

CITY OF KIOWA FINANCIAL REPORTING ENTITY, KANSAS

**FINANCIAL STATEMENT
DECEMBER 31, 2012**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
TABLE OF CONTENTS
DECEMBER 31, 2012**

	<u>Page Number</u>
Independent Auditor's Report	1 – 2
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	3
Notes to the Financial Statement	4 – 9
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	10
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	11
Combined Special Street & Highway Fund	12
Library Fund	13
Special Recreation Fund	14
Schedule of Cash Receipts and Expenditures – Actual	
Hospital Sales Tax Fund	15
Capital Improvement Reserve Fund	16
Equipment Reserve Fund	17
Public Safety Equipment Fund	18
Park Grant Fund	19
Special Police Fund	20
Medical Reserve Fund	21
Bond and Interest Fund	22
Schedule of Cash Receipts and Expenditures - Actual	
Capital Projects Fund	23
Schedule of Cash Receipts and Expenditures - Actual and Budget	
Water Utility Fund	24
Electric Utility Fund	25
Sewer Utility Fund	26
Solid Waste Utility Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Kiowa Public Library	28
South Barber Recreation Commission	29
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	30



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council City of Kiowa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the **City of Kiowa Financial Reporting Entity, Kansas**, as of and for the year ended **December 31, 2012** and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Mayor and City Council
City of Kiowa, Kansas**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by the **City of Kiowa Financial Reporting Entity, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

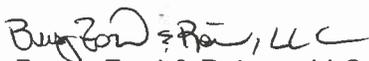
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the **City of Kiowa Financial Reporting Entity, Kansas**, as of **December 31, 2012**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the **City of Kiowa Financial Reporting Entity, Kansas**, as of **December 31, 2012**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and disbursements-agency funds (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.


Busby Ford & Reimer, LLC
March 26, 2013

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered		
	Cash Balance	Encumbrances	Cash Receipts	Expenditures	Cash Balance	Payable	Balance
Governmental							
General	\$ 78,929	\$ 0	\$ 495,818	\$ 499,433	\$ 75,314	\$ 0	\$ 75,314
Special Purpose Funds							
Combined Special Street & Highway	32,665	0	145,406	146,591	31,480	0	31,480
Library	2,614	0	14,337	14,000	2,951	0	2,951
Special Recreation	16,701	0	28,662	23,158	22,205	0	22,205
Hospital Sales Tax	0	0	3	3	0	0	0
Capital Improvement Reserve	86,741	0	200,348	169,978	117,111	0	117,111
Equipment Reserve	101,752	0	43,761	69,891	75,622	0	75,622
Public Safety Equipment	19,928	0	5,000	9,155	15,773	0	15,773
Park Grant	0	0	0	0	0	0	0
Special Police	8,748	0	4,519	5,283	7,984	0	7,984
Medical Reserve	0	0	37	25	12	0	12
Debt Service Funds	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0
Proprietary							
Water Utility	145,324	0	199,443	152,444	192,323	0	192,323
Electric Utility	627,555	0	1,294,292	1,254,086	667,761	74,156	741,917
Sewer Utility	23,204	0	60,333	35,078	48,459	0	48,459
Solid Waste Utility	73,341	0	162,819	141,034	95,126	0	95,126
	<u>\$ 1,217,502</u>	<u>\$ 0</u>	<u>\$ 2,654,778</u>	<u>\$ 2,520,159</u>	<u>\$ 1,352,121</u>	<u>\$ 74,156</u>	<u>\$ 1,426,277</u>
Related Municipal Entity							
Kiowa Public Library	\$ 55,271	\$ 0	\$ 27,464	\$ 21,110	\$ 61,625	\$ 0	\$ 61,625
South Barber Recreation Commission	122,119	0	118,941	50,851	190,209	0	190,209
	<u>\$ 177,390</u>	<u>\$ 0</u>	<u>\$ 146,405</u>	<u>\$ 71,961</u>	<u>\$ 251,834</u>	<u>\$ 0</u>	<u>\$ 251,834</u>
Composition of Cash:							
			Checking				\$ 542,547
			Savings				53,660
			Certificates of Deposit				847,732
			Cash Register				50
			Agency Funds				1,443,989
							(17,712)
							<u>\$ 1,426,277</u>
			Component Units-Checking				\$ 4,318
			Component Units-Savings				18,447
			Component Units-Certificates of Deposit				229,069
							<u>\$ 251,834</u>

The notes to the financial statement are an integral part of this statement.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

The City of Kiowa is a municipal corporation governed by an elected Mayor and five member City Council. The regulatory financial statement presents the City of Kiowa and its related municipal entities. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Kiowa Public Library- Kiowa Public Library oversees the operation of a community library. The library can sue and be sued, but acquisition of real property by the library must be approved by the City. The City levies taxes for the library. Bond issuances must be approved by the City.

South Barber Recreation Commission- The South Barber Recreation Commission oversees various recreational activities. Unified School District No. 255 levies taxes for the recreation commission and the recreation commission has only the powers granted by statute under K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

The Kiowa Public Library and the South Barber Recreation Commission are presented as discreet related municipal entities. Separate audited financial statements are not prepared by the related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions.

KMAAG Regulatory Basis of Presentation Fund Definitions:

Governmental Funds

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds-used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business Fund-funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Agency Fund-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United State of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended December 31, 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Hospital Sales Tax	Capital Improvement Reserve Fund
Equipment Reserve Fund	Public Safety Equipment Fund
Park Grant Fund	Special Police Fund
Special Police Fund	Medical Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$1,443,939 and the bank balance was \$1,534,521. The bank balance is held by two banks. Of the bank balance, \$550,598 was covered by depository insurance, and the remaining \$983,923 was collateralized with securities held by the pledging financial institution's agent in the City's name.

Note 3 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the City to record vacation and sick leave benefits as expenditures when paid.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

Note 4 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

The City did not provide any significant postemployment benefits for former employees at December 31, 2012.

Note 5 - Reimbursed Expenses:

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 6 - Interfund Transactions:

Operating transfers were as follows:

	Statutory Authority	Transfer to:								Totals
		General	Combined Street & Highway	Library	Special Recreation	Capital Improvement Reserve	Equipment Reserve	Public Safety Equipment	Solid Waste Utility	
Transfer from:										
General Fund	K.S.A. 12-110d	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 0	\$ 5,000
General Fund	K.S.A. 12-1,119	0	90,000	0	0	0	0	0	0	90,000
Combined Street & Highway Fund	K.S.A. 12-1,117	0	0	0	0	0	7,000	0	0	7,000
Combined Street & Highway Fund	K.S.A. 12-1,118	0	0	0	0	5,000	0	0	0	5,000
Water Utility Fund	K.S.A. 12-825d	0	0	0	8,000	0	0	0	0	8,000
Electric Utility Fund	K.S.A. 12-825d	37,500	27,500	2,000	7,333	48,750	36,667	0	9,167	168,917
Sewer Utility Fund	K.S.A. 12-825d	0	0	0	0	8,000	0	0	0	8,000
		<u>\$ 37,500</u>	<u>\$ 117,500</u>	<u>\$ 2,000</u>	<u>\$ 15,333</u>	<u>\$ 61,750</u>	<u>\$ 43,667</u>	<u>\$ 5,000</u>	<u>\$ 9,167</u>	<u>\$ 291,917</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

Note 7 - South Barber Recreation Commission Budget:

The South Barber Recreation Commission operates on a June 30 fiscal year for budget purposes. Budget data for the year ended June 30, 2012, is as follows:

	Actual	Budget	Variance - Over (Under)
Expenditures	\$ 61,189	\$ 65,000	\$ 3,811

Note 8 - Defined Benefit Pension Plan:

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rates established by statute were 8.34% for the period January 1, 2012 through December 31, 2012. The City employer contributions to KPERs for the years ending December 31, 2012, 2011, and 2010 were \$26,715, \$27,037 and \$24,161, respectively, equal to the statutory required contributions for each year.

Note 9 - Contingencies:

Grant Programs

The City participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2012**

Note 10 - Subsequent Events:

The City has evaluated subsequent events through March 26, 2013, the date which the financial statements were available to be issued.

Note 11 - Long-Term Debt:

Principal and interest payments are due quarterly on long-term debt.

Terms for long-term debt for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Lease				
Generator	4.50	4/26/04	\$ 360,000	3/31/14
Lease Purchase				
Trash Truck	3.75	5/21/10	\$ 104,122	5/15/15
Street Sweeper	2.075	4/17/12	\$ 168,986	5/10/17

Changes in long-term debt for the City for the year ended December 31, 2012, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest
Capital Lease					
Generator	\$ 94,515	\$ 0	\$ 40,834	\$ 53,681	\$ 3,571
Lease Purchase					
Trash Truck	73,193	0	20,462	52,731	2,395
Street Sweeper	0	168,986	21,532	147,454	2,208
	<u>\$ 167,708</u>	<u>\$ 168,986</u>	<u>\$ 82,828</u>	<u>\$ 253,866</u>	<u>\$ 8,174</u>

Maturities of long-term debt are as follows:

	Capital Lease			Lease Purchase			Totals		
	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest
2013	\$ 42,703	\$ 1,702	\$ 44,405	\$ 54,104	\$ 4,363	\$ 58,467	\$ 96,807	\$ 6,065	\$ 102,872
2014	10,978	123	11,101	55,603	2,864	58,467	66,581	2,987	69,568
2015	0	0	0	43,688	1,446	45,134	43,688	1,446	45,134
2016	0	0	0	34,971	640	35,611	34,971	640	35,611
2017	0	0	0	11,819	51	11,870	11,819	51	11,870
	<u>\$ 53,681</u>	<u>\$ 1,825</u>	<u>\$ 55,506</u>	<u>\$ 200,185</u>	<u>\$ 9,364</u>	<u>\$ 209,549</u>	<u>\$ 253,866</u>	<u>\$ 11,189</u>	<u>\$ 265,055</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Fund	Certified Budget	Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
		Budget Credits	Qualifying Budget Credits			
Governmental						
General	\$ 499,433	\$ 0	\$ 0	\$ 499,433	\$ 499,433	\$ 0
Special Purpose Funds						
Combined Special Street & Highway Library	162,566	0	0	162,566	146,591	15,975
Special Recreation	14,000	0	0	14,000	14,000	0
Hospital Sales Tax	29,100	0	0	29,100	23,158	5,942
Capital Improvement Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3	XXXXXXXXXXXX
Equipment Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	169,978	XXXXXXXXXXXX
Public Safety Equipment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	69,891	XXXXXXXXXXXX
Park Grant	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9,155	XXXXXXXXXXXX
Special Police	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXXXX
Medical Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,283	XXXXXXXXXXXX
Debt Service Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	25	XXXXXXXXXXXX
Bond and Interest	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXXXX
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXXXX
Proprietary						
Water Utility	158,642	0	0	158,642	152,444	6,198
Electric Utility	1,255,255	59,429	59,429	1,314,684	1,254,086	60,598
Sewer Utility	49,946	0	0	49,946	35,078	14,868
Solid Waste Utility	145,687	0	0	145,687	141,034	4,653
	<u>\$ 2,314,629</u>	<u>\$ 59,429</u>	<u>\$ 59,429</u>	<u>\$ 2,374,058</u>	<u>\$ 2,520,159</u>	<u>\$ 108,234</u>
Related Municipal Entity						
Kiowa Public Library	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	\$ 21,110	XXXXXXXXXXXX
South Barber Recreation Commission	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	\$ 50,851	XXXXXXXXXXXX

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

<u>General Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
State and County Taxes	\$ 359,081	\$ 399,376	\$ 370,481	\$ 28,895
Interest	1,260	1,033	4,000	(2,967)
Franchise Fees	31,428	26,862	2,000	24,862
Swimming Pool	5,299	8,220	10,000	(1,780)
Licenses, Fines and Fees	10,345	8,959	7,000	1,959
Miscellaneous	41,468	13,868	5,000	8,868
Transfers	50,545	37,500	50,000	(12,500)
	<u>499,426</u>	<u>495,818</u>	<u>\$ 448,481</u>	<u>\$ 47,337</u>
Expenditures				
General Government	89,278	140,762	\$ 97,857	\$ (42,905)
Employee Benefits	6,999	15,464	10,000	(5,464)
Police	138,837	140,579	156,625	16,046
Council	3,876	4,150	5,977	1,827
Fire	18,334	22,458	35,000	12,542
Park	40,186	35,658	46,085	10,427
Pool	21,937	30,684	33,988	3,304
Economic Development	0	14,678	6,000	(8,678)
Planning and Zoning	0	0	6,100	6,100
Miscellaneous	0	0	6,801	6,801
Transfers	105,000	95,000	95,000	0
	<u>424,447</u>	<u>499,433</u>	<u>\$ 499,433</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	74,979	(3,615)		
Unencumbered Cash, Beginning	3,950	78,929		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 78,929</u>	<u>\$ 75,314</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Combined Special Street & Highway Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State and County Taxes	\$ 25,030	\$ 26,646	\$ 24,970	\$ 1,676
Miscellaneous	1,028	1,260	1,000	260
Transfers	120,000	117,500	120,000	(2,500)
	<u>146,058</u>	<u>145,406</u>	<u>\$ 145,970</u>	<u>\$ (564)</u>
Expenditures				
Personal Services	50,748	49,652	\$ 72,466	\$ 22,814
Contractual	19,344	22,373	71,100	48,727
Maintenance	71,008	62,566	0	(62,566)
Equipment Repair	0	0	7,000	7,000
Transfers	12,000	12,000	12,000	0
	<u>153,100</u>	<u>146,591</u>	<u>\$ 162,566</u>	<u>\$ 15,975</u>
Receipts Over (Under) Expenditures	(7,042)	(1,185)		
Unencumbered Cash, Beginning	39,707	32,665		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 32,665</u>	<u>\$ 31,480</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Library Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State and County Taxes	\$ 10,813	\$ 12,337	\$ 12,000	\$ 337
Transfers	2,000	2,000	2,000	0
	<u>12,813</u>	<u>14,337</u>	<u>\$ 14,000</u>	<u>\$ 337</u>
Expenditures				
To Kiowa Public Library	11,250	14,000	\$ 14,000	\$ 0
	<u>11,250</u>	<u>14,000</u>	<u>\$ 14,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,563	337		
Unencumbered Cash, Beginning	1,051	2,614		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,614</u>	<u>\$ 2,951</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>Special Recreation Fund</u>			
	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State and County Taxes	\$ 4,810	\$ 6,685	\$ 3,900	\$ 2,785
Rent	6,291	6,606	6,000	606
Interest	62	38	0	38
Miscellaneous	298	0	0	0
Transfers	12,000	15,333	16,000	(667)
	<u>23,461</u>	<u>28,662</u>	<u>\$ 25,900</u>	<u>\$ 2,762</u>
Expenditures				
Personal Services	4,844	4,844	\$ 5,000	\$ 156
Utilities	6,799	5,100	6,000	900
Insurance	5,782	6,134	6,000	(134)
Contractual	990	895	1,400	505
Maintenance	1,575	6,185	5,000	(1,185)
Miscellaneous	4,900	0	5,700	5,700
	<u>24,890</u>	<u>23,158</u>	<u>\$ 29,100</u>	<u>\$ 5,942</u>
Receipts Over (Under) Expenditures	(1,429)	5,504		
Unencumbered Cash, Beginning	18,130	16,701		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,701</u>	<u>\$ 22,205</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Hospital Sales Tax Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
State and County Taxes	\$ 649	\$ 3
	649	3
Expenditures		
To Kiowa Hospital	649	3
	649	3
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 0	\$ 0

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Capital Improvement Reserve Fund</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Special Assessments	\$ 30,475	\$ 2,836
Interest	94	56
Miscellaneous	61,171	135,706
Transfers	<u>80,000</u>	<u>61,750</u>
	<u>171,740</u>	<u>200,348</u>
 Expenditures		
Capital Outlay	<u>146,485</u>	<u>169,678</u>
	<u>146,485</u>	<u>169,978</u>
 Receipts Over (Under) Expenditures	25,255	30,370
 Unencumbered Cash, Beginning	61,486	86,741
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 86,741</u>	<u>\$ 117,111</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Equipment Reserve Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Interest	\$ 0	\$ 94
Miscellaneous	220	0
Transfers	<u>69,800</u>	<u>43,667</u>
	<u>70,020</u>	<u>43,761</u>
 Expenditures		
Capital Outlay	<u>48,813</u>	<u>69,891</u>
	<u>48,813</u>	<u>69,891</u>
 Receipts Over (Under) Expenditures	21,207	(26,130)
 Unencumbered Cash, Beginning	80,545	101,752
 Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>
 Unencumbered Cash, Ending	<u>\$ 101,752</u>	<u>\$ 75,622</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Public Safety Equipment Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ 12,956	\$ 0
Transfers	<u>10,000</u>	<u>5,000</u>
	<u>22,956</u>	<u>5,000</u>
Expenditures		
Capital Outlay	<u>12,028</u>	<u>9,155</u>
	<u>12,028</u>	<u>9,155</u>
Receipts Over (Under) Expenditures	10,928	(4,155)
Unencumbered Cash, Beginning	9,000	19,928
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 19,928</u>	<u>\$ 15,773</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Park Grant Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 11,250	\$ 0
	11,250	0
Expenditures		
Capital Outlay	17,525	0
	17,525	0
Receipts Over (Under) Expenditures	(6,275)	0
Unencumbered Cash, Beginning	6,275	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 0	\$ 0

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Special Police Fund</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 1,955	\$ 2,630
Interest	91	104
Miscellaneous	130	1,785
	<u>2,176</u>	<u>4,519</u>
Expenditures		
Fees	197	249
Commodities	785	428
Capital Outlay	0	4,606
	<u>982</u>	<u>5,283</u>
Receipts Over (Under) Expenditures	1,194	(764)
Unencumbered Cash, Beginning	7,554	8,748
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 8,748</u>	<u>\$ 7,984</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Medical Reserve Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Interest	\$ 62	\$ 37
	<u>62</u>	<u>37</u>
 Expenditures		
Employee Medical	<u>1,847</u>	<u>25</u>
	<u>1,847</u>	<u>25</u>
 Receipts Over (Under) Expenditures	 (1,785)	 12
 Unencumbered Cash, Beginning	 1,785	 0
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 0</u>	 <u>\$ 12</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

Bond and Interest Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 0	\$ 0
	0	0
Expenditures		
Transfers	545	0
	545	0
Receipts Over (Under) Expenditures	(545)	0
Unencumbered Cash, Beginning	545	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 0	\$ 0

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 CAPITAL PROJECTS FUND
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ 0	\$ 0
Expenditures	1,410	0
Receipts Over (Under) Expenditures	(1,410)	0
Unencumbered Cash, Beginning	1,410	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Water Utility Fund</u>	<u>Current Year</u>		Variance - Over (Under)	
	Prior Year <u>Actual</u>	<u>Actual</u>		<u>Budget</u>
Cash Receipts				
Water Sales	\$ 179,140	\$ 193,562	\$ 130,000	\$ 63,562
Water Protection Fees	1,567	1,695	1,500	195
Connecting Fees	655	905	500	405
Interest	820	438	1,500	(1,062)
Miscellaneous	15,043	2,843	2,300	543
	<u>197,225</u>	<u>199,443</u>	<u>\$ 135,800</u>	<u>\$ 63,643</u>
Expenditures				
Production	0	0	\$ 3,500	\$ 3,500
Distribution	141,800	133,571	78,540	(55,031)
Administration	11,489	10,873	53,602	42,729
Infrastructure Improvement	0	0	15,000	15,000
Transfers	6,000	8,000	8,000	0
	<u>159,289</u>	<u>152,444</u>	<u>\$ 158,642</u>	<u>\$ 6,198</u>
Receipts Over (Under) Expenditures	37,936	46,999		
Unencumbered Cash, Beginning	107,388	145,324		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 145,324</u>	<u>\$ 192,323</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

<u>Electric Utility Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Electric Sales	\$ 1,202,275	\$ 1,241,606	\$ 1,000,000	\$ 241,606
Connecting Fees	940	1,005	1,000	5
Interest	5,057	5,471	5,000	471
Miscellaneous	66,807	46,210	55,000	(8,790)
	<u>1,275,079</u>	<u>1,294,292</u>	<u>\$ 1,061,000</u>	<u>\$ 233,292</u>
Expenditures				
Production	941,909	915,485	\$ 800,000	\$ (115,485)
Distribution	221,911	162,111	185,513	23,402
System Maintenance	0	0	60,000	60,000
Administration	8,409	7,573	64,171	56,598
Transfers	220,800	168,917	205,000	36,083
	<u>1,393,029</u>	<u>1,254,086</u>	<u>\$ 1,314,684</u>	<u>\$ 60,598</u>
Receipts Over (Under) Expenditures	(117,950)	40,206		
Unencumbered Cash, Beginning	745,505	627,555		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 627,555</u>	<u>\$ 667,761</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

<u>Sewer Utility Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	Actual	Actual	Actual	Budget	
Cash Receipts					
Sewer Charges	\$ 54,337	\$ 54,425	\$ 51,448		\$ 2,977
Interest	62	38	100		(62)
Miscellaneous	465	5,870	650		5,220
	<u>54,864</u>	<u>60,333</u>	<u>\$ 52,198</u>		<u>\$ 8,135</u>
Expenditures					
Personal Services	45,124	21,564	\$ 30,796		\$ 9,232
Maintenance	1,496	3,354	5,000		1,646
Contractual	240	2,160	6,150		3,990
Transfers	0	8,000	8,000		0
	<u>46,860</u>	<u>35,078</u>	<u>\$ 49,946</u>		<u>\$ 14,868</u>
Receipts Over (Under) Expenditures	8,004	25,255			
Unencumbered Cash, Beginning	15,200	23,204			
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 23,204</u>	<u>\$ 48,459</u>			

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

<u>Solid Waste Utility Fund</u>	<u>Current Year</u>		Variance - Over (Under)	
	Prior Year Actual	Actual		Budget
Cash Receipts				
Solid Waste Charges	\$ 127,413	\$ 146,435	\$ 125,000	\$ 21,435
Recycling	4,757	3,788	500	3,288
Interest	62	38	0	38
Miscellaneous	2,887	3,391	0	3,391
Transfers	0	9,167	10,000	(833)
	<u>135,119</u>	<u>162,819</u>	<u>\$ 135,500</u>	<u>\$ 27,319</u>
Expenditures				
Personal Services	60,306	82,668	\$ 95,087	\$ 12,419
Contractual	34,714	41,853	50,600	8,747
Maintenance	15,908	16,513	0	(16,513)
	<u>110,928</u>	<u>141,034</u>	<u>\$ 145,687</u>	<u>\$ 4,653</u>
Receipts Over (Under) Expenditures	24,191	21,785		
Unencumbered Cash, Beginning	49,150	73,341		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 73,341</u>	<u>\$ 95,126</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
 KIOWA PUBLIC LIBRARY FINANCIAL REPORTING ENTITY
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
City of Kiowa	\$ 12,359	\$ 14,860
State of Kansas	0	437
Grants	6,756	6,362
Other	5,860	5,805
	24,975	27,464
 Expenditures		
Books, Supplies & Payroll	23,836	21,110
	23,836	21,110
 Receipts Over (Under) Expenditures	1,139	6,354
 Unencumbered Cash, Beginning	54,132	55,271
 Prior Year Canceled Encumbrances	0	0
 Unencumbered Cash, Ending	\$ 55,271	\$ 61,625

**CITY OF KIOWA FINANCIAL REPORTING ENTITY
SOUTH BARBER RECREATION COMMISSION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 1,540	\$ 1,645
USD No. 255	78,752	117,005
Interest	496	288
Other	8	3
	80,796	118,941
 Expenditures		
Community Service Operations	61,701	50,851
	61,701	50,851
 Receipts Over (Under) Expenditures	19,095	68,090
 Unencumbered Cash, Beginning	103,024	122,119
 Prior Year Canceled Encumbrances	0	0
 Unencumbered Cash, Ending	\$ 122,119	\$ 190,209

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
AGENCY FUNDS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Meter Deposits	\$ 17,303	\$ 3,424	\$ 3,015	\$ 17,712