

**CITY OF MANTER
MANTER, KANSAS**

DECEMBER 31, 2012

CITY OF MANTER

MANTER, KANSAS

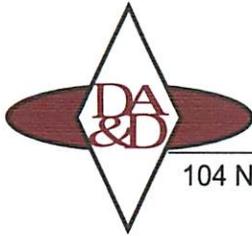
REPORT ON AUDIT OF ACCOUNTS

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2012

**DIRKS, ANTHONY & DUNCAN, LLC
CERTIFIED PUBLIC ACCOUNTANTS
104 N. Main
Ulysses, Kansas 67880**

CITY OF MANTER, KANSAS
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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Manter
Manter, Kansas

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

Management's Responsibility for the Financial Statement

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 A 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 auditor considers 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by the City of Manter 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 the basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 Manter 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 Manter 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 A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 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, schedule of regulatory basis receipts and expenditures-agency funds and other supporting schedules (Schedules 1, 2 and 3, 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 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 basic financial statement as a whole, on the basis of accounting described in Note A.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual (Schedules 2 listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statements upon when we rendered an unqualified opinion dated July 20, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 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 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note A.

Dirks, Anthony & Duncan LLC

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 10, 2013

CITY OF MANTER, KANSAS
 Summary of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

STATEMENT 1

<u>Fund</u>	Beginning Unencumbered Cash <u>Balance</u>	Cash <u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>
General Fund	\$ 24.01	70,009.08	67,582.16	2,450.93
Special Purpose Funds:				
Employee Benefits Fund	19,120.23	22,875.77	33,209.16	8,786.85
Special Highway Fund	3,461.10	4,430.05	3,998.55	3,892.60
Bond and Interest Fund:				
Bond & Interest Fund	4,743.72	6,807.16	7,276.25	4,274.63
Business Funds:				
Enterprise Type Funds				
Water Utility Fund	13,333.79	77,779.24	80,395.95	10,717.08
Special Project Fund:				
Water Tower Repair	-	-	-	-
Total Primary Government	\$ <u>40,682.85</u>	<u>181,901.30</u>	<u>192,462.06</u>	<u>30,122.09</u>

Composition of Cash:

Cash in checking, Johnson State Bank, Johnson, Kansas
 Less: O/S checks
 Add: Transit deposit

Total Composition of Cash

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

**Add:
Outstanding
Encumbrances
and Accounts
Payable**

**Ending
Cash
Balance**

942.59 3,393.52

141.29 8,928.14

- 3,892.60

- 4,274.63

- 10,717.08

- -

1,083.88 31,205.98

\$ 49,442.22
(18,236.24)

-

\$ 31,205.98

\$ 31,205.98

City of Manter, Kansas
Notes to the Financial Statement
December 31, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Reporting Entity

The City of Manter is a municipal corporation governed by an elected mayor and an elected five member council. The regulatory financial statement presents the City of Manter (the Municipality). A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

2. Regulatory Basis Fund Types

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

Special Purpose Fund - 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.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, 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.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (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 revenues 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 generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

4. Budgetary Information

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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 such budget amendments for this year.

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 schedules 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 regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for utility reserve funds and certain special purpose funds:

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.

5. Ad Valorem Tax Revenue

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. Taxes are levied by November 1 and a lien for all taxes attaches on that same date until the taxes are paid. One-half of the property taxes is due December 20 and distributed to the City by January 20, and the second half is due May 10 and distributed to the City by June 5. The City draws available funds from the County Treasurer's office at designated times throughout the year.

6. Special Assessments

Projects financed in part by special assessments are financed through issuance of general obligation bonds of the City and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds to have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks to 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 City 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.

Custodial credit risk - deposits. Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not 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 carrying amount of the City's deposits, including certificates of deposit, was \$31,205 and the bank balance was \$49,442. Of the bank balance, the entire \$49,442 was covered by federal depository insurance.

C. PENSION COSTS AND EMPLOYEE BENEFITS

1. Defined Benefit Pension Plan

Plan Description. The City of Manter, Kansas, contributes to 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, Suite 100, Topeka, KS 66603), at the following website: <http://www.kpers.org/annualreport2012.pdf> or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and 74-49,210 establishes the KPERs member- employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPER is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The City of Manter employer contributions to KPERs for the years ending December 31, 2012, 2011, and 2010 were \$3,812, \$3,654 and \$3,231, respectively, equal to the regulatory required contributions for each year as set forth by the legislature.

2. Other Employee Benefits

Vacation leave and Sick leave – Vacation and sick leave is earned and credited according to a table in the employee policy handbook.

Vacation Leave: Full time employees with less than 10 years of service will receive 1 day of vacation time per month. Employees with more than 10 years of service will receive 1 ½ days of vacation each month. Employees with more than 20 years of service will receive 2 days of vacation each month. Unlimited carryover is allowed from one calendar year to the next for each employee.

Sick Leave: Full time employees will receive 1 sick day per month of service. The maximum number of sick days that can be carried over from year to year is 60 days. The amount of liability for compensated absences of 12/31/11 is \$13,526.79 of wages and \$2,027.66 in employee benefits; and at 12/31/12 was \$942.59 of wages and \$141.29 in employee benefits.

Section 125 Cafeteria Plan/Health Insurance - The City does not offers a Section 125 cafeteria plan.

3. Other Post Employment 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 City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement. This year the City had no retirees participating in the health insurance.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City 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.

D. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regularity Authority	Amount
No Transfers for 2012			

E. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City continues to carry commercial insurance for all other risks of loss, including property, liability, employee benefits, workers compensation and commercial output. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

F. CONTINGENCIES

The City, at times, receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the City at December 31, 2012.

G. CAPITAL PROJECTS

The City of Manter had no capital projects in place for the year ending December 31, 2012.

H. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

I. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There were no cash basis law or budget law violations for the year ending December 31, 2012.

J. Long-term Debt

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds	4.25%	4/1/2006	\$ 60,000	2016
Equipment Leases	5.15%	11/9/2007	31,000	2012
Total Long-Term Debt				

Current maturities of long-term debt and interest for the next years through maturity are as follows:

	<u>Year</u>			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Principal:				
General obligation bonds	\$ 6,000	7,000	7,000	7,000
Equipment Leases	-	-	-	-
Total principal	<u>\$ 6,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Interest:				
General obligation bonds	\$ 1,020	744	446	149
Equipment Leases	-	-	-	-
Total interest	<u>\$ 1,020</u>	<u>744</u>	<u>446</u>	<u>149</u>
Total principal and interest	<u>\$ 7,020</u>	<u>7,744</u>	<u>7,446</u>	<u>7,149</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 33,000	\$ -	\$ 6,000	-	\$ 27,000	\$ 1,275
6,844	-	6,844	-	-	347
<u>\$ 39,844</u>	<u>-</u>	<u>12,844</u>	<u>-</u>	<u>27,000</u>	<u>1,622</u>

Total

27,000

-

27,000

2,359

-

2,359

29,359

CITY OF MANTER

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

CITY OF MANTER, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2012

SCHEDULE 1

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General Fund	\$ 80,325.00		80,325.00	67,582.16	12,742.84
Special Purpose Funds:					
Employee Benefits Fund	39,350.00		39,350.00	33,209.16	6,140.84
Special Highway Fund	6,257.00		6,257.00	3,998.55	2,258.45
Bond and Interest Fund:					
Bond & Interest Fund	11,025.00		11,025.00	7,276.25	3,748.75
Business Funds:					
Enterprise Type Funds					
Water Utility Fund	91,000.00		91,000.00	<u>80,395.95</u>	10,604.05
 Total Primary Government				 \$ <u>192,462.06</u>	

CITY OF MANTER, KANSAS
 General Fund
 Schedule of 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)

SCHEDULE 2-1

	2011 <u>Actual</u>	2012 <u>Actual</u>	2012 <u>Budget</u>	Variance- Over (Under)
Cash Receipts				
Taxes	\$ 44,535.42	53,486.41	53,369.00	117.41
Intergovernmental revenue	11,965.67	12,486.98	12,000.00	486.98
Fines, forfeitures and penalties	525.00	129.00	300.00	(171.00)
Miscellaneous	<u>10,653.26</u>	<u>3,906.69</u>	<u>4,300.00</u>	<u>(393.31)</u>
Total Cash Receipts	\$ <u>67,679.35</u>	<u>70,009.08</u>	<u>69,969.00</u>	<u>40.08</u>
Expenditures and Transfers Subject to Budget				
Administrative	\$ 67,795.24	67,582.16	80,325.00	12,742.84
Capital expense	-	-	-	-
Street Improvement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers Subject to Budget	\$ <u>67,795.24</u>	<u>67,582.16</u>	<u>80,325.00</u>	<u>12,742.84</u>
Budget credit for Federal and State Aid - Emergency Preparedness			<u>-</u>	<u>-</u>
Total Expenditures and Transfers Subject to Budget and Budget Credit			<u>80,325.00</u>	<u>12,742.84</u>
Receipts Over (Under) Expenditures	\$ (115.89)	2,426.92		
Unencumbered Cash, Beginning	<u>139.90</u>	<u>24.01</u>		
Unencumbered Cash, Ending	\$ <u>24.01</u>	<u>2,450.93</u>		

CITY OF MANTER, KANSAS
Employee Benefits Fund
Schedule of 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)

SCHEDULE 2-2

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2012</u> <u>Budget</u>	Variance- Over (Under)
Cash Receipts				
Taxes				
Ad valorem property tax	\$ 27,289.06	17,600.93	18,096.00	(495.07)
Back tax	1,003.15	194.54	500.00	(305.46)
16/20M vehicles	18.07	2.73	15.00	(12.27)
Motor vehicle	4,937.64	4,782.62	3,326.00	1,456.62
Recreational vehicle tax	123.34	151.21	85.00	66.21
Antique tax	<u>42.66</u>	<u>143.74</u>	<u>-</u>	<u>143.74</u>
Total Cash Receipts	\$ <u>33,413.92</u>	<u>22,875.77</u>	<u>22,022.00</u>	<u>853.77</u>
Expenditures and Transfers Subject to Budget				
Payroll taxes	\$ 2,836.55	3,713.67	5,000.00	1,286.33
Retirement	5,027.32	3,457.36	4,250.00	792.64
Workmen's compensation	2,371.00	2,485.00	2,500.00	15.00
Unemployment	48.35	60.74	100.00	39.26
Medical insurance	21,443.31	23,492.38	24,500.00	1,007.62
Miscellaneous	<u>-</u>	<u>-</u>	<u>3,000.00</u>	<u>3,000.00</u>
Total Expenditures and Transfers Subject to Budget	\$ <u>31,726.54</u>	<u>33,209.16</u>	<u>39,350.00</u>	<u>6,140.84</u>
Receipts Over (Under) Expenditures	\$ 1,687.38	(10,333.39)		
Unencumbered Cash, Beginning	<u>17,432.85</u>	<u>19,120.23</u>		
Unencumbered Cash, Ending	\$ <u>19,120.23</u>	<u>8,786.85</u>		

CITY OF MANTER, KANSAS
Special Highway Fund
Schedule of 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)

SCHEDULE 2-3

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2012</u> <u>Budget</u>	<u>Variance-</u> <u>Over</u> <u>(Under)</u>
Cash Receipts				
Intergovernmental revenue				
State payments	\$ 4,280.10	4,430.05	4,380.00	50.05
Miscellaneous	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 4,280.10	4,430.05	4,380.00	50.05
Expenditures and Transfers Subject to Budget				
Contractual services	\$ 2,831.08	-	-	-
Commodities	614.46	3,998.55	6,257.00	2,258.45
Capital outlay	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures and Transfers Subject to Budget	\$ 3,445.54	3,998.55	6,257.00	2,258.45
Receipts Over (Under) Expenditures Unencumbered Cash, Beginning	\$ 834.56	431.50		
	<u>2,626.54</u>	<u>3,461.10</u>		
Unencumbered Cash, Ending	\$ 3,461.10	3,892.60		

CITY OF MANTER, KANSAS
 Bond & Interest Fund
 Schedule of 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)

SCHEDULE 2-4

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2012</u> <u>Budget</u>	Variance- Over (Under)
Cash Receipts				
Taxes				
Ad valorem property taxes	\$ 5,677.76	5,711.36	5,855.00	(143.64)
Back taxes	251.47	45.42	-	45.42
Motor vehicle tax	1,061.08	1,009.11	692.00	317.11
16/20M vehicles	3.65	0.60	3.00	(2.40)
Recreational Vehicle Tax	26.71	31.67	18.00	13.67
Antique tax	8.62	9.00	-	9.00
Miscellaneous	-	-	-	-
Total Cash Receipts	<u>\$ 7,029.29</u>	<u>6,807.16</u>	<u>6,568.00</u>	<u>230.16</u>
Expenditures and Transfers Subject to Budget				
Principal	\$ 6,000.00	6,000.00	6,000.00	-
Interest	1,530.00	1,276.25	1,275.00	(1.25)
Miscellaneous	-	-	-	-
Cash Basis Requirement	-	-	3,750.00	3,750.00
Total Expenditures and Transfers Subject to Budget	<u>\$ 7,530.00</u>	<u>7,276.25</u>	<u>11,025.00</u>	<u>3,748.75</u>
Receipts Over (Under) Expenditures	\$ (500.71)	(469.09)		
Unencumbered Cash, Beginning	<u>5,244.43</u>	<u>4,743.72</u>		
Unencumbered Cash, Ending	<u>\$ 4,743.72</u>	<u>4,274.63</u>		

CITY OF MANTER, KANSAS

Water Utility Fund

SCHEDULE 2-5

Schedule of 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)

	2011 <u>Actual</u>	2012 <u>Actual</u>	2012 <u>Budget</u>	Variance- Over <u>(Under)</u>
Cash Receipts				
Collections				
Water and sewer	\$ 50,669.32	53,116.32	65,000.00	(11,883.68)
Trash	17,631.33	23,801.12	24,000.00	(198.88)
Service deposits	1,000.00	861.80	1,000.00	(138.20)
Other	-	-	1,000.00	(1,000.00)
Interest	-	-	-	-
Total Cash Receipts	\$ <u>69,300.65</u>	<u>77,779.24</u>	<u>91,000.00</u>	<u>(13,220.76)</u>
Expenditures and Transfers Subject to Budget				
Transmission and Distribution Expense				
Personal services	\$ 22,419.00	20,556.20	30,000.00	9,443.80
Contractual services	17,265.46	27,309.78	24,000.00	(3,309.78)
Commodities	9,750.99	24,209.01	15,000.00	(9,209.01)
Capital outlay	7,191.07	7,197.53	20,100.00	12,902.47
Non-Operating Expense				
Service Deposit Refunds	1,126.00	376.93	1,000.00	623.07
Sales tax	680.57	746.50	500.00	(246.50)
Transfer to General Fund	8,100.00	-	-	-
Other and Returned checks	392.48	-	400.00	400.00
Total Expenditures and Transfers Subject to Budget	\$ <u>66,925.57</u>	<u>80,395.95</u>	<u>91,000.00</u>	<u>10,604.05</u>
Receipts Over (Under) Expenditures	\$ 2,375.08	(2,616.71)		
Unencumbered Cash, Beginning	<u>10,958.71</u>	<u>13,333.79</u>		
Unencumbered Cash, Ending	\$ <u>13,333.79</u>	<u>10,717.08</u>		

CITY OF MANTER, KANSAS
 General Fund
 Detailed Schedule of Cash Receipts
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

SCHEDULE 3-1

	2011 <u>Actual</u>	2012 <u>Actual</u>	2012 <u>Budget</u>	Variance- Over (Under)
Cash Receipts				
Taxes				
Ad valorem property tax	\$ 34,287.14	44,110.99	45,166.00	(1,055.01)
Back tax	1,141.32	297.46	800.00	(502.54)
16/20M vehicles	16.63	3.00	18.00	(15.00)
Motor vehicle tax	5,199.66	5,819.17	4,178.00	1,641.17
Recreational vehicle tax	132.01	187.07	107.00	80.07
Franchise tax	3,719.40	3,023.89	3,000.00	23.89
Antique Tax	39.26	44.83	100.00	(55.17)
	<u>\$ 44,535.42</u>	<u>53,486.41</u>	<u>53,369.00</u>	<u>117.41</u>
Intergovernmental Revenue				
Local sales tax	\$ 11,965.67	12,486.98	12,000.00	486.98
State revenue sharing	-	-	-	-
Local ad valorem tax	-	-	-	-
	<u>\$ 11,965.67</u>	<u>12,486.98</u>	<u>12,000.00</u>	<u>486.98</u>
Fines, Forfeitures, and Penalties				
City Court fines	\$ 525.00	129.00	300.00	(171.00)
Licenses	-	-	-	-
	<u>\$ 525.00</u>	<u>129.00</u>	<u>300.00</u>	<u>(171.00)</u>
Miscellaneous				
Bus Barn Rental	150.00	555.00	-	555.00
Reimbursements	1,782.26	2,060.01	1,500.00	560.01
Miscellaneous	373.78	1,042.51	2,000.00	(957.49)
Building Rental	-	-	500.00	(500.00)
Transfer from Water fund	8,100.00	-	-	-
Interest income	72.22	74.17	200.00	(125.83)
Dog tags	175.00	175.00	100.00	75.00
	<u>\$ 10,653.26</u>	<u>3,906.69</u>	<u>4,300.00</u>	<u>(393.31)</u>
Total Cash Receipts	<u>\$ 67,679.35</u>	<u>70,009.08</u>	<u>69,969.00</u>	<u>40.08</u>

CITY OF MANTER, KANSAS
 General Fund
 Detailed Schedule of Expenditures
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

SCHEDULE 3-2

	2011 <u>Actual</u>	2012 <u>Actual</u>	2012 <u>Budget</u>	Variance- Over (Under)
General Operating Fund				
Administrative				
Personal services	\$ 31,260.76	29,234.10	35,000.00	5,765.90
Contractual services	13,784.95	13,847.50	15,000.00	1,152.50
Commodities	22,749.53	24,500.56	25,000.00	499.44
Capital outlay	-	-	5,325.00	5,325.00
Street improvement	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ <u>67,795.24</u>	<u>67,582.16</u>	<u>80,325.00</u>	<u>12,742.84</u>