

**CITY OF ULYSSES  
ULYSSES, KANSAS**

**DECEMBER 31, 2012**

**CITY OF ULYSSES**

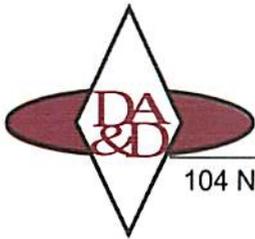
**ULYSSES, KANSAS**

**FINANCIAL STATEMENT**  
**WITH INDEPENDENT AUDITOR'S REPORT**  
**FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2012**

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

CITY OF ULYSSES, 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 Ulysses  
Ulysses, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Ulysses, 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 2 of the financial statement, the financial statement is prepared by the City of Ulysses 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 2 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 Ulysses 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 Ulysses 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 23, 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

May 13, 2013

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

**STATEMENT 1**

| <b>Fund</b>                     | <b>Beginning<br/>Unencumbered<br/>Cash<br/><u>Balance</u></b> | <b>Cash<br/><u>Receipts</u></b> | <b><u>Expenditures</u></b> | <b>Ending<br/>Unencumbered<br/>Cash<br/><u>Balance</u></b> |
|---------------------------------|---|---------------------------------|----------------------------|--|
| <b>Governmental Type Funds:</b> |   |                                 |                            |  |
| General Fund                    | \$ 315,698.91   | 2,877,389.70                    | 2,603,202.42               | 589,886.19   |
| <b>Special Purpose Funds:</b>   |   |                                 |                            |  |
| Employee Benefits Fund          | 45,817.01   | 592,932.50                      | 547,919.98                 | 90,829.53  |
| Special Highway Fund            | 187,130.64  | 161,876.16                      | 135,338.97                 | 213,667.83   |
| Gas Well Fund                   | 241,930.91  | 216,124.17                      | 169,173.63                 | 288,881.45   |
| Special Parks & Recreation      | 64,092.00   | 44,788.32                       | 32,379.48                  | 76,500.84  |
| 2010 GO Bond Issue              | 145,304.81  | -                               | 24,722.92                  | 120,581.89   |
| Special Alcohol/Drug            | -   | 9,788.31                        | -                          | 9,788.31   |
| <br>                            |   |                                 |                            |  |
| <b>Bond and Interest Funds:</b> |   |                                 |                            |  |
| Bond and Interest Fund          | 218,492.47  | 240,624.85                      | 275,488.75                 | 183,628.57   |
| <br>                            |   |                                 |                            |  |
| <b>Business Funds:</b>          |   |                                 |                            |  |
| Water Utility Fund              | 501,294.01  | 1,098,809.51                    | 952,879.85                 | 647,223.67   |
| Sanitation Utility Fund         | 206,985.71  | 517,454.64                      | 580,988.72                 | 143,451.63   |
| Sewer Utility Fund              | 75,856.53   | 318,088.26                      | 281,124.99                 | 112,819.80   |
| Sewer Capital Reserve Fund      | 285,300.41  | 91,420.61                       | 44,002.27                  | 332,718.75   |
| Storm Water Utility             | 57,067.06   | 62,989.86                       | -                          | 120,056.92   |
| Bentwood Golf Course Pro Shop   | 90,591.18   | 75,904.04                       | 57,462.48                  | 109,032.74   |
| Public Works                    | 35,339.62   | 158,800.00                      | 160,208.60                 | 33,931.02  |
| Health Insurance Fund           | <u>115,193.61</u>   | <u>425,000.00</u>               | <u>450,164.85</u>          | <u>90,028.76</u>   |
| <br>                            |   |                                 |                            |  |
| <b>Total Primary Government</b> | <b>\$ <u>2,586,094.88</u></b>                                 | <b><u>6,891,990.93</u></b>      | <b><u>6,315,057.91</u></b> | <b><u>3,163,027.90</u></b>                                 |

**Composition of Cash:**

Cash in checking, Grant County Bank, Ulysses, Kansas  
Less: O/S checks  
Add: Outstanding deposits

Grant County Bank Investments  
Time Deposits, Western State Bank, Ulysses, Kansas  
City Clerk's Cash  
Less: O/S checks  
Add: Outstanding deposits

Petty Cash Drawers

Total Composition of Cash

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

| Add<br>Outstanding<br>Encumbrances<br>Payable | Ending<br>Cash<br>Balance |
|---|---------------------------|
| 123,190.31                                    | 713,076.50                |
| 6,697.19                                      | 97,526.72                 |
| 3,295.53                                      | 216,963.36                |
| 128.18  | 289,009.63                |
| -   | 76,500.84                 |
| 19,084.92                                     | 139,666.81                |
| -   | 9,788.31                  |
| -   | 183,628.57                |
| 15,464.21                                     | 662,687.88                |
| 8,102.63                                      | 151,554.26                |
| 11,683.35                                     | 124,503.15                |
| -   | 332,718.75                |
| -   | 120,056.92                |
| -   | 109,032.74                |
| 8,330.98                                      | 42,262.00                 |
| <u>2,914.75</u>                               | <u>92,943.51</u>          |
| <u>198,892.05</u>                             | <u>3,361,919.95</u>       |
| \$ 3,300,031.81                               |                           |
| (143,989.84)                                  |                           |
| <u>3,677.98</u>                               |                           |
|   | \$ 3,159,719.95           |
|   | -                         |
|   | 200,000.00                |
| \$ 8,187.34                                   |                           |
| (7,187.34)                                    |                           |
| <u>-</u>                                      |                           |
|   | 1,000.00                  |
|   | <u>1,200.00</u>           |
|   | \$ <u>3,361,919.95</u>    |

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

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Financial Reporting Entity**

The City of Ulysses, Kansas (the City) was incorporated in 1909. This financial statement presents the City of Ulysses, Kansas (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.

- 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 the following special purpose funds:

#### 2010 GO Bond Issue 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.

#### 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 \$3,361,920 and the bank balance was \$3,708,219. Of the bank balance, \$450,000 was covered by federal depository insurance, and \$3,258,219 was collateralized with securities held by the pledging financial institutions agents in the City's name.

### C. PENSION COSTS AND EMPLOYEE BENEFITS

#### 1. Defined Benefit Pension Plan

*Plan Description.* The City of Ulysses, 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.* KPER provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPER 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 Ulysses employer contributions to KPERs for the years ending December 31, 2012, 2011, and 2010 were \$140,997, \$134,300 and \$127,775, 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. Employees may accrue up to 48 hours of sick leave after one year of employment. The amount of unused sick leave at December 31, 2012 is \$28,661.73 in wages and \$2192.62 in employee benefits. The amount at December 31, 2011 was \$28,380.87 in wages and \$2,171.14 in employee benefits. Vacation pay can be carried over to the next calendar year at a maximum of 96 hours of vacation leave with 0 to 7 years of employment, 144 hours with 7 to 18 years, or 192 hours with over 18 years. The amount of unused vacation pay at December 31, 2012 is \$65,080.06 in wages and \$4,978.63 in employee benefits. The amount of unused vacation pay at December 31, 2011 was \$70,941.77 in wages and \$5,427.05 in employee benefits.

*Section 125 Cafeteria Plan/Health Insurance* - The City offers a Section 125 cafeteria plan for all employees electing to participate. The City uses this for health insurance premiums, unreimbursed medical and dependent care expense. Annually in January, each employee determines the amount of contribution to the plan for these expenses. The plan is administered by the City.

#### 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:

| <b>From</b>                | <b>To</b>             | <b>Regularity Authority</b> | <b>Amount</b> |
|----------------------------|-----------------------|-----------------------------|---------------|
| Sewer Capital Reserve Fund | Special Parks Fund    | K.S. A. 12-825d             | \$15,000.00   |
| Water Utility Fund         | Public Works Fund     | K.S. A. 12-825d             | \$98,800.00   |
| General Fund               | Public Works Fund     | K.S. A. 12-825d             | \$60,000.00   |
| Water Utility Fund         | Health Insurance Fund | K.S. A. 12-825d             | \$25,000.00   |
| General Fund               | Health Insurance Fund | K.S. A. 12-825d             | \$100,000.00  |
| Employee Benefits Fund     | Health Insurance Fund | K.S. A. 12-825d             | \$300,000.00  |

**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 has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other Kansas municipalities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 147 participating members.

The City pays an annual premium to the Kansas Municipal Insurance Trust for its workman's compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Municipal Insurance Trust.

The City continues to carry commercial insurance for all other risks of loss, including property, liability, employee benefits, 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 Ulysses had no capital projects in place for the year ending December 31, 2012.

**H. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May 13, 2013, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**I. LONG-TERM DEBT**

Changes in long-term liabilities for the City of Ulysses 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> |                       |
|-------------------------------------|-----------------------|-----------------------|------------------------|-------------------------------|-----------------------|
| <b>General Obligation Bonds</b>     |                       |                       |                        |                               |                       |
| Street/Sewer Improvement            | Varied                | 11/25/2003            | 260,900.00             | 2014                          |                       |
| Street/Sewer Improvement            | Varied                | 12/15/2008            | 725,000.00             | 2018                          |                       |
| Internal Improvement                | Varied                | 3/12/2010             | 1,450,000.00           | 2020                          |                       |
| <b>Capital Leases</b>               |                       |                       |                        |                               |                       |
| Water rights purchase               | 0%                    | 1/19/2010             | 265,950.00             | 2014                          |                       |
| Water rights purchase               | 4%                    | 3/24/2010             | 448,500.00             | 2020                          |                       |
| Water radio read system             | 5%                    | 7/27/2012             | 309,951.48             | 2014                          |                       |
| <b>KDHE Loans</b>                   |                       |                       |                        |                               |                       |
| KDH & E Loan - Water Project        | 3.76%                 | 1/31/2002             | 194,787.94             | 2022                          |                       |
| <b>Total</b>                        |                       |                       |                        |                               |                       |
|                                     |                       | <b>Year</b>           |                        |                               |                       |
|                                     |                       | <u>2013</u>           | <u>2014</u>            | <u>2015</u>                   | <u>2016</u>           |
| <b>Principal:</b>                   |                       |                       |                        |                               |                       |
| <b>General obligation bonds</b>     |                       |                       |                        |                               |                       |
| Street/Sewer Improvement            | \$                    | 30,000                | 30,000                 | -                             | -                     |
| Street/Sewer Improvement            |                       | 70,000                | 75,000                 | 75,000                        | 80,000                |
| Internal Improvement                |                       | 135,000               | 140,000                | 145,000                       | 150,000               |
| <b>Capital Leases</b>               |                       |                       |                        |                               |                       |
| Water rights purchase               |                       | 53,190                | 53,190                 | -                             | -                     |
| Water rights purchase               |                       | 36,333                | 37,824                 | 39,336                        | 40,910                |
| Water radio read system             |                       | 97,987                | 103,224                | -                             | -                     |
| <b>KDHE Loans</b>                   |                       |                       |                        |                               |                       |
| KDH & E Loan - Water Project        |                       | <u>9,471</u>          | <u>9,864</u>           | <u>10,274</u>                 | <u>10,700</u>         |
| <b>Total principal</b>              | <b>\$</b>             | <b><u>431,981</u></b> | <b><u>449,102</u></b>  | <b><u>269,610</u></b>         | <b><u>281,610</u></b> |
| <b>Interest:</b>                    |                       |                       |                        |                               |                       |
| <b>General obligation bonds</b>     |                       |                       |                        |                               |                       |
| Street/Sewer Improvement            | \$                    | -                     | -                      | -                             | -                     |
| Street/Sewer Improvement            |                       | 2,340                 | 1,200                  | -                             | -                     |
| Street/Sewer Improvement            |                       | 17,085                | 14,845                 | 12,295                        | 9,633                 |
| Internal Improvement                |                       | 31,263                | 29,170                 | 26,370                        | 22,745                |
| <b>Capital Leases</b>               |                       |                       |                        |                               |                       |
| Water rights purchase               |                       | -                     | -                      | -                             | -                     |
| Water rights purchase               |                       | 13,439                | 11,949                 | 10,436                        | 8,862                 |
| Water radio read system             |                       | 10,753                | 5,516                  | -                             | -                     |
| <b>KDHE Loans</b>                   |                       |                       |                        |                               |                       |
| KDH & E Loan - Water Project        |                       | <u>4,218</u>          | <u>3,858</u>           | <u>3,483</u>                  | <u>3,093</u>          |
| <b>Total interest</b>               | <b>\$</b>             | <b><u>79,098</u></b>  | <b><u>66,538</u></b>   | <b><u>52,584</u></b>          | <b><u>44,333</u></b>  |
| <b>Total principal and interest</b> | <b>\$</b>             | <b><u>511,079</u></b> | <b><u>515,640</u></b>  | <b><u>322,194</u></b>         | <b><u>325,943</u></b> |

| <u>Balance<br/>Beginning<br/>of Year</u> | <u>Additions</u> | <u>Reductions/<br/>Payments</u> | <u>Balance<br/>End of<br/>Year</u> | <u>Interest<br/>Paid</u> |
|--|------------------|---------------------------------|------------------------------------|--------------------------|
| 85,000                                   | -                | 25,000                          | 60,000                             | 3,240                    |
| 535,000                                  |                  | 65,000                          | 470,000                            | 19,035                   |
| 1,345,000                                | -                | 130,000                         | 1,215,000                          | 33,212                   |
| 159,570                                  | -                | 53,190                          | 106,380                            | -                        |
| 370,555                                  | -                | 33,853                          | 336,702                            | 15,918                   |
| -  | 309,951          | 108,740                         | 201,211                            | -                        |
| <u>123,606</u>                           | <u>-</u>         | <u>9,093</u>                    | <u>114,513</u>                     | <u>4,563</u>             |
| <u>2,618,731</u>                         |                  | <u>424,876</u>                  | <u>2,503,806</u>                   | <u>75,968</u>            |

| <u>Year</u>    |                |                |                |               |               |                  |
|----------------|----------------|----------------|----------------|---------------|---------------|------------------|
| <u>2017</u>    | <u>2018</u>    | <u>2019</u>    | <u>2020</u>    | <u>2021</u>   | <u>2022</u>   | <u>Total</u>     |
| -              | -              | -              | -              | -             | -             | 60,000           |
| 85,000         | 85,000         | -              | -              | -             | -             | 470,000          |
| 155,000        | 155,000        | 165,000        | 170,000        |               |               | 1,215,000        |
| -              | -              | -              | -              | -             | -             | -                |
| -              | -              | -              | -              | -             | -             | 106,380          |
| 42,527         | 44,247         | 46,017         | 49,508         | -             | -             | 336,702          |
| -              | -              | -              | -              | -             | -             | 201,211          |
| -              | -              | -              | -              | -             | -             | -                |
| <u>11,144</u>  | <u>11,607</u>  | <u>12,089</u>  | <u>12,591</u>  | <u>13,114</u> | <u>13,659</u> | <u>114,513</u>   |
| <u>293,671</u> | <u>295,854</u> | <u>223,106</u> | <u>232,099</u> | <u>13,114</u> | <u>13,659</u> | <u>2,503,806</u> |
| -              | -              | -              | -              | -             | -             | -                |
| -              | -              | -              | -              | -             | -             | 3,540            |
| 6,672          | 3,400          | -              | -              | -             | -             | 63,930           |
| 19,070         | 14,885         | 10,390         | 5,440          | -             | -             | 159,333          |
| -              | -              | -              | -              | -             | -             | -                |
| 7,246          | 5,525          | 3,755          | 1,914          | -             | -             | 63,126           |
| -              | -              | -              | -              | -             | -             | 16,269           |
| -              | -              | -              | -              | -             | -             | -                |
| <u>2,686</u>   | <u>2,263</u>   | <u>1,822</u>   | <u>1,363</u>   | <u>885</u>    | <u>386</u>    | <u>24,057</u>    |
| <u>35,674</u>  | <u>26,073</u>  | <u>15,967</u>  | <u>8,717</u>   | <u>885</u>    | <u>386</u>    | <u>330,255</u>   |
| <u>329,345</u> | <u>321,927</u> | <u>239,073</u> | <u>240,816</u> | <u>13,999</u> | <u>14,045</u> | <u>2,834,061</u> |

**J. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

**CITY OF ULYSSES**

**REGULATORY - REQUIRED  
SUPPLEMENTARY INFORMATION**

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

SCHEDULE 1

| <u>Fund</u>                          | <u>Certified<br/>Budget</u> | <u>Adjustment for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance-<br/>Over<br/>(Under)</u> |
|--------------------------------------|-----------------------------|---|--|--|---------------------------------------|
| <b>Governmental Type Funds:</b>      |                             |   |  |  |                                       |
| General Fund                         | \$ 3,332,869.00             | -   | 3,332,869.00                               | 2,603,202.42   | 729,666.58                            |
| <b>Special Purpose Funds:</b>        |                             |   |  |  |                                       |
| Employee Benefits Fund               | 656,419.00                  | -   | 656,419.00                                 | 547,919.98   | 108,499.02                            |
| Special Highway Fund                 | 232,782.00                  | -   | 232,782.00                                 | 135,338.97   | 97,443.03                             |
| Gas Well Fund                        | 289,553.00                  | -   | 289,553.00                                 | 169,173.63   | 120,379.37                            |
| Special Parks & Recreation           | 50,000.00                   | -   | 50,000.00                                  | 32,379.48  | 17,620.52                             |
| 2010 GO Bond Issue                   | N/A                         | -   | N/A  | 24,722.92  | N/A                                   |
| Storm Drainage Special Projects Fund | -                           | -   | -  | -  | -                                     |
| <b>Bond and Interest Fund:</b>       |                             |   |  |  |                                       |
| Bond and Interest                    | 430,998.00                  | -   | 430,998.00                                 | 275,488.75   | 155,509.25                            |
| <b>Business Funds:</b>               |                             |   |  |  |                                       |
| Water Utility Fund                   | 1,099,486.00                | -   | 1,099,486.00                               | 952,879.85   | 146,606.15                            |
| Sanitation Utility Fund              | 696,189.00                  | -   | 696,189.00                                 | 580,988.72   | 115,200.28                            |
| Sewer Utility Fund                   | 283,335.00                  | -   | 283,335.00                                 | 281,124.99   | 2,210.01                              |
| Sewer Capital Reserve Fund           | 47,500.00                   | -   | 47,500.00                                  | 44,002.27  | 3,497.73                              |
| Storm Water Utility                  | 57,067.06                   | -   | 56,625.00                                  | -  | 57,067.06                             |
| Bentwood Golf Course Pro Shop        | 73,800.00                   | -   | 73,800.00                                  | 57,462.48  | 16,337.52                             |
| Public Works                         | 179,989.00                  | -   | 179,989.00                                 | 160,208.60   | 19,780.40                             |
| Health Insurance Fund                | 555,625.00                  | -   | 555,625.00                                 | <u>450,164.85</u>                                      | 105,460.15                            |
| <br>                                 |                             |   |  |  |                                       |
| <b>Total Primary Government</b>      |                             |   | <b>\$</b>                                  | <b><u>6,315,057.91</u></b>                             |                                       |

CITY OF ULYSSES, 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

|   | <u>2011</u><br><u>Actual</u>  | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|-------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>  |                               |                              |                              |                                     |
| Taxes   | \$ 1,965,197.24               | 2,527,637.32                 | 2,618,078.00                 | (90,440.68)                         |
| Intergovernmental revenue   | 31,060.53                     | 32,964.27                    | 30,000.00                    | 2,964.27                            |
| License and permits   | 30,914.09                     | 28,053.08                    | 19,400.00                    | 8,653.08                            |
| Fines, forfeitures & penalties  | 132,380.69                    | 150,206.34                   | 153,351.00                   | (22,374.00)                         |
| Use of money and property   | 103,068.10                    | 111,717.40                   | 114,760.00                   | (3,042.60)                          |
| Miscellaneous   | <u>196,900.70</u>             | <u>26,811.29</u>             | <u>160,311.00</u>            | <u>(133,499.71)</u>                 |
| <b>Total Cash Receipts</b>  | <b>\$ <u>2,459,521.35</u></b> | <b><u>2,877,389.70</u></b>   | <b><u>3,095,900.00</u></b>   | <b><u>(237,739.64)</u></b>          |
| <b>Expenditures and Transfers Subject to Budget</b>                     |                               |                              |                              |                                     |
| Administration  | \$ 253,105.30                 | 192,919.47                   | 277,873.00                   | (84,953.53)                         |
| Golf Course   | 194,106.98                    | 235,821.54                   | 251,175.00                   | (15,353.46)                         |
| City Clerk  | 220,331.24                    | 233,767.02                   | 250,043.00                   | (16,275.98)                         |
| Building Inspector  | 100,497.09                    | 95,791.49                    | 97,857.00                    | (2,065.51)                          |
| Police  | 784,971.85                    | 812,821.89                   | 887,601.00                   | (74,779.11)                         |
| Parks   | 164,198.48                    | 154,582.21                   | 187,756.00                   | (33,173.79)                         |
| Streets   | 525,830.61                    | 521,836.48                   | 931,471.00                   | (409,634.52)                        |
| Street Lighting   | 76,712.66                     | 75,676.15                    | 81,500.00                    | (5,823.85)                          |
| ALCO tax rebate & farm expenses   | 4,815.45                      | 4,204.78                     | 266,000.00                   | (261,795.22)                        |
| City/County Engineer  | -                             | -                            | -                            | -                                   |
| Pro Shop  | 103,715.98                    | 115,781.39                   | 101,593.00                   | 14,188.39                           |
| Transfers   | <u>-</u>                      | <u>160,000.00</u>            | <u>-</u>                     | <u>160,000.00</u>                   |
| <b>Total Expenditures and Transfers Subject to Budget</b>               | <b>\$ <u>2,428,285.63</u></b> | <b><u>2,603,202.42</u></b>   | <b><u>3,332,869.00</u></b>   | <b><u>(729,666.59)</u></b>          |
| <b>Receipts Over (Under) Expenditures Unencumbered Cash - Beginning</b> | <b>\$ 31,235.72</b>           | <b>274,187.28</b>            |                              |                                     |
|   | <u>284,463.19</u>             | <u>315,698.91</u>            |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                                       | <b>\$ <u>315,698.91</u></b>   | <b><u>589,886.18</u></b>     |                              |                                     |

CITY OF ULYSSES, 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><br><u>Actual</u>    | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|---------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>  |                                 |                              |                              |                                     |
| <b>Taxes</b>  |                                 |                              |                              |                                     |
| Ad valorem property tax   | \$ 302,026.29                   | 531,989.01                   | 544,539.00                   | (12,549.99)                         |
| Back tax  | 4,842.53                        | 7,175.50                     | 5,146.00                     | 2,029.50                            |
| Motor vehicle tax   | 49,533.19                       | 52,132.24                    | 34,947.00                    | 17,185.24                           |
| 16/20 heavy use   | 817.71                          | 674.45                       | 864.00                       | (189.55)                            |
| Rental/Machinery & Equipment  | 49.49                           | 16.51                        | -                            | 16.51                               |
| Recreation vehicle tax  | <u>1,308.75</u>                 | <u>944.79</u>                | <u>967.00</u>                | <u>(22.21)</u>                      |
| <b>Total Taxes</b>  | <b>\$ <u>358,577.96</u></b>     | <b><u>592,932.50</u></b>     | <b><u>586,463.00</u></b>     | <b><u>6,469.50</u></b>              |
| <b>Other cash receipts</b>  |                                 |                              |                              |                                     |
| Interest  | \$ -                            | -                            | -                            | -                                   |
| Reimbursed expense/misc   | <u>-</u>                        | <u>-</u>                     | <u>-</u>                     | <u>-</u>                            |
| <b>Total Other Cash Receipts</b>  | <b>\$ <u>-</u></b>              | <b><u>-</u></b>              | <b><u>-</u></b>              | <b><u>-</u></b>                     |
| <br><b>Total Cash Receipts</b>  | <br><b>\$ <u>358,577.96</u></b> | <br><b><u>592,932.50</u></b> | <br><b><u>586,463.00</u></b> | <br><b><u>6,469.50</u></b>          |
| <br><b>Expenditures and Transfers Subject to Budget</b>                     |                                 |                              |                              |                                     |
| Employee benefits   | \$ 242,195.36                   | 247,919.98                   | 256,419.00                   | 8,499.02                            |
| Transfers   | 120,000.00                      | 300,000.00                   | 400,000.00                   | 100,000.00                          |
| Miscellaneous   | <u>-</u>                        | <u>-</u>                     | <u>-</u>                     | <u>-</u>                            |
| <br><b>Total Expenditures and Transfers Subject to Budget</b>               | <br><b>\$ <u>362,195.36</u></b> | <br><b><u>547,919.98</u></b> | <br><b><u>656,419.00</u></b> | <br><b><u>108,499.02</u></b>        |
| <br><b>Receipts Over (Under) Expenditures Unencumbered Cash - Beginning</b> | <br><b>\$ (3,617.40)</b>        | <br><b>45,012.52</b>         |                              |                                     |
|   | <u>49,434.41</u>                | <u>45,817.01</u>             |                              |                                     |
| <br><b>Unencumbered Cash - Ending</b>                                       | <br><b>\$ <u>45,817.01</u></b>  | <br><b><u>90,829.53</u></b>  |                              |                                     |

CITY OF ULYSSES, 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><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|---|
| <b>Cash Receipts</b>                                      |                              |                              |                              |   |
| Intergovernmental revenue                                 |                              |                              |                              |   |
| State of Kansas   | \$ <u>152,365.20</u>         | <u>161,001.16</u>            | <u>151,860.00</u>            | <u>9,141.16</u>                                   |
| <b>Total Intergovernmental Revenue</b>                    | <b>\$ <u>152,365.20</u></b>  | <b><u>161,001.16</u></b>     | <b><u>151,860.00</u></b>     | <b><u>9,141.16</u></b>                            |
| Miscellaneous   |                              |                              |                              |   |
| Miscellaneous   | \$ 26.80                     | 875.00                       | -                            | 875.00  |
| Bond proceeds   | -                            | -                            | -                            | -   |
| Special assessment  | -                            | -                            | -                            | -   |
| Proceeds from temporary note                              | -                            | -                            | -                            | -   |
| Accrued interest from temporary note                      | -                            | -                            | -                            | -   |
| Interest  | -                            | -                            | -                            | -   |
| <b>Total Miscellaneous</b>                                | <b>\$ <u>26.80</u></b>       | <b><u>875.00</u></b>         | <b><u>-</u></b>              | <b><u>875.00</u></b>                              |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>152,392.00</u></b>  | <b><u>161,876.16</u></b>     | <b><u>151,860.00</u></b>     | <b><u>10,016.16</u></b>                           |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |   |
| Contractual service                                       | \$ 34,035.92                 | 37,430.37                    | 54,232.00                    | 16,801.63   |
| Commodities   | 83,267.63                    | 86,031.76                    | 88,050.00                    | 2,018.24  |
| Capital outlay  | 4,428.85                     | 11,876.84                    | 90,500.00                    | 78,623.16   |
| Miscellaneous   | -                            | -                            | -                            | -   |
| Transfer to general fund                                  | -                            | -                            | -                            | -   |
| Transfer to public works                                  | -                            | -                            | -                            | -   |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>121,732.40</u></b>  | <b><u>135,338.97</u></b>     | <b><u>232,782.00</u></b>     | <b><u>97,443.03</u></b>                           |
| <b>Expenditures Not Subject to Legal Maximum Budget</b>   | <b>\$ <u>-</u></b>           | <b><u>-</u></b>              |                              |   |
| <b>Total Expenditures</b>                                 | <b>\$ <u>121,732.40</u></b>  | <b><u>135,338.97</u></b>     |                              |   |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 30,659.60</b>          | <b>26,537.19</b>             |                              |   |
| <b>Unencumbered Cash - Beginning</b>                      | <b><u>156,471.04</u></b>     | <b><u>187,130.64</u></b>     |                              |   |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>187,130.64</u></b>  | <b><u>213,667.83</u></b>     |                              |   |

CITY OF ULYSSES, KANSAS  
Gas Well Fund SCHEDULE 2-4  
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<br><u>Actual</u>       | 2012<br><u>Actual</u>       | 2012<br><u>Budget</u>       | Variance-<br>Over<br>(Under) |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| <b>Cash Receipts</b>  |                             |                             |                             |                              |
| Miscellaneous   |                             |                             |                             |                              |
| Interest  | \$ -                        | -                           | -                           | -                            |
| Royalty   | 307,933.43                  | 216,124.17                  | 295,000.00                  | (78,875.83)                  |
| Other   | 18,908.47                   | -                           | 18,200.00                   | (18,200.00)                  |
| Federal aid   | -                           | -                           | -                           | -                            |
| Transfer from other funds                                     | -                           | -                           | -                           | -                            |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u>  |
| <b>Total Cash Receipts</b>                                    | <b>\$ <u>326,841.90</u></b> | <b><u>216,124.17</u></b>    | <b><u>313,200.00</u></b>    | <b><u>(97,075.83)</u></b>    |
| <b>Expenditures and Transfers Subject<br/>to Budget</b>       |                             |                             |                             |                              |
| General expense   |                             |                             |                             |                              |
| Contractual service   | \$ 180,157.33               | 92,585.97                   | 199,553.00                  | 106,967.03                   |
| Commodities   | 12,084.24                   | 24,069.07                   | 27,500.00                   | 3,430.93                     |
| Capital outlay  | <u>33,639.51</u>            | <u>52,518.59</u>            | <u>25,000.00</u>            | <u>(27,518.59)</u>           |
| Total General Expense   | <b>\$ <u>225,881.08</u></b> | <b><u>169,173.63</u></b>    | <b><u>252,053.00</u></b>    | <b><u>82,879.37</u></b>      |
| Non-Operating Expense   |                             |                             |                             |                              |
| Miscellaneous   | \$ -                        | -                           | -                           | -                            |
| Transfer to other funds                                       | 165,000.00                  | -                           | -                           | -                            |
| Capital outlay  | -                           | -                           | -                           | -                            |
| Economic development  | -                           | -                           | 37,500.00                   | 37,500.00                    |
| Total Non-Operating Expense                                   | <b>\$ <u>165,000.00</u></b> | <b><u>-</u></b>             | <b><u>37,500.00</u></b>     | <b><u>37,500.00</u></b>      |
|   | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u>  |
| <b>Total Expenditures and Transfers Subject<br/>to Budget</b> | <b>\$ <u>390,881.08</u></b> | <b><u>169,173.63</u></b>    | <b><u>289,553.00</u></b>    | <b><u>120,379.37</u></b>     |
| <b>Receipts Over (Under) Expenditures</b>                     | <b>\$ (64,039.18)</b>       | <b>46,950.54</b>            |                             |                              |
| <b>Unencumbered Cash - Beginning</b>                          | <b><u>305,970.09</u></b>    | <b><u>241,930.91</u></b>    |                             |                              |
| <b>Unencumbered Cash - Ending</b>                             | <b>\$ <u>241,930.91</u></b> | <b><u>288,881.45</u></b>    |                             |                              |

CITY OF ULYSSES, KANSAS  
Special Parks and Recreation 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 2-5

|   |           | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|-----------|------------------------------|------------------------------|------------------------------|---|
| <b>Cash Receipts</b>                                      |           |                              |                              |                              |   |
| <b>Intergovernmental revenue</b>                          |           |                              |                              |                              |   |
| Liquor tax  | \$        | <u>7,900.52</u>              | <u>9,788.32</u>              | <u>6,500.00</u>              | <u>3,288.32</u>                                   |
| <b>Total Intergovernmental Revenue</b>                    | <b>\$</b> | <b><u>7,900.52</u></b>       | <b><u>9,788.32</u></b>       | <b><u>6,500.00</u></b>       | <b><u>3,288.32</u></b>                            |
| <b>Miscellaneous</b>                                      |           |                              |                              |                              |   |
| Interest  | \$        | -                            | -                            | -                            | -   |
| Other   |           | -                            | -                            | -                            | -   |
| Transfers   |           | <u>-</u>                     | <u>35,000.00</u>             | <u>-</u>                     | <u>35,000.00</u>                                  |
| <b>Total Miscellaneous</b>                                | <b>\$</b> | <b><u>-</u></b>              | <b><u>35,000.00</u></b>      | <b><u>-</u></b>              | <b><u>35,000.00</u></b>                           |
| <b>Total Cash Receipts</b>                                | <b>\$</b> | <b><u>7,900.52</u></b>       | <b><u>44,788.32</u></b>      | <b><u>6,500.00</u></b>       | <b><u>38,288.32</u></b>                           |
| <b>Expenditures and Transfers Subject to Budget</b>       |           |                              |                              |                              |   |
| Capital improvements                                      | \$        | <u>-</u>                     | <u>32,379.48</u>             | <u>50,000.00</u>             | <u>17,620.52</u>                                  |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$</b> | <b><u>-</u></b>              | <b><u>32,379.48</u></b>      | <b><u>50,000.00</u></b>      | <b><u>17,620.52</u></b>                           |
| Receipts Over (Under) Expenditures                        | \$        | 7,900.52                     | 12,408.84                    |                              |   |
| Unencumbered Cash - Beginning                             |           | <u>56,191.48</u>             | <u>64,092.00</u>             |                              |   |
| Unencumbered Cash - Ending                                | \$        | <u>64,092.00</u>             | <u>76,500.84</u>             |                              |   |

CITY OF ULYSSES, KANSAS  
 2010 GO Bond Issue  
 Schedule of Receipts and Expenditures  
 Regulatory Basis

SCHEDULE 2-6

For the Year Ended December 31, 2012

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

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> |
|---|------------------------------|------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |
| Sale of Bonds   | \$ -                         | -                            |
| Total Intergovernmental Revenue                           | \$ -                         | -                            |
| <br>  |                              |                              |
| Miscellaneous   |                              |                              |
| Interest  | \$ -                         | -                            |
| Other   | -                            | -                            |
| Transfers   | -                            | -                            |
| Total Miscellaneous                                       | \$ -                         | -                            |
| <br>  |                              |                              |
| <b>Total Cash Receipts</b>                                | \$ -                         | -                            |
| <br>  |                              |                              |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |
| Contractual services                                      | \$ 2,148.36                  | -                            |
| Capital outlay  | 268,470.13                   | 24,722.92                    |
| <br>  |                              |                              |
| <b>Total Expenditures and Transfers Subject to Budget</b> | \$ 270,618.49                | 24,722.92                    |
| <br>  |                              |                              |
| <b>Receipts Over (Under) Expenditures</b>                 | \$ (270,618.49)              | (24,722.92)                  |
| <b>Unencumbered Cash - Beginning</b>                      | 415,923.30                   | 145,304.81                   |
| <br>  |                              |                              |
| <b>Unencumbered Cash - Ending</b>                         | \$ 145,304.81                | 120,581.89                   |

CITY OF ULYSSES, KANSAS  
Special Alcohol & Drug 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 December 31, 2011)

SCHEDULE 2-7

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|---|
| <b>Cash Receipts</b>  |                              |                              |                              |   |
| Liquor tax  | \$ -                         | 9,788.31                     | -                            | 9,788.31  |
| Reimbursement   | -                            | -                            | -                            | -   |
| <b>Total Cash Receipts</b>  | <u>\$ -</u>                  | <u>9,788.31</u>              | <u>-</u>                     | <u>9,788.31</u>                                   |
| <b>Expenditures and Transfers Subject to Budget</b>                     |                              |                              |                              |   |
| Contractual service   | \$ -                         | -                            | -                            | -   |
| Commodities   | -                            | -                            | -                            | -   |
| Transfer to General Fund  | -                            | -                            | -                            | -   |
| <b>Total Expenditures and Transfers Subject to Budget</b>               | <u>\$ -</u>                  | <u>-</u>                     | <u>-</u>                     | <u>-</u>  |
| <b>Expenditures Not Subject to Legal Maximum Budget</b>                 | <u>\$ -</u>                  | <u>-</u>                     |                              |   |
| <b>Total Expenditures</b>   | <u>\$ -</u>                  | <u>-</u>                     |                              |   |
| <b>Receipts Over (Under) Expenditures Unencumbered Cash - Beginning</b> | <u>\$ -</u>                  | <u>9,788.31</u>              |                              |   |
| <b>Unencumbered Cash - Ending</b>                                       | <u>\$ -</u>                  | <u>9,788.31</u>              |                              |   |

CITY OF ULYSSES, KANSAS  
 Bond and Interest Fund  
 Schedule of Receipts and Expenditures- Actual and Budget  
 Regulatory Basis  
 For the Year Edned December 31, 2012  
 (With Comparative Actual Totals for the Prior Year December 31, 2011)

SCHEDULE 2-8

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|---|
| <b>Cash Receipts</b>                                      |                              |                              |                              |   |
| Ad valorem property tax                                   | \$ 152,517.31                | 176,983.26                   | 181,186.00                   | (4,202.74)  |
| Motor vehicle tax   | 20,252.75                    | 25,525.50                    | 17,648.00                    | 7,877.50  |
| 16/20 heavy use   | 285.54                       | 285.14                       | 436.00                       | (150.86)  |
| Recreational vehicle tax                                  | 533.72                       | 456.81                       | 489.00                       | (32.19)   |
| Rental, Machinery & Equipment tax                         | 19.57                        | 8.34                         | -                            | 8.34  |
| Back tax  | 2,086.32                     | 2,928.51                     | 2,180.00                     | 748.51  |
| Special assessments                                       | <u>138,427.42</u>            | <u>34,437.29</u>             | <u>28,489.00</u>             | <u>5,948.29</u>                                   |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>314,122.63</u></b>  | <b><u>240,624.85</u></b>     | <b><u>230,428.00</u></b>     | <b><u>10,196.85</u></b>                           |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |   |
| Operating Expense   |                              |                              |                              |   |
| Bond principal  | \$ 195,000.00                | 220,000.00                   | 220,000.00                   | -   |
| Interest  | 76,878.40                    | 55,487.50                    | 55,488.00                    | 0.50  |
| Cash Basis Requirement                                    | -                            | -                            | 155,500.00                   | 155,500.00  |
| Miscellaneous   | <u>1.25</u>                  | <u>1.25</u>                  | <u>10.00</u>                 | <u>8.75</u>                                       |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>271,879.65</u></b>  | <b><u>275,488.75</u></b>     | <b><u>430,998.00</u></b>     | <b><u>155,509.25</u></b>                          |
| Receipts Over (Under) Expenditures                        | \$ 42,242.98                 | (34,863.90)                  |                              |   |
| Unencumbered Cash - Beginning                             | <u>176,249.49</u>            | <u>218,492.47</u>            |                              |   |
| Unencumbered Cash - Ending                                | <b>\$ <u>218,492.47</u></b>  | <b><u>183,628.57</u></b>     |                              |   |

CITY OF ULYSSES, KANSAS  
Water Utility 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 December 31, 2011)

SCHEDULE 2-9

|   | <u>2011</u><br><u>Actual</u>  | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|-------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>                                      |                               |                              |                              |                                     |
| Collection fees less credits                              | \$ 995,974.85                 | 1,025,889.18                 | 910,000.00                   | 115,889.18                          |
| Interest  | -                             | -                            | -                            | -                                   |
| Miscellaneous   | 8,798.71                      | 15,259.82                    | -                            | 15,259.82                           |
| Proceeds from KDH&E note                                  | -                             | -                            | -                            | -                                   |
| Water protection tax                                      | 17,191.59                     | 16,888.22                    | 9,000.00                     | 7,888.22                            |
| Penalties   | 10,628.57                     | 13,018.20                    | 8,500.00                     | 4,518.20                            |
| Connect fees  | 1,919.45                      | 7,405.00                     | 4,000.00                     | 3,405.00                            |
| Sales tax   | 8,086.60                      | 10,224.09                    | 6,000.00                     | 4,224.09                            |
| Reconnect fees  | <u>10,105.00</u>              | <u>10,125.00</u>             | <u>8,000.00</u>              | <u>2,125.00</u>                     |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>1,052,704.77</u></b> | <b><u>1,098,809.51</u></b>   | <b><u>945,500.00</u></b>     | <b><u>153,309.51</u></b>            |
| <b>Expenditures and Transfers Subject to Budget</b>       |                               |                              |                              |                                     |
| <b>Operating Expense</b>                                  |                               |                              |                              |                                     |
| Personal services   | \$ 141,337.36                 | 180,057.64                   | 139,676.00                   | (40,381.64)                         |
| Contractual services                                      | 337,718.63                    | 312,413.77                   | 267,128.00                   | (45,285.77)                         |
| Commodities   | 24,699.14                     | 24,794.37                    | 19,800.00                    | (4,994.37)                          |
| Capital outlay  | 170,869.20                    | 306,814.52                   | 310,000.00                   | 3,185.48                            |
| <b>Non-Operating Expense</b>                              |                               |                              |                              |                                     |
| Interest expense  | 21,040.63                     | 20,481.60                    | 4,988.00                     | (15,493.60)                         |
| Miscellaneous   | 455.63                        | 424.74                       | -                            | (424.74)                            |
| Revenue bond principal                                    | 8,730.68                      | 9,093.21                     | 9,094.00                     | 0.79                                |
| Transfer to other funds                                   | <u>328,800.00</u>             | <u>98,800.00</u>             | <u>348,800.00</u>            | <u>250,000.00</u>                   |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>1,033,651.27</u></b> | <b><u>952,879.85</u></b>     | <b><u>1,099,486.00</u></b>   | <b><u>146,606.15</u></b>            |
| Receipts Over (Under) Expenditures                        | \$ 19,053.50                  | 145,929.66                   |                              |                                     |
| Unencumbered Cash - Beginning                             | <u>482,240.51</u>             | <u>501,294.01</u>            |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>501,294.01</u></b>   | <b><u>647,223.67</u></b>     |                              |                                     |

CITY OF ULYSSES, KANSAS  
Sanitation Utility 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 December 31, 2011)

SCHEDULE 2-10

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|---|
| <b>Cash Receipts</b>                                      |                              |                              |                              |   |
| Collection fees less credits                              | \$ 486,208.37                | 508,658.78                   | 500,000.00                   | 8,658.78  |
| Penalties   | 6,997.80                     | 7,920.86                     | 6,100.00                     | 1,820.86  |
| Transfer from Water                                       | -                            | -                            | 50,000.00                    | (50,000.00)                                       |
| Miscellaneous   | <u>810.65</u>                | <u>875.00</u>                | <u>-</u>                     | <u>875.00</u>                                     |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>494,016.82</u></b>  | <b><u>517,454.64</u></b>     | <b><u>556,100.00</u></b>     | <b><u>(38,645.36)</u></b>                         |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |   |
| <b>Operating Expense</b>                                  |                              |                              |                              |   |
| Personal services   | \$ 107,008.04                | 110,384.78                   | 105,977.00                   | (4,407.78)  |
| Contractual services                                      | 232,081.41                   | 241,338.26                   | 244,962.00                   | 3,623.74  |
| Commodities   | 37,815.48                    | 36,531.57                    | 38,250.00                    | 1,718.43  |
| Capital outlay  | 25,976.24                    | 192,734.11                   | 235,000.00                   | 42,265.89   |
| <b>Non-Operating Expense</b>                              |                              |                              |                              |   |
| Miscellaneous   | -                            | -                            | -                            | -   |
| Transfer to other funds                                   | <u>47,000.00</u>             | <u>-</u>                     | <u>72,000.00</u>             | <u>72,000.00</u>                                  |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>449,881.17</u></b>  | <b><u>580,988.72</u></b>     | <b><u>696,189.00</u></b>     | <b><u>115,200.28</u></b>                          |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 44,135.65</b>          | <b>(63,534.08)</b>           |                              |   |
| <b>Unencumbered Cash - Beginning</b>                      | <b><u>162,850.06</u></b>     | <b><u>206,985.71</u></b>     |                              |   |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>206,985.71</u></b>  | <b><u>143,451.63</u></b>     |                              |   |

CITY OF ULYSSES, KANSAS  
Sewer Utility 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 2-11

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                                     |
| Collection fees less credits                              | \$ 300,314.03                | 313,362.95                   | 310,000.00                   | 3,362.95                            |
| Penalties   | 4,405.96                     | 4,725.31                     | -                            | 4,725.31                            |
| Miscellaneous   | <u>-</u>                     | <u>-</u>                     | <u>4,080.00</u>              | <u>(4,080.00)</u>                   |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>304,719.99</u></b>  | <b><u>318,088.26</u></b>     | <b><u>314,080.00</u></b>     | <b><u>4,008.26</u></b>              |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                                     |
| <b>Operating Expense</b>                                  |                              |                              |                              |                                     |
| Personal services   | \$ 86,236.48                 | 88,708.30                    | 85,055.00                    | (3,653.30)                          |
| Contractual services                                      | 100,142.52                   | 110,168.55                   | 74,830.00                    | (35,338.55)                         |
| Commodities   | 37,615.64                    | 39,040.14                    | 31,450.00                    | (7,590.14)                          |
| Capital outlay  | 34,871.26                    | 43,208.00                    | 53,500.00                    | 10,292.00                           |
| <b>Non-Operating Expense</b>                              |                              |                              |                              |                                     |
| Miscellaneous   | -                            | -                            | -                            | -                                   |
| Debt service  | -                            | -                            | -                            | -                                   |
| Transfer to other funds                                   | <u>-</u>                     | <u>-</u>                     | <u>38,500.00</u>             | <u>38,500.00</u>                    |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>258,865.90</u></b>  | <b><u>281,124.99</u></b>     | <b><u>283,335.00</u></b>     | <b><u>2,210.01</u></b>              |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 45,854.09</b>          | <b>36,963.27</b>             |                              |                                     |
| <b>Unencumbered Cash - Beginning</b>                      | <b><u>30,002.44</u></b>      | <b><u>75,856.53</u></b>      |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>75,856.53</u></b>   | <b><u>112,819.80</u></b>     |                              |                                     |

CITY OF ULYSSES, KANSAS  
Sewer Capital Reserve 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 2-12

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                                     |
| Collection fees less credits                              | \$ 87,987.13                 | 89,920.04                    | 84,000.00                    | 5,920.04                            |
| Interest  | -                            | -                            | -                            | -                                   |
| Miscellaneous/Penalties                                   | 1,224.32                     | 1,500.57                     | 950.00                       | 550.57                              |
| Donations   | -                            | -                            | -                            | -                                   |
| Reimbursements  | -                            | -                            | -                            | -                                   |
| Transfer from sewer fund                                  | -                            | -                            | -                            | -                                   |
|   | <u>          </u>            | <u>          </u>            | <u>          </u>            | <u>          </u>                   |
| <b>Total Cash Receipts</b>                                | <b>\$ 89,211.45</b>          | <b>91,420.61</b>             | <b>84,950.00</b>             | <b>6,470.61</b>                     |
|   | <u>          </u>            | <u>          </u>            | <u>          </u>            | <u>          </u>                   |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                                     |
| Operating Expense   |                              |                              |                              |                                     |
| Personal services   | \$ -                         | -                            | -                            | -                                   |
| Contractual services                                      | -                            | 1,855.69                     | 7,500.00                     | 5,644.31                            |
| Commodities   | 5,593.50                     | 5,724.50                     | -                            | (5,724.50)                          |
| Capital outlay  | 43,559.55                    | 21,422.08                    | 40,000.00                    | 18,577.92                           |
| Non-Operating Expense                                     |                              |                              |                              |                                     |
| Reserve   | -                            | -                            | -                            | -                                   |
| Debt service  | -                            | -                            | -                            | -                                   |
| Transfer to other funds                                   | -                            | 15,000.00                    | -                            | (15,000.00)                         |
|   | <u>          </u>            | <u>          </u>            | <u>          </u>            | <u>          </u>                   |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ 49,153.05</b>          | <b>44,002.27</b>             | <b>47,500.00</b>             | <b>3,497.73</b>                     |
|   | <u>          </u>            | <u>          </u>            | <u>          </u>            | <u>          </u>                   |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 40,058.40</b>          | <b>47,418.34</b>             |                              |                                     |
| <b>Unencumbered Cash - Beginning</b>                      | <b>245,242.01</b>            | <b>285,300.41</b>            |                              |                                     |
|   | <u>          </u>            | <u>          </u>            |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ 285,300.41</b>         | <b>332,718.75</b>            |                              |                                     |
|   | <u>          </u>            | <u>          </u>            |                              |                                     |

CITY OF ULYSSES, KANSAS  
Storm Water Utility  
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 2-13

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                                     |
| Collection fees less credits                              | \$ 56,227.48                 | 61,945.06                    | 56,000.00                    | 5,945.06                            |
| Interest  | -                            | -                            | -                            | -                                   |
| Penalties   | 839.58                       | 1,044.80                     | -                            | 1,044.80                            |
| Donations   | -                            | -                            | -                            | -                                   |
| Reimbursements  | -                            | -                            | -                            | -                                   |
| Miscellaneous   | -                            | -                            | 625.00                       | (625.00)                            |
| Transfer from sewer fund                                  | -                            | -                            | -                            | -                                   |
|   | <u>                    </u>  | <u>                    </u>  | <u>                    </u>  | <u>                    </u>         |
| <b>Total Cash Receipts</b>                                | <b>\$ 57,067.06</b>          | <b>62,989.86</b>             | <b>56,625.00</b>             | <b>6,364.86</b>                     |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                                     |
| Operating Expense   |                              |                              |                              |                                     |
| Personal services   | \$ -                         | -                            | -                            | -                                   |
| Contractual services                                      | -                            | -                            | -                            | -                                   |
| Commodities   | -                            | -                            | -                            | -                                   |
| Capital outlay  | -                            | -                            | -                            | -                                   |
| Non-Operating Expense                                     |                              |                              |                              |                                     |
| Reserve   | -                            | -                            | -                            | -                                   |
| Debt service  | -                            | -                            | -                            | -                                   |
| Transfer to other funds                                   | -                            | -                            | -                            | -                                   |
|   | <u>                    </u>  | <u>                    </u>  | <u>                    </u>  | <u>                    </u>         |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ -</b>                  | <b>-</b>                     | <b>-</b>                     | <b>-</b>                            |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 57,067.06</b>          | <b>62,989.86</b>             |                              |                                     |
| <b>Unencumbered Cash - Beginning</b>                      | <b>-</b>                     | <b>57,067.06</b>             |                              |                                     |
|   | <u>                    </u>  | <u>                    </u>  |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ 57,067.06</b>          | <b>120,056.92</b>            |                              |                                     |

CITY OF ULYSSES, KANSAS  
 Bentwood Golf Course Pro Shop  
 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 2-14

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br><u>(Under)</u> |
|---|------------------------------|------------------------------|------------------------------|-------------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                                     |
| Pullcarts/misc  | \$ 4,214.07                  | 5,776.57                     | 500.00                       | 5,276.57                            |
| Balls/Clubs/covers  | 17,614.43                    | 25,126.14                    | 27,000.00                    | (1,873.86)                          |
| Gloves/Clothing   | 4,249.27                     | 2,906.60                     | 4,000.00                     | (1,093.40)                          |
| Food, miscellaneous                                       | 21,838.36                    | 23,548.38                    | 16,000.00                    | 7,548.38                            |
| Cart rental   | 10,821.82                    | 12,991.01                    | 14,000.00                    | (1,008.99)                          |
| Sales tax   | 3,842.02                     | 5,555.34                     | 3,500.00                     | 2,055.34                            |
| Interest  | -                            | -                            | -                            | -                                   |
| Other   | -                            | -                            | -                            | -                                   |
|   | <u>        </u>              | <u>        </u>              | <u>        </u>              | <u>        </u>                     |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>62,579.97</u></b>   | <b><u>75,904.04</u></b>      | <b><u>49,500.00</u></b>      | <b><u>10,904.04</u></b>             |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                                     |
| <b>Operating Expense</b>                                  |                              |                              |                              |                                     |
| Personal services   | \$ -                         | -                            | -                            | -                                   |
| Contractual services                                      | 17,012.55                    | 23,467.17                    | 26,900.00                    | 3,432.83                            |
| Commodities   | 28,746.79                    | 33,995.31                    | 46,900.00                    | 12,904.69                           |
| Capital Outlay  | -                            | -                            | -                            | -                                   |
| Transfers to other funds                                  | -                            | -                            | -                            | -                                   |
|   | <u>        </u>              | <u>        </u>              | <u>        </u>              | <u>        </u>                     |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>45,759.34</u></b>   | <b><u>57,462.48</u></b>      | <b><u>73,800.00</u></b>      | <b><u>16,337.52</u></b>             |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 16,820.63</b>          | <b>18,441.56</b>             |                              |                                     |
| <b>Unencumbered Cash - Beginning</b>                      | <b><u>73,770.55</u></b>      | <b><u>90,591.18</u></b>      |                              |                                     |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>90,591.18</u></b>   | <b><u>109,032.74</u></b>     |                              |                                     |

CITY OF ULYSSES, KANSAS  
Public Works 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 2-15

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br>(Under) |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                              |
| Interest  | \$ -                         | -                            | -                            | -                            |
| Transfers from other funds                                | 145,800.00                   | 158,800.00                   | 164,300.00                   | (5,500.00)                   |
| Other   | <u>-</u>                     | <u>-</u>                     | <u>-</u>                     | <u>-</u>                     |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>145,800.00</u></b>  | <b><u>158,800.00</u></b>     | <b><u>164,300.00</u></b>     | <b><u>(5,500.00)</u></b>     |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                              |
| Operating Expense   |                              |                              |                              |                              |
| Personal services   | \$ 98,346.59                 | 101,037.34                   | 94,266.00                    | (6,771.34)                   |
| Contractual services                                      | 28,992.32                    | 27,451.82                    | 32,808.00                    | 5,356.18                     |
| Commodities   | 16,944.15                    | 22,504.72                    | 17,415.00                    | (5,089.72)                   |
| Capital outlay  | 20,448.30                    | 9,214.72                     | 20,000.00                    | 10,785.28                    |
| Reserve   | -                            | -                            | -                            | -                            |
| Transfer to Health Insurance                              | <u>-</u>                     | <u>-</u>                     | <u>15,500.00</u>             | <u>15,500.00</u>             |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>164,731.36</u></b>  | <b><u>160,208.60</u></b>     | <b><u>179,989.00</u></b>     | <b><u>19,780.40</u></b>      |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ (18,931.36)</b>        | <b>(1,408.60)</b>            |                              |                              |
| <b>Unencumbered Cash - Beginning</b>                      | <b><u>54,270.98</u></b>      | <b><u>35,339.62</u></b>      |                              |                              |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>35,339.62</u></b>   | <b><u>33,931.02</u></b>      |                              |                              |

CITY OF ULYSSES, KANSAS  
Health Insurance Fund  
Schedule of Receipts and Expenditures- Actual and Budget  
Regulatory Basis  
For Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

SCHEDULE 2-16

|   | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance-<br>Over<br>(Under) |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Cash Receipts</b>                                      |                              |                              |                              |                              |
| Health insurance employee contribution                    | \$ -                         | -                            | -                            | -                            |
| Aflac program   | -                            | -                            | -                            | -                            |
| Interest on idle funds                                    | -                            | -                            | -                            | -                            |
| Transfers from other funds                                | <u>365,000.00</u>            | <u>425,000.00</u>            | <u>510,500.00</u>            | <u>510,500.00</u>            |
| <b>Total Cash Receipts</b>                                | <b>\$ <u>365,000.00</u></b>  | <b><u>425,000.00</u></b>     | <b><u>510,500.00</u></b>     | <b><u>510,500.00</u></b>     |
| <b>Expenditures and Transfers Subject to Budget</b>       |                              |                              |                              |                              |
| <b>Operating Expense</b>                                  |                              |                              |                              |                              |
| Personal services   | \$ 491,013.79                | 446,743.85                   | 550,825.00                   | 550,825.00                   |
| Contractual services                                      | 3,145.00                     | 3,343.00                     | 4,300.00                     | 4,300.00                     |
| Commodities   | 63.00                        | 78.00                        | 500.00                       | 500.00                       |
| Capital outlay  | -                            | -                            | -                            | -                            |
| <b>Non-Operating Expense</b>                              |                              |                              |                              |                              |
| Miscellaneous   | <u>-</u>                     | <u>-</u>                     | <u>-</u>                     | <u>-</u>                     |
| <b>Total Expenditures and Transfers Subject to Budget</b> | <b>\$ <u>494,221.79</u></b>  | <b><u>450,164.85</u></b>     | <b><u>555,625.00</u></b>     | <b><u>555,625.00</u></b>     |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ (129,221.79)</b>       | <b>(25,164.85)</b>           |                              |                              |
| Unencumbered Cash - Beginning                             | <u>244,415.40</u>            | <u>115,193.61</u>            |                              |                              |
| <b>Unencumbered Cash - Ending</b>                         | <b>\$ <u>115,193.61</u></b>  | <b><u>90,028.76</u></b>      |                              |                              |

CITY OF ULYSSES, KANSAS  
Detailed Schedule of Cash Receipts  
Years Ended December 31, 2011 and 20112

SCHEDULE 3-1

|   | <u>2011</u><br><u>Actual</u>  | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|---|-------------------------------|------------------------------|------------------------------|---|
| <b><u>General Operating Fund</u></b>      |                               |                              |                              |   |
| <b>Taxes</b>                              |                               |                              |                              |   |
| Ad valorem property tax                   | \$ 780,889.78                 | 492,053.30                   | 495,304.00                   | (3,250.70)  |
| Payment in lieu of taxes                  | -                             | -                            | -                            | -   |
| Local sales tax                           | 902,524.44                    | 1,760,676.14                 | 1,900,000.00                 | (139,323.86)                                      |
| Motor vehicle tax                         | 132,879.13                    | 133,936.02                   | 89,551.00                    | 44,385.02   |
| 16/20 heavy use                           | 2,481.48                      | 1,752.68                     | 2,215.00                     | (462.32)  |
| Recreational vehicle tax                  | 3,519.31                      | 2,429.84                     | 2,479.00                     | (49.16)   |
| Rental/Machinery & Equipment Tax          | 136.78                        | 42.30                        | -                            | 42.30   |
| Back tax                                  | 12,875.33                     | 13,760.34                    | 13,529.00                    | 231.34  |
| Franchise tax                             | 129,890.99                    | 122,986.70                   | 115,000.00                   | 7,986.70  |
|   | <u>\$ 1,965,197.24</u>        | <u>2,527,637.32</u>          | <u>2,618,078.00</u>          | <u>(90,440.68)</u>                                |
| <b>Intergovernmental Revenue</b>          |                               |                              |                              |   |
| State Revenue Sharing                     | \$ -                          | -                            | -                            | -   |
| Liquor tax                                | 7,900.52                      | 9,788.32                     | 6,500.00                     | 3,288.32  |
| Local ad valorem tax reduction            | -                             | -                            | -                            | -   |
| Highway connecting links                  | 23,160.01                     | 23,175.95                    | 23,500.00                    | (324.05)  |
|   | <u>\$ 31,060.53</u>           | <u>32,964.27</u>             | <u>30,000.00</u>             | <u>2,964.27</u>                                   |
| <b>License and Permits</b>                |                               |                              |                              |   |
| Business                                  | \$ 10,560.00                  | 9,055.00                     | 7,000.00                     | 2,055.00  |
| Police                                    | 5,549.00                      | 5,135.77                     | 1,500.00                     | 3,635.77  |
| Electric                                  | 908.60                        | 899.00                       | 800.00                       | 99.00   |
| Plumbing                                  | 1,084.76                      | 1,386.79                     | 1,000.00                     | 386.79  |
| Building                                  | 9,501.73                      | 9,866.52                     | 7,000.00                     | 2,866.52  |
| Bingo                                     | -                             | -                            | -                            | -   |
| Liquor and cereal malt                    | 3,310.00                      | 1,710.00                     | 2,100.00                     | (390.00)  |
| Sign permit                               | -                             | -                            | -                            | -   |
|   | <u>\$ 30,914.09</u>           | <u>28,053.08</u>             | <u>19,400.00</u>             | <u>8,653.08</u>                                   |
| <b>Fines, Forfeitures &amp; Penalties</b> |                               |                              |                              |   |
| City Court Fines                          | \$ 95,248.38                  | 80,977.00                    | 103,351.00                   | (22,374.00)                                       |
| Code Enforcement- County                  | 37,132.31                     | 69,229.34                    | 50,000.00                    | 19,229.34   |
|   | <u>\$ 132,380.69</u>          | <u>150,206.34</u>            | <u>153,351.00</u>            | <u>(22,374.00)</u>                                |
| <b>Use of Money and Property</b>          |                               |                              |                              |   |
| Golf fees                                 | \$ 89,465.86                  | 104,127.85                   | 94,760.00                    | 9,367.85  |
| Interest on investments                   | 13,602.24                     | 6,175.23                     | 20,000.00                    | (13,824.77)                                       |
| Camping Fees                              | -                             | 1,414.32                     | -                            | 1,414.32  |
| Building rent                             | -                             | -                            | -                            | -   |
|   | <u>\$ 103,068.10</u>          | <u>111,717.40</u>            | <u>114,760.00</u>            | <u>(3,042.60)</u>                                 |
| <b>Miscellaneous</b>                      |                               |                              |                              |   |
| Reimbursements                            | \$ 20,635.05                  | 8,247.61                     | -                            | 8,247.61  |
| Transfer from other funds                 | 150,000.00                    | -                            | 150,000.00                   | (150,000.00)                                      |
| Federal aid - emergency preparedness      | -                             | -                            | -                            | -   |
| State aid - emergency preparedness        | -                             | -                            | -                            | -   |
| Cancelled Encumbrances                    | -                             | -                            | -                            | -   |
| Miscellaneous                             | 26,265.65                     | 18,563.68                    | 10,311.00                    | 8,252.68  |
|   | <u>\$ 196,900.70</u>          | <u>26,811.29</u>             | <u>160,311.00</u>            | <u>(133,499.71)</u>                               |
| <b>Total Cash Receipts</b>                | <b>\$ <u>2,459,521.35</u></b> | <b><u>2,877,389.70</u></b>   | <b><u>3,095,900.00</u></b>   | <b><u>(237,739.64)</u></b>                        |

CITY OF ULYSSES, KANSAS  
Detailed Schedule of Expenditures  
Years Ended December 31, 2011 and 2012

SCHEDULE 3-2  
Page 1 of 2

|                                      | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | Variance<br>Over<br>(Under) |
|--------------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| <b><u>General Operating Fund</u></b> |                              |                              |                              |                             |
| <b>Administration</b>                |                              |                              |                              |                             |
| Personal services                    | \$ 158,252.19                | 104,647.86                   | 162,934.00                   | (58,286.14)                 |
| Contractual services                 | 85,582.99                    | 77,374.71                    | 102,689.00                   | (25,314.29)                 |
| Commodities                          | 7,408.15                     | 4,659.14                     | 7,250.00                     | (2,590.86)                  |
| Capital outlay                       | <u>1,861.97</u>              | <u>6,237.76</u>              | <u>5,000.00</u>              | <u>1,237.76</u>             |
|                                      | <u>\$ 253,105.30</u>         | <u>192,919.47</u>            | <u>277,873.00</u>            | <u>(84,953.53)</u>          |
| <b>Golf Course</b>                   |                              |                              |                              |                             |
| Personal services                    | \$ 100,585.89                | 108,094.89                   | 111,115.00                   | (3,020.11)                  |
| Contractual services                 | 26,161.32                    | 27,264.63                    | 28,660.00                    | (1,395.37)                  |
| Commodities                          | 60,397.21                    | 74,994.28                    | 86,400.00                    | (11,405.72)                 |
| Capital outlay                       | 6,962.56                     | 25,467.74                    | 25,000.00                    | 467.74                      |
| Capital improvement                  | -                            | -                            | -                            | -                           |
|                                      | <u>\$ 194,106.98</u>         | <u>235,821.54</u>            | <u>251,175.00</u>            | <u>(15,353.46)</u>          |
| <b>City Clerk</b>                    |                              |                              |                              |                             |
| Personal services                    | \$ 162,375.86                | 167,498.51                   | 174,818.00                   | (7,319.49)                  |
| Contractual services                 | 48,006.58                    | 48,035.46                    | 34,800.00                    | 13,235.46                   |
| Commodities                          | 5,123.86                     | 6,814.89                     | 24,425.00                    | (17,610.11)                 |
| Capital outlay                       | <u>4,824.94</u>              | <u>11,418.16</u>             | <u>16,000.00</u>             | <u>(4,581.84)</u>           |
|                                      | <u>\$ 220,331.24</u>         | <u>233,767.02</u>            | <u>250,043.00</u>            | <u>(16,275.98)</u>          |
| <b>Building Services</b>             |                              |                              |                              |                             |
| Personal services                    | \$ 81,908.77                 | 83,655.31                    | 79,177.00                    | 4,478.31                    |
| Contractual services                 | 14,799.76                    | 8,836.15                     | 12,330.00                    | (3,493.85)                  |
| Commodities                          | 3,788.56                     | 2,790.03                     | 5,350.00                     | (2,559.97)                  |
| Capital outlay                       | -                            | 510.00                       | 1,000.00                     | (490.00)                    |
|                                      | <u>\$ 100,497.09</u>         | <u>95,791.49</u>             | <u>97,857.00</u>             | <u>(2,065.51)</u>           |
| <b>Police</b>                        |                              |                              |                              |                             |
| Personal services                    | \$ 538,308.93                | 529,319.42                   | 523,556.00                   | 5,763.42                    |
| Contractual services                 | 184,804.87                   | 187,080.02                   | 207,695.00                   | (20,614.98)                 |
| Commodities                          | 57,996.52                    | 60,924.75                    | 92,350.00                    | (31,425.25)                 |
| Capital outlay                       | 3,861.53                     | 35,497.70                    | 35,500.00                    | (2.30)                      |
| Capital improvements                 | -                            | -                            | 28,500.00                    | (28,500.00)                 |
|                                      | <u>\$ 784,971.85</u>         | <u>812,821.89</u>            | <u>887,601.00</u>            | <u>(74,779.11)</u>          |
| <b>Park</b>                          |                              |                              |                              |                             |
| Personal services                    | \$ 106,203.24                | 75,539.68                    | 75,602.00                    | (62.32)                     |
| Contractual services                 | 24,981.79                    | 26,469.70                    | 24,904.00                    | 1,565.70                    |
| Commodities                          | 31,981.76                    | 27,983.64                    | 52,550.00                    | (24,566.36)                 |
| Capital outlay                       | 1,031.69                     | 24,589.19                    | 9,700.00                     | 14,889.19                   |
| Capital improvements                 | -                            | -                            | 25,000.00                    | (25,000.00)                 |
|                                      | <u>\$ 164,198.48</u>         | <u>154,582.21</u>            | <u>187,756.00</u>            | <u>(33,173.79)</u>          |

CITY OF ULYSSES, KANSAS  
Detailed Schedule of Expenditures  
Years Ended December 31, 2011 and 2012

SCHEDULE 3-2  
Page 2 of 2

|  | <u>2011</u><br><u>Actual</u> | <u>2012</u><br><u>Actual</u> | <u>2012</u><br><u>Budget</u> | <u>Variance-</u><br><u>Over</u><br><u>(Under)</u> |
|--|------------------------------|------------------------------|------------------------------|---|
| <u>General Operating Fund</u>                    |                              |                              |                              |   |
| <b>Street</b>                                    |                              |                              |                              |   |
| Personal services                                | \$ 255,838.10                | 254,557.56                   | 271,371.00                   | (16,813.44)                                       |
| Contractual services                             | 5,085.50                     | -                            | 5,000.00                     | (5,000.00)  |
| Capital outlay                                   | 264,907.01                   | 267,278.92                   | 26,100.00                    | 241,178.92  |
| Capital improvements                             | -                            | -                            | 629,000.00                   | (629,000.00)                                      |
|  | <u>\$ 525,830.61</u>         | <u>521,836.48</u>            | <u>931,471.00</u>            | <u>(409,634.52)</u>                               |
| <b>Street Lighting</b>                           |                              |                              |                              |   |
| Contractual services                             | \$ 76,712.66                 | 75,676.15                    | 81,500.00                    | (5,823.85)  |
| Commodities                                      | -                            | -                            | -                            | -   |
|  | <u>\$ 76,712.66</u>          | <u>75,676.15</u>             | <u>81,500.00</u>             | <u>(5,823.85)</u>                                 |
| <b>ALCO tax rebate and farm expenses Reserve</b> |                              |                              |                              |   |
|  | \$ 4,815.45                  | 4,204.78                     | 6,000.00                     | (1,795.22)  |
|  | -                            | -                            | 260,000.00                   | (260,000.00)                                      |
|  | <u>\$ 4,815.45</u>           | <u>4,204.78</u>              | <u>266,000.00</u>            | <u>(261,795.22)</u>                               |
| <b>City/County Engineer</b>                      |                              |                              |                              |   |
| Personal services                                | \$ -                         | -                            | -                            | -   |
| Contractual services                             | -                            | -                            | -                            | -   |
| Commodities                                      | -                            | -                            | -                            | -   |
| Capital outlay                                   | -                            | -                            | -                            | -   |
|  | <u>\$ -</u>                  | <u>-</u>                     | <u>-</u>                     | <u>-</u>  |
| <b>Pro Shop</b>                                  |                              |                              |                              |   |
| Personal services                                | \$ 89,251.12                 | 103,224.33                   | 90,193.00                    | 13,031.33   |
| Contractual services                             | 7,680.33                     | 6,359.82                     | 6,350.00                     | 9.82  |
| Commodities                                      | 3,152.47                     | 6,197.24                     | 5,050.00                     | 1,147.24  |
| Capital outlay                                   | 3,632.06                     | -                            | -                            | -   |
|  | <u>\$ 103,715.98</u>         | <u>115,781.39</u>            | <u>101,593.00</u>            | <u>14,188.39</u>                                  |
| <b>Transfer to Other Funds</b>                   |                              |                              |                              |   |
|  | \$ -                         | 160,000.00                   | -                            | 160,000.00  |
|  | <u>\$ -</u>                  | <u>160,000.00</u>            | <u>-</u>                     | <u>160,000.00</u>                                 |
| <b>Total Expenditures</b>                        | <u>\$ 2,428,285.63</u>       | <u>2,603,202.42</u>          | <u>3,332,869.00</u>          | <u>(729,666.58)</u>                               |

CITY OF ULYSSES, KANSAS  
Schedule of Investments  
December 31, 2012

SCHEDULE 3-3

|   |                          |
|---|--------------------------|
| The Grant County Bank - certificates of deposit | \$ -                     |
| Western State Bank - certificate of deposit     | <u>200,000.00</u>        |
| <br>Total Investments                           | <br>\$ <u>200,000.00</u> |

CITY OF ULYSSES, KANSAS  
Comparison of Depository Security with  
Balances on Deposit and Composition of Cash  
December 31, 2012

SCHEDULE 3-4

|  | F.S.L.I.C.<br>and<br>F.D.I.C.<br><u>Coverage</u> | Security<br><u>Pledged</u> | Total<br><u>Pledged</u>       |
|--|--|----------------------------|-------------------------------|
| <b>Grant County Bank</b>                                     |  |                            |                               |
| Operating account  | \$ 250,000.00 *                                  | -                          | 250,000.00                    |
| Credit card account  | -  | -                          | -                             |
| Petty cash account   | -  | -                          | -                             |
| Investments  | -  | 3,463,760.46               | 3,463,760.46                  |
| <b>Western State Bank</b>                                    |  |                            |                               |
| Certificate of deposit                                       | \$ 250,000.00                                    | -                          | 250,000.00                    |
| <b>Composition of Cash</b>                                   |  |                            |                               |
| <b>Grant County Bank</b>                                     |  |                            |                               |
| Balance per certificate - checking                           | \$ 3,300,031.81                                  |                            |                               |
| Add: transit deposits  | <u>3,677.98</u>                                  |                            |                               |
| Less: outstanding checks                                     | (143,989.84)                                     |                            |                               |
|  |  | \$ 3,159,719.95            |                               |
| <br>   |  |                            |                               |
| Petty cash checking  | \$ 8,187.34                                      |                            |                               |
| Add: transit deposits  | -  |                            |                               |
| Less: outstanding checks                                     | <u>(7,187.34)</u>                                |                            |                               |
|  |  | 1,000.00                   |                               |
| <br>   |  |                            |                               |
| Cash in office per count and reconciliation<br>(change fund) |  | 1,200.00                   |                               |
| Investments (Schedule A-3)                                   |  | -                          |                               |
| <br>   |  |                            |                               |
| Western State Bank - certificate of deposit                  |  | <u>200,000.00</u>          |                               |
| <br>   |  |                            |                               |
| <b>Total Available Cash</b>                                  |  |                            | <b><u>\$ 3,361,919.95</u></b> |

\* Unlimited coverage on non-interest bearing accounts

| <u>Gross<br/>Bank<br/>Balance</u> | <u>Bank<br/>Balance<br/>Unsecured</u> |
|-----------------------------------|---------------------------------------|
| 1,756,710.74                      | -                                     |
| -                                 | -                                     |
| 8,187.34                          | -                                     |
| -                                 | -                                     |
| 200,000.00                        | -                                     |