

**CITY OF ANTHONY, KANSAS**

Financial Statements With Independent Auditors' Report

For the Year Ended December 31, 2009

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Financial Statements With Independent Auditors' Report  
For the Year Ended December 31, 2009

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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission  
**City of Anthony, Kansas**  
Anthony, Kansas

We have audited the accompanying financial statements of the **City of Anthony, Kansas**, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the **City of Anthony, Kansas'** management. Our responsibility is to express opinions on these financial statements 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 Guide*. Those standards and the audit guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described more fully in Note 1, the **City of Anthony, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the **City of Anthony, Kansas**, as of December 31, 2009, or changes in financial position for the year then ended. Further, the **City of Anthony, Kansas** has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of the **City of Anthony, Kansas**, as of December 31, 2009, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

*Adams, Brown, Beran + Ball*

**ADAMS, BROWN, BERAN AND BALL, CHTD.**  
Certified Public Accountants

August 02, 2010

CITY OF ANTHONY, KANSAS  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Fund Categories</b>							
General Fund	19,033	-	1,425,354	1,392,849	51,538	26,399	77,937
Special Revenue Funds	\$						
Airport Fund	8,306	-	91,442	70,350	29,398	259	29,657
Employee Benefit Fund	35,786	-	111,902	132,968	14,720	-	14,720
Employee Insurance Benefit Fund	134,103	-	81,201	94,927	120,377	750	121,127
Library Fund	-	-	52,274	51,951	323	-	323
Library Employee Benefits Fund	-	-	10,644	10,644	-	-	-
Special Parks and Recreation Fund	1,219	-	8,892	7,458	2,653	18	2,671
Special Street and Highway Fund	44,297	-	56,769	103,958	(2,892)	9,851	6,959
Anthony Transportation Service Fund	451	-	23,582	24,033	601	601	601
Industrial Development Fund	10,521	-	110,673	109,984	11,210	164	11,374
Recreation Fund	14,396	-	108,135	103,641	18,890	341	19,231
Noxious Weed Fund	14,548	-	-	14,548	-	-	-
Insurance Proceeds Fund	-	-	122,624	-	122,624	-	122,624
Municipal Equipment Reserve Fund	46,285	-	44,350	46,492	44,143	7,009	51,152
Wastewater Lagoon Cleaning Fund	52,200	-	4,800	57,000	-	-	-
Downtown Revitalization Loan Fund	55,284	-	3,644	6,621	52,307	-	52,307
Sales Tax Revenue Bond Sales Tax Fund	60,896	-	322,019	321,281	61,634	-	61,634
Sales Tax Revenue Bond Debt Service Fund	216,650	-	202,383	190,804	228,229	-	228,229
Sales Tax Revenue Bond Reserve Fund	155,000	-	-	-	155,000	-	155,000
2007 Home Rehab Grant Fund	-	-	27,241	52,531	(25,290)	25,290	-
<b>Debt Service Funds</b>							
Bond and Interest Fund	1,937	-	43,196	42,826	2,307	-	2,307
Series 2001 GO Bond Debt Service Fund	231,206	-	155,414	149,987	236,633	-	236,633
Series 2005 GO Bond Cost of Issue Fund	1,068	-	-	1,068	-	-	-
<b>Capital Project Funds</b>							
Capital Improvements Fund	219,727	-	447,763	264,055	403,435	4,166	407,601
Capital Projects Fund #1	306	-	-	306	-	-	-
Series 2001 GO Bond Improvement Fund	37	-	-	37	-	-	-
Series 2008 GO Bond Project Fund	590	-	-	590	-	-	-
Series 2008 Temporary Notes Fund	50,076	-	8,325	58,401	-	-	-
Series 2009 GO Bond Project Fund	7,100	-	418,241	398,953	26,388	-	26,388
<b>Permanent Fund</b>							
Wayne Dennis Fund	830,352	-	51,919	104,394	777,877	43,500	821,377
<b>Proprietary Fund Category</b>							
<b>Enterprise Funds</b>							
Electric Utility Fund	34,901	-	3,454,652	3,461,700	27,853	144,647	172,500
Sewage Utility Fund	1,607	-	549,154	549,969	792	152,724	153,516
Water Utility Fund	5,645	-	641,303	615,238	31,710	11,497	43,207
Electric Debt Service Fund	40,886	-	285,900	291,279	35,507	-	35,507
Electric Debt Service Reserve Fund	280,500	-	-	-	280,500	-	280,500
Electric System Depreciation and Replacement Fund	250,000	-	-	-	250,000	-	250,000
Electric System Reserve Fund	50,000	-	575,000	50,000	575,000	-	575,000

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

**CITY OF ANTHONY, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Electric System Equipment Replacement Fund	\$ 12,751	-	12,000	-	24,751	-	24,751
Sewer System Reserve Fund	2,000	-	48,000	50,000	-	-	-
Sewer Equipment Replacement Fund	7,521	-	46,425	53,946	-	-	-
Water Debt Service Fund	69,952	-	119,820	115,080	74,692	-	74,692
Water Reserve Fund	250,000	-	50,000	-	300,000	-	300,000
Water Equipment Replacement Fund	6,708	-	17,400	8,847	15,261	-	15,261
WWTF Loan Fund	50,773	-	122,826	136,963	36,636	-	36,636
Series 2005 Electric Bond Debt Service Fund	5,682	-	28,639	25,600	8,721	-	8,721
Series 2005 Electric Bond Debt Service Reserve Fund	30,000	-	-	-	30,000	-	30,000
Series 2005 Project Fund	-	-	473	473	-	-	-
Fiduciary Fund Category							
Private Purpose Trust Fund							
Public Relief Fund	23,765	-	645	-	24,410	-	24,410
<b>Total Primary Government</b>	<b>3,334,065</b>	<b>-</b>	<b>9,885,024</b>	<b>9,171,752</b>	<b>4,047,337</b>	<b>427,216</b>	<b>4,474,553</b>
<b>Component Unit Funds</b>							
Public Library - General Fund	23,071	-	73,388	75,283	21,176	17	21,193
Public Library - Special Fund	4,459	-	4,507	4,602	4,364	-	4,364
Public Library - State Aid Fund	3	-	1,363	1,363	3	-	3
Public Library - SCKLS Fund	6,061	-	9,143	9,681	5,523	-	5,523
Public Library - Capital Improvements Fund	20,875	-	98	-	20,973	-	20,973
Public Library - Construction Fund	88,301	-	11,822	30,277	69,846	-	69,846
Public Library - Van Fund	252,357	-	21,528	20,497	253,388	-	253,388
<b>Total Component Unit Funds</b>	<b>395,127</b>	<b>-</b>	<b>121,849</b>	<b>141,703</b>	<b>375,273</b>	<b>17</b>	<b>375,290</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 3,729,192</b>	<b>-</b>	<b>10,006,873</b>	<b>9,313,455</b>	<b>4,422,610</b>	<b>427,233</b>	<b>4,849,843</b>
<b>Composition of Cash</b>							
					Checking Accounts		\$ 1,619,932
					Certificates of Deposit		2,884,724
					<b>Total Primary Government</b>		<b>4,504,656</b>
					Total Component Unit		375,290
					<b>Total Reporting Entity</b>		<b>4,879,946</b>
					Agency Funds per Statement 4		(30,103)
					<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b>\$ 4,849,843</b>

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

**CITY OF ANTHONY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Governmental Fund Categories</b>					
<b>General Fund</b>	\$ 1,444,113	-	1,444,113	1,392,849	51,264
<b>Special Revenue Funds</b>					
Airport Fund	101,924	-	101,924	70,350	31,574
Employee Benefit Fund	138,491	-	138,491	132,968	5,523
Lake Improvement Fund	-	-	10,000	-	10,000
Library Fund	51,951	-	51,951	51,951	-
Library Employee Benefits Fund	10,725	-	10,725	10,644	81
Special Parks and Recreation Fund	8,231	-	8,231	7,458	773
Special Street and Highway Fund	131,539	-	131,539	103,958	27,581
Anthony Transportation Service Fund	25,305	-	25,305	24,033	1,272
Industrial Development Fund	141,234	-	141,234	109,984	31,250
Recreation Fund	116,569	-	116,569	103,641	12,928
Noxious Weed Fund	14,546	-	14,546	14,548	(2)
<b>Debt Service Fund</b>					
Bond and Interest Fund	45,833	-	45,833	42,826	3,007
<b>Proprietary Fund Category</b>					
<b>Enterprise Funds</b>					
Electric Utility Fund	4,167,972	-	4,167,972	3,461,700	706,272
Sewage Utility Fund	727,739	-	727,739	549,969	177,770
Water Utility Fund	700,470	-	700,470	615,238	85,232

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

**CITY OF ANTHONY, KANSAS**  
**General Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 436,526	426,196	437,730	(11,534)
Intergovernmental	17,544	17,520	17,580	(60)
Local Retail Sales Tax	493,405	481,528	494,616	(13,088)
Transient Guest Tax	15,721	13,724	10,000	3,724
Fines and Fees	6,295	6,451	11,010	(4,559)
Charges for Service	19,000	19,000	19,000	-
Interest	27,986	19,782	20,000	(218)
Building Rent	3,090	2,963	3,495	(532)
Franchise Fees	53,078	143,136	90,627	52,509
Utility Franchise Fees	124,374	-	161,670	(161,670)
Licenses and Permits	5,691	5,563	1,300	4,263
Miscellaneous	7,396	32,821	66,720	(33,899)
Loan Proceeds	-	100,000	100,000	-
Donations	66,152	-	-	-
Transfers In	135,822	156,670	-	156,670
<b>Total Cash Receipts</b>	<u>1,412,080</u>	<u>1,425,354</u>	<u>1,433,748</u>	<u>(8,394)</u>
<b>Expenditures</b>				
General Administration	255,610	265,746	284,239	18,493
Streets	276,126	213,759	251,627	37,868
Police	274,187	286,711	288,610	1,899
Taxi	3,906	2,199	8,494	6,295
Fire	62,139	48,483	60,607	12,124
Building Demolition	4,830	-	-	-
Park	14,207	10,853	13,753	2,900
Tree Board	-	-	3,000	3,000
Airport	-	-	30,000	30,000
Transfers Out	524,555	565,098	503,783	(61,315)
<b>Total Expenditures</b>	<u>1,415,560</u>	<u>1,392,849</u>	<u>1,444,113</u>	<u>51,264</u>
<b>Receipts Over (Under) Expenditures</b>	(3,480)	32,505		
<b>Unencumbered Cash - Beginning</b>	<u>22,513</u>	<u>19,033</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>19,033</u>	<u>51,538</u>		

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

## CITY OF ANTHONY, KANSAS

## Airport Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 14,126	15,412	15,831	(419)
Gas Sales	15,155	8,948	10,000	(1,052)
Lease and Rental Income	16,020	14,010	14,945	(935)
Airport Improvement Grants	19,710	52,777	60,000	(7,223)
Miscellaneous	-	295	1,148	(853)
<b>Total Cash Receipts</b>	<u>65,011</u>	<u>91,442</u>	<u>101,924</u>	<u>(10,482)</u>
<b>Expenditures</b>				
Personal Services	2,073	3,382	3,379	(3)
Contractual Services	19,356	45,897	76,013	30,116
Commodities	14,718	11,729	11,500	(229)
Capital Outlay	20,802	6,297	11,032	4,735
Transfers Out	-	3,045	-	(3,045)
<b>Total Expenditures</b>	<u>56,949</u>	<u>70,350</u>	<u>101,924</u>	<u>31,574</u>
<b>Receipts Over (Under) Expenditures</b>	8,062	21,092		
<b>Unencumbered Cash - Beginning</b>	<u>244</u>	<u>8,306</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>8,306</u>	<u>29,398</u>		

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

**CITY OF ANTHONY, KANSAS**  
**Employee Benefit Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 95,869	110,278	112,049	(1,771)
Miscellaneous	-	1,624	12,200	(10,576)
<b>Total Cash Receipts</b>	<u>95,869</u>	<u>111,902</u>	<u>124,249</u>	<u>(12,347)</u>
<b>Expenditures</b>				
Social Security	29,761	31,675	33,086	1,411
Health and Life Insurance	57,621	65,980	69,765	3,785
Retirement	22,469	24,045	23,640	(405)
Miscellaneous	940	1,599	1,000	(599)
Workers Compensation	9,705	9,669	11,000	1,331
<b>Total Expenditures</b>	<u>120,496</u>	<u>132,968</u>	<u>138,491</u>	<u>5,523</u>
<b>Receipts Over (Under) Expenditures</b>	(24,627)	(21,066)		
<b>Unencumbered Cash - Beginning</b>	<u>60,413</u>	<u>35,786</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>35,786</u>	<u>14,720</u>		

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

**CITY OF ANTHONY, KANSAS**  
**Employee Insurance Benefit Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Contributions	\$ 65,449	76,837
Interest	6,401	4,364
<b>Total Cash Receipts</b>	<u>71,850</u>	<u>81,201</u>
<b>Expenditures</b>		
Health Insurance	72,446	94,927
Life Insurance	514	-
Miscellaneous	84	-
<b>Total Expenditures</b>	<u>73,044</u>	<u>94,927</u>
<b>Receipts Over (Under) Expenditures</b>	(1,194)	(13,726)
<b>Unencumbered Cash - Beginning</b>	<u>135,297</u>	<u>134,103</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 134,103</u>	<u>120,377</u>

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

**CITY OF ANTHONY, KANSAS**  
**Lake Improvement Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
<b>Cash Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>	-	-	10,000	10,000
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

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

CITY OF ANTHONY, KANSAS  
Library Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 50,213	<b>52,274</b>	<u>51,986</u>	<u>288</u>
<b>Expenditures</b>				
Appropriations to Library Board	50,213	<b>51,951</b>	<u>51,951</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>323</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>323</b>		

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

CITY OF ANTHONY, KANSAS  
**Library Employee Benefits Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 11,045	<b>10,644</b>	<u>10,725</u>	<u>(81)</u>
<b>Expenditures</b>				
Appropriations to Library Board	11,045	<b>10,644</b>	<u>10,725</u>	<u>81</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

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

**CITY OF ANTHONY, KANSAS**  
**Special Parks and Recreation Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
State of Kansas - Liquor Tax	\$ 1,461	<b>4,897</b>	1,080	3,817
Reimbursements	-	<b>3,995</b>	5,000	(1,005)
<b>Total Cash Receipts</b>	<u>1,461</u>	<u><b>8,892</b></u>	<u>6,080</u>	<u>2,812</u>
<b>Expenditures</b>				
Contractual Services	468	<b>1,963</b>	1,000	(963)
Commodities	700	-	-	-
Capital Outlay	-	<b>3,995</b>	7,231	3,236
Transfers Out	<u>1,500</u>	<u><b>1,500</b></u>	<u>-</u>	<u>(1,500)</u>
<b>Total Expenditures</b>	<u>2,668</u>	<u><b>7,458</b></u>	<u>8,231</u>	<u>773</u>
<b>Receipts Over (Under) Expenditures</b>	(1,207)	<b>1,434</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,426</u>	<u><b>1,219</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,219</u>	<u><b>2,653</b></u>		

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

**CITY OF ANTHONY, KANSAS**  
**Special Street and Highway Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
State of Kansas Fuel Tax	\$ 64,518	55,850	66,850	(11,000)
Interest	2,263	476	-	476
Reimbursements	1,334	443	-	443
<b>Total Cash Receipts</b>	<u>68,115</u>	<u>56,769</u>	<u>66,850</u>	<u>(10,081)</u>
<b>Expenditures</b>				
Personal Services	5,000	5,001	5,000	(1)
Contractual Services	3,256	76,703	22,519	(54,184)
Commodities	41,597	19,865	47,962	28,097
Capital Outlay	-	2,389	-	(2,389)
Transfers Out	39,072	-	56,058	56,058
<b>Total Expenditures</b>	<u>88,925</u>	<u>103,958</u>	<u>131,539</u>	<u>27,581</u>
<b>Receipts Over (Under) Expenditures</b>	(20,810)	(47,189)		
<b>Unencumbered Cash - Beginning</b>	<u>65,107</u>	<u>44,297</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>44,297</u>	<u>(2,892)</u>		

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

CITY OF ANTHONY, KANSAS  
**Anthony Transportation Service Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Memberships and Rides	\$ 4,164	4,016	3,800	216
Grants	17,639	16,027	18,830	(2,803)
Reimbursements	896	387	1,415	(1,028)
Transfers In	-	3,152	-	3,152
<b>Total Cash Receipts</b>	22,699	23,582	24,045	(463)
<b>Expenditures</b>				
Personal Services	16,071	17,093	18,830	1,737
Contractual Services	3,294	4,005	3,975	(30)
Commodities	3,322	2,935	2,500	(435)
<b>Total Expenditures</b>	22,687	24,033	25,305	1,272
<b>Receipts Over (Under) Expenditures</b>	12	(451)		
<b>Unencumbered Cash - Beginning</b>	439	451		
<b>Unencumbered Cash - Ending</b>	\$ 451	-		

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

**CITY OF ANTHONY, KANSAS**  
**Industrial Development Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 17,571	<b>12,166</b>	12,520	(354)
Rental Income	15,754	<b>17,608</b>	13,579	4,029
Reimbursements	192	-	-	-
Loan Proceeds	-	-	85,000	(85,000)
Miscellaneous	25,000	<b>2,014</b>	-	2,014
Transfers In	12,308	<b>78,885</b>	-	78,885
<b>Total Cash Receipts</b>	<u>70,825</u>	<u><b>110,673</b></u>	<u>111,099</u>	<u>(426)</u>
<b>Expenditures</b>				
Contractual Services	32,562	<b>12,736</b>	9,000	(3,736)
Commodities	966	<b>1,069</b>	3,000	1,931
Capital Outlay	62,633	<b>96,179</b>	129,234	33,055
<b>Total Expenditures</b>	<u>96,161</u>	<u><b>109,984</b></u>	<u>141,234</u>	<u>31,250</u>
<b>Receipts Over (Under) Expenditures</b>	(25,336)	<b>689</b>		
<b>Unencumbered Cash - Beginning</b>	<u>35,857</u>	<u><b>10,521</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>10,521</u>	<u><b>11,210</b></u>		

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

**CITY OF ANTHONY, KANSAS**  
**Recreation Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 33,940	36,297	36,848	(551)
Swimming Pool Receipts	13,662	18,834	17,750	1,084
Concession Receipts	14,382	13,312	13,973	(661)
Entry Fees	14,165	19,253	22,700	(3,447)
Donations	2,660	2,975	2,000	975
Reimbursements	637	607	200	407
Pool Improvements	16,594	16,857	16,888	(31)
<b>Total Cash Receipts</b>	<u>96,040</u>	<u>108,135</u>	<u>110,359</u>	<u>(2,224)</u>
<b>Expenditures</b>				
Personal Services	21,561	32,962	28,000	(4,962)
Contractual Services	30,989	29,855	41,087	11,232
Commodities	22,645	24,005	30,826	6,821
Capital Outlay	1,710	-	-	-
Transfers Out	18,594	16,819	16,656	(163)
<b>Total Expenditures</b>	<u>95,499</u>	<u>103,641</u>	<u>116,569</u>	<u>12,928</u>
<b>Receipts Over (Under) Expenditures</b>	541	4,494		
<b>Unencumbered Cash - Beginning</b>	<u>13,855</u>	<u>14,396</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,396</u>	<u>18,890</u>		

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

**CITY OF ANTHONY, KANSAS**  
**Noxious Weed Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Commodities	2,661	-	14,546	14,546
Transfers Out	-	<b>14,548</b>	-	(14,548)
<b>Total Expenditures</b>	<u>2,661</u>	<u><b>14,548</b></u>	<u>14,546</u>	<u>(2)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,661)	<b>(14,548)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>17,209</u>	<u><b>14,548</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>14,548</u></u>	<u><u>-</u></u>		

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

**CITY OF ANTHONY, KANSAS**  
**Insurance Proceeds Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Insurance Proceeds	\$ -	122,553
Interest	-	71
<b>Total Cash Receipts</b>	-	122,624
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	122,624
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	122,624

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

CITY OF ANTHONY, KANSAS  
**Municipal Equipment Reserve Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transient Guest Tax	\$ 15,721	-
Miscellaneous	87,213	2,501
Transfers In	17,484	41,849
<b>Total Cash Receipts</b>	<u>120,418</u>	<u>44,350</u>
<b>Expenditures</b>		
Commodities	3,940	40,563
Transfers Out	94,738	5,929
<b>Total Expenditures</b>	<u>98,678</u>	<u>46,492</u>
<b>Receipts Over (Under) Expenditures</b>	21,740	(2,142)
<b>Unencumbered Cash - Beginning</b>	<u>24,545</u>	<u>46,285</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>46,285</u></u>	<u><u>44,143</u></u>

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

CITY OF ANTHONY, KANSAS  
**Wastewater Lagoon Cleaning Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 4,800	4,800
<b>Expenditures</b>		
Transfers Out	-	57,000
<b>Receipts Over (Under) Expenditures</b>	4,800	(52,200)
<b>Unencumbered Cash - Beginning</b>	47,400	52,200
<b>Unencumbered Cash - Ending</b>	\$ 52,200	-

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

**CITY OF ANTHONY, KANSAS**  
**Downtown Revitalization Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	<u>2,013</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(2,013)	-
<b>Unencumbered Cash - Beginning</b>	<u>2,013</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u><u>-</u></u>	<u><u>-</u></u>

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

CITY OF ANTHONY, KANSAS  
Downtown Revitalization Loan Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Repayments	\$ 1,568	3,644
Transfers In	2,013	-
<b>Total Cash Receipts</b>	3,581	3,644
<b>Expenditures</b>		
Community Projects	10,194	6,621
<b>Receipts Over (Under) Expenditures</b>	(6,613)	(2,977)
<b>Unencumbered Cash - Beginning</b>	61,897	55,284
<b>Unencumbered Cash - Ending</b>	\$ 55,284	52,307

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

CITY OF ANTHONY, KANSAS  
**Sales Tax Revenue Bond Sales Tax Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers in	\$ 340,604	322,019
<b>Expenditures</b>		
Transfers Out	279,708	321,281
<b>Receipts Over (Under) Expenditures</b>	60,896	738
<b>Unencumbered Cash - Beginning</b>	-	60,896
<b>Unencumbered Cash - Ending</b>	\$ 60,896	61,634

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

CITY OF ANTHONY, KANSAS  
**Sales Tax Revenue Bond Debt Service Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 10,515	9,133
Transfers In	148,052	193,250
<b>Total Cash Receipts</b>	<u>158,567</u>	<u>202,383</u>
<b>Expenditures</b>		
Principal	165,000	170,000
Interest	28,255	20,800
Postage and Commission	5	4
<b>Total Expenditures</b>	<u>193,260</u>	<u>190,804</u>
<b>Receipts Over (Under) Expenditures</b>	(34,693)	11,579
<b>Unencumbered Cash - Beginning</b>	<u>251,343</u>	<u>216,650</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 216,650</u>	<u>228,229</u>

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

CITY OF ANTHONY, KANSAS  
**Sales Tax Revenue Bond Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>155,000</u>	<u>155,000</u>
Unencumbered Cash - Ending	<u>\$ 155,000</u>	<u>155,000</u>

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

**CITY OF ANTHONY, KANSAS**  
**2007 Home Rehab Grant Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipt</b>		
State Grants	\$ 3,255	27,241
<b>Expenditures</b>		
Administration	3,255	52,531
<b>Receipts Over (Under) Expenditures</b>	-	(25,290)
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	(25,290)

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

**CITY OF ANTHONY, KANSAS**  
**Bond and Interest Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 23,609	<b>43,196</b>	<u>43,581</u>	<u>(385)</u>
<b>Expenditures</b>				
Principal	15,000	<b>20,000</b>	20,000	-
Interest	7,799	<b>22,825</b>	22,825	-
Commissions and Postage	-	<b>1</b>	8	7
Cash Basis Reserve	-	-	<u>3,000</u>	<u>3,000</u>
<b>Total Expenditures</b>	<u>22,799</u>	<u><b>42,826</b></u>	<u><b>45,833</b></u>	<u><b>3,007</b></u>
<b>Receipts Over (Under) Expenditures</b>	810	<b>370</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,127</u>	<u><b>1,937</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>1,937</u></u>	<u><u><b>2,307</b></u></u>		

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

CITY OF ANTHONY, KANSAS  
**Series 2001 GO Bond Debt Service Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 148,734	155,414
<b>Expenditures</b>		
Principal	125,000	135,000
Interest	20,381	14,984
Commission and Postage	3	3
<b>Total Expenditures</b>	<u>145,384</u>	<u>149,987</u>
<b>Receipts Over (Under) Expenditures</b>	3,350	5,427
<b>Unencumbered Cash - Beginning</b>	<u>227,856</u>	<u>231,206</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 231,206</u>	<u>236,633</u>

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

**CITY OF ANTHONY, KANSAS**  
**Series 2005 GO Bond Cost of Issue Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	-	<u>1,068</u>
Receipts Over (Under) Expenditures	-	(1,068)
Unencumbered Cash - Beginning	<u>1,068</u>	<u>1,068</u>
Unencumbered Cash - Ending	\$ <u><u>1,068</u></u>	<u><u>-</u></u>

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

CITY OF ANTHONY, KANSAS  
**Capital Improvements Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Grants	\$ 2,232	25,824
Insurance Match	-	111,795
Loan Proceeds	-	85,000
Reimbursements	3,511	-
Transfers In	144,783	225,144
<b>Total Cash Receipts</b>	150,526	447,763
<b>Expenditures</b>		
Capital Outlay	167,859	185,170
Transfers Out	-	78,885
<b>Total Expenditures</b>	167,859	264,055
<b>Receipts Over (Under) Expenditures</b>	(17,333)	183,708
<b>Unencumbered Cash - Beginning</b>	237,060	219,727
<b>Unencumbered Cash - Ending</b>	\$ 219,727	403,435

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

**CITY OF ANTHONY, KANSAS**  
**Capital Projects Fund #1**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	-	<b>306</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(306)</b>
<b>Unencumbered Cash - Beginning</b>	<u>306</u>	<u>306</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>306</u></u>	<u><u>-</u></u>

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

**CITY OF ANTHONY, KANSAS**  
**Series 2001 GO Bond Improvement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	-	37
<b>Receipts Over (Under) Expenditures</b>	-	(37)
<b>Unencumbered Cash - Beginning</b>	37	37
<b>Unencumbered Cash - Ending</b>	\$ 37	-

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

CITY OF ANTHONY, KANSAS  
**Series 2008 GO Bond Project Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Bond Proceeds	\$ 249,900	-
Good Faith Deposit	5,100	-
Interest	5,133	-
Transfers In	62,385	-
	<u>322,518</u>	<u>-</u>
<b>Total Cash Receipts</b>		
<b>Expenditures</b>		
Capital Outlay	311,353	-
Cost of Issuance	10,370	-
Miscellaneous	205	-
Transfers Out	-	590
	<u>321,928</u>	<u>590</u>
<b>Total Expenditures</b>		
<b>Receipts Over (Under) Expenditures</b>	590	(590)
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>590</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>590</u></u>	<u><u>-</u></u>

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

CITY OF ANTHONY, KANSAS  
**Series 2008 Temporary Notes Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Temporary Notes	\$ 363,580	-
Good Faith Deposit	7,420	-
Interest	3,778	-
Transfers In	45,000	<b>8,325</b>
<b>Total Cash Receipts</b>	<b>419,778</b>	<b>8,325</b>
<b>Expenditures</b>		
Capital Outlays	352,870	<b>8,650</b>
Cost of Issuance	10,555	-
Miscellaneous	6,277	<b>7,420</b>
Transfers Out	-	<b>42,331</b>
<b>Total Expenditures</b>	<b>369,702</b>	<b>58,401</b>
<b>Receipts Over (Under) Expenditures</b>	50,076	<b>(50,076)</b>
<b>Unencumbered Cash - Beginning</b>	-	<b>50,076</b>
<b>Unencumbered Cash - Ending</b>	\$ <b>50,076</b>	<b>-</b>

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

CITY OF ANTHONY, KANSAS  
**Series 2009 GO Bond Project Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Bond Proceeds	\$ -	347,900
Good Faith Deposit	7,100	7,420
Other	-	20,000
Transfers In	-	42,921
<b>Total Cash Receipts</b>	<u>7,100</u>	<u>418,241</u>
<b>Expenditures</b>		
Temporary Note Repayment	-	376,937
Cost of Issuance	-	13,670
Miscellaneous	-	21
Transfers Out	-	8,325
<b>Total Expenditures</b>	<u>-</u>	<u>398,953</u>
<b>Receipts Over (Under) Expenditures</b>	7,100	19,288
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>7,100</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 7,100</u>	<u>26,388</u>

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

CITY OF ANTHONY, KANSAS  
**Wayne Dennis Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 43,357	46,090
Miscellaneous	24	5,829
<b>Total Cash Receipts</b>	43,381	51,919
<b>Expenditures</b>		
Community Projects	4,516	104,394
<b>Receipts Over (Under) Expenditures</b>	38,865	(52,475)
<b>Unencumbered Cash - Beginning</b>	791,487	830,352
<b>Unencumbered Cash - Ending</b>	\$ 830,352	777,877

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

**CITY OF ANTHONY, KANSAS**  
**Electric Utility Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Metered Electric Sales	\$ 3,278,799	<b>3,246,564</b>	3,700,000	(453,436)
Penalties	37,827	<b>35,640</b>	-	35,640
Reimbursements	159,926	<b>27,220</b>	110,000	(82,780)
Payment on Lease-Purchase	43,620	<b>20,855</b>	5,000	15,855
Miscellaneous	2,961	<b>5,828</b>	30,000	(24,172)
Capital Credit	-	<b>27,185</b>	-	27,185
Interest	59,225	<b>36,146</b>	30,000	6,146
Connect and Nonpayment Fees	7,683	<b>5,214</b>	-	5,214
Transfers In	268,607	<b>50,000</b>	200,000	(150,000)
<b>Total Cash Receipts</b>	<u>3,858,648</u>	<u><b>3,454,652</b></u>	<u>4,075,000</u>	<u>(620,348)</u>
<b>Expenditures</b>				
Administration	135,069	<b>109,517</b>	151,000	41,483
Production	2,404,949	<b>1,855,863</b>	2,550,000	694,137
Distribution	569,299	<b>428,241</b>	600,000	171,759
Capital Outlay	-	<b>41,608</b>	49,683	8,075
Transfers Out	718,626	<b>1,026,471</b>	817,289	(209,182)
<b>Total Expenditures</b>	<u>3,827,943</u>	<u><b>3,461,700</b></u>	<u>4,167,972</u>	<u>706,272</u>
<b>Receipts Over (Under) Expenditures</b>	30,705	<b>(7,048)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>4,196</u>	<u><b>34,901</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>34,901</u>	<u><b>27,853</b></u>		

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

## CITY OF ANTHONY, KANSAS

## Sewage Utility Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Service Charge	\$ 289,305	303,840	309,000	(5,160)
Penalties	3,884	3,932	3,400	532
Loan Proceeds	-	76,562	353,783	(277,221)
Reimbursements	2,690	9,267	800	8,467
Miscellaneous	-	443	-	443
Interest	3,164	1,709	2,500	(791)
Transfers In	-	153,401	35,000	118,401
<b>Total Cash Receipts</b>	<u>299,043</u>	<u>549,154</u>	<u>704,483</u>	<u>(155,329)</u>
<b>Expenditures</b>				
Administration	24,172	33,933	37,000	3,067
Treatment	136,740	367,566	499,532	131,966
Capital Outlay	2,773	95	9,179	9,084
Transfers Out	159,516	148,375	182,028	33,653
<b>Total Expenditures</b>	<u>323,201</u>	<u>549,969</u>	<u>727,739</u>	<u>177,770</u>
<b>Receipts Over (Under) Expenditures</b>	(24,158)	(815)		
<b>Unencumbered Cash - Beginning</b>	<u>25,765</u>	<u>1,607</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,607</u>	<u>792</u>		

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

**CITY OF ANTHONY, KANSAS**  
**Water Utility Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Licenses and Fees	\$ 12,099	15,090	11,000	4,090
Lake Leases	17,339	17,051	13,000	4,051
Metered Water Sales	550,495	564,124	600,000	(35,876)
Bulk Water Sales-Resale	308	305	-	305
Penalties	6,980	6,846	-	6,846
Reimbursements	10,955	6,291	12,000	(5,709)
Miscellaneous	-	1,334	4,000	(2,666)
Interest	14,287	9,189	7,000	2,189
Lake Maintenance and Improvement	20,559	12,841	12,063	778
Payment on Lease-Purchase	688	1,170	-	1,170
Community Lake Assistance	4,790	4,790	4,650	140
Connect and Nonpayment Fees	1,864	2,272	-	2,272
Transfers In	-	-	20,000	(20,000)
<b>Total Cash Receipts</b>	<u>640,364</u>	<u>641,303</u>	<u>683,713</u>	<u>(42,410)</u>
<b>Expenditures</b>				
Administration	161,530	89,117	102,000	12,883
Production	17,748	36,344	40,000	3,656
Distribution	79,454	177,996	220,372	42,376
Capital Outlay	-	2,505	17,171	14,666
Lake Maintenance	161,635	74,682	107,643	32,961
Lease/Purchase	10,943	14,408	10,102	(4,306)
Transfers Out	230,501	220,186	203,182	(17,004)
<b>Total Expenditures</b>	<u>661,811</u>	<u>615,238</u>	<u>700,470</u>	<u>85,232</u>
<b>Receipts Over (Under) Expenditures</b>	(21,447)	26,065		
<b>Unencumbered Cash - Beginning</b>	<u>27,092</u>	<u>5,645</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>5,645</u>	<u>31,710</u>		

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

CITY OF ANTHONY, KANSAS  
**Electric Debt Service Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 285,900	285,900
<b>Expenditures</b>		
Principal	205,000	215,000
Interest	83,925	76,279
<b>Total Expenditures</b>	<u>288,925</u>	<u>291,279</u>
<b>Receipts Over (Under) Expenditures</b>	(3,025)	(5,379)
<b>Unencumbered Cash - Beginning</b>	<u>43,911</u>	<u>40,886</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 40,886</u>	<u>35,507</u>

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

CITY OF ANTHONY, KANSAS  
**Electric Debt Service Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>280,500</u>	<u>280,500</u>
Unencumbered Cash - Ending	<u>\$ 280,500</u>	<u>280,500</u>

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

CITY OF ANTHONY, KANSAS  
**Electric System Depreciation and Replacement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	250,000	250,000
Unencumbered Cash - Ending	\$ 250,000	250,000

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

**CITY OF ANTHONY, KANSAS**  
**Electric System Reserve Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 270,000	575,000
<b>Expenditures</b>		
Transfers Out	250,000	50,000
<b>Receipts Over (Under) Expenditures</b>	20,000	525,000
<b>Unencumbered Cash - Beginning</b>	30,000	50,000
<b>Unencumbered Cash - Ending</b>	\$ 50,000	575,000

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

CITY OF ANTHONY, KANSAS  
**Electric System Equipment Replacement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 12,000	12,000
<b>Expenditures</b>		
Transfers Out	16,052	-
<b>Receipts Over (Under) Expenditures</b>	(4,052)	12,000
<b>Unencumbered Cash - Beginning</b>	16,803	12,751
<b>Unencumbered Cash - Ending</b>	\$ 12,751	24,751

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

CITY OF ANTHONY, KANSAS  
**Sewer System Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Proceeds	\$ -	48,000
<b>Expenditures</b>		
Transfers Out	48,000	50,000
<b>Receipts Over (Under) Expenditures</b>	(48,000)	(2,000)
<b>Unencumbered Cash - Beginning</b>	50,000	2,000
<b>Unencumbered Cash - Ending</b>	\$ 2,000	-

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

CITY OF ANTHONY, KANSAS  
**Sewer Equipment Replacement Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 60,000	12,000
Reimbursements	10,783	34,425
<b>Total Cash Receipts</b>	<u>70,783</u>	<u>46,425</u>
<b>Expenditures</b>		
Contractual Services	15,000	-
Capital Outlay	53,408	7,545
Transfers Out	-	46,401
<b>Total Expenditures</b>	<u>68,408</u>	<u>53,946</u>
<b>Receipts Over (Under) Expenditures</b>	2,375	(7,521)
<b>Unencumbered Cash - Beginning</b>	<u>5,146</u>	<u>7,521</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>7,521</u></u>	<u><u>-</u></u>

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

**CITY OF ANTHONY, KANSAS**  
**Water Debt Service Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 119,820	119,820
<b>Expenditures</b>		
Principal	100,000	105,000
Interest	12,830	10,080
<b>Total Expenditures</b>	112,830	115,080
<b>Receipts Over (Under) Expenditures</b>	6,990	4,740
<b>Unencumbered Cash - Beginning</b>	62,962	69,952
<b>Unencumbered Cash - Ending</b>	\$ 69,952	74,692

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

CITY OF ANTHONY, KANSAS  
**Water Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 50,000	50,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	50,000	50,000
<b>Unencumbered Cash - Beginning</b>	200,000	250,000
<b>Unencumbered Cash - Ending</b>	\$ 250,000	300,000

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

**CITY OF ANTHONY, KANSAS**  
**Water Equipment Replacement Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Reimbursed Expenses	\$ 10,783	-
Transfers In	17,400	17,400
<b>Total Cash Receipts</b>	28,183	17,400
<b>Expenditures</b>		
Capital Outlay	26,486	8,847
<b>Receipts Over (Under) Expenditures</b>	1,697	8,553
<b>Unencumbered Cash - Beginning</b>	5,011	6,708
<b>Unencumbered Cash - Ending</b>	\$ 6,708	15,261

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

CITY OF ANTHONY, KANSAS  
 WWTF Loan Fund  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 133,992	122,826
<b>Expenditures</b>		
Principal	87,839	87,617
Interest	48,699	49,346
<b>Total Expenditures</b>	136,538	136,963
<b>Receipts Over (Under) Expenditures</b>	(2,546)	(14,137)
<b>Unencumbered Cash - Beginning</b>	53,319	50,773
<b>Unencumbered Cash - Ending</b>	\$ 50,773	36,636

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

CITY OF ANTHONY, KANSAS  
**Series 2005 Electric Bond Debt Service Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ -	746
Transfers In	26,352	27,893
<b>Total Cash Receipts</b>	<u>26,352</u>	<u>28,639</u>
<b>Expenditures</b>		
Principal	15,000	15,000
Interest	11,095	10,600
<b>Total Expenditures</b>	<u>26,095</u>	<u>25,600</u>
<b>Receipts Over (Under) Expenditures</b>	257	3,039
<b>Unencumbered Cash - Beginning</b>	<u>5,425</u>	<u>5,682</u>
<b>Unencumbered Cash - Ending</b>	\$ <u>5,682</u>	<u>8,721</u>

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

CITY OF ANTHONY, KANSAS  
**Series 2005 Electric Bond Debt Service Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	30,000	30,000
Unencumbered Cash - Ending	\$ 30,000	30,000

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

CITY OF ANTHONY, KANSAS  
**Series 2005 Project Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 992	473
<b>Expenditures</b>		
Transfer Out	2,555	473
<b>Receipts Over (Under) Expenditures</b>	(1,563)	-
<b>Unencumbered Cash - Beginning</b>	1,563	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

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

CITY OF ANTHONY, KANSAS  
**Public Relief Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Miscellaneous	\$ 2,811	645
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,811	645
<b>Unencumbered Cash - Beginning</b>	20,954	23,765
<b>Unencumbered Cash - Ending</b>	\$ 23,765	24,410

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

**CITY OF ANTHONY, KANSAS**  
**Public Library - General Fund**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Appropriations from City	\$ 64,887	62,595
Interest	433	273
Donations	419	-
Miscellaneous	15	23
Transfers In	4,613	10,497
<b>Total Cash Receipts</b>	<u>70,367</u>	<u>73,388</u>
<b>Expenditures</b>		
Salaries and Wages	39,950	45,159
Payroll Taxes	3,912	3,498
Health Insurance and KPERs	6,396	7,106
Books	-	2,491
Supplies	2,786	1,199
Utilities	8,129	9,113
Repairs and Maintenance	3,169	3,376
Insurance	2,607	-
Financial Services	449	449
Travel	-	2,653
Miscellaneous	17	239
Transfers Out	433	-
<b>Total Expenditures</b>	<u>67,848</u>	<u>75,283</u>
<b>Receipts Over (Under) Expenditures</b>	2,519	(1,895)
<b>Unencumbered Cash - Beginning</b>	<u>20,552</u>	<u>23,071</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>23,071</u></u>	<u><u>21,176</u></u>

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

CITY OF ANTHONY, KANSAS  
**Public Library - Special Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fines and Copies	\$ 2,194	3,085
Interest	24	17
Donations	1,371	615
Book Sales	571	712
Miscellaneous	156	78
<b>Total Cash Receipts</b>	<u>4,316</u>	<u>4,507</u>
<b>Expenditures</b>		
Supplies	112	1,208
Postage	1,655	2,190
Programs	644	392
Books	17	-
Repairs and Maintenance	563	-
Travel	157	226
Miscellaneous	665	586
<b>Total Expenditures</b>	<u>3,813</u>	<u>4,602</u>
<b>Receipts Over (Under) Expenditures</b>	503	(95)
<b>Unencumbered Cash - Beginning</b>	<u>3,956</u>	<u>4,459</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>4,459</u></u>	<u><u>4,364</u></u>

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

CITY OF ANTHONY, KANSAS  
**Public Library - State Aid Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ 1,530	1,363
<b>Expenditures</b>		
Books	1,530	1,363
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	3	3
<b>Unencumbered Cash - Ending</b>	\$ 3	3

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

CITY OF ANTHONY, KANSAS  
Public Library - SCKLS Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Grant	\$ 8,765	9,143
Donations	100	-
<b>Total Cash Receipts</b>	<u>8,865</u>	<u>9,143</u>
<b>Expenditures</b>		
Books	4,312	7,162
Periodicals	313	766
Audio Visual Aids	747	956
Supplies	131	294
Postage	598	-
Programs	7	-
Capital Outlay	590	339
Miscellaneous	8	164
<b>Total Expenditures</b>	<u>6,706</u>	<u>9,681</u>
<b>Receipts Over (Under) Expenditures</b>	2,159	(538)
<b>Unencumbered Cash - Beginning</b>	<u>3,902</u>	<u>6,061</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>6,061</u></u>	<u><u>5,523</u></u>

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

CITY OF ANTHONY, KANSAS  
**Public Library - Capital Improvements Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 199	98
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	199	98
<b>Unencumbered Cash - Beginning</b>	20,676	20,875
<b>Unencumbered Cash - Ending</b>	\$ 20,875	20,973

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

CITY OF ANTHONY, KANSAS  
**Public Library - Construction Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 1,425	1,322
Donations	6,828	500
Miscellaneous	97	-
Transfers In	-	10,000
<b>Total Cash Receipts</b>	<u>8,350</u>	<u>11,822</u>
<b>Expenditures</b>		
Books	7,734	8,320
Periodicals	2,136	1,975
Audio Visual Aids	1,514	267
Supplies	109	577
Repairs and Maintenance	-	399
Capital Outlay	28,434	18,344
Miscellaneous	149	395
<b>Total Expenditures</b>	<u>40,076</u>	<u>30,277</u>
<b>Receipts Over (Under) Expenditures</b>	(31,726)	(18,455)
<b>Unencumbered Cash - Beginning</b>	<u>120,027</u>	<u>88,301</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>88,301</u></u>	<u><u>69,846</u></u>

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

CITY OF ANTHONY, KANSAS  
Public Library - Van Fund  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 11,865	10,222
Market Gain (Loss)	(18,019)	11,306
<b>Total Cash Receipts</b>	(6,154)	21,528
<b>Expenditures</b>		
Transfers Out	4,180	20,497
<b>Receipts Over (Under) Expenditures</b>	(10,334)	1,031
<b>Unencumbered Cash - Beginning</b>	262,691	252,357
<b>Unencumbered Cash - Ending</b>	\$ 252,357	253,388

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

CITY OF ANTHONY, KANSAS  
**Agency Funds**  
 Summary of Cash Receipts and Cash Disbursements  
 For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Enterprise Facilitation Project	\$ 25	-	-	25
US Floss	5	-	5	-
Sales Tax	6,309	80,704	80,715	6,298
Service Deposits	<u>24,103</u>	<u>7,325</u>	<u>7,648</u>	<u>23,780</u>
<b>Total</b>	<b>\$ <u>30,442</u></b>	<b><u>88,029</u></b>	<b><u>88,368</u></b>	<b><u>30,103</u></b>

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The **City of Anthony, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the statutory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

**Reporting Entity**

**City of Anthony, Kansas** is a municipal corporation governed by five elected commissioners. One of these commissioners is then elected mayor by the five commissioners. These financial statements present the **City of Anthony, Kansas** (primary government) and its component unit. The component unit is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

The component unit section of these financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the City. The governing body of the component unit is appointed by the City.

**Public Library**

The **City of Anthony, Kansas** operates the City's public library. Acquisition or disposition of real property by the Library must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Public Library may be reviewed at the administrative offices of the entity at 624 E. Main, Anthony, Kansas 67003.

**City of Anthony, Kansas** is the primary government as defined in GASB #14 and further amended by GASB #39. The City Commission is elected by the public. The Commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Accordingly, actual results could differ from those estimates.

**Basis of Presentation – Fund Accounting**

The accounts of the **City of Anthony, Kansas** are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The following types of categories comprise the financial activities of the **City of Anthony, Kansas** for the year ended December 31, 2009.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Governmental Fund Categories

**General Fund** - To account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Debt Service Funds** – to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Capital Project Funds** – to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

**Permanent Fund** – to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support **City of Anthony, Kansas'** programs – that is, for the benefit of **City of Anthony, Kansas** or its citizenry.

### Proprietary Fund Category

**Enterprise Funds** - to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### Fiduciary Fund Categories

**Private Purpose Trust Fund** - to account for assets held by governmental units as trustee or agent for others. The principal and income of these funds may be expended in the course of the funds designated operations.

**Agency Funds** - to account for assets held by a governmental unit as trustee or agent for others.

### Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the statutory basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Departure from Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**Budgetary Information**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. 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 such budget amendments for this year for the General Fund, Airport Fund, Employee Benefit Fund, Industrial Development Fund, Recreation Fund, Electric Utility Fund, Sewage Utility Fund, Water Utility Fund and Special Parks and Recreation Fund.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds, and the following special revenue funds:

Employee Insurance Benefit Fund	Sales Tax Revenue Bond Sales Tax Fund
Wastewater Lagoon Cleaning Fund	Sales Tax Revenue Bond Reserve Fund
Municipal Equipment Reserve Fund	Sales Tax Revenue Bond Debt Service Fund
Downtown Revitalization Loan Fund	2007 Home Rehab Grant Fund
Insurance Proceeds 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.

**Deposits and Investments**

The City follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the summary of cash receipts, expenditures, and unencumbered cash.

As of December 31, 2009, the component unit of the City had the following investments:

Investment Type	Fair Value	Maturity	Rating
Vanguard Prime Money Market Fund	\$ 12,883	N/A	N/A
Vanguard Inter-Term Bond Index	203,997	N/A	4 Star
Vanguard Total Stock Market Index	36,510	N/A	3 Star
Total Investments	\$ 253,390		

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 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 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 investments 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.

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Concentration of Credit Risk**

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments at December 31, 2009 is as follows:

Investments	Percentage of Investments
Component Unit	
Vanguard Prime Money Market Fund	5%
Vanguard Inter-Term Bond Index	81%
Vanguard Total Stock Market Index	14%

This investment is in violation of K.S.A. 12-1675.

**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%. The City did not use "peak periods" during 2009. All deposits were legally secured at December 31, 2009.

At December 31, 2009 the carrying amount of the **City of Anthony, Kansas'** deposits, was \$4,504,656 and the bank balance was \$3,275,863. Of the bank balance, \$751,634 was covered by FDIC insurance and \$2,524,229 was collateralized with securities held by the pledging financial institutions' agent in the City's name.

At December 31, 2009 the carrying amount of the component unit of the **City of Anthony, Kansas'** deposits, was \$121,900 and the bank balance was \$131,881. Of the bank balance, \$131,881 was covered by FDIC insurance.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the **City of Anthony, Kansas** will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The **City of Anthony, Kansas** had no investments at December 31, 2009.

**Compensated Absences**

**Vacation**

Vacation shall be earned for continuous service beginning with the most recent date of employment. An employee who works fewer than 12 days in any month shall not accrue vacation credit for such month of service; provided, that this restriction of 12 days shall not apply where the employee has worked fewer than 12 days due to authorized vacation or sick leave. No more than 30 days of accrued vacation leave may be carried over from one calendar year to the next. The City's maximum potential liability under the plan at December 31, 2009 has been estimated at \$77,231.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Full time employees shall receive one day of vacation with pay each full month of employment. Full time employees with 10 or more years of employment shall receive one and one-fourth (1 1/4) days of vacation with pay each full month of employment.

Part time employees who work at least 20 hours or more per week shall earn vacation credit at the rate of four hours for each month of employment. Seasonal and temporary employees shall not earn vacation leave.

Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation.

**Sick Leave**

Full-time employees and part-time employees who are employed to work at least 20 hours or more per week, shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. The City's maximum potential liability under the plan at December 31, 2009 has been estimated at \$244,292.

Full-time employees shall earn eight hours of sick leave for each month of service. Part-time employees who are employed to work not less than 20 hours per week shall receive four hours of sick leave for each month of employment.

**Defined Benefit Pension Plan**

**Plan Description**

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

**Funding Policy**

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established for calendar year 2009 was 6.54%. The **City of Anthony, Kansas'** employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$75,803, \$64,239, and \$54,473, respectively, equal to the required contributions for each year.

**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 of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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. There is no cost to the City under this program.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Special Assessments**

Projects financed in part by special assessments are financed through general obligation bonds of the **City of Anthony, Kansas** 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.

**Reimbursements**

The **City of Anthony, Kansas** records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses as the payment of debt service and fiscal fees on long-term debt, and for expenditures approved in federal and state grant contracts. Revenues derived from the operations of the airport are restricted for capital or operating costs of the airport. Also, cash is restricted in the trust funds of the City for special purposes.

**NOTE 2 – COMPLIANCE WITH KANSAS STATUTES**

The Public Library, a component unit, invested money with Vanguard Mutual Funds during 2009 which is in violation of K.S.A. 12-1675.

The City had an unencumbered cash balance of \$(2,892) in the Special Street and Highway Fund. This is in violation of K.S.A. 10-1113.

The City has checks outstanding greater than two years. This is in violation of K.S.A 10-816.

The quarterly report for cash and debt balances published in the newspaper for the fourth quarter of 2009 showed inaccurate debt balances on the KWPC Revolving Loan and did not list the No Fund Warrants and Capital Leases. This is in violation of K.S.A. 12-1608.

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

**NOTE 3 – TRANSFERS AND PAYMENTS**

Operating transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas Statutes. **City of Anthony, Kansas'** interfund transfers and statutory authority for December 31, 2009 were as follows:

From	To	Statutory Authority	Amount
General Fund	Municipal Equipment Reserve Fund	K.S.A. 12-1117	\$ 40,349
General Fund	Capital Improvements Fund	K.S.A. 12-1118	172,233
General Fund	Sales Tax Revenue Bond Sales Tax Fund	K.S.A. 12-1117	322,019
General Fund	Series 2001 GO Bond Debt Service Fund	K.S.A. 12-1117	27,345
General Fund	Anthony Transportation Service Fund	K.S.A. 12-1117	3,152
Airport Fund	Capital Improvements Fund	K.S.A. 12-1118	3,045
Noxious Weed Fund	Capital Improvements Fund	Closed Fund	14,548
Recreation Fund	Capital Improvements Fund	K.S.A. 12-1118	16,819
Sales Tax Revenue Bond Sales Tax Fund	Sales Tax Revenue Bond Debt Service Fund	K.S.A. 12-6a16	193,250
Sales Tax Revenue Bond Sales Tax Fund	Series 2001 GO Bond Debt Service Fund	K.S.A. 12-6a16	128,031
Electric Utility Fund	Electric System Equipment Replacement Fund	K.S.A. 12-825d	12,000
Electric Utility Fund	Electric System Reserve Fund	K.S.A. 12-825d	575,000
Electric Utility Fund	Electric Debt Service Fund	K.S.A. 12-825d	285,900
Electric Utility Fund	Series 2005 Electric Bond Debt Service Fund	K.S.A. 12-825d	26,352
Electric Utility Fund	General Fund	K.S.A. 12-825d	127,219
Sewage Utility Fund	Sewer Equipment Replacement Fund	K.S.A. 12-825d	12,000
Sewer System Reserve Fund	Sewage Utility Fund	K.S.A. 12-825d	50,000
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	K.S.A. 12-825d	4,800
Sewage Utility Fund	WWTF Loan Fund	K.S.A. 12-825d	122,826
Sewage Utility Fund	General Fund	K.S.A. 12-825d	8,749
Water Utility Fund	Water Reserve Fund	K.S.A. 12-825d	50,000
Water Utility Fund	Water Equipment Replacement Fund	K.S.A. 12-825d	17,400
Water Utility Fund	Water Debt Service Fund	K.S.A. 12-825d	119,820
Water Utility Fund	Capital Improvements Fund	K.S.A. 12-1118	12,264
Water Utility Fund	General Fund	K.S.A. 12-825d	20,702
Electric System Reserve Fund	Electric Utility Fund	K.S.A. 12-631p	50,000
Special Parks and Recreation Fund	Municipal Equipment Reserve Fund	K.S.A. 12-1118	1,500
Municipal Equipment Reserve Fund	Capital Improvements Fund	K.S.A. 12-1118	5,929
Capital Improvements Fund	Industrial Development Fund	K.S.A. 12-1118	78,885
Series 2008 GO Bond Project Fund	Series 2009 GO Bond Project Fund	K.S.A. 10-117a	590
Series 2008 Temporary Notes Fund	Series 2009 GO Bond Project Fund	K.S.A. 10-117a	42,331
Series 2009 GO Bond Project Fund	Series 2008 Temporary Notes Fund	K.S.A. 10-117a	8,325
Series 2005 Project Fund	Series 2005 Electric Bond Debt Service Fund	K.S.A. 10-117a	473
Series 2005 GO Bond Cost of Issue Fund	Series 2005 Electric Bond Debt Service Fund	K.S.A. 10-117a	1,068
Wastewater Lagoon Cleaning Fund	Sewage Utility Fund	K.S.A. 12-825d	57,000
Sewer Equipment Replacement Fund	Sewage Utility Fund	K.S.A. 12-825d	46,401
Series 2001 GO Bond Improvement Fund	Series 2001 GO Bond Debt Service Fund	K.S.A. 10-117a	37
Capital Projects Fund #1	Capital Improvements Fund	K.S.A. 12-1118	306
Component Unit Operating Transfers			
Public Library - Van Fund	Public Library - Construction Fund	K.S.A. 79-2925	10,000
Public Library - Van Fund	Public Library - General Fund	K.S.A. 79-2925	10,497

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

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**NOTE 4 – LITIGATION**

The **City of Anthony, Kansas** is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the City.

**NOTE 5 – RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has been able to obtain errors and omissions insurance at a cost it considered to be economically justifiable.

The City carries commercial insurance including property, general liability, inland marine, crime, umbrella, and auto coverage. The City does not carry comprehensive collision insurance on all motor vehicles. The City has elected not to provide for a reserve on this risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three calendar years. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At December 31, 2009 the financial statements do not include liabilities for anticipated costs.

**NOTE 6 – GRANTS AND SHARED REVENUE**

The City participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audits, is not believed to be material.

**NOTE 7 – DEBT RESTRICTIONS AND COVENANTS**

**Revenue Bonds**

During the year ended December 31, 1998 the City issued Electric Utility System Revenue Bonds in the amount of \$3,345,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, reconstructing, altering, repairing, improving, extending or enlarging the electric utility system of the City. In October 2004, the City issued Electric Utility System Revenue Refunding Bonds in the amount of \$2,805,000 to refinance the bonds issued in 1998.

In connection with the original 1998 bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-108 the City is required to meet certain requirements for "Net Revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves and bond and interest payment accounts. These covenants and agreements also apply to the Electric Utility System Revenue Refunding Bonds issued in 2004.

**Net Operating Revenue Requirements**

For the year ended December 31, 2009 the System had "Net Revenues", as computed under the bond resolution, in the amount of \$1,019,423. Thus, net revenues were in excess of the 125% of the debt service requirement in the bond resolution.

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

**NOTE 7 – DEBT RESTRICTIONS AND COVENANTS (continued)**

The following schedule presents the computation of "Net Revenues" in accordance with the resolution.

Electric Utility Fund	
Revenues	\$ 3,454,652
Total Expenditures per Report	3,461,700
Transfers out to Reserve Funds	(1,026,471)
Total Expenditures	2,435,229
Net Revenues	1,019,423
Debt Service Requirement for 2009	
2004 Electric Revenue Bond	291,279
2005 Electric Revenue Bond	25,600
Total	316,879
Total x 1.25	(396,099)
Operational Revenue Exceeding Rate Covenant Requirement	\$ 623,324

The system is insured with Employers Mutual through EMC of Wichita, Kansas.

**NOTE 8 – COMPARATIVE DATA**

Comparative data for the prior year have been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in the City's cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**NOTE 9 – CAPITAL PROJECTS**

At year end, capital project authorization compared with expenditures from inception were as follows:

Project Name	Cash Disbursements and Accounts Payable To Date	Project Authorization
Sunrise addition sewer and street improvement and tennis court project	\$ 361,519	371,000
Main traffic way project	311,352	325,000

The sunrise addition sewer and street improvement and tennis court project was completed at the end of 2009. The main traffic way project was completed at the end of 2008. The Series 2008 Temporary Notes Fund and the Series 2008 GO Bond Project Fund were closed at the end of 2009.

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

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**NOTE 10 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS**

The City Industrial Development Board owns two buildings north of the City limits and has an installment agreement in place with a buyer of one of the buildings. The other building is vacant. The installment agreement was in place February 1, 2006. The buyer is making monthly payments on the note with the term of the note being 120 months and an interest rate of 5%. The balance of this loan at December 31, 2009 is \$63,711. Improvements were made to this building in 2009 and an additional promissory note was created between the buyer. This promissory note term is 60 months with a balloon payment at the end of the term and has an interest rate of 5%. The balance of this note at December 31, 2009 is \$84,453.

The City and the Industrial Development Board make loans to businesses with the **City of Anthony, Kansas**. These loans have maturities of 5 years and interest rates ranging from 1% to 4.37%. The balance of these loans total \$36,262 at December 31, 2009.

**NOTE 11 – LONG-TERM DEBT**

The City has the following types of Long-Term Debt: General Obligation Bonds, Temporary Notes, Revenue Bonds, No Fund Warrants, KDHE Loans, and Capital Leases.

CITY OF ANTHONY, KANSAS  
Notes to the Financial Statements  
December 31, 2009

**NOTE 11 - LONG-TERM DEBT (continued)**

Changes in long-term liabilities for the City for the year ended December 31, 2009 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Internal Improvement 2001	3.50 - 4.38%	2001	\$ 1,200,000	2011	415,000	-	135,000	(135,000)	280,000	14,954
Internal Improvement and Refunding 2002	1.45 - 3.30%	2002	885,000	2011	315,000	-	105,000	(105,000)	210,000	10,060
Series 2005 - Fire Truck	2.90 - 4.40%	2005	235,000	2020	195,000	-	15,000	(15,000)	180,000	7,334
Main Trafficway Project	3.50 - 4.25%	2008	255,000	2023	255,000	-	5,000	(5,000)	250,000	15,491
Series 2009A - Sunrise Adm'n & Tennis Court	3.45 - 5.40%	2009	355,000	2024	-	355,000	-	355,000	355,000	-
<b>Total General Obligation Bonds</b>					<b>1,180,000</b>	<b>355,000</b>	<b>260,000</b>	<b>95,000</b>	<b>1,275,000</b>	<b>47,889</b>
<b>Temporary Note</b>										
Sunrise Addition & Tennis Courts	3.20%	2008	371,000	2009	371,000	-	371,000	(371,000)	-	5,936
<b>Revenue Bonds</b>										
Sales Tax - Series 2001					535,000	-	170,000	(170,000)	365,000	20,800
Electric Utility System Refunding - Series 2004	3.75 - 4.70%	2001	1,550,000	2011	2,045,000	-	215,000	(215,000)	1,830,000	76,279
Electric Utility Revenue Bond 2005	3.25%	2005	300,000	2020	260,000	-	15,000	(15,000)	245,000	10,600
<b>Total Revenue Bonds</b>					<b>2,840,000</b>	<b>-</b>	<b>400,000</b>	<b>(400,000)</b>	<b>2,440,000</b>	<b>107,679</b>
<b>No Fund Warrants</b>										
Fireman Relief Fund-2005	0.00%	2006	52,500	2015	36,750	-	36,750	(36,750)	-	-
Fireman Relief Fund -1997	0.00%	1997	15,000	2012	4,000	-	4,000	(4,000)	-	-
Fireman Relief Fund -2001	0.00%	2001	32,053	2011	9,616	-	9,616	(9,616)	-	-
Fireman Relief Fund -2007	0.00%	2007	35,000	2017	31,110	-	31,110	(31,110)	-	-
Fireman Relief Fund -2009	0.00%	2009	100,000	2018	-	100,000	-	100,000	100,000	-
<b>Total No Fund Warrants</b>					<b>81,476</b>	<b>100,000</b>	<b>81,476</b>	<b>18,524</b>	<b>100,000</b>	<b>-</b>
<b>KDHE Loans</b>										
KDHE Project No. C20-1212-01	3.49%	2002	1,851,150	2021	1,402,753	-	87,617	(87,617)	1,315,136	48,192
KDHE Project No. C20-1775-01	2.88%	2009	313,713	2030	-	158,987	-	158,987	158,987	154
<b>Total KDHE Loans</b>					<b>1,402,753</b>	<b>158,987</b>	<b>87,617</b>	<b>71,370</b>	<b>1,474,123</b>	<b>48,346</b>
<b>Capital Leases</b>										
Airport Improvements	5.88%	2000	32,444	2010	8,050	-	3,910	(3,910)	4,140	473
Industrial Development Real Estate	5.90%	2005	101,353	2010	76,868	-	9,162	(9,162)	67,706	4,404
2007 F350 & 2006 F150	4.75%	2006	48,747	2010	21,441	-	12,660	(12,660)	8,781	745
Loader, Police Car, Backhoe	4.32%	2007	151,146	2012	96,876	-	30,079	(30,079)	66,797	3,593
2006 Digger, Truck	5.75%	2006	169,789	2012	105,900	-	28,016	(28,016)	77,884	5,500
2001 F250 Water	4.00%	2006	16,500	2009	4,371	-	4,371	(4,371)	-	175
Police Pickup General	4.00%	2006	7,575	2010	3,936	-	1,929	(1,929)	2,007	157
2001 F150 WillLake	4.00%	2006	9,094	2010	4,725	-	2,316	(2,316)	2,409	189
Lake Pickup	4.00%	2007	9,094	2013	4,725	-	2,316	(2,316)	2,409	189
Police Pickup	4.00%	2007	7,575	2013	3,936	-	1,929	(1,929)	2,007	157
Police Garage	4.00%	2007	4,745	2017	4,526	-	1,151	(1,151)	3,375	19
Ball Park Renovation	5.18%	2007	22,172	2011	11,709	-	2,161	(2,161)	9,548	2,967
Ford Truck, Flatbed, Water truck, Waste water truck	4.55%	2008	57,973	2013	55,375	-	10,688	(10,688)	44,687	176
Wastewater property improvements	4.00%	2008	53,699	2022	51,017	-	-	-	51,017	-
JD tractor mower, Rotary cutter	4.00%	2008	58,617	2013	53,256	-	11,022	(11,022)	42,234	1,930
Kerr Addition - K & K Diesel	5.75%	2009	85,000	2014	-	85,000	2,205	82,795	82,795	1,524
<b>Total Capital Leases</b>					<b>506,711</b>	<b>85,000</b>	<b>123,915</b>	<b>(38,915)</b>	<b>467,796</b>	<b>22,218</b>
<b>Total Contractual Indebtedness</b>					<b>6,381,940</b>	<b>698,987</b>	<b>1,324,008</b>	<b>(625,021)</b>	<b>5,756,919</b>	<b>232,068</b>
<b>Compensated Absences</b>										
	N/A	N/A	N/A	N/A	85,656	-	8,425	(8,425)	77,231	-
<b>Total Long-Term Debt</b>					<b>\$ 6,467,596</b>	<b>698,987</b>	<b>1,332,433</b>	<b>(633,446)</b>	<b>5,834,150</b>	<b>232,068</b>

**CITY OF ANTHONY, KANSAS**  
Notes to the Financial Statements  
December 31, 2009

**NOTE 11 - LONG-TERM DEBT (continued)**

Current maturities of long-term debt and interest for the next five years and five year increments are as follows:

Principal	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	2030-2034	Total
General Obligation Bonds	\$ 315,000	295,000	45,000	45,000	50,000	345,000	180,000	-	-	1,275,000
Revenue Bonds	415,000	430,000	250,000	260,000	270,000	790,000	25,000	-	-	2,440,000
Warrants Payable	20,000	10,000	10,000	10,000	10,000	40,000	-	-	-	100,000
KDHE Loans	92,990	99,039	102,503	106,089	109,801	609,392	300,401	48,619	5,289	1,474,123
Capital Leases	132,937	113,599	65,669	39,123	70,162	37,196	9,109	-	-	467,796
<b>Total Principal</b>	<b>975,927</b>	<b>947,638</b>	<b>473,172</b>	<b>460,212</b>	<b>509,963</b>	<b>1,821,588</b>	<b>514,510</b>	<b>48,619</b>	<b>5,289</b>	<b>5,756,919</b>
<b>Interest</b>										
General Obligation Bonds	60,141	35,778	14,795	19,989	23,854	100,515	12,280	-	-	267,352
Revenue Bonds	91,177	73,950	60,470	51,131	41,399	60,956	1,125	-	-	380,208
KDHE Loans	47,465	46,789	42,952	39,737	36,026	119,711	23,490	5,110	83	361,363
Capital Leases	22,678	14,764	9,987	7,253	5,848	5,332	550	-	-	66,412
<b>Total Interest</b>	<b>221,461</b>	<b>171,281</b>	<b>128,204</b>	<b>118,110</b>	<b>107,127</b>	<b>286,514</b>	<b>37,445</b>	<b>5,110</b>	<b>83</b>	<b>1,075,335</b>
<b>Total Principal and Interest</b>	<b>\$ 1,197,388</b>	<b>1,118,919</b>	<b>601,376</b>	<b>578,322</b>	<b>617,090</b>	<b>2,108,102</b>	<b>551,955</b>	<b>53,729</b>	<b>5,372</b>	<b>6,832,254</b>