

THE CITY OF LARNED, KANSAS
FINANCIAL STATEMENTS
For the Year Ended December 31, 2009

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

CITY OF LARNED
Larned, Kansas

Governing Body
December 31, 2009

CITY COMMISSION:

Mayor	Robert Pivonka
Councilmember Ward 1	Charles Spina
Councilmember Ward 1	Gary Rainbolt
Councilmember Ward 2	George Elmore
Councilmember Ward 2 & Council President	David Zecha
Councilmember Ward 3	Harry Zielke
Councilmember Ward 3	Dennis Wilson
Councilmember Ward 4	Anthony Moore
Councilmember Ward 4	Barbara Hammond

STAFF:

City Manager	Don Gaeddert
City Clerk	Pam Corby
City Treasurer	Joe Simmons
City Attorney	Jerry Larson
City Judge	Julie Cowell
Building Inspector/Zoning Administrator	Frieda Smith
Park/Cemetery Superintendent	Shane Appel
Emergency Medical Director	Gary Hartman
Electric Distribution Superintendent	Austin Battin
Maintenance Shop Superintendent	Terry Taylor
Sanitation Superintendent	Jayne Torrez
Police Department Chief	Charles Orth
Electric Production Superintendent	Ralph Streit
Waste Water Plant Superintendent	John Drews
Street Department Superintendent	Dewight Kirchgassner
Water Department Superintendent	Robert Barker
Fire & Rescue Chief	Bill Clapham

The City of Larned, Kansas
Financial Statements
For the Year Ended December 31, 2009

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VONFELDT, BAUER & VONFELDT, CHTD.

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P.O. Box 127

Larned, KS 67550

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Larned, Kansas

We have audited the accompanying primary government financial statements of the City of Larned, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the City's primary government as listed in the table of contents. These financial statements are the responsibility of the City of Larned, Kansas' management. Our responsibility is to express an opinion 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 guidance in the Kansas Municipal Audit Guide. Those standards and guidance 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 opinion.

The financial statements do not include financial data for the City's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, the City has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect 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 omission of the discretely presented component units, as discussed above, and 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 Larned, Kansas as of December 31, 2009, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of the City of Larned, Kansas, as of December 31, 2009 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

July 7, 2010

The City of Larned, 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
Governmental Type Funds:		
General Fund	\$ 861,499.90	\$ 6,667.00
Special Revenue Funds:		
Airport Fund	0.00	0.00
Industrial Fund	8,067.40	0.00
Library Fund	22.95	0.00
Trafficways Fund	148,742.89	0.00
Special Parks & Recreation Fund	2,489.88	0.00
Emergency Telephone 911 Fund	79,918.26	0.00
Wireless 911 Tax Fund	10,877.10	0.00
Tourism & Convention Promotion Fund	37,727.39	0.00
D.A.R.E Project Fund	11,730.16	0.00
Risk Management Reserve Fund	34,958.99	0.00
Equipment Reserve Fund	206,548.31	0.00
Capital Improvement Fund	395.99	1,971.00
Debt Service Fund:		
Bond & Interest Fund	109,614.22	0.00
Capital Project Funds:		
Edwards Park Improvement Fund	20,209.97	0.00
Housing Development Fund	27,776.62	0.00
Proprietary Type Funds:		
Enterprise Funds:		
Electric Utility Fund	1,321,775.15	2,840.57
Electric Surplus Fund	3,501,438.92	500.00
Water Utility Fund	33,157.17	0.00
Water Reserve Fund	30,818.30	0.00
Sewage Disposal Fund	131,325.06	0.00
Sewage Disposal Replacement Fund	570,945.22	0.00
Solid Waste Fund	31,216.48	0.00
Solid Waste Reserve Fund	41,435.56	0.00
Airport Facility Fund	42,069.75	0.00
Airport Surplus Fund	8,800.83	0.00
Fiduciary Type Funds:		
Private Purpose Trust Funds:		
EMT Memorial Fund	507.78	0.00
Schnack Cemetery Fund	29,412.63	0.00
Larned Volunteer Fire Department Fund	7,433.33	0.00
Projects Improvement Fund	2,714.41	0.00
Insurance Proceeds Fund	8,279.03	0.00

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

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,942,429.71	\$ 2,996,822.37	\$ 813,774.24	\$ 344,590.96	\$ 1,158,365.20
9,049.55	9,049.55	0.00	0.00	0.00
37,220.16	34,133.27	11,154.29	0.00	11,154.29
174,711.13	171,039.12	3,694.96	0.00	3,694.96
95,665.55	71,830.04	172,578.40	0.00	172,578.40
13,586.86	12,821.50	3,255.24	0.00	3,255.24
15,736.95	8,021.42	87,633.79	0.00	87,633.79
102,429.13	99,945.61	13,360.62	0.00	13,360.62
37,473.41	26,865.11	48,335.69	0.00	48,335.69
981.80	1,412.76	11,299.20	0.00	11,299.20
13,380.28	18,702.22	29,637.05	0.00	29,637.05
55,118.00	0.00	261,666.31	0.00	261,666.31
176,794.01	587,943.49	(408,782.49)	12,720.00	(396,062.49)
151,897.71	177,270.00	84,241.93	0.00	84,241.93
5,129.70	20,000.00	5,339.67	0.00	5,339.67
253.02	0.00	28,029.64	0.00	28,029.64
4,313,297.17	4,975,294.17	662,618.72	8,300.00	670,918.72
893,773.77	228,647.94	4,167,064.75	35,091.37	4,202,156.12
640,331.47	614,833.36	58,655.28	10,907.45	69,562.73
50,000.00	0.00	80,818.30	0.00	80,818.30
632,952.89	602,691.44	161,586.51	0.00	161,586.51
357,576.40	522,133.75	406,387.87	0.00	406,387.87
194,450.73	203,863.09	21,804.12	0.00	21,804.12
5,000.00	31,435.00	15,000.56	31,435.00	46,435.56
101,179.18	107,972.28	35,276.65	0.00	35,276.65
288,224.72	294,325.63	2,699.92	0.00	2,699.92
2,690.50	2,076.95	1,121.33	3,479.33	4,600.66
377.68	0.00	29,790.31	0.00	29,790.31
733.83	550.00	7,617.16	0.00	7,617.16
176.25	96.18	2,794.48	0.00	2,794.48
0.00	8,279.03	0.00	0.00	0.00

The City of Larned, 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
Fiduciary Type Funds: (Cont'd.)		
Private Purpose Trust Funds:		
Eggleston Bequest Fund	55,935.94	0.00
Schnack Trust Fund	25,000.00	0.00
Jordaan Park Fund	65,633.17	0.00
 Total Primary Government Excluding Agency Funds (Memorandum Only)	 \$ 7,468,478.76	 \$ 11,978.57

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

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
747.29	4,174.37	52,508.86	0.00	52,508.86
0.00	0.00	25,000.00	0.00	25,000.00
<u>594.98</u>	<u>893.32</u>	<u>65,334.83</u>	<u>0.00</u>	<u>65,334.83</u>
<u>\$ 11,313,963.83</u>	<u>\$ 11,833,122.97</u>	<u>\$ 6,961,298.19</u>	<u>\$ 446,524.11</u>	<u>\$ 7,407,822.30</u>

The City of Larned, Kansas
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2009

Balance to be Accounted for:	<u>\$ 7,407,822.30</u>
Composition of Cash:	
Petty Cash:	
Cash on Hand	\$ 300.00
Checking Account - First State Bank, Larned, KS (Reconciled)	1,000.00
Checking Account - First National Bank, Larned, KS (Reconciled)	1,500.00
Other City Accounts:	
Checking Account - First State Bank, Larned, KS	18,915.59
NOW Account - First State Bank, Larned, KS	219,296.39
Plus Deposits in Transit	1,830.88
Less Outstanding Checks	(271,724.30)
MMA Account - First State Bank, Larned, KS	1,197,323.36
MMA Account - First National Bank, Larned, KS	40,009.95
Certificates of Deposit - First State Bank, Larned, KS	2,659,370.43
Certificates of Deposit - First National Bank, Larned, KS	729,000.00
Certificates of Deposit - Bank of the West, Larned, KS	<u>2,811,000.00</u>
Total Primary Government	<u>\$ 7,407,822.30</u>

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

The City of Larned, Kansas
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
Governmental Type Funds:		
General Fund	\$ 3,329,608.00	\$ 0.00
Special Revenue Funds:		
Airport Fund	9,130.00	0.00
Industrial Fund	44,395.00	0.00
Library Fund	174,824.00	0.00
Trafficways Fund	222,790.00	0.00
Special Parks & Recreation Fund	12,956.00	0.00
Emergency Telephone 911 Fund	77,591.00	0.00
Wireless 911 Tax Fund	94,942.00	13,460.00
Tourism & Convention Promotion Fund	44,474.00	0.00
D.A.R.E Project Fund	14,900.00	0.00
Debt Service Fund:		
Bond & Interest Fund	242,290.00	0.00
Proprietary Type Funds:		
Enterprise Funds:		
Electric Utility Fund	5,049,181.00	0.00
Water Utility Fund	622,025.00	0.00
Sewage Disposal Fund	603,734.00	0.00
Solid Waste Fund	227,804.00	0.00
Airport Facility Fund	183,494.00	0.00

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

Statement 2

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 3,329,608.00	\$ 2,996,822.37	\$ (332,785.63)
9,130.00	9,049.55	(80.45)
44,395.00	34,133.27	(10,261.73)
174,824.00	171,039.12	(3,784.88)
222,790.00	71,830.04	(150,959.96)
12,956.00	12,821.50	(134.50)
77,591.00	8,021.42	(69,569.58)
108,402.00	99,945.61	(8,456.39)
44,474.00	26,865.11	(17,608.89)
14,900.00	1,412.76	(13,487.24)
242,290.00	177,270.00	(65,020.00)
5,049,181.00	4,975,294.17	(73,886.83)
622,025.00	614,833.36	(7,191.64)
603,734.00	602,691.44	(1,042.56)
227,804.00	203,863.09	(23,940.91)
183,494.00	107,972.28	(75,521.72)

The City of Larned, Kansas
GENERAL FUND #10
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 775,678.40	\$ 798,870.00	\$ (23,191.60)
Delinquent Tax	15,294.70	0.00	15,294.70
Motor Vehicle Tax	178,618.04	184,008.00	(5,389.96)
Recreational Vehicle Tax	2,486.63	2,292.00	194.63
16/20M Tax	2,321.77	1,867.00	454.77
Machinery & Equipment Aid	6,200.08	0.00	6,200.08
Slider	0.00	4,840.00	(4,840.00)
Franchise Tax	201,344.99	225,000.00	(23,655.01)
Sales Tax	519,073.97	486,000.00	33,073.97
Intergovernmental Revenues	33,930.98	32,968.00	962.98
Fines and Permits	48,193.30	27,775.00	20,418.30
Charges for Services	570,213.99	495,634.00	74,579.99
Miscellaneous	73,947.86	50,500.00	23,447.86
Transfers	515,125.00	302,125.00	213,000.00
Total Cash Receipts	<u>2,942,429.71</u>	<u>\$ 2,611,879.00</u>	<u>\$ 330,550.71</u>
Expenditures			
Emergency Medical Service	359,071.45	369,818.00	(10,746.55)
Cemetery Department	145,774.64	145,574.00	200.64
Fire Department	83,123.73	93,272.00	(10,148.27)
General Government	488,907.10	169,514.00	319,393.10
Park Department	191,135.52	241,385.00	(50,249.48)
Dispatching	229,324.66	281,731.00	(52,406.34)
Police Department	633,626.65	733,721.00	(100,094.35)
Public Buildings	105,701.39	170,754.00	(65,052.61)
Street Department	416,837.79	532,469.00	(115,631.21)
Street Lighting	1,966.00	7,100.00	(5,134.00)
Swimming Pool	78,027.47	103,896.00	(25,868.53)
Municipal Court	31,912.22	32,309.00	(396.78)
Building Inspection	5,698.75	7,350.00	(1,651.25)
Non-operating	225,715.00	440,715.00	(215,000.00)
Total Expenditures	<u>2,996,822.37</u>	<u>\$ 3,329,608.00</u>	<u>\$ (332,785.63)</u>
Receipts Over (Under) Expenditures	(54,392.66)		
Unencumbered Cash, Beginning	861,499.90		
Prior Year Cancelled Encumbrances	6,667.00		
Unencumbered Cash, Ending	<u>\$ 813,774.24</u>		

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

The City of Larned, Kansas
AIRPORT FUND #14
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,154.06	\$ 7,356.00	\$ (201.94)
Delinquent Tax	145.91	0.00	145.91
Motor Vehicle Tax	1,703.01	1,731.00	(27.99)
Recreational Vehicle Tax	23.57	22.00	1.57
16/20M Tax	23.00	18.00	5.00
Total Cash Receipts	<u>9,049.55</u>	<u>\$ 9,127.00</u>	<u>\$ (77.45)</u>
Expenditures			
Appropriation to Airport Facility	<u>9,049.55</u>	<u>9,130.00</u>	<u>(80.45)</u>
Total Expenditures	<u>9,049.55</u>	<u>\$ 9,130.00</u>	<u>\$ (80.45)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

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

The City of Larned, Kansas
INDUSTRIAL FUND #33
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 28,600.65	\$ 29,431.00	\$ (830.35)
Delinquent Tax	485.87	0.00	485.87
Motor Vehicle Tax	5,919.06	6,926.00	(1,006.94)
Recreational Vehicle Tax	87.24	86.00	1.24
16/20M Tax	45.98	70.00	(24.02)
Machinery & Equipment Aid	0.01	0.00	0.01
Slider	0.00	1,208.00	(1,208.00)
Interest	197.53	0.00	197.53
Reimbursed Expense	1,883.82	0.00	1,883.82
Total Cash Receipts	<u>37,220.16</u>	<u>\$ 37,721.00</u>	<u>\$ (500.84)</u>
Expenditures			
Personal Services	0.00	15,000.00	(15,000.00)
Contractual Services	33,223.67	29,395.00	3,828.67
Commodities	909.60	0.00	909.60
Total Expenditures	<u>34,133.27</u>	<u>\$ 44,395.00</u>	<u>\$ (10,261.73)</u>
Receipts Over (Under) Expenditures	3,086.89		
Unencumbered Cash, Beginning	<u>8,067.40</u>		
Unencumbered Cash, Ending	<u>\$ 11,154.29</u>		

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

The City of Larned, Kansas
LIBRARY FUND #37
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 114,350.47	\$ 117,713.00	\$ (3,362.53)
Delinquent Tax	2,317.97	0.00	2,317.97
Motor Vehicle Tax	27,245.37	27,705.00	(459.63)
Recreational Vehicle Tax	377.18	345.00	32.18
16/20M Tax	367.73	281.00	86.73
Machinery & Equipment Aid	928.48	0.00	928.48
Slider	0.00	691.00	(691.00)
Interest	439.23	0.00	439.23
Reimbursed Expense	28,684.70	25,000.00	3,684.70
Total Cash Receipts	<u>174,711.13</u>	<u>\$ 171,735.00</u>	<u>\$ 2,976.13</u>
Expenditures			
Personal Services	28,768.61	0.00	28,768.61
Library Appropriation	<u>142,270.51</u>	<u>174,824.00</u>	<u>(32,553.49)</u>
Total Expenditures	<u>171,039.12</u>	<u>\$ 174,824.00</u>	<u>\$ (3,784.88)</u>
Receipts Over (Under) Expenditures	3,672.01		
Unencumbered Cash, Beginning	<u>22.95</u>		
Unencumbered Cash, Ending	<u>\$ 3,694.96</u>		

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

The City of Larned, Kansas
TRAFFICWAYS FUND #44
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	<u>Current Year</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Highway Gas Tax	\$ 91,660.45	\$ 111,050.00	\$ (19,389.55)
Special Assessments	2,309.76	0.00	2,309.76
Interest	<u>1,695.34</u>	<u>0.00</u>	<u>1,695.34</u>
Total Cash Receipts	<u>95,665.55</u>	<u>\$ 111,050.00</u>	<u>\$ (15,384.45)</u>
Expenditures			
Contractual Services	0.00	0.00	0.00
Commodities	71,830.04	80,000.00	(8,169.96)
Capital Outlay	<u>0.00</u>	<u>142,790.00</u>	<u>(142,790.00)</u>
Total Expenditures	<u>71,830.04</u>	<u>\$ 222,790.00</u>	<u>\$ (150,959.96)</u>
Receipts Over (Under) Expenditures	23,835.51		
Unencumbered Cash, Beginning	<u>148,742.89</u>		
Unencumbered Cash, Ending	<u>\$ 172,578.40</u>		

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

The City of Larned, Kansas
SPECIAL PARKS AND RECREATION FUND #62
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		Variance Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes and Shared Revenue:			
Liquor Tax	\$ 6,559.82	\$ 5,597.00	\$ 962.82
Reimbursed Expense	7,000.00	7,000.00	0.00
Interest	<u>27.04</u>	<u>0.00</u>	<u>27.04</u>
Total Cash Receipts	<u>13,586.86</u>	<u>\$ 12,597.00</u>	<u>\$ 989.86</u>
Expenditures			
Contractual Services	821.50	956.00	(134.50)
Commodities	7,000.00	7,000.00	0.00
Appropriation to Edwards Park	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>
Total Expenditures	<u>12,821.50</u>	<u>\$ 12,956.00</u>	<u>\$ (134.50)</u>
Receipts Over (Under) Expenditures	765.36		
Unencumbered Cash, Beginning	<u>2,489.88</u>		
Unencumbered Cash, Ending	<u>\$ 3,255.24</u>		

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

The City of Larned, Kansas
EMERGENCY TELEPHONE 911 FUND #38
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Emergency 911 Tax	\$ 11,817.53	\$ 16,550.00	\$ (4,732.47)
Pawnee Co Reimbursement	3,067.58	2,000.00	1,067.58
Administrative	55.94	0.00	55.94
Interest	795.90	0.00	795.90
Total Cash Receipts	<u>15,736.95</u>	<u>\$ 18,550.00</u>	<u>\$ (2,813.05)</u>
Expenditures			
Contractual Services	6,945.17	61,591.00	(54,645.83)
Commodities	0.00	1,000.00	(1,000.00)
Capital Outlay	1,076.25	15,000.00	(13,923.75)
Total Expenditures	<u>8,021.42</u>	<u>\$ 77,591.00</u>	<u>\$ (69,569.58)</u>
Receipts Over (Under) Expenditures	7,715.53		
Unencumbered Cash, Beginning	<u>79,918.26</u>		
Unencumbered Cash, Ending	<u>\$ 87,633.79</u>		

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

The City of Larned, Kansas
WIRELESS 911 TAX FUND #34
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Wireless 911 Tax	\$ 12,132.68	\$ 10,500.00	\$ 1,632.68
Reimbursed Expenses	84,960.00	71,500.00	13,460.00
Pawnee Co Reimbursement	5,281.70	0.00	5,281.70
Interest	54.75	0.00	54.75
Total Cash Receipts	<u>102,429.13</u>	<u>\$ 82,000.00</u>	<u>\$ 20,429.13</u>
Expenditures			
Contractual Services	14,985.61	94,942.00	(79,956.39)
Capital Outlay	84,960.00	0.00	84,960.00
Adjustment for Qualifying Budget Credits		<u>13,460.00</u>	<u>(13,460.00)</u>
Total Expenditures	<u>99,945.61</u>	<u>\$ 108,402.00</u>	<u>\$ (8,456.39)</u>
Receipts Over (Under) Expenditures	2,483.52		
Unencumbered Cash, Beginning	<u>10,877.10</u>		
Unencumbered Cash, Ending	<u>\$ 13,360.62</u>		

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

The City of Larned, Kansas
 TOURISM & CONVENTION PROMOTION FUND #41
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Transient Guest Tax	\$ 26,485.25	\$ 20,000.00	\$ 6,485.25
Reimbursed Expense	10,595.43	0.00	10,595.43
Interest	392.73	0.00	392.73
Total Cash Receipts	<u>37,473.41</u>	<u>\$ 20,000.00</u>	<u>\$ 17,473.41</u>
Expenditures			
Contractual Services	13,710.82	37,000.00	(23,289.18)
Commodities	3,435.54	7,474.00	(4,038.46)
Capital Outlay	9,718.75	0.00	9,718.75
Total Expenditures	<u>26,865.11</u>	<u>\$ 44,474.00</u>	<u>\$ (17,608.89)</u>
Receipts Over (Under) Expenditures	10,608.30		
Unencumbered Cash, Beginning	<u>37,727.39</u>		
Unencumbered Cash, Ending	<u>\$ 48,335.69</u>		

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

The City of Larned, Kansas
D.A.R.E. PROJECT FUND #21
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Donations	\$ 0.00	\$ 100.00	\$ (100.00)
Administrative	867.78	500.00	367.78
Interest	<u>114.02</u>	<u>0.00</u>	<u>114.02</u>
Total Cash Receipts	<u>981.80</u>	<u>\$ 600.00</u>	<u>\$ 381.80</u>
Expenditures			
Personal Services	0.00	1,000.00	(1,000.00)
Contractual Services	519.05	13,900.00	(13,380.95)
Capital Outlay	<u>893.71</u>	<u>0.00</u>	<u>893.71</u>
Total Expenditures	<u>1,412.76</u>	<u>\$ 14,900.00</u>	<u>\$ (13,487.24)</u>
Receipts Over (Under) Expenditures	(430.96)		
Unencumbered Cash, Beginning	<u>11,730.16</u>		
Unencumbered Cash, Ending	<u>\$ 11,299.20</u>		

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

The City of Larned, Kansas
RISK MANAGEMENT RESERVE FUND #45
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Administrative	\$ 12,895.00
Reimbursed Expense	250.00
Interest	<u>235.28</u>
Total Cash Receipts	<u>13,380.28</u>
Expenditures	
Personal Services	0.00
Contractual Services	16,717.07
Commodities	<u>1,985.15</u>
Total Expenditures	<u>18,702.22</u>
Receipts Over (Under) Expenditures	(5,321.94)
Unencumbered Cash, Beginning	<u>34,958.99</u>
Unencumbered Cash, Ending	<u><u>\$ 29,637.05</u></u>

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

The City of Larned, Kansas
EQUIPMENT RESERVE FUND #65
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 2,000.28
Transfers:	
From General	49,715.00
From Airport Surplus	<u>3,402.72</u>
Total Cash Receipts	<u>55,118.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	55,118.00
Unencumbered Cash, Beginning	<u>206,548.31</u>
Unencumbered Cash, Ending	<u><u>\$ 261,666.31</u></u>

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

The City of Larned, Kansas
CAPITAL IMPROVEMENTS FUND #66
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Sale of Assets	\$ 0.00
Reimbursed Expenses	457.50
Interest	86.51
Donations	250.00
Federal Aid	0.00
State Aid	0.00
Transfer:	
From General	<u>176,000.00</u>
Total Cash Receipts	<u>176,794.01</u>
Expenditures	
Contractual Services	9,609.30
Commodities	30,489.50
Capital Outlay	<u>547,844.69</u>
Total Expenditures	<u>587,943.49</u>
Receipts Over (Under) Expenditures	(411,149.48)
Unencumbered Cash, Beginning	395.99
Prior Year Cancelled Encumbrances	<u>1,971.00</u>
Unencumbered Cash, Ending	<u>\$ (408,782.49)</u>

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

The City of Larned, Kansas
BOND & INTEREST FUND #17
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 26.02	\$ 0.00	\$ 26.02
Delinquent Tax	745.08	0.00	745.08
Motor Vehicle Tax	8,167.75	6,063.00	2,104.75
Recreational Vehicle Tax	99.99	76.00	23.99
16/20M Tax	177.50	62.00	115.50
Machinery & Equipment Aid	0.00	0.00	0.00
Interest	879.73	0.00	879.73
LSH Payment	43,568.64	47,397.00	(3,828.36)
Transfer from Electric	82,980.00	82,980.00	0.00
Transfer from Water	7,043.00	7,043.00	0.00
Transfer from Airport Facility	8,210.00	0.00	8,210.00
Transfer from Airport Surplus	0.00	8,210.00	(8,210.00)
Total Cash Receipts	<u>151,897.71</u>	<u>\$ 151,831.00</u>	<u>\$ 66.71</u>
Expenditures			
Bond Principal	150,000.00	150,000.00	0.00
Bond Interest	27,265.00	27,265.00	0.00
Commissions	5.00	25.00	(20.00)
Cash Basis Reserve	0.00	65,000.00	(65,000.00)
Total Expenditures	<u>177,270.00</u>	<u>\$ 242,290.00</u>	<u>\$ (65,020.00)</u>
Receipts Over (Under) Expenditures	(25,372.29)		
Unencumbered Cash, Beginning	<u>109,614.22</u>		
Unencumbered Cash, Ending	<u>\$ 84,241.93</u>		

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

The City of Larned, Kansas
EDWARDS PARK IMPROVEMENT FUND #63
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 129.70
Reimbursed Expenses	5,000.00
Sale of Assets	<u>0.00</u>
Total Cash Receipts	<u>5,129.70</u>
Expenditures	
Capital Outlay	<u>20,000.00</u>
Total Expenditures	<u>20,000.00</u>
Receipts Over (Under) Expenditures	(14,870.30)
Unencumbered Cash, Beginning	<u>20,209.97</u>
Unencumbered Cash, Ending	<u>\$ 5,339.67</u>

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

The City of Larned, Kansas
HOUSING DEVELOPMENT FUND #50
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ <u>253.02</u>
Total Cash Receipts	<u>253.02</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	253.02
Unencumbered Cash, Beginning	<u>27,776.62</u>
Unencumbered Cash, Ending	<u>\$ 28,029.64</u>

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

The City of Larned, Kansas
ELECTRIC UTILITY FUND #11
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Sales	\$ 3,359,270.47	\$ 3,318,110.00	\$ 41,160.47
Fuel Cost Adjustment	779,426.73	475,878.00	303,548.73
Sales Tax	89,402.63	88,111.00	1,291.63
Sale of Assets	133.69	4,000.00	(3,866.31)
Meter Checks	494.32	500.00	(5.68)
Interest	13,346.27	35,000.00	(21,653.73)
Reimbursed Expense	50,283.30	10,000.00	40,283.30
Federal Aid	0.00	0.00	0.00
State Aid	0.00	0.00	0.00
Miscellaneous	659.93	2,700.00	(2,040.07)
Meter Deposits	20,279.83	10,000.00	10,279.83
Total Cash Receipts	<u>4,313,297.17</u>	<u>\$ 3,944,299.00</u>	<u>\$ 368,998.17</u>
Expenditures			
Commercial and General:			
Personal Services	155,717.37	155,615.00	102.37
Contractual Services	138,387.95	130,500.00	7,887.95
Commodities	12,965.20	12,500.00	465.20
Capital Outlay	735.48	50,000.00	(49,264.52)
Production:			
Personal Services	375,458.30	406,395.00	(30,936.70)
Contractual Services	2,351,635.25	2,228,000.00	123,635.25
Commodities	23,409.37	386,050.00	(362,640.63)
Capital Outlay	1,814.26	55,000.00	(53,185.74)
Transmission and Distribution:			
Personal Services	263,979.64	315,290.00	(51,310.36)
Contractual Services	17,023.06	124,633.00	(107,609.94)
Commodities	118,100.03	129,593.00	(11,492.97)
Capital Outlay	78,219.00	265,500.00	(187,281.00)
Non-Operating:			
Meter Deposits	21,663.83	0.00	21,663.83
Transfer to General	470,125.00	257,125.00	213,000.00
Transfer to Bond & Interest	82,980.00	82,980.00	0.00
Transfer to Electric Surplus	863,080.43	450,000.00	413,080.43
Total Expenditures	<u>4,975,294.17</u>	<u>\$ 5,049,181.00</u>	<u>\$ (73,886.83)</u>

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

The City of Larned, Kansas
ELECTRIC UTILITY FUND #11 (Cont'd)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	(661,997.00)		
Unencumbered Cash, Beginning	1,321,775.15		
Prior Year Cancelled Encumbrances	2,840.57		
Unencumbered Cash, Ending	\$ 662,618.72		

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

The City of Larned, Kansas
ELECTRIC SURPLUS FUND #29
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 30,693.34
Reimbursed Expenses	0.00
Transfer:	
From Electric Utility	<u>863,080.43</u>
Total Cash Receipts	<u>893,773.77</u>
Expenditures	
Contractual Services	70,721.87
Commodities	0.00
Capital Outlay	<u>157,926.07</u>
Total Expenditures	<u>228,647.94</u>
Receipts Over (Under) Expenditures	665,125.83
Unencumbered Cash, Beginning	3,501,438.92
Prior Year Cancelled Encumbrances	<u>500.00</u>
Unencumbered Cash, Ending	<u>\$ 4,167,064.75</u>

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

The City of Larned, Kansas
WATER UTILITY FUND #12
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Sales	\$ 604,548.67	\$ 523,400.00	\$ 81,148.67
Sale of Assets	0.00	250.00	(250.00)
Miscellaneous	12,558.73	12,500.00	58.73
Interest	672.54	0.00	672.54
Sales Tax	4,407.14	6,000.00	(1,592.86)
State Water Tax Fee	7,944.59	8,200.00	(255.41)
Reimbursed Expenses	6,888.80	5,000.00	1,888.80
Meter Deposits	3,311.00	1,500.00	1,811.00
Total Cash Receipts	<u>640,331.47</u>	<u>\$ 556,850.00</u>	<u>\$ 83,481.47</u>
Expenditures			
Commercial and General:			
Personal Services	120,410.23	122,679.00	(2,268.77)
Contractual Services	21,443.93	21,550.00	(106.07)
Commodities	4,690.91	3,000.00	1,690.91
Capital Outlay	0.00	2,222.00	(2,222.00)
Production			
Personal Services	387.40	0.00	387.40
Contractual Services	83,597.71	65,200.00	18,397.71
Commodities	18,800.84	5,000.00	13,800.84
Capital Outlay	9,123.05	3,000.00	6,123.05
Transmission and Distribution			
Personal Services	199,821.45	212,698.00	(12,876.55)
Contractual Services	8,826.59	30,080.00	(21,253.41)
Commodities	37,695.63	71,900.00	(34,204.37)
Capital Outlay	23,967.32	52,653.00	(28,685.68)
Non-Operating			
Meter Deposits	4,025.30	0.00	4,025.30
Transfer to General	25,000.00	25,000.00	0.00
Transfer to Bond & Interest	7,043.00	7,043.00	0.00
Transfer to Water Reserve	50,000.00	0.00	50,000.00
Total Expenditures	<u>614,833.36</u>	<u>\$ 622,025.00</u>	<u>\$ (7,191.64)</u>
Receipts Over (Under) Expenditures	25,498.11		
Unencumbered Cash, Beginning	33,157.17		
Prior Year Cancelled Encumbrances	0.00		
Unencumbered Cash, Ending	<u>\$ 58,655.28</u>		

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

The City of Larned, Kansas
WATER RESERVE FUND #46
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Transfer:	
From Water	<u>\$ 50,000.00</u>
Total Cash Receipts	<u>50,000.00</u>
Expenditures	
Capital Outlay	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	50,000.00
Unencumbered Cash, Beginning	<u>30,818.30</u>
Unencumbered Cash, Ending	<u><u>\$ 80,818.30</u></u>

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

The City of Larned, Kansas
SEWAGE DISPOSAL FUND #13
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Sales	\$ 551,179.72	\$ 417,500.00	\$ 133,679.72
LSH Charges	74,522.56	45,520.00	29,002.56
Interest	2,405.61	10,000.00	(7,594.39)
Reimbursed Expenses	<u>4,845.00</u>	<u>0.00</u>	<u>4,845.00</u>
Total Cash Receipts	<u>632,952.89</u>	<u>\$ 473,020.00</u>	<u>\$ 159,932.89</u>
Expenditures			
Personal Services	154,303.62	177,374.00	(23,070.38)
Contractual Services	129,469.05	134,120.00	(4,650.95)
Commodities	36,738.77	39,500.00	(2,761.23)
Capital Outlay	0.00	15,560.00	(15,560.00)
Transfers:			
To General	20,000.00	20,000.00	0.00
To Sewage Disp. Replacement	<u>262,180.00</u>	<u>217,180.00</u>	<u>45,000.00</u>
Total Expenditures	<u>602,691.44</u>	<u>\$ 603,734.00</u>	<u>\$ (1,042.56)</u>
Receipts Over (Under) Expenditures	30,261.45		
Unencumbered Cash, Beginning	<u>131,325.06</u>		
Unencumbered Cash, Ending	<u>\$ 161,586.51</u>		

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

The City of Larned, Kansas
SEWAGE DISPOSAL REPLACEMENT FUND #23
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Federal Aid	\$ 26,865.00
Federal Grant	0.00
Interest	3,721.40
Reimbursed Expenses	64,810.00
Transfer:	
From Sewage Disposal	<u>262,180.00</u>
Total Cash Receipts	<u>357,576.40</u>
Expenditures	
Contractual Services	7,025.60
Capital Outlay	15,799.43
Bond Principal	318,533.11
Bond Interest	<u>180,775.61</u>
Total Expenditures	<u>522,133.75</u>
Receipts Over (Under) Expenditures	(164,557.35)
Unencumbered Cash, Beginning	<u>570,945.22</u>
Unencumbered Cash, Ending (See Note 12)	<u>\$ 406,387.87</u>

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

The City of Larned, Kansas
SOLID WASTE FUND #22
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		Variance Over (Under)
	Actual	Budget	
Cash Receipts			
Refuse Charges	\$ 172,809.66	\$ 171,000.00	\$ 1,809.66
Recycling Fees	7,966.81	17,000.00	(9,033.19)
Interest	467.24	1,000.00	(532.76)
Reimbursed Expenses	<u>13,207.02</u>	<u>10,150.00</u>	<u>3,057.02</u>
Total Cash Receipts	<u>194,450.73</u>	<u>\$ 199,150.00</u>	<u>\$ (4,699.27)</u>
Expenditures			
Personal Services	168,302.57	171,081.00	(2,778.43)
Contractual Services	7,017.46	15,505.00	(8,487.54)
Commodities	16,496.16	35,900.00	(19,403.84)
Capital Outlay	7,046.90	5,318.00	1,728.90
Transfer:			
To Solid Waste Reserve	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>
Total Expenditures	<u>203,863.09</u>	<u>\$ 227,804.00</u>	<u>\$ (23,940.91)</u>
Receipts Over (Under) Expenditures	(9,412.36)		
Unencumbered Cash, Beginning	<u>31,216.48</u>		
Unencumbered Cash, Ending	<u>\$ 21,804.12</u>		

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

The City of Larned, Kansas
SOLID WASTE RESERVE FUND #24
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 0.00
Transfer:	
From Solid Waste	<u>5,000.00</u>
Total Cash Receipts	<u>5,000.00</u>
Expenditures	
Capital Outlay	<u>31,435.00</u>
Total Expenditures	<u>31,435.00</u>
Receipts Over (Under) Expenditures	(26,435.00)
Unencumbered Cash, Beginning	<u>41,435.56</u>
Unencumbered Cash, Ending	<u>\$ 15,000.56</u>

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

The City of Larned, Kansas
AIRPORT FACILITY FUND #71
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Rentals	\$ 18,189.58	\$ 21,000.00	\$ (2,810.42)
Appropriation from Airport	9,049.55	9,286.00	(236.45)
Pawnee County Cost Sharing	28,866.00	14,600.00	14,266.00
Interest	427.81	3,000.00	(2,572.19)
Fuel Reimbursement	39,689.19	78,000.00	(38,310.81)
Miscellaneous	1,291.82	0.00	1,291.82
Sales Tax	2,480.48	4,000.00	(1,519.52)
Reimbursed Expense	1,184.75	0.00	1,184.75
Total Cash Receipts	<u>101,179.18</u>	<u>\$ 129,886.00</u>	<u>\$ (28,706.82)</u>
Expenditures			
Personal Services	12,875.81	13,200.00	(324.19)
Contractual Services	33,928.88	30,000.00	3,928.88
Commodities	48,276.22	78,000.00	(29,723.78)
Capital Outlay	1,278.65	62,294.00	(61,015.35)
Transfers:			
To Bond & Interest	8,210.00	0.00	8,210.00
To Airport Surplus	3,402.72	0.00	3,402.72
Total Expenditures	<u>107,972.28</u>	<u>\$ 183,494.00</u>	<u>\$ (75,521.72)</u>
Receipts Over (Under) Expenditures	(6,793.10)		
Unencumbered Cash, Beginning	<u>42,069.75</u>		
Unencumbered Cash, Ending	<u>\$ 35,276.65</u>		

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

The City of Larned, Kansas
AIRPORT SURPLUS FUND #74
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Reimbursed Expenses	\$ 284,822.00
Transfer:	
From Airport Facility	<u>3,402.72</u>
Total Cash Receipts	<u>288,224.72</u>
Expenditures	
Contractual Services	86,707.04
Commodities	484.95
Capital Outlay	203,730.92
Transfers:	
To Bond & Interest	0.00
To Equipment Reserve	<u>3,402.72</u>
Total Expenditures	<u>294,325.63</u>
Receipts Over (Under) Expenditures	(6,100.91)
Unencumbered Cash, Beginning	<u>8,800.83</u>
Unencumbered Cash, Ending	<u><u>\$ 2,699.92</u></u>

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

The City of Larned, Kansas
EMT MEMORIAL FUND #20
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Donations	\$ 2,415.00
Interest	<u>275.50</u>
Total Cash Receipts	<u>2,690.50</u>
Expenditures	
Contractual Services	1,739.67
Commodities	337.28
Capital Outlay	<u>0.00</u>
Total Expenditures	<u>2,076.95</u>
Receipts Over (Under) Expenditures	613.55
Unencumbered Cash, Beginning	<u>507.78</u>
Unencumbered Cash, Ending	<u><u>\$ 1,121.33</u></u>

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

The City of Larned, Kansas
SCHNACK CEMETERY FUND #39
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	<u>\$ 377.68</u>
Total Cash Receipts	<u>377.68</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	377.68
Unencumbered Cash, Beginning	<u>29,412.63</u>
Unencumbered Cash, Ending	<u>\$ 29,790.31</u>

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

The City of Larned, Kansas
LARNED VOLUNTEER FIRE DEPARTMENT FUND #49
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 68.83
Donations	<u>665.00</u>
Total Cash Receipts	<u>733.83</u>
Expenditures	
Commodities	<u>550.00</u>
Total Expenditures	<u>550.00</u>
Receipts Over (Under) Expenditures	183.83
Unencumbered Cash, Beginning	<u>7,433.33</u>
Unencumbered Cash, Ending	<u><u>\$ 7,617.16</u></u>

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

The City of Larned, Kansas
PROJECTS IMPROVEMENT FUND #48
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Donations	\$ 150.88
Interest	<u>25.37</u>
Total Cash Receipts	<u>176.25</u>
Expenditures	
Contractual Services	<u>96.18</u>
Total Expenditures	<u>96.18</u>
Receipts Over (Under) Expenditures	80.07
Unencumbered Cash, Beginning	<u>2,714.41</u>
Unencumbered Cash, Ending	<u><u>\$ 2,794.48</u></u>

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

The City of Larned, Kansas
INSURANCE PROCEEDS FUND #52
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ <u>0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Contractual Services	<u>8,279.03</u>
Total Expenditures	<u>8,279.03</u>
Receipts Over (Under) Expenditures	(8,279.03)
Unencumbered Cash, Beginning	<u>8,279.03</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

The City of Larned, Kansas
EGGLESTON BEQUEST FUND #30
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ 747.29
Miscellaneous	<u>0.00</u>
Total Cash Receipts	<u>747.29</u>
Expenditures	
Contractual Services	2,000.00
Commodities	1,527.37
Capital Outlay	<u>647.00</u>
Total Expenditures	<u>4,174.37</u>
Receipts Over (Under) Expenditures	(3,427.08)
Unencumbered Cash, Beginning	<u>55,935.94</u>
Unencumbered Cash, Ending	<u><u>\$ 52,508.86</u></u>

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

The City of Larned, Kansas
SCHNACK TRUST FUND #40
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u>0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Capital Outlay	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>25,000.00</u>
Unencumbered Cash, Ending	<u>\$ 25,000.00</u>

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

The City of Larned, Kansas
 JORDAAN PARK FUND #35
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009

	<u>Current Year Actual</u>
Cash Receipts	
Interest	\$ <u>594.98</u>
Total Cash Receipts	<u>594.98</u>
Expenditures	
Contractual Services	893.32
Commodities	<u>0.00</u>
Total Expenditures	<u>893.32</u>
Receipts Over (Under) Expenditures	(298.34)
Unencumbered Cash, Beginning	<u>65,633.17</u>
Unencumbered Cash, Ending	<u><u>\$ 65,334.83</u></u>

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

THE CITY OF LARNED, KANSAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2009

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Larned, Kansas is a municipal corporation governed by an elected eight-member council. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The Jordaan Memorial Library oversees the library activities of the City and is a component unit. The Library can sue and be sued, but acquisition of real property by the Library must be approved by the City. The City levies taxes for the Library and bond issuances must be approved by the City. The primary government financial statements presented do not include the financial data of the component unit of the City of Larned. The financial data of the Library is available at the Library's office.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the City of Larned, Kansas for the year of 2009:

GOVERNMENTAL FUNDS

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

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the City of Larned, Kansas.

Capital Projects Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

PROPRIETARY FUNDS:

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 (expenses), including depreciation, 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.

B. FUND ACCOUNTING (Cont'd.)

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private Purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

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 cash 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.

The municipality has approved a charter ordinance that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality 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 expense, 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.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, money market accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Employees are entitled to be paid for unused accrued vacation leave when two weeks notice is given in the event of separation for military service, voluntary resignation or in the event of a lay-off because of a reduction in force. No vacation time will be paid in cases where employees are discharged. Maximum accrued vacation time is thirty-six days. The potential liability for unused vacation leave at December 31, 2009 is \$162,528.39. Accumulated sick leave is not paid upon separation from employment, except when an employee retires from service of the City. An employee will be paid for accrued sick leave in excess of 750 hours. No employees eligible for retirement had sick leave hours in excess of 750, therefore, there is no potential liability for unused sick leave as of December 31, 2009.

F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

G. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the City by January 20. The second half is due May 10 and distributed to the City by June 5. The City Treasurer draws available funds from the County Treasurer at designated times throughout the year.

H. REIMBURSED EXPENSES

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

I. 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Library and Wireless 911 Funds were amended during the year.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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.

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Risk Management Reserve Fund	Capital Improvement Fund
Equipment Reserve Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established 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 bank 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 the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

Note 4 - DEPOSITS (Cont'd.)

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, bank guarantee bonds, 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%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2009.

At December 31, 2009 the City's carrying amount of deposits was \$7,438,208.30 and the bank balance was \$7,676,897.67. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$770,897.54 was covered by federal depository insurance, and \$6,906,000.13 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 12-1,117	\$ 49,715.00
General	Capital Improvement	K.S.A. 12-1,118	176,000.00
Electric Utility	General	K.S.A. 12-825d	470,125.00
Electric Utility	Bond & Interest	K.S.A. 12-825d	82,980.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	863,080.43
Water Utility	General	K.S.A. 12-825d	25,000.00
Water Utility	Bond & Interest	K.S.A. 12-825d	7,043.00
Water Utility	Water Reserve	K.S.A. 12-825d	50,000.00
Sewage Disposal	General	K.S.A. 12-825d	20,000.00
Sewage Disposal	Sewage Disposal Replacement	K.S.A. 12-825d	267,180.00
Solid Waste	Solid Waste Reserve	K.S.A. 12-825d	5,000.00
Airport Facility	Bond & Interest	K.S.A. 12-825d	8,210.00
Airport Facility	Airport Surplus	K.S.A. 12-825d	3,402.72
Airport Facility Surplus	Equipment Reserve	K.S.A. 12-1,117	3,402.72

Note 6 - SPECIAL REVENUE FUND

The Capital Improvement Fund showed a negative ending unencumbered cash balance of \$408,782.49 for the year ending December 31, 2009. K.S.A. 10-1116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 7 - LONG TERM DEBT

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
General Obligation Bond:				
Series 2003	1.20%-3.75%	10/15/2003	\$ 1,992,000.00	9/1/2013
KDHE Loans:				
Project No. 1287-01	2.68%	8/23/2008	7,691,400.00	9/1/2028
Total Contractual Indebtedness				
Compensated Absences				
Total Long-Term Debt				

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

Principal:	2010	2011	2012
General Obligation Bond			
Series 2003	\$ 160,000.00	\$ 160,000.00	\$ 165,000.00
KDHE Loans			
Project No. 1287-01	<u>303,106.34</u>	<u>311,284.02</u>	<u>319,682.32</u>
Total Principal	<u>463,106.34</u>	<u>471,284.02</u>	<u>484,682.32</u>
Interest:			
General Obligation Bond			
Series 2003	23,065.00	18,025.00	12,585.00
KDHE Loans			
Project No. 1287-01	<u>196,202.38</u>	<u>188,024.70</u>	<u>179,626.40</u>
Total Interest	<u>219,267.38</u>	<u>206,049.70</u>	<u>192,211.40</u>
Total Principal and Interest	<u>\$ 682,373.72</u>	<u>\$ 677,333.72</u>	<u>\$ 676,893.72</u>

Note: Loan proceeds from the Kansas Department of Health and Environment are received as expenditures are incurred, as of December 31, 2009 the project was still in process so the City had not received the full loan amount of \$7,691,400.00. The maturity schedule above has been scheduled out assuming the City is going to receive the full amount and payments will begin on time.

Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
\$ 810,000.00	\$ 0.00	\$ 150,000.00		\$ 660,000.00	\$ 27,265.00
<u>6,824,461.94</u>	<u>0.00</u>	<u>318,533.11</u>		<u>6,505,928.83</u>	<u>180,775.61</u>
7,634,461.94	0.00	468,533.11		7,165,928.83	208,040.61
<u>160,571.67</u>			<u>1,956.72</u>	<u>162,528.39</u>	
<u>\$ 7,795,033.61</u>	<u>\$ 0.00</u>	<u>\$ 468,533.11</u>	<u>1,956.72</u>	<u>\$ 7,328,457.22</u>	<u>\$ 208,040.61</u>

2013	2014	2015-2019	2020-2024	2025-2029	Total
\$ 175,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 660,000.00
<u>328,307.20</u>	<u>337,164.79</u>	<u>1,827,281.14</u>	<u>2,087,441.78</u>	<u>991,661.24</u>	<u>6,505,928.83</u>
<u>503,307.20</u>	<u>337,164.79</u>	<u>1,827,281.14</u>	<u>2,087,441.78</u>	<u>991,661.24</u>	<u>7,165,928.83</u>
6,562.50	0.00	0.00	0.00	0.00	60,237.50
<u>171,001.52</u>	<u>162,143.93</u>	<u>669,262.46</u>	<u>409,101.82</u>	<u>138,635.58</u>	<u>2,113,998.79</u>
<u>177,564.02</u>	<u>162,143.93</u>	<u>669,262.46</u>	<u>409,101.82</u>	<u>138,635.58</u>	<u>2,174,236.29</u>
<u>\$ 680,871.22</u>	<u>\$ 499,308.72</u>	<u>\$ 2,496,543.60</u>	<u>\$ 2,496,543.60</u>	<u>\$ 1,130,296.82</u>	<u>\$ 9,340,165.12</u>

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The City of Larned contributes to the Kansas Public Employees Retirement System (KPERS) a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2009 is 6.54%. The City of Larned employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were \$124,950.46, \$126,672.57, and \$108,409.36, respectively, equal to the required contributions for each year.

Note 9 - 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 unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

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

The City continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - RELATED PARTY TRANSACTIONS

The City purchases supplies from Roth Equipment (Case Credit), a company for which a Council member is one of the owners. The amount purchased during the year was \$842.60.

The City purchases supplies from Larned Sand & Gravel, a company for which a Council member is one of the owners. The amount purchased during the year was \$769.77.

Note 11 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The retiree pays \$600.00 of a family policy and \$300.00 of a single policy and the City is responsible for the balance. During the year ended December 31, 2009, approximately four retirees participated in this plan and the City paid \$4,369.12 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in these financial statements.

Note 11 - OTHER POST EMPLOYMENT BENEFITS (Cont'd.)

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.

The City of Larned, 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 Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 738,897.47	\$ 775,678.40	\$ 798,870.00	\$ (23,191.60)
Delinquent Tax	23,323.64	15,294.70	0.00	15,294.70
Motor Vehicle Tax	169,789.03	178,618.04	184,008.00	(5,389.96)
Recreational Vehicle Tax	2,228.19	2,486.63	2,292.00	194.63
16/20M Tax	0.00	2,321.77	1,867.00	454.77
Machinery & Equipment Aid	6,094.69	6,200.08	0.00	6,200.08
Slider	0.00	0.00	4,840.00	(4,840.00)
Franchise Tax	213,846.65	201,344.99	225,000.00	(23,655.01)
Sales Tax	528,261.09	519,073.97	486,000.00	33,073.97
Intergovernmental Revenues:				
Highway Connecting Links	27,408.86	27,371.14	27,371.00	0.14
Liquor Club Tax	6,883.38	6,559.84	5,597.00	962.84
Fines and Permits:				
Animal Licenses	2,819.00	2,431.00	1,075.00	1,356.00
Cereal Malt Beverage Licenses	555.00	830.00	500.00	330.00
Liquor Occupational Licenses	1,200.00	1,000.00	900.00	100.00
Business Occupational Licenses	6,880.00	5,820.00	3,000.00	2,820.00
Permits	10,712.14	9,062.67	3,000.00	6,062.67
Zoning Fees	975.00	1,200.00	300.00	900.00
Municipal Court Fines	28,999.95	27,849.63	19,000.00	8,849.63
Charges for Services:				
Ambulance Fees and Subsidy	343,512.74	361,755.85	315,000.00	46,755.85
Cemetery Lots	19,450.00	24,393.00	15,000.00	9,393.00
Fire Services	28,470.00	37,944.00	37,944.00	0.00
Maps, Copies, Etc.	818.81	852.30	1,000.00	(147.70)
Police Services	103,407.87	91,814.09	70,000.00	21,814.09
Community Center Receipts	3,370.00	4,092.00	5,000.00	(908.00)
USD 495 Payment	0.00	23,690.00	23,690.00	0.00
Weed Cutting	1,327.50	990.00	500.00	490.00
Swimming Pool Receipts	25,168.75	22,162.75	25,000.00	(2,837.25)
Animal Shelter Fees	2,761.50	2,520.00	2,500.00	20.00
Miscellaneous Receipts:				
Rents	11,255.00	5,881.50	5,000.00	881.50
Miscellaneous	1,119.92	6,436.69	500.00	5,936.69
Interest	29,221.07	14,234.06	30,000.00	(15,765.94)
Reimbursed Expense	11,639.52	26,745.61	15,000.00	11,745.61
State Aid	780.00	5,110.00	0.00	5,110.00
Employee Medical Reimbursement	8,248.00	10,500.00	0.00	10,500.00

The City of Larned, Kansas
GENERAL FUND (Cont'd)
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 Over (Under)
		Actual	Budget	
Cash Receipts (Cont'd)				
Miscellaneous Receipts (Cont'd.):				
Donations	5,901.00	840.00	0.00	840.00
Sale of Assets	1,003.00	4,200.00	0.00	4,200.00
Pilot	10,000.00	0.00	0.00	0.00
Transfers:				
From Electric Utility	280,625.00	470,125.00	257,125.00	213,000.00
From Water Utility	45,000.00	25,000.00	25,000.00	0.00
From Sewage Disposal	0.00	20,000.00	20,000.00	0.00
Total Cash Receipts	<u>2,701,953.77</u>	<u>2,942,429.71</u>	<u>\$ 2,611,879.00</u>	<u>\$ 330,550.71</u>
Expenditures				
Emergency Medical Service:				
Personal Services	264,305.68	288,746.63	297,893.00	(9,146.37)
Contractual Services	25,046.45	28,235.90	30,925.00	(2,689.10)
Commodities	30,838.85	39,061.47	37,700.00	1,361.47
Capital Outlay	11,046.98	3,027.45	3,300.00	(272.55)
	<u>331,237.96</u>	<u>359,071.45</u>	<u>369,818.00</u>	<u>(10,746.55)</u>
Cemetery:				
Personal Services	96,370.58	113,613.04	100,574.00	13,039.04
Contractual Services	2,839.47	17,504.28	7,300.00	10,204.28
Commodities	15,977.81	7,081.33	27,100.00	(20,018.67)
Capital Outlay	399.99	7,575.99	10,600.00	(3,024.01)
	<u>115,587.85</u>	<u>145,774.64</u>	<u>145,574.00</u>	<u>200.64</u>
Fire Department:				
Personal Services	25,204.82	33,472.26	35,372.00	(1,899.74)
Contractual Services	18,500.36	16,619.41	25,400.00	(8,780.59)
Commodities	23,928.93	33,032.06	25,000.00	8,032.06
Capital Outlay	42,658.86	0.00	7,500.00	(7,500.00)
	<u>110,292.97</u>	<u>83,123.73</u>	<u>93,272.00</u>	<u>(10,148.27)</u>
General Government:				
Personal Services	85,712.07	87,625.32	99,955.00	(12,329.68)
Contractual Services	41,332.95	32,189.21	51,470.00	(19,280.79)
Commodities	8,634.82	17,164.55	14,139.00	3,025.55
Capital Outlay	11,912.78	351,928.02	3,950.00	347,978.02
	<u>147,592.62</u>	<u>488,907.10</u>	<u>169,514.00</u>	<u>319,393.10</u>

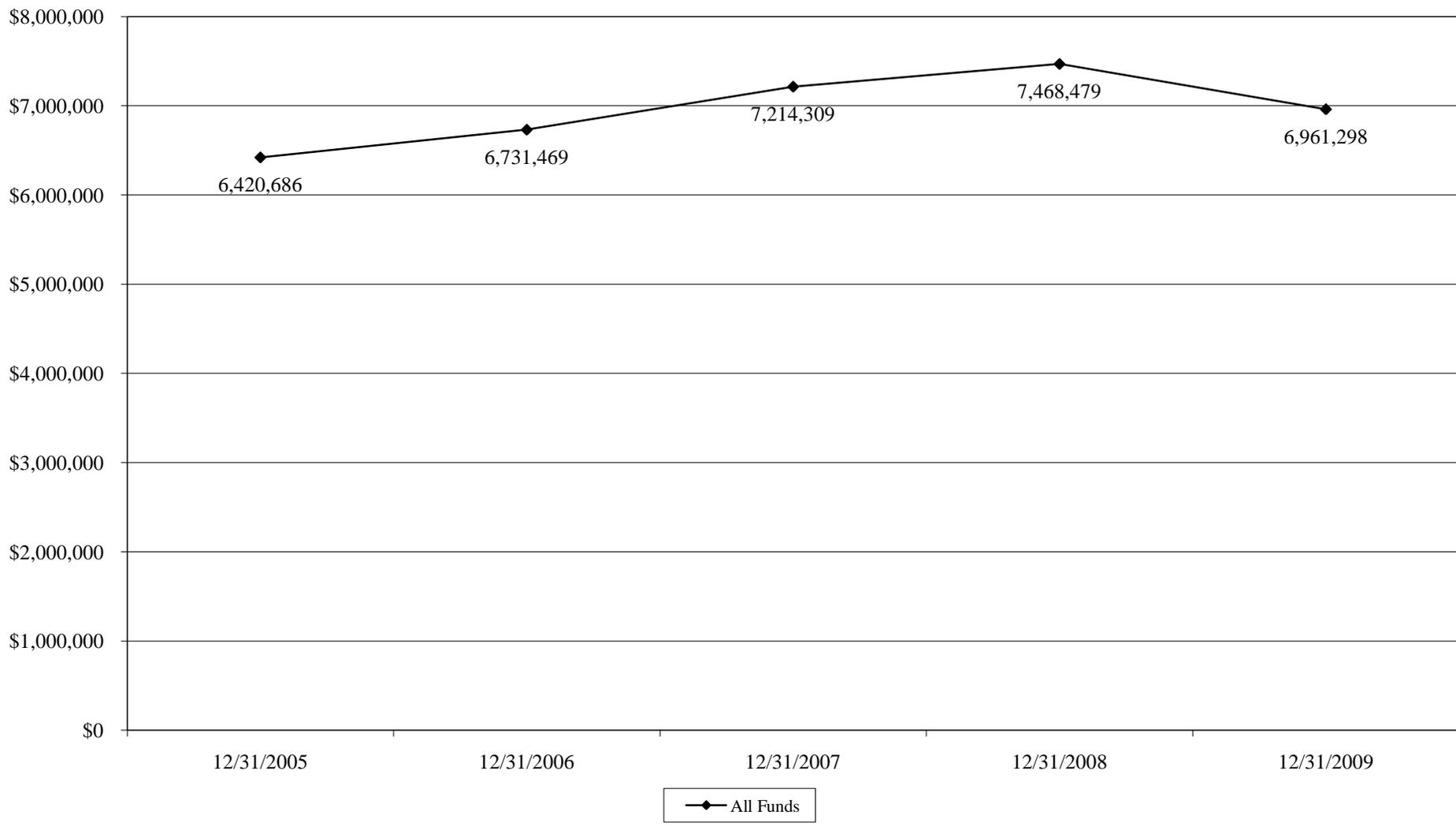
The City of Larned, Kansas
GENERAL FUND (Cont'd)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd)				
Parks:				
Personal Services	132,775.92	112,616.91	139,085.00	(26,468.09)
Contractual Services	17,990.51	19,197.84	24,200.00	(5,002.16)
Commodities	34,500.36	36,465.90	48,100.00	(11,634.10)
Capital Outlay	27,330.80	22,854.87	30,000.00	(7,145.13)
	<u>212,597.59</u>	<u>191,135.52</u>	<u>241,385.00</u>	<u>(50,249.48)</u>
Dispatching:				
Personal Services	246,561.59	222,811.11	262,491.00	(39,679.89)
Contractual Services	6,053.99	3,967.63	8,600.00	(4,632.37)
Commodities	2,366.72	2,545.92	3,640.00	(1,094.08)
Capital Outlay	207.98	0.00	7,000.00	(7,000.00)
	<u>255,190.28</u>	<u>229,324.66</u>	<u>281,731.00</u>	<u>(52,406.34)</u>
Police Department:				
Personal Services	450,232.31	524,306.58	591,771.00	(67,464.42)
Contractual Services	26,919.93	33,320.63	45,650.00	(12,329.37)
Commodities	46,884.49	47,335.11	62,800.00	(15,464.89)
Capital Outlay	22,988.01	28,664.33	33,500.00	(4,835.67)
	<u>547,024.74</u>	<u>633,626.65</u>	<u>733,721.00</u>	<u>(100,094.35)</u>
Public Buildings:				
Personal Services	30,920.35	32,514.98	32,634.00	(119.02)
Contractual Services	54,129.26	41,471.35	81,820.00	(40,348.65)
Commodities	7,783.58	6,105.15	7,300.00	(1,194.85)
Capital Outlay	0.00	25,609.91	49,000.00	(23,390.09)
	<u>92,833.19</u>	<u>105,701.39</u>	<u>170,754.00</u>	<u>(65,052.61)</u>
Street Department:				
Personal Services	305,209.34	312,563.27	325,569.00	(13,005.73)
Contractual Services	23,996.76	22,650.03	34,700.00	(12,049.97)
Commodities	110,668.42	74,445.02	155,500.00	(81,054.98)
Capital Outlay	2,244.98	7,179.47	16,700.00	(9,520.53)
	<u>442,119.50</u>	<u>416,837.79</u>	<u>532,469.00</u>	<u>(115,631.21)</u>
Street Lighting:				
Contractual Services	804.00	540.00	600.00	(60.00)
Commodities	0.00	1,426.00	6,500.00	(5,074.00)
	<u>804.00</u>	<u>1,966.00</u>	<u>7,100.00</u>	<u>(5,134.00)</u>

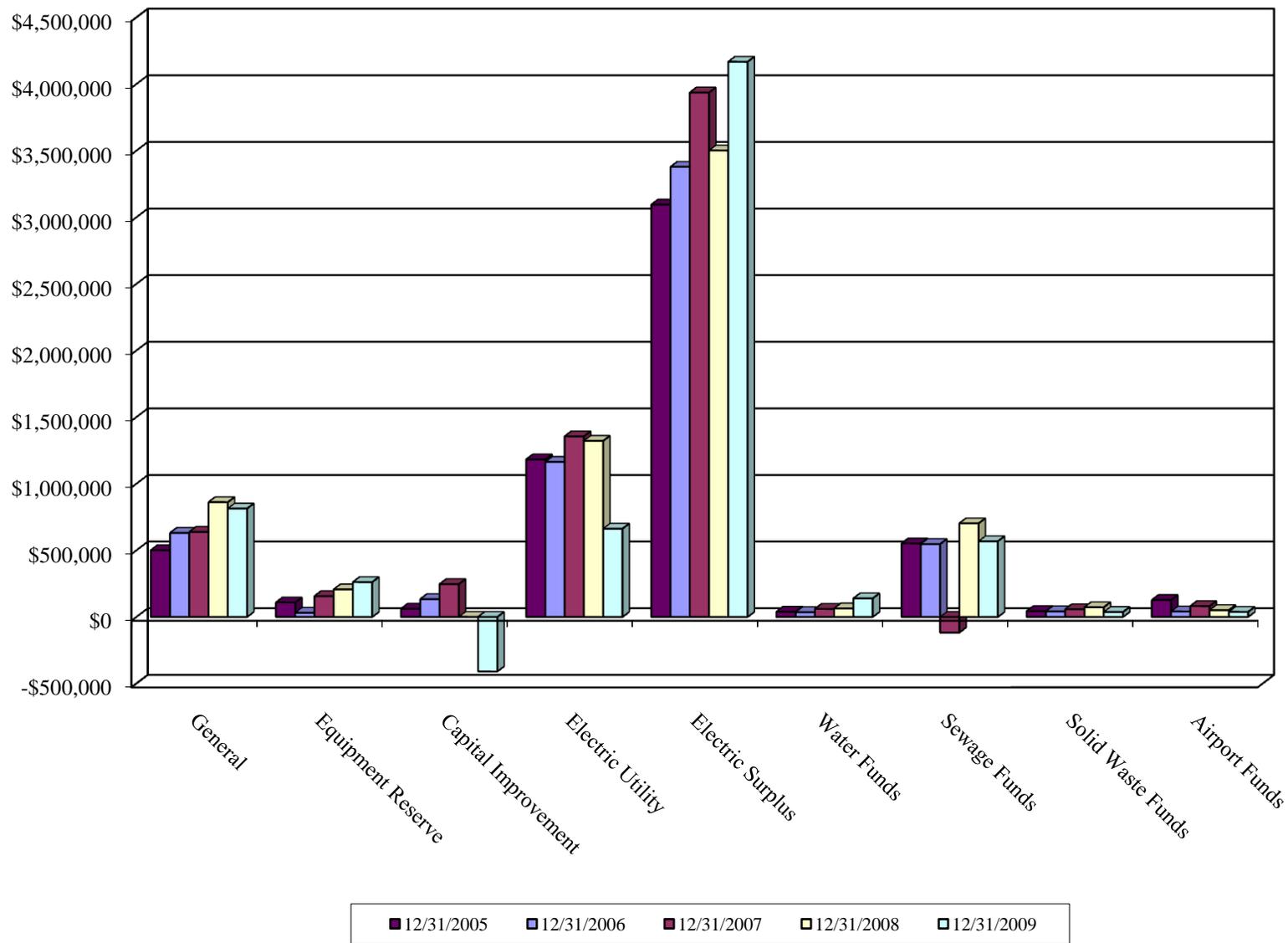
The City of Larned, Kansas
GENERAL FUND (Cont'd)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd)				
Swimming Pool:				
Personal Services	37,754.70	39,301.84	52,046.00	(12,744.16)
Contractual Services	5,437.73	7,750.30	9,450.00	(1,699.70)
Commodities	20,016.61	25,069.55	35,600.00	(10,530.45)
Capital Outlay	4,575.79	5,905.78	6,800.00	(894.22)
	<u>67,784.83</u>	<u>78,027.47</u>	<u>103,896.00</u>	<u>(25,868.53)</u>
Municipal Court:				
Personal Services	14,073.61	17,916.83	25,534.00	(7,617.17)
Contractual Services	4,580.56	12,457.22	4,875.00	7,582.22
Commodities	1,128.16	443.18	700.00	(256.82)
Capital Outlay	0.00	1,094.99	1,200.00	(105.01)
	<u>19,782.33</u>	<u>31,912.22</u>	<u>32,309.00</u>	<u>(396.78)</u>
Building Inspection:				
Personal Services	44.53	116.63	0.00	116.63
Contractual Services	2,667.19	2,838.83	4,450.00	(1,611.17)
Commodities	3,429.30	2,743.29	2,400.00	343.29
Capital Outlay	380.01	0.00	500.00	(500.00)
	<u>6,521.03</u>	<u>5,698.75</u>	<u>7,350.00</u>	<u>(1,651.25)</u>
Non-Operating				
Capital Outlay	0.00	0.00	265,000.00	(265,000.00)
Transfer to Equipment Reserve	42,715.00	49,715.00	49,715.00	0.00
Transfer to Capital Improvement	87,141.00	176,000.00	126,000.00	50,000.00
	<u>129,856.00</u>	<u>225,715.00</u>	<u>440,715.00</u>	<u>(215,000.00)</u>
Total Expenditures	<u>2,479,224.89</u>	<u>2,996,822.37</u>	<u>\$ 3,329,608.00</u>	<u>\$ (332,785.63)</u>
Receipts Over (Under) Expenditures	222,728.88	(54,392.66)		
Unencumbered Cash, Beginning	638,220.12	861,499.90		
Prior Year Cancelled Encumbrances	<u>550.90</u>	<u>6,667.00</u>		
Unencumbered Cash, Ending	<u>\$ 861,499.90</u>	<u>\$ 813,774.24</u>		

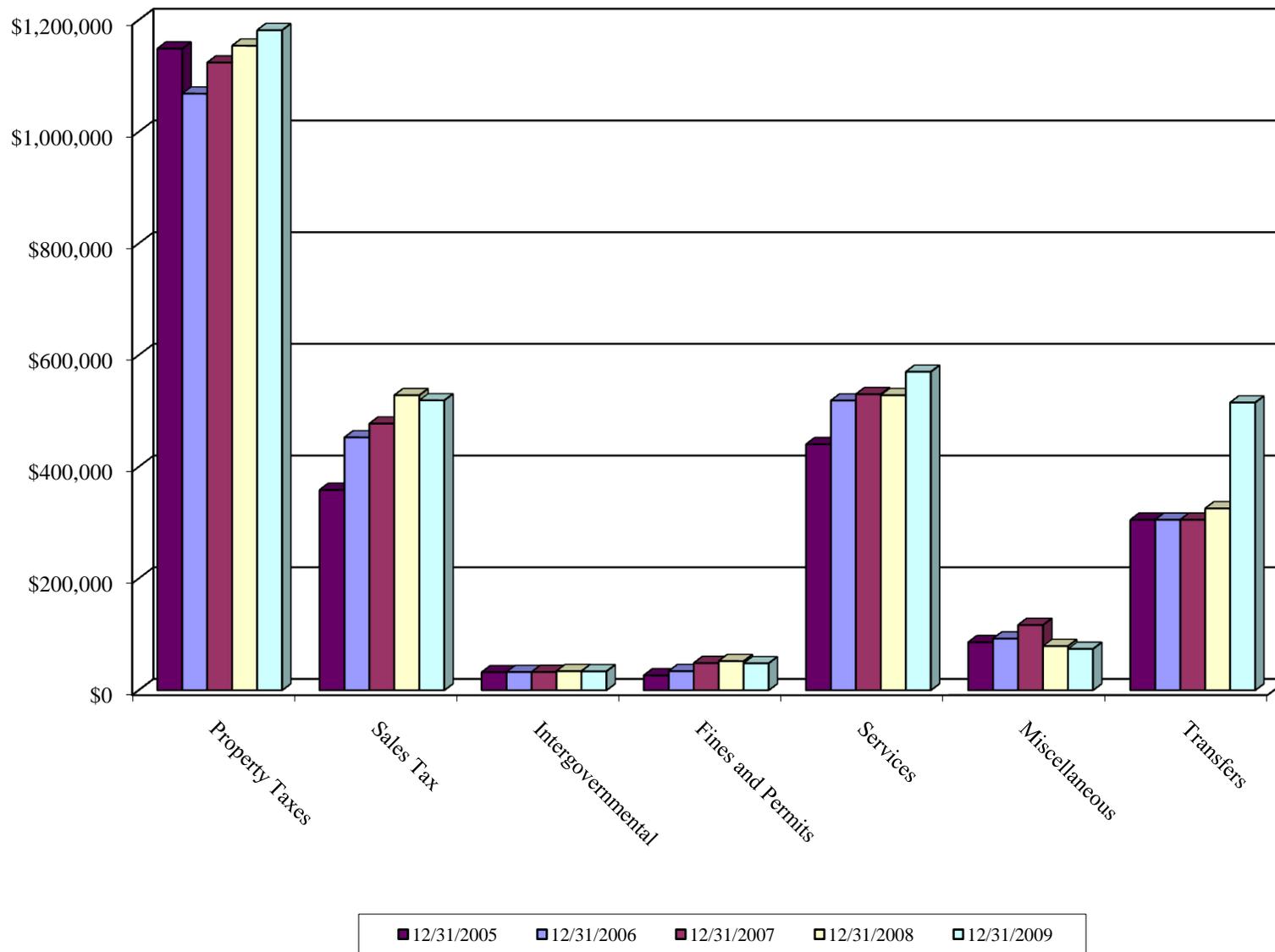
City of Larned Larned, Kansas Unencumbered Cash - All Funds



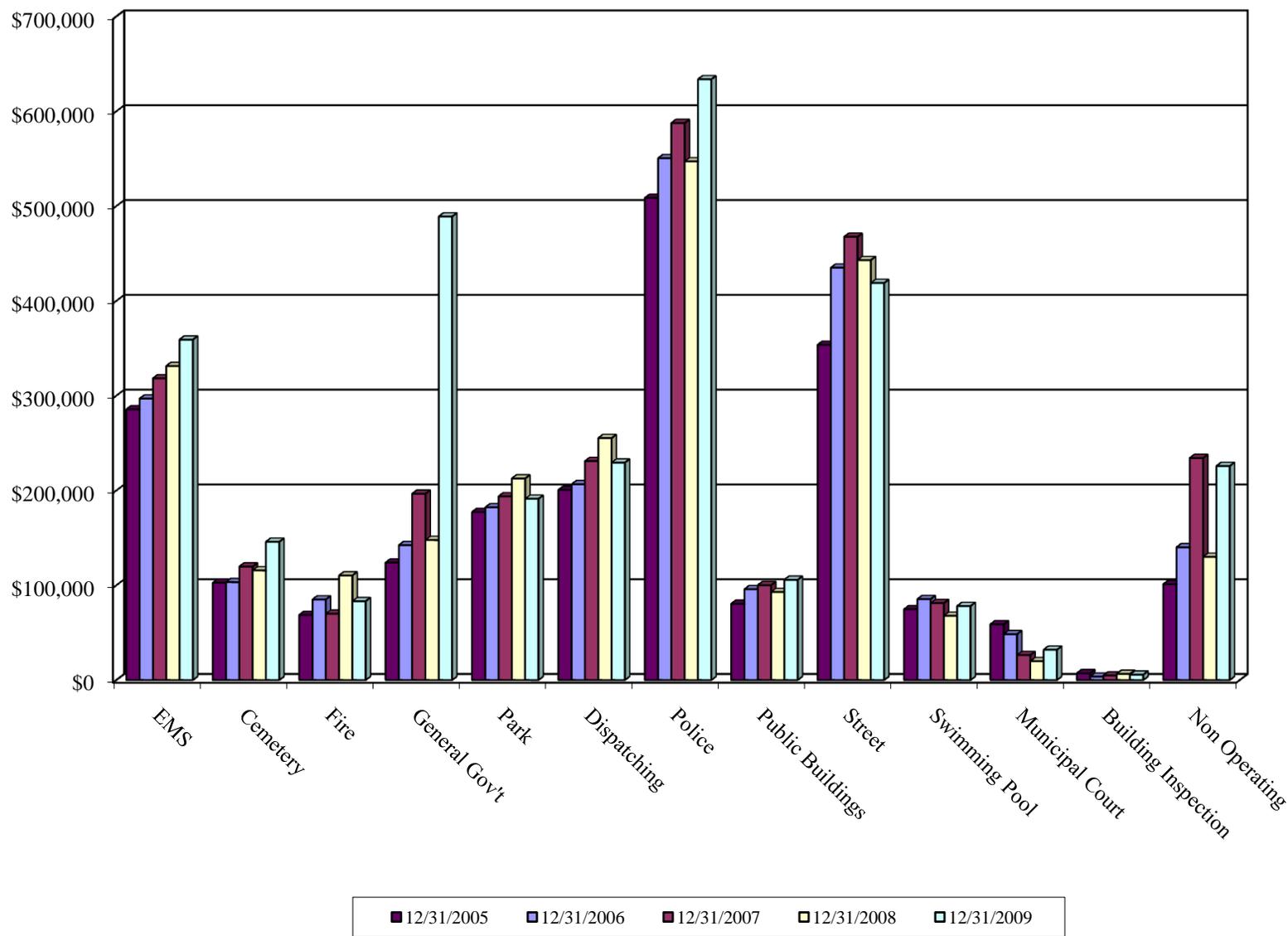
City of Larned Larned, Kansas Unencumbered Cash Balances - Selected Funds



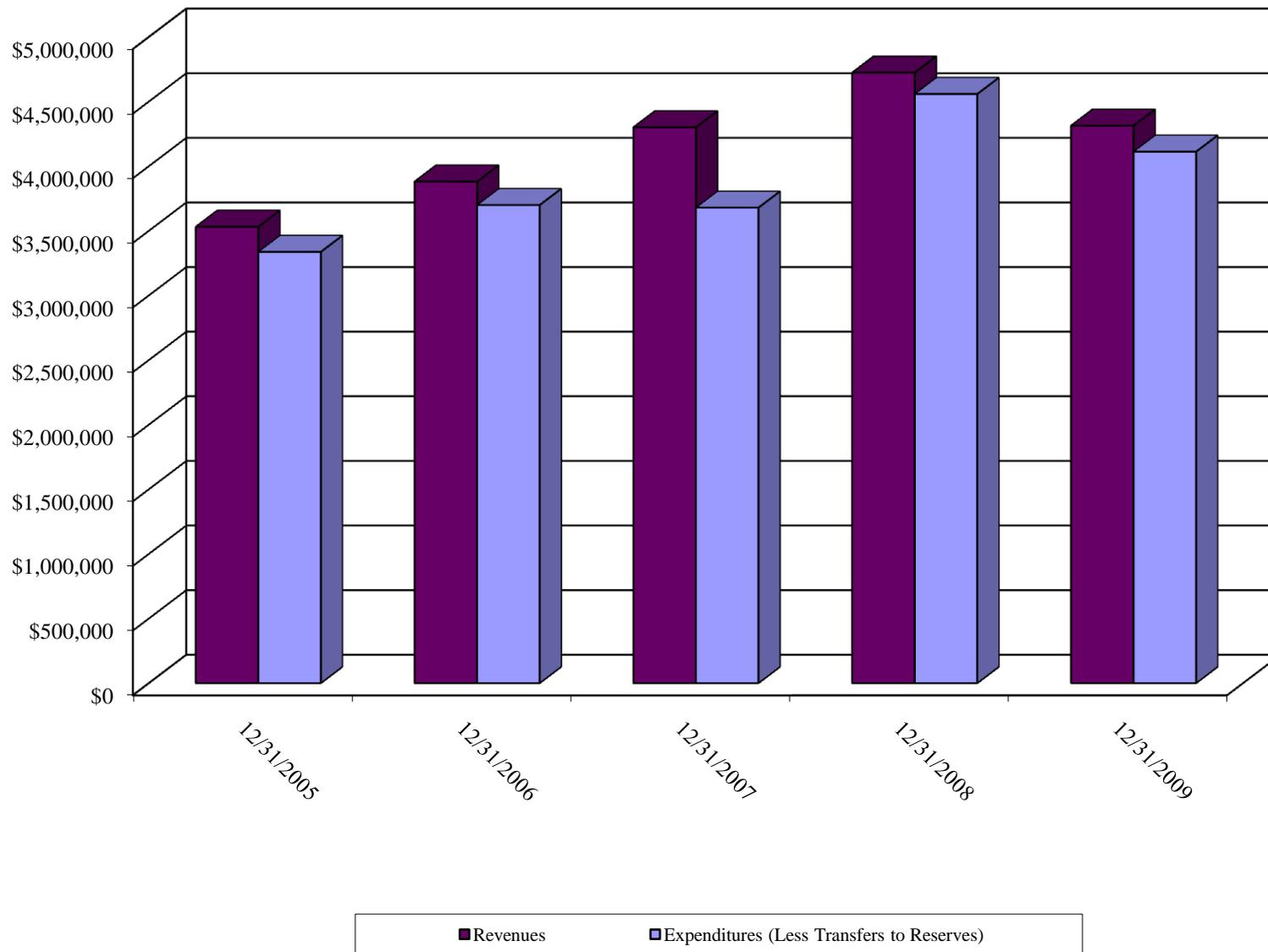
City of Larned Larned, Kansas General Fund Revenues



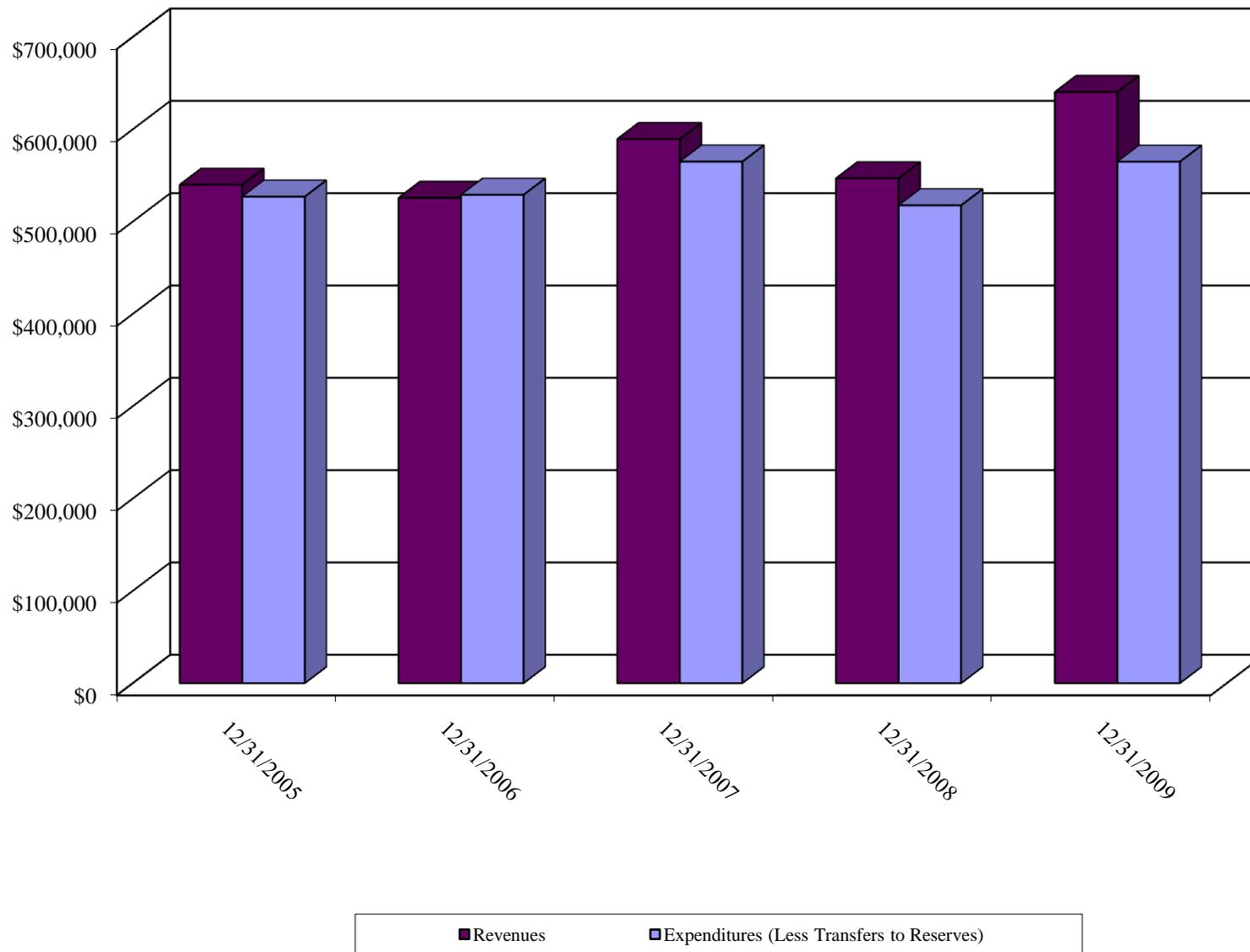
City of Larned Larned, Kansas General Fund Expenditures



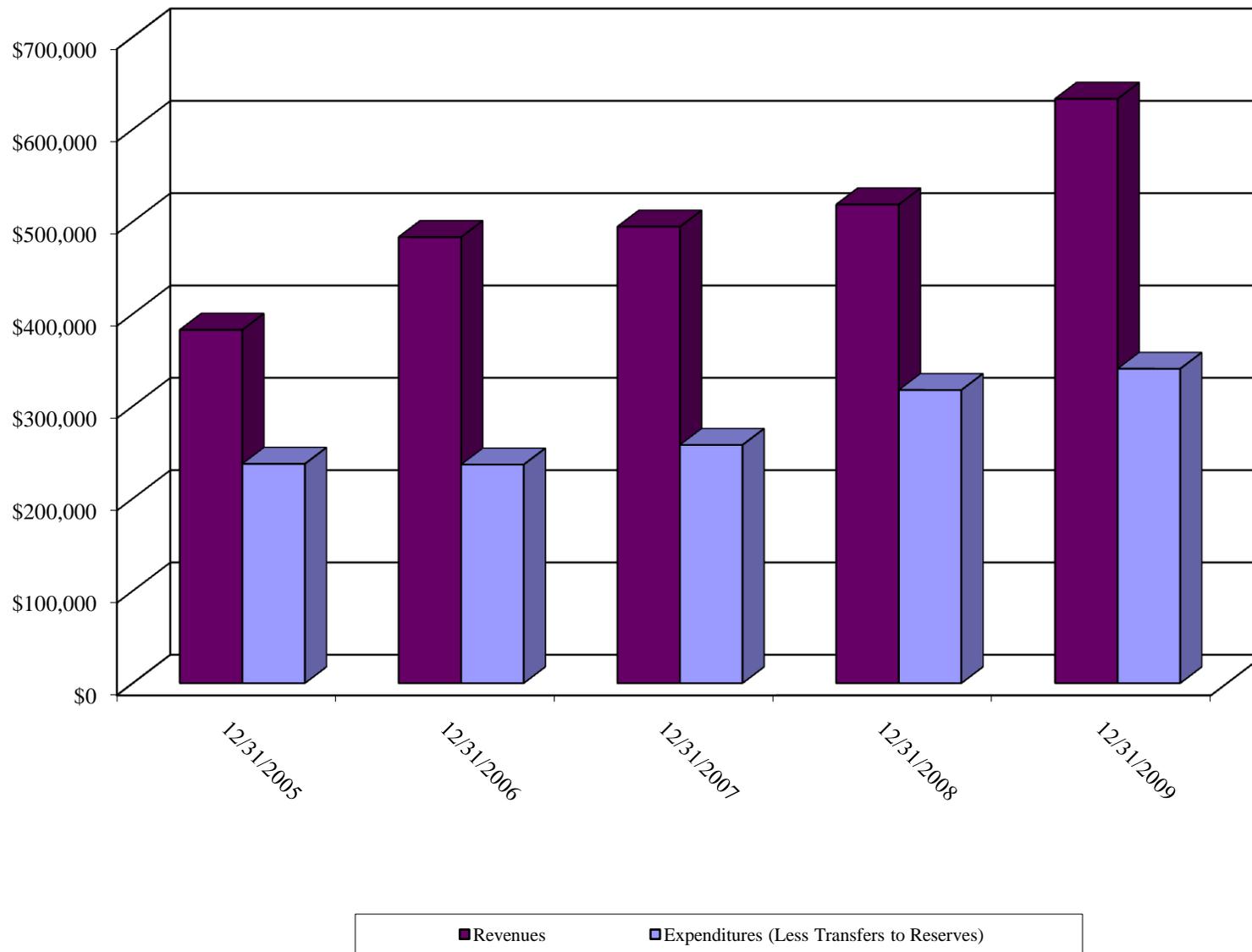
City of Larned Larned, Kansas Electric Utility Fund



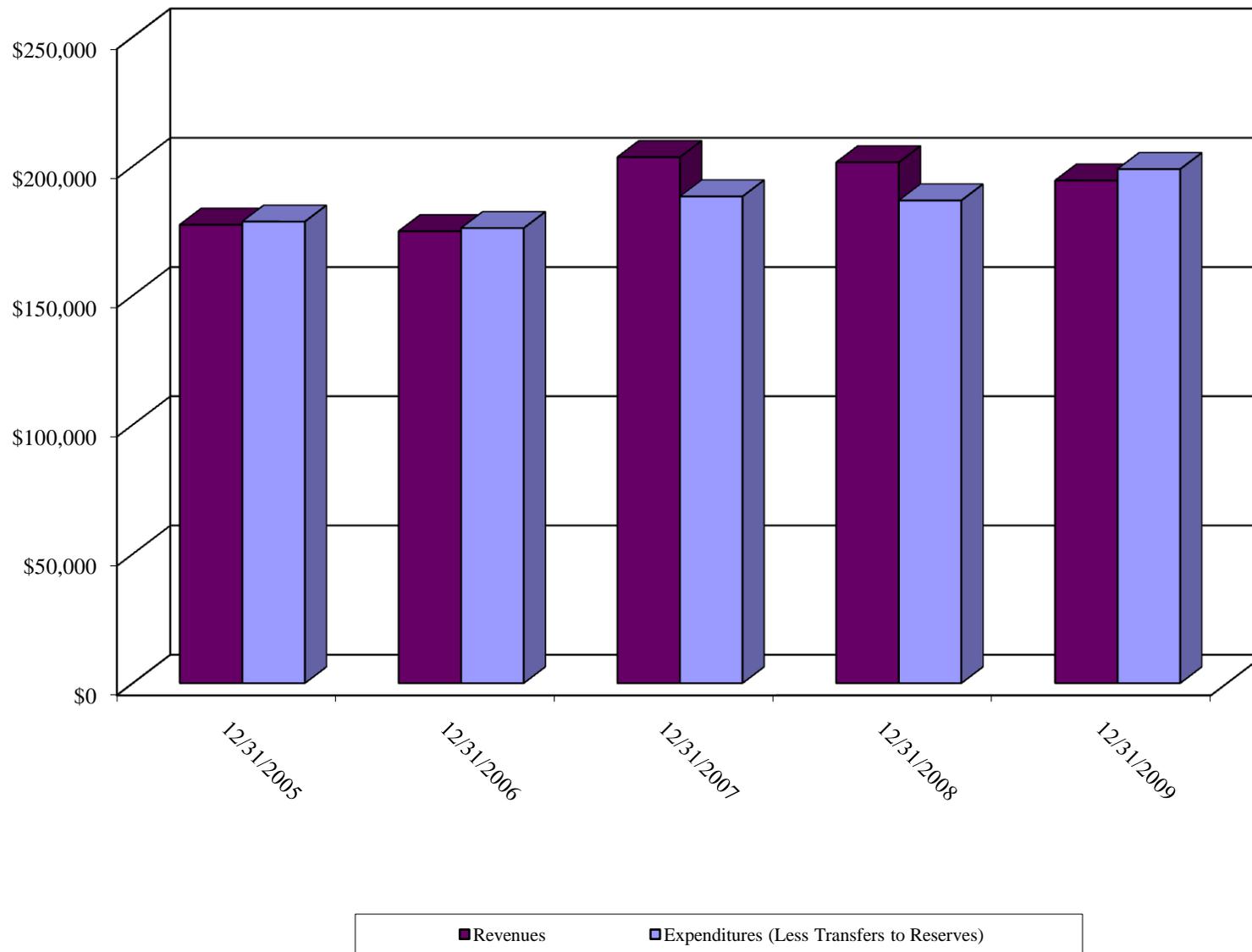
City of Larned Larned, Kansas Water Utility Fund



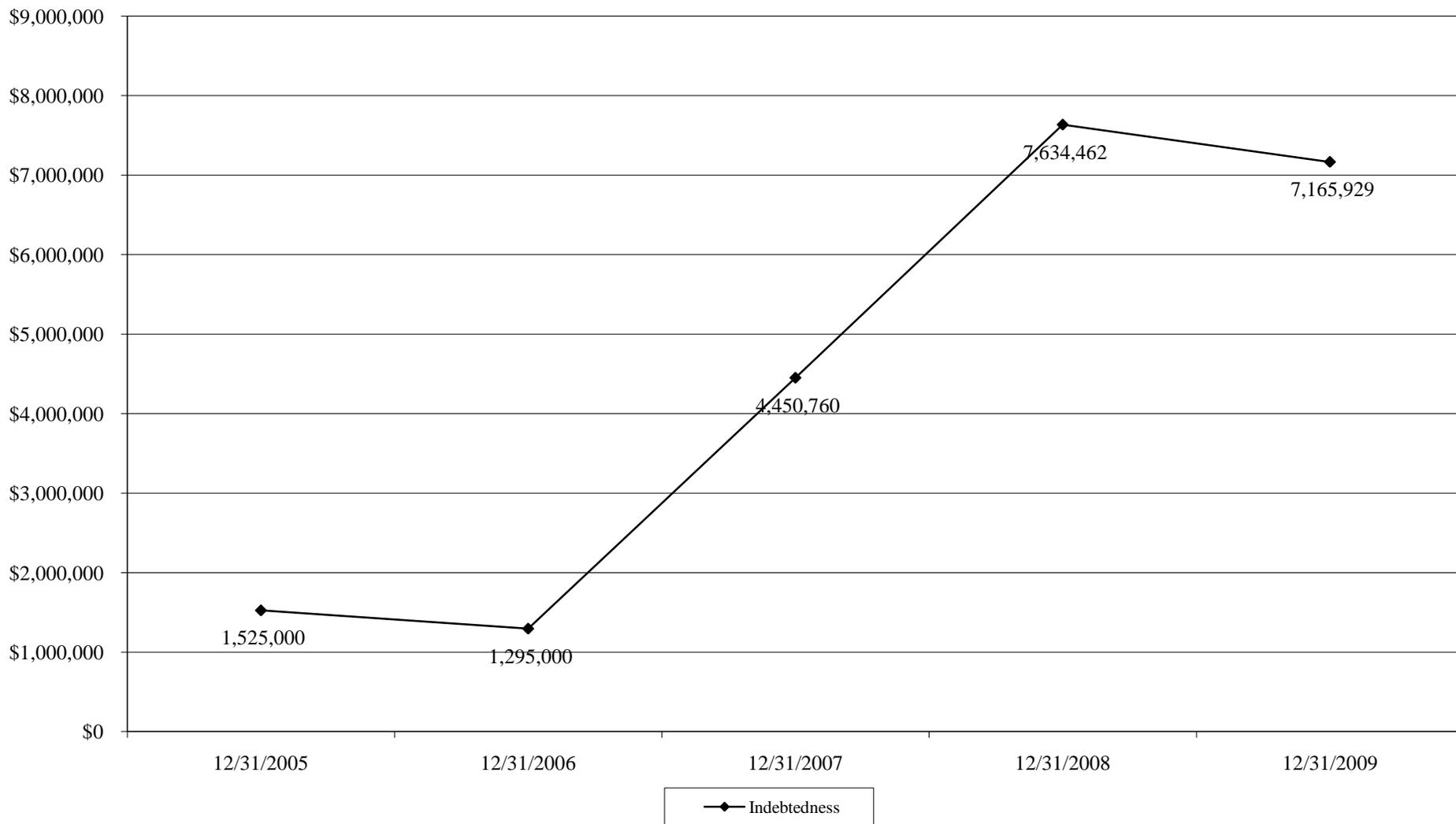
City of Larned Larned, Kansas Sewage Disposal Fund



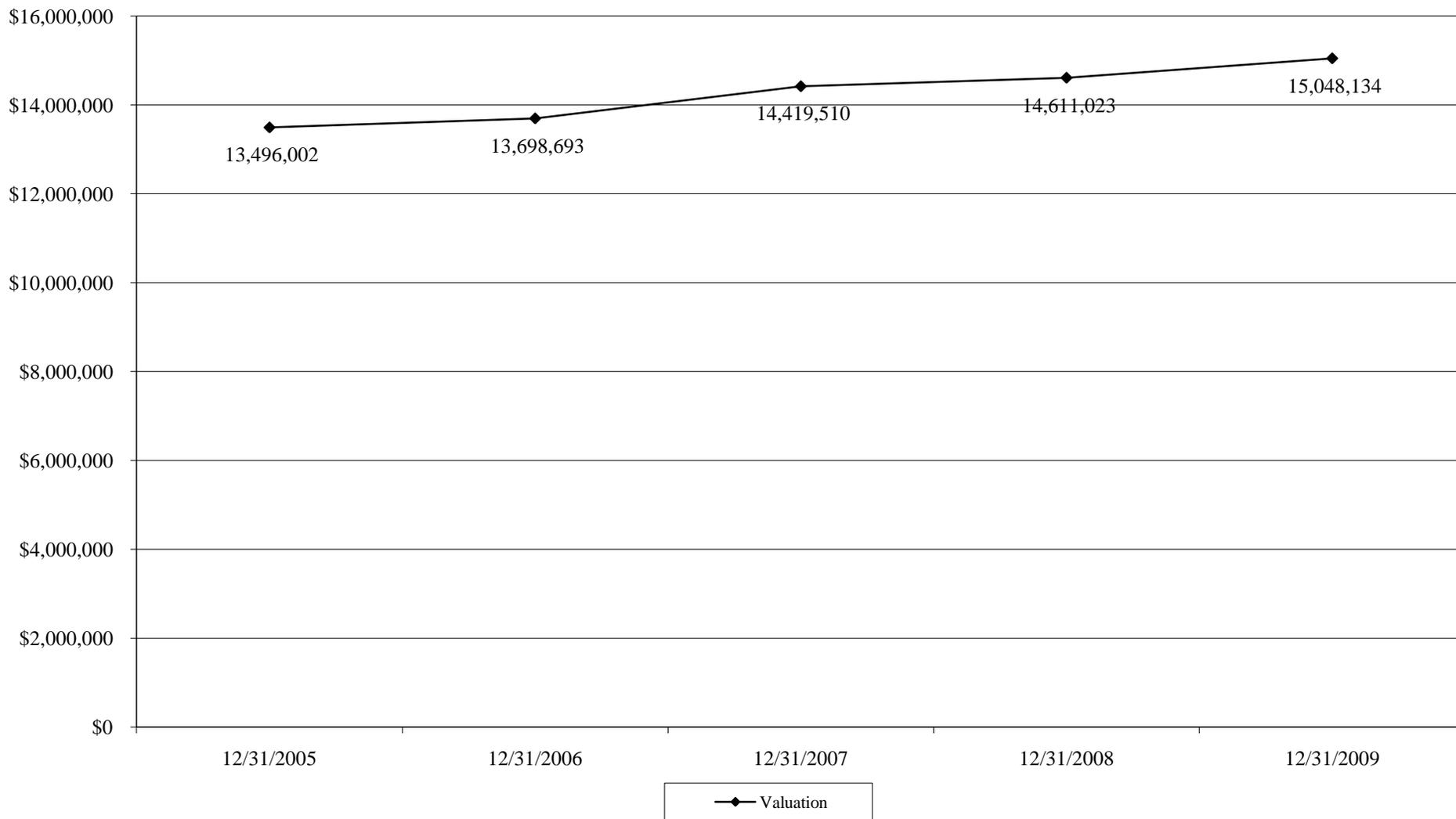
City of Larned Larned, Kansas Solid Waste Fund



City of Larned Larned, Kansas Indebtedness



City of Larned Larned, Kansas Valuation



City of Larned Larned, Kansas Mill Rate

