

CITY OF WASHINGTON, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT

December 31, 2012

CLUBINE AND RETTELE, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
Salina, Kansas

CITY OF WASHINGTON, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
December 31, 2012

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CITY OF WASHINGTON, KANSAS

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December 31, 2012

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INDEPENDENT AUDITORS' REPORT

**CLUBINE
&
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To the Mayor and City Council
City of Washington, Kansas

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

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

As described in Note 2 of the financial statement, the financial statement is prepared by the City of Washington to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

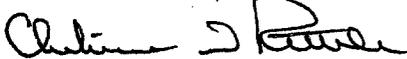
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Washington as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 2.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated May 24, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 2.

Clubine and Rettele, Chartered



Salina, Kansas

May 15, 2013

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

Statement 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General	\$ 675,544.26	\$ 427,276.54	\$ 396,616.28	\$ 706,204.52	\$ 1,091.82	\$ 707,296.34
Special Purpose Funds:						
Employee Benefits	46,046.89	73,068.73	61,609.73	57,505.89	647.23	58,153.12
Library	10,395.67	51,392.72	35,234.12	26,554.27	231.99	26,786.26
Special Highway	165,151.54	32,663.05	46,820.47	150,994.12	-	150,994.12
Special Highway Improvement	81,757.41	735.43	-	82,492.84	-	82,492.84
Special Law and Fire	20,435.60	1,604.30	-	22,039.90	-	22,039.90
Special Park and Recreation	30,791.94	5,097.50	5,012.00	30,877.44	-	30,877.44
Special Alcohol	3,708.54	15.92	100.00	3,624.46	-	3,624.46
Municipal Equipment Reserve	225,029.59	53,612.50	8,110.00	270,532.09	-	270,532.09
Municipal Improvement	172,910.82	162,556.32	86,035.00	249,432.14	-	249,432.14
Capital Projects Funds						
Capital Projects - CDBG	36,435.34	33,541.86	520.00	69,457.20	-	69,457.20
Business Funds:						
Enterprise Funds						
Water Utility	127,468.03	221,202.78	159,198.35	189,472.46	726.35	190,198.81
Electric Utility	1,285,535.21	1,858,605.20	1,665,619.49	1,478,520.92	5,832.22	1,484,353.14
Sewer and Waste Utility	139,947.19	179,002.57	177,496.35	141,453.41	150.62	141,604.03
Ambulance Utility	140,499.79	97,736.39	79,449.54	158,786.64	347.71	159,134.35
	<u>3,161,657.82</u>	<u>3,198,111.81</u>	<u>2,721,821.33</u>	<u>3,637,948.30</u>	<u>9,027.94</u>	<u>3,646,976.24</u>
Related Municipal Entity:						
Washington Public Library	56,073.20	9,755.85	14,458.07	51,370.98	-	51,370.98
Washington Public Building Commission	-	-	-	-	-	-
	<u>56,073.20</u>	<u>9,755.85</u>	<u>14,458.07</u>	<u>51,370.98</u>	<u>-</u>	<u>51,370.98</u>
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 3,217,731.02</u>	<u>\$ 3,207,867.66</u>	<u>\$ 2,736,279.40</u>	<u>\$ 3,689,319.28</u>	<u>\$ 9,027.94</u>	<u>\$ 3,698,347.22</u>

Composition of Cash:

Cash on Hand	\$ 100.00
Checking Accounts	2,372,391.53
Certificates of Deposit	1,379,760.00
Related Municipal Entity	51,370.98
Total Cash	<u>3,803,622.51</u>
Agency Funds per Schedule 3	(105,275.29)
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 3,698,347.22</u>

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

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2012

Note 1 Reporting Entity

The City of Washington is a municipal corporation governed by an elected mayor and five elected council members. The regulatory financial statement presents the City of Washington (the primary government) and its related municipal entity. The related municipal entity is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

Blended Presented Related Municipal Entity. The related municipal entity section of the financial statement includes the financial data of the blended presented related municipal entity. The related municipal entity is not reported separately to emphasize that it is essentially an extension of the City. The governing board of the Washington Public Library are appointed by the mayor of the City.

Washington Public Library: The Library Board operates the City's public library. The Library Board operates as a separate governing body but the City levies the taxes for the library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

In prior years, the City had considered Cedar Hills Golf Course as a related municipal entity and included their financial information in the City's financial statement. The City now considers Cedar Hills Golf Course, Inc. a separate entity since it is a non-profit corporation. The financial data for Cedar Hills Golf Course will not be presented in the City's financial statement for December 31, 2012 and beyond.

Note 2 Summary of Significant Accounting Policies

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

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

Fund Descriptions. The following types of funds comprise the financial activities of the City for the year ended December 31, 2012:

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

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2012

Note 2 Summary of Significant Accounting Policies (Cont.)

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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

Business Fund - Funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.)

Agency Fund - Funds used to report assets held by the municipal reporting entity in a purely custodial capacity

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 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 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 year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statement.

Note 3 Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2012

Note 3 Budgetary Information (Cont.)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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, trust funds, and the following special purpose funds:

Municipal Equipment Reserve Fund
Municipal Improvement 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 4 Deposits and Investments

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

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

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

Custodial credit risk - deposit. 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 has not designated a "peak period." All deposits were legally secured at December 31, 2012.

Deposits. At December 31, 2012, the City's carrying amount of deposits was \$3,803,622.51 and the bank balance was \$3,864,863.91. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$500,000.00 was covered by federal depository insurance, and the balance of \$3,364,863.91 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2012

Note 5 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Law & Fire Fund	K.S.A. 12-101a	1,500.00
Electric Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	39,100.00
Sewer and Waste Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	7,000.00
Water Utility Fund	Municipal Equip. Reserve Fund	K.S.A. 12-1, 117	5,800.00

Note 6 Defined Benefit Pension Plan

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

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 is 7.34%.

The employer contributions to KPERS for the years ended December 31, 2012, 2011 and 2010 were \$24,537.20, \$23,722.06, and \$27,746.49 respectively, equal to the required contributions for each year.

Note 7 Other Post Employment Benefits

As provided by K.S.A. 12-5040, the municipality allows retirees under age 65 to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

CITY OF WASHINGTON, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2012

Note 8 Compensated Absences

The City provides compensation for absences. The City's policy permits full time employees to earn vacation leave based on their years of service. All full time employees earn vacation leave at the following rates:

<u>Years of Service</u>	<u>Accrued vacation leave per pay period</u>
Start of employment	1.54 hours
After 2 year anniversary	3.07 hours
After 10 year anniversary	4.62 hours

The City also allows full time employees to earn sick leave at the rate of 3.69 hours per pay period, regardless of their years of service. No employee may accumulate more than 160 hours of vacation leave and 480 hours of sick leave. As of December 31, 2012, the unused vacation leave totaled \$12,734.21 and the unused sick leave totaled \$21,312.30. Upon termination, an employee shall be paid 50% of the accumulated vacation leave at the employee's current wages, and shall not receive any payment for unused sick leave.

Note 9 Related Party Transactions

The City pays insurance premiums in the amount of \$94,470.38 to an insurance agency owned by the spouse of the City Clerk.

Note 10 Subsequent Events

The City's management has evaluated events and transactions occurring after December 31, 2012 through May 15, 2013. The aforementioned date represents the date the financial statements were available to be issued.

CITY OF WASHINGTON, KANSAS
NOTES TO FINANCIAL STATEMENT (Cont.)
December 31, 2012

Note 11 Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Loans:									
Revolving Loan	3.21%	3/16/1994	\$ 774,362.07	9/1/2015	\$ 218,102.03	\$ -	\$ 59,854.42	\$ 158,247.61	\$ 6,016.42
Capital Leases Payable									
Swimming Pool	4.00%	7/22/2009	1,070,000.00	1/15/2030	1,010,000.00	-	35,000.00	975,000.00	51,035.00
Voltage Converter	4.25%	4/5/2010	740,000.00	5/10/2020	645,018.86	-	93,577.14 *	551,441.72	25,895.21
Total Capital Leases			<u>1,810,000.00</u>		<u>1,655,018.86</u>	<u>-</u>	<u>128,577.14</u>	<u>1,526,441.72</u>	<u>76,930.21</u>
Total Contractual Indebtedness					\$ <u>1,873,120.89</u>	\$ <u>-</u>	\$ <u>188,431.56</u>	\$ <u>1,684,689.33</u>	\$ <u>82,946.63</u>

* Payments include a one-time debt reduction payment made by United Bank & Trust from the remaining held bond funds to the voltage converter lease

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

	Year								Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2030	
Principal:									
KDHE Loans:									
Revolving Loan	\$ 61,791.36	\$ 63,790.78	\$ 32,665.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,247.61
Capital Leases Payable									
Swimming Pool	35,000.00	40,000.00	40,000.00	40,000.00	45,000.00	265,000.00	345,000.00	165,000.00	975,000.00
Voltage Converter	<u>69,000.25</u>	<u>72,240.07</u>	<u>75,370.79</u>	<u>78,598.47</u>	<u>82,043.45</u>	<u>174,188.69</u>	<u>-</u>	<u>-</u>	<u>551,441.72</u>
Total Principal	<u>165,791.61</u>	<u>176,030.85</u>	<u>148,036.26</u>	<u>118,598.47</u>	<u>127,043.45</u>	<u>439,188.69</u>	<u>345,000.00</u>	<u>165,000.00</u>	<u>1,684,689.33</u>
Interest:									
KDHE Loans:									
Revolving Loan	4,230.51	2,386.81	483.26	-	-	-	-	-	7,100.58
Capital Leases Payable									
Swimming Pool	49,635.00	48,235.00	46,635.00	44,795.00	42,955.00	180,665.00	103,930.00	13,750.00	530,600.00
Voltage Converter	<u>22,344.95</u>	<u>19,105.13</u>	<u>15,974.41</u>	<u>12,746.73</u>	<u>9,301.75</u>	<u>7,782.68</u>	<u>-</u>	<u>-</u>	<u>87,255.65</u>
Total Interest	<u>76,210.46</u>	<u>69,726.94</u>	<u>63,092.67</u>	<u>57,541.73</u>	<u>52,256.75</u>	<u>188,447.68</u>	<u>103,930.00</u>	<u>13,750.00</u>	<u>624,956.23</u>
Total Principal and Interest	\$ <u>242,002.07</u>	\$ <u>245,757.79</u>	\$ <u>211,128.93</u>	\$ <u>176,140.20</u>	\$ <u>179,300.20</u>	\$ <u>627,636.37</u>	\$ <u>448,930.00</u>	\$ <u>178,750.00</u>	\$ <u>2,309,645.56</u>

CITY OF WASHINGTON, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED DECEMBER 31, 2012

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

Funds	Certified Budget	Adjustment For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Governmental Type Funds:					
General Funds					
General	\$ 956,454.00	\$ -	\$ 956,454.00	\$ 396,616.28	\$ (559,837.72)
Special Revenue Funds					
Employee Benefits	115,525.00	-	115,525.00	61,609.73	(53,915.27)
Library	60,400.00	-	60,400.00	35,234.12	(25,165.88)
Special Highway	175,394.00	-	175,394.00	46,820.47	(128,573.53)
Special Highway Improvement	85,601.00	-	85,601.00	-	(85,601.00)
Special Law and Fire	27,378.00	-	27,378.00	-	(27,378.00)
Special Park and Recreation	46,431.00	-	46,431.00	5,012.00	(41,419.00)
Special Alcohol	3,383.00	-	3,383.00	100.00	(3,283.00)
Proprietary Type Funds:					
Enterprise Funds					
Water Utility	207,066.00	-	207,066.00	159,198.35	(47,867.65)
Electric Utility	2,826,520.00	-	2,826,520.00	1,665,619.49	(1,160,900.51)
Sewer and Waste Utility	400,468.00	-	400,468.00	177,496.35	(222,971.65)
Ambulance Utility	193,666.00	-	193,666.00	79,449.54	(114,216.46)

CITY OF WASHINGTON, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 135,614.03	\$ 135,031.55	\$ 137,267.00	\$ (2,235.45)
Delinquent	7,590.03	3,431.83	3,400.00	31.83
Motor Vehicle	30,188.63	29,308.17	29,282.00	26.17
Recreational Vehicle	419.66	379.58	450.00	(70.42)
16 and 20M Truck Tags	1,293.21	1,133.90	1,167.00	(33.10)
Local Alcoholic Liquor	2,860.19	1,293.04	2,404.00	(1,110.96)
Intangibles	15,050.32	17,006.00	16,327.00	679.00
Compensating Use Tax	-	28,727.24	-	28,727.24
Sales Tax	66,686.85	57,630.30	62,000.00	(4,369.70)
Excise Tax	-	-	6.00	(6.00)
Franchise	42,047.00	33,367.96	45,000.00	(11,632.04)
Licenses and Permits	1,395.00	1,264.00	1,500.00	(236.00)
Fines, Forfeitures and Penalties	362.12	150.00	5,000.00	(4,850.00)
Cemetery, Pool and Park Fees	24,563.96	24,274.77	29,000.00	(4,725.23)
Street	1,096.25	62,303.96	1,750.00	60,553.96
Police	5,093.45	2,815.00	8,750.00	(5,935.00)
Golf Course	8,070.00	-	15,000.00	(15,000.00)
Economic Development	-	-	1,000.00	(1,000.00)
Interest	2,065.57	1,587.56	7,000.00	(5,412.44)
Farm and Community Building Rent	3,604.47	1,884.97	5,000.00	(3,115.03)
Payments in Lieu of Taxes	7,485.30	12,257.45	4,500.00	7,757.45
Other	9,884.02	13,429.26	500.00	12,929.26
Total Cash Receipts	365,370.06	427,276.54	\$ 376,303.00	\$ 50,973.54
Expenditures				
Administration				
Personal Services	23,058.15	48,408.91	\$ 20,000.00	\$ 28,408.91
Contractual Services	26,959.91	20,335.87	41,675.00	(21,339.13)
Commodities	4,374.80	7,470.55	6,750.00	720.55
Capital Outlay	882.20	-	855.00	(855.00)
Fire	11,061.67	7,418.74	8,150.00	(731.26)
Police	20,240.30	10,836.15	21,760.00	(10,923.85)
Cemetery, Pool and Park	45,293.70	54,204.73	53,945.00	259.73
Street	99,058.74	231,864.65	669,011.00	(437,146.35)
Golf Course Appropriation	13,070.00	5,000.00	23,125.00	(18,125.00)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont.)				
Housing Cleanup	\$ -	\$ 395.00	\$ 3,920.00	\$ (3,525.00)
Friendly Corners	10,041.66	9,157.74	11,572.00	(2,414.26)
Playground Project	20.00	-	70.00	(70.00)
Old City Hall and City Shop	3,613.82	23.94	3,850.00	(3,826.06)
Neighborhood Revitalization Rebate	-	-	71.00	(71.00)
Operating Transfers	22,242.31	1,500.00	91,700.00	(90,200.00)
Total Expenditures	<u>279,917.26</u>	<u>396,616.28</u>	<u>\$ 956,454.00</u>	<u>\$ (559,837.72)</u>
Receipts Over (Under) Expenditures	85,452.80	30,660.26		
Unencumbered Cash, Beginning	<u>590,091.46</u>	<u>675,544.26</u>		
Unencumbered Cash, Ending	<u>\$ 675,544.26</u>	<u>\$ 706,204.52</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 44,001.37	\$ 52,690.81	\$ 51,706.00	\$ 984.81
Delinquent	2,663.61	1,122.92	1,400.00	(277.08)
Motor Vehicle	9,480.25	9,506.61	9,501.00	5.61
Recreational Vehicle	129.49	123.11	146.00	(22.89)
16 and 20M Truck Tags	368.30	367.45	379.00	(11.55)
Housing Authority - In Lieu	2,409.63	-	2,500.00	(2,500.00)
Housing Authority - KPERS	7,022.28	-	3,500.00	(3,500.00)
Miscellaneous	-	8,766.81	-	8,766.81
Interest	539.20	491.02	1,200.00	(708.98)
Total Cash Receipts	<u>66,614.13</u>	<u>73,068.73</u>	<u>\$ 70,332.00</u>	<u>\$ 2,736.73</u>
Expenditures				
Social Security	11,324.76	7,683.58	\$ 12,550.00	\$ (4,866.42)
KPERS Retirement	10,337.06	8,199.21	12,000.00	(3,800.79)
Unemployment	385.00	1,612.16	948.00	664.16
Fringe Benefits	51,296.49	44,114.78	90,000.00	(45,885.22)
Neighborhood Revitalization Rebate	-	-	27.00	(27.00)
Total Expenditures	<u>73,343.31</u>	<u>61,609.73</u>	<u>\$ 115,525.00</u>	<u>\$ (53,915.27)</u>
Receipts Over (Under) Expenditures	(6,729.18)	11,459.00		
Unencumbered Cash, Beginning	<u>52,776.07</u>	<u>46,046.89</u>		
Unencumbered Cash, Ending	<u>\$ 46,046.89</u>	<u>\$ 57,505.89</u>		

CITY OF WASHINGTON, KANSAS

Library Fund

Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 32,936.33	\$ 40,412.22	\$ 41,084.00	\$ (671.78)
Delinquent	1,667.59	835.07	700.00	135.07
Motor Vehicle	6,651.06	7,105.85	7,112.00	(6.15)
Recreational Vehicle	87.73	91.98	109.00	(17.02)
16 and 20M Truck Tags	206.63	273.36	284.00	(10.64)
Library Payment - In Lieu	1,813.66	-	800.00	(800.00)
Other	2,552.85	2,660.64	500.00	2,160.64
Interest	5.57	13.60	5.00	8.60
Total Cash Receipts	<u>45,921.42</u>	<u>51,392.72</u>	<u>\$ 50,594.00</u>	<u>\$ 798.72</u>
Expenditures				
Contractual Services	11,290.34	9,313.15	\$ 19,000.00	\$ (9,686.85)
Salaries	23,805.11	22,812.01	24,125.00	(1,312.99)
Commodities	176.26	108.96	600.00	(491.04)
Capital Outlay	-	-	12,754.00	(12,754.00)
Miscellaneous	135.94	-	-	-
Neighborhood Revitalization Rebate	-	-	21.00	(21.00)
Operating Transfers	2,326.33	-	-	-
Appropriation	3,000.00	3,000.00	3,900.00	(900.00)
Total Expenditures	<u>40,733.98</u>	<u>35,234.12</u>	<u>\$ 60,400.00</u>	<u>\$ (25,165.88)</u>
Receipts Over (Under) Expenditures	5,187.44	16,158.60		
Unencumbered Cash, Beginning	<u>5,208.23</u>	<u>10,395.67</u>		
Unencumbered Cash, Ending	<u>\$ 10,395.67</u>	<u>\$ 26,554.27</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
State of Kansas	\$ 28,889.58	\$ 29,418.49	\$ 30,120.00	\$ (701.51)
Other	14,046.70	2,049.25	2,000.00	49.25
Interest	1,277.67	1,195.31	3,000.00	(1,804.69)
Total Cash Receipts	<u>44,213.95</u>	<u>32,663.05</u>	<u>\$ 35,120.00</u>	<u>\$ (2,456.95)</u>
Expenditures				
Commodities	<u>26,186.09</u>	<u>46,820.47</u>	<u>\$ 175,394.00</u>	<u>\$ (128,573.53)</u>
Receipts Over (Under) Expenditures	18,027.86	(14,157.42)		
Unencumbered Cash, Beginning	<u>147,123.68</u>	<u>165,151.54</u>		
Unencumbered Cash, Ending	<u>\$ 165,151.54</u>	<u>\$ 150,994.12</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 856.08	\$ 735.43	\$ 2,500.00	\$ (1,764.57)
Expenditures				
Capital Outlay	-	-	\$ 85,601.00	\$ (85,601.00)
Receipts Over (Under) Expenditures	856.08	735.43		
Unencumbered Cash, Beginning	80,901.33	81,757.41		
Unencumbered Cash, Ending	\$ 81,757.41	\$ 82,492.84		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 176.83	\$ 104.30	\$ 450.00	\$ (345.70)
Operating Transfers	259.97	1,500.00	-	1,500.00
Total Cash Receipts	<u>436.80</u>	<u>1,604.30</u>	<u>\$ 450.00</u>	<u>\$ 1,154.30</u>
Expenditures				
Capital Outlay	6,479.33	-	\$ 27,378.00	\$ (27,378.00)
Receipts Over (Under) Expenditures	(6,042.53)	1,604.30		
Unencumbered Cash, Beginning	<u>26,478.13</u>	<u>20,435.60</u>		
Unencumbered Cash, Ending	<u>\$ 20,435.60</u>	<u>\$ 22,039.90</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Local Alcoholic Liquor	\$ 2,860.18	\$ 1,293.02	\$ 2,404.00	\$ (1,110.98)
Fees	2,940.00	3,373.00	3,500.00	(127.00)
Interest	105.94	60.82	300.00	(239.18)
Other	364.85	370.66	200.00	170.66
Total Cash Receipts	<u>6,270.97</u>	<u>5,097.50</u>	<u>\$ 6,404.00</u>	<u>\$ (1,306.50)</u>
Expenditures				
Salaries	4,220.70	3,432.00	\$ -	\$ 3,432.00
Commodities	4,234.20	1,580.00	46,431.00	(44,851.00)
Miscellaneous	1,000.00	-	-	-
Total Expenditures	<u>9,454.90</u>	<u>5,012.00</u>	<u>\$ 46,431.00</u>	<u>\$ (41,419.00)</u>
Receipts Over (Under) Expenditures	(3,183.93)	85.50		
Unencumbered Cash, Beginning	<u>33,975.87</u>	<u>30,791.94</u>		
Unencumbered Cash, Ending	<u>\$ 30,791.94</u>	<u>\$ 30,877.44</u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ 26.30	\$ 15.92	\$ 50.00	\$ (34.08)
Expenditures Programs	100.00	100.00	\$ 3,383.00	\$ (3,283.00)
Receipts Over (Under) Expenditures	(73.70)	(84.08)		
Unencumbered Cash, Beginning	3,782.24	3,708.54		
Unencumbered Cash, Ending	\$ 3,708.54	\$ 3,624.46		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 1,057.59	\$ 556.73
Other	-	1,155.77
Operating Transfers	<u>24,600.00</u>	<u>51,900.00</u>
Total Cash Receipts	<u>25,657.59</u>	<u>53,612.50</u>
Expenditures		
Capital Outlay	<u>28,352.90</u>	<u>8,110.00</u>
Receipts Over (Under) Expenditures	(2,695.31)	45,502.50
Unencumbered Cash, Beginning	<u>227,724.90</u>	<u>225,029.59</u>
Unencumbered Cash, Ending	<u>\$ 225,029.59</u>	<u>\$ 270,532.09</u>

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

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Sales Tax	\$ 162,705.10	\$ 162,478.61
Interest	114.54	77.71
Total Cash Receipts	<u>162,819.64</u>	<u>162,556.32</u>
 Expenditures		
Lease Payment	<u>3,229.92</u>	<u>86,035.00</u>
Receipts Over (Under) Expenditures	159,589.72	76,521.32
Unencumbered Cash, Beginning	<u>13,321.10</u>	<u>172,910.82</u>
Unencumbered Cash, Ending	<u>\$ 172,910.82</u>	<u>\$ 249,432.14</u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Community Development Block Grant	\$ 28,631.24	\$ -
State Aid - Energy Grant	200.00	21,487.93
State Aid - WAPA Grant	-	12,038.70
Other	10,016.99	-
Interest	40.60	15.23
Operating Transfers	21,812.44	-
Total Cash Receipts	<u>60,701.27</u>	<u>33,541.86</u>
 Expenditures		
Contractual	<u>84,814.87</u>	<u>520.00</u>
Receipts Over (Under) Expenditures	(24,113.60)	33,021.86
Unencumbered Cash, Beginning	<u>60,548.94</u>	<u>36,435.34</u>
Unencumbered Cash, Ending	<u>\$ 36,435.34</u>	<u>\$ 69,457.20</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 155,758.15	\$ 217,022.56	\$ 164,800.00	\$ 52,222.56
Interest	469.20	426.69	1,500.00	(1,073.31)
Sale of Property, Refunds and Other	9,252.83	3,753.53	2,000.00	1,753.53
Total Cash Receipts	<u>165,480.18</u>	<u>221,202.78</u>	<u>\$ 168,300.00</u>	<u>\$ 52,902.78</u>
Expenditures				
Personal Services	33,601.42	55,181.97	\$ 108,150.00	\$ (52,968.03)
Contractual Services	47,614.52	75,290.07	45,000.00	30,290.07
Commodities	11,845.55	22,926.31	35,000.00	(12,073.69)
Capital Outlay	-	-	18,916.00	(18,916.00)
Operating Transfers	7,616.62	5,800.00	-	5,800.00
Total Expenditures	<u>100,678.11</u>	<u>159,198.35</u>	<u>\$ 207,066.00</u>	<u>\$ (47,867.65)</u>
Receipts Over (Under) Expenditures	64,802.07	62,004.43		
Unencumbered Cash, Beginning	<u>62,665.96</u>	<u>127,468.03</u>		
Unencumbered Cash, Ending	<u>\$ 127,468.03</u>	<u>\$ 189,472.46</u>		

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
User Fees	\$ 1,839,579.77	\$ 1,820,712.89	\$ 1,785,000.00	\$ 35,712.89
Fines, Forfeitures and Penalties	19,555.58	12,632.72	16,500.00	(3,867.28)
Interest	6,977.27	6,679.59	16,000.00	(9,320.41)
Sale of Property and Other	82,675.10	18,580.00	-	18,580.00
Operating Transfers	500.00	-	-	-
Total Cash Receipts	<u>1,949,287.72</u>	<u>1,858,605.20</u>	<u>\$ 1,817,500.00</u>	<u>\$ 41,105.20</u>
Expenditures				
Personal Services	293,475.12	187,755.72	\$ 395,000.00	(207,244.28)
Contractual Services	1,259,320.73	1,302,029.38	1,133,000.00	169,029.38
Commodities	41,327.24	45,389.19	65,000.00	(19,610.81)
Capital Outlay	16,649.34	-	1,097,174.00	(1,097,174.00)
Lease Principal	-	65,105.85	65,106.00	(0.15)
Lease Interest	-	26,239.35	26,240.00	(0.65)
Operating Transfers	13,770.53	39,100.00	45,000.00	(5,900.00)
Total Expenditures	<u>1,624,542.96</u>	<u>1,665,619.49</u>	<u>\$ 2,826,520.00</u>	<u>\$ (1,160,900.51)</u>
Receipts Over (Under) Expenditures	324,744.76	192,985.71		
Unencumbered Cash, Beginning	<u>960,790.45</u>	<u>1,285,535.21</u>		
Unencumbered Cash, Ending	<u>\$ 1,285,535.21</u>	<u>\$ 1,478,520.92</u>		

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

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 179,671.33	\$ 175,634.62	\$ 194,000.00	\$ (18,365.38)
Interest	188.02	2,191.62	5,000.00	(2,808.38)
Other	2,287.04	1,176.33	600.00	576.33
Total Cash Receipts	<u>182,146.39</u>	<u>179,002.57</u>	<u>\$ 199,600.00</u>	<u>\$ (20,597.43)</u>
Expenditures				
Personal Services	46,062.89	83,238.72	\$ 51,500.00	\$ 31,738.72
Contractual Services	22,202.60	16,643.96	22,800.00	(6,156.04)
Commodities	63,736.88	4,234.49	1,000.00	3,234.49
Capital Outlay	-	-	247,688.00	(247,688.00)
Revolving Loan Principal	57,978.57	59,854.42	59,855.00	(0.58)
Revolving Loan Interest and Fees	8,400.61	6,524.76	6,525.00	(0.24)
Operating Transfers	1,216.62	7,000.00	11,100.00	(4,100.00)
Total Expenditures	<u>199,598.17</u>	<u>177,496.35</u>	<u>\$ 400,468.00</u>	<u>\$ (222,971.65)</u>
Receipts Over (Under) Expenditures	(17,451.78)	1,506.22		
Unencumbered Cash, Beginning	<u>157,398.97</u>	<u>139,947.19</u>		
Unencumbered Cash, Ending	<u>\$ 139,947.19</u>	<u>\$ 141,453.41</u>		

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

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 61,319.22	\$ 60,506.37	\$ 49,500.00	\$ 11,006.37
County Payments	17,723.33	35,135.00	28,000.00	7,135.00
Other	-	200.00	500.00	(300.00)
Interest	1,099.32	980.02	750.00	230.02
State Payments	-	915.00	3,880.00	(2,965.00)
Total Cash Receipts	<u>80,141.87</u>	<u>97,736.39</u>	<u>\$ 82,630.00</u>	<u>\$ 15,106.39</u>
Expenditures				
Personal Services	54,363.20	59,194.47	\$ 74,400.00	\$ (15,205.53)
Contractual Services	12,304.24	16,003.37	22,765.00	(6,761.63)
Commodities	4,938.14	4,251.70	5,250.00	(998.30)
Capital Outlay	-	-	91,251.00	(91,251.00)
Total Expenditures	<u>71,605.58</u>	<u>79,449.54</u>	<u>\$ 193,666.00</u>	<u>\$ (114,216.46)</u>
Receipts Over (Under) Expenditures	8,536.29	18,286.85		
Unencumbered Cash, Beginning	<u>131,963.50</u>	<u>140,499.79</u>		
Unencumbered Cash, Ending	<u>\$ 140,499.79</u>	<u>\$ 158,786.64</u>		

CITY OF WASHINGTON, KANSAS
 Agency Funds
 Schedule of Receipts and Cash Expenditures (Regulatory Basis)
 For the Year Ended December 31, 2012

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Electric Meter Deposit	\$ 47,197.00	\$ 7,400.00	\$ 6,605.00	\$ 47,992.00	\$ -	\$ 47,992.00
Water Meter Deposit	147.00	-	3.00	144.00	-	144.00
Cemetery Perpetual Care	56,494.84	125.00	-	56,619.84	-	56,619.84
Unreimbursed Medical	519.45	2,299.96	2,299.96	519.45	-	519.45
Total Agency Funds	\$ 104,358.29	\$ 9,824.96	\$ 8,907.96	\$ 105,275.29	\$ -	\$ 105,275.29

CITY OF WASHINGTON, KANSAS
 Related Municipal Entity
 Washington Public Library
 Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Appropriation - Library Fund	\$ 3,000.00	\$ 3,000.00
State of Kansas	532.00	482.00
Fines, Memorials and Other	9,821.78	5,092.80
Interest	1,155.02	1,181.05
Total Cash Receipts	<u>14,508.80</u>	<u>9,755.85</u>
Expenditures		
Personal Services	22.22	-
Contractual Services	6,358.41	10,524.68
Commodities	5,863.60	2,939.86
Capital Outlay	3,332.80	993.53
Total Expenditures	<u>15,577.03</u>	<u>14,458.07</u>
Receipts Over (Under) Expenditures	(1,068.23)	(4,702.22)
Unencumbered Cash, Beginning	<u>57,141.43</u>	<u>56,073.20</u>
Unencumbered Cash, Ending	<u>\$ 56,073.20</u>	<u>\$ 51,370.98</u>

CITY OF WASHINGTON, KANSAS
 Related Municipal Entity
 Washington Public Building Commission
 Schedule of Receipts and Expenditures - Actual and Budget (Regulatory Basis)
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Lease Payment	\$ 3,229.92	\$ -
Interest	-	-
Total Cash Receipts	<u>3,229.92</u>	<u>-</u>
Expenditures		
Contractual	-	-
Commodi	-	-
Bond Principal	30,000.00	-
Bond Interest	52,235.00	-
Total Expenditures	<u>82,235.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	(79,005.08)	-
Unencumbered Cash, Beginning	<u>79,005.08</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>