

City of Wellington, Kansas

Financial Statement

December 31, 2012

City Manager
Gus Collins

City Clerk/Finance Director
Shane Shields

Kenneth L Cooper Jr CPA, Chtd.
Certified Public Accountants
Wellington, Kansas

City of Wellington, Kansas

Year Ended December 31, 2012

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City of Wellington, Kansas
Regulatory Basis Financial Statement
Year Ended December 31, 2012

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KENNETH L COOPER JR CPA, CHTD
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Wellington
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Wellington, Kansas, (a Municipal Financial Reporting Entity) as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that 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 adverse and unqualified audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Wellington, Kansas 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 1 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Wellington, Kansas as of December 31, 2012, or changes in net position and, when applicable, cash flows thereof for the year then ended.

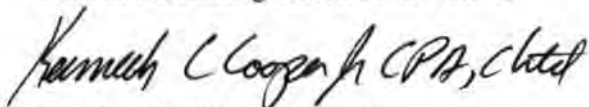
Opinion on Regulatory Basis of Accounting

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 Wellington, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 disbursements-agency funds, schedules of regulatory basis receipts and expenditures-actual-related municipal entities (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional 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 Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

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 entities (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 June 26, 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 taken as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

June 28, 2013

City of Wellington, Kansas
Summary of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 2,146,053	\$ 162	\$ 6,795,270	\$ 7,000,859	\$ 1,940,626	\$ 123,108	\$ 2,063,734
Special Purpose Funds:							
Ambulance & Fire Fighting Equip	13,857	-	71,096	83,902	1,051	-	1,051
Library	1,457	-	176,379	174,000	3,836	-	3,836
Permanent Cemetery Endowment	121,289	-	3,002	291	124,000	-	124,000
Special City Highway	19,697	-	210,340	212,050	17,987	-	17,987
Special Alcohol and Drug	3,239	-	13,700	12,400	4,539	-	4,539
Special Parks & Recreation	42,707	3,805	13,860	28,000	32,372	18,000	50,372
Tourism and Convention	68,516	-	33,528	50,859	51,185	715	51,900
Emergency Shelter Grant	-	-	6,671	6,671	-	-	-
Special Liability Expense	345,996	-	301,186	312,472	334,710	-	334,710
Equipment Reserve	87,746	438	183,350	157,479	114,055	12,687	126,742
FEMA Grant Fund	36,636	-	-	-	36,636	-	36,636
Wellington Airport FAA Grant	(13,466)	-	22,791	11,472	(2,147)	-	(2,147)
Fire Insurance Proceeds	5,035	-	7	5,042	-	-	-
Hazmat Response	1,431	-	7,308	6,532	2,207	422	2,629
Fire Prevention and Education	127	-	-	127	-	-	-
Hospital Sales Tax Fund	-	-	480,475	480,475	-	-	-
SCCDAT Grant Fund	(24,085)	-	154,500	128,520	1,895	2,190	4,085
Bond and Interest Funds:							
Bond and Interest	96,722	-	4,293,306	4,366,616	23,412	-	23,412
Capital Projects Funds:							
Special Improvements	87,167	-	567,051	134,130	520,088	-	520,088
Capital Improvements	869,898	34,915	870,981	842,032	933,762	124,045	1,057,807
Coyote Ridge Dev. Fund	10,767	-	-	-	10,767	-	10,767
Beaver Creek Dev. Fund	85,982	-	91	86,073	-	-	-
Waste Water Treatment Plant	(26,544)	-	93,952	146,919	(79,511)	124,934	45,423
H Street Sewer Fund	12,623	-	13	12,636	-	-	-
Hargis Creek Lift Station	(19,749)	-	19,749	-	-	-	-
Mandak Community Improvement District	-	-	145,000	132,536	12,464	-	12,464
Business Funds							
Electric, Waterworks & Sewage Utility System Operating Fund	11,978,646	3,500	15,479,728	16,017,257	11,444,617	747,939	12,192,556
Electric, Waterworks & Sewage Capital Improvement Fund	964,037	13,945	1,072,513	1,103,121	947,374	345,838	1,293,212
Electric, Waterworks & Sewage Construction Fund	-	-	228,021	28,430	199,591	2,848	202,439
Sanitation Utility	123,123	-	1,161,577	1,108,140	176,560	27,530	204,090
Sanitation Equipment Reserve	302,796	-	25,987	8,923	319,860	-	319,860
Municipal Golf Course	9,855	-	375,007	361,873	22,989	3,748	26,737
Golf Course Capital Improvement	21,440	-	34	21,300	174	-	174
Municipal Airport	315,860	-	474,438	555,106	235,192	11,998	247,190
Employee Benefit Contribution	739,283	-	1,262,566	1,092,593	909,256	-	909,256

City of Wellington, Kansas
Summary of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds:							
Public Library Trust	362,496	-	1,143	9,920	353,719	-	353,719
Annie Hamilton Trust	1,602	-	5	-	1,607	-	1,607
Mildred Share McLean Trust	9,162	-	29	-	9,191	-	9,191
Mausoleum Maintenance	13,782	-	44	-	13,826	-	13,826
Regional Park Trust	33,959	-	75,096	71,425	37,630	-	37,630
Municipal Auditorium Renovation	376,217	-	1,731	325,919	52,029	-	52,029
Recreation Trust	26,758	-	85	-	26,843	-	26,843
Municipal Golf Course Trust	12,291	-	15,809	14,227	13,873	515	14,388
Ambulance Service Trust	634	-	252	-	886	-	886
Municipal Airport Trust	1,428	-	4	-	1,432	-	1,432
Nichols Family Trust	1,348	-	194	318	1,224	-	1,224
Drug Tax Distribution Trust	6,740	-	1,141	575	7,306	-	7,306
Cemetery Beautification Trust	6,829	-	848	-	7,677	-	7,677
Cara Saunders Memorial Trust	487	-	2	-	489	-	489
Drug Awareness Trust	6,617	-	1,522	6,845	1,294	82	1,376
Housing Authority Reserve	152,563	-	660	32,188	121,035	-	121,035
Law Enforcement Trust	1,640	-	7,582	1,481	7,741	-	7,741
Employee Community Service	242	-	-	-	242	-	242
Related Municipal Entities:							
Wellington Public Library	29,149	-	221,635	219,894	30,890	10,459	41,349
Public Building Commission	-	-	-	-	-	-	-
PBC Bond Fund & Interest	-	-	215,112	215,112	-	-	-
Total Reporting Entity (excluding Agency Funds)	<u>\$ 19,472,085</u>	<u>\$ 56,765</u>	<u>\$ 35,086,371</u>	<u>\$ 35,586,740</u>	<u>\$ 19,028,481</u>	<u>\$ 1,557,058</u>	<u>\$ 20,585,539</u>
<u>Composition of Cash Balance:</u>							
Cash in checking account:							
Security State Bank, Wellington, KS							\$ 186
Bank of Commerce, Wellington, KS							(375,520)
Bank of Commerce Employee Benefit account, Wellington, KS							909,259
Impact Bank, Wellington, KS							10
Security State Bank, Utility Petty cash account, Wellington, KS							3,000
Cornerbank Employee Benefit account, Wellington, KS							(23)
Cash in savings account:							
Cornerbank, Wellington, KS							10
Bank of Commerce, Wellington, KS							3,709,346
Cash on hand							
							1,750
Investments							
Certificates of deposit, Security State Bank, Wellington, KS							1,200,000
Certificates of deposit, Bank of Commerce, Wellington, KS							250,000
Certificates of deposit, CornerBank, Wellington, KS							2,250,000
US Treasury Notes and Bonds, Edward Jones							4,635,653
State of Kansas Municipal Investment Pool							7,977,529
Related Municipal Entity							
Wellington Public Library cash in bank and on hand							<u>41,349</u>
Total Cash and investments							20,602,549
Agency Funds per Schedule 3							<u>(17,010)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 20,585,539</u>

City of Wellington, Kansas

Notes to Financial Statement

December 31, 2012

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Wellington, Kansas ("City") was incorporated in 1872. The City operates under a Council-Manager form of government and provides the following services: Public Safety-Police, Fire and Emergency Medical Services, Highways and Streets, Culture-Recreation, Public Improvements, Planning and Zoning, Utilities-Electric, Water, Sewer and Refuse, and General Administrative Service.

This financial statement presents the City of Wellington (the municipality) and the following related municipal entities (RME's). These RME's are included in the City's reporting entity at the option of the City and have been established to benefit the City and/or its constituents.

Public Building Commission – The City of Wellington Public Building Commission has issued revenue bonds which were used to fund improvements for Sumner Regional Medical Center. The bonds are being retired as rent is paid to the City by SRMC.

Wellington Public Library Board – The City of Wellington Library Board operates the city's public 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.

B. Regulatory Basis Fund Types

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

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the 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. utility services and internal service funds).

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

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts

City of Wellington, Kansas

Notes to Financial Statement

December 31, 2012

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

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 municipality 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 municipality to use the regulatory basis of accounting.

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Property, plant and equipment

The City does not present capital fixed assets, such as land, building and equipment in this financial statement; however, it does maintain accounting records for such assets. Accounting records for public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are immovable and of value only to the City have not been maintained. No depreciation has been provided on any capital assets.

F. Interfund Charges

The City General Fund is used to account for various administrative functions, which are partially allocated to other funds. Utility billing and collection, financial and management services are paid through the General Fund and billed to the utility funds.

Other charges for health care benefits are charged to appropriate funds by the Internal Service Fund each month as the benefits are purchased.

Insurance costs are paid from the Special Liability Expense Fund and reimbursed by other funds. Other expenses are periodically paid by a fund for administrative purposes and then later reimbursed.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

1. Summary of Significant Accounting Policies (continued)

G. Special Assessments Receivable

Improvements to roads, sidewalks, and sewer systems are paid for in part by the landowners being benefited. They have the option to pay their share in full, before the improvement is financed by the City through issuance of general obligation bonds, or they are assessed the amount to be paid in annual installments over a period of 15 or 20 years, generally the life of the bond obligation. The City certifies to the County the amount to be levied against the landowner each year. The county collects and periodically remits the assessments to the City. The amount received is recorded in the bond and interest fund.

H. Temporary notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding may be retired from the proceeds of the sale of new temporary notes and general obligation bonds, receipt of federal funds, or from any other source.

I. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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. There were two budget amendments for 2012, to increase the legal budgets of the Hospital Sales Tax Fund, and the Municipal Airport Fund.

City of Wellington, Kansas

Notes to Financial Statement

December 31, 2012

2. Stewardship, Compliance and Accountability (continued)

A. Budgetary Information (continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, 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, trust funds, and the following special purpose funds: Permanent Cemetery Endowment, Special Liability Expense, Equipment Reserve, Fire Insurance Proceeds, Emergency Shelter Grant, Wellington Airport FAA Grant, FEMA Grant Fund, Hazmat Response, Fire Prevention and Education and SCCDAT Grant 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.

B. Compliance With Finance-Related Legal and Contractual Provisions

Electric, Waterworks and Sewage Utility System revenue bonds constitute special obligations of the City and are solely secured by a first lien on the net revenues of the utility system.

The revenue bonds are collateralized by the net revenue of the electric, waterworks, and sewage utility system and the reserve accounts established by the bond agreements. The revenue bond ordinance provides that the revenue of the system is to be used first to pay operating and maintenance expenses of the system, second to establish and maintain various debt service and reserve accounts and third, to establish and maintain a surplus account. The surplus account and any remaining funds may be used for any lawful purpose of the City. The ordinances require maintaining or increasing the bond reserve accounts to equal the maximum annual future debt service requirement of the revenue bonds outstanding. The City is required to maintain rates and charges to produce net revenues equal to 125% of the year's debt service requirements.

Other miscellaneous provisions include: Maintaining proper books and records, annual audit and rate adjustment within 60 days of audit if necessary, reasonable and customary risk insurance, annual budget, annual report on system condition and recommendations by system employee or consulting engineer, quarterly reports to determine compliance with rate covenant and rate adjustment within 60 days if necessary. The City met these requirements during 2012.

C. Deficit Cash/Unencumbered Cash for Individual Funds

The Municipal Airport FAA Grant fund had a negative unencumbered cash balance of \$2,147 and the Waste Water Treatment Plan fund had a negative unencumbered cash balance of \$79,511 as of December 31, 2012, pending receipt of federal grant and loan funds. This is an exception to the cash basis law requirement that funds must not have a negative balance.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

2. Stewardship, Compliance and Accountability (continued)

D. Reserves Required by Bond Agreements, Business Funds

The bond reserves, which met the requirements of the bond agreements, of the Business Funds as of December 31, 2012 were comprised of the following:

	<u>Restricted Cash & Investments Dec. 31, 2012</u>
Bond reserve accounts:	
Principal and interest accounts	\$ 461,493
Emergency and depreciation account	400,000
Bond reserve account	635,500
Surplus	<u>8,049,017</u>
Total	<u>\$ 9,546,010</u>

E. Compliance with Kansas Statutes

Except for certain listed exceptions, K.S.A. 12-105b requires that claims for expenditures be internally audited and approved by the governing body prior to payment. During 2012, payment of airport fuel was paid by ACH debit from the City's bank account without approval by the governing body.

3. Deposits and Investments

As of December 31, 2012, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Unrecognized Holding Gain</u>	<u>Rating</u>
Security Description				
U.S. Treasury Notes	\$ 4,635,652	\$ 5,358,436	\$ 722,784	Aaa/AAA
Kansas Municipal Investment Pool	<u>7,977,529</u>	<u>7,977,529</u>	-	S&P AAaf/S1+
	<u>\$ 12,613,181</u>	<u>\$ 13,335,965</u>	<u>\$ 722,784</u>	
Securities Maturing:				
	<u>Less than 1 year</u>	<u>1-5 Years</u>	<u>6-10 Years</u>	<u>Total</u>
U.S. Treasury Notes	\$ 999,933	\$ 2,085,870	\$ 1,549,849	\$ 4,635,652
Kansas Municipal Investment Pool	<u>7,977,529</u>	-	-	<u>7,977,529</u>
	<u>\$ 8,977,462</u>	<u>\$ 2,085,870</u>	<u>\$ 1,549,849</u>	<u>\$ 12,613,181</u>

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

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

3. Deposits and Investments(continued)

K.S.A. 12-1675 limits the City’s investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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. The rating of the City’s investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A 9-1402 and 9-1405. The City’s allocation of investments as of December 31, 2011 is as follows:

Investments	% of Investments
U.S. Treasury Notes	37%
Kansas Municipal Investment Pool	63%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. The City did not designate any peak periods in 2012. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the City’s carrying amount of deposits was \$7,987,589 and the bank balance was \$8,383,193. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$792,243 was covered by federal depository insurance and \$7,590,950 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2012 the City had invested \$7,977,529 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insure as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At December 31, 2012, the City had U.S. Treasury notes with a carrying value of \$4,635,652. The City’s investment in United States Treasury securities are classified as held-to-maturity and are held by its agent, Edward Jones. They are insured by the Securities Investor Protection Corporation for the first \$500,000 with additional coverage for the net equity of the account provided by Edward Jones through a commercial insurer Underwriters at Lloyd’s. These investments are reported at amortized cost.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

4. Long-term debt

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

	Interest Rate	Date of Issue	Amount of Issue	Final Maturity	Beginning of Year	Additions	Retired/ Refunded	End of Year	Interest Paid
<u>General Obligation Bonds-Retired by Tax Levy</u>									
GO Refunding	3.0-4.15%	10/01/04	4,155,000	10/01/20	3,060,000	-	3,060,000	-	170,888
GO Street Improvements	3.4-5.0%	07/15/08	1,440,000	10/01/23	1,175,000	-	100,000	1,075,000	46,960
GO Special	3.0-4.15%	08/15/09	860,000	10/01/24	785,000	-	45,000	740,000	26,417
GO Refunding & improvement	2.0-3.0%	08/15/11	830,000	05/01/22	830,000	-	85,000	745,000	21,616
GO Street Improvements(USDA)	4.00%	09/22/11	394,200	09/22/31	394,200	-	13,238	380,962	15,768
GO Refunding & improvement	0.4-2.0%	07/01/12	3,600,000	10/01/22	-	3,600,000	-	3,600,000	-
			<u>\$ 11,279,200</u>		<u>\$ 6,244,200</u>	<u>\$ 3,600,000</u>	<u>\$ 3,303,238</u>	<u>\$ 6,540,962</u>	<u>\$ 281,649</u>
<u>General Obligation Bonds-Retired by Utility Revenue</u>									
GO EW&S Refunding	2.0-3.0%	08/15/11	\$ 4,800,000	05/01/22	\$ 4,800,000	\$ -	\$ -	\$ 4,800,000	\$ 142,472
<u>Revenue Bonds</u>									
Electric, W&S Revenue bonds	4.375-5.25%	04/01/02	5,615,000	11/01/27	100,000	-	100,000	-	2,188
Electric, W&S refunding	4.0-4.5%	03/15/06	5,950,000	11/01/27	5,930,000	-	30,000	5,900,000	254,176
Electric, W&S refunding	2.71%	04/01/08	2,300,000	05/01/12	325,000	-	325,000	-	8,207
			<u>\$ 13,865,000</u>		<u>\$ 6,355,000</u>	<u>\$ -</u>	<u>\$ 455,000</u>	<u>\$ 5,900,000</u>	<u>\$ 264,571</u>
<u>Other Debt</u>									
Kansas Water Pollution Control Revolving Loan	2.84%	06/12/09	\$ 13,800,000	03/01/30	\$ 13,059,364	\$ 14,924	\$ 538,533	12,535,755	\$ 370,638
<u>Capital Leases</u>									
Fire Truck	6.15%	09/27/00	345,000	01/01/16	121,990	-	28,952	93,038	2,197
Fire Truck	4.55%	06/30/06	244,464	06/30/15	106,147	-	24,793	81,354	4,828
Caterpillar Wheel Loader	4.25%	08/06/08	115,816	08/06/14	84,478	-	11,347	73,131	3,590
Tractor with boom mower	3.55%	03/13/12	78,734	03/01/17	-	78,734	10,999	67,735	1,909
Backhoe/loader	3.55%	07/05/12	81,575	06/01/19	-	81,575	6,275	75,300	1,161
Rescue fire truck	3.95%	06/14/12	200,410	07/01/17	-	200,410	12,787	187,623	3,629
			<u>\$ 1,065,999</u>		<u>\$ 312,615</u>	<u>\$ 360,719</u>	<u>\$ 95,153</u>	<u>\$ 578,181</u>	<u>\$ 17,314</u>
<u>Related Municipal Entity - Revenue Bonds</u>									
Public Building Commission	3.3 - 3.65%	12/15/07	985,000	12/01/17	640,000	-	95,000	545,000	22,802
Public Building Commission	1.0 - 4.0%	03/01/10	1,175,000	03/01/25	1,110,000	-	65,000	1,045,000	32,310
			<u>\$ 2,160,000</u>		<u>\$ 1,750,000</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 1,590,000</u>	<u>\$ 55,112</u>
Total Reporting Entity			<u>\$ 46,970,199</u>		<u>\$ 32,521,179</u>	<u>\$ 3,975,643</u>	<u>\$ 4,551,924</u>	<u>\$ 31,944,898</u>	<u>\$ 1,131,756</u>

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

4. Long-term debt (continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2031</u>	<u>Total</u>
<u>Principal</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 618,768	\$ 564,318	\$ 569,891	\$ 580,487	\$ 596,106	\$ 3,125,724	\$ 380,380	\$ 105,288	\$ 6,540,962
Retired by Utility Revenue	450,000	440,000	450,000	450,000	475,000	2,535,000	-	-	4,800,000
Revenue Bonds	125,000	140,000	145,000	155,000	155,000	900,000	4,280,000	-	5,900,000
Kansas Water Pollution									
Control Revolving Loan	551,148	566,912	583,126	599,805	616,960	3,359,805	3,868,568	2,389,431	12,535,755
Temporary Notes	-	-	-	-	-	-	-	-	-
Capital Leases	123,491	176,912	119,704	65,523	44,827	47,724	-	-	578,181
Public Building Commission									
Revenue Bonds (RME)	<u>170,000</u>	<u>175,000</u>	<u>180,000</u>	<u>185,000</u>	<u>190,000</u>	<u>405,000</u>	<u>285,000</u>	<u>-</u>	<u>1,590,000</u>
Total Principal	<u>\$ 2,038,407</u>	<u>\$ 2,063,142</u>	<u>\$ 2,047,721</u>	<u>\$ 2,035,815</u>	<u>\$ 2,077,893</u>	<u>\$ 10,373,253</u>	<u>\$ 8,813,948</u>	<u>\$ 2,494,719</u>	<u>\$ 31,944,898</u>
<u>Interest</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 149,632	\$ 131,378	\$ 123,428	\$ 114,517	\$ 104,537	\$ 333,642	\$ 49,252	\$ 10,735	\$ 1,017,121
Retired by Utility Revenue	113,138	104,237	95,338	86,337	46,494	189,225	-	-	634,769
Revenue Bonds	252,976	247,976	242,376	236,576	230,376	1,045,844	392,898	-	2,649,022
Kansas Water Pollution									
Control Revolving Loan	358,023	342,259	326,044	309,366	292,211	1,186,049	677,287	130,584	3,621,823
Temporary Notes	-	-	-	-	-	-	-	-	-
Capital Leases	20,108	15,659	8,958	4,964	2,720	1,526	-	-	53,935
Public Building Commission									
Revenue Bonds (RME)	<u>51,038</u>	<u>46,452</u>	<u>41,395</u>	<u>35,878</u>	<u>29,885</u>	<u>92,300</u>	<u>17,387</u>	<u>-</u>	<u>314,335</u>
Total Interest	<u>\$ 944,915</u>	<u>\$ 887,961</u>	<u>\$ 837,539</u>	<u>\$ 787,638</u>	<u>\$ 706,223</u>	<u>\$ 2,848,586</u>	<u>\$ 1,136,824</u>	<u>\$ 141,319</u>	<u>\$ 8,291,005</u>
Total Principal & Interest	<u>\$ 2,983,322</u>	<u>\$ 2,951,103</u>	<u>\$ 2,885,260</u>	<u>\$ 2,823,453</u>	<u>\$ 2,784,116</u>	<u>\$ 13,221,839</u>	<u>\$ 9,950,772</u>	<u>\$ 2,636,038</u>	<u>\$ 40,235,903</u>

Current Refunding of General Obligation Bonds

The City issued general obligation bonds in 2012 and used the proceeds for issuance costs, improvements and to currently refund other general obligation bonds. That refunding transaction is reflected in the above amounts and resulted in a difference between the reacquisition price and the net carrying value of the old debt of \$30,580. Approximately \$794,224 of the \$3,600,000 issue was for improvements.

Advance Refunding of Revenue Bonds

Through prior year advanced refundings, \$5,795,000 of utility revenue bonds were considered defeased as of December 31, 2011. All of these refunded bonds were called or matured in 2012.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

5. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2012, the following projects were completed or underway:

<u>Project</u>	<u>Project</u> <u>Authorization</u>	<u>Project to Date</u> <u>Expenditures</u>	<u>Dec. 31, 2012</u> <u>Status</u>
Crestview Heights Addition-Phase II	\$ 310,000	\$ -	Pending
Highway 160 Corridor-Hotel Sewer	170,000	-	Pending
H Street, Beaver Creek Sewer, & Wastewater Treatment Plant	19,050,000	15,406,618	In Progress
Main Trafficway Improvement-Fair St	220,000	-	Pending
Main Trafficway Improvement-Vandenburg St	600,000	-	Pending
Vandenburg Sewer	230,000	28,430	In Progress
MANDAK Community Improvement District	145,000	132,536	In Progress

6. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2012:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Permanent Cemetery	General	KSA 12-1410	\$ 291
Electric, Water & Sewer Utility	General	KSA 12-82501	1,410,283
Sanitation	General	KSA 12-82501	83,712
Ambulance & Firefighting Eq	Bond & Interest	KSA 10-113	10,000
General	Equipment Reserve	KSA 12-1,117	183,350
General	Capital Improvement	KSA 12-1,118	360,000
Beaver Creek Sewer	Wastewater Treatment Plan	Residual equity	86,073
H Street Sewer	Hargis Lift/Off site pump	Residual equity	12,637
Electric, Water & Sewer Utility	EW&S Capital Improve & Eq	KSA 12-1,118	1,058,800
Sanitation	Sanitation Equipment Reserve	KSA 12-1,117	25,000
Electric, Water & Sewer Utility	MANDAK CID	KSA 12-82501	145,000
Bond & Interest	Special Improvement	KSA 12-6a16	566,196
Bond & Interest	Utility System Construction	KSA 12-6a16	227,800
			<u>\$4,169,142</u>

Prior to 2006, all utility services consumed by the City were metered and charged at an interdepartmental rate that approximated the cost of the services. These charges were recognized as revenue by the providing utility fund and as an expenditure by the consuming fund. Beginning in 2006, the City continued metering the usage but stopped transferring cash for these utility services as revenue and expenditures and provided the services free of charge to all its own departments. Under the City's basis of accounting, these free services are not recorded in Statement 1.

<u>Fund & Department Receiving Service</u>	<u>2012 Utility Services Provided</u>			<u>2011</u>
	<u>Electric</u>	<u>Water</u>	<u>Total</u>	<u>Total</u>
Interfund Services Provided:				
To General Fund	\$219,623	\$ 19,947	\$239,570	\$232,183
To Golf Course, Sanitation & Airport	<u>18,066</u>	<u>2,799</u>	<u>20,865</u>	<u>20,712</u>
	<u>\$237,689</u>	<u>\$ 22,746</u>	<u>\$260,435</u>	<u>\$252,895</u>

8. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes healthcare 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 before the month of actual coverage.

City of Wellington, Kansas

Notes to Financial Statement

December 31, 2012

8. Other Long-Term Obligations from Operations (continued)

B. Compensated absences

The City's policies regarding vacations permit employees to accrue total vacation between 18 and 24 days depending on years of service. Vacation is accrued each pay period. Upon termination or resignation from service with the City, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All regular employees accumulate sick leave at the rate of 4 hours per each 80 work period. This sick leave accumulates first in a short-term sick leave account, up to a maximum of 64 hours, then into a long-term sick leave account. There is no maximum number of reserve sick leave days that may accumulate. Employees have the option of receiving one half of the balance of their short-term sick leave account in cash with their last paycheck of the year. Upon termination of employment for medical reasons, retirement, or death, an employee or the employee's beneficiary receives payment at their regular hourly rate of pay for the balance in the short and long-term sick leave accounts, up to a maximum of 104 hours.

9. Defined benefit pension plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plans provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100: Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. 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 and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

10. Self Insured Health Insurance Plan

In March 1993, the City began a self-insurance medical program by establishing the Employee Benefit Contribution Fund. The City purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund

All funds of the City participate in the program and make payments to the Employee Benefit Contribution Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for unexpected losses.

The self-insured health insurance plan is administered by Blue Cross Blue Shield of Kansas.

City of Wellington, Kansas
Notes to Financial Statement
December 31, 2012

11. Economic Dependency

The Utility relies upon purchasing a major portion of its electrical power at wholesale rates for resale to its customers since it is less expensive than producing its own power. Substantially all purchased electrical power is contracted through the Kansas Power Pool (KPP) a municipal power pool of 42 Kansas cities. Because of this concentration of electricity providers, the Utility may be economically dependent upon this vendor for purchased electrical power; however, operationally the City does have the capability of supplying all its own electrical generating capacity.

12. Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events occurring through June 28, 2013, which is the date at which the financial statement was available to be issued.

City of Wellington, Kansas
Summary of Expenditures--Actual and Budget
 Regulatory Basis
(Budgeted Funds Only)
 For the Year Ended December 31, 2012

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
General	\$ 8,105,131	\$ -	\$ 8,105,131	\$ 7,000,859	\$ 1,104,272
Special Purpose Funds					
Ambulance and Fire Fighting Equip	92,915	-	92,915	83,902	9,013
Library	216,153	-	216,153	174,000	42,153
Special City Highway	218,108	-	218,108	212,050	6,058
Special Alcohol and Drug	14,895	-	14,895	12,400	2,495
Special Parks and Recreation	45,227	-	45,227	28,000	17,227
Tourism and Convention	114,859	-	114,859	50,859	64,000
Special Liability Expense	581,367	-	581,367	312,472	268,895
Hospital Sales Tax	710,000	-	710,000	480,475	229,525
Bond and Interest Funds:					
Bond & Interest	842,360	3,602,817	4,445,177	4,366,616	78,561
Business Funds:					
Electric, Waterworks & Sewage Uti	17,390,114	-	17,390,114	16,017,257	1,372,857
Sanitation Utility	1,156,745	-	1,156,745	1,108,140	48,605
Municipal Golf Course	378,576	-	378,576	361,873	16,703
Municipal Airport	561,107	-	561,107	555,106	6,001
Employee Benefit Contribution	1,752,368	-	1,752,368	1,092,593	659,775
Total	<u>\$ 32,179,925</u>	<u>\$ 3,602,817</u>	<u>\$ 35,782,742</u>	<u>\$ 31,856,602</u>	<u>\$ 3,926,140</u>

City of Wellington, Kansas

General Fund

Summary Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes	\$ 2,570,028	\$ 2,605,911	\$ 2,652,883	\$ (46,972)
Less NRP rebate	(220,187)	(133,203)	(121,964)	(11,239)
Intergovernmental	337,790	257,432	297,014	(39,582)
Licenses and fees	474,718	457,321	510,860	(53,539)
Fines	77,349	76,190	75,000	1,190
Charges for services	589,151	627,881	633,520	(5,639)
Other	21,722	23,268	8,900	14,368
Use of money and property	53,601	37,713	34,105	3,608
Oil & gas lease	954,283	-	-	-
Reimbursed expense	145,930	66,470	47,100	19,370
Reimbursement from other funds	1,064,216	1,194,705	1,180,667	14,038
Operating transfers in	<u>1,407,768</u>	<u>1,581,582</u>	<u>1,494,795</u>	<u>86,787</u>
Total cash receipts	<u>\$ 7,476,369</u>	<u>\$ 6,795,270</u>	<u>\$ 6,812,880</u>	<u>\$ (17,610)</u>
<u>Expenditures</u>				
General government:				
Mayor and city council	\$ 17,279	\$ 16,856	\$ 18,939	\$ 2,083
City manager's office	214,072	239,441	228,420	(11,021)
City clerk's office	336,373	338,788	342,233	3,445
Utility collections	275,238	270,712	287,682	16,970
Economic development	496	79,699	84,518	4,819
General services	87,771	92,428	86,800	(5,628)
Appropriations	7,000	7,033	7,033	-
Janitorial	42,287	45,306	44,242	(1,064)
Contingency	-	-	919,700	919,700
Nondepartmental	108,717	150,098	149,516	(582)
Legal and police court	129,644	147,054	129,897	(17,157)
Cemetery	108,655	108,994	110,497	1,503
Planning, community development	21,000	25,000	25,000	-
Public safety:				
Police department	1,366,281	1,346,640	1,478,927	132,287
Fire rescue	1,583,217	1,704,134	1,726,501	22,367
Transportation:				
Street department	996,824	925,143	1,049,837	124,694
Engineering, planning and inspection	350,928	376,179	361,231	(14,948)

City of Wellington, Kansas

General Fund

Summary Schedule of Receipts & 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)

		2012		Variance
	2011	Actual	Budget	Favorable
	Actual	Actual	Budget	(Unfavorable)
<u>Expenditures (continued)</u>				
Recreation and culture:				
Park department	\$ 245,802	\$ 257,209	\$ 267,136	\$ 9,927
Swimming pool	21,523	34,196	37,000	2,804
Municipal auditorium	35,718	40,514	39,610	(904)
Lake recreation	174,311	169,585	162,598	(6,987)
Capital outlay:				
Capital improvements	-	-	-	-
Operating transfers out	<u>494,425</u>	<u>625,850</u>	<u>425,850</u>	<u>(200,000)</u>
Total expenditures	\$ 6,617,561	\$ 7,000,859	\$ 7,983,167	\$ 982,308
NRP rebate	<u>-</u>	<u>-</u>	<u>121,964</u>	<u>121,964</u>
Total	\$ 6,617,561	\$ 7,000,859	<u>\$ 8,105,131</u>	<u>\$ 1,104,272</u>
Cash Receipts Over (Under) Expenditures	858,808	(205,589)	<u>\$ (1,292,251)</u>	<u>\$ 1,086,662</u>
Unencumbered Cash, Beginning	1,243,620	2,146,053		
Prior Year Cancelled Encumbrances	<u>43,625</u>	<u>162</u>		
Unencumbered Cash, Ending	<u>\$ 2,146,053</u>	<u>\$ 1,940,626</u>		

City of Wellington, Kansas
General Fund
Detailed Schedule of Revenue and Expenditures
 Regulatory Basis
Years Ended December 31, 2012 and 2011

<u>Cash Receipts</u>	2011	2012		Variance- Favorable (Unfavorable)
		<u>Actual</u>	<u>Actual</u>	
<u>Taxes</u>				
Ad valorem property tax	\$ 1,384,322	\$ 1,385,045	\$ 1,454,083	\$ (69,038)
Less NRP rebate	(220,187)	(133,203)	(121,964)	(11,239)
Delinquent tax	42,927	66,014	45,000	21,014
Sales tax	1,132,200	1,149,654	1,150,000	(346)
Special assessments	10,579	5,198	3,800	1,398
Total taxes	<u>\$ 2,349,841</u>	<u>\$ 2,472,708</u>	<u>\$ 2,530,919</u>	<u>\$ (58,211)</u>
<u>Intergovernmental</u>				
Federal grants & FEMA	\$ 1,911	\$ 3,546	\$ -	\$ 3,546
State grants & other	20,631	23,341	18,231	5,110
Alcoholic liquor fund	11,274	13,686	12,386	1,300
State highway connection links	50,826	50,861	50,000	861
Recreational vehicle tax	2,643	1,606	2,524	(918)
Motor vehicle tax	250,505	164,392	213,873	(49,481)
Total intergovernmental	<u>\$ 337,790</u>	<u>\$ 257,432</u>	<u>\$ 297,014</u>	<u>\$ (39,582)</u>
<u>Licenses and Fees</u>				
Franchise taxes	\$ 286,981	\$ 235,701	\$ 333,000	\$ (97,299)
Occupation licenses and amusement	21,205	19,870	16,430	3,440
Electric licenses	2,775	3,055	2,600	455
Plumbing licenses	2,025	1,830	1,700	130
Mammalian pet licenses	3,431	2,595	3,100	(505)
Cereal malt beverage, liquor, club licenses	4,800	3,375	3,500	(125)
Building permits	15,539	13,698	13,750	(52)
Burial permits	12,210	13,640	10,000	3,640
Plumbing permits	3,958	2,871	2,700	171
Electric permits	2,269	2,824	2,300	524
Lake recreation permits	71,433	101,731	81,400	20,331
Other permits	3,782	3,093	2,150	943
Administrative & other fees	44,310	53,038	38,230	14,808
Total license and permits	<u>\$ 474,718</u>	<u>\$ 457,321</u>	<u>\$ 510,860</u>	<u>\$ (53,539)</u>
<u>Other</u>				
Ambulance service	\$ 285,887	\$ 294,790	\$ 320,000	\$ (25,210)
Ambulance subsidy - County	235,345	268,983	255,320	13,663
Lake subsidy - County	15,000	15,000	15,000	
Sale of cemetery lots	8,694	5,227	5,000	227

City of Wellington, Kansas

General Fund

Detailed Schedule of Revenue and Expenditures

Regulatory Basis

Years Ended December 31, 2012 and 2011

	2011 Actual	2012		Variance- Favorable (Unfavorable)
		Actual	Budget	
<u>Other (continued)</u>				
Other sales and rentals	33,295	19,612	17,200	2,412
Police court fines	77,349	76,190	75,000	1,190
Rural fire contracts	52,919	49,108	43,200	5,908
Miscellaneous	10,880	11,545	8,900	2,645
Interest earnings	11,612	12,874	11,905	969
Insurance claims received	10,842	11,723	-	11,723
Reimbursed expenses	145,930	66,470	47,100	19,370
Oil & gas lease	954,283	-	-	-
Reimbursements from other funds	<u>1,064,216</u>	<u>1,282,001</u>	<u>1,180,667</u>	<u>101,334</u>
Total other	<u>\$2,906,252</u>	<u>\$2,113,523</u>	<u>\$1,979,292</u>	<u>\$ 134,231</u>
<u>Operating transfers in:</u>				
Water & sewage	\$ 277,349	\$ 286,867	\$ 286,867	\$ -
Electric utility	1,046,466	1,123,416	1,123,416	-
Sanitation utility	83,552	83,712	83,712	-
Permanent Cemetery Endowment	401	291	800	(509)
Total operating transfers	<u>\$1,407,768</u>	<u>\$1,494,286</u>	<u>\$1,494,795</u>	<u>\$ (509)</u>
Total cash receipts	<u>\$7,476,369</u>	<u>\$6,795,270</u>	<u>\$6,812,880</u>	<u>\$ (17,610)</u>
<u>EXPENDITURES</u>				
<u>Mayor and City Council</u>				
Personal services	\$ 12,949	\$ 12,950	\$ 12,949	\$ (1)
Commodities	675	992	1,290	298
Contractual services	<u>3,655</u>	<u>2,914</u>	<u>4,700</u>	<u>1,786</u>
Total mayor and city council	<u>\$ 17,279</u>	<u>\$ 16,856</u>	<u>\$ 18,939</u>	<u>\$ 2,083</u>
<u>City Manager's Office</u>				
Personal services	\$ 199,659	\$ 219,849	\$ 207,995	\$ (11,854)
Commodities	2,884	3,959	4,270	311
Contractual services	10,337	15,633	16,155	522
Capital outlay	<u>1,192</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city manager's office	<u>\$ 214,072</u>	<u>\$ 239,441</u>	<u>\$ 228,420</u>	<u>\$ (11,021)</u>
<u>City Clerk's Office</u>				
Personal services	\$ 304,904	\$ 306,261	\$ 311,473	\$ 5,212
Commodities	4,093	4,537	5,700	1,163
Contractual services	27,376	27,990	25,060	(2,930)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city clerk's office	<u>\$ 336,373</u>	<u>\$ 338,788</u>	<u>\$ 342,233</u>	<u>\$ 3,445</u>

City of Wellington, Kansas
General Fund
Detailed Schedule of Revenue and Expenditures
Regulatory Basis
Years Ended December 31, 2012 and 2011

		2012		
	2011	Actual	Budget	Variance- Favorable (Unfavorable)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Utility Collections</u>				
Personal services	\$ 222,589	\$ 216,589	\$ 226,852	\$ 10,263
Commodities	4,730	4,927	7,650	2,723
Contractual services	45,814	44,585	48,930	4,345
Capital outlay	2,105	4,611	4,250	(361)
Total utility collections	<u>\$ 275,238</u>	<u>\$ 270,712</u>	<u>\$ 287,682</u>	<u>\$ 16,970</u>
 <u>Economic Development</u>				
Personal services	\$ -	\$ 61,693	\$ 72,518	\$ 10,825
Commodities	-	1,540	5,000	3,460
Contractual services	496	16,466	7,000	(9,466)
Capital outlay	-	-	-	-
Total public works/economic development	<u>\$ 496</u>	<u>\$ 79,699</u>	<u>\$ 84,518</u>	<u>\$ 4,819</u>
 <u>General Services</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	20,029	17,831	16,750	(1,081)
Contractual services	67,742	72,126	70,050	(2,076)
Capital outlay	-	2,471	-	(2,471)
Total general services	<u>\$ 87,771</u>	<u>\$ 92,428</u>	<u>\$ 86,800</u>	<u>\$ (5,628)</u>
 <u>Appropriations</u>				
Appropriation to Chisholm Trail Museum	\$ 7,000	\$ 7,033	\$ 7,033	\$ -
Appropriation to Senior Citizens Center	5,000	5,000	5,000	-
Miscellaneous appropriation	6,000	10,000	10,000	-
Appropriation to Futures Unlimited	10,000	10,000	10,000	-
Total contributions	<u>\$ 28,000</u>	<u>\$ 32,033</u>	<u>\$ 32,033</u>	<u>\$ -</u>
 <u>Janitorial</u>				
Personal services	\$ 36,882	\$ 37,425	\$ 37,192	\$ (233)
Commodities	3,326	4,516	5,050	534
Contractual services	2,079	3,365	2,000	(1,365)
Capital outlay	-	-	-	-
Total janitorial	<u>\$ 42,287</u>	<u>\$ 45,306</u>	<u>\$ 44,242</u>	<u>\$ (1,064)</u>
 <u>Police Department</u>				
Personal services	\$1,212,684	\$1,204,448	\$1,320,742	\$ 116,294
Commodities	74,095	80,569	83,810	3,241
Contractual services	66,798	61,623	74,375	12,752
Capital outlay	12,704	-	-	-
Total police department	<u>\$1,366,281</u>	<u>\$1,346,640</u>	<u>\$1,478,927</u>	<u>\$ 132,287</u>

City of Wellington, Kansas

General Fund

Detailed Schedule of Revenue and Expenditures

Regulatory Basis

Years Ended December 31, 2012 and 2011

	2011 <u>Actual</u>	2012		Variance- Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Fire Department</u>				
Personal services	\$ 1,414,120	\$ 1,525,980	\$ 1,542,451	\$ 16,471
Commodities	94,677	104,181	89,950	(14,231)
Contractual services	74,420	73,973	94,100	20,127
Capital outlay	-	-	-	-
Total fire department	<u>\$ 1,583,217</u>	<u>\$ 1,704,134</u>	<u>\$ 1,726,501</u>	<u>\$ 22,367</u>
<u>Municipal Auditorium</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	780	7,923	5,750	(2,173)
Contractual services	34,938	32,591	33,860	1,269
Capital outlay	-	-	-	-
Total park department	<u>\$ 35,718</u>	<u>\$ 40,514</u>	<u>\$ 39,610</u>	<u>\$ (904)</u>
<u>Park Department</u>				
Personal services	\$ 197,668	\$ 204,684	\$ 218,429	\$ 13,745
Commodities	34,780	39,458	36,430	(3,028)
Contractual services	13,354	12,118	12,277	159
Capital outlay	-	949	-	(949)
Total park department	<u>\$ 245,802</u>	<u>\$ 257,209</u>	<u>\$ 267,136</u>	<u>\$ 9,927</u>
<u>Swimming Pool</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	2,318	4,246	6,000	1,754
Contractual services	16,563	29,950	31,000	1,050
Capital outlay	2,642	-	-	-
Total swimming pool	<u>\$ 21,523</u>	<u>\$ 34,196</u>	<u>\$ 37,000</u>	<u>\$ 2,804</u>
<u>Street Department</u>				
Personal services	\$ 629,679	\$ 633,539	\$ 652,787	\$ 19,248
Commodities	287,273	225,406	365,650	140,244
Contractual services	79,872	65,898	31,400	(34,498)
Capital outlay	-	300	-	(300)
Total street department	<u>\$ 996,824</u>	<u>\$ 925,143</u>	<u>\$ 1,049,837</u>	<u>\$ 124,694</u>
<u>Cemetery</u>				
Personal services	\$ 83,215	\$ 87,156	\$ 84,647	\$ (2,509)
Commodities	19,111	18,335	21,200	2,865
Contractual services	6,329	3,503	4,650	1,147
Capital outlay	-	-	-	-
Total cemetery	<u>\$ 108,655</u>	<u>\$ 108,994</u>	<u>\$ 110,497</u>	<u>\$ 1,503</u>

City of Wellington, Kansas

General Fund

Detailed Schedule of Revenue and Expenditures

Regulatory Basis

Years Ended December 31, 2012 and 2011

		2012		
	2011 Actual	Actual	Budget	Variance- Favorable (Unfavorable)
<u>Engineering, Planning and Inspection</u>				
Personal services	\$ 334,514	\$ 345,992	\$ 339,456	\$ (6,536)
Commodities	4,683	7,241	7,525	284
Contractual services	10,931	22,946	14,250	(8,696)
Capital outlay	800	-	-	-
Total engineering, planning & inspection	\$ 350,928	\$ 376,179	\$ 361,231	\$ (14,948)
 <u>Legal and Police Court</u>				
Personal services	\$ 69,007	\$ 79,632	\$ 69,418	\$ (10,214)
Commodities	789	1,568	1,545	(23)
Contractual services	59,848	65,854	58,934	(6,920)
Capital outlay	-	-	-	-
Total legal and police court	\$ 129,644	\$ 147,054	\$ 129,897	\$ (17,157)
 <u>Lake Recreation</u>				
Personal services	\$ 128,444	\$ 136,781	\$ 130,528	\$ (6,253)
Commodities	30,128	24,798	22,270	(2,528)
Contractual services	7,608	5,956	7,600	1,644
Capital outlay	8,131	2,050	2,200	150
Total lake recreation	\$ 174,311	\$ 169,585	\$ 162,598	\$ (6,987)
 <u>Non-Departmental</u>				
Reimbursed expenses & other	\$ 107,907	\$ 144,934	\$ 144,316	\$ (618)
Reimbursement to Airport	25,000	25,000	25,000	-
Subsidy to Golf Fund	57,500	57,500	57,500	-
Contractual services	810	5,164	5,200	36
Capital outlay	-	-	-	-
Contingencies	-	-	919,700	919,700
Total reimbursed expenses & other	\$ 191,217	\$ 232,598	\$1,151,716	\$ 919,118
 <u>Operating Transfers Out</u>				
Transfer to Equipment Reserve	\$ 64,550	\$ 183,350	\$ 183,350	\$ -
Transfer to Capital Improvement	330,000	360,000	160,000	(200,000)
Transfer to other funds	17,375	-	-	-
Total operating transfers	\$ 411,925	\$ 543,350	\$ 343,350	\$ (200,000)
Total expenditures and operating transfers	\$6,617,561	\$7,000,859	\$7,983,167	\$ 982,308
Cash Receipts Over (Under) Expenditures	858,808	(205,589)		
Unencumbered cash, beginning	1,243,620	2,146,053		
Prior year cancelled encumbrances	43,625	162		
Unencumbered cash, ending	\$2,146,053	\$1,940,626		

City of Wellington, Kansas
Special Purpose Fund
Ambulance and Fire Fighting Equipment
 Schedule of Receipts & 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)

	2012			
	2011			Variance-
<u>Cash Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Taxes:				
Ad valorem property tax	\$ 59,058	\$ 59,674	\$ 62,324	\$ (2,650)
Less NRP rebate	(9,366)	(5,710)	(4,593)	(1,117)
Delinquent tax	2,158	2,679	1,500	1,179
Intergovernmental:				
Motor vehicle tax	11,184	7,549	9,163	(1,614)
Recreational vehicle tax	115	72	108	(36)
Other revenue	-	150	-	150
Federal grant	-	-	-	-
State grant	-	-	-	-
Use of money and property:				
Sale of equipment	-	6,600	-	6,600
Interest earnings	107	82	111	(29)
Total cash receipts	<u>\$ 63,256</u>	<u>\$ 71,096</u>	<u>\$ 68,613</u>	<u>\$ 2,483</u>
 <u>Expenditures</u>				
Public safety:				
Commodities	\$ -	\$ 150	\$ -	\$ (150)
Contractual	-	-	-	-
Contingencies	-	-	5,000	5,000
Capital outlay	63,282	73,752	73,322	(430)
Operating transfer to Bond & Interest	10,000	10,000	10,000	-
Total expenditures	<u>\$ 73,282</u>	<u>\$ 83,902</u>	<u>\$ 88,322</u>	<u>\$ 4,420</u>
NRP Rebate	<u>-</u>	<u>-</u>	<u>4,593</u>	<u>4,593</u>
Total	<u>\$ 73,282</u>	<u>\$ 83,902</u>	<u>\$ 92,915</u>	<u>\$ 9,013</u>
Cash Receipts Over (Under) Expenditures	<u>\$ (10,026)</u>	<u>\$ (12,806)</u>	<u>\$ (24,302)</u>	<u>\$ 11,496</u>
Unencumbered Cash, Beginning	23,883	13,857		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 13,857</u>	<u>\$ 1,051</u>		

City of Wellington, Kansas

Special Purpose Fund

Library

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 Actual	2012		Variance- Favorable (Unfavorable)
		Actual	Budget	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 164,904	\$ 164,675	\$ 172,999	\$ (8,324)
Less NRP rebate	(25,990)	(15,846)	(14,511)	(1,335)
Delinquent tax	5,067	7,817	4,500	3,317
Intergovernmental:				
Motor vehicle tax	29,402	19,542	25,445	(5,903)
Recreational vehicle tax	310	191	300	(109)
Total cash receipts	<u>\$ 173,693</u>	<u>\$ 176,379</u>	<u>\$ 188,733</u>	<u>\$ (12,354)</u>
<u>Expenditures</u>				
Government:				
Contingency	\$ -	\$ -	\$ 12,900	\$ 12,900
Other financing uses				
Appropriation to Library Board	<u>184,742</u>	<u>174,000</u>	<u>188,742</u>	<u>14,742</u>
Total expenditures	<u>\$ 184,742</u>	<u>\$ 174,000</u>	<u>\$ 201,642</u>	<u>\$ 27,642</u>
NRP Rebate	<u>-</u>	<u>-</u>	<u>14,511</u>	<u>14,511</u>
Total	<u>\$ 184,742</u>	<u>\$ 174,000</u>	<u>\$ 216,153</u>	<u>\$ 42,153</u>
Cash Receipts Over (Under) Expenditures	\$ (11,049)	\$ 2,379	<u>\$ (27,420)</u>	<u>\$ 29,799</u>
Unencumbered Cash, Beginning	<u>12,506</u>	<u>1,457</u>		
Unencumbered Cash, Ending	<u>\$ 1,457</u>	<u>\$ 3,836</u>		

City of Wellington, Kansas

Schedule 2-4

Special Purpose Fund

Permanent Cemetery Endowment

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Use of money and property:		
Interest earnings	\$ 381	\$ 389
Other:		
1/3 of cemetery lots sold	<u>4,346</u>	<u>2,613</u>
Total cash receipts	<u>\$ 4,727</u>	<u>\$ 3,002</u>
 <u>Expenditures:</u>		
Operating transfer to general fund	<u>\$ 401</u>	<u>\$ 291</u>
Total expenditures	<u>\$ 401</u>	<u>\$ 291</u>
 Cash Receipts Over (Under) Expenditures	 \$ 4,326	 \$ 2,711
 Unencumbered Cash, Beginning	 <u>116,963</u>	 <u>121,289</u>
 Unencumbered Cash, Ending	 <u>\$ 121,289</u>	 <u>\$ 124,000</u>

City of Wellington, Kansas

Special Purpose Fund

Special City Highway

Schedule of Receipts & 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)

		2012		
	2011			Variance-
<u>Cash Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Intergovernmental:				
Fuel tax allocation	\$ 206,811	\$ 210,202	\$ 211,030	\$ (828)
Use of money and property:				
Interest earnings	<u>155</u>	<u>138</u>	<u>137</u>	<u>1</u>
Total cash receipts	<u>\$ 206,966</u>	<u>\$ 210,340</u>	<u>\$ 211,167</u>	<u>\$ (827)</u>
 <u>Expenditures</u>				
Transportation:				
Capital outlay	\$ 62,937	\$ 77,050	\$ 79,108	\$ 2,058
Reimbursement to General Fund	135,000	135,000	135,000	-
Contingency	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Total expenditures	<u>\$ 197,937</u>	<u>\$ 212,050</u>	<u>\$ 218,108</u>	<u>\$ 6,058</u>
Cash Receipts Over (Under) Expenditures	\$ 9,029	\$ (1,710)	<u>\$ (6,941)</u>	<u>\$ 5,231</u>
Unencumbered Cash, Beginning	10,668	19,697		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 19,697</u>	<u>\$ 17,987</u>		

City of Wellington, Kansas

Special Purpose Fund

Special Alcohol and Drug

Schedule of Receipts & 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)

		2012		
	2011	Actual	Budget	Variance- Favorable (Unfavorable)
<u>Cash Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Intergovernmental:				
State of Kansas	\$ 11,274	\$ 13,686	\$ 12,386	\$ 1,300
Use of money and property:				
Interest earnings	<u>14</u>	<u>14</u>	<u>13</u>	<u>1</u>
Total cash receipts	<u>\$ 11,288</u>	<u>\$ 13,700</u>	<u>\$ 12,399</u>	<u>\$ 1,301</u>
 <u>Expenditures</u>				
General Government:				
Contractual	<u>\$ 11,550</u>	<u>\$ 12,400</u>	<u>\$ 14,895</u>	<u>\$ 2,495</u>
Total expenditures	<u>\$ 11,550</u>	<u>\$ 12,400</u>	<u>\$ 14,895</u>	<u>\$ 2,495</u>
 Cash Receipts Over (Under) Expenditures	 \$ (262)	 \$ 1,300	 <u>\$ (2,496)</u>	 <u>\$ 3,796</u>
 Unencumbered Cash, Beginning	 3,501	 3,239		
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>		
 Unencumbered Cash, Ending	 <u>\$ 3,239</u>	 <u>\$ 4,539</u>		

City of Wellington, Kansas

Special Purpose Fund

Special Park and Recreation

Schedule of Receipts & 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)

		2012		
	2011	Actual	Budget	Variance- Favorable (Unfavorable)
<u>Cash Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Intergovernmental:				
State of Kansas	\$ 11,274	\$ 13,686	\$ 12,386	\$ 1,300
Use of money and property:				
Interest earnings	<u>141</u>	<u>174</u>	<u>111</u>	<u>63</u>
Total cash receipts	<u>\$ 11,415</u>	<u>\$ 13,860</u>	<u>\$ 12,497</u>	<u>\$ 1,363</u>
 <u>Expenditures</u>				
Recreation and Culture				
Capital Outlay	\$ 10,000	\$ 28,000	\$ 20,000	\$ (8,000)
	<u>-</u>	<u>-</u>	<u>25,227</u>	<u>25,227</u>
Total expenditures	<u>\$ 10,000</u>	<u>\$ 28,000</u>	<u>\$ 45,227</u>	<u>\$ 17,227</u>
 Cash Receipts Over (Under) Expenditures	\$ 1,415	\$ (14,140)	<u>\$ (32,730)</u>	<u>\$ 18,590</u>
 Unencumbered Cash, Beginning	41,292	42,707		
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>3,805</u>		
 Unencumbered Cash, Ending	<u>\$ 42,707</u>	<u>\$ 32,372</u>		

City of Wellington, Kansas

Special Purpose Fund

Tourism and Convention

Schedule of Receipts & 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)

		2012		Variance-
	2011	Actual	Budget	Favorable
	Actual			(Unfavorable)
<u>Cash Receipts</u>				
Intergovernmental:				
Transient guest tax	\$ 31,094	\$ 32,842	\$ 42,000	\$ (9,158)
Other	-	500	-	500
Use of money and property:				
Interest earnings	235	186	242	(56)
Total cash receipts	<u>\$ 31,329</u>	<u>\$ 33,528</u>	<u>\$ 42,242</u>	<u>\$ (8,714)</u>
<u>Expenditures</u>				
General government:				
Contractual	\$ 38,093	\$ 50,859	\$ 47,500	\$ (3,359)
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Contingency	-	-	67,359	67,359
Total expenditures	<u>\$ 38,093</u>	<u>\$ 50,859</u>	<u>\$ 114,859</u>	<u>\$ 64,000</u>
Cash Receipts Over (Under) Expenditures	\$ (6,764)	\$ (17,331)	<u>\$ (72,617)</u>	<u>\$ 55,286</u>
Unencumbered Cash, Beginning	75,280	68,516		
Prior Year Cancelled Encumbrances	-	-		
	<u>\$ 68,516</u>	<u>\$ 51,185</u>		

City of Wellington, Kansas

Special Purpose Fund

Emergency Shelter Grant

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
Cash Receipts:		
Intergovernmental:		
Federal grant	\$ -	\$ 6,671
Total cash receipts	<u>\$ -</u>	<u>\$ 6,671</u>
<u>Expenditures</u>		
General government:		
Contractual	\$ -	\$ 6,671
Other	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 6,671</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

City of Wellington, Kansas

Special Purpose Fund

Special Liability Expense

Schedule of Receipts & 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)

		2012		
	2011			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
<u>Cash Receipts</u>				<u>(Unfavorable)</u>
Intergovernmental:				
Interest earnings	\$ 1,162	\$ 1,125	\$ 1,089	\$ 36
Reimbursements from other funds	273,033	283,033	283,033	-
Other	<u>17,909</u>	<u>17,028</u>	<u>-</u>	<u>17,028</u>
Total cash receipts	<u>\$ 292,104</u>	<u>\$ 301,186</u>	<u>\$ 284,122</u>	<u>\$ 17,064</u>
<u>Expenditures</u>				
General government:				
Contractual services	\$ 298,750	\$ 312,472	\$ 340,000	\$ 27,528
Contingency	<u>-</u>	<u>-</u>	<u>241,367</u>	<u>241,367</u>
Total expenditures	<u>\$ 298,750</u>	<u>\$ 312,472</u>	<u>\$ 581,367</u>	<u>\$ 268,895</u>
Cash Receipts Over (Under) Expenditures	\$ (6,646)	\$ (11,286)	<u>\$ (297,245)</u>	<u>\$ 285,959</u>
Unencumbered Cash, Beginning	352,642	345,996		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 345,996</u>	<u>\$ 334,710</u>		

City of Wellington, Kansas

Schedule 2-11

Special Purpose Fund

Equipment Reserve

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
Cash Receipts		
Intergovernmental:		
Federal grant	\$ -	\$ -
Other	-	-
Operating transfers in:		
Transfer from general fund	64,550	183,350
Transfer from other funds	<u>-</u>	<u>-</u>
Total cash receipts	<u>64,550</u>	<u>183,350</u>
 <u>Expenditures</u>		
Capital outlay	<u>208,883</u>	<u>157,479</u>
Total expenditures	<u>208,883</u>	<u>157,479</u>
 Cash Receipts Over (Under) Expenditures	(144,333)	25,871
 Unencumbered Cash, Beginning	232,079	87,746
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>438</u>
 Unencumbered Cash, Ending	<u>\$ 87,746</u>	<u>\$ 114,055</u>

City of Wellington, Kansas

Special Purpose Fund

FEMA Grant Fund

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
Cash Receipts		
Intergovernmental:		
Federal grant	\$ -	\$ -
Other	-	-
	<u>-</u>	<u>-</u>
Total cash receipts	-	-
<u>Expenditures</u>		
Fire	\$ -	\$ -
Parks	-	-
Streets	-	-
Cemetery	-	-
Lake recreation	-	-
Electric line construction	-	-
	<u>-</u>	<u>-</u>
Total expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	36,636	36,636
Prior Year Cancelled Encumbrances	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 36,636</u>	<u>\$ 36,636</u>

City of Wellington, Kansas

Special Purpose Fund

Wellington Airport FAA Grant

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
Cash Receipts		
Intergovernmental:		
Federal grant	\$ 26,648	\$ 22,791
Total cash receipts	<u>26,648</u>	<u>22,791</u>
<u>Expenditures</u>		
General government:		
Contractual	\$ -	\$ -
Capital outlay	<u>40,114</u>	<u>11,472</u>
Total expenditures	<u>40,114</u>	<u>11,472</u>
Cash Receipts Over (Under) Expenditures	(13,466)	11,319
Unencumbered Cash, Beginning	-	(13,466)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (13,466)</u>	<u>\$ (2,147)</u>

Note: *This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/11 and 12/31/12.*

City of Wellington, Kansas

Special Purpose Fund

Fire Insurance Proceeds

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Other	\$ 21,791	\$ -
Use of money and property:		
Interest earnings	<u>109</u>	<u>7</u>
Total cash receipts	<u>21,900</u>	<u>7</u>
 <u>Expenditures</u>		
General government:	<u>16,865</u>	<u>5,042</u>
Total expenditures	<u>16,865</u>	<u>5,042</u>
 Cash Receipts Over (Under) Expenditures	5,035	(5,035)
 Unencumbered Cash, Beginning	-	5,035
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 5,035</u>	<u>\$ -</u>

City of Wellington, Kansas

Special Purpose Fund

Hazmat Response

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts:</u>		
Other	\$ 1,092	\$ 7,302
Use of money and property:		
Interest earnings	<u>4</u>	<u>6</u>
Total cash receipts	<u>1,096</u>	<u>7,308</u>
 <u>Expenditures</u>		
Public safety	<u>1,225</u>	<u>6,532</u>
Total expenditures	<u>1,225</u>	<u>6,532</u>
 Cash Receipts Over (Under) Expenditures	(129)	776
 Unencumbered Cash, Beginning	1,560	1,431
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 1,431</u>	<u>\$ 2,207</u>

City of Wellington, Kansas

Special Purpose Fund

Fire Prevention and Education

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Other	\$ 210	\$ -
Use of money and property:		
Interest earnings	<u>2</u>	<u>-</u>
Total cash receipts	<u>212</u>	<u>-</u>
 <u>Expenditures</u>		
Public safety	<u>1,067</u>	<u>127</u>
Total expenditures	<u>1,067</u>	<u>127</u>
 Cash Receipts Over (Under) Expenditures	(855)	(127)
 Unencumbered Cash, Beginning	982	127
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 127</u>	<u>\$ -</u>

City of Wellington, Kansas

Special Purpose Fund

Hospital Sales Tax Fund

Schedule of Receipts & 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)

		2012		
	2011	Actual	Budget	Variance- Favorable (Unfavorable)
<u>Cash Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Intergovernmental:				
Sales tax	\$ 283,050	\$ 480,475	\$ 710,000	\$ (229,525)
Use of money and property:				
Interest earnings	-	-	-	-
Total cash receipts	<u>\$ 283,050</u>	<u>\$ 480,475</u>	<u>\$ 710,000</u>	<u>\$ (229,525)</u>
<u>Expenditures</u>				
Other financing uses				
Appropriation to Hospital Board	\$ 283,050	\$ 480,475	\$ 710,000	\$ 229,525
Contingency	-	-	-	-
Total expenditures	<u>\$ 283,050</u>	<u>\$ 480,475</u>	<u>\$ 710,000</u>	<u>\$ 229,525</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

City of Wellington, Kansas

Schedule 2-18

Special Purpose Fund

SCCDAT Grant Fund

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
Cash Receipts		
Intergovernmental:		
Federal grant	\$ 152,243	\$ 133,380
State grant	-	5,419
Other	3,493	15,727
Use of money and property:		
Interest earnings	<u>(43)</u>	<u>(26)</u>
Total cash receipts	<u>\$ 155,693</u>	<u>\$ 154,500</u>
<u>Expenditures</u>		
General government:		
Personal services	\$ 80,009	\$ 54,344
Commodities	8,932	10,378
Contractual	63,457	57,575
Other		
CMCA Youth activities	2,713	1,439
Strengthening Families	2,100	2,250
Lion's Quest	3,946	1,034
Lifeskills	<u>1,175</u>	<u>1,500</u>
Total expenditures	<u>\$ 162,332</u>	<u>\$ 128,520</u>
Cash Receipts Over (Under) Expenditures	\$ (6,639)	\$ 25,980
Unencumbered Cash, Beginning	(17,446)	(24,085)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (24,085)</u>	<u>\$ 1,895</u>

Note: This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/11.

City of Wellington, Kansas

Bond and Interest Fund

Bond and Interest

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
<u>Cash Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 435,616	\$ 432,945	\$ 455,928	\$ (22,983)
Less NRP rebate	(68,549)	(41,765)	(38,242)	(3,523)
Delinquent tax	12,253	19,445	11,000	8,445
Special assessments	204,900	102,936	129,710	(26,774)
Intergovernmental:				
Motor vehicle tax	76,345	51,500	67,056	(15,556)
Recreational vehicle tax	806	503	791	(288)
Use of money and property:				
Interest earnings	1,066	840	622	218
Other:				
Miscellaneous	4,000	-	-	-
Reimbursement from General Fund	17,375	17,375	17,375	-
Reimbursement from Airport Authority	56,105	49,875	49,875	-
Reimbursement from Special Improvements	-	46,835	-	46,835
Transfer from Ambulance & FF Equipmnt	10,000	10,000	10,000	-
Sale of bonds	830,000	3,602,817	-	3,602,817
Total cash receipts	\$ 1,579,917	\$ 4,293,306	\$ 704,115	\$ 3,589,191
<u>Expenditures</u>				
Debt service:				
Principal	\$ 1,185,000	\$ 3,290,000	\$ 540,000	\$ (2,750,000)
Interest	234,732	208,919	225,087	16,168
Cost of issuance, net of discount	16,618	43,121	-	(43,121)
Cost of refunding bonds	-	30,580	-	(30,580)
Cash basis reserve	-	-	39,031	39,031
Debt service proceeds transfer to:				
Special Improvement Fund	-	566,196	-	(566,196)
Capital Improvement Fund	123,000	-	-	-
Utility Construction Fund	-	227,800	-	(227,800)
Total expenditures	\$ 1,559,350	\$ 4,366,616	\$ 804,118	\$ (3,562,498)
NRP Rebate	-	-	38,242	38,242
Total before qualifying budget credit	\$ 1,559,350	\$ 4,366,616	\$ 842,360	\$ (3,524,256)
Adjustment for qualifying budget credit:				
Issuance/refunding of GO bonds	-	-	3,602,817	3,602,817
Total	\$ 1,559,350	\$ 4,366,616	\$ 4,445,177	\$ 78,561
Cash Receipts Over (Under) Expenditures	\$ 20,567	\$ (73,310)	\$ (3,741,062)	\$ 3,667,752
Unencumbered Cash, Beginning	76,155	96,722		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 96,722	\$ 23,412		

City of Wellington, Kansas
Capital Projects Funds
Schedule of Receipts & Expenditures
Regulatory Basis
For the Year Ended December 31, 2012

	Special Improvements	Capital Improvements	Coyote Ridge Dev.	Beaver Creek Dev.	WasteWater Treatment Plnt	H Street Sewer	Hargis Creek Lift Station	MANDAK CID
<u>Cash Receipts</u>								
Intergovernmental:								
Federal grant/loan	\$ -	\$ -	\$ -	\$ 1	\$ 14,921	\$ -	\$ 2	\$ -
State of Kansas	-	270,964	-	-	-	-	-	-
Other:								
Miscellaneous	-	15,401	-	-	-	-	-	-
Interest earned	855	-	-	90	88	13	(20)	-
Reimbursement of City Expense	-	224,616	-	-	-	-	-	-
Transfer from Bond&Interest Fnd	566,196	-	-	-	-	-	-	-
Transfer from general fund	-	360,000	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	78,943	-	19,767	145,000
Total cash receipts	<u>\$ 567,051</u>	<u>\$ 870,981</u>	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ 93,952</u>	<u>\$ 13</u>	<u>\$ 19,749</u>	<u>\$ 145,000</u>
<u>Expenditures</u>								
Capital outlay:								
Construction & equipment	\$ -	\$ 842,032	\$ -	\$ -	\$ 146,919	\$ -	\$ -	\$ 132,536
Other:								
Reimbursement to general fun	87,296	-	-	-	-	-	-	-
Reimbursement to other funds	46,834	-	-	-	-	-	-	-
Transfer to close fund	-	-	-	86,073	-	12,636	-	-
Total expenditures	<u>\$ 134,130</u>	<u>\$ 842,032</u>	<u>\$ -</u>	<u>\$ 86,073</u>	<u>\$ 146,919</u>	<u>\$ 12,636</u>	<u>\$ -</u>	<u>\$ 132,536</u>
Cash Receipts Over (Under) Expenditures	\$ 432,921	\$ 28,949	\$ -	\$ (85,982)	\$ (52,967)	\$ (12,623)	\$ 19,749	\$ 12,464
Unencumbered Cash, Beginning	87,167	869,898	10,767	85,982	(26,544)	12,623	(19,749)	-
Prior Year Cancelled Encumbrance	-	34,915	-	-	-	-	-	-
Unencumbered Cash, Ending	<u>\$ 520,088</u>	<u>\$ 933,762</u>	<u>\$ 10,767</u>	<u>\$ -</u>	<u>\$ (79,511)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,464</u>

Note: These funds are not in violation of the cash basis law, as federal grant/loan funds are receivable at 12/31/12.

City of Wellington, Kansas
Capital Projects Funds
 Schedule of Receipts & Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2011

	<u>Special</u> <u>Improvements</u>	<u>Capital</u> <u>Improvements</u>	<u>Coyote</u> <u>Ridge Dev.</u>	<u>Beaver</u> <u>Creek Dev.</u>	<u>WasteWater</u> <u>Treatment Plnt</u>	<u>H Street</u> <u>Sewer</u>	<u>Hargis Creek</u> <u>Lift Station</u>
<u>Cash Receipts</u>							
Intergovernmental:							
Federal grant/loan	\$ -	\$ 50,000	\$ -	\$ -	\$ 113,581	\$ -	\$ 333,697
State of Kansas		190,175					
Other:							
Miscellaneous		337					
Interest earned	279		-	276	(167)	40	(170)
Sale of bonds		390,200	-				
Reimbursement of City Expense		4,395					
Transfer from general fund		330,000					
Transfer from other funds	-	123,000	-	-	-	-	-
	<u>-</u>	<u>123,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 279</u>	<u>\$ 1,088,107</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ 113,414</u>	<u>\$ 40</u>	<u>\$ 333,527</u>
<u>Expenditures</u>							
Capital outlay:							
Construction & equipment	\$ -	\$ 1,427,786	\$ -	\$ -	\$ 4,474	\$ -	\$ 2,224
Total expenditures	<u>\$ -</u>	<u>\$ 1,427,786</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,474</u>	<u>\$ -</u>	<u>\$ 2,224</u>
Cash Receipts Over (Under) Expen	\$ 279	\$ (339,679)	\$ -	\$ 276	\$ 108,940	\$ 40	\$ 331,303
Unencumbered Cash, Beginning	86,888	1,202,266	10,767	27,044	(166,555)	12,583	(351,052)
Prior Year Cancelled Encumbrance	<u>-</u>	<u>7,311</u>	<u>-</u>	<u>58,662</u>	<u>31,071</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 87,167</u>	<u>\$ 869,898</u>	<u>\$ 10,767</u>	<u>\$ 85,982</u>	<u>\$ (26,544)</u>	<u>\$ 12,623</u>	<u>\$ (19,749)</u>

Note: These funds are not in violation of the cash basis law, as federal grant/loan funds are receivable at 12/31/11.

City of Wellington, Kansas

Business Fund

Electric, Waterworks, and Sewage Utility System Operating Fund

Summary Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012		Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Water sales and services	\$ 1,285,480	\$ 1,261,988	\$ 1,297,275	\$ (35,287)
Sewage charges	1,584,209	1,561,967	1,654,600	(92,633)
Electricity sales and services	12,143,625	12,060,468	11,667,652	392,816
Penalties	122,531	122,107	133,000	(10,893)
Interest earnings	408,357	325,165	321,507	3,658
Miscellaneous	280,060	148,033	109,871	38,162
Kansas Power Pool refund	196,510	-	-	-
Other:				
Sale of bonds	4,800,000	-	-	-
Total cash receipts	<u>\$ 20,820,772</u>	<u>\$ 15,479,728</u>	<u>\$ 15,183,905</u>	<u>\$ 295,823</u>
<u>Expenditures</u>				
Production, water and sewage	\$ 428,203	\$ 421,843	\$ 414,351	\$ (7,492)
Production, electric	8,128,022	8,006,763	7,558,575	(448,188)
Distribution, water and sewage	413,122	361,946	406,536	44,590
Distribution, electric	1,235,938	1,243,866	1,396,669	152,803
Sewage treatment	440,412	397,109	407,116	10,007
Contingency	-	-	1,367,475	1,367,475
Admin. reimb. to general fund	856,699	975,563	975,563	-
Reimbursement to special liability fund	177,668	177,668	177,688	20
Debt service	7,405,607	1,773,402	2,160,552	387,150
Non-departmental-other	108,652	45,014	56,507	11,493
Cost of issuance	34,722	-	-	-
Operating transfers to:				
General fund	1,403,625	1,410,283	1,410,282	(1)
Mandak CID fund	-	145,000	-	(145,000)
Utility capital improvements	976,000	1,058,800	1,058,800	-
Total expenditures	<u>\$ 21,608,670</u>	<u>\$ 16,017,257</u>	<u>\$ 17,390,114</u>	<u>\$ 1,372,857</u>
Adjustment for qualifying budget credit	-	-	-	-
Total	<u>\$ 21,608,670</u>	<u>\$ 16,017,257</u>	<u>\$ 17,390,114</u>	<u>\$ 1,372,857</u>
Cash Receipts Over (Under) Expenditures	\$ (787,898)	\$ (537,529)	<u>\$ (2,206,209)</u>	<u>\$ 1,668,680</u>
Unencumbered Cash, Beginning	12,751,409	11,978,646		
Prior Year Cancelled Encumbrances	15,135	3,500		
Unencumbered Cash, Ending	<u>\$ 11,978,646</u>	<u>\$ 11,444,617</u>		

City of Wellington, Kansas
Business Fund
Water and Sewage Utility
Detailed Schedule of Receipts and Expenditures
Regulatory Basis
Years Ended December 31, 2012 and 2011

	2011 <u>Actual</u>	2012		Variance- Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
<u>Water Sales and Sewer Service Charges</u>				
Sale of water to customers	\$ 1,291,411	\$ 1,258,176	\$ 1,270,900	\$ (12,724)
Sewer Service charges	1,584,209	1,561,967	1,654,600	(92,633)
Interdepartmental water sales	8,528	7,629	10,500	(2,871)
Penalties	51,545	48,683	61,000	(12,317)
New water services	10,836	12,960	15,875	(2,915)
Cash basis conversion	<u>(15,399)</u>	<u>(16,777)</u>	<u>-</u>	<u>(16,777)</u>
Total water sales and sewer service charges	<u>\$ 2,931,130</u>	<u>\$ 2,872,638</u>	<u>\$ 3,012,875</u>	<u>\$ (140,237)</u>
<u>Other</u>				
Interest earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	61,470	21,124	9,033	12,091
Accrued interest on bond sales	7,516	-	-	-
Sale of revenue bonds	<u>3,576,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other	<u>\$ 3,645,946</u>	<u>\$ 21,124</u>	<u>\$ 9,033</u>	<u>\$ 12,091</u>
Total Water & Sewage Utility cash receipts	<u>\$ 6,577,076</u>	<u>\$ 2,893,762</u>	<u>\$ 3,021,908</u>	<u>\$ (128,146)</u>
<u>Expenditures</u>				
<u>Water Production</u>				
Personal services	\$ 204,346	\$ 208,855	\$ 210,376	\$ 1,521
Commodities	150,934	181,110	168,725	(12,385)
Contractual services	46,691	19,552	35,250	15,698
Capital outlay	<u>26,232</u>	<u>12,326</u>	<u>-</u>	<u>(12,326)</u>
Total water production	<u>\$ 428,203</u>	<u>\$ 421,843</u>	<u>\$ 414,351</u>	<u>\$ (7,492)</u>
<u>Water Distribution</u>				
Personal services	\$ 286,414	\$ 277,277	\$ 279,854	\$ 2,577
Commodities	113,416	72,138	103,142	31,004
Contractual services	13,292	12,531	23,540	11,009
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total water distribution	<u>\$ 413,122</u>	<u>\$ 361,946</u>	<u>\$ 406,536</u>	<u>\$ 44,590</u>

City of Wellington, Kansas
Business Fund
Water and Sewage Utility
Detailed Schedule of Receipts and Expenditures
Regulatory Basis
Years Ended December 31, 2012 and 2011

	2011 Actual	2012		Variance- Favorable (Unfavorable)
		Actual	Budget	
<u>Sewage Treatment</u>				
Personal services	\$ 258,664	\$ 269,046	\$ 278,316	\$ 9,270
Commodities	60,619	72,814	84,900	12,086
Contractual services	121,129	55,249	43,900	(11,349)
Capital outlay	-	-	-	-
Total sewage treatment	<u>\$ 440,412</u>	<u>\$ 397,109</u>	<u>\$ 407,116</u>	<u>\$ 10,007</u>
<u>Debt Retirement</u>				
Principal retired	\$ 608,534	\$ 455,000	\$ 455,000	\$ -
Principal defeased	4,111,698	-	-	-
Principal paid on WWTP revolving loan	536,610	538,533	863,823	325,290
Interest	788,675	743,566	805,427	61,861
Total debt retirement	<u>\$ 6,045,517</u>	<u>\$ 1,737,099</u>	<u>\$ 2,124,250</u>	<u>\$ 387,151</u>
<u>Non-Departmental</u>				
Commodities	\$ 1,319	\$ -	\$ 700	\$ 700
Contractual services	33,828	24,065	20,019	(4,046)
Administrative reimbursements to general funds	162,773	185,357	185,357	-
Capital outlay	-	-	-	-
Cost of issuance	25,875	-	-	-
Total non-departmental	<u>\$ 223,795</u>	<u>\$ 209,422</u>	<u>\$ 206,076</u>	<u>\$ (3,346)</u>
<u>Operating Transfers</u>				
Operating transfer to General Fund	\$ 357,159	\$ 286,867	\$ 286,867	\$ -
Operating transfer to Utility Capital Improvement	714,000	370,000	370,000	-
	-	-	-	-
Total transfers	<u>\$ 1,071,159</u>	<u>\$ 656,867</u>	<u>\$ 656,867</u>	<u>\$ -</u>
Total Water & Sewage Utility expenditures	<u>\$ 8,622,208</u>	<u>\$ 3,784,286</u>	<u>\$ 4,215,196</u>	<u>\$ 430,910</u>

City of Wellington, Kansas
Business Fund
Electric Utility
Detailed Schedule of Receipts and Expenditures
Regulatory Basis
Years Ended December 31, 2012 and 2011

	2011 Actual	2012		Variance- Favorable (Unfavorable)
		Actual	Budget	
<u>Cash Receipts</u>				
<u>Electricity Sales and Fees</u>				
Residential service	\$ 2,423,487	\$ 2,350,451	\$ 2,462,925	\$ (112,474)
Commercial and industrial service	2,663,619	2,711,833	2,665,099	46,734
Interdepartmental	84,963	88,051	89,834	(1,783)
Wholesale revenue	340,826	106,183	-	106,183
Power cost adjustments	6,799,977	7,116,601	6,412,394	704,207
Electric penalties	70,986	73,424	72,000	1,424
Other fees	37,073	31,729	37,400	(5,671)
Cash basis conversion	(201,081)	(340,880)	-	(340,880)
Total sales and fees	<u>\$ 12,219,850</u>	<u>\$ 12,137,392</u>	<u>\$ 11,739,652</u>	<u>\$ 397,740</u>
<u>Other</u>				
Interest earnings	\$ 408,357	\$ 325,165	\$ 321,507	\$ 3,658
Miscellaneous	122,939	42,247	18,067	24,180
Reimbursement from other funds	73,000	81,162	82,771	(1,609)
Sale of revenue bonds	1,223,040	-	-	-
Kansas Power Pool refund	196,510	-	-	-
Total other	<u>\$ 2,023,846</u>	<u>\$ 448,574</u>	<u>\$ 422,345</u>	<u>\$ 26,229</u>
Total Electric Utility cash receipts	<u>\$ 14,243,696</u>	<u>\$ 12,585,966</u>	<u>\$ 12,161,997</u>	<u>\$ 423,969</u>
<u>Expenditures</u>				
<u>Electric Production</u>				
Personal services	\$ 688,748	\$ 692,283	\$ 728,268	\$ 35,985
Commodities	127,146	65,168	101,150	35,982
Contractual services	7,312,128	7,226,878	6,724,657	(502,221)
Capital outlay	-	22,434	4,500	(17,934)
Total electric production	<u>\$ 8,128,022</u>	<u>\$ 8,006,763</u>	<u>\$ 7,558,575</u>	<u>\$ (448,188)</u>
<u>Electric Distribution</u>				
Personal services	\$ 746,627	\$ 757,919	\$ 892,523	\$ 134,604
Commodities	325,206	317,916	336,486	18,570
Contractual services	160,814	162,436	162,760	324
Capital outlay	3,291	5,595	4,900	(695)
Total electric distribution	<u>\$ 1,235,938</u>	<u>\$ 1,243,866</u>	<u>\$ 1,396,669</u>	<u>\$ 152,803</u>

City of Wellington, Kansas
Business Fund
Electric Utility
Detailed Schedule of Receipts and Expenditures
Regulatory Basis
Years Ended December 31, 2012 and 2011

	2011 <u>Actual</u>	2012		Variance- Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Capital Improvement</u>	\$ -	\$ -	\$ -	\$ -
<u>Debt Retirement</u>				
Principal retired	\$ 11,466	\$ -	\$ -	\$ -
Principal defeased	1,303,302	-	-	-
Interest	<u>45,322</u>	<u>36,302</u>	<u>36,302</u>	<u>-</u>
Total other expenditures	\$ <u>1,360,090</u>	\$ <u>36,302</u>	\$ <u>36,302</u>	\$ <u>-</u>
<u>Non-Departmental</u>				
Commodities	\$ 6,686	\$ (13,711)	\$ 6,800	\$ 20,511
Other contractual	54,018	34,661	28,987	(5,674)
Administrative reimbursements to:				
General fund	693,926	790,206	790,206	-
Special liability fund	177,668	177,668	177,688	20
Capital outlay	12,801	-	-	-
Cost of issuance	<u>8,847</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-departmental	\$ <u>953,946</u>	\$ <u>988,824</u>	\$ <u>1,003,681</u>	\$ <u>14,857</u>
<u>Contingency</u>	\$ -	\$ -	\$ 1,367,475	\$ 1,367,475
<u>Operating Transfers</u>				
Operating transfer to General Fund	\$ 1,046,466	\$ 1,123,416	\$ 1,123,415	\$ (1)
Operating transfer to MANDAK CID Fund	-	145,000	-	(145,000)
Operating transfer to Utility Capital Improvement	<u>262,000</u>	<u>688,800</u>	<u>688,800</u>	<u>-</u>
Total transfers	\$ <u>1,308,466</u>	\$ <u>1,957,216</u>	\$ <u>1,812,215</u>	\$ <u>(145,001)</u>
Total Electric Utility expenditures	\$ <u>12,986,462</u>	\$ <u>12,232,971</u>	\$ <u>13,174,917</u>	\$ <u>941,946</u>
Cash Receipts Over(Under) Expenditures	(787,898)	(537,529)	\$ <u>(2,206,208)</u>	\$ <u>1,668,679</u>
Unencumbered cash, beginning	12,751,409	11,978,646		
Prior year cancelled encumbrances	<u>15,135</u>	<u>3,500</u>		
Unencumbered cash, ending	\$ <u>11,978,646</u>	\$ <u>11,444,617</u>		

City of Wellington, Kansas

Schedule 2-22

Business Fund

Electric, Waterworks and Sewage Multi-Year Capital Improvement

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Interest earnings	\$ 2,945	\$ 3,713
Other:		
Insurance recoveries & miscellaneous	2,870	10,000
Reimbursement from other funds	-	-
Operating transfers:		
Transfer from water and sewer	714,000	370,000
Transfer from electric	<u>262,000</u>	<u>688,800</u>
Total receipts	<u>981,815</u>	<u>1,072,513</u>
<u>Expenditures</u>		
Water and Sewer:		
Vehicles	32,212	18,629
Other equipment	-	7,614
Water plant equipment repairs & maintenance	183,000	41,140
Sanitary/storm sewer line construction	-	-
Wasterwater treatment plant construction	142,054	-
Water line maintenance & construction	32,276	605,039
Water well improvement	25,790	57,652
Electric:		
Vehicles	-	191,495
Land	-	-
Other equipment	55,335	91,126
Electric line construction & breakers	<u>135,872</u>	<u>90,426</u>
Total expenditures	<u>606,539</u>	<u>1,103,121</u>
Cash Receipts Over (Under) Expenditures	375,276	(30,608)
Unencumbered Cash, Beginning	588,761	964,037
Prior Year Cancelled Encumbrances	<u>-</u>	<u>13,945</u>
Unencumbered Cash, Ending	<u>\$ 964,037</u>	<u>\$ 947,374</u>

City of Wellington, Kansas

Schedule 2-23

Business Fund

Electric, Waterworks and Sewage Construction Fund

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Interest earnings	\$ -	\$ 221
Reimbursement	-	-
Transfer of bond proceeds from Bond & Interest fund	-	227,800
	<u>-</u>	<u>227,800</u>
Total cash receipts	<u>-</u>	<u>228,021</u>
 <u>Expenditures</u>		
Capital outlay	-	-
Professional & consulting, waterworks & sewage (Vandenburgh Ave)	-	28,430
	<u>-</u>	<u>28,430</u>
Total expenditures	<u>-</u>	<u>28,430</u>
 Cash Receipts Over (Under) Expenditures	-	199,591
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 199,591</u>

City of Wellington, Kansas

Schedule 2-24

**Business Fund
Sanitation Utility**

Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

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

	2011	2012		Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Refuse collection fees and penalties	\$1,115,548	\$1,120,668	\$ 1,064,225	\$ 56,443
Interest	383	550	479	71
Reimbursed expense and miscellaneous	<u>43,265</u>	<u>40,359</u>	<u>35,800</u>	<u>4,559</u>
Total cash receipts	<u>\$1,159,196</u>	<u>\$1,161,577</u>	<u>\$ 1,100,504</u>	<u>\$ 61,073</u>
<u>Expenditures</u>				
Collections:				
Personal services	\$ 330,825	\$ 331,149	\$ 338,047	\$ 6,898
Contractual services	167,095	174,543	166,950	(7,593)
Commodities	57,589	57,432	53,100	(4,332)
Capital Outlay	1,660	-	15,000	15,000
Transfer Station:				
Personal services	83,404	81,241	81,512	271
Contractual services	261,950	260,809	259,110	(1,699)
Commodities	20,925	18,325	22,200	3,875
Capital Outlay	-	-	-	-
Reimbursement to other funds	78,342	75,929	75,929	-
Operating transfers to general	83,552	83,712	83,712	-
Operating transfers to equipment reserve	25,000	25,000	25,000	-
Contingency	<u>-</u>	<u>-</u>	<u>36,185</u>	<u>36,185</u>
Total expenditures	<u>\$1,110,342</u>	<u>\$1,108,140</u>	<u>\$ 1,156,745</u>	<u>\$ 48,605</u>
Cash Receipts Over (Under) Expenditures	\$ 48,854	\$ 53,437	<u>\$ (56,241)</u>	<u>\$ 109,678</u>
Unencumbered Cash, Beginning	74,269	123,123		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 123,123</u>	<u>\$ 176,560</u>		

City of Wellington, Kansas

Schedule 2-25

Business Fund

Sanitation Equipment Reserve

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Interest	\$ 1,072	\$ 987
Other:		
Operating transfer from sanitation fund	<u>25,000</u>	<u>25,000</u>
Total receipts	<u>26,072</u>	<u>25,987</u>
<u>Expenditures</u>		
Capital outlay	<u>1,871</u>	<u>8,923</u>
Total expenditures	<u>1,871</u>	<u>8,923</u>
Cash Receipts Over (Under) Expenditures	24,201	17,064
Unencumbered Cash, Beginning	278,595	302,796
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 302,796</u>	<u>\$ 319,860</u>

City of Wellington, Kansas

Schedule 2-26

Business Fund

Municipal Golf Course

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012		Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Licenses and permits				
Golf licenses	\$ 77,875	\$ 93,825	\$ 90,000	\$ 3,825
Golf green fees	102,141	121,923	130,000	(8,077)
Golf cart licenses and fees	22,800	26,404	24,500	1,904
Golf cart storage and rental	68,350	72,100	76,100	(4,000)
Other:				
Interest	88	170	47	123
Miscellaneous	1,848	3,085	-	3,085
Subsidy from general fund	57,500	57,500	57,500	-
Total cash receipts	<u>\$ 330,602</u>	<u>\$ 375,007</u>	<u>\$ 378,147</u>	<u>\$ (3,140)</u>
<u>Expenditures</u>				
Personal services	\$ 204,835	\$ 211,406	\$ 225,013	\$ 13,607
Contractual service	43,837	44,414	46,200	1,786
Commodities	71,489	63,470	70,450	6,980
Capital outlay	-	22,719	26,000	3,281
Reimbursement to special liability	5,825	5,825	5,825	-
Reimbursement to general fund	-	14,039	-	(14,039)
Contingency	-	-	5,088	5,088
Total expenditures	<u>\$ 325,986</u>	<u>\$ 361,873</u>	<u>\$ 378,576</u>	<u>\$ 16,703</u>
Cash Receipts Over (Under) Expenditures	\$ 4,616	\$ 13,134	<u>\$ (429)</u>	<u>\$ 13,563</u>
Unencumbered Cash, Beginning	5,239	9,855		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 9,855</u>	<u>\$ 22,989</u>		

City of Wellington, Kansas

Schedule 2-27

Business Fund

Golf Course Capital Improvement

Schedule of Receipts & Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
<u>Cash Receipts</u>		
Interest	\$ 68	\$ 34
Operating transfer from golf course	<u>-</u>	<u>-</u>
Total cash receipts	<u>68</u>	<u>34</u>
 <u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>21,300</u>
Total expenditures	<u>-</u>	<u>21,300</u>
 Cash Receipts Over (Under) Expenditures	68	(21,266)
 Unencumbered Cash, Beginning	21,372	21,440
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 21,440</u>	<u>\$ 174</u>

City of Wellington, Kansas

Schedule 2-28

Business Fund

Municipal Airport

Schedule of Receipts & Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011	2012		Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Intergovernmental:				
State grant	\$ 7,387	\$ 144,877	\$ 108,475	\$ 36,402
Federal grant	-	-	-	-
Airport charges:				
Fuel income	176,264	226,189	250,000	(23,811)
Hangar rent	35,042	34,021	36,255	(2,234)
Land Leases	28,251	9,099	28,251	(19,152)
Airport other income	24,829	34,218	18,730	15,488
Other:				
Interest	543	873	572	301
Miscellaneous	2,044	161	400	(239)
Oil & gas lease	190,025	-	-	-
Reimbursement from general fund	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total cash receipts	<u>\$ 489,385</u>	<u>\$ 474,438</u>	<u>\$ 467,683</u>	<u>\$ 6,755</u>
<u>Expenditures</u>				
Fuel purchased for resale	\$ 190,250	\$ 195,075	\$ 230,000	\$ 34,925
Personal services	52,380	53,451	53,785	334
Contractual service	20,264	23,258	25,100	1,842
Commodities	17,460	40,809	11,200	(29,609)
Capital outlay	22,776	190,864	189,373	(1,491)
Contingencies	-	-	-	-
Reimbursement to special liability fund	1,774	1,774	1,774	-
Reimbursement to bond & interest fund	<u>56,105</u>	<u>49,875</u>	<u>49,875</u>	<u>-</u>
Total expenditures	<u>\$ 361,009</u>	<u>\$ 555,106</u>	<u>\$ 561,107</u>	<u>\$ 6,001</u>
Adjustment for qualifying budget credit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 361,009</u>	<u>\$ 555,106</u>	<u>\$ 561,107</u>	<u>\$ 6,001</u>
Cash Receipts Over (Under) Expenditures	<u>\$ 128,376</u>	<u>\$ (80,668)</u>	<u>\$ (93,424)</u>	<u>\$ 12,756</u>
Unencumbered Cash, Beginning	187,484	315,860		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 315,860</u>	<u>\$ 235,192</u>		

City of Wellington, Kansas

Schedule 2-29

Business Fund

Employee Benefit Contribution

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011	2012		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Cash Receipts</u>				
Employer contributions	\$1,057,902	\$1,076,494	\$1,013,200	\$ 63,294
Employee contributions	150,780	156,450	148,680	7,770
COBRA and component unit contributions	21,620	23,205	19,320	3,885
Reimbursements & refunds	-	415	-	415
Interest	<u>5,267</u>	<u>6,002</u>	<u>3,582</u>	<u>2,420</u>
Total cash receipts	<u>\$1,235,569</u>	<u>\$1,262,566</u>	<u>\$1,184,782</u>	<u>\$ 77,784</u>
<u>Expenditures</u>				
Health insurance claims paid	\$ 660,555	\$ 556,557	\$ 680,000	\$ 123,443
Reinsurance policy premiums	321,969	381,105	434,160	53,055
Supplemental coverage policy premiums	88,578	106,378	97,000	(9,378)
Administration fees	25,740	23,103	28,000	4,897
Other	34,142	25,450	25,000	(450)
Contingency	<u>-</u>	<u>-</u>	<u>488,208</u>	<u>488,208</u>
Total expenditures	<u>\$1,130,984</u>	<u>\$1,092,593</u>	<u>\$1,752,368</u>	<u>\$ 659,775</u>
Cash Receipts Over (Under) Expenditures	\$ 104,585	\$ 169,973	<u>\$ (567,586)</u>	<u>\$ 737,559</u>
Unencumbered Cash, Beginning	634,698	739,283		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 739,283</u>	<u>\$ 909,256</u>		

City of Wellington, Kansas
Trust Funds

Schedule of Receipts & Expenditures
Regulatory Basis

For the Year Ended December 31, 2012

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Distb. Trust	Cemetery Beautifi- cation Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Law Enforcement Trust	Employee Community Service
Cash Receipts																		
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ 59,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																		
Interest	1,143	5	29	44	135	1,141	85	18	2	4	4	21	23	2	13	-	17	-
Farm rent	-	-	-	-	4,875	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Other	-	-	-	-	10,500	590	-	15,791	250	-	190	-	825	-	1,509	660	7,565	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	\$ 1,143	\$ 5	\$ 29	\$ 44	\$ 75,096	\$ 1,731	\$ 85	\$ 15,809	\$ 252	\$ 4	\$ 194	\$ 1,141	\$ 848	\$ 2	\$ 1,522	\$ 660	\$ 7,582	\$ -
Expenditures																		
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,188	\$ -	\$ -
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	318	575	-	-	6,845	-	1,481	-
Recreation and culture	9,920	-	-	-	2,519	-	-	14,227	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	68,906	325,919	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 9,920	\$ -	\$ -	\$ -	\$ 71,425	\$ 325,919	\$ -	\$ 14,227	\$ -	\$ -	\$ 318	\$ 575	\$ -	\$ -	\$ 6,845	\$ 32,188	\$ 1,481	\$ -
Cash Receipts Over (Under)																		
Expenditures	\$ (8,777)	\$ 5	\$ 29	\$ 44	\$ 3,671	\$ (324,188)	\$ 85	\$ 1,582	\$ 252	\$ 4	\$ (124)	\$ 566	\$ 848	\$ 2	\$ (5,323)	\$ (31,528)	\$ 6,101	\$ -
Unencumbered Cash, Beginning	362,496	1,602	9,162	13,782	33,959	376,217	26,758	12,291	634	1,428	1,348	6,740	6,829	487	6,617	152,563	1,640	242
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	\$ 353,719	\$ 1,607	\$ 9,191	\$ 13,826	\$ 37,630	\$ 52,029	\$ 26,843	\$ 13,873	\$ 886	\$ 1,432	\$ 1,224	\$ 7,306	\$ 7,677	\$ 489	\$ 1,294	\$ 121,035	\$ 7,741	\$ 242

City of Wellington, Kansas
Trust Funds

Schedule of Receipts & Expenditures
Regulatory Basis
For the Year Ended December 31, 2011

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Dist. Trust	Cemetery Beautification Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Law Enforcement Trust	Employee Community Service
Cash Receipts																		
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																		
Interest	1,167	5	30	44	234	1,286	115	19	2	5	5	18	21	2	21	-	8	-
Farm rent	-	-	-	-	1,612	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Other	-	-	-	-	6,225	95	50,055	10,624	-	-	275	273	540	-	10,229	200	2,000	170
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total cash receipts	\$ 1,167	\$ 5	\$ 30	\$ 44	\$ 8,071	\$ 1,381	\$ 50,170	\$ 10,643	\$ 2	\$ 5	\$ 280	\$ 1,483	\$ 561	\$ 2	\$ 10,250	\$ 200	\$ 2,008	\$ 170
Expenditures																		
General government	\$ -	\$ -	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,457	\$ -	\$ -
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	551	-	-	-	11,338	-	2,766	-
Recreation and culture	1,970	-	-	-	52,795	34,636	50,051	3,976	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 1,970	\$ -	\$ 229	\$ -	\$ 52,795	\$ 34,636	\$ 50,051	\$ 3,976	\$ -	\$ -	\$ 551	\$ -	\$ -	\$ -	\$ 11,338	\$ 20,457	\$ 2,766	\$ -
Cash Receipts Over (Under)																		
Expenditures	\$ (803)	\$ 5	\$ (199)	\$ 44	\$ (44,724)	\$ (33,255)	\$ 119	\$ 6,667	\$ 2	\$ 5	\$ (271)	\$ 1,483	\$ 561	\$ 2	\$ (1,088)	\$ (20,257)	\$ (758)	\$ 170
Unencumbered Cash, Beginning	363,299	1,597	9,361	13,738	78,683	409,472	26,639	5,624	632	1,423	1,619	5,257	6,268	485	7,705	172,820	2,398	72
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	\$ 362,496	\$ 1,602	\$ 9,162	\$ 13,782	\$ 33,959	\$ 376,217	\$ 26,758	\$ 12,291	\$ 634	\$ 1,428	\$ 1,348	\$ 6,740	\$ 6,829	\$ 487	\$ 6,617	\$ 152,563	\$ 1,640	\$ 242

City of Wellington, Kansas
Agency Funds
Schedule of Regulatory Basis Receipts and Cash Disbursements
For the Year Ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Claims Fund	<u>\$ 15,290</u>	<u>\$ 460,367</u>	<u>\$ 458,647</u>	<u>\$ 17,010</u>

City of Wellington, Kansas
Related Municipal Entity
Public Building Commission - Capital Project
 Schedule of Receipts & Expenditures
 Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Use of money:		
Interest	\$ 23	\$ -
	<u>-</u>	<u>-</u>
Total cash receipts	<u>\$ 23</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Other:		
Transfer to Bond & Interest fund	\$ 14,064	\$ -
	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 14,064</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	 \$ (14,041)	 \$ -
 Unencumbered Cash, Beginning	 14,041	 -
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>	 <u>\$ -</u>

City of Wellington, Kansas
Related Municipal Entity
Public Building Commission - Bond and Interest
Schedule of Receipts & Expenditures
Regulatory Basis

For the Year Ended December 31, 2012

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

	2011 <u>Actual</u>	2012 <u>Actual</u>
<u>Cash Receipts</u>		
Use of money:		
Interest	\$ -	\$ -
Other financing sources:		
Transfers from Public Building Commission	14,064	-
Debt payment from Sumner Regional Medical Center	<u>199,804</u>	<u>215,112</u>
Total cash receipts	<u>\$ 213,868</u>	<u>\$215,112</u>
<u>Expenditures</u>		
Debt service:		
Principal	\$ 155,000	\$160,000
Interest	<u>58,868</u>	<u>55,112</u>
Total expenditures	<u>\$ 213,868</u>	<u>\$215,112</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

City of Wellington, Kansas

Related Municipal Entity

Wellington Public Library

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

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

	2011	2012
	<u>Actual</u>	<u>Actual</u>
<u>Cash Receipts</u>		
State Aid	3,773	3,480
Appropriation from City of Wellington	\$ 184,742	\$ 174,000
Grants from SCKLS	14,097	28,193
Donations	8,660	6,696
Interest income	335	82
Royalty income	10,057	8,242
Other Income	1,104	942
	<u>\$ 222,768</u>	<u>\$ 221,635</u>
Total cash receipts		
<u>Expenditures</u>		
Salaries and Benefits	\$ 154,956	\$ 148,531
Accounting	474	100
Books, periodicals & audio-visual materials	20,731	18,041
Children's programs	2,713	3,995
Equipment rental	662	662
Equipment & Furniture Purchased	1,716	6,787
Repair and Maintenance	20,226	5,569
Licenses and Fees	220	8,743
Insurance	203	544
Library and office supplies	5,506	4,534
Postage	1,766	1,720
Miscellaneous & Special Projects	1,668	1,709
Travel and workshops	1,275	838
Utilities	17,895	18,121
	<u>\$ 230,011</u>	<u>\$ 219,894</u>
Total expenditures		
Receipts Over (Under) Expenditures	\$ (7,243)	\$ 1,741
Unencumbered Cash, Beginning	36,392	29,149
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 29,149</u>	<u>\$ 30,890</u>