

Village of Leawood
Financial Information for December 31, 2012
Chairman's Report

Schedule

Description

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|---|--|
| A | Summary of Revenues and Expenses by Fund - General and DOR |
| B | Revenue and Expenses by Month |
| C | Revenue and Expenses - Actual versus Budget and Prior Year |
| D | CBT Bank Statements - Details by Month |

Reviewed and Approved at January 15, 2013 Meeting

Denny Desmond, Chairman

Brad Long, Vice-Chairman

Caleb Head, Treasurer

Fran Owen, Secretary

Dale Owen, Clerk

Village of Leawood
Summary - Revenues and Expenses and Fund Balances
12/31/2012

Schedule A

Cash Funds

	<u>General Fund</u>	<u>DOR-Road Fund</u>	<u>Boyd - Restitution Fund</u>	<u>Total Balance per CBT Statement</u>
Balance 12/31/2011	\$ 68,376.14	\$ 9,353.29	\$ -	\$ 77,729.43
Revenues/receipts	\$ 42,646.99	\$ 24,444.28	\$ -	\$ 67,091.27
Transfer	\$ -	\$ -	\$ -	\$ -
Expenses/disbursements	\$ (11,068.82)	\$ (15,510.65)	\$ -	\$ (26,579.47)
Net Surplus (Deficit) 2012	<u>\$ 31,578.17</u>	<u>\$ 8,933.63</u>	<u>\$ -</u>	<u>\$ 40,511.80</u>
Balance 12/31/2012	\$ 99,954.31	\$ 18,286.92	\$ -	\$ 118,241.23

Comparison versus Budget

	<u>General Fund</u>	<u>DOR - Road Fund</u>	<u>Restitution</u>	<u>Total</u>
<u>Revenues/receipts</u>				
Actual	\$ 42,646.99	\$ 24,444.28	\$ -	\$ 67,091.27
Budget	\$ 41,884.00	\$ 34,500.00	\$ -	\$ 76,384.00
Favorable (Unfavorable)	<u>\$ 762.99</u>	<u>\$ (10,055.72)</u>	<u>\$ -</u>	<u>\$ (9,292.73)</u>
<u>Expenses/disbursements</u>				
Actual	\$ (11,068.82)	\$ (15,510.65)	\$ -	\$ (26,579.47)
Budget	\$ (30,780.00)	\$ (72,000.00)	\$ -	\$ (102,780.00)
Favorable (Unfavorable)	<u>\$ 19,711.18</u>	<u>\$ 56,489.35</u>	<u>\$ -</u>	<u>\$ 76,200.53</u>
<u>Net Surplus</u>				
Actual	\$ 31,578.17	\$ 8,933.63	\$ -	\$ 40,511.80
Budget	\$ 11,104.00	\$ (37,500.00)	\$ -	\$ (26,396.00)
Favorable (Unfavorable)	<u>\$ 20,474.17</u>	<u>\$ 46,433.63</u>	<u>\$ -</u>	<u>\$ 66,907.80</u>

Village of Leawood
Financial Statement - December 31, 2012

Schedule B

	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Beginning Bank/Book Balance	77,729.43	90,184.62	93,399.59	96,620.31	96,555.72	98,730.18	101,590.02	102,706.68	106,242.61	111,392.71	111,510.56	114,832.90	77,729.43
CBT - Interest Income	1.60	1.40	1.46	1.50	1.45	1.45	1.55	1.45	6.58	13.56	14.50	14.50	61.00
Property Taxes	11,686.75	383.19	93.70	-	201.20	127.36	-	283.08	51.50	-	-	2,960.44	15,787.22
DOR Taxes	1,926.55	1,983.63	1,900.34	2,032.05	2,061.83	2,070.13	2,133.12	2,113.35	2,082.63	2,129.65	1,985.02	2,025.98	24,444.28
Empire - Franchise Taxes	1,814.70	2,384.45	2,005.44	1,962.44	1,680.37	1,691.69	2,077.40	2,823.31	3,578.89	2,792.67	1,695.24	1,471.67	25,978.27
CableOne	-	-	-	-	-	-	-	-	-	-	-	-	-
Boyd - Restitution	-	-	-	-	-	-	-	-	-	-	-	-	-
SEMA - ice storm	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Permits	-	-	-	-	5.00	-	-	-	10.00	-	-	-	15.00
Railroad Utility Tax	805.50	-	-	-	-	-	-	-	-	-	-	-	805.50
Total Revenues	16,235.10	4,752.67	4,000.94	3,995.99	3,949.85	3,890.63	4,212.07	5,221.19	5,729.60	4,935.88	3,694.76	6,472.59	67,091.27
Road Maintenance	-	-	-	-	-	-	-	-	-	(3,300.00)	-	-	(3,300.00)
Empire District - Lights	(338.62)	(337.70)	(329.00)	(328.70)	(330.89)	(330.79)	(318.32)	(315.75)	(317.02)	(318.03)	(319.29)	(322.54)	(3,906.65)
Road Maintenance	-	(1,200.00)	-	(1,200.00)	(1,200.00)	-	-	(1,200.00)	-	(1,200.00)	-	(2,304.00)	(8,304.00)
Leawood Ledger	(168.31)	-	(180.85)	-	(148.10)	-	-	(148.66)	(148.66)	-	-	(155.66)	(950.24)
Tax Collections	(612.13)	-	-	(19.08)	(8.05)	-	(5.09)	-	-	-	-	(2.06)	(646.41)
Election expenses - NC	-	-	-	(262.80)	(88.35)	-	-	-	-	-	-	-	(351.15)
Audit fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal fees	(2,237.50)	-	-	(2,250.00)	-	(700.00)	-	-	-	-	-	(250.00)	(5,437.50)
Consulting fees	-	-	-	-	-	-	(2,720.00)	-	-	-	-	-	(2,720.00)
Miscellaneous	-	-	-	-	-	-	(52.00)	-	-	-	-	-	(52.00)
HSTCC	(204.60)	-	-	-	-	-	-	-	-	-	-	-	(204.60)
Web Site	-	-	(185.72)	-	-	-	-	-	(113.82)	-	(53.13)	-	(352.67)
Zoning Costs	(180.00)	-	(84.65)	-	-	-	-	(20.85)	-	-	-	(30.00)	(315.50)
Trustee Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Notices	(38.75)	-	-	-	-	-	-	-	-	-	-	-	(38.75)
Total Expenses	(3,779.91)	(1,537.70)	(780.22)	(4,060.58)	(1,775.39)	(1,030.79)	(3,095.41)	(1,685.26)	(579.50)	(4,818.03)	(372.42)	(3,064.26)	(26,579.47)
Revenues vs. Expenses	12,455.19	3,214.97	3,220.72	(64.59)	2,174.46	2,859.84	1,116.66	3,535.93	5,150.10	117.85	3,322.34	3,408.33	40,511.80
Ending Book Balance	90,184.62	93,399.59	96,620.31	96,555.72	98,730.18	101,590.02	102,706.68	106,242.61	111,392.71	111,510.56	114,832.90	118,241.23	118,241.23
Checks Outstanding	-	-	1,209.35	-	-	-	-	-	-	-	-	-	-
Ending Bank Balance	90,184.62	93,399.59	97,829.66	96,555.72	98,730.18	101,590.02	102,706.68	106,242.61	111,392.71	111,510.56	114,832.90	118,241.23	118,241.23
Cash Funds													
Boyd - Restitution Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
DOR Fund	10,941.22	11,387.15	12,958.49	13,461.84	13,992.78	15,732.12	17,546.92	18,144.52	19,910.13	17,221.75	18,887.48	18,286.92	
General Fund	79,243.40	82,012.44	83,661.82	83,093.88	84,737.40	85,857.90	85,159.76	88,098.09	91,482.58	94,288.81	95,945.42	99,954.31	
Total Cash	90,184.62	93,399.59	96,620.31	96,555.72	98,730.18	101,590.02	102,706.68	106,242.61	111,392.71	111,510.56	114,832.90	118,241.23	
CBT - Money Market	35,326.40	35,327.80	35,329.26	35,330.76	35,332.21	35,333.66	35,335.21	35,336.66	85,343.24	85,356.80	85,371.30	85,385.80	
CBT - Checking	54,858.22	58,071.79	61,291.05	61,224.96	63,397.97	66,256.36	67,371.47	70,905.95	26,049.47	26,153.76	29,461.60	32,855.43	
Outstanding checks	-	-	-	-	-	-	-	-	-	\$ -	-	-	
Book Balance	90,184.62	93,399.59	96,620.31	96,555.72	98,730.18	101,590.02	102,706.68	106,242.61	111,392.71	111,510.56	114,832.90	118,241.23	

Village of Leawood

Exhibit C

12 Months Ended 12/31/2012 vs Budget and Prior Year

Expenses					Fav (Unfav)	
				Prior	Actual versus	
Payee	Description	Actual	Budget	Year	Budget	PY
Paul Horton - Lawn Guys	Snow plowing	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	\$ -
Empire Electric	Street lights	\$ 3,907	\$ 3,900	\$ 3,853	\$ (7)	\$ (53)
Talley/Paul/Checkett	Legal fees	\$ 5,438	\$ 24,000	\$ 6,943	\$ 18,563	\$ 1,505
Dick Largent	Consulting fees	\$ 2,720	\$ 2,400	\$ -	\$ (320)	\$ (2,720)
Kwik Kopy	Leawood Ledger and notices	\$ 950	\$ 1,200	\$ 1,062	\$ 250	\$ 112
Tax Collector	Processing real estate bills	\$ 646	\$ 680	\$ 652	\$ 34	\$ 6
Crowder for 2008	Tree and debris removal	\$ -	\$ -	\$ -	\$ -	\$ -
Newton County Clerk	Fees and Election expenses	\$ 351	\$ 360	\$ 312	\$ 9	\$ (39)
Trustee Expenses	Various	\$ -	\$ 240	\$ -	\$ 240	\$ -
Joplin Globe	Legal notices	\$ 39	\$ 360	\$ -	\$ 321	\$ (39)
HSTCC	Membership fees	\$ 205	\$ 250	\$ 247	\$ 45	\$ 42
US Post Office	P.O. Box fee	\$ 52	\$ 90	\$ -	\$ 38	\$ (52)
BTCS	Street signs	\$ 1,104	\$ 900	\$ -	\$ (204)	\$ (1,104)
Riley Tree Serice	Tree and debris removal	\$ 3,300	\$ -	\$ -	\$ (3,300)	\$ (3,300)
TBD	Road repairs	\$ -	\$ 60,000	\$ 103,180	\$ 60,000	\$ 103,180
Chris Chappell	Web site design for Leawood	\$ 353	\$ 360	\$ 240	\$ 7	\$ (113)
Zoning Costs	Various	\$ 316	\$ 600	\$ (180)	\$ 285	\$ (496)
Various	Miscellaneous	\$ -	\$ 240	\$ 176	\$ 240	\$ 176
		26,579	\$ 102,780	123,684.8	\$ 76,201	\$ 97,105
Revenues						
Source	Description					
Missouri - DOR	Fuel and vehicle tax/fees	\$ 24,444	\$ 34,500	\$ 34,262	\$ (10,056)	\$ (9,817)
Empire Electric	Franchise taxes	\$ 25,978	\$ 24,000	\$ 26,511	\$ 1,978	\$ (533)
CBT	Interest	\$ 61	\$ 24	\$ 315	\$ 37	\$ (254)
Newton County Treasurer	Railroad utility taxes	\$ 806	\$ 860	\$ 856	\$ (55)	\$ (50)
Village of Leawood	Real estate taxes	\$ 15,787	\$ 17,000	\$ 17,080	\$ (1,213)	\$ (1,293)
Boyd - Restitution	Per court order	\$ -	\$ -	\$ 2,100	\$ -	\$ (2,100)
SEMA - ice storm		\$ -	\$ -	\$ 740	\$ -	\$ (740)
Residents	Building permits	\$ 15	\$ -	\$ 10	\$ 15	\$ 5
		67,091	\$ 76,384	\$ 81,874	\$ (9,293)	\$ (14,783)
Net Surplus		40,512	\$ (26,396)	\$ (41,810)	\$ 66,908	\$ 82,322
Excluding road repairs		\$ 40,512	\$ 33,604	\$ 61,370	\$ 6,908	\$ (20,858)
Cash beginning of year		\$ 77,729.43	\$ 77,729.43	\$ 119,539.85		
Cash end of year		\$ 118,241.23	\$ 51,333.43	\$ 77,729.43	\$ 66,908	\$ 40,512

Leawood - Bank Statement
12 Months Ended 12/31/2012

Schedule D

	<u>Date</u>	<u>Ref #</u>	<u>Deposits</u>	<u>Checks</u>	<u>Checking Balance</u>	<u>MM</u>	<u>Total CBT</u>
Balance per CBT	31-Dec		8,205.84	(3,554.29)	42,404.63	35,324.80	77,729.43
Lights - Empire	10-Jan	EBIL/ACH		(283.49)	42,121.14		
Lights - Empire	10-Jan	EBIL/ACH		(55.13)	42,066.01		
Empire- Franchise Taxes	19-Jan	ACH/DEP	1,814.70		43,880.71		
Sign Designs/Desmond	20-Jan	2212		(180.00)	43,700.71		
Real Estate Taxes	23-Jan	Deposit	11,686.75		55,387.46		
Railroad Utility Tax	23-Jan	Deposit	805.50		56,192.96		
Missouri - DOR	23-Jan	ACH/DEP	1,926.55		58,119.51		
Joplin Globe	27-Jan	2208		(38.75)	58,080.76		
Mike Talley - Legal Fees	27-Jan	2213		(2,237.50)	55,843.26		
HSTCC	30-Jan	2110		(204.60)	55,638.66		
Kwik Kopy	30-Jan	2211		(168.31)	55,470.35		
Newton County Treasurer	31-Jan	2209		(612.13)	54,858.22		
Interest income	31-Jan	Interest			54,858.22	1.60	
Balance per CBT	31-Jan		16,233.50	(3,779.91)	54,858.22	35,326.40	90,184.62
Lights - Empire	10-Feb	EBIL/ACH		(283.40)	54,574.82		
Lights - Empire	10-Feb	EBIL/ACH		(54.30)	54,520.52		
The Lawn Guy -Paul Horton	16-Feb	2207		(1,200.00)	53,320.52		
Empire- Franchise Taxes	17-Feb	ACH/DEP	2,384.45		55,704.97		
Real Estate Taxes	22-Feb	Deposit	383.19		56,088.16		
Missouri - DOR	23-Feb	ACH/DEP	1,983.63		58,071.79		
Interest income	28-Feb	Interest			58,071.79	1.40	
Balance per CBT	28-Feb		4,751.27	(1,537.70)	58,071.79	35,327.80	93,399.59
Real Estate Taxes	12-Mar	Deposit	93.70		58,165.49		
Lights - Empire	12-Mar	EBIL/ACH		(282.16)	57,883.33		
Lights - Empire	12-Mar	EBIL/ACH		(46.84)	57,836.49		
Empire- Franchise Taxes	20-Mar	ACH/DEP	2,005.44		59,841.93		
Missouri - DOR	22-Mar	ACH/DEP	1,900.34		61,742.27		
Kwik Kopy	30-Mar	2215		(265.50)	61,476.77		
Chris Cappell	30-Mar	2216		(185.72)	61,291.05		

Leawood - Bank Statement
12 Months Ended 12/31/2012

Schedule D

	<u>Date</u>	<u>Ref #</u>	<u>Deposits</u>	<u>Checks</u>	<u>Checking Balance</u>	<u>MM</u>	<u>Total CBT</u>
Interest income	28-Mar					1.46	
Balance per CBT	30-Mar		3,999.48	(780.22)	61,291.05	35,329.26	96,620.31
Mike Talley - Legal Fees	2-Apr	2219		(2,250.00)	59,041.05		
Newton County Treasurer	3-Apr	2217		(19.08)	59,021.97		
Clerk - Newton County	9-Apr	2218		(262.80)	58,759.17		
The Lawn Guy -Paul Horton	10-Apr	2214		(1,200.00)	57,559.17		
Lights - Empire	10-Apr	EBIL/ACH		(281.98)	57,277.19		
Lights - Empire	10-Apr	EBIL/ACH		(46.72)	57,230.47		
Missouri - DOR	20-Apr	ACH/DEP	2,032.05		59,262.52		
Empire- Franchise Taxes	20-Apr	ACH/DEP	1,962.44		61,224.96		
Interest income	30-Apr					1.50	
Balance per CBT	30-Apr		3,994.49	(4,060.58)	61,224.96	35,330.76	96,555.72
Lights - Empire	10-May	EBIL/ACH		(280.92)	60,944.04		
Lights - Empire	10-May	EBIL/ACH		(49.97)	60,894.07		
Building Permits	11-May	Deposit	5.00		60,899.07		
Real Estate Taxes	11-May	Deposit	201.20		61,100.27		
Empire- Franchise Taxes	18-May	ACH/DEP	1,680.37		62,780.64		
Missouri - DOR	22-May	ACH/DEP	2,061.83		64,842.47		
Kwik Kopy	24-May	2221		(148.10)	64,694.37		
Newton County Treasurer	24-May	2222		(8.05)	64,686.32		
Clerk - Newton County	29-May	2223		(88.35)	64,597.97		
The Lawn Guy -Paul Horton	30-May	2200		(1,200.00)	63,397.97		
Interest income	29-May				63,397.97	1.45	
Balance per CBT	31-May				63,397.97	35,332.21	98,730.18
Mike Talley - Legal Fees	4-Jun	2224		(700.00)	62,697.97		
Lights - Empire	11-Jun	EBIL/ACH		(50.32)	62,647.65		
Lights - Empire	11-Jun	EBIL/ACH		(280.47)	62,367.18		
Real Estate Taxes	13-Jun	Deposit	127.36		62,494.54		
Empire- Franchise Taxes	18-Jun	ACH/DEP	1,691.69		64,186.23		
Missouri - DOR	21-Jun	ACH/DEP	2,070.13		66,256.36		
Interest income	30-Jun				66,256.36	1.45	

Leawood - Bank Statement
12 Months Ended 12/31/2012

Schedule D

	<u>Date</u>	<u>Ref #</u>	<u>Deposits</u>	<u>Checks</u>	<u>Checking Balance</u>	<u>MM</u>	<u>Total CBT</u>
Balance per CBT	30-Jun				66,256.36	35,333.66	101,590.02
Lights - Empire	10-Jul			(271.77)	65,984.59		
Lights - Empire	10-Jul			(46.55)	65,938.04		
Missouri - DOR	20-Jul		2,133.12		68,071.16		
Empire- Franchise Taxes	20-Jul		2,077.40		70,148.56		
U.S. Postal Service	23-Jul	2228		(52.00)	70,096.56		
Newton County Treasurer	31-Jul	2227		(5.09)	70,091.47		
Largent/CDS	31-Jul	2229		(2,720.00)	67,371.47		
Interest income	30-Jul				67,371.47	1.55	
Balance per CBT	31-Jul				67,371.47	35,335.21	102,706.68
Eagle Eye DigiPrint	1-Aug	2226		(169.51)	67,201.96		
The Lawn Guy -Paul Horton	7-Aug	2225		(1,200.00)	66,001.96		
Lights - Empire	10-Aug	EBIL/ACH		(271.65)	65,730.31		
Lights - Empire	10-Aug	EBIL/ACH		(44.10)	65,686.21		
Real Estate Taxes	16-Aug	Deposit	283.08		65,969.29		
Empire- Franchise Taxes	20-Aug	ACH/DEP	2,823.31		68,792.60		
Missouri - DOR	22-Aug	ACH/DEP	2,113.35		70,905.95		
Interest income	30-Aug	Interest			70,905.95	1.45	
Balance per CBT	31-Aug				70,905.95	35,336.66	106,242.61
Lights - Empire	10-Sep	EBIL/ACH		(271.42)	70,634.53		
Lights - Empire	10-Sep	EBIL/ACH		(45.60)	70,588.93		
Building Permits	19-Sep	Deposit	10.00		70,598.93		
Empire- Franchise Taxes	19-Sep	ACH/DEP	3,578.89		74,177.82		
Transfer to Money Mkt	16-Sep	Transfer		(50,000.00)	24,177.82	50,000.00	
Missouri - DOR	20-Sep	ACH/DEP	2,082.63		26,260.45		
Real Estate Taxes	26-Sep	Deposit	51.50		26,311.95		
Chris Cappell	27-Sep	2232		(113.82)	26,198.13		
Kwik Kopy	27-Sep	2231		(148.66)	26,049.47		
Interest income	29-Sep	Interest				6.58	
Balance per CBT	30-Sep				26,049.47	85,343.24	111,392.71
The Lawn Guy -Paul Horton	10-Oct	2230		(1,200.00)	24,849.47		

Leawood - Bank Statement
12 Months Ended 12/31/2012

Schedule D

	<u>Date</u>	<u>Ref #</u>	<u>Deposits</u>	<u>Checks</u>	<u>Checking Balance</u>	<u>MM</u>	<u>Total CBT</u>
Lights - Empire	10-Oct	EBIL/ACH		(271.18)	24,578.29		
Lights - Empire	10-Oct	EBIL/ACH		(46.85)	24,531.44		
Missouri - DOR	19-Oct	ACH/DEP	2,129.65	-	26,661.09		
Empire- Franchise Taxes	19-Oct	ACH/DEP	2,792.67		29,453.76		
Riley Tree Service	23-Oct	2233		(3,300.00)	26,153.76		
Interest income	30-Oct	Interest			26,153.76	13.56	
Balance per CBT	31-Oct				26,153.76	85,356.80	111,510.56
Lights - Empire	13-Nov	EBIL/ACH		(270.72)	25,883.04		
Lights - Empire	13-Nov	EBIL/ACH		(48.57)	25,834.47		
Empire- Franchise Taxes	19-Nov	ACH/DEP	1,695.24		27,529.71		
Missouri - DOR	23-Nov	ACH/DEP	1,985.02		29,514.73		
Chris Cappell	30-Nov	2238		(53.13)	29,461.60	-	
Interest income	30-Nov	Deposit			29,461.60	14.50	
Balance per CBT	30-Nov				29,461.60	85,371.30	114,832.90
Mike Talley - Legal Fees	3-Dec	2237		(250.00)	29,211.60		
Kwik Kopy	5-Dec	2236		(155.66)	29,055.94		
Clerk - Newton County	5-Dec	2239		(30.00)	29,025.94		
Newton County Treasurer	5-Dec	2240		(2.06)	29,023.88		
BTCS	7-Dec	2234		(1,104.00)	27,919.88		
Lights - Empire	10-Dec	EBIL/ACH		(270.44)	27,649.44		
Lights - Empire	10-Dec	EBIL/ACH		(52.10)	27,597.34		
Real Estate Taxes	11-Dec	Deposit	2,960.44		30,557.78		
The Lawn Guy -Paul Horton	11-Dec	1235		(1,200.00)	29,357.78		
Missouri - DOR	19-Dec	ACH/DEP	2,025.98		31,383.76		
Empire- Franchise Taxes	20-Dec	ACH/DEP	1,471.67		32,855.43		
Interest income	28-Dec	Interest			32,855.43	14.50	
Balance per CBT	31-Dec				32,855.43	85,385.80	118,241.23