

CITY OF MOLINE, KANSAS

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended December 31, 2011

City of Moline, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Moline, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of the City of Moline, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the City of Moline, Kansas management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, City of Moline, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas which demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statement referred to above includes only the primary government of the City, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. The financial statement does not include the financial data of any legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government.

In our opinion, because of the City's policy to prepare its financial statement on the basis of accounting discussed in the preceding two paragraphs, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Moline, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of City of Moline, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (Schedule 1, 2, and 3, as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. This information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of City of Moline, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

September 27, 2012

City of Moline, Kansas  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Accounts Payable and Encumbrances</u>	<u>Ending Cash Balance</u>
General Fund	\$ 65,491	125,485	130,114	60,862	9,032	69,894
Special Revenue Funds:						
Employee Benefits Fund	13,292	9,628	12,316	10,604	753	11,357
Library Fund	1,527	6,667	8,107	87		87
Special Highway Fund	47,202	10,306	-	57,508		57,508
Special Liability Fund	1,928	5,950	7,000	878		878
Special Equipment Reserve Fund	72,823	25,000	1,576	96,247		96,247
Debt Service Funds:						
Bond and Interest Fund	8,235	8,177	7,259	9,153		9,153
Sewer Debt Service Reserve Fund	9,927	57,000	56,296	10,631		10,631
Enterprise Funds:						
Sewer Utility Fund	23,283	68,839	71,350	20,772	1,210	21,982
Sewer Utility Reserve Fund	42,779	6,198	-	48,977		48,977
Water Utility Fund	10,099	103,529	114,519	(891)	6,384	5,493
Water Utility Reserve Fund	11,712	93	-	11,805		11,805
Expendable Trust Funds:						
Building Fund	135	2,778	-	2,913		2,913
Griffin Trust Fund	143,485	10,777	38,643	115,619		115,619
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Primary Government (1)	451,918	440,427	447,180	445,165	17,379	462,544
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Composition of Ending Cash Balance:

Demand Deposits	\$ 391,982
Certificates of Deposit	73,716
Petty Cash Advance	100
Change Fund/Cash on Hand	333
Less: Fiduciary Funds per Statement 4	(3,587)
	<hr/>
Total Composition of Cash	462,544
	<hr/> <hr/>

(1) Excluding Fiduciary Funds.

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

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 1**     **Summary of Significant Accounting Policies**

**A.**     **Reporting Entity**

The City of Moline, Kansas is a municipal corporation governed by an elected mayor and five-member council. These financial statements present the City of Moline, Kansas as a primary government only. The City has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B.**     **Basis of Presentation**

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

The following types of funds comprise the financial activities of the City for the year ended December 31, 2011:

**Governmental Funds:**

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

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

**Proprietary Funds:**

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

**Fiduciary Funds:**

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

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**C. Basis of Accounting**

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

The City has adopted an ordinance that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the City to use the statutory basis of accounting.

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

**D. Budgets**

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but 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. During 2011, the City had no such amendments.

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Special Equipment Reserve Fund  
Sewer Utility Reserve Fund  
Water Utility Reserve Fund

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

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the City's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by City ordinance.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the County 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.

K.S.A. 12-1675 allows the City to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The City held no investments at December 31, 2011 and held no investments throughout the year.

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

*Custodial credit risk – 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 has not designated any peak periods.

*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, 2011, the carrying amount of the City's deposits was \$465,698 and the bank balance was \$465,713. Of the bank balance, \$325,399 was secured by federal depository insurance and the remaining \$140,314 was collateralized by securities held by the pledging financial institution's agents in the City's name.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the City after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

The City's policies regarding vacation and sick pay are summarized as follows:

Vacation: Full-time employees are entitled to 5 days of vacation after one year of employment. After 2 years, employees are entitled to 10 days. Unused vacation at the end of each year is canceled and may not be carried over to the next year. Any unused vacation is canceled upon employment termination.

Sick Pay: Employees are entitled to 3 days of sick leave each year. Unused sick leave is canceled at the end of each year and is not paid upon employment termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 2    Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated below:

Water Utility Fund	\$	891
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Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

**Note 3    Detail Notes on All Funds and Account Groups**

**A.        Assets:**

General Fixed Assets

The City has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The City has waived the application of generally accepted accounting principles through December 31, 2011, in accordance with K.S.A. 75-1120(a).

**B.        Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

*Funding Policy.* K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

General Long-Term Debt

Kansas cities are limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the City. The City's assessed valuation at November 1, 2011 was \$942,323. Kansas Statutes exempt Revenue Bonds from this limitation. The outstanding debt that was subject to this limitation as of December 31, 2011 was \$111,437. The resulting legal debt margin for the City is \$171,260.

Changes in Outstanding Debt

Changes in the City's outstanding long-term debt, for the year ended December 31, 2011, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Refunding Bonds	4.375%	10/08/07	\$ 120,000	10/11/37	113,721		2,284	111,437	4,975
<u>Revenue Bonds:</u>									
Sewer Utility Revenue Bonds	4.75%	11/06/03	1,000,000	11/06/43	929,228		12,158	917,070	44,138
Total Contractual Indebtedness					1,042,949	0	14,442	1,028,507	49,113

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

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>		<u>Revenue Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2012	\$ 2,370	4,875	12,617	43,561	63,423
2013	2,487	4,772	13,335	42,962	63,556
2014	2,596	4,663	13,969	42,328	63,556
2015	2,710	4,549	14,632	41,665	63,556
2016	2,816	4,431	15,215	40,970	63,432
2017-2021	16,094	20,189	88,136	192,731	317,150
2022-2026	19,940	16,347	111,159	170,231	317,677
2027-2031	24,702	11,587	140,198	141,204	317,691
2032-2036	30,600	5,689	176,779	104,591	317,659
2037-2041	7,122	312	223,046	58,411	288,891
2042-2043			107,984	7,828	115,812
Total	111,437	77,414	917,070	886,482	1,992,403

City of Moline, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 25,000
Sewer Utility Fund	Sewer Debt Service Fund	6,175
Sewer Utility Fund	Sewer Replacement Reserve Fund	57,000

**Note 4 Summary, Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

City of Moline, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
For the Year Ended December 31, 2011

Fund	Certified <u>Budget</u>	Expenditures Chargeable to <u>Current Year</u>	Variance Favorable <u>(Unfavorable)</u>
General Fund	\$ 197,400	130,114	67,286
Special Revenue Funds:			
Employee Benefits Fund	21,000	12,316	8,684
Library Fund	8,750	8,107	643
Special Highway Fund	58,816	-	58,816
Special Liability Fund	7,000	7,000	-
Debt Service Funds:			
Bond and Interest Fund	7,359	7,259	100
Sewer Debt Service Reserve Fund	56,296	56,296	-
Enterprise Funds:			
Sewer Utility Fund	94,700	71,350	23,350
Water Utility Fund	232,423	114,519	117,904
	<u>683,744</u>	<u>406,961</u>	<u>276,783</u>
Total	<u>683,744</u>	<u>406,961</u>	<u>276,783</u>

City of Moline, Kansas  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
<b>Cash Receipts:</b>				
Taxes				
Ad Valorem Property Tax	\$ 43,498	60,263	61,483	(1,220)
Motor Vehicle Property Tax	8,814	8,428	13,224	(4,796)
Recreational Vehicle Tax	41	34	58	(24)
Delinquent Tax	1,086	2,923	891	2,032
16/20M Truck Tax	337	393	533	(140)
Total Taxes	<u>53,776</u>	<u>72,041</u>	<u>76,189</u>	<u>(4,148)</u>
Intergovernmental				
Local Sales Tax	17,244	22,126	18,500	3,626
State Fish and Game Grant	9,651	9,651	9,651	-
Total Intergovernmental	<u>26,895</u>	<u>31,777</u>	<u>28,151</u>	<u>5,518</u>
Licenses, Fees and Permits				
Franchise Fees	8,416	8,517	8,000	517
Camping Fees	2,093	4,191	300	3,891
Dog Tax	195	135	250	(115)
Licenses and Permits	425	650	250	400
Total Licenses, Fees and Permits	<u>11,129</u>	<u>13,493</u>	<u>8,800</u>	<u>4,693</u>
Charges for Services				
Grave Openings	1,075	550	1,000	(450)
Fines and Forfeitures				
Fines		47	150	(103)
Use of Money and Property				
Rent	2,640	5,095	3,500	1,595
Miscellaneous				
Other	1,549	2,482		2,482
<b>Total Cash Receipts</b>	<u>97,064</u>	<u>125,485</u>	<u>117,790</u>	<u>7,695</u>
<b>Expenditures and Transfers:</b>				
General Government				
General	57,979	73,607	75,000	1,393
Public Safety				
Fire Department	7,073	7,292	13,500	6,208
Police Department	1,199	830	10,000	9,170
Total Public Safety	<u>8,272</u>	<u>8,122</u>	<u>23,500</u>	<u>15,378</u>
Public Works				
Street Department	13,536	8,209	17,500	9,291
Street Lights	10,536	10,673	12,000	1,327
Noxious Weed	708	954	2,000	1,046
Total Public Works	<u>24,780</u>	<u>19,836</u>	<u>31,500</u>	<u>11,664</u>
Culture and Recreation				
Parks and Recreation	2,607	3,549	3,500	(49)
Capital Outlay				
Equipment			63,900	63,900
Transfers				
To Special Equipment Reserve Fund	25,000	25,000		(25,000)
<b>Total Expenditures and Transfers</b>	<u>118,638</u>	<u>130,114</u>	<u>197,400</u>	<u>67,286</u>
Receipts Over (Under)				
Expenditures and Transfers	(21,574)	(4,629)		
Unencumbered Cash, Beginning	87,065	65,491		
Unencumbered Cash, Ending	<u>65,491</u>	<u>60,862</u>		

City of Moline, Kansas  
Employee Benefits Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 4,980	6,583	6,716	(133)
Motor Vehicle Property Tax	3,034	2,264	1,514	750
Recreational Vehicle Tax	16	9	7	2
Delinquent Tax	337	666	102	564
16/20M Truck Tax	198	106	61	45
Total Taxes	<u>8,565</u>	<u>9,628</u>	<u>8,400</u>	<u>1,228</u>
Miscellaneous				
Other	13			-
Total Cash Receipts	<u>8,578</u>	<u>9,628</u>	<u>8,400</u>	<u>1,228</u>
Expenditures and Transfers:				
General Government				
Employee Benefits	<u>14,645</u>	<u>12,316</u>	<u>21,000</u>	<u>8,684</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,067)	(2,688)		
Unencumbered Cash, Beginning	<u>19,359</u>	<u>13,292</u>		
Unencumbered Cash, Ending	<u><u>13,292</u></u>	<u><u>10,604</u></u>		

City of Moline, Kansas  
Library Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 6,961	5,411	5,520	(109)
Motor Vehicle Property Tax	957	810	2,116	(1,306)
Recreational Vehicle Tax	5	3	9	(6)
Delinquent Tax	110	405	143	262
16/20M Truck Tax	50	38	85	(47)
Total Cash Receipts	<u>8,083</u>	<u>6,667</u>	<u>7,873</u>	<u>(1,206)</u>
Expenditures and Transfers:				
Culture and Recreation				
Appropriation to Board	<u>7,430</u>	<u>8,107</u>	<u>8,750</u>	<u>643</u>
Receipts Over (Under)				
Expenditures and Transfers	653	(1,440)		
Unencumbered Cash, Beginning	<u>874</u>	<u>1,527</u>		
Unencumbered Cash, Ending	<u><u>1,527</u></u>	<u><u>87</u></u>		

City of Moline, Kansas  
 Special Highway Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Intergovernmental				
Special City/County Highway Fund	\$ 11,346	10,306	11,710	(1,404)
Expenditures and Transfers:				
Public Works				
Capital Outlay	-		58,816	58,816
Receipts Over (Under)				
Expenditures and Transfers	11,346	10,306		
Unencumbered Cash, Beginning	35,856	47,202		
Unencumbered Cash, Ending	<u>47,202</u>	<u>57,508</u>		

City of Moline, Kansas  
Special Liability Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 3,157	4,203	4,288	(85)
Motor Vehicle Property Tax	752	680	960	(280)
Recreational Vehicle Tax	4	3	4	(1)
Delinquent Tax	92	236	65	171
16/20M Truck Tax	34	32	39	(7)
Total Taxes	<u>4,039</u>	<u>5,154</u>	<u>5,356</u>	<u>(202)</u>
Miscellaneous				
Other	743	796		796
Total Cash Receipts	<u>4,782</u>	<u>5,950</u>	<u>5,356</u>	<u>594</u>
Expenditures and Transfers:				
General Government				
Contractual Services	<u>5,420</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Receipts Over (Under)				
Expenditures and Transfers	(638)	(1,050)		
Unencumbered Cash, Beginning	<u>2,566</u>	<u>1,928</u>		
Unencumbered Cash, Ending	<u>1,928</u>	<u>878</u>		

City of Moline, Kansas  
 Special Equipment Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts:		
Transfers		
From General Fund	\$ 25,000	25,000
Total Cash Receipts	<u>25,000</u>	<u>25,000</u>
 Expenditures and Transfers:		
Capital Outlay	<u>1,677</u>	<u>1,576</u>
 Receipts Over (Under)		
Expenditures and Transfers	23,323	23,424
Unencumbered Cash, Beginning	49,500	72,823
Unencumbered Cash, Ending	<u><u>72,823</u></u>	<u><u>96,247</u></u>

City of Moline, Kansas  
Bond and Interest Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 15,887	2,081	2,121	(40)
Motor Vehicle Property Tax	4,592	4,599	4,830	(231)
Recreational Vehicle Tax	21	18	21	(3)
Delinquent Tax	508	1,196	325	871
16/20M Truck Tax	149	215	195	20
Total Taxes	<u>21,157</u>	<u>8,109</u>	<u>7,492</u>	<u>617</u>
Use of Money and Property				
Interest on Idle Funds	<u>37</u>	<u>68</u>		<u>68</u>
Transfers				
From Water Fund	<u>34,400</u>			<u>-</u>
Total Cash Receipts	<u>55,594</u>	<u>8,177</u>	<u>7,492</u>	<u>685</u>
Expenditures and Transfers:				
Debt Service				
Principal	47,188	2,284	2,284	-
Interest	8,671	4,975	4,975	-
Commission and Postage	1		100	100
Total Expenditures and Transfers	<u>55,860</u>	<u>7,259</u>	<u>7,359</u>	<u>100</u>
Receipts Over (Under)				
Expenditures and Transfers	(266)	918		
Unencumbered Cash, Beginning	<u>8,501</u>	<u>8,235</u>		
Unencumbered Cash, Ending	<u>8,235</u>	<u>9,153</u>		

City of Moline, Kansas  
 Sewer Debt Service Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Transfers				
From Water Fund	\$ 57,000	57,000	57,000	-
Expenditures and Transfers:				
Debt Service				
Principal	11,607	12,158	12,158	-
Interest	44,690	44,138	44,138	-
Total Expenditures and Transfers	<u>56,297</u>	<u>56,296</u>	<u>56,296</u>	<u>-</u>
Receipts Over (Under)				
Expenditures and Transfers	703	704		
Unencumbered Cash, Beginning	9,224	9,927		
Unencumbered Cash, Ending	<u>9,927</u>	<u>10,631</u>		

City of Moline, Kansas  
Sewer Utility Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Charges for Services:				
Sewer Charges	\$ 63,722	67,639	87,500	(19,861)
Miscellaneous				
Other	1,235	1,200	1,500	(300)
Total Cash Receipts	<u>64,957</u>	<u>68,839</u>	<u>89,000</u>	<u>(20,161)</u>
Expenditures and Transfers:				
Public Works				
Personal Services	2,785	538	15,000	14,462
Contractual Services	5,253	6,612	10,000	3,388
Commodities	1,605	1,025	7,000	5,975
Capital Outlay				-
Transfer to Sewer Reserve	5,225	6,175	5,700	(475)
Transfer to Debt Service Reserve	57,000	57,000	57,000	-
Total Expenditures and Transfers	<u>71,868</u>	<u>71,350</u>	<u>94,700</u>	<u>23,350</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,911)	(2,511)		
Unencumbered Cash, Beginning	<u>30,194</u>	<u>23,283</u>		
Unencumbered Cash, Ending	<u>23,283</u>	<u>20,772</u>		

City of Moline, Kansas  
 Sewer Utility Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts:		
Use of Money and Property		
Interest on Idle Funds	\$ 12	23
Transfers		
From Sewer Fund	5,225	6,175
Total Cash Receipts	<u>5,237</u>	<u>6,198</u>
Expenditures and Transfers:		
None	-	-
Receipts Over (Under)		
Expenditures and Transfers	5,237	6,198
Unencumbered Cash, Beginning	<u>37,542</u>	<u>42,779</u>
Unencumbered Cash, Ending	<u><u>42,779</u></u>	<u><u>48,977</u></u>

City of Moline, Kansas  
Water Utility Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>	Current Year <u>Budget</u>	Variance Favorable <u>(Unfavorable)</u>
Cash Receipts:				
Charges for Services:				
Water Charges and Penalties	\$ 193,286	99,248	196,750	(97,502)
Hookup Fees	250	650	550	100
Total Charges for Services	<u>193,536</u>	<u>99,898</u>	<u>197,300</u>	<u>(97,402)</u>
Use of Money and Property				
Interest on Idle Funds	<u>658</u>	<u>500</u>	<u>500</u>	<u>-</u>
Miscellaneous				
Other	<u>630</u>	<u>3,131</u>	<u>500</u>	<u>2,631</u>
Total Cash Receipts	<u>194,824</u>	<u>103,529</u>	<u>198,300</u>	<u>(94,771)</u>
Expenditures and Transfers:				
Public Works				
Personal Services	42,296	27,521	65,000	37,479
Contractual Services	40,665	72,156	25,000	(47,156)
Commodities	102,587	14,842	75,000	60,158
Capital Outlay			67,423	67,423
Transfer to Bond and Interest Fund	<u>34,400</u>			<u>-</u>
Total Expenditures and Transfers	<u>219,948</u>	<u>114,519</u>	<u>232,423</u>	<u>117,904</u>
Receipts Over (Under)				
Expenditures and Transfers	(25,124)	(10,990)		
Unencumbered Cash, Beginning	<u>35,223</u>	<u>10,099</u>		
Unencumbered Cash, Ending	<u>10,099</u>	<u>(891)</u>		

City of Moline, Kansas  
 Water Utility Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts:		
Use of Money and Property		
Interest on Idle Funds	\$ 49	93
Expenditures and Transfers:		
None	-	-
Receipts Over (Under)		
Expenditures and Transfers	49	93
Unencumbered Cash, Beginning	11,663	11,712
Unencumbered Cash, Ending	<u>11,712</u>	<u>11,805</u>

City of Moline, Kansas  
 Building Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts:		
Donations	\$ -	2,778
Expenditures and Transfers:		
Capital Outlay	-	-
Receipts Over (Under)		
Expenditures and Transfers	-	2,778
Unencumbered Cash, Beginning	135	135
Unencumbered Cash, Ending	<u>135</u>	<u>2,913</u>

City of Moline, Kansas  
 Griffin Trust Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts:		
Use of Money and Property		
Interest on Idle Funds	\$ 694	1,133
Oil and Gas Royalties	<u>7,057</u>	<u>7,644</u>
Total Use of Money and Property	<u>7,751</u>	<u>8,777</u>
Miscellaneous		
Other		<u>2,000</u>
Total Cash Receipts	<u>7,751</u>	<u>10,777</u>
Expenditures and Transfers:		
General Government	1,624	16,143
Capital Outlay		<u>22,500</u>
Total Expenditures and Transfers	<u>1,624</u>	<u>38,643</u>
Receipts Over (Under)		
Expenditures and Transfers	6,127	(27,866)
Unencumbered Cash, Beginning	<u>137,358</u>	<u>143,485</u>
Unencumbered Cash, Ending	<u>143,485</u>	<u>115,619</u>

City of Moline, Kansas  
 Fiduciary Funds  
 Summary of Receipts, Disbursements and Balances  
For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Trash Collections	\$ 2,781	35,531	35,556	2,756
Customer Overpayments	145	2,105	2,069	181
Medical Savings Plan	1,400	4,400	5,150	650
	<u>4,326</u>	<u>42,036</u>	<u>42,775</u>	<u>3,587</u>