

CITY OF MORAN, KANSAS

Financial Statement and
Independent Auditors' Report with
Supplemental Information

For the Year Ended December 31, 2011

CITY OF MORAN, KANSAS

December 31, 2011

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Moran, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Moran, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the City of Moran, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit. The prior year summarized comparative information has been derived from the City's 2010 financial statement and, in our report dated February 19, 2011, we expressed a qualified opinion due to the omission of a component unit on the financial statement of the City of Moran, Kansas, prepared in accordance with the statutory basis of accounting.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in the *Kansas Municipal Audit 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 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.

The financial statement does not include financial data for the City's legally separate component unit. Accounting principles generally accepted in the United State of America require the financial data for that component unit to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component unit. The City has not issued such reporting entity financial statements. The effect of this departure has not been determined.

As described more fully in Note 1, the City has prepared this financial statement using with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the primary government 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, are presumed to be material.

In our opinion, because of the omission of a component unit and because of the effects of the matters discussed in the preceding paragraph, the primary government financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Moran, 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.

Also, in our opinion, except for the omission of the component unit, the financial statement referred above present fairly, in all material respects, the aggregate cash and unencumbered cash balances of the City of Moran, 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 (Schedules 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 statements. 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 financial statement. The 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 as a whole.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

February 29, 2012
Chanute, Kansas

CITY OF MORAN, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balances		Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable		Cash Balance December 31,	
	2011	2010				2011	2010		
Governmental Type Funds:									
General	\$ 27,889.50	\$	218,049.75	\$ 197,676.24	\$ 48,263.01	\$	8,473.96	\$ 56,736.97	\$ 38,050.63
Special Revenue Funds:									
Library	-		4,023.77	4,023.77	-		-	-	-
Special Highway	11,225.14		14,079.77	23.21	25,281.70		-	25,281.70	11,225.14
Employee Benefits	11,868.09		9,070.91	13,124.79	7,814.21		-	7,814.21	17,447.53
Fire Equipment Replacement	158,242.33		14,422.50	8,845.00	163,819.83		-	163,819.83	158,242.33
Equipment Reserve	56,367.54		25,700.00	44,311.00	37,756.54		-	37,756.54	56,367.54
Capital Improvements	7,060.41		31,500.00	3,327.50	35,232.91		-	35,232.91	7,060.41
Enterprise Funds:									
Electric Utility	150,351.43		603,129.23	601,683.90	151,796.76		31,731.25	183,528.01	197,985.21
Water Utility	55,262.83		159,762.62	152,570.26	62,455.19		6,730.04	69,185.23	61,666.39
Water Utility Reserve	17,944.20		5,000.00	-	22,944.20		-	22,944.20	17,944.20
Sewer Utility	8,538.49		84,898.29	61,656.60	31,780.18		654.84	32,435.02	8,785.09
Sewer Replacement	75,074.15		5,929.00	79,085.98	1,917.17		43,548.48	45,465.65	75,074.15
Utility Replacement	57,886.90		12,000.00	-	69,886.90		-	69,886.90	57,886.90
Total Primary Government	\$ 637,711.01	\$	1,187,565.84	\$ 1,166,328.25	\$ 658,948.60	\$	91,138.57	\$ 750,087.17	\$ 707,735.52

Composition of Cash:

Cash on hand.....	\$	500.00	\$	500.00
Petty cash checking account.....		2,000.00		2,000.00
Checking account.....		260,894.03		219,312.07
Certificates of Deposit.....		488,290.28		487,287.23
Total Cash.....		751,684.31		709,099.30
Agency Funds per Statement 4.....		(1,597.14)		(1,363.78)
Total Reporting Entity (Excluding Agency Funds).....	\$	750,087.17	\$	707,735.52

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

CITY OF MORAN, KANSAS

Notes to Financial Statement
December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Moran, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from generally accepted accounting policies.

Reporting Entity

The City of Moran, Kansas, is a municipal corporation governed by an elected five-member council. This financial statement presents the City of Moran (the primary government).

Discretely Presented Component Units. Component units should be included in the city's reporting entity because of the significance of their operational or financial relationships with the City. These component units should be reported separately to emphasize that they are legally separate from the City. Based upon the application of this criterion, the following is a brief review of potential component units:

The City of Moran - Public Library - The City of Moran, Kansas, 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. The City levies taxes for the Library Board and significantly influences the Library's operations. This agency should be included as a discretely presented component of the City. Separately internal financial statements are available at the Library.

Basis of Presentation – Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Basis of Presentation – Statutory Basis of Accounting

The statutory basis of accounting, as used in preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or 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 the cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

Departures from Accounting Principles Generally Accepted in the United States of America

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

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than revenues. In the financial statement and budget comparisons presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the city treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis 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 of the full amount of 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. State statutes prohibit the county treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

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

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Equipment Reserve Fund
Capital Improvement Fund
Fire Equipment Reserve Fund

In addition, an operating budget is not required for enterprise principal and interest funds and enterprise reserve funds.

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.

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the City was in compliance with the cash basis and budget laws of Kansas.

3. 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 branch 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 other policies that would further limit interest rate risk.

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

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

Custodial credit risk – 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. All deposits were legally secured at December 31, 2011.

3. DEPOSITS AND INVESTMENTS (Continued)

At year-end, the City's carrying amount of deposits was \$751,184.31 and the bank balance was \$756,893.25. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$252,189.26 was covered by FDIC insurance, and \$504,703.99 was collateralized with securities held by the pledging financial institution's agents in the City's name.

4. DEFINED BENEFIT PENSION PLAN

Plan Description: The City contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, Kansas 66603-3869) or by calling 1-888-275-5737.

Funding Policy: K.S.A 74-4919 establishes the KPERS member-employee contribution rate at 4% or 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The employer rate established for 2011 was 7.74%. The City of Moran employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$14,123.51, \$13,246.48, and \$11,255.01, respectively, equal to the required contributions for each year.

5. COMPENSATED ABSENCES

Regular employees earn and accumulate vacation leave as follows:

- During the First Full Year of Employment – 5 days
- After One Full Year of Employment – 10 days
- After Five Full Years of Employment – 15 days

Vacation days must be used during the year earned.

Regular employees earn and accumulate sick leave from the beginning of employment at the rate of six days per year. Sick leave may be accumulated to a maximum of 60 days. Any unused sick leave at date of termination is lost.

The City accrues a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and, is material.

In accordance with the above criteria, the City has accrued a liability for annual leave which has been earned, but not taken, by City employees in Note 6, Long-Term Debt. The City has not accrued a liability for sick leave earned, but not taken, by City employees, as the amounts cannot be reasonably estimated.

6. LONG-TERM LIABILITIES

Changes in long-term liabilities for the City for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
KDHE Loans Revolving Loans										
Kansas Water Pollution Control	3.12%	1999	\$450,000.00	2020	\$191,129.92	\$ -	\$ 17,575.81		\$173,554.11	\$ 5,827.21
Kansas Water Pollution Control	2.35%	2010	353,389.00	2032	-	3,929.00			3,929.00	-
Kansas Public Water Supply	3.34%	2008	234,663.93	2028	207,984.68	-	8,317.60		199,667.08	7,598.60
Total Contractual Indebtedness					399,114.60	3,929.00	25,893.41		377,150.19	13,425.81
Other Long-Term Liabilities Compensated Absences	N/A	N/A	N/A	N/A	5,531.62			\$ 421.05	5,952.67	N/A
Total Long-Term Liabilities					<u>\$404,646.22</u>	<u>\$ 3,929.00</u>	<u>\$ 25,893.41</u>	<u>\$ 421.05</u>	<u>\$383,102.86</u>	<u>\$ 13,425.81</u>

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

Issue	2012	2013	2014	2015	2016	2017 - 2021	2022 - 2026	2027 - 2031	2032	Totals
Principal										
Revolving Loans										
Kansas Water Pollution Control	\$ 18,128.45	\$ 18,698.48	\$ 19,286.41	\$ 19,892.84	\$ 20,518.34	\$ 77,029.59	\$ -	\$ -	\$ -	\$173,554.11
Kansas Water Pollution Control *	-	14,024.86	14,356.38	14,695.73	15,043.11	80,720.52	90,722.72	101,964.31	21,861.37	3,929.00
Kansas Public Water Supply	8,627.34	8,948.63	9,281.88	9,627.54	9,986.08	55,793.51	66,985.49	30,416.61	-	199,667.08
Total Principal Payments	26,755.79	41,671.97	42,924.67	44,216.11	45,547.53	213,543.62	157,708.21	132,380.92	21,861.37	377,150.19
Interest										
Revolving Loans										
Kansas Water Pollution Control	5,274.58	4,704.57	4,116.63	3,510.19	2,653.54	5,112.18	-	-	-	25,371.69
Kansas Water Pollution Control	-	8,222.72	7,891.20	7,551.85	7,204.47	30,517.38	20,515.18	9,273.59	386.21	91,562.60
Kansas Public Water Supply	7,288.86	6,967.57	6,634.32	6,288.66	5,930.12	23,787.49	12,595.51	1,415.79	-	70,908.32
Total Interest Payments	12,563.44	19,894.86	18,642.15	17,350.70	15,788.13	59,417.05	33,110.69	10,689.38	386.21	187,842.61
Total Principal and Interest	<u>\$ 39,319.23</u>	<u>\$ 61,566.83</u>	<u>\$ 61,566.82</u>	<u>\$ 61,566.81</u>	<u>\$ 61,335.66</u>	<u>\$272,960.67</u>	<u>\$190,818.90</u>	<u>\$143,070.30</u>	<u>\$ 22,247.58</u>	<u>\$564,992.80</u>

* Debt payment schedule is based upon full amount of loan, all drawdown's are not yet complete

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Fire Equipment Replacement	K.S.A. 12-1,117	\$ 5,000.00
General	Equipment Reserve	K.S.A. 12-1,117	4,200.00
Electric Utility	Fire Equipment Replacement	K.S.A. 12-1,117	5,000.00
Electric Utility	Equipment Reserve	K.S.A. 12-1,117	19,000.00
Electric Utility	Capital Improvements	K.S.A. 12-1,118	31,500.00
Electric Utility	Utility Replacement	K.S.A. 12-825d	10,000.00
Electric Utility	General	K.S.A. 12-825d	52,225.00
Water Utility	Water Utility Reserve	K.S.A. 12-825d	5,000.00
Sewer Utility	Equipment Reserve	K.S.A. 12-1,117	2,500.00
Sewer Utility	Sewer Replacement	K.S.A. 12-825d	2,000.00
Sewer Utility	Utility Replacement	K.S.A. 12-825d	2,000.00

9. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>PROJECT NAME</u>	<u>EXPENDED</u>		<u>COMPLETION</u>
	<u>AUTHORIZED</u>	<u>THRU 12/31/11</u>	
Sewer Improvement Project	\$ 706,777.00	\$ 79,085.98	2012
	\$ 706,777.00	\$ 79,085.98	

10. SUBSEQUENT EVENTS

There were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

Schedule 1

CITY OF MORAN, KANSAS

Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)

For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Charged to Current Year Budget	Charged to Current Year Budget	
Governmental Type Funds:						
General	\$ 228,688.00	\$ 4,446.85	\$ 233,134.85	\$ 197,676.24	\$	\$ (35,458.61)
Special Revenue Funds:						
Library	4,184.00	-	4,184.00	4,023.77		(160.23)
Special Highway	27,963.00	-	27,963.00	23.21		(27,939.79)
Employee Benefits	25,000.00	-	25,000.00	13,124.79		(11,875.21)
Enterprise Funds:						
Electric Utility	675,477.00	11,239.32	686,716.32	601,683.90		(85,032.42)
Water Utility	203,442.00	655.49	204,097.49	152,570.26		(51,527.23)
Sewer Utility	74,739.00	295.39	75,034.39	61,656.60		(13,377.79)

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

CITY OF MORAN, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad valorem property tax	\$ 29,813.14	\$ 38,625.15	\$ 39,120.00	\$ (494.85)
Delinquent tax	343.08	220.46	396.00	(175.54)
Motor vehicle tax	10,056.00	9,221.22	10,142.00	(920.78)
Recreational vehicle tax	147.94	136.82	162.00	(25.18)
16/20M vehicle tax	182.02	159.22	134.00	25.22
Special assessments	1,680.00	-	500.00	(500.00)
Intergovernmental				
STEP grant	2,310.72	1,408.18	-	1,408.18
Sales tax	40,164.28	46,205.38	39,000.00	7,205.38
Franchise taxes	100.00	100.00	200.00	(100.00)
Licenses and Permits	964.00	1,306.00	1,225.00	81.00
Fines, Forfeitures, and Penalties	30,949.79	34,876.41	25,725.00	9,151.41
Use of Money and Property				
Interest	6,825.34	3,863.81	7,555.00	(3,691.19)
Charges for Services	19,365.74	19,350.90	19,617.00	(266.10)
Other Receipts				
Reimbursed expenses	4,272.15	4,446.85	-	4,446.85
Miscellaneous	4,149.01	5,904.35	1,500.00	4,404.35
Operating Transfers from				
Electric Utility Fund	58,000.00	52,225.00	68,225.00	(16,000.00)
Total Cash Receipts	209,323.21	218,049.75	\$ 213,501.00	\$ 4,548.75
Expenditures and Transfers				
Subject to Budget				
General Government				
Personal services	37,906.25	37,293.74	\$ 43,084.00	\$ (5,790.26)
Contractual services	14,795.02	15,174.78	20,000.00	(4,825.22)
Commodities	8,063.45	5,758.09	7,800.00	(2,041.91)
Capital outlay	2,846.50	5,330.44	3,000.00	2,330.44
Streets				
Personal services	11,761.59	10,034.91	10,728.00	(693.09)
Contractual services	972.88	1,108.17	1,000.00	108.17
Commodities	2,168.68	973.65	3,200.00	(2,226.35)

CITY OF MORAN, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures and Transfers				
Subject to Budget (Continued)				
Refuse Removal				
Contractual services	\$ 17,142.83	\$ 17,315.63	\$ 17,500.00	\$ (184.37)
Fire				
Personal services	532.50	375.34	788.00	(412.66)
Contractual services	4,061.56	4,391.25	5,500.00	(1,108.75)
Commodities	6,683.01	2,544.65	6,000.00	(3,455.35)
Police				
Personal services	51,594.68	51,479.98	55,557.00	(4,077.02)
Contractual services	14,665.62	14,723.56	15,000.00	(276.44)
Commodities	11,304.94	8,874.22	12,000.00	(3,125.78)
Capital outlay	189.25	718.00	-	718.00
Parks				
Personal services	4,970.67	3,749.50	5,231.00	(1,481.50)
Contractual services	730.92	717.30	800.00	(82.70)
Commodities	775.39	3,413.03	2,800.00	613.03
Capital outlay	1,880.00	-	5,000.00	(5,000.00)
Culture and Recreation				
Appropriation to Library Board	3,500.00	4,500.00	4,500.00	-
Operating Transfers to				
Fire Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Equipment Reserve Fund	4,200.00	4,200.00	4,200.00	-
Total Certified Budget			228,688.00	(31,011.76)
Adjustments for Qualifying Budget Credits				
Reimbursed expenses			4,446.85	(4,446.85)
Total Expenditures and Transfers				
Subject to Budget	205,745.74	197,676.24	\$ 233,134.85	\$ (35,458.61)
Receipts Over (Under) Expenditures	3,577.47	20,373.51		
Unencumbered Cash, Beginning	24,312.03	27,889.50		
Unencumbered Cash, Ending	\$ 27,889.50	\$ 48,263.01		

CITY OF MORAN, KANSAS
LIBRARY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad valorem property tax	\$ 3,040.22	\$ 3,054.17	\$ 3,094.00	\$ (39.83)
Delinquent tax	31.45	20.69	26.00	(5.31)
Motor vehicle tax	867.18	920.73	1,034.00	(113.27)
Recreational vehicle tax	12.66	13.54	16.00	(2.46)
16/20M vehicle tax	16.07	14.64	14.00	0.64
Total Cash Receipts	<u>3,967.58</u>	<u>4,023.77</u>	<u>\$ 4,184.00</u>	<u>\$ (160.23)</u>
Expenditures and Transfers				
Subject to Budget				
Culture and Recreation				
Appropriation to Library Board	<u>3,967.58</u>	<u>4,023.77</u>	<u>\$ 4,184.00</u>	<u>\$ (160.23)</u>
Total Expenditures and Transfers				
Subject to Budget	<u>3,967.58</u>	<u>4,023.77</u>	<u>\$ 4,184.00</u>	<u>\$ (160.23)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF MORAN, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
State gasoline tax	\$ 14,005.83	\$ 14,079.77	\$ 14,390.00	\$ (310.23)
Total Cash Receipts	<u>14,005.83</u>	<u>14,079.77</u>	<u>\$ 14,390.00</u>	<u>\$ (310.23)</u>
Expenditures and Transfers				
Subject to Budget				
Streets				
Personal services	244.83	-	\$ 4,000.00	\$ (4,000.00)
Contractual services	2,560.00	23.21	14,500.00	(14,476.79)
Commodities	-	-	9,463.00	(9,463.00)
Total Expenditures and Transfers				
Subject to Budget	<u>2,804.83</u>	<u>23.21</u>	<u>\$ 27,963.00</u>	<u>\$ (27,939.79)</u>
Receipts Over (Under) Expenditures	11,201.00	14,056.56		
Unencumbered Cash, Beginning	<u>24.14</u>	<u>11,225.14</u>		
Unencumbered Cash, Ending	<u>\$ 11,225.14</u>	<u>\$ 25,281.70</u>		

CITY OF MORAN, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad valorem property tax	\$ 12,745.46	\$ 5,318.45	\$ 5,386.00	\$ (67.55)
Delinquent tax	84.43	71.61	70.00	1.61
Motor vehicle tax	3,064.09	3,590.38	4,335.00	(744.62)
Recreational vehicle tax	46.44	51.14	69.00	(17.86)
16/20M vehicle tax	45.83	39.33	58.00	(18.67)
Total Cash Receipts	<u>15,986.25</u>	<u>9,070.91</u>	<u>\$ 9,918.00</u>	<u>\$ (847.09)</u>
Expenditures and Transfers				
Subject to Budget				
Employee Benefits				
Personal services	<u>9,609.11</u>	<u>13,124.79</u>	<u>\$ 25,000.00</u>	<u>\$ (11,875.21)</u>
Total Expenditures and Transfers				
Subject to Budget	<u>9,609.11</u>	<u>13,124.79</u>	<u>\$ 25,000.00</u>	<u>\$ (11,875.21)</u>
Receipts Over (Under) Expenditures	6,377.14	(4,053.88)		
Unencumbered Cash, Beginning	<u>5,490.95</u>	<u>11,868.09</u>		
Unencumbered Cash, Ending	<u>\$ 11,868.09</u>	<u>\$ 7,814.21</u>		

CITY OF MORAN, KANSAS
FIRE EQUIPMENT REPLACEMENT FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Receipts		
Reimbursed expenses	\$ -	\$ 4,422.50
Operating Transfers from		
General Fund	5,000.00	5,000.00
Electric Utility Fund	5,000.00	5,000.00
	<u>10,000.00</u>	<u>14,422.50</u>
Total Cash Receipts		
Expenditures and Transfers		
Public Safety		
Capital outlay	-	8,845.00
	<u>-</u>	<u>8,845.00</u>
Total Expenditures and Transfers		
Receipts Over (Under) Expenditures	10,000.00	5,577.50
Unencumbered Cash, Beginning	<u>148,242.33</u>	<u>158,242.33</u>
Unencumbered Cash, Ending	<u>\$ 158,242.33</u>	<u>\$ 163,819.83</u>

CITY OF MORAN, KANSAS
EQUIPMENT RESERVE FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from		
Electric Utility Fund	\$ 19,000.00	\$ 19,000.00
General Fund	4,200.00	4,200.00
Sewer Utility Fund	2,500.00	2,500.00
	<u>25,700.00</u>	<u>25,700.00</u>
Total Cash Receipts		
Expenditures and Transfers		
General Government		
Capital outlay	42,600.00	44,311.00
	<u>42,600.00</u>	<u>44,311.00</u>
Total Expenditures and Transfers		
Receipts Over (Under) Expenditures	(16,900.00)	(18,611.00)
Unencumbered Cash, Beginning	73,267.54	56,367.54
	<u>73,267.54</u>	<u>56,367.54</u>
Unencumbered Cash, Ending	<u>\$ 56,367.54</u>	<u>\$ 37,756.54</u>

CITY OF MORAN, KANSAS
CAPITAL IMPROVEMENTS FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Electric Utility Fund	\$ 6,500.00	\$ 31,500.00
Total Cash Receipts	6,500.00	31,500.00
Expenditures and Transfers Subject to Budget		
General Government Capital outlay	-	3,327.50
Total Expenditures and Transfers Subject to Budget	-	3,327.50
Receipts Over (Under) Expenditures	6,500.00	28,172.50
Unencumbered Cash, Beginning	560.41	7,060.41
Unencumbered Cash, Ending	\$ 7,060.41	\$ 35,232.91

CITY OF MORAN, KANSAS
ELECTRIC UTILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for Services	\$ 540,297.33	\$ 589,669.40	\$ 530,000.00	\$ 59,669.40
Connection fees	2,290.59	2,207.54	2,000.00	207.54
Other Receipts				
Reimbursed expenses	16,042.30	11,239.32	-	11,239.32
Miscellaneous	2,758.95	12.97	-	12.97
Total Cash Receipts	<u>561,389.17</u>	<u>603,129.23</u>	<u>\$ 532,000.00</u>	<u>\$ 71,129.23</u>
Expenditures and Transfers				
Subject to Budget				
Transmission and Distribution				
Personal services	55,712.69	51,327.61	\$ 60,974.00	\$ (9,646.39)
Contractual services	407,732.93	405,398.95	400,000.00	5,398.95
Commodities	24,319.23	20,831.38	32,000.00	(11,168.62)
Capital outlay	378.50	6,400.96	23,778.00	(17,377.04)
Operating Transfers to				
Fire Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Equipment Reserve Fund	19,000.00	19,000.00	19,000.00	-
Capital Improvements Fund	6,500.00	31,500.00	56,500.00	(25,000.00)
Utility Replacement Fund	10,000.00	10,000.00	10,000.00	-
General Fund	58,000.00	52,225.00	68,225.00	(16,000.00)
Total Certified Budget			<u>675,477.00</u>	<u>(73,793.10)</u>
Adjustments for Qualifying Budget Credits				
Reimbursed expenses			11,239.32	(11,239.32)
Total Expenditures and Transfers				
Subject to Budget	<u>586,643.35</u>	<u>601,683.90</u>	<u>\$ 686,716.32</u>	<u>\$ (85,032.42)</u>
Receipts Over (Under) Expenditures	(25,254.18)	1,445.33		
Unencumbered Cash, Beginning	<u>175,605.61</u>	<u>150,351.43</u>		
Unencumbered Cash, Ending	<u>\$ 150,351.43</u>	<u>\$ 151,796.76</u>		

CITY OF MORAN, KANSAS
WATER UTILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for Services				
Water sales	\$ 134,617.27	\$ 150,308.58	\$ 140,000.00	\$ 10,308.58
Connection fees	2,100.00	2,325.00	1,800.00	525.00
Late charges	4,549.23	5,917.05	4,750.00	1,167.05
Other Receipts				
Reimbursed expenses	826.66	655.49	-	655.49
Miscellaneous	-	556.50	-	556.50
Total Cash Receipts	<u>142,093.16</u>	<u>159,762.62</u>	<u>\$ 146,550.00</u>	<u>\$ 13,212.62</u>
Expenditures and Transfers				
Subject to Budget				
Transmission and Distribution				
Personal services	40,777.32	37,934.97	\$ 43,843.00	\$ (5,908.03)
Contractual services	60,455.74	70,648.30	75,000.00	(4,351.70)
Commodities	7,804.29	10,561.72	10,000.00	561.72
Capital outlay	378.50	12,509.07	53,683.00	(41,173.93)
Debt Service				
Revolving loan principal and interest	15,916.20	15,916.20	15,916.00	0.20
Operating Transfers to				
Water Utility Reserve	5,000.00	5,000.00	5,000.00	-
Total Certified Budget			<u>203,442.00</u>	<u>(50,871.74)</u>
Adjustments for Qualifying Budget Credits				
Reimbursed expenses			655.49	(655.49)
Total Expenditures and Transfers			<u>\$ 204,097.49</u>	<u>\$ (51,527.23)</u>
Subject to Budget	<u>130,332.05</u>	<u>152,570.26</u>		
Receipts Over (Under) Expenditures	11,761.11	7,192.36		
Unencumbered Cash, Beginning	<u>43,501.72</u>	<u>55,262.83</u>		
Unencumbered Cash, Ending	<u>\$ 55,262.83</u>	<u>\$ 62,455.19</u>		

CITY OF MORAN, KANSAS
WATER UTILITY RESERVE FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Water Utility Fund	\$ 5,000.00	\$ 5,000.00
Total Cash Receipts	5,000.00	5,000.00
Expenditures		
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	5,000.00	5,000.00
Unencumbered Cash, Beginning	12,944.20	17,944.20
Unencumbered Cash, Ending	\$ 17,944.20	\$ 22,944.20

CITY OF MORAN, KANSAS
SEWER UTILITY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Amounts for the Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for Services	\$ 67,778.35	\$ 84,502.90	\$ 65,000.00	\$ 19,502.90
Other Receipts				
Miscellaneous revenue	-	100.00	-	100.00
Reimbursed expenses	198.33	295.39	-	295.39
Total Cash Receipts	67,976.68	84,898.29	\$ 65,000.00	\$ 19,898.29
Expenditures and Transfers				
Subject to Budget				
Commercial and General				
Personal services	23,149.46	20,452.83	\$ 25,345.00	\$ (4,892.17)
Contractual services	7,636.90	4,608.00	5,500.00	(892.00)
Commodities	6,208.14	6,387.79	7,000.00	(612.21)
Capital outlay	463.95	304.95	6,991.00	(6,686.05)
Debt Service				
Revolving loan principal and interest	23,403.03	23,403.03	23,403.00	0.03
Operating Transfers to				
Equipment Reserve Fund	2,500.00	2,500.00	2,500.00	-
Utility Replacement Fund	2,000.00	2,000.00	2,000.00	-
Sewer Replacement Fund	4,000.00	2,000.00	2,000.00	-
Total Certified Budget			74,739.00	(13,082.40)
Adjustments for Qualifying Budget Credits				
Reimbursed expenses			295.39	(295.39)
Total Expenditures and Transfers Subject to Budget	69,361.48	61,656.60	\$ 75,034.39	\$ (13,377.79)
Receipts Over (Under) Expenditures	(1,384.80)	23,241.69		
Unencumbered Cash, Beginning	9,923.29	8,538.49		
Unencumbered Cash, Ending	\$ 8,538.49	\$ 31,780.18		

CITY OF MORAN, KANSAS
SEWER REPLACEMENT FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Loan Proceeds	\$ -	\$ 3,929.00
Operating Transfers from Sewer Utility Fund	<u>4,000.00</u>	<u>2,000.00</u>
Total Cash Receipts	<u>4,000.00</u>	<u>5,929.00</u>
Expenditures		
Capital outlay	<u>5,250.00</u>	<u>79,085.98</u>
Total Expenditures	<u>5,250.00</u>	<u>79,085.98</u>
Receipts Over (Under) Expenditures	(1,250.00)	(73,156.98)
Unencumbered Cash, Beginning	<u>76,324.15</u>	<u>75,074.15</u>
Unencumbered Cash, Ending	<u>\$ 75,074.15</u>	<u>\$ 1,917.17</u>

CITY OF MORAN, KANSAS
UTILITY REPLACEMENT FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

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

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Cash Receipts		
Operating Transfers from		
Electric Utility Fund	\$ 10,000.00	\$ 10,000.00
Sewer Utility Fund	2,000.00	2,000.00
	<u>12,000.00</u>	<u>12,000.00</u>
Total Cash Receipts		
Expenditures		
Capital outlay	-	-
	<u>-</u>	<u>-</u>
Total Expenditures		
Receipts Over (Under) Expenditures	12,000.00	12,000.00
Unencumbered Cash, Beginning	<u>45,886.90</u>	<u>57,886.90</u>
Unencumbered Cash, Ending	<u>\$ 57,886.90</u>	<u>\$ 69,886.90</u>

CITY OF MORAN, KANSAS
AGENCY FUNDS

Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 1,363.78	\$ 16,781.51	\$ 16,548.15	\$ 1,597.14
	<u>\$ 1,363.78</u>	<u>\$ 16,781.51</u>	<u>\$ 16,548.15</u>	<u>\$ 1,597.14</u>



Required Communications Under SAS No. 115

The Honorable Mayor and City Council
City of Moran, Kansas

In planning and performing our audit of the financial statement of the City of Moran, Kansas, as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Moran's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in City of Moran, Kansas's internal control to be material weaknesses:

Preparation of Financial Statement

In prior years, the auditor was considered the compensating control for preparation of the City's financial statement including footnotes. However, professional standards do not allow the auditor to be a compensating internal control for the City. The standard states the client must be able to accept responsibility and be able to identify a material misstatement when handed the financial statement, including footnotes. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the City staff does not have the ability to process and prepare the required financial statement, including footnotes. While we recognize that this condition is not unusual for a city your size, it is important that you be aware of this condition for financial reporting purposes. Management and the Council should continually be aware of the financial reporting of the City and changes in reporting requirements.

Segregation of Duties

Due to the small staff size of the City, weakness in internal control results from the City personnel performing billings, receipting cash, making deposits, reconciling the bank accounts, and having access to all books and records of the City.

Jarred, Gilmore & Phillips, PA

CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

We remind the City staff and City Council responsible for approval and the signing of checks to be diligent in your responsibilities. All disbursements approved should have original invoices attached and should be thoroughly reviewed before approval. In addition, we recommend that whenever an office staff person takes a vacation, that person's accounting duties be performed by another office staff person in their absence. In this way, any improprieties may be discovered during performance of their work by another person.

We wish to express our appreciation to the City Clerk and the Mayor for the courtesy and assistance we received during this year's audit.

This communication is intended solely for the information and use of management, City Council, and others within the city and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

February 29, 2012
Chanute, Kansas