

Supplementary Information

CITY OF GRANDVIEW, MISSOURI
Combining Balance Sheet - Non-Major Governmental Funds
September 30, 2011

	<u>Special Revenue</u>	<u>2003 COP Debt Service</u>	<u>Public Works Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	\$ 2,535,018	\$ 113,222	\$ 39,065	\$ 2,687,305
Receivables:				
Taxes	18,612	-	-	18,612
Sales and franchise taxes	216,204	-	-	216,204
Accrued interest	11,326	-	162	11,488
Prepaid items	13,198	-	-	13,198
Total assets	<u>\$ 2,794,358</u>	<u>\$ 113,222</u>	<u>\$ 39,227</u>	<u>\$ 2,946,807</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 124,872	\$ -	\$ 7	\$ 124,879
Accrued liabilities	29,535	-	-	29,535
Deferred revenue	33,111	-	-	33,111
Total liabilities	<u>187,518</u>	<u>-</u>	<u>7</u>	<u>187,525</u>
Fund balances:				
Nonspendable	13,198	-	-	13,198
Restricted	1,454,291	113,222	-	1,567,513
Assigned	1,139,351	-	39,220	1,178,571
Total fund balances	<u>2,606,840</u>	<u>113,222</u>	<u>39,220</u>	<u>2,759,282</u>
Total liabilities and fund balances	<u>\$ 2,794,358</u>	<u>\$ 113,222</u>	<u>\$ 39,227</u>	<u>\$ 2,946,807</u>

CITY OF GRANDVIEW, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
Year Ended September 30, 2011

	<u>Special Revenue</u>	<u>2003 COP Debt Service</u>	<u>Public Works Facility Construction</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES:				
Taxes	\$ 1,465,813	\$ -	\$ -	\$ 1,465,813
Intergovernmental	18,483	-	-	18,483
Charges for services	892,983	-	-	892,983
Interest	33,252	3,943	544	37,739
Other	94,010	-	-	94,010
Total revenues	<u>2,504,541</u>	<u>3,943</u>	<u>544</u>	<u>2,509,028</u>
EXPENDITURES:				
Current:				
Community development	315,427	-	-	315,427
Culture and recreation	1,474,839	-	-	1,474,839
Capital outlay				
Public safety	24,393	-	-	24,393
Culture and recreation	320,283	-	-	320,283
Public works	-	-	426	426
Debt service:				
Principal	-	1,337,589	-	1,337,589
Interest and fiscal charges	-	609,902	-	609,902
Total expenditures	<u>2,134,942</u>	<u>1,947,491</u>	<u>426</u>	<u>4,082,859</u>
Excess of revenues over (under) expenditures	<u>369,599</u>	<u>(1,943,548)</u>	<u>118</u>	<u>(1,573,831)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	582,329	701,000	-	1,283,329
Transfers out	(775,000)	-	-	(775,000)
Issuance of refunding debt	-	8,405,000	-	8,405,000
Premium on Issuance	-	73,298	-	73,298
Payment to escrow agent	-	(8,313,755)	-	(8,313,755)
	<u>(192,671)</u>	<u>865,543</u>	<u>-</u>	<u>672,872</u>
Net changes in fund balances	176,928	(1,078,005)	118	(900,959)
Fund balances, beginning of year	<u>2,429,912</u>	<u>1,191,227</u>	<u>39,102</u>	<u>3,660,241</u>
Fund balances, end of year	<u>\$ 2,606,840</u>	<u>\$ 113,222</u>	<u>\$ 39,220</u>	<u>\$ 2,759,282</u>

CITY OF GRANDVIEW, MISSOURI
Combining Balance Sheet - Non-Major Special Revenue Funds
September 30, 2011

	Neighborhood Parks	Police Forfeiture	Law Enforcement Block Grant	Housing Rehabilitation	Park Levy	Inman Square	Economic Development Enhancement	Community Center Sales Tax	Total
ASSETS									
Cash and investments	\$ 75,565	\$ 27,215	\$ 242	\$ 106,548	\$ 1,054,325	\$ 31,966	\$ 89,801	\$ 1,149,356	\$ 2,535,018
Receivables:									
Taxes	-	-	-	-	18,612	-	-	-	18,612
Sales and franchise taxes	-	-	-	-	-	-	-	216,204	216,204
Accrued interest	305	113	-	443	5,778	132	630	3,925	11,326
Prepaid Items	-	-	-	-	-	-	-	13,198	13,198
Total assets	<u>\$ 75,870</u>	<u>\$ 27,328</u>	<u>\$ 242</u>	<u>\$ 106,991</u>	<u>\$ 1,078,715</u>	<u>\$ 32,098</u>	<u>\$ 90,431</u>	<u>\$ 1,382,683</u>	<u>\$ 2,794,358</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 14,254	\$ 5	\$ -	\$ 18	\$ 52,881	\$ 5	\$ 29,976	\$ 27,733	\$ 124,872
Accrued liabilities	-	-	-	-	-	-	-	29,535	29,535
Deferred revenue	-	-	-	-	15,994	-	-	17,117	33,111
Total liabilities	<u>14,254</u>	<u>5</u>	<u>-</u>	<u>18</u>	<u>68,875</u>	<u>5</u>	<u>29,976</u>	<u>74,385</u>	<u>187,518</u>
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	13,198	13,198
Restricted	61,616	27,323	242	106,973	1,009,840	32,093	-	216,204	1,454,291
Assigned	-	-	-	-	-	-	60,455	1,078,896	1,139,351
Total fund balances	<u>61,616</u>	<u>27,323</u>	<u>242</u>	<u>106,973</u>	<u>1,009,840</u>	<u>32,093</u>	<u>60,455</u>	<u>1,308,298</u>	<u>2,606,840</u>
Total liabilities and fund balances	<u>\$ 75,870</u>	<u>\$ 27,328</u>	<u>\$ 242</u>	<u>\$ 106,991</u>	<u>\$ 1,078,715</u>	<u>\$ 32,098</u>	<u>\$ 90,431</u>	<u>\$ 1,382,683</u>	<u>\$ 2,794,358</u>

CITY OF GRANDVIEW, MISSOURI
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Special Revenue Funds
Year Ended September 30, 2011

	Neighborhood Parks	Police Forfeiture	Law Enforcement Block Grant	Housing Rehabilitation	Park Levy	Inman Square	Economic Development Enhancement	Community Center Sales Tax	Total
REVENUES:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 345,532	\$ -	\$ -	\$ 1,120,281	\$ 1,465,813
Intergovernmental	-	-	18,483	-	-	-	-	-	18,483
Charges for services	-	-	-	-	-	-	-	892,983	892,983
Interest	1,129	410	-	1,581	19,218	476	1,686	8,752	33,252
Other	3,874	67	-	-	-	633	86,657	2,779	94,010
Total revenues	<u>5,003</u>	<u>477</u>	<u>18,483</u>	<u>1,581</u>	<u>364,750</u>	<u>1,109</u>	<u>88,343</u>	<u>2,024,795</u>	<u>2,504,541</u>
EXPENDITURES:									
Current:									
Community development	-	-	-	76	-	22	315,329	-	315,427
Culture and recreation	13,851	-	-	-	-	-	-	1,460,988	1,474,839
Capital outlay:									
Public safety	-	19	24,374	-	-	-	-	-	24,393
Culture and recreation	-	-	-	-	280,944	-	-	39,339	320,283
Total expenditures	<u>13,851</u>	<u>19</u>	<u>24,374</u>	<u>76</u>	<u>280,944</u>	<u>22</u>	<u>315,329</u>	<u>1,500,327</u>	<u>2,134,942</u>
Excess of revenues over (under) Expenditures:	<u>(8,848)</u>	<u>458</u>	<u>(5,891)</u>	<u>1,505</u>	<u>83,806</u>	<u>1,087</u>	<u>(226,986)</u>	<u>524,468</u>	<u>369,599</u>
OTHER FINANCING SOURCES (USES):									
Transfers in	-	-	-	-	-	-	-	582,329	582,329
Transfers out	-	-	-	-	(135,000)	-	-	(640,000)	(775,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(135,000)</u>	<u>-</u>	<u>-</u>	<u>(57,671)</u>	<u>(192,671)</u>
Net changes in fund balances	(8,848)	458	(5,891)	1,505	(51,194)	1,087	(226,986)	466,797	176,928
Fund balances, beginning balance	<u>70,464</u>	<u>26,865</u>	<u>6,133</u>	<u>105,468</u>	<u>1,061,034</u>	<u>31,006</u>	<u>287,441</u>	<u>841,501</u>	<u>2,429,912</u>
Fund balances, end of year	<u>\$ 61,616</u>	<u>\$ 27,323</u>	<u>\$ 242</u>	<u>\$ 106,973</u>	<u>\$ 1,009,840</u>	<u>\$ 32,093</u>	<u>\$ 60,455</u>	<u>\$ 1,308,298</u>	<u>\$ 2,606,840</u>

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Neighborhood Parks
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 800	\$ 1,129	\$ 329
Other Revenue	6,000	3,874	(2,126)
Total Revenues	<u>6,800</u>	<u>5,003</u>	<u>(1,797)</u>
Expenditures:			
Culture and Recreation	<u>30,000</u>	<u>13,851</u>	<u>16,149</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (23,200)</u>	<u>(8,848)</u>	<u>\$ 14,352</u>
Fund Balance, Beginning of Year		<u>70,464</u>	
Fund Balance, End of Year		<u>\$ 61,616</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Police Forfeiture
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ -	\$ 410	\$ 410
Other Revenue	500	67	(433)
Total Revenues	<u>500</u>	<u>477</u>	<u>(23)</u>
Expenditures:			
Capital Outlay - Public Safety	<u>11,500</u>	<u>19</u>	<u>11,481</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (11,000)</u>	<u>458</u>	<u>\$ 11,458</u>
Fund Balance, Beginning of Year		<u>26,865</u>	
Fund Balance, End of Year		<u>\$ 27,323</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Law Enforcement Block Grant
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Intergovernmental	\$ 30,000	\$ 18,483	\$ (11,517)
Total Revenues	<u>30,000</u>	<u>18,483</u>	<u>(11,517)</u>
Expenditures:			
Capital outlay - Public Safety	30,000	24,374	5,626
Total Expenditures	<u>30,000</u>	<u>24,374</u>	<u>5,626</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>(5,891)</u>	<u>\$ (5,891)</u>
Fund Balance, Beginning of Year		<u>6,133</u>	
Fund Balance, End of Year		<u>\$ 242</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Housing Rehabilitation
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 2,000	\$ 1,581	\$ (419)
Total Revenues	<u>2,000</u>	<u>1,581</u>	<u>(419)</u>
Expenditures:			
Community development	<u>5,000</u>	<u>76</u>	<u>4,924</u>
Total Expenditures	<u>5,000</u>	<u>76</u>	<u>4,924</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (3,000)</u>	<u>1,505</u>	<u>\$ 4,505</u>
Fund Balance, Beginning of Year		<u>105,468</u>	
Fund Balance, End of Year		<u>\$ 106,973</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Park Levy
Year Ended September 30, 2011

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 315,000	\$ 345,532	\$ 30,532
Interest	-	19,218	19,218
Other	17,000	-	(17,000)
Total Revenues	332,000	364,750	32,750
Expenditures:			
Capital outlay - Culture & Recreation	447,000	280,944	166,056
Total Expenditures	447,000	280,944	166,056
Excess of Revenues Over (Under) Expenditures	(115,000)	83,806	198,806
Other Financing Sources (Uses):			
Transfers out	(115,000)	(135,000)	(20,000)
Total Other Financing Sources (Uses)	(115,000)	(135,000)	(20,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (230,000)	(51,194)	\$ 178,806
Fund Balance, Beginning of Year		1,061,034	
Fund Balance, End of Year		\$ 1,009,840	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Inman Square
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 500	\$ 476	\$ (24)
Other	500	633	133
Total Revenues	<u>1,000</u>	<u>1,109</u>	<u>109</u>
Expenditures:			
Community Development	<u>1,000</u>	<u>22</u>	<u>978</u>
Total Expenditures	<u>1,000</u>	<u>22</u>	<u>978</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>1,087</u>	<u>\$ 1,087</u>
Fund Balance, Beginning of Year		<u>31,006</u>	
Fund Balance, End of Year		<u>\$ 32,093</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Economic Development Enhancement
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 5,700	\$ 1,686	\$ (4,014)
Other	40,000	86,657	46,657
Total Revenues	<u>45,700</u>	<u>88,343</u>	<u>42,643</u>
Expenditures:			
Community Development	<u>293,675</u>	<u>315,329</u>	<u>(21,654)</u>
Total Expenditures	<u>293,675</u>	<u>315,329</u>	<u>(21,654)</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (247,975)</u>	<u>(226,986)</u>	<u>\$ 20,989</u>
Fund Balance, Beginning of Year		<u>287,441</u>	
Fund Balance, End of Year		<u>\$ 60,455</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Community Center Sales Tax
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Taxes	\$ 1,120,000	\$ 1,120,281	\$ 281
Charges for services	933,500	892,983	(40,517)
Interest	20,000	8,752	(11,248)
Other	-	2,779	2,779
Total Revenues	<u>2,073,500</u>	<u>2,024,795</u>	<u>(48,705)</u>
Expenditures:			
Culture and Recreation	1,427,262	1,460,988	(33,726)
Capital Outlay	66,000	39,339	26,661
Total Expenditures	<u>1,493,262</u>	<u>1,500,327</u>	<u>(7,065)</u>
Excess of Revenues Over (Under) Expenditures	<u>580,238</u>	<u>524,468</u>	<u>(55,770)</u>
Other Financing Sources (Uses):			
Transfers in	-	582,329	582,329
Transfers out	(640,000)	(640,000)	-
Total Other Financing Sources (Uses)	<u>(640,000)</u>	<u>(57,671)</u>	<u>582,329</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (59,762)</u>	466,797	<u>\$ 526,559</u>
Fund Balance, Beginning of Year		<u>841,501</u>	
Fund Balance, End of Year		<u>\$ 1,308,298</u>	

CITY OF GRANDVIEW, MISSOURI
Combining Balance Sheet - Tax Increment Financing Fund Projects
September 30, 2011

	Tax Increment Financing District No. 2	Tax Increment Financing District No. 3	Tax Increment Financing District No. 5	Tax Increment Financing District No. 6	Tax Increment Financing District No. 7	Tax Increment Financing District No. 8	Tax Increment Financing District No. 9	Tax Increment Financing District No. 10	Tax Increment Financing District No. 11	Tax Increment Financing District No. 12	Tax Increment Financing District No. 13	Gateway Commons TIF Project	Total
ASSETS													
Cash and investments	\$ 95,438	\$ 767,538	\$ -	\$ -	\$ 1,677	\$ 23,601	\$ 45,117	\$ 337	\$ 373	\$ 53	\$ 4,453	\$ -	\$ 938,587
Receivables:													
Taxes	-	-	-	-	82	901	80,347	-	-	-	5,236	-	86,566
Accrued interest	617	3,224	-	-	33	180	97	3	199	-	1,982	-	6,335
Due from other governments	29,875	-	-	-	80,378	21,019	7,969	75,932	-	-	-	-	215,173
Internal balances	-	-	-	-	-	-	31,518	-	-	-	-	(31,518)	-
Restricted assets:													
Cash and investments	-	-	-	-	-	-	-	-	-	-	-	582,907	582,907
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	5,917	5,917
TIF loan receivable	-	-	-	-	-	-	-	-	-	-	-	449,663	449,663
Total assets	\$ 125,930	\$ 770,762	\$ -	\$ -	\$ 82,170	\$ 45,701	\$ 165,048	\$ 76,272	\$ 572	\$ 53	\$ 11,671	\$ 1,006,969	\$ 2,285,148
LIABILITIES AND FUND BALANCES													
LIABILITIES:													
Accounts payable	\$ 16	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ 720	\$ 340	\$ 80	\$ -	\$ -	\$ -	\$ 1,286
Deferred revenue	29,875	-	-	-	80,378	502	-	75,932	-	-	608	-	187,295
Total liabilities	29,891	130	-	-	80,378	502	720	76,272	80	-	608	-	188,581
FUND BALANCES:													
Restricted	96,039	770,632	-	-	1,792	45,199	164,328	-	492	53	11,063	1,006,969	2,096,567
Total liabilities and fund balances	\$ 125,930	\$ 770,762	\$ -	\$ -	\$ 82,170	\$ 45,701	\$ 165,048	\$ 76,272	\$ 572	\$ 53	\$ 11,671	\$ 1,006,969	\$ 2,285,148

CITY OF GRANDVIEW, MISSOURI
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Tax Increment Financing Fund Projects
Year Ended September 30, 2011

	Tax Increment Financing District No. 2	Tax Increment Financing District No. 3	Tax Increment Financing District No. 5	Tax Increment Financing District No. 6	Tax Increment Financing District No. 7	Tax Increment Financing District No. 8	Tax Increment Financing District No. 9	Tax Increment Financing District No. 10	Tax Increment Financing District No. 11	Tax Increment Financing District No. 12	Tax Increment Financing District No. 13	Gateway Commons Debt Service	Total
REVENUES:													
Taxes	\$ -	\$ -	\$ 94,348	\$ 4,650	\$ 489	\$ 5,342	\$ 53,758	\$ -	\$ -	\$ -	\$ 31,731	\$ -	\$ 190,318
Intergovernmental activity taxes	112,247	178,065	57,755	19,288	103,855	29,568	256,494	124,317	25,804	82,244	88,127	-	1,077,764
Interest	1,757	12,952	-	-	-	501	-	15	657	-	-	-	15,882
Other	-	-	-	-	-	-	71,537	-	-	-	-	-	71,537
Total revenues	<u>114,004</u>	<u>191,017</u>	<u>152,103</u>	<u>23,938</u>	<u>104,344</u>	<u>35,411</u>	<u>381,789</u>	<u>124,332</u>	<u>26,461</u>	<u>82,244</u>	<u>119,858</u>	<u>-</u>	<u>1,355,501</u>
EXPENDITURES:													
Current:													
Community development	51	518	260,570	36,245	10	-	3,697	6,919	4,475	10,002	115,475	-	437,962
Payments to taxing districts	-	-	230,116	315,688	-	-	-	-	-	-	-	-	545,804
Debt service:													
Principal retirement	-	-	-	-	167,881	-	-	143,122	39,816	80,665	-	150,000	581,484
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	254,738	254,738
Total expenditures	<u>51</u>	<u>518</u>	<u>490,686</u>	<u>351,933</u>	<u>167,891</u>	<u>-</u>	<u>3,697</u>	<u>150,041</u>	<u>44,291</u>	<u>90,667</u>	<u>115,475</u>	<u>404,738</u>	<u>1,819,988</u>
Excess of revenues over (under) Expenditures:	<u>113,953</u>	<u>190,499</u>	<u>(338,583)</u>	<u>(327,995)</u>	<u>(63,547)</u>	<u>35,411</u>	<u>378,092</u>	<u>(25,709)</u>	<u>(17,830)</u>	<u>(8,423)</u>	<u>4,383</u>	<u>(404,738)</u>	<u>(464,487)</u>
OTHER FINANCING SOURCES (USES):													
Transfers between TIF funds	-	-	-	-	-	-	(372,393)	-	-	-	-	372,393	-
Transfers in	-	-	-	-	-	-	85,000	-	-	-	-	-	85,000
Transfers out	(54,717)	-	(1,352,319)	(227,488)	-	(25,000)	-	-	-	-	-	-	(1,659,524)
	<u>(54,717)</u>	<u>-</u>	<u>(1,352,319)</u>	<u>(227,488)</u>	<u>-</u>	<u>(25,000)</u>	<u>(287,393)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>372,393</u>	<u>(1,574,524)</u>
Net changes in fund balances	59,236	190,499	(1,690,902)	(555,483)	(63,547)	10,411	90,699	(25,709)	(17,830)	(8,423)	4,383	(32,345)	(2,039,011)
Fund balances, beginning balance	36,803	580,133	1,690,902	555,483	65,339	34,788	73,629	25,709	18,322	8,476	6,680	1,039,314	4,135,578
Fund balances, end of year	<u>\$ 96,039</u>	<u>\$ 770,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,792</u>	<u>\$ 45,199</u>	<u>\$ 164,328</u>	<u>\$ -</u>	<u>\$ 492</u>	<u>\$ 53</u>	<u>\$ 11,063</u>	<u>\$ 1,006,969</u>	<u>\$ 2,096,567</u>

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #2
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 88,000	\$ 112,247	\$ 24,247
Interest	1,000	1,757	757
Total Revenues	<u>89,000</u>	<u>114,004</u>	<u>25,004</u>
Expenditures:			
Community Development	50,208	51	50,157
Total Expenditures	<u>50,208</u>	<u>51</u>	<u>50,157</u>
Excess of Revenues Over (Under) Expenditures	<u>38,792</u>	<u>113,953</u>	<u>75,161</u>
Other Financing Sources (Uses):			
Transfers out	<u>(54,717)</u>	<u>(54,717)</u>	-
Total Other Financing Sources (Uses)	<u>(54,717)</u>	<u>(54,717)</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (15,925)</u>	59,236	<u>\$ 75,161</u>
Fund Balance, Beginning of Year		<u>36,803</u>	
Fund Balance, End of Year		<u>\$ 96,039</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #3
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 177,000	\$ 178,065	\$ 1,065
Interest	9,000	12,952	3,952
Total Revenues	<u>186,000</u>	<u>191,017</u>	<u>5,017</u>
Expenditures:			
Community Development	<u>2,500</u>	<u>518</u>	<u>1,982</u>
Total Expenditures	<u>2,500</u>	<u>518</u>	<u>1,982</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 183,500</u>	<u>190,499</u>	<u>\$ 6,999</u>
Fund Balance, Beginning of Year		<u>580,133</u>	
Fund Balance, End of Year		<u>\$ 770,632</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #5
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 219,000	\$ 152,103	\$ (66,897)
Interest	30,000	-	(30,000)
Total Revenues	<u>249,000</u>	<u>152,103</u>	<u>(96,897)</u>
Expenditures:			
Community Development	2,017,000	260,570	1,756,430
Payments to taxing districts	-	230,116	(230,116)
Total Expenditures	<u>2,017,000</u>	<u>490,686</u>	<u>1,526,314</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (1,768,000)</u>	<u>(338,583)</u>	<u>\$ 1,429,417</u>
Other Financing Sources (Uses):			
Transfers out	(15,000)	(1,352,319)	1,337,319
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(1,352,319)</u>	<u>1,337,319</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (1,783,000)</u>	<u>(1,690,902)</u>	<u>\$ 2,766,736</u>
Fund Balance, Beginning of Year		<u>1,690,902</u>	
Fund Balance, End of Year		<u>\$ -</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #6
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 79,500	\$ 23,938	\$ (55,562)
Interest	8,500	-	(8,500)
Total Revenues	<u>88,000</u>	<u>23,938</u>	<u>(64,062)</u>
Expenditures:			
Community Development	375,000	36,245	338,755
Payments to taxing districts	-	315,688	(315,688)
Total Expenditures	<u>375,000</u>	<u>351,933</u>	<u>23,067</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (287,000)</u>	<u>(327,995)</u>	<u>\$ (40,995)</u>
Other Financing Sources (Uses):			
Transfers out	-	(227,488)	227,488
Total Other Financing Sources (Uses)	<u>-</u>	<u>(227,488)</u>	<u>227,488</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (287,000)</u>	<u>(555,483)</u>	<u>\$ 186,493</u>
Fund Balance, Beginning of Year		<u>555,483</u>	
Fund Balance, End of Year		<u>\$ -</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #7
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 91,500	\$ 104,344	\$ 12,844
Interest	200	-	(200)
Total Revenues	<u>91,700</u>	<u>104,344</u>	<u>12,644</u>
Expenditures:			
Community Development	92,500	10	92,490
Debt service	100,000	167,881	(67,881)
Total Expenditures	<u>192,500</u>	<u>167,891</u>	<u>24,609</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (100,800)</u>	<u>(63,547)</u>	<u>\$ 37,253</u>
Fund Balance, Beginning of Year		<u>65,339</u>	
Fund Balance, End of Year		<u>\$ 1,792</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #8
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 27,400	\$ 34,910	\$ 7,510
Interest	200	501	301
Total Revenues	<u>27,600</u>	<u>35,411</u>	<u>7,811</u>
Excess of Revenues Over (Under) Expenditures	<u>27,600</u>	<u>35,411</u>	<u>7,811</u>
Other Financing Sources (Uses):			
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 2,600</u>	10,411	<u>\$ 7,811</u>
Fund Balance, Beginning of Year		<u>34,788</u>	
Fund Balance, End of Year		<u>\$ 45,199</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #9
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 231,800	\$ 310,252	\$ 78,452
Interest	3,000	-	(3,000)
Other	70,000	71,537	1,537
Total Revenues	<u>304,800</u>	<u>381,789</u>	<u>76,989</u>
Expenditures:			
Community Development	500	3,697	(3,197)
Total Expenditures	<u>500</u>	<u>3,697</u>	<u>(3,197)</u>
Excess of Revenues Over (Under) Expenditures	<u>304,300</u>	<u>378,092</u>	<u>73,792</u>
Other Financing Sources (Uses):			
Transfers in	85,000	85,000	-
Transfers out	(385,000)	(372,393)	(12,607)
Total Other Financing Sources (Uses)	<u>(300,000)</u>	<u>(287,393)</u>	<u>(12,607)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 4,300</u>	90,699	<u>\$ 61,185</u>
Fund Balance, Beginning of Year		<u>73,629</u>	
Fund Balance, End of Year		<u>\$ 164,328</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #10
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 135,000	\$ 124,317	\$ (10,683)
Interest	1,000	15	(985)
Total Revenues	<u>136,000</u>	<u>124,332</u>	<u>(11,668)</u>
Expenditures:			
Community Development	1,000	6,919	(5,919)
Debt service	150,000	143,122	6,878
Total Expenditures	<u>151,000</u>	<u>150,041</u>	<u>959</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (15,000)</u>	<u>(25,709)</u>	<u>\$ (10,709)</u>
Fund Balance, Beginning of Year		<u>25,709</u>	
Fund Balance, End of Year		<u>\$ -</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #11
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 25,000	\$ 25,804	\$ 804
Interest	300	657	357
Total Revenues	<u>25,300</u>	<u>26,461</u>	<u>1,161</u>
Expenditures:			
Community Development	35,000	4,475	30,525
Debt service	-	39,816	(39,816)
Total Expenditures	<u>35,000</u>	<u>44,291</u>	<u>(9,291)</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (9,700)</u>	<u>(17,830)</u>	<u>\$ (8,130)</u>
Fund Balance, Beginning of Year		<u>18,322</u>	
Fund Balance, End of Year		<u>\$ 492</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #12
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 85,000	\$ 82,244	\$ (2,756)
Interest	500	-	(500)
Total Revenues	<u>85,500</u>	<u>82,244</u>	<u>(3,256)</u>
Expenditures:			
Community Development	97,000	10,002	86,998
Debt service	-	80,665	(80,665)
Total Expenditures	<u>97,000</u>	<u>90,667</u>	<u>6,333</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (11,500)</u>	<u>(8,423)</u>	<u>\$ 3,077</u>
Fund Balance, Beginning of Year		<u>8,476</u>	
Fund Balance, End of Year		<u>\$ 53</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
TIF #13
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Sales and intergovernmental activity taxes	\$ 126,000	\$ 119,858	\$ (6,142)
Total Revenues	<u>126,000</u>	<u>119,858</u>	<u>(6,142)</u>
Expenditures:			
Community Development	126,000	115,475	10,525
Total Expenditures	<u>126,000</u>	<u>115,475</u>	<u>10,525</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>4,383</u>	<u>\$ 4,383</u>
Fund Balance, Beginning of Year		<u>6,680</u>	
Fund Balance, End of Year		<u>\$ 11,063</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Gateway Commons TIF Project
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 10,000	\$ -	\$ (10,000)
Total Revenues	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Expenditures:			
Debt Service - Community Development	<u>408,488</u>	<u>404,738</u>	<u>3,750</u>
Excess of Revenues Over Expenditures	<u>(398,488)</u>	<u>(404,738)</u>	<u>(13,750)</u>
Other Financing Sources (Uses):			
Transfers in	<u>385,000</u>	<u>372,393</u>	<u>(12,607)</u>
Total Other Financing Sources (Uses)	<u>385,000</u>	<u>372,393</u>	<u>(12,607)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (13,488)</u>	<u>(32,345)</u>	<u>\$ (26,357)</u>
Fund Balance, Beginning of Year		<u>1,039,314</u>	
Fund Balance, End of Year		<u>\$ 1,006,969</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
2003 COP Debt Service
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 17,500	\$ 3,943	\$ (13,557)
Total Revenues	<u>17,500</u>	<u>3,943</u>	<u>(13,557)</u>
Expenditures:			
Debt service - principal	285,000	1,337,589	(1,052,589)
Debt service - interest and fiscal costs	<u>450,500</u>	<u>609,902</u>	<u>(159,402)</u>
Total Expenditures	<u>735,500</u>	<u>1,947,491</u>	<u>(1,211,991)</u>
Excess of Revenues Over (Under) Expenditures	<u>(718,000)</u>	<u>(1,943,548)</u>	<u>(1,225,548)</u>
Other Financing Sources (Uses):			
Transfers in	731,000	701,000	(30,000)
Issuance of refunding debt	-	8,405,000	8,405,000
Premium on Issuance	-	73,298	73,298
Payment to escrow agent	<u>-</u>	<u>(8,313,755)</u>	<u>(8,313,755)</u>
Total Other Financing Sources (Uses)	<u>731,000</u>	<u>865,543</u>	<u>134,543</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 13,000</u>	<u>(1,078,005)</u>	<u>\$ (1,091,005)</u>
Fund Balance, Beginning of Year		<u>1,191,227</u>	
Fund Balance, End of Year		<u>\$ 113,222</u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Public Works Facility Construction
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	<u>\$ 900</u>	<u>\$ 544</u>	<u>\$ (356)</u>
Total Revenues	<u>900</u>	<u>544</u>	<u>(356)</u>
Expenditures:			
Capital Outlay - Public Works	<u>7,500</u>	<u>426</u>	<u>7,074</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (6,600)</u>	<u>118</u>	<u>\$ 6,718</u>
Fund Balance, Beginning of Year		<u>39,102</u>	
Fund Balance, End of Year		<u>\$ 39,220</u>	

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011
(With Comparative Actual Amounts for 2010)

	2011		2010
	Budget	Actual	Actual
GENERAL GOVERNMENT:			
Board of Aldermen:			
Policy and legislation:			
Personal services	\$ 53,801	\$ 44,788	\$ 50,356
Supplies	1,000	1,303	671
Purchased services	293,750	82,746	78,480
Total policy and legislation	348,551	128,837	129,507
Public information:			
Purchased services	-	-	185
Total public information	-	-	185
Legal services:			
Purchased services	120,000	143,670	121,892
Total legal services	120,000	143,670	121,892
Total Board of Aldermen	468,551	272,507	251,584
Administration:			
City administration:			
Personal services	356,232	349,614	359,701
Supplies	1,800	1,746	1,354
Purchased services	21,100	24,611	17,099
Capital outlay	-	-	220
Total city administration	379,132	375,971	378,374
Human Resource:			
Personal services	109,098	110,078	107,441
Supplies	2,000	1,427	1,255
Purchased services	14,574	15,284	11,418
Total personnel	125,672	126,789	120,114

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011
 (With Comparative Actual Amounts for 2010)
 (continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
City clerk:			
Personal services	\$ 56,513	\$ 58,007	\$ 56,268
Supplies	600	310	736
Purchased services	<u>78,540</u>	<u>54,073</u>	<u>21,947</u>
Total city clerk	<u>135,653</u>	<u>112,390</u>	<u>78,951</u>
Total administration	<u>640,457</u>	<u>615,150</u>	<u>577,439</u>
Finance:			
State license office:			
Personal services	291,094	300,284	281,324
Supplies	6,200	2,694	2,951
Purchased services	<u>9,750</u>	<u>7,915</u>	<u>9,407</u>
Total state license office	<u>307,044</u>	<u>310,893</u>	<u>293,682</u>
Purchasing:			
Personal services	40,914	40,888	40,083
Supplies	1,200	31	65
Purchased services	<u>4,300</u>	<u>2,415</u>	<u>3,256</u>
Total purchasing	<u>46,414</u>	<u>43,334</u>	<u>43,404</u>

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011

(With Comparative Actual Amounts for 2010)

(continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Finance and accounting:			
Personal services	\$ 230,150	\$ 233,312	\$ 272,887
Supplies	3,800	5,236	3,567
Purchased services	<u>33,250</u>	<u>41,521</u>	<u>56,708</u>
Total finance and accounting	<u>267,200</u>	<u>280,069</u>	<u>333,162</u>
Customer services/collections:			
Personal services	180,582	173,366	175,878
Supplies	4,200	5,098	2,776
Purchased services	<u>125,150</u>	<u>119,579</u>	<u>124,245</u>
Total customer service/collections	<u>309,932</u>	<u>298,043</u>	<u>302,899</u>
Municipal court:			
Personal services	175,472	194,683	163,007
Supplies	11,600	4,932	11,283
Purchased services	<u>75,840</u>	<u>133,163</u>	<u>104,254</u>
Total municipal court	<u>262,912</u>	<u>332,778</u>	<u>278,544</u>
City-wide support services:			
Personal services	45,917	70,110	29,737
Insurance	367,689	318,640	402,385
Supplies	7,500	7,920	6,398
Purchased services	<u>140,264</u>	<u>150,658</u>	<u>127,795</u>
Total city-wide support services	<u>561,370</u>	<u>547,328</u>	<u>566,315</u>
Total finance	<u>1,754,872</u>	<u>1,812,445</u>	<u>1,818,006</u>

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011
 (With Comparative Actual Amounts for 2010)
 (continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Public buildings and ground maintenance:			
Personal services	\$ 87,073	\$ 94,425	\$ 87,332
Supplies	19,450	25,787	22,612
Purchased services	<u>144,600</u>	<u>153,780</u>	<u>158,435</u>
Total public buildings and ground maintenance	<u>251,123</u>	<u>273,992</u>	<u>268,379</u>
Total general government	<u>3,115,003</u>	<u>2,974,094</u>	<u>2,915,408</u>
PUBLIC SAFETY:			
Fire:			
Emergency services:			
Personal services	2,603,537	2,609,455	2,663,352
Supplies	86,900	66,738	67,414
Purchased services	<u>189,950</u>	<u>183,950</u>	<u>157,768</u>
Total emergency services	<u>2,880,387</u>	<u>2,860,143</u>	<u>2,888,534</u>
Fire administration:			
Personal services	519,513	527,129	496,328
Supplies	6,950	5,415	10,293
Purchased services	<u>60,700</u>	<u>48,611</u>	<u>41,845</u>
Total fire administration	<u>587,163</u>	<u>581,155</u>	<u>548,466</u>
Emergency preparedness:			
Supplies	200	75	516
Purchased services	<u>8,700</u>	<u>8,962</u>	<u>9,212</u>
Total emergency preparedness	<u>8,900</u>	<u>9,037</u>	<u>9,728</u>
Total fire	<u>3,476,450</u>	<u>3,450,335</u>	<u>3,446,728</u>

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011
 (With Comparative Actual Amounts for 2010)
 (continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Police:			
Patrol:			
Personal services	\$ 2,412,717	\$ 2,325,744	\$ 2,368,298
Supplies	68,500	67,876	56,887
Purchased services	<u>435,775</u>	<u>426,381</u>	<u>386,976</u>
Total patrol	<u>2,916,992</u>	<u>2,820,001</u>	<u>2,812,161</u>
Investigations:			
Personal services	1,073,112	1,122,787	1,431,030
Supplies	6,750	6,074	5,977
Purchased services	46,750	58,900	38,371
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total investigations	<u>1,126,612</u>	<u>1,187,761</u>	<u>1,475,378</u>
Services:			
Personal services	1,018,177	975,335	594,128
Supplies	20,500	19,010	16,818
Purchased services	<u>98,200</u>	<u>97,111</u>	<u>95,614</u>
Total services	<u>1,136,877</u>	<u>1,091,456</u>	<u>706,560</u>
Total police	<u>5,180,481</u>	<u>5,099,218</u>	<u>4,994,099</u>
Total public safety	<u>8,656,931</u>	<u>8,549,553</u>	<u>8,440,827</u>

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011

(With Comparative Actual Amounts for 2010)

(continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
PUBLIC WORKS:			
Engineering services:			
Personal services	\$ 180,593	\$ 186,443	\$ 254,650
Supplies	3,075	2,448	2,231
Purchased services	<u>276,800</u>	<u>312,358</u>	<u>294,699</u>
Total engineering services	<u>460,468</u>	<u>501,249</u>	<u>551,580</u>
Street maintenance:			
Personal services	476,587	470,591	484,375
Supplies	29,100	30,241	30,839
Purchased services	<u>242,300</u>	<u>304,538</u>	<u>251,586</u>
Total street maintenance	<u>747,987</u>	<u>805,370</u>	<u>766,800</u>
Solid waste:			
Purchased services	<u>37,700</u>	<u>40,675</u>	<u>37,907</u>
Total solid waste	<u>37,700</u>	<u>40,675</u>	<u>37,907</u>
Total public works	<u>1,246,155</u>	<u>1,347,294</u>	<u>1,356,287</u>
COMMUNITY DEVELOPMENT:			
Development services:			
Personal services	178,282	180,069	174,890
Supplies	2,250	1,605	1,831
Purchased services	<u>12,800</u>	<u>9,936</u>	<u>15,709</u>
Total development services	<u>193,332</u>	<u>191,610</u>	<u>192,430</u>
Neighborhood services/code enforcement:			
Personal services	205,917	205,331	258,464
Supplies	3,400	1,554	3,403
Purchased services	<u>107,500</u>	<u>108,364</u>	<u>116,759</u>
Total neighborhood services/code enforcement	<u>316,817</u>	<u>315,249</u>	<u>378,626</u>

(continued)

CITY OF GRANDVIEW, MISSOURI

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

YEAR ENDED SEPTEMBER 30, 2011

(With Comparative Actual Amounts for 2010)

(continued)

	2011		2010
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Building services:			
Personal services	\$ 195,422	\$ 145,453	\$ 145,511
Supplies	500	248	223
Purchased services	<u>8,025</u>	<u>10,549</u>	<u>7,464</u>
Total building services	<u>203,947</u>	<u>156,250</u>	<u>153,198</u>
Total community development	<u>714,096</u>	<u>663,109</u>	<u>724,254</u>
 CULTURE AND RECREATION:			
Aquatics:			
Personal services	101,067	91,077	85,743
Supplies	18,050	26,020	21,576
Purchased services	<u>34,700</u>	<u>29,720</u>	<u>25,900</u>
Total aquatics	<u>153,817</u>	<u>146,817</u>	<u>133,219</u>
 Park maintenance:			
Personal services	334,328	323,470	333,700
Supplies	32,400	44,836	34,703
Purchased services	<u>105,700</u>	<u>144,617</u>	<u>120,736</u>
Total park maintenance	<u>472,428</u>	<u>512,923</u>	<u>489,139</u>
 Park operations:			
Personal services	87,448	82,254	79,486
Supplies	300	10	71
Purchased services	<u>4,500</u>	<u>3,136</u>	<u>5,330</u>
Total park operations	<u>92,248</u>	<u>85,400</u>	<u>84,887</u>
 Recreation services:			
Supplies	6,000	664	-
Purchased services	<u>1,325</u>	<u>226</u>	<u>-</u>
Total recreation services	<u>7,325</u>	<u>890</u>	<u>-</u>
Total culture and recreation	<u>725,818</u>	<u>746,030</u>	<u>707,245</u>
Total general fund	<u><u>\$14,458,003</u></u>	<u><u>\$14,280,080</u></u>	<u><u>\$14,144,021</u></u>

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
Parks and Public Works Projects
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Interest	\$ 25,000	\$ 122,654	\$ 97,654
Other	-	2,247	2,247
Total Revenues	<u>25,000</u>	<u>124,901</u>	<u>99,901</u>
Expenditures:			
Capital outlay - Culture and recreation	4,350,000	2,265,019	2,084,981
Debt service	-	56,125	(56,125)
Total Expenditures	<u>4,350,000</u>	<u>2,321,144</u>	<u>2,028,856</u>
Excess of Revenues Over (Under) Expenditures	<u><u>\$(4,325,000)</u></u>	<u><u>(2,196,243)</u></u>	<u><u>\$ 2,128,757</u></u>
Other Financing Sources (Uses):			
Proceeds from bond issuance	3,363,051	4,250,000	(886,949)
Premium on Issuance	-	109,580	(109,580)
Total Other Financing Sources (Uses)	<u>3,363,051</u>	<u>4,359,580</u>	<u>(996,529)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u><u>\$ (961,949)</u></u>	<u>2,163,337</u>	<u><u>\$ 1,132,228</u></u>
Fund Balance, Beginning of Year		<u>2,420,248</u>	
Fund Balance, End of Year		<u><u>\$ 4,583,585</u></u>	

CITY OF GRANDVIEW, MISSOURI
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
General Debt Service
Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Taxes	\$ 1,041,000	\$ 1,093,655	\$ 52,655
Interest	25,000	5,273	(19,727)
Total Revenues	<u>1,066,000</u>	<u>1,098,928</u>	<u>32,928</u>
Expenditures:			
General government	63,000	18,424	44,576
Debt service - principal	1,150,000	1,150,000	-
Debt service - interest	<u>104,250</u>	<u>105,014</u>	<u>(764)</u>
Total Expenditures	<u>1,317,250</u>	<u>1,273,438</u>	<u>43,812</u>
Excess of Revenues Over Expenditures	<u>\$ (251,250)</u>	<u>(174,510)</u>	<u>\$ 76,740</u>
Fund Balance, Beginning of Year		<u>1,262,740</u>	
Fund Balance, End of Year		<u>\$ 1,088,230</u>	

CITY OF GRANDVIEW, MISSOURI
Statement of Changes in Assets and Liabilities - Agency Funds
Year Ended September 30, 2011

	Balance September 30, 2010	Additions	Deductions	Balance September 30, 2011
<u>Jackson County Tax Fund</u>				
ASSETS:				
Cash and investments	\$ 61,033	\$ 11,033,681	\$ 11,009,560	\$ 85,154
LIABILITIES:				
Due to other governments	\$ 61,033	\$ 11,033,681	\$ 11,009,560	\$ 85,154
<u>71/150 Highway TDD</u>				
ASSETS:				
Cash and investments	\$ -	\$ 52,530	\$ 52,530	\$ -
LIABILITIES:				
Undistributed taxes	\$ -	\$ 52,530	\$ 52,530	\$ -
<u>Grandview Crossing CID</u>				
ASSETS:				
Cash and investments	\$ -	\$ 54,930	\$ 54,930	\$ -
LIABILITIES:				
Undistributed taxes	\$ -	\$ 54,930	\$ 54,930	\$ -
<u>Total - All Agency Funds</u>				
ASSETS:				
Cash and investments	\$ 61,033	\$ 11,141,141	\$ 11,117,020	\$ 85,154
LIABILITIES:				
Undistributed taxes	\$ -	\$ 107,460	\$ 107,460	\$ -
Due to other governments	61,033	11,033,681	11,009,560	85,154
	<u>\$ 61,033</u>	<u>\$ 11,141,141</u>	<u>\$ 11,117,020</u>	<u>\$ 85,154</u>