

CITY OF SALINA

FINANCIAL STATEMENT

Jan 1, 2010 to March 31, 2010

|  | CASH            | CASH            |                 | CASH           | ACCOUNTS      | UNENCUMBERED    |
|--|-----------------|-----------------|-----------------|----------------|---------------|-----------------|
|  | BALANCE         | RECEIPTS        | CASH            | BALANCE        | PAYABLE AND   | CASH            |
| FUND   | JANUARY 1       | TO DATE         | EXPENDITURES    | 3/31/2010      | ENCUMBRANCES  | BALANCE         |
| -----  | -----           | -----           | -----           | -----          | -----         | -----           |
| <b>FUNDS BUDGETED IN ACCORDANCE WITH STATE STATUTES:</b>   |                 |                 |                 |                |               |                 |
| GENERAL  | \$4,592,023.84  | \$12,287,281.57 | \$10,357,955.04 | \$6,521,350.37 | \$615,326.80  | \$5,906,023.57  |
| SALES TAX-CAPITAL & HS   | 1,680,235.21    | 924,570.55      | 669,152.58      | 1,935,653.18   | 256,272.80    | 1,679,380.38    |
| SALES TAX-ECON DEVELOPMENT   | 1,115,678.60    | \$79,840.05     | 99,007.67       | 1,096,510.98   | 0.00          | 1,096,510.98    |
| EMPLOYEE BENEFIT   | 0.00            | 0.00            | 0.00            | 0.00           | 0.00          | 0.00            |
| FLOOD AND DRAINAGE   | 185,730.97      | 6,170.04        | 593.55          | 191,307.46     | 3,552.90      | 187,754.56      |
| ARTS & HUMANITIES  | 117,474.46      | 544,376.81      | 150,813.81      | 511,037.46     | 5,867.75      | 505,169.71      |
| BUSINESS IMPROVEMENT DISTRICT  | 2,826.43        | 46,297.12       | 45,917.95       | 3,205.60       | 5.00          | 3,200.60        |
| TOURISM AND CONVENTION   | 1,663.56        | 261,756.14      | 261,651.46      | 1,768.24       | 0.00          | 1,768.24        |
| NEIGHBORHOOD PARK  | 210,146.06      | 3,912.17        | 0.00            | 214,058.23     | 0.00          | 214,058.23      |
| SPECIAL PARKS  | 114,409.25      | 68,885.58       | 50,482.64       | 132,812.19     | 4,684.02      | 128,128.17      |
| SPECIAL ALCOHOL  | 35,351.53       | 68,741.42       | 103,949.30      | 143.65         | 0.00          | 143.65          |
| SPECIAL GAS TAX  | 1,786,034.31    | 401,088.46      | 120,069.72      | 2,067,053.05   | 629,535.42    | 1,437,517.63    |
| BICENTENNIAL CENTER  | 124,138.13      | 496,355.26      | 590,108.89      | 30,384.50      | 45.00         | 30,339.50       |
| BOND AND INTEREST  | 674,008.60      | 2,617,484.03    | 1,144,433.82    | 2,147,058.81   | 0.00          | 2,147,058.81    |
| RISK MANAGEMENT  | 153,457.28      | 90,861.81       | 15,047.22       | 229,271.87     | -55.31        | 229,327.18      |
| WORKER'S COMP. RESERVE   | 871,044.99      | 56,382.26       | 41,958.25       | 885,469.00     | 0.00          | 885,469.00      |
| HEALTH INSURANCE   | 1,824,211.16    | 1,578,112.54    | 1,645,475.39    | 1,756,848.31   | 0.00          | 1,756,848.31    |
| CENTRAL GARAGE   | 140,480.55      | 343,403.42      | 377,803.95      | 106,080.02     | 26,513.57     | 79,566.45       |
| COMPUTER TECHNOLOGY  | 282,811.28      | 304,534.54      | 343,797.02      | 243,548.80     | 3,712.88      | 239,835.92      |
| SANITATION   | 604,376.83      | 573,996.79      | 492,181.28      | 686,192.34     | 118,657.35    | 567,534.99      |
| SOLIDWASTE   | 2,866,338.94    | 652,218.17      | 425,585.76      | 3,092,971.35   | 530,900.71    | 2,562,070.64    |
| GOLF COURSE  | 43,214.07       | 104,996.73      | 124,416.49      | 23,794.31      | 8,060.47      | 15,733.84       |
| WATER AND SEWER  | 9,048,680.96    | 3,723,736.40    | 3,459,961.50    | 9,312,455.86   | 1,323,091.37  | 7,989,364.49    |
| ** TOTAL OF ALL BUDGETED FUNDS   | 26,474,337.01   | 25,235,001.86   | 20,520,363.29   | 31,188,975.58  | 3,526,170.73  | 27,662,804.85   |
| <b>FUNDS NOT REQUIRED TO BE BUDGETED:</b>  |                 |                 |                 |                |               |                 |
| BICENTENNIAL CENTER EVENT  | \$5,755.81      | \$33,968.60     | \$0.00          | \$39,724.41    | \$0.00        | \$39,724.41     |
| COMMUNITY DEVELOPMENT  | 71,330.14       | 105.79          | 0.00            | 71,435.93      | 0.00          | 71,435.93       |
| COMMUNITY DEVELOPMENT REV.   | 229,539.56      | 340.43          | 0.00            | 229,879.99     | 0.00          | 229,879.99      |
| HERITAGE COMMISSION  | 4.09            | 0.00            | 0.00            | 4.09           | 0.00          | 4.09            |
| HOUSING REHABILITATION V   | -58,030.92      | 0.00            | 0.00            | -58,030.92     | 0.00          | -58,030.92      |
| FAIR HOUSING   | 31,424.56       | 16,465.85       | 13,534.81       | 34,355.60      | 0.00          | 34,355.60       |
| HPRP   | 0.00            | 508.81          | 508.81          | 0.00           | 0.00          | 0.00            |
| CDBG -R 2009   | -2,000.00       | 57,725.00       | 61,764.87       | -6,039.87      | 0.00          | -6,039.87       |
| CDBG EC. DEV. GRANT  | 371.12          | 0.00            | 0.00            | 371.12         | 0.00          | 371.12          |
| SPECIAL LAW ENFORCEMENT  | 14,508.57       | 21.52           | 0.00            | 14,530.09      | 0.00          | 14,530.09       |
| HISPANIC   | 645.91          | 0.00            | 0.00            | 645.91         | 0.00          | 645.91          |
| BJA PD GRANT   | -28,488.58      | 28,510.00       | 0.00            | 21.42          | 0.00          | 21.42           |
| DARE DONATIONS   | 1,798.35        | 2.67            | 0.00            | 1,801.02       | 0.00          | 1,801.02        |
| LAMBERTZ BOND & INTEREST   | 694,887.18      | 0.00            | 0.00            | 694,887.18     | 0.00          | 694,887.18      |
| 125 BENEFITS   | 343,308.59      | 91,288.17       | 87,013.21       | 347,583.55     | 0.00          | 347,583.55      |
| E. STEIN DONATIONS   | 3,502.81        | 5.19            | 0.00            | 3,508.00       | 0.00          | 3,508.00        |
| EMP MEMORIAL DONATIONS   | 172.04          | 0.00            | 0.00            | 172.04         | 0.00          | 172.04          |
| CEMETERY ENDOWMENT   | 398,867.75      | 2,859.04        | 0.00            | 401,726.79     | 0.00          | 401,726.79      |
| MAUSOLEUM ENDOWMENT  | 34,091.33       | 50.56           | 0.00            | 34,141.89      | 0.00          | 34,141.89       |
| SPECIAL ASSESSMENT ESCROW  | 319,453.33      | 473.79          | 0.00            | 319,927.12     | 0.00          | 319,927.12      |
| TRICENTENNIAL COMMISSION   | 5,660.13        | 8.40            | 0.00            | 5,668.53       | 0.00          | 5,668.53        |
| LAMBERTZ TIF CLEARING  | 0.00            | 47,719.84       | 47,719.84       | 0.00           | 0.00          | 0.00            |
| PEG ACCESS SUPPORT   | 5,026.88        | 162,913.83      | 162,906.38      | 5,034.33       | 0.00          | 5,034.33        |
| WAR MEMORIAL TRUST FUND  | 35,894.70       | 53.23           | 39.95           | 35,907.98      | 0.00          | 35,907.98       |
| FIRE INSURANCE PROCEEDS  | 4,411.08        | 46,979.62       | 22,351.72       | 29,038.98      | 0.00          | 29,038.98       |
| BAIL BONDS   | 776.55          | 1.16            | 0.00            | 777.71         | 0.00          | 777.71          |
| * SOLID WASTE CONSTRUCTION   | -583,417.66     | 0.00            | 11,573.96       | -594,991.62    | 1,030,829.81  | -1,625,821.43   |
| CLOSURE AND POST CLOSURE RESERVE   | 694,812.27      | 1,030.49        | 0.00            | 695,842.76     | 0.00          | 695,842.76      |
| WATER PRINCIPAL AND INTEREST   | 903,826.52      | 529,332.00      | 388,893.74      | 1,044,264.78   | 0.00          | 1,044,264.78    |
| WATER BOND RESERVES  | 671,795.67      | 81.87           | 0.00            | 671,877.54     | 0.00          | 671,877.54      |
| MANHOLE WW PUMP REHAB  | -824,405.40     | 0.00            | 91,600.60       | -916,006.00    | 0.00          | -916,006.00     |
| EPA REQUIREMENTS RESERVE   | 906,545.45      | 61,695.40       | 0.00            | 968,240.85     | 0.00          | 968,240.85      |
| * CONSTRUCTION FUNDS   | 9,295,707.11    | 47,678.49       | 2,381,900.02    | 6,961,485.58   | 7,928,650.07  | -967,164.49     |
| PAYROLL CLEARING   | -243,746.57     | 8,232,270.53    | 8,230,349.35    | -241,825.39    | 0.00          | -241,825.39     |
| ** TOTAL OF ALL UNBUDGETED FUNDS   | 12,934,028.37   | 9,362,090.28    | 11,500,157.26   | 10,795,961.39  | 8,959,479.88  | 1,836,481.51    |
| <b>TOTALS FOR ALL FUNDS</b>  |                 |                 |                 |                |               |                 |
|  | 39,408,365.38   | 34,597,092.14   | 32,020,520.55   | 41,984,936.97  | 12,485,650.61 | 29,499,286.36   |
| <b>CASH ACCOUNTS:</b>  |                 |                 |                 |                |               |                 |
| COMBINED CHECKING  | \$2,508,894.35  |                 |                 |                |               |                 |
| COMBINED INVESTMENTS   | \$38,726,687.93 |                 |                 |                |               | \$52,855,000.00 |
| BICENTENNIAL CENTER EVENT  | \$39,474.41     |                 |                 |                |               | \$8,373,061.55  |
| PETTY CASH FUNDS   | \$14,993.10     |                 |                 |                |               | \$0.00          |
| TAX INCREMENT TRUST ACCOUNT  | \$694,887.18    |                 |                 |                |               |                 |
| TOTAL CHECKING AND INVESTMENTS   | \$41,984,936.97 |                 |                 |                |               | \$61,228,061.55 |
| <b>OUTSTANDING BOND OBLIGATIONS:</b>   |                 |                 |                 |                |               |                 |
| GENERAL OBLIGATION BONDS   |                 |                 |                 |                |               |                 |
| REVENUE BONDS  |                 |                 |                 |                |               |                 |
| TEMPORARY NOTES  |                 |                 |                 |                |               |                 |
| TOTAL OUTSTANDING BOND OBLIGATIONS   |                 |                 |                 |                |               |                 |
| \$61,228,061.55  |                 |                 |                 |                |               |                 |
| * The Construction and Solid Waste Construction funds will be reimbursed by General Obligation bonds, temporary notes and payments from other sources. |                 |                 |                 |                |               |                 |
| I hereby certify that the above statement is correct   |                 |                 |                 |                |               |                 |
| Rodney Franz   |                 |                 |                 |                |               |                 |