

CITY OF ST. JOSEPH



First Quarter Financial Report – FY2011

For the Quarter Ending September 30,
2010

FIRST QUARTER FY2011 FINANCIAL REPORT

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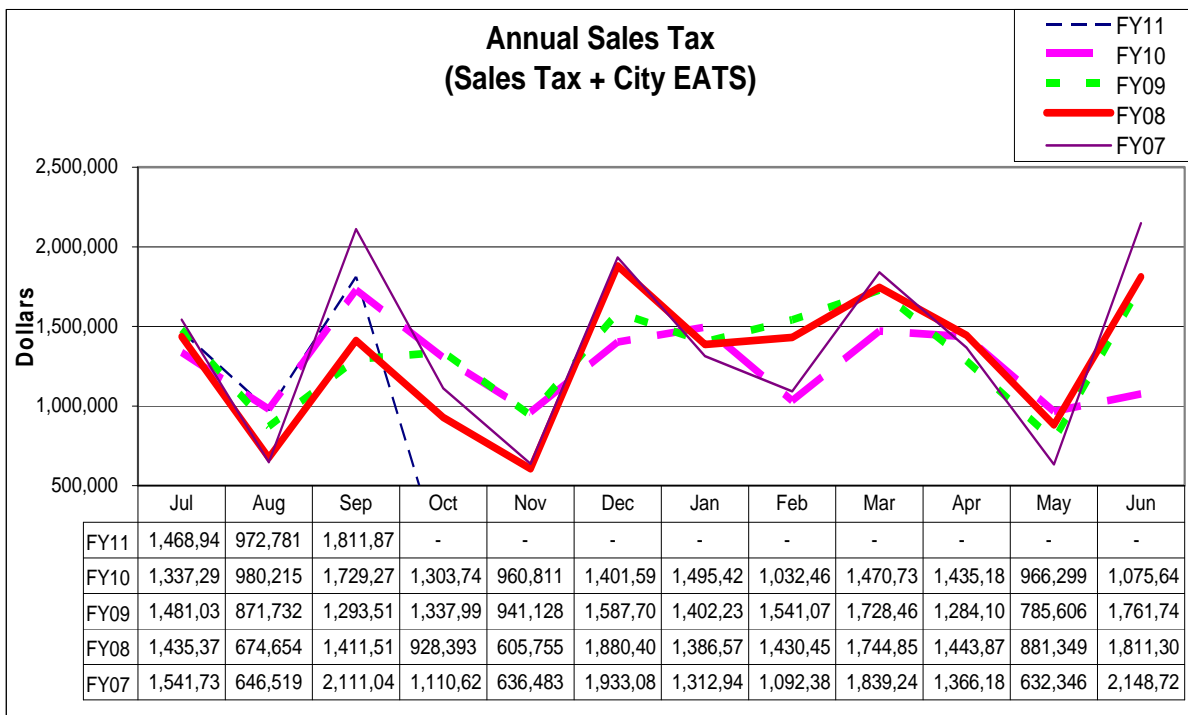
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The first quarter of the fiscal year contained seven (7) payroll periods, which indicates that total expenditures for salaries and benefits should be at twenty-seven percent (27%). Being three months into the fiscal year, revenue and other expenditure items should be approximately twenty-five percent (25%) of the FY2011 budget.

I. Multi-Fund Revenues

A. Sales Tax Revenues

The good news is that revenues for the first quarter in **General Fund** significantly improved over the prior year. The general sales tax revenues were 2% above trend and a little over \$200,000 more than first quarter FY2010. Sales tax collected in September reflected some of the effects of the impacts of the major tournaments held at Heritage park, the national tennis championship tournament and the Kansas City Chiefs training camp. The effect in those businesses reporting quarterly will be reflected in the December distributions from the State.



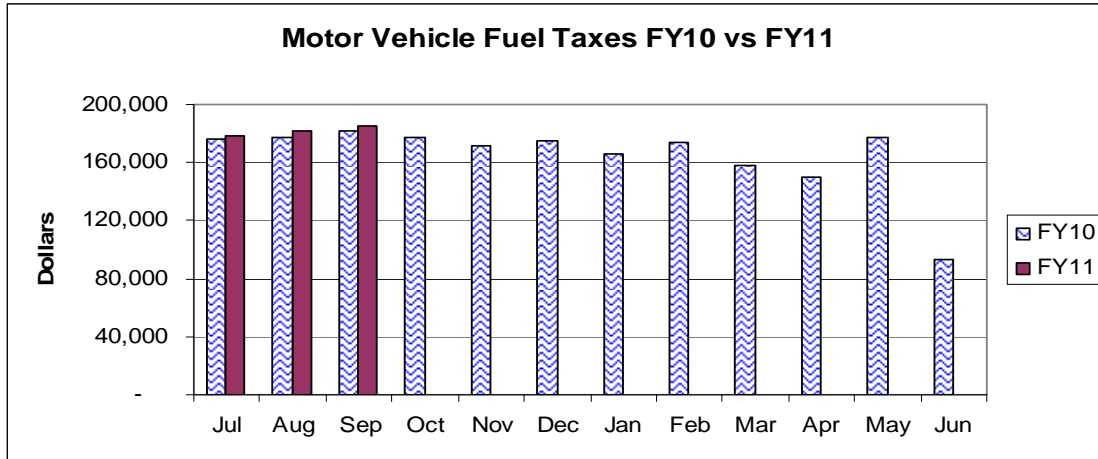
Not necessarily bad news, but mitigating this good news, is the fact that FY2011 budgets were set based on FY2010 projections. Actual FY2010 revenues came in 2.5-3.0% under projections. This means that current revenues running 2-3% “over trend” merely indicates the City may meet budget targets, rather than falling short as it has the past two years. There is also the fact that the State announced falling revenue on a state-wide basis for their September receipts. While state-wide results do not necessarily reflect our local economy, projections need to remain conservative until proven otherwise.

Cigarette tax revenue was 2% higher than the opening quarter of FY10. Vehicle sales were up and **motor vehicle sales tax** revenues were \$31K above budget. This was a 13% increase when compared to the first quarter of FY10.

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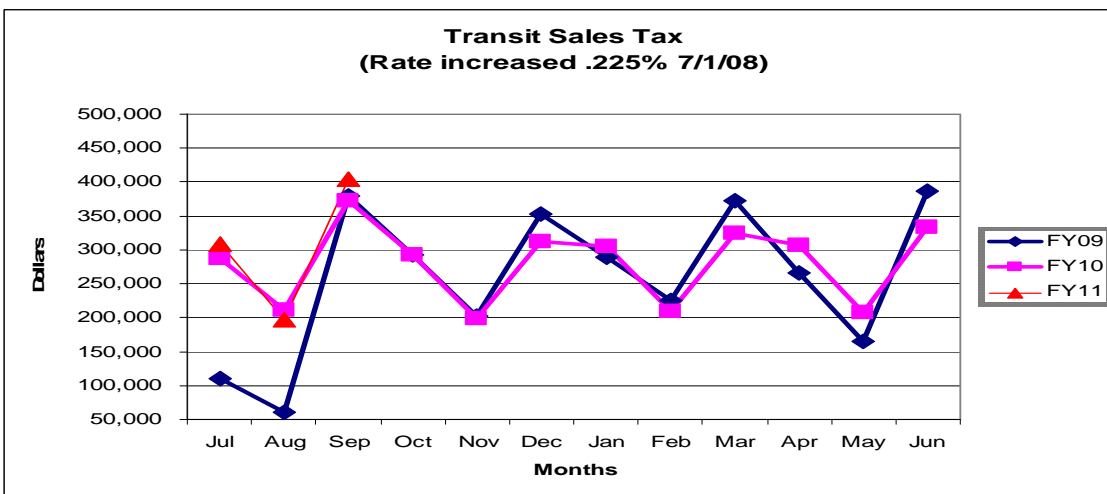
Hotel/Motel taxes were just slightly under trend (24.4%). However, the hotels would not have submitted revenues from the quarter in which the impact of the major tournaments held at Heritage park, the national tennis championship tournament or the Chief's camp impacts (if any) appear.

There were no huge changes in fuel prices in the first quarter and **motor vehicle fuel taxes** met budget in the **Streets Maintenance Fund** at 25.4%. As indicated by the graph below, there was an increase in each of the first three months for a total of \$10K.



CIP Sales Tax in the Capital Projects Fund showed an overall 5% increase (\$67,000) compared to this time last fiscal year and was just about 2% ahead of trend.

Mass Transit Sales Tax exceeded budgeted projections by \$123,000. The graph below shows that the beginning of the year started very similar to FY10. There was an overall increase of \$53,000 when compared to the first quarter of the prior year. (The first quarter of FY09 is not applicable when using for comparisons. The voter approved tax rate increase effective July 1, 2009 didn't appear in the City's distribution from the Missouri Department of Revenue until September.)



B. Real and Personal Tax Revenues

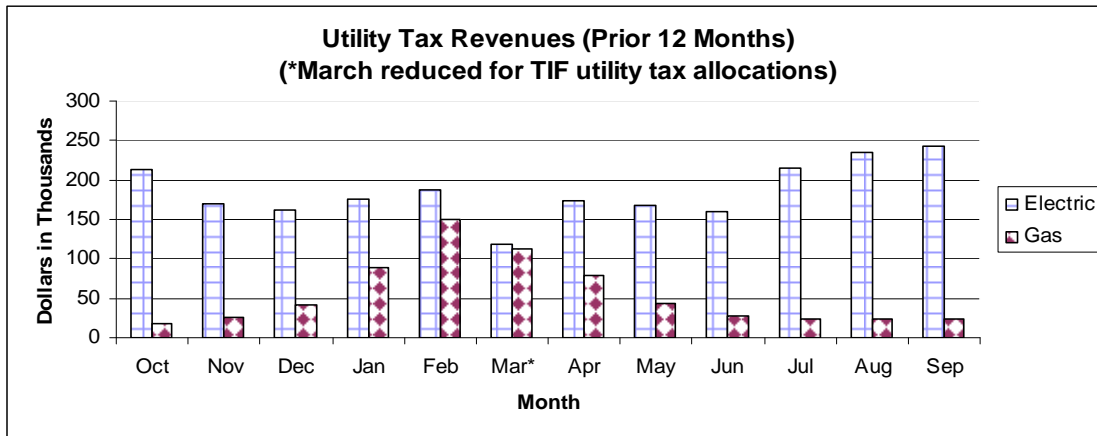
Prior real estate was \$24K more than the first quarter of last year. Prior personal property was 3.7% less than this time in FY09. As in FY10, fiscal year 2011 will still be impacted by SB711.

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The bill was passed in August of 2008 with the mandate that the general purpose levy in the General Fund be rolled back to the 1984 rate of 67 cents per \$100 valuation from the 2008 general levy of \$.7046 per \$100 valuation. This translated into a 4.9% decrease in General fund taxes for FY10. One positive is that the \$.63 school district levy, missing in FY10 and affecting revenues in the Special Allocation TIF programs, will return this year as it was voted to be reinstalled. Fortunately, SB711 does not impact the health or park property tax levies.

C. Utility Taxes for the General fund were at 27% of the projected budget. The FY11 Telecom budget (for program 0011) was based upon the average monthly revenues from settlement data (\$1.3M) recorded by companies. Staff is tracking these revenues separately, as their future remains uncertain past December, 2012 (FY2013). By the end of the quarter, 35% (\$452K) of the expected revenue had been collected. Currently no other settlement negotiations are on going. Voice Stream/T-Mobile settlement was finalized by the courts and that revenue will be received in December. Since the revenues involved include FY10 and prior fiscal years, the amount was posted as a receivable to FY10.

Most other utility taxes met quarterly expectations. Gas revenues are commonly low this time of year, and FY11 was no exception at 9% of the budget. The second quarter will most likely be significantly under budget also as the warmer temperatures have lasted well into the fall season. Electric franchise revenue was above trend at 35%. The extreme late summer temperatures had revenues \$71K more than in FY10. As shown in the graph below, the relationship between gas and electric is cyclical. In the warmer months, electric is high and gas is low. In colder months, electric decreases and gas increases. Water revenues were slightly above trend at 28%. A 3.4% rate increase went into effect for customers on July 1st of this year. The telephone revenues were under target by \$75K, but up 25% when compared to the previous fiscal year. Cable is received on a quarterly basis and was at trend at the end of the first quarter.



The Mass Transit fund utility tax revenues were sitting just above target at 26% and were displaying similar trends as the General fund.

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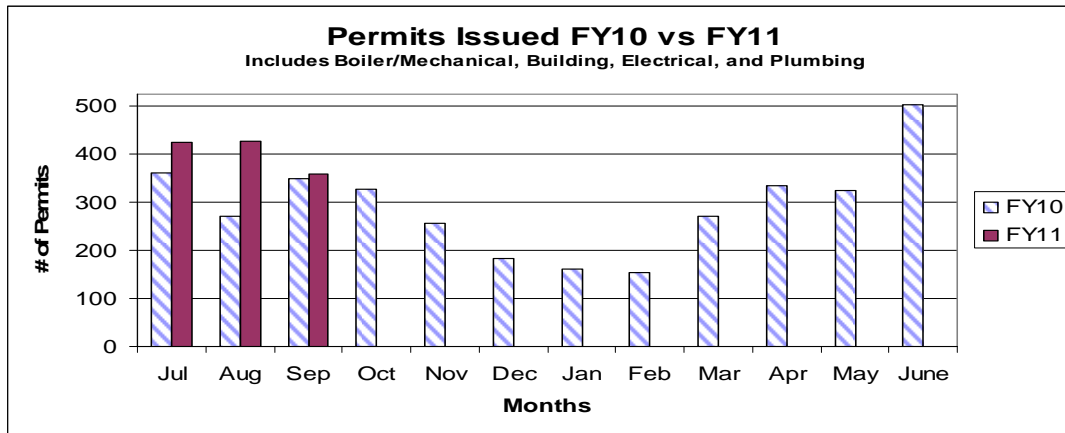
II. General Fund Revenues

A. Other Major Revenue Sources

Municipal Court fine revenues continued their low numbers from FY10 (\$30K below trend). However, when compared to prior year's first quarter, they were slightly up by 2%. Total filed cases, overall, were down compared to this time in FY10. The biggest variance (124 cases less) being Animal Control whose steeper fines have resulted in better compliance from pet owners. Code Enforcement shows an increase of 91 cases filed, more than double the number from a year ago. DWI enforcement revenues were meeting trend, but are 35% less than this time prior year. According to the Police Department, this is the result of not having the level of grant funding to perform DWI enforcement as they had in FY10.

As indicated by the graph below, signs of improvement are surfacing for **permits**. **Building permits** were the greatest contributor at providing revenues at \$22,000 above trend. This was a 55% increase when compared to the same period in FY10. Major projects in this first quarter included the Nestle/Purina addition and the ICM expansion. **Boiler/Mechanical, Electrical, and Plumbing inspections/permits** were all just below budget targets dollar-wise by a combined total of \$3,000. Boiler/Mechanical permits were up 26% from the first quarter of FY10.

Garage sale permits were above target at 37%. This was despite a four-day free garage sale weekend in August that was approved by Council. The mild/warm fall weather should allow revenues to continue to come in at a steady pace.



Parks, Recreation & Civic Facilities department program revenues, in total, were just below budget.

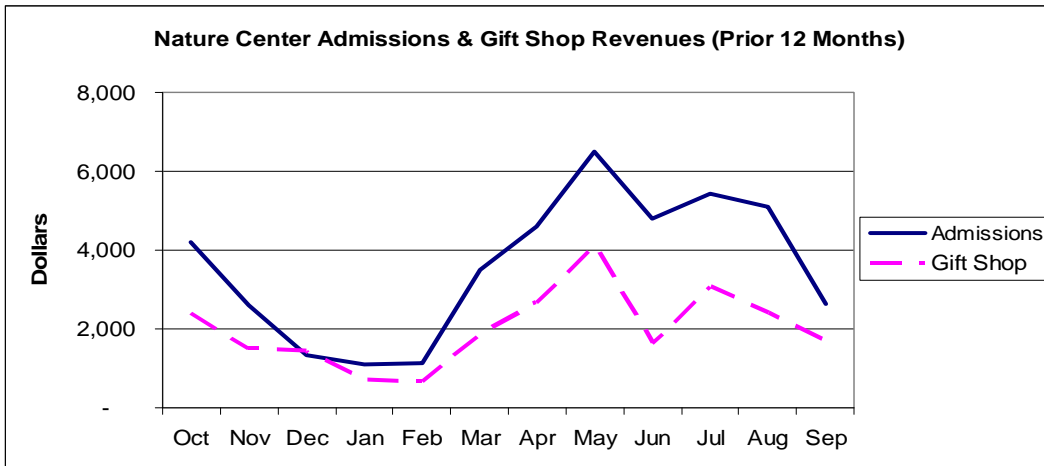
- **Fall softball** did not meet projections, falling short by \$5,000. This was a 25% decrease when compared to FY10. **Park rental** collected half of its total year budget and was above last year's opening quarter by nearly \$3,000 with several rentals of Heritage Park.
- **Concessions** for the ball fields collected \$10,000 above trend. Complex revenue for the ball park was on pace at 34%
- Ideal weather resulted in some success for the **swimming** facilities when compared to the prior year's totals. Daily fees for Krug and Hyde were almost \$3,000 more than this timeframe in FY10. Opening-quarter totals for the Aquatic Park were \$17,000 more than the previous year.

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Unfortunately, the amounts do not translate into good news in terms of meeting the swimming program's budget. Swimming has three months to meet its revenue projections (and to stay within its expenditure budget). By the end of the first quarter the pools had been open for two of their three-month season meaning revenues and PT staff expenditures should have been at the 66-67% mark. The neighborhood pools generated only 38% of projected revenues and the Aquatic Park only 57%.

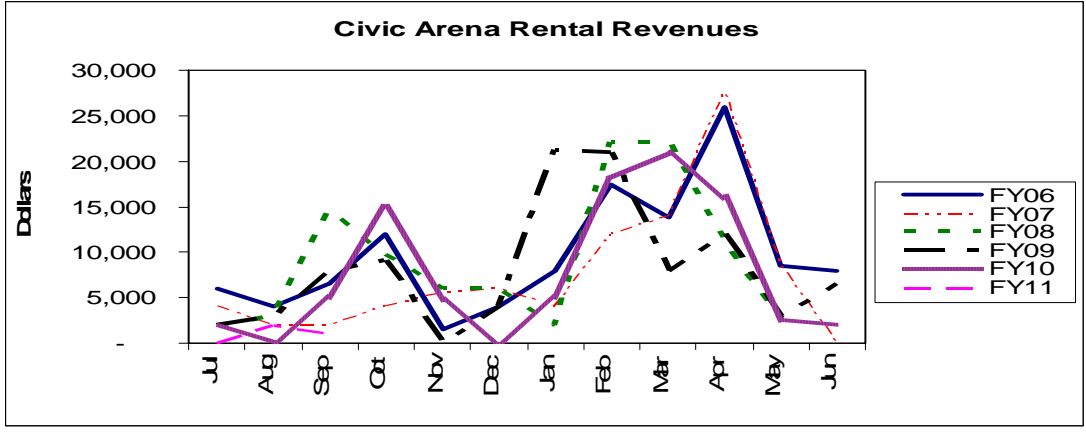
Much of this is due to the fact that Krug and Hyde closed for the season the first week of August, and the Aquatic Park ended its season just a week later. PT expenditures, at 62% expended, was less than two-thirds gone. However, the expenditures still ran higher than revenues on a percentage basis. Pool rentals were on the same pace as last year and at 60% of the budget. Pool Concessions were about 10% less than the previous year's first quarter.

- The **Nature Center** had a good tourism season once the floods were no longer an issue. As shown in the following graph, July and August were particularly successful with admissions over the \$5,000 mark each month. Once school was back in session, revenues were cut in half. Although admissions for the quarter met budget, they were \$6,000 less than this time in FY10. The gift shop was just above trend at 29%, but also saw reduced revenues compared to prior year. The meeting room had a steady rate of usage and was above budget at 30%.

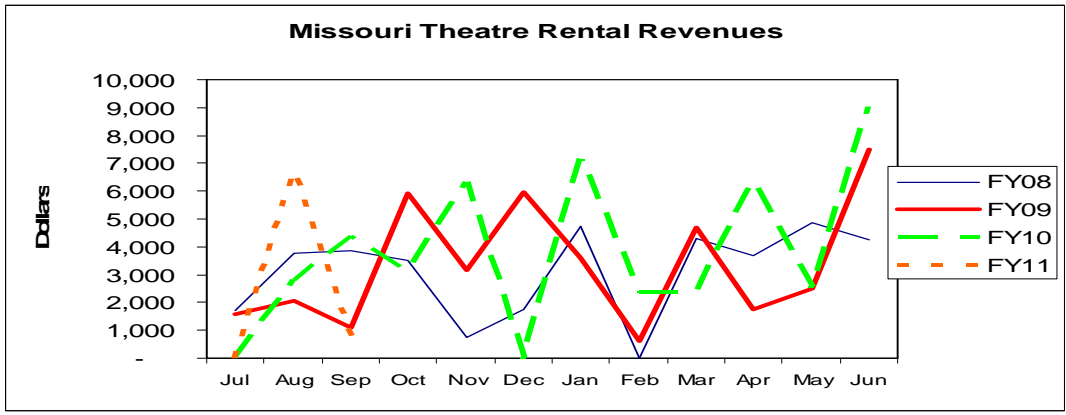


- **Senior Center** recreation fees ended the quarter at 11%, but this was not far from where they were a year ago and were able to hit their yearly target. Revenues could increase once the fitness center expansion is completed later this fall. Cafeteria fees for the Senior Center were slightly below trend at 23%.
- Youth sports-volleyball for **Muchenberger** did well at 34% of the current budget.
- The **Civic Arena** was off to another slow start this year with only 2% collected during the first quarter. This was the lowest first quarter for the arena in the last five years. There are several shows and events scheduled for October that should help. Historically, as noted by the graph below, the first quarter of the fiscal year is typically the weakest for the arena. As expected, the other arena revenues are directly affected by rental. Primarily affected was concession revenue, \$29,000 below trend.

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- Missouri Theatre** ended the quarter under target at 18%. Basically, all revenues came in the month of August, but it was a significant amount for the venue at \$6,000. Revenues were close to even with those in the first quarter of FY10. Events and programs should begin to increase as the holidays approach. The following graph shows a comparison between the four most recent fiscal years.



Overall, **Public Health** revenues were slightly under trend at 23%. Birth/Death certificates were just ahead of target at 26%, but about \$2,000 off the pace of FY10. FY11 Animal Control citations were down 28% compared to FY11. The department is seeing a two-fold reason for the decline: (1) a reduction in overall complaints and (2) pet owners apparently are discovering that being in compliance is much cheaper than going through the court system. Pound fees exceeded budget at 29% (\$2,000 above trend). Cremation services met projections.

B. Special Revenue & Enterprise Funds

In the **Parks Maintenance Fund**, Horace Mann rent was on pace with budget projections at 27%.

Riverboat Gaming fund gambling and admission revenues were above the quarterly target at 29% and \$15,000 over the end of the first quarter last year. In addition, a settlement of the land lease issue with Herbst Gaming, Inc., (begun when Terrible's noted the lease for local revenues

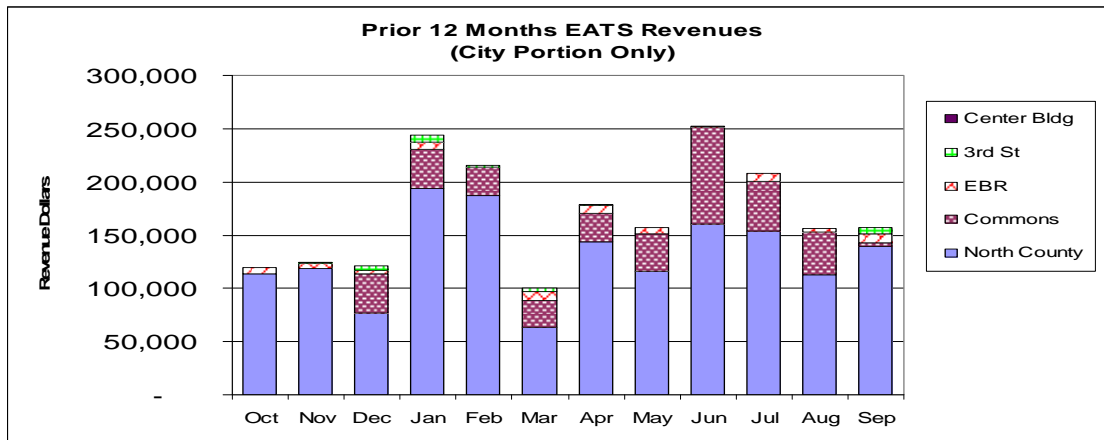
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expired in June 2009 and refused to extend the lease or to pay local gaming and admission taxes), was reached in September. The City and County each received a \$100,000 settlement amount.

In the **Special Allocations** fund, PILOT tax revenue won't be received until after the first of the year. EATs (sales tax) revenues were steady for most of the TIF plans:

- City EATS for North Shoppes were slightly under trend by \$10,000, but collected \$36,000 more than this time the prior year. The addition of the popular Chick-Fil-A, which opened in July has begun to make a significant impact.
- EBR TIF City EATS were meeting trend. There doesn't appear to be any type of decline in patronage of the restaurants (Cheddars, Olive Garden, and KFC).
- The Third Street Hotel City EATS were under the quarterly target by about \$1,000. The Department of Revenue now collects the TDD and distributes the revenues to the City. Nothing had been received as of September 30th since the extra step in the distribution process delays money coming to the City.
- The Commons was close to projections at 24%. The King Kong restaurant is still under construction. The anticipated opening date is not known at this time. The development pulled in \$90,000 for the first quarter. Base sales tax of \$250,000 must be met before distribution to the developer begins.

The graph below illustrates where EATs are generated on a month-to-month basis.

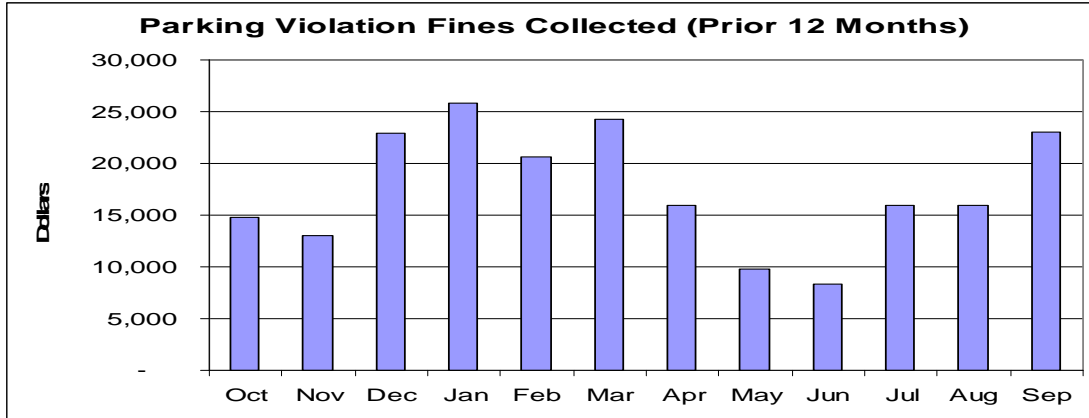


Aviation revenues were in line with budget. Hangar rent was on track, \$1,000 above trend with the recent 3% rate increase that took effect the beginning of July. Sale of gas and oil, however, was under the quarterly goal at 19%, and has shown a steady decline since winter 2008.

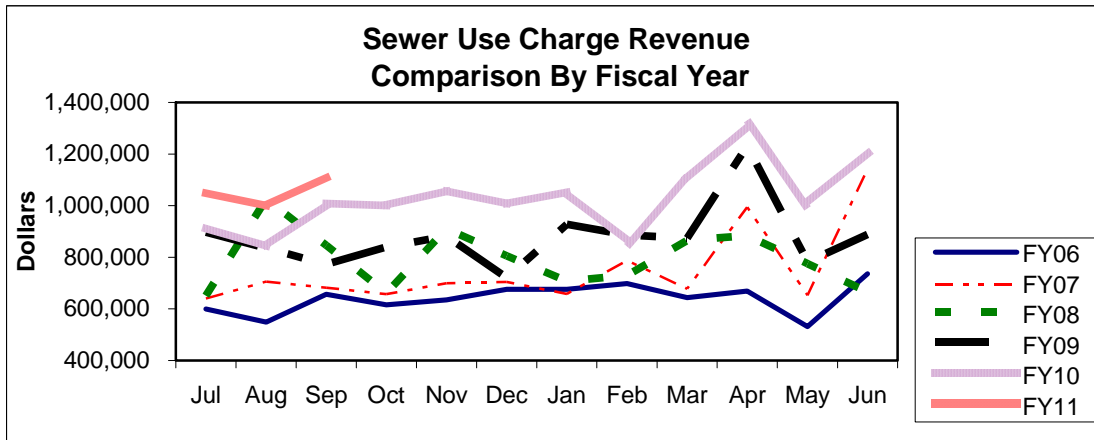
The **Public Parking** fund met first quarter projections. The garage at 5th and Felix collected 21% of the original projected revenue, an increase of \$1,000 compared to FY10. With the completion of the new Center Building development there should be an increase in revenue at 5th and Edmond. Universal Guardian and Rehabilitation Institute parking permits kept the garage at 6th and Jules at budget (26%). Although a majority of Universal Guardian staff also use the 8th & Felix lot, it did not fare as well at 10% of budget. The garage at 9th and Felix exceeded trend at 40%. Other Parking Permits/Fees collected zero dollars due to the lack of Ticketmaster events held at the Arena to date.

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Parking violation fines were ahead of pace thanks to a strong end to the quarter. Close to \$16,000 was collected in both July and in August. September brought in \$23,000 as 1,061 legal letters were sent out in August covering a total of 1,828 tickets. Two staff members went through the certification process early in the year in order to lookup vehicle owner information and summoning has been resumed. A total of 2,241 citations were issued (421 less than the first quarter of fiscal year 2010). Parking control has been understaffed for several months now.



The **Sewer fund** ran below target at 23%. The 17% rate increase in July will be reflected more in the second quarter report since there is a delay of 45-60 days between billing and collections. Sewer service charges were below budget by \$395,000, but showed an increase of \$398,000 over the same period in FY10. South SJ Sewer District also underwent a rate increase (11.9%) and was above trend by \$33,000. This was a 7% increase when compared to first quarter of fiscal year 2010. Sewer service penalties were meeting budget at 33%. The fund, in total, generated \$429,000 more than last year's first fiscal quarter.

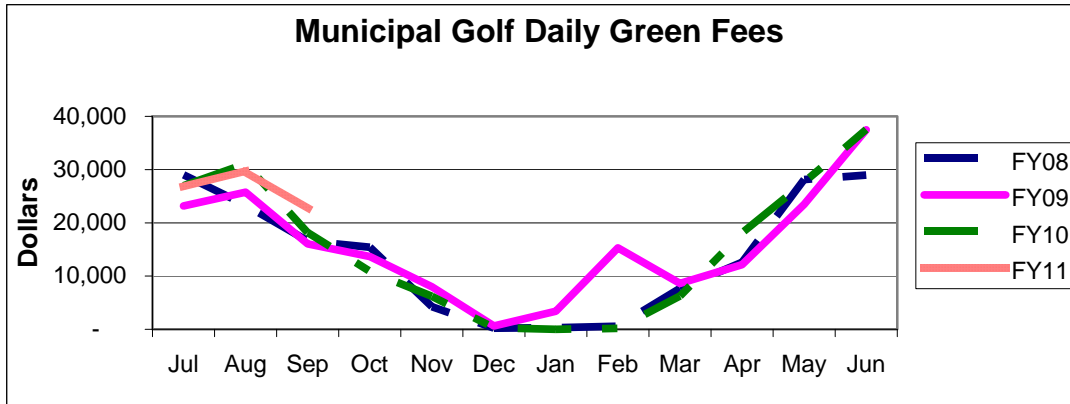


With the warm weather and the new amenities, overall revenues for **Municipal Golf** were well above budget trend at 39%. Daily green fees and tournament green fees were each well above trend at 45% and 39% respectively. (In January of FY10, tournament fees were split out from daily green fees.) Golf cart rental fees, another new item added in January 2010, were already at 52%.

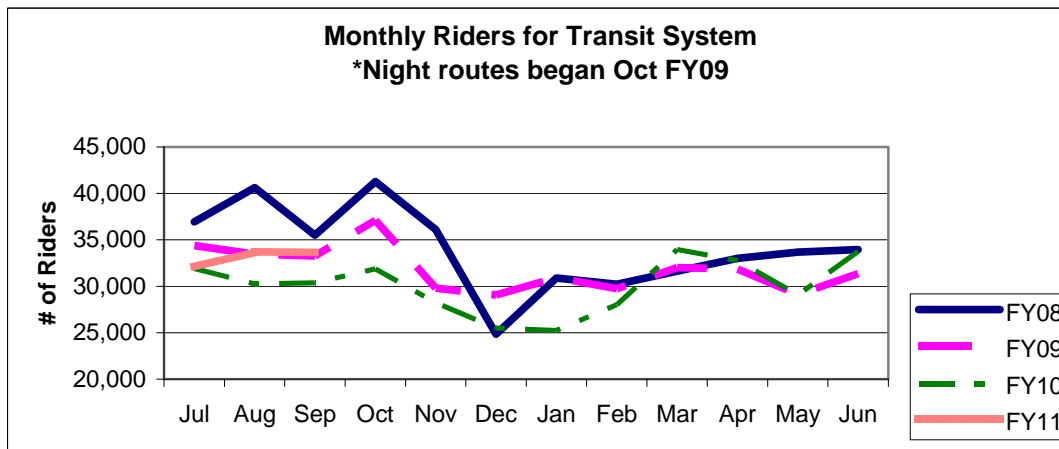
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The addition of the banquet/meeting room is proving useful as 71% of the projected budget was collected in the first quarter. Driving range fees were at trend. Concessions were performing well at 62% (\$29,000 above budget).

The City will have a full year's experience in managing Golf Course business to draw on when by the time the FY2012 budget is developed.



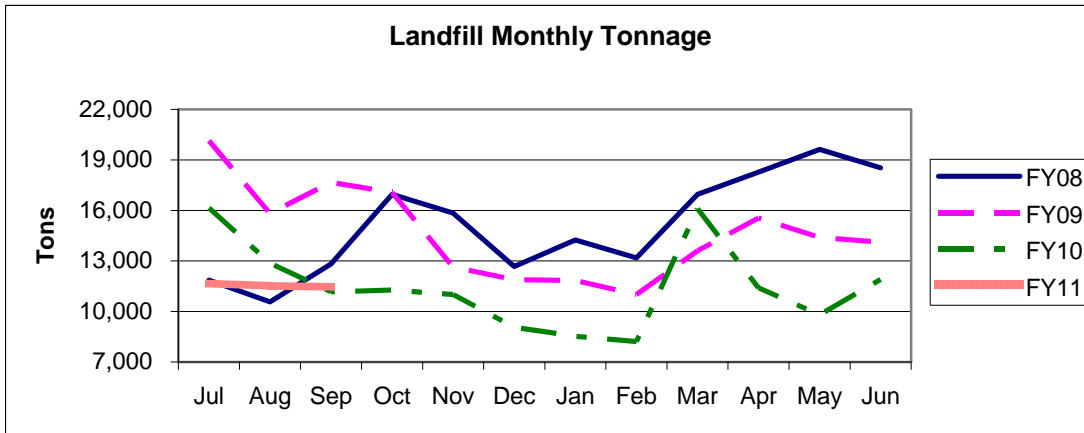
The **Transit** fund's quarter did well at 29% of budget. The chart below shows the number of riders is up when compared to FY10. Daily fare box revenues are at 31% (an increase of \$6,000). Adult ticket sales were on track. A large portion of the adult sales came from the State of Missouri purchasing passes for their probation and parole division. Senior tickets were comfortably above the mark at 33%. These were up \$3,000 when compared to the first quarter of FY10. Advertising revenue was steady with approximately \$2,000 being received from Houck Advertising each month.



The **Landfill** fund was near budget at 24% with daily fees running \$29,000 below trend. Revenues have been in an overall decline since Deffenbaugh withdrew from their dumping agreement in FY09. Compared to the first quarter of the previous year, daily tipping fee revenue decreased by 18%.

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Both recycling sites were above their original quarterly projections by a combined total of \$3,000. With the new recycling center due to open soon, recycling revenues will undoubtedly exceed the low budget projections by a significant amount.



II. Expenditures

Unless there is anything of significance to note at this point in the fiscal year, the only information provided is the overall status of the operating funds as of the end of the first quarter. This should be roughly 25% expended.

General Fund

Amount of GF operating budget expended year-to-date: 25%

Street Maintenance Fund

Amount of Streets Maintenance operating budget expended year-to-date: 14%

Parks Maintenance Fund

Parks Maintenance definitely bears watching. Salaries & wages are 1% over trend. Part time wages are at 60% already this year. This has thrown employee benefits over where the expenditures should be after the first quarter as well.

Overall the fund is at 30% expenditure, and that is excluding encumbrances from blanket PO's. Why this is important? Any amount expended over the budget will result in additional transfers from the General Fund. Budgeted transfer already stands at \$1,052,000.

Amount of Parks Maintenance operating budget expended year-to-date: 32%

CDBG Fund

Amount of CDBG operating budget expended year-to-date(excluding ARRA program): 20.6%

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Aviation Fund

Amount of Aviation operating budget expended year-to-date: 19%

Parking Fund

Amount of Public-Parking operating budget expended year-to-date: 26%

Sewer Fund

Amount of Sewer operating budget expended year-to-date: 26%

Golf Fund

Temporary & part-time wages were at 57% of the budget, but based on seasonal activity they were fairly close to trend.

Several line items ran significantly higher than anticipated. While expenses should begin to decrease as the weather turns colder, some of the budget variances could simply be due to the fact the City hasn't yet had a full year of running the Course. As mentioned in the Revenue section, next year's budget should be more in line with actual revenues & expenditures. However the need for budget amendments may arise as the fiscal year progresses.

Amount of Golf operating budget expended year-to-date: 50%

Transit Fund

The Other Services account code which houses the expenses for Transit personnel, was doing well at 25%. So the slight amount over trend by the fund as a whole wasn't significant so far.

Amount of Transit operating budget expended year-to-date: 28%

Landfill Fund

Amount of Landfill operating budget expended year-to-date: 19%

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INVESTMENT REPORT

COMMENTARY

The Investment Report is for the twelve month period ended September 30, 2010. The purpose of the report is to keep the reader informed of the diversification and status of the City's investment portfolio. The City's Investment Policy, adopted by the City Council on July 19, 1994 and revised on October 18, 2010, guides investment activities and ensures that City funds are invested in a manner which provides the highest investment return with maximum security while meeting the daily cash flow demands in accordance with all state and local laws.

CASH INVESTMENTS

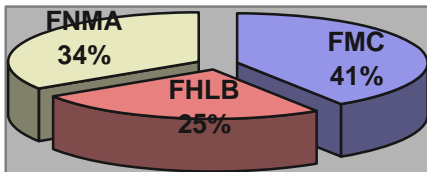
As of September 30, 2010, \$31,973,292 of the City's idle cash was invested in U.S. Treasury Bills, Agency Securities, and cash. The majority of the investments purchased were Agency Discount Notes with maturities of 180 days or less. Individual yields on the securities range from 0.13% to 0.25% with a maturity expected weekly. Most City investments are made in instruments of 180 days or less because: 1) the return on longer instruments is not significantly greater to offset the loss in liquidity; and 2) current low fund balances in most funds require that investments be very liquid.

According to City policy, the City may only invest in U.S. Treasury Obligations, U.S. Treasury Agency Obligations, Repurchase Agreements, Collateralized Public Deposits, Bankers' Acceptances, Commercial Paper, and Local Government Investment Pools. U.S. Treasury Obligations (T-Bills) are short-term obligations considered risk free and very liquid. They are backed by the full faith and credit of the U.S. Government. While considered the safest of all types of securities, Treasury Bills provide the lowest yield. Due to the low yield, the City prefers to invest in other, high-yielding, relatively risk-free U.S. Government Obligations.

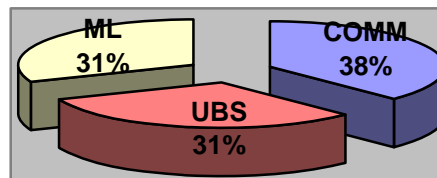
Some Agency Discount Notes are guaranteed by the full faith and credit of the U.S. Government, but most carry only a "moral obligation" of Congress to protect investors. These notes usually have higher yields than Treasury Obligations, and include federal agencies such as the Federal National Mortgage Association (Fannie Mae), Federal Home Loan Bank (FHLB) and Federal Farm Credit Bank (FMC).

Safety of principal is the foremost objective of the City's investment program. To achieve this objective, diversification is a necessity for securities and vendors. Investments are competitively bid and purchased from Merrill Lynch, UBS, and Commerce Bank of Kansas City, maturing weekly for cash flow purposes. The City's guidelines for diversification provide for a goal of no more than 50% of the City's total investment portfolio be invested in a single security type or with a single financial institution.

Investment Types



Investment Firms

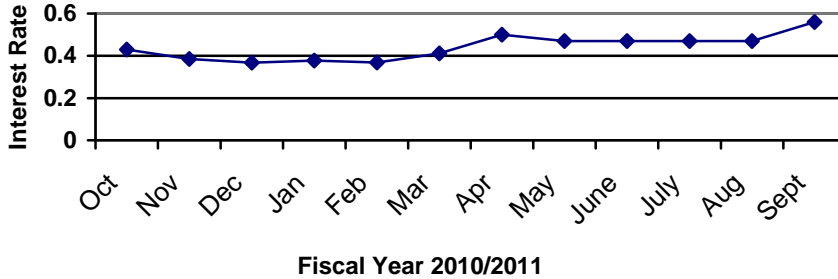


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INTEREST INCOME

The City also receives interest income on cash balances in its checking account. Interest is distributed to each fund at the end of each month. The interest rate is equal to the average 91 day Treasury Bills plus .31 points on the City's average collected balance. The rate the City received for the month of September, 2010 was 0.56%. Interest rates were constant from October through March, climbed slightly in April and leveled off to 0.50 for the next several months. Because of collateral agreements with the banking institution insuring cash balances, this is as safe as investments in U.S. Treasury Bills.

**October 1, 2009 - September 30, 2010
Interest Rates**



Interest earned was distributed to the individual funds based upon the cash balance monthly average:

July, 2010	\$ 6,981.13
August, 2010	\$ 6,933.62
September, 2010	<u>\$ 8,134.18</u>
YTD 2011 Total	\$ 22,048.93

Unrestricted cash deposits and investments of the City are pooled and include cash held in commercial bank checking accounts and investments held in United States Government Treasury and Agency securities. All funds with a cash balance carry an "Equity in Pooled Cash" balance on the financial statements equal to their respective cash deposit and investment portion of the pool. The individual funds "Equity in Pooled Cash" equals the \$36,547,860 the City records as unrestricted.

Restricted cash deposits and investments are restricted for legal purposes or purposes designated by City Administration. In accordance with bond transcripts, the Trustees of the bonds are legally required to hold reserves at their financial institution. Currently, the City has \$22,617,391 held at various locations as instructed by the bond transcripts.

The charts beginning on the next page show the September 30, 2010 status of city cash by type of investment, type of restriction and unrestricted cash balances.

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CASH

By Type of Investment

September 30, 2010

Checking Account Balance:		\$4,574,568.45
U.S. Government and Agency Securities:		
Federal Natl Mortgage Association	\$10,990,213.32	
Federal Farm Credit Bank	12,988,445.14	
Federal Home Loan Bank	7,994,633.34	
	<hr/>	31,973,291.80
Cash and Investments		<hr/> 36,547,860.25
Bond Reserves (held at various institutions)		22,617,391.19
		<hr/> \$59,165,251.44
		<hr/> <hr/>

CASH

By Type of Restriction

September 30, 2010

Unrestricted Cash Balance:		
Cash	\$4,574,568.45	
Investments	31,973,291.80	
	<hr/>	\$36,547,860.25
Restricted Cash Balances:		
Bond Reserves (various institutions)	22,617,391.19	
		22,617,391.19
		<hr/> \$59,165,251.44
		<hr/> <hr/>

The label "unrestricted cash" is deceiving. The cash is unrestricted only in the accounting sense of not being legally restricted to a certain use, like bond reserves. The cash is restricted in the sense of what fund it belongs to and what that fund can use it for.

The chart on the following page breaks down the \$36.5 million "unrestricted" cash figure above by fund and designated uses (if any).

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CASH

UNRESTRICTED CASH BY FUND

September 30, 2010

General - Cash	\$55,815.09	
Emergency	100,000.00	
Escrows/Grants	225,060.85	
Public Nursing/Richardson Trust	85,251.53	
Cell Phone	66,773.04	
Computer Reserve	73,165.18	\$1,206,065.69
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SIMR - Cash	763,359.81	
Escrows	15,695.82	779,055.63
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Parks, Recreation & Civic Facilities - Cash	40,268.79	
Escrows	32,503.80	
Senior Center Foundation/WM Morgan Trust	3,947.80	76,720.39
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CDBG - Cash		(346,467.07)
Special Allocation - Cash		2,364,555.79
Riverboat - Cash		378,556.93
Museum		302,898.01
Downtown Business Distict - Cash		96,026.52
Capital Projects - Cash		9,406,234.65
Aviation - Cash	305,661.84	
Escrows/Grants	83,978.04	389,639.88
<hr/>		
Parking - Cash	186,722.22	
Escrows	5,074.00	191,796.22
<hr/>		
Sewer - Cash	821,154.29	
In House Bond Reserve	4,170,516.26	4,991,670.55
<hr/>		
Golf - Cash		80,588.55
Mass Transit - Cash		4,605,035.01
Landfill - Cash	5,994,145.60	
Post Closure	3,937,114.96	9,931,260.56
<hr/>		
Worker Compensation - Cash		737,291.46
Payroll - Cash		447,754.85
Library - Cash		0.00
St. Joseph Gateway TDD - Cash		16,200.57
East Hills CID - Cash		3,608.17
CDBG Loan Funds - Cash		889,367.89
		<hr/>
		<hr/> \$36,547,860.25 <hr/>

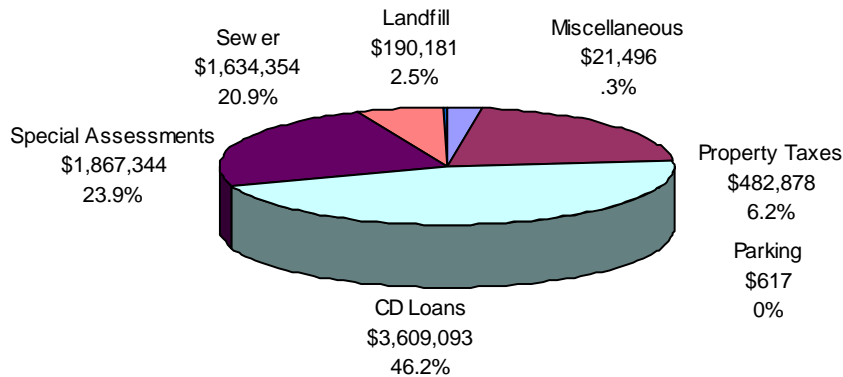
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Accounts and Loans Receivable Report

COMMENTARY

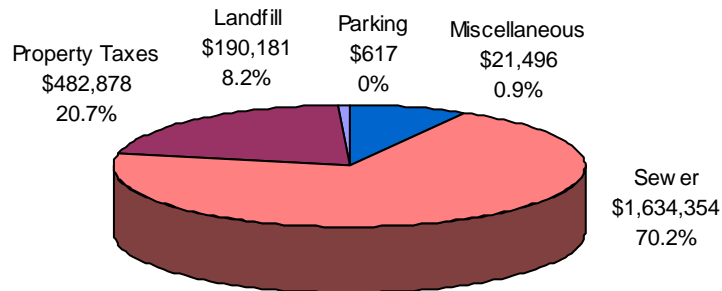
This Accounts and Loan Receivable Report covers the first quarter ended September 30, 2010. The purpose of this report is to identify the various types and amounts of receivables, discuss the City's various collection efforts and provide an estimate of receivable collectability. Total Accounts and Loans Receivable at September 30, 2010 were \$7,805,962, broken out as follows:

Accounts Receivable and Loan Receivable Report For Quarter Ended September 30, 2010



Accounts Receivables are generated from routine services provided to City residents and from taxes, licenses and fees. Loans and Lien Receivables are special payment arrangements created for specific individuals within the community. Details of each type will now be discussed in detail by type.

Accounts Receivable For Quarter Ended September 30, 2010 (Excludes Loans and Special Assessments)

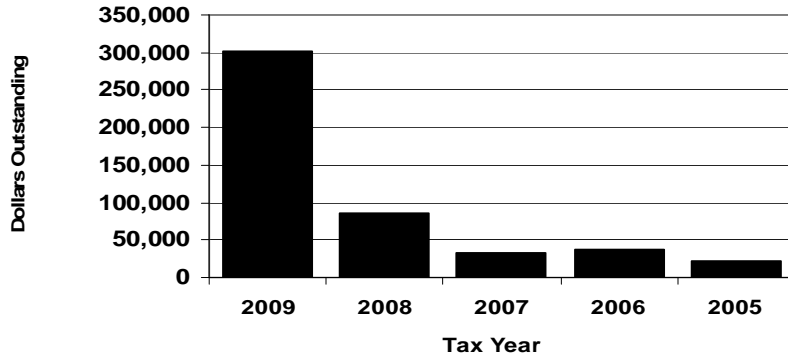


The Accounts Receivable graph above excludes CDBG loans and Special Assessments receivables due to the varying factors. CDBG loans are spread out over 30-40 years, leaving most of the receivable due into the future and not past due. Special Assessments are liens upon property which are assumed uncollectible at the point of issuance due to the nature of the lien.

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Property Tax receivables (20.7%), (shown below) include the receivables for tax years 2009 & prior. County collections from July through September, 2010 totaled \$353,554, compared to \$215,274 for all funds in fiscal year 2010, a sixty-four and two-tenths (64.2%) percent increase. This is slightly misleading as the taxes due on June 30, 2010 were approximately nine (9%) percent greater than the previous year – more to collect in FY2011.

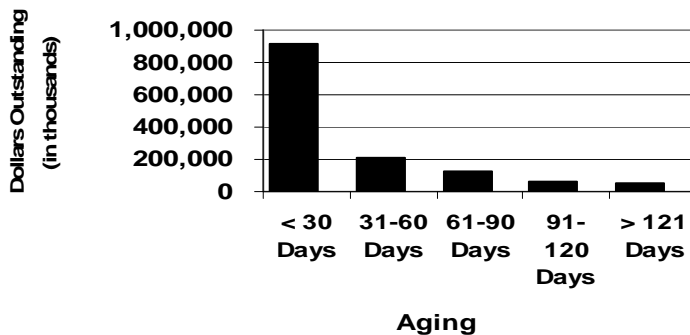
**Property Taxes Receivable
as of Sept 30, 2010**



The City 2010 tax levies (FY11) were set on August 23, 2010 at \$1.1251 per \$100 valuation. The slight increase in the levy is due to Hancock allowances for the park, health and museum levies. The general tax levy remained at the maximum ceiling of \$.6700 per \$100 valuation due to passage of SB711 in August, 2008. The Buchanan County Collector will be mailing out the 2010 tax bills around November 15, 2010. With the current economic conditions, we will continue to closely monitoring fiscal year 2011 tax receipts.

City Sewer Fund receivables (70.2%) include City billings to South St. Joseph Industrial District, septic load processing charges, and MAWC sewer use charges. It also includes all sewer user charges billed and collected by Missouri American Water Company per Billing and Collection Agreement. The Missouri American Aging is shown below. Accounts over 90 days are turned over to their third party collection agency. Any collections are remitted to the City, less collection fees of 18-25%. These receivables are reported monthly to the Financial Services Department for recording of revenues, allowance for uncollectible accounts, and collection fees.

**MAWC Sewer Account Aging
As of Sept 30, 2010**



As of September 30, 2010, total sewer receivables totaled \$1,634,354. MAWC receivables made up a majority of the receivable with \$1,364,979, eighty-three and five-tenths (83.5%). The remaining City billings totaled \$269,375 or 16.5%, most of which was from the South St. Joseph

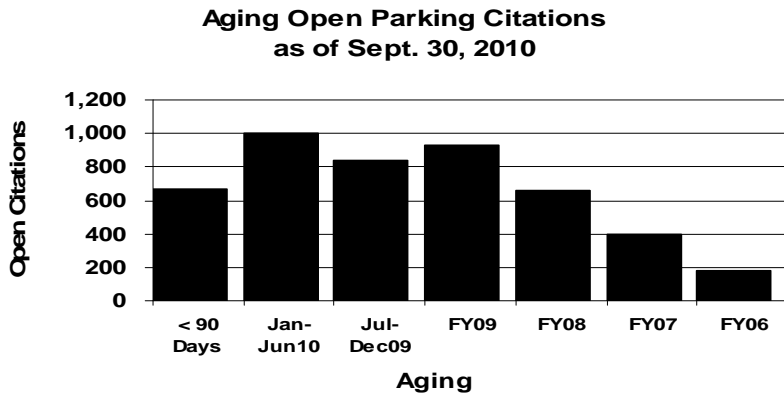
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Sewer District (\$170,230). Per contract, SSJSD has 45 days in which to remit payment of amounts due to the City, remaining on the receivable listing longer than most accounts. At the end of the first quarter, their balance was current. The remaining receivable balance due includes the Oak Mill settlement of \$100,000. However, the only payment to date was the good faith payment received in June, 2010. The City Attorney's office has notified the United States Department of Justice of Oak Mill's failure to comply with the settlement schedule.

Landfill Fund receivables (8.2%) include hauler accounts set up for monthly billing and land leases approved by contract. These are billed by the Financial Services Department based upon reports provided by Landfill staff. First quarter billings totaled \$636,465, a decrease of \$86,133 or twelve (12%) percent over the same period in fiscal year 2010. Total tipping fee revenues of \$945,948 represented a decrease of eighteen (18%) percent from fiscal year 2010. Outstanding receivables, as of September 30, 2010, totaled \$190,181. The economy and the decline in Deffenbaugh monthly tonnage continued to contribute to the shortfall.

Public Parking receivables (<1%) include parking permits billed for City garages. Other receivables include parking citations outstanding recorded in the Parking Access database, but amounts due remain uncertain due to requests for dismissal, those protested in Municipal Court, etc. A total of 1,951 parking citations were written so far this fiscal year – 1,487 by public parking staff and 754 written by police officers.

Most revenues collected in the Parking Fund are not included as a receivable due to the possibility protested parking tickets, requests for a court trial, etc. Revenue is recognized when received. Total parking fine revenues equaled \$54,983, of which \$51,288 (93.3%) were fines remitted directly to the City and monies received from collection letters generated by Financial Services. Municipal Court summons resulted in the remaining \$3,695 (6.7%). A total of 5,342 collection letters were mailed this quarter and 4,656 citations remained open as of September 30, 2010. The major change in citations receivable from 13,189 as of June 30, 2010 resulted from the write-off of citations as the statute of limitations ran out for collection. The aging of citations is shown in the table below.



The Parking Fund continues to receive one half of the motor vehicle fees collected by the Buchanan County Collector and the \$1 fee added to Ticketmaster events at the Civic Arena to assist in parking lot maintenance fees.

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Miscellaneous Receivables (.9%) of the Receivables above are billed by Financial Services. Miscellaneous billings include:

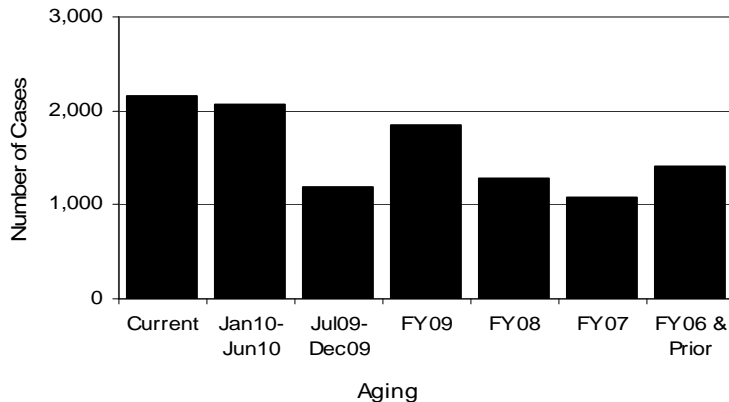
- General Fund - LEC charges, fire district contracts, and Administrative fees for Chapter 100 bonds, Heartland Health and Buchanan County shared expenses for maintenance of the communication system, franchise taxes and PILOT taxes due per Chapter 100 agreements, Hockey Club and Figure Skating Club ice rentals, Birth/Death certificate monthly billings, monthly pound fees for area cities, and Buchanan County Health Contract;
- Streets Fund – Street/utility cuts, culvert pipe purchased for installation;
- Parks Maintenance Fund – Horace Mann monthly leases,
- Special Allocation Fund – Invoices sent to Buchanan County for County portion of EATS sales tax;
- Aviation Fund – Monthly hangar leases, land leases, monthly Airport Café lease;
- Mass Transit Fund – Bus station lease, State of Missouri bus passes purchased; franchise taxes;
- Payroll Fund – Retiree and Cobra insurance billings.

Municipal Court Fines and Business Licenses/Permits are also miscellaneous receivables, but not included in the total. The actual amount of revenue the City may realize from the billings are unknown. Amounts due on the majority of business licenses are based upon gross receipts provided by the licensee at the time of payment. The outcome of Court citations cannot be anticipated since defendants have their due process in Court before judgment is delivered.

Municipal Court receivables are recorded in the INCODE Court software. Open citations as of September 30, 2010 totaled 11,039 a decrease of 1,767 (14%) from the previous quarter. Court staff regularly review these citations in regard to collectibles and cases are closed in the proper, timely manner.

The table below shows the aging of open cases. As of September 30, 2010, court fines and fees collected totaled \$336,373, compared to \$323,990 for the same period in fiscal year 2010, a three and eight-tenth (3.8%) percent increase. City retained Court revenues were \$273,448 compared to \$275,676 in fiscal year 2010, a slight decrease. The citations filed for FY2011 totaled 4,473, compared to 4,560 for FY2010.

**Municipal Court Open Cases
As of Sept 30, 2010**



Annual licenses, permits and inspections for business activity are billed and collected by the Customer Assistance Department and recorded in Permits Plus Software when received. A total

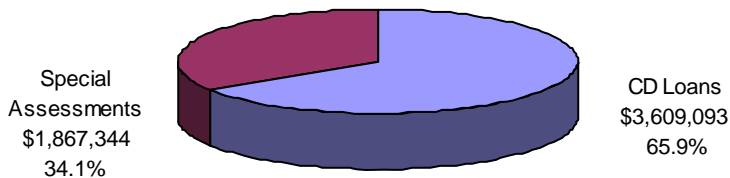
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of 1,225 new and temporary business licenses and permits have been issued since May 1, 2010, the new billing cycle. All new business permits and licenses issued are broken down by type as follows:

Type	FY2011		YTD Revenue	
	New	Temporary	FY11	FY10
Liquor licenses	25	20	\$9,285	\$6,583
Alcohol server licenses	366	260	\$6,720	n/a
Health permits/inspections	60	94	\$13,440	\$9,430
Alarm permits	210	5	\$7,097	\$7,276
Fire inspection permits	29	10	\$6,288	\$2,880
Trade licenses	56	0	\$2,941	\$3,499
Contractor licenses	4	0	\$300	\$550
Business licenses	475	19	\$63,711	\$174,483
Totals	1,225	408	\$109,781	\$204,701

Collection efforts continue for the expired business licenses due on June 30, 2010. To date, these efforts included the original renewal application and a delinquent letter. Courtesy phone calls and a summons to Municipal Court will be forthcoming for those failing to renew. To date, 429 of those business licenses remain expired.

Loan & Special Assessment Accounts Receivable As of Sept 30, 2010



Lien & Special Assessment receivables (34.1%) totaled \$1,867,344 and included demolition liens (\$986,130), general code violations for weed and trash liens (\$812,199), and street and sewer improvement/use liens (\$69,015). Demolition and weed and trash liens are billed and collected by the Customer Assistance Department, with payment arrangements available on demolition liens up to a ten (10) year period in which to pay back the City. Sewer Improvements and Street Special Assessments are billed and collected by the Financial Services Department.

Accounts deemed to be collectable may be pursued through additional collection letters and, if necessary, lawsuits filed in Buchanan County Circuit Court as a personal debt of property owners. Inspectors continue to be issue summons to Municipal Court for violations. The City requests restitution for any costs incurred in cleanup of the property. Amounts paid by the defendant include fines for non-compliance and any City restitution for that particular violation.

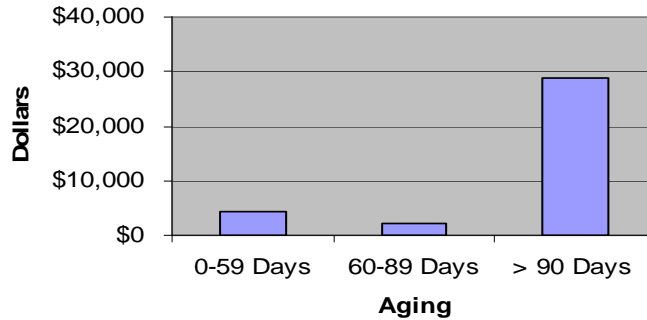
Fiscal Year 2011 year-to-date collections for all liens totaled \$27,021, compared to \$30,763 or a decrease of \$3,742 (12.1%) for the same period in fiscal year 2010.

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Community Development (C.D.) Loan receivables (65.9%) are low-interest loans made to low and moderate income residents under regulations promulgated by the Federal Department of Housing and Urban Development (HUD). These loans vary in length from 15 to 40 years. Although total loans outstanding equaled \$3,609,093, slightly less than one percent (.97%) or \$35,139 have principal and interest past due.

The Accounting Division, in the Financial Services Department, bills and monitors these accounts. The C.D. Loan Committee, comprised of Financial Services, Community Development and Legal staff, meet monthly to discuss accounts with balance portions greater than 30 days delinquent and decide upon the collection measures to be used, from general collection letters to foreclosure if necessary. The number outstanding accounts and loan amounts due vary by type and are listed below.

**CDBG Loan Aging
As of Sept 30, 2010**



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PURCHASE ORDERS (CONTRACTS) BETWEEN \$5,000 AND \$25,000

COMMENTARY

The City's purchasing policy allows the City Manager to approve contracts between the amounts of \$5,000 and \$25,000. The following lists those contracts** issued in the first quarter of Fiscal Year 2011 between those limits.

7/13/2010	Aerial FX Inc	\$ 10,000.00	4th of July Fireworks	Parks Sewer
7/20/2010	Sprague Excavating	\$16,777.40	Repair Infiltration Leak at 18th & Holman	Mtnce
7/22/2010	Greg Buick	\$ 8,034.00	Repairs to Car # 27	Police
7/22/2010	Weather or Not Inc	\$ 8,034.00	Annual Premeir Plus Weather Service	Streets
7/23/2010	Midland Surveying Inc	\$ 11,220.00	Survey Gene Field Road Widening	Engineering
7/26/2010	ADAPCO	\$ 10,825.00	Strike Ultra Treatment-Rouging Filter Flies	WPF
8/9/2010	World Wide Technology Inc	\$ 16,822.50	(50) Microsoft Professional Plus Licenses	IT
8/13/2010	Bartlett & West Engineering	\$ 5,576.00	Concrete Testing Services	Engineering
8/13/2010	Hewlett Packard	\$ 10,208.27	HP Proliant DL 360 Server	IT
8/17/2010	Midland GIS Solutions Danko Emergency Equipment	\$ 22,048.00	GIS Field Work, Mapping, & Project Mgmt	WPF
8/17/2010		\$ 7,600.00	Engine 1 Pump Repairs	Fire Sewer
8/17/2010	Sprague Excavating	\$ 15,000.00	Repair Sinkhole at 3321 Linda Lane	Mtnce
8/17/2010	Ed M Feld Equipment	\$ 16,130.00	Scott Masks and Cylinders	Fire
8/18/2010	URS Corporation	\$ 10,000.00	MPO LTRP Updates	MPO Sewer
8/18/2010	Sprague Excavating	\$ 19,596.48	Repair Sewer at Maple Leaf & Woodson	Mtnce
8/19/2010	Mid States Blower Inc.	\$ 6,820.00	Rebuild Blower	WPF Sewer
8/20/2010	Sprague Excavating	\$ 7,011.32	Run bypass pumps at 3000 block Pickett	Mtnce Sewer
8/26/2010	Sprague Excavating	\$ 10,000.00	Build Retention Pond at 5026 Faraon	Mtnce
8/26/2010	Shanley Pump	\$ 7,467.96	O Rings, Impellers & Shaft	WPF
8/31/2010	Mid American Metals	\$ 10,385.61	Clean & Laquer Doors at City Hall	Bldg Mtnce
9/1/2010	World Wide Technology	\$ 12,040.00	(20) HP Compaq 6000 Computers	IT
9/3/2010	Burns and McDonnell	\$ 13,775.00	Calculate Capacity-Intemdiate Pump Station	WPF
9/3/2010		\$ 6,010.00		Sewer
9/3/2010	Midland Surveying Inc		County Line Road Sewer Seperation	Mtnce
9/3/2010	Black & Veatch	\$ 24,600.00	Wholesale Customer User Limits Study	WPF
9/10/2010	Lawhon Construction	\$ 10,645.00	Rental of Crane with Clamshell & Bobcat	WPF
9/10/2010	Sprague Excavating	\$ 10,000.00	Open & Clean Sewer Line @ Ventura Foods	Sewer Mtnce
9/16/2010	Madget Demolition Inc	\$ 13,650.00	Demo 714-716 North 23rd	Prop Mtnce
9/17/2010	Kenton Brothers Inc.	\$ 11,341.16	Upgrade Access System	Transit
9/20/2010	Hausman Metal Works	\$ 9,802.00	Replace Roof Mo Theater Dressing Room	Parks
9/21/2010	Ocean Systems	\$ 6,706.00	Avid Systems	Police
9/22/2010	Sprague Excavating	\$ 18,000.00	Repair Sewer at 424 N 24th	Sewer Mtnce
9/23/2010	Madget Demolition Inc	\$ 23,000.00	Demo 633 Mt Mora	Prop Mtnce

** Does not include purchase orders issued for the following:

Community Development Rehab Loan Projects

Gasoline Purchases

Price Agreements

Work Orders for Professional Services approved by a Master Agreement

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ROUTINE BUDGET TRANSFERS

COMMENTARY

Routine Budget Transfers are allowed under "Administrative Code Sec. 2-1052. Budget Transfers. (abridged & supplemented)" The following statement appears on the Routine Budget Transfer Form.

1. There will be no budget transfers without council authorization from/to salary & wage line items from/to other budget line items....Transfers shall be allowed within these line items.

[If the request is transferring from/to salary line items from/to non salary line items....a budget amendment ordinance is required.]

2. There will be no budget transfers without council authorization from/to employee benefits line items from/to other budget line items ...with the exception of uniform allowance, car/mileage allowance and conference/training/travel.

[If this request is transferring from/to benefit line items from/to non benefit line items...a budget amendment ordinance is required.]

3. There will be no transfers without council authorization from capital outlay line items with the exception that once budget approved capital items are purchased and there are funds remaining, these funds can be transferred. Capital items which have not been approved by the council in the budget and which exceed \$5,000, must receive council approval before they are purchased.

[If this request is transferring from a capital line item to any other line item and all budgeted capital items have not been purchased....a budget amendment ordinance is required. (Please indicate if all items have been purchased.)

[If this request is for the purchase of an unbudgeted capital item exceeding \$1,000, even though there are sufficient budgeted funds....you'll need to prepare a budget amendment ordinance.]

The following report reflects routine budget transfers for the first quarter FY2011, sorted by Fund and Department. Most transfer forms contain several transactions. This is why there can be several lines of adjustments for each Transfer Number. The transfer number is an ID entered by staff when transfers are processed.

The major reason for the transfer is labeled with a short description. When there are multiple transfers per form, any amount over \$1,000 has a notation of the item being increased.

Fiscal Year 2011

For the Quarter Ending :

September 30, 2010

Transfer	Expenditures		Expenditures		Comments
Number Object	Decrease	Object	Increase		
<u>101 – Street Maintenance FUND</u>					
BT035	1375	(5,000.00)	1710	5,000.00	CORINTH EASEMENT
<u>105 - Parks Maintenance FUND</u>					
BT039	1475	(1,500.00)	1340	2,500.00	UNIFORM CLOTHING
	1498	(1,000.00)			
<u>150 - Special Allocation FUND</u>					
BT021	1410	(205.00)	1410	205.00	TIF LEGAL FEES
	5850	(205.00)	5850	205.00	

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398 - Capital Projects FUND

BT304	1730	(6,000.00)	1710	6,000.00	2008 URBAN TRAIL
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420- Sewer FUND

BT020	1484	(454.00)	1515	454.00	INS CLAIM SETTLEMENT
BT025	1475	<u>(3,000.00)</u>	1340	<u>3,000.00</u>	GAS DETECTORS
		<u>\$ (17,864.00)</u>		<u>\$ 17,864.00</u>	
		<u><u>\$ (35,728.00)</u></u>		<u><u>\$ 35,728.00</u></u>	

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VENDOR SERVICE CONTRACTS BY DEPARTMENT COMMENTARY

The report below lists all of the existing vendor contracts with the City. Unless otherwise noted, they are local vendors. List is in order of current year expiration date.

Service	Service Provider	Orig Contract Periods	Orig Ext Periods	# of Ext. Left	CY Contract Ext Expires	Final Ext Expires	Adv Date Approx.	Date RFP Due Approx.	Dept
Uniforms	Walker Towel & Uniform Kansas City, MO	1	3	0	Oct-2010	Oct-2010	Jul-2010	Aug-2010	FS
Lawn and Lot Care Services for Transit	Mark's Law Mowing	1	2	2	Oct-2010	Oct-2012	Feb-2013	Feb-2013	MT
Removal of Roots in Sewer Lines	Duke's Root Control, Inc. Syracuse, NY	1	2	1	Nov-2010	Nov-2011	Aug-2011	Sep-2011	PW
Elevator Maintenance and Repair Services	Express Elevator Agency, Missouri	1	2	2	Nov-2010	Nov-2011	Aug-2011	Sep-2011	PW
Transit Dental Insurance	CBIZ/BCK&W Agent for Delta Dental Insurance	2	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	MT
Transit Pension Actuarial Services	CBIZ Benefits & Insurance Cumberland, MD	3	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	MT
Police Pension Actuarial	Defined Benefits Savannah Mo	5	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	FS
Professional Engineering Services - WPC	Black & Veatch Corporation Kansas City, MO	1	4	3	Dec-2010	Dec-2013	Aug-2013	Aug-2013	PW
Realty Services	Reece & Nichols Ide Capital Realty	1	3	2	Dec-2010	Dec-2012	Aug-2012	Sep-2012	CW
Liability Insurance	MOPERM; CBIZ BCKW	1	Annual Renewal	Annual Renewal	Dec-2010	0	None	None	HR
Softball Officiating Services	St. Joseph Umpires and Scorekeepers Association	1	4	2	Jan-2011	Jan 1, 2013	Nov-2012	Dec-2012	PR
Electrical Service at WPC	R.E. Pedrotti Mission, KS	1	2	0	Jan-2011	Jan-2011	Sep-2010	Oct-2010	PW
Construction Administration Services	Bartlett & West, Inc.	1	5	3	Jan-2011	Jan-2014	Sep-2013	Oct-2013	PW
Consultant	CBIZ/BCK&W	1	3	0	Jan-2011	Jan-2011	Oct-2010	Nov-2010	HR
Transportation Planning Services	URS Corporation Minneapolis, MN	3	0	0	Apr-2011	Apr-2011	Dec-2010	Jan-2011	PW
Copier Rental	Brown Mannschreck Imaging	1	3	1	Apr-2011	Apr-2011	Nov-2010	Dec-2010	FS
Lawn Mowing for WPC	CR Lawns	1	2	2	Apr-2011	Apr-2013	Jan-2013	Feb-2013	PW
City Cemetery Mowing	Eric George d/b/a EFG Home Improvement	1	2	1	Apr-2011	Apr-2011	Feb-2011	Mar-2011	PH
On Call- Architectural	Riverbluff Architects	1	4	4	Apr-2011	Apr-2015	Dec-2015	Jan-2015	PW
On Call- Architectural	Ellison Auxier Architects	1	4	4	Apr-2011	Apr-2015	Dec-2015	Jan-2015	PW
Inspection of Sanitary Sewer Collection System	Trekk Design Group Westwood, KS	1	4	0	Apr-2011	Apr-2011	Oct-2010	Nov-2010	PW
On Call- Architectural	Goldberg Architects	1	4	4	Apr-2011	Apr-	Dec-	Jan-	PW

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On Call- Architectural	Creal Clark & Siefert	1	4	4	Apr-2011	2015 Apr-2015	2015 Dec-2015	2015 Jan-2015	PW
Backfill & Repair of Street Cuts	JD Bishop Construction	1	1	1	Apr-2011	Apr-2012	Feb-2012	Mar-2012	PW
Transit Pension Trustee Service	US Bank Institutional Trust Roeland Park, KS	3	0	0	May-2011	May-2011	Mar-2011	Apr-2011	MT
Vending Machine Service	Smith Vending/Acme	1	3	3	May-2011	May-2014	Mar-2010	Apr-2010	MT
Professional Asbestos Verification & Analysis	Asbestos Consulting & Testing Lenexa, KS	1	3	3	May-2010	May-2010	Mar-2010	Apr-2010	PM
On Call - Professional	Burns & McDonnell Engineering Co Kansas City, MO	1	3	2	May-2010	May-2012	Feb-2012	Mar-2012	PW
Employee Health	Blue Cross Blue Shield of KC	1	1	0	Jun-2011	Jun-2011	Feb-2009	Mar-2009	HR
Land Lease Agreement	Life Net Air Medical Service	1	4	3	Jun-2011	Jun-2014	Feb-2014	Mar-2014	AV
Rosecrans Airport Police Pension Investment Custodian	Citizens Bank and Trust Maryville, MO	1	4	1	Jun-2011	Jun-2012	Mar-2012	Apr-2012	FS
Banking	Citizen's Bank and Trust	1	4	2	Jun-2011	Jun-2013	Feb-2013	Mar-2013	FS
Procurement Cards	Commerce Bank Kansas City, MO	1	4	2	Jun-2011	Jun-2013	Feb-2013	Mar-2013	FS
City-wide Trash Service	Keep It Clean, Inc.	1	2	1	Jun-2010	Jun-2011	Mar-2011	Apr-2011	FS
Auditing	Cochran, Head & Co.	1	4	0	Jun-2011	Jun-2011	Feb-2011	Mar-2011	FS
Bond Counsel	Gilmore and Bell Kansas City, MO	1	4	0	Jun-2011	Jun-2011	Feb-2011	Mar-2011	FS
Long Term Disability	CIGNA Overland Park, KS	3	0	0	Jul-2013	Jun-2013	Mar-2013	Mar-2013	HR
Financial Advisor	Piper Jaffray Leawood, KS	1	4	1	Jun-2011	Jun-2012	Mar-2012	Mar-2012	FS
Police Pension Administrative Svcs	Citizens Bank and Trust Maryville, MO	1	4	1	Jun-2011	Jun-2012	Mar-2012	Apr-2012	FS
Workers' Compensation Third Party Administrator	Thomas McGee, L.C. Kansas City, MO	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2011	Jun-2011	None	None	HR
Workers' Compensation Excess Insurance Greater than \$350,000 per claim	Safety National Casualty Co. Brokered by Thomas McGee, L.C.	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2011	Jun-2011	None	None	HR
Workers' Compensation Bond	Safety National Casualty Co. Brokered by Thomas McGee	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2011	Jun-2011	None	None	HR
Property Insurance	Great American Insurance CBIZ BCK&W	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2011	Jun-2011	None	None	HR
Boiler & Machinery Insurance	Chubb CBIZ BCK&W	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2011	Jun-2011	None	None	HR

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Airport Liability Insurance	ACE Property & Casualty CBIZ BCK&W	1	Annual Renewal	Annual Renewal	Jun-2011	Jun-2011	None	None	HR
GASB 45 Actuarial Services	Hause Actuarial Solutions Overland Park, KS	1	4	2	Jun-2011	Jun-2013	Feb-2013	Mar-2013	FS
Merchant Card Services	U. S. Bank	1	4	2	Jun-2011	Jun-2013	Feb-2013	Mar-2013	FS
Surveying Services	Midland Surveying	1	4	1	Jul-2011	Jul-2012	Mar-2012	Apr-2012	PW
Flood Insurance	Travelers Cretcher-Lynch & Co. Kansas City, KS	1	Annual Renewal	Annual Renewal	Jul-2011	Jul-2011	None	None	HR
Soft Drink Concession - Heritage Softball Complex	Cadbury Schweppes Bottling	1	4	1	Jul-2011	Jul-2012	May-2012	May-2012	PR
Mapping -GIS	Midland GIS Maryville, MO	5	4	1	Jul-2011	Jul-2012	May-2012	May-2012	PW
Temporary Labor	The Staffing Center	1	2	2	Aug-2011	Aug-2013	May-2013	Jun-2013	PR
Transit Long Term Disability	CBIZ/BCK&W Agent for Hartford Insurance	2	0	0	Aug-2011	Aug-2011	Jul-2011	Jul-2011	MT
Transit Life & AD&D Insurance	CBIZ/BCK&W Agent for EMC Insurance	2	0	0	Sep-2011	Sep-2011	Jul-2011	Aug-2011	MT
Transit Transfer Center Lease	Jefferson Partners Minneapolis, MN	5	0	0	Sep-2011	Sep-2011	Jul-2011	Aug-2011	MT
MO. ANG	Mtce/Ops Lease (Joint Use Agmt)	5	0	0	Sep-2011	Sep-2011	None	None	AV
Airport Café	Land Lease Don Leupold	3	2	0	Sep-2011	Sep-2011	May-2011	May-2011	AV
Transit Advertising Signs	Houck Transit Advertising St. Paul, MN	5	0	0	Sep-2011	Sep-2011	Jun-2011	Jul-2011	MT
Transit vehicle and General Liability Ins.	CBIZ/BCK&W	1	0	0	Sep-2011	Sep-2011	Jul-2011	Aug-2011	MT
Legal Services	The Sessions Law Firm Kansas City, MO	4	0	0	Dec-2011	Dec-2011	Sep-2011	Oct-2011	L
Environmental Issues									
Employee Dental	Ameritas Group Lincoln, NE	2	1	0	Jun-2012	Jun-2012	Jan-2010	Feb-2010	HR
Transit Drug Screen	OHS - COMPCARE	3	0	0	Dec-2012	Dec-2012	Oct-2012	Nov-2012	MT
Primary Care for Workers Comp Injuries	OHS - COMPCARE	3	0	0	Dec-2012	Dec-2012	Oct-2012	Nov-2012	MT
Legal Services	The Lowenbaum Partnership, LLC St. Louis, MO	5	0	0	Jun-2012	Jun-2012	Feb-2012	Mar-2012	L
Labor and Employment Law									
Golf Professional	Mike Habermehl	3	2	2	Jan-2013	Jan-2015	Sep-2015	Oct-2015	PR
Soft Drink Concessions - Civic Arena	Cadbury Schweppes Bottling	5	0	0	Jan-2013	Jan-2013	Sep-2012	Oct-2012	PR
FAA	ATC & Airway Facilities Sector Office FAA Logistics Branch KCMO	5	0	0	Jan-2013	Sep-2013	Jun-2013	Jul-2013	AV
Employee Assistance Program	Catholic Charities	3	1 (3 year period)	0	Feb-2013	Feb-2013	Oct-2012	Nov-2012	HR

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TIF Advisory & Bond Counsel (Ec Dvlpmnt)	Williams & Campo, P.C. Lee's Summit, MO King Hershey, P.C. Kansas City, MO	5	0	0	Jun-2013	Jun-2013	Feb-13	Mar-13	L
Transit Management Services	First Transit Cincinnati, OH	5	0	0	Jun-2013	Jun-2013	Jan-2013	Mar-2013	MT
Legal Services Plannng and Zoning Issues	Williams & Campo, P.C. Lee's Summit, MO	6	0	0	Jun-2013	Jun-2013	Feb-2013	Mar-2013	L
Legal Services Plannng and Zoning Issues	Cunningham, Vogel I& Rost, P.C. St. Louis, MO	6	0	0	Jun-2013	Jun-2013	Feb-2013	Mar-2013	L
Employee Life	EMC National Life Des Moines, IA	3	0	0	Jun-2013	Jun-2013	Feb-2013	Mar-2013	HR
Fixed Base Operator	Express Flight, Inc. Gary Patterson Sr	10	0	0	Jan-2014	Jan-2014	None	None	AV
MO. ANG	Drop Zone Land Lease	5	1 (5 Years)	0	Jan-2014	Jan-2014	None	None	AV
Legal Services Regulatory Issues	William D. Steinmeier, P.C. Jefferson City, MO	7	0	0	Jun-2014	Jun-2014	Feb-2014	Mar-2014	L
Utility Related Issued	Cunningham, Vogel & Rost St. Louis, MO	5	0	0	Jun-2014	Jun-2014	Feb-2014	Mar-2014	L
Farmland Lease	Bryan Paden Wathena, KS	5	0	0	Oct-2014	Oct-2014	Jul-2014	Aug-2014	AV
Self-Service Fueling Station at Rosecran	Express Flight, Inc	5	0	0	Jan-2015	Jan-2015	Oct-2014	Oct-2014	AV
Exclusive, Non-Alcoholic Beverage Sponsorship for Fairview Golf Course	Pepsi Beverages Co	5	0	0	May-2015	May-2015	Feb-2015	Feb-2015	PR
Construction and Design Related Issued	Seigfreid, Bingham, Levy, Selzer & Gee, P.C. Kansas City, MO	5	0	0	Jun-2015	Jun-2015	Feb-2015	Mar-2015	L
Exclusive Beverage Sponsorship - Bode Ice Arena/Sports Complex	7UP/Snapple Group	5	0	0	Aug-2015	Aug-2015	Apr-2015	Apr-2015	PR
Herzog Contracting Company Land Lease	Flight Department	50	0	0	Jul-2043	Jul-2043	None	None	AV
BMS Land Lease	Dan Bayer 100 N. Airport Rd	99	0	0	Oct-2067	Oct-2067	None	None	AV
C-1 Aircraft Hangar	Bill Brown	Month to Month Lease	0	0	Month to Month Lease	Month to Month Lease	None	None	AV
MiHo Property Lease	Reddick Farms, Inc. DeKalb, MO	1	3	3	Apr-2010	Apr-2013	Dec-2012	Dec-2012	PL
Recycling Services	RSP, Inc.	1	On-going 30 days notice	0	None	None	None	None	PW
Drug & Alcohol Testing	Heartland Occupational Medicine	1	Annual Renewal	Annual Renewal	* Last Bid in 1997	0	None	None	HR
Work Comp Initial Treatment Services	Heartland Occupational Medicine	1	Annual Renewal	Annual Renewal	* Last Bid in 1997	0	None	None	HR

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Workers' Compensation Actuary	Towers Perrin - Tillinghast Minneapolis MN	1	Annual Renewal	Annual Renewal	* Last Bid in 2000	0	None	None	HR
City Health Officer	Sharon Waggoner, MD	1	Annual Renewal	Annual Renewal	** Approved by Council in 1977	0	None	None	PH

*On-going contracts, automatic renewal unless 30-day written notification is given by either party

**On-going contract, automatic renewal unless 60-day written notification is given by either party

TIF PROJECT UPDATES
for Quarter Ended
Sept. 30, 2010

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
North Shoppes - Phases 1 & 2 of North County TIF district. Approved August 2003. Developers-Bob Johnson, RED Development, Buchanan County	IDA Issued Bonds - Paid off in 2028	646,000 square foot shopping center. Except for one pad site, center is complete and fully operational. Buchanan County still has several projects to complete - sidewalks, Green Acres cul-de-sac, etc. Reimbursable costs included Northridge Sewer extension, four lane parkway through the development, sidewalks and landscaping throughout the project, façade enhancements, extraordinary grading to prepare the site, stormwater lagoon, Green Acres repaving and cul-de-sac, pedestrian sidewalks on and off-site.	\$24,285,415	\$25,522,391	\$35,884,772	\$38,217,335	\$34,086,629	\$1,114,981	\$0	\$2,567,000	\$522,172	(\$3,159,809)
				Added a portion of Phase 2 into Phase 1 for Theater		Cover additional County costs in Phases 1 & 2.	RED has been reimbursed \$28,194,202. County has been reimbursed \$6,380,207 and has \$65,424 to be disbursed on a Pay as You Go when all bond payments have been made. City reimbursed \$996,008 for our share of Northridge sewer.		Will be received Jan-Mar, 2011.	Includes City, County and Franchise Tax incremental EATS		Sales tax to date 7.6% over FY2010.
Stockyards Redevelopment (Triumph Foods, LLC). Approved October 2003.	MDFB Issued Bonds - Paid off in 2025	550,000 square foot pork processing facility. Total investment approximately \$130 million. Fully operational. Current employment - 2,722.	\$7,000,000				\$6,766,097	\$660,795	\$0	\$50,000	\$382	(\$710,413)
							Developer has been completely reimbursed the approved \$5,600,000 for property acquisition, demolition, and site improvements. City has been reimbursed \$1,166,097 for improvements to Stockyards Expressway.		Will be received Jan-Mar, 2011.	Includes City, County and Franchise Tax incremental EATS. Greatest percentage from franchise taxes in March, 2011.	Remaining franchise tax EATS to be posted in Apr, 2010.	Triumph donates \$100,000 to SJSD for five years; \$25,000 to SJPD for three years; \$50,000 annually to United Way. Keep their headquarters in SJ or pay City \$1 million.
3rd Street Hotel Development (Holiday Inn) Approved January 2004. Developer: HISJ Holdings LLC	Pay-as-you-go 10-12 years to pay out Developer created TDD to help generate revenues.	Renovation of 170-room hotel to regain Holiday Inn franchise; restaurant conversion for nationally franchised restaurant; landscaping improvements; parking & exterior lighting improvements. Completed except for exterior facade improvements	\$2,700,000				\$1,081,794	\$130,394	\$0	\$149,190	\$16,248	(\$263,336)
			\$2,500,000 certified. \$200,000 withheld for façade.					2009 PILOTS received July, 2010. Applied to FY2010 receivable.		Includes City share of add'l Hotel/Motel taxes and 1 cent TDD tax.		

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for Quarter Ended
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TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
Tuscany Towers - Phase 1 TIF Plan only Approved September, 2005. Project yet to be approved. Developer: JSC Development EBR Development Approved October 2005 Developers: EBR Enterprises	Pay-as-you-go 23 years after revenue generation begins	Phase 1 - development of 175,000 sq feet of restaurant, hotel, bank/office, and lifestyle retail use. Reimbursement for new lift station and extension of force mains along east side of I-29 to Cook, extended to Corinth subdivision; extending water service and other utilities; stormwater system; and US169 13.2 acres at intersection of Blackwell Rd & Belt Highway. A mixture of retail and office space. Reimbursable expenses for retaining walls, storm water detention, street lighting, sidewalks, Granite Road drainage, etc.	\$5,549,042				\$0	\$0	\$0	\$0	N/A	
	Pay-as-you-go		\$3,297,232	\$5,529,620			\$449,041	\$118,405	\$0	\$117,750	\$26,917	(\$209,238)
			Add'l phases plus overages on site work. Approved SO 7045-3/26/07				Costs certified to date - \$4,257,429.13 EBR - \$2,530,426.95 HHS - \$ 1,727,002.18		Will be received Jan-Mar, 2011.		Total EATS \$39,700 - EBR (70%) - \$27,790; City infrastructure (30% of EATS) - \$11,910	
Uptown Redevelopment District - Project A Approved March 2005 Developer: St. Joseph Redevelopment Corp.	Pay-as-you-go 23 years	Demolition of old Heartland Hospital west in order to provide a developable area. Discussions with developer - demolition costs as well as costs related to developing the plan would be reimbursed, however no formal	See cell under project status description				\$0	\$0	\$0	\$0	\$0	No construction on project as yet

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for Quarter Ended
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TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
Mitchell Avenue Corridor Approved June 2006 Developer: American Family Insurance Company	Pay-as-you-go 23 years	In order to serve an expanded AFI building and to improve access to the entire TIF district, a new gravity flow sewer was installed and improvements to Mitchell Avenue are being completed. Improvements benefit AFI	\$3,974,270	\$5,272,673			Bonds \$4,103,755.39 Pay as you go \$162,673	\$383,140	\$0	\$1,800	\$0	(\$384,940)
				Approved by SO 7224 on 12/3/07/bond issuance per					Will be received Jan-Mar, 2011.	Franchise Tax and EATS Sales tax from cafeteria within American Family facility.		
Uptown Redevelopment - Ryan Block Project Approved December 2006 Developer: Olin Cox	Pay-as-you-go 23 years	The first project within the Frederick Avenue TIF District established under the Uptown Redevelopment umbrella. The developer intends to rehab two buildings, 1137-1141 Frederick into 3300 sq ft of commercial space below and 6,600 sq ft of apartments on top two floors. The bldg at 1125 Frederick will be demolished to provide a parking lot.	\$317,767				\$0	\$0	\$0	\$0	\$0	\$0
						No reimbursement request has been submitted.	Demolition of 1125 Frederick resulted in no anticipated PILOTS for FY2010.		No activity.		No reimbursement request has been submitted.	
East Hills Redevelopment Project - TIF Approved Dec, 2007 - Redevelopment Agreement Approved 1/3/08	Currently Pay As You Go Proposed Bond Issuance.	Project to include remodel exterior of JC Penney's, Sears and Dillards. Also includes remodel of three mall entrances, lifestyle center, a new big box store, renovation of existing tenant spaces. Public infrastructure improvements includes traffic signals at Belt	Total Reimbursable Costs - \$45,113,678 Per SO7242 passed 1/3/08.	Total Reimbursable Costs - \$46,539,416 with \$30,897,042 Per SO7279 passed 2/11/08.			Total CID Revenue - \$1,037,799.14 Disbursed to date: East Hills TIF - \$929,209 East Hills CID - \$508,522 TIF Costs Certified to Date: \$22,118,296 CID Costs Certified to Date: \$14,796,999	\$536,270	\$0	\$279,000	\$70,657	(\$744,613)
									Will be received Jan-Mar, 2011.	CID sales tax (1%) approved effective 10/1/08 - to generate \$15,642,374 for project costs.		To date, only CID revenues included as East Hills has not generated EATS above the \$1.4M base.
Cook Road Corridor Redevelopment Project Approved March 24, 2008 Developer: Greystone Partners Land Development, LLC	Sewer Revenue Bonds/ Sewer Connection Fees	Project to include: (1) residential subdivision on approximately 185 acres of land into over 350 single family and townhouse housing units; (2) construction improvements to Cood Road resulting in three-lane section, concrete curb and gutter, stormwater drainage and raised grass medians; (3) construction of sewer lines, a new pump station and gravity sewer main and (4) construction of 12 inch water line from Cook Road to Woodbine Road.	\$4,781,786				\$2,378,840	\$0	\$0	\$0	\$0	\$0
						\$2,463,930.29- Certified to Date				Few homes completed and franchise taxes being received.		Other revenue source - \$500 sewer connection fee assessed per property. To date, \$4,500 disbursed to developer.
Center Building Redevelopment Project Approved January 25, 2010 Developer: Mid-City Partnership, Inc.	Pay As You Go	Project includes development listed at 613 Edmond St. and 119-123 S. 6th St. Renovation includes removal of the 1961 sheet metal façade and the restoration of the remaining exterior building elements. Building encompasses 19,060 sq. ft and will be divided into one 15,250 sq. ft unit for restaurant/banquet facilities with three planned retail/office units at 609, 611 and 613	\$1,355,097				\$0	\$0	\$0	\$36,500	\$1,051	PILOTS not expected until February, 2012. Sales tax should begin in the 4th quarter FY2010.
						\$178,417.82 - Certified to Date				New businesses began Spring, 2010. Em Chamas opened July, 2010.		

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			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
Developer Agreement - The Commons Approved July, 2007 Developer: Earthworks Excavation Company	CID Bonds	Project to include development of 612,780 square feet of retail and office space upon 73 acres of land at intersection of Interstate 29 and South 169 Highway. Under construction. Commons Community Improvement District (CID) Cooperation Agreement approved per SO7256 (1/14/08). Yet to establish CID tax rate. Approval of bond issuance approved per SO 7257 (1/14/08).	\$6,503,977				\$762,639	\$6,112	\$0	\$315,000	\$90,439	(\$230,673)
			City reimburseable \$5,754,977.36 CID tax to pay for \$749,000.00 per SO7255				All approved reimbursable costs have been submitted and approved. As of this date, CID Bonds have not been issued. CID remains inactive.		Will be received Jan-Mar, 2011.		Sales Tax EATS Only.	Sonic opened Aug, 2008. Waffle House opened Nov, 2007. Mr. Goodcents open spring, 2010. King Kong is reportedly going into development soon.
Developer Agreement - Fountain Creek Approved Developer: SDG Developments, LLC & Partners	Pay As You Go	Mixed Use Project including approximately 68 acres of both commercial and residential development with a projected market value of \$45,000,000 upon development at the intersection of Mason Road and South 22nd Street	City reimburseable \$1,815,454 per Special Ordinance No. 7420, passed				\$0	\$0	\$0	\$0	\$0	