

CITY OF CONCORDIA, KANSAS

Independent Auditors' Report and
Financial Statements with
Supplementary Information

For the Year Ended December 31, 2021

CITY OF CONCORDIA, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commission
City of Concordia, Kansas

Adverse and Unmodified Opinion

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Concordia, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Concordia as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Concordia as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the Kansas Municipal Audit and Accounting Guide, and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Concordia on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Concordia, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 21, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2022 on our consideration of the City of Concordia’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Concordia’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Concordia’s internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

May 6, 2022
Chanute, Kansas

CITY OF CONCORDIA, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2021 |
|--|--|-----------------|-----------------|---|--|--------------------------------------|
| General Fund | \$ 1,007,637.60 | \$ 8,655,694.82 | \$ 9,200,452.88 | \$ 462,879.54 | \$ 212,446.37 | \$ 675,325.91 |
| Special Purpose Funds: | | | | | | |
| Library | 1,346.87 | 183,448.19 | 182,976.00 | 1,819.06 | - | 1,819.06 |
| Industrial Development | 2,468.81 | 57,718.35 | 58,000.00 | 2,187.16 | - | 2,187.16 |
| Special Highway | 137,589.61 | 143,595.77 | 109,762.09 | 171,423.29 | 4,248.10 | 175,671.39 |
| Library Employee Benefits | (0.00) | 65,463.24 | 64,669.00 | 794.24 | - | 794.24 |
| Special Parks and Recreation | 14,998.31 | 13,039.71 | - | 28,038.02 | - | 28,038.02 |
| Computer Equipment Replacement | 11,478.06 | 10,000.00 | 3,733.96 | 17,744.10 | - | 17,744.10 |
| Special Equipment Reserve | 393,240.59 | 346,830.51 | 98,271.04 | 641,800.06 | - | 641,800.06 |
| 911 PSAP | 66,980.40 | 63,094.02 | 63,531.64 | 66,542.78 | 1,546.67 | 68,089.45 |
| Continuing Economic Development Grant | 293,734.88 | 18,168.96 | - | 311,903.84 | - | 311,903.84 |
| Fire Department Grants and Donations | 7,949.03 | 18,195.00 | 18,552.11 | 7,591.92 | 388.32 | 7,980.24 |
| Police Department Grants and Donations | 6,426.59 | - | - | 6,426.59 | - | 6,426.59 |
| Recreation Grants and Donations | 2,911.26 | 4,625.00 | 84.32 | 7,451.94 | - | 7,451.94 |
| Bond and Interest Funds: | | | | | | |
| Bond and Interest | 52,364.74 | 877,360.62 | 920,382.46 | 9,342.90 | - | 9,342.90 |
| Tax Increment | - | 5,232.07 | 5,232.07 | - | - | - |
| Capital Projects Funds: | | | | | | |
| T.I.F Project | 360,880.41 | 6,071.03 | 118,319.88 | 248,631.56 | 8,950.00 | 257,581.56 |
| Capital Improvement Project | 360,509.43 | 840,604.40 | 1,144,570.38 | 56,543.45 | 116,483.83 | 173,027.28 |
| Wastewater Treatment Facility Project | 4,716,074.78 | 354,437.09 | 1,357,052.88 | 3,713,458.99 | 496,781.90 | 4,210,240.89 |
| Brown Grand Project | (32,603.60) | 35,736.74 | 3,133.14 | - | - | - |
| American Rescue Plan | - | 380,530.92 | 236,257.03 | 144,273.89 | 134,515.33 | 278,789.22 |
| Business Funds: | | | | | | |
| Water and Sewer General Operating | 931,453.22 | 1,541,536.11 | 1,402,132.17 | 1,070,857.16 | 65,734.53 | 1,136,591.69 |
| Gas | 22,024.20 | 68,887.82 | 67,976.61 | 22,935.41 | 3,484.82 | 26,420.23 |
| Cafeteria Plan | 14,381.57 | 22,974.06 | 25,197.81 | 12,157.82 | 100.00 | 12,257.82 |

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

CITY OF CONCORDIA, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2021

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Encumbrances and Accounts Payable | Cash Balance December 31, 2021 |
|--|--|-------------------------|-------------------------|---|---|--------------------------------------|
| Trust Funds: | | | | | | |
| Cemetery Endowment | \$ 41,403.10 | \$ 53.75 | \$ - | \$ 41,456.85 | \$ - | \$ 41,456.85 |
| Small Animal Trust | 30,467.91 | 3,530.02 | 3,500.00 | 30,497.93 | - | 30,497.93 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 8,443,717.77</u> | <u>\$ 13,716,828.20</u> | <u>\$ 15,083,787.47</u> | <u>\$ 7,076,758.50</u> | <u>\$ 1,044,679.87</u> | <u>\$ 8,121,438.37</u> |
| Composition of Cash: | | | | | | |
| Cash on Hand | | | | | | \$ 1,031.33 |
| Checking Accounts: | | | | | | |
| Now Checking Account..... | | | | | | 5,340,051.52 |
| Cafeteria Account | | | | | | 4,485.95 |
| CNB Checking..... | | | | | | 15,216.23 |
| Investments: | | | | | | |
| Money Markets and Savings Accounts | | | | | | 802,314.04 |
| Certificates of Deposit | | | | | | 2,083,871.94 |
| Total Cash | | | | | | <u>8,246,971.01</u> |
| Agency Funds Per Schedule 3 | | | | | | <u>(125,532.64)</u> |
| Total Reporting Entity (Excluding Agency Funds) | | | | | | <u>\$ 8,121,438.37</u> |

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

CITY OF CONCORDIA, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Concordia, Kansas, (the City) is incorporated as a City of the second class, under the provisions of K.S.A. 14-101 *et seq.* The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, electric, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

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

Reporting Entity

The City of Concordia, Kansas (the City) is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Concordia, Kansas.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Frank Carlson Library

The Frank Carlson Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Separate financial statements are available at the Library.

Concordia Housing Authority

The Housing Authority of the City of Concordia, Kansas operates the City's housing projects with a December 31st year end. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. A copy of the financial statements can be obtained from the Housing Authority.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Concordia, Kansas, for the year of 2021:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plan

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Reimbursed Expenses

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

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

Budgetary Information

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2021 the City amended the Debt Service Fund and the Gas Fund.

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

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

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

- Computer Equipment Replacement (K.S.A. 12-1,117)
- Special Equipment Reserve (K.S.A. 12-1,117)
- Continuing Economic Development Grant (K.S.A. 12-1663)
- Fire Department Grants and Donations (K.S.A. 79-2925)
- Police Department Grants and Donations (K.S.A. 79-2925)
- Recreation Grants and Donations (K.S.A. 79-2925)

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

Management is not aware of any other material statute violations.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main branch or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At year-end, the City's carrying amount of deposits was \$8,245,939.68 and the bank balance was \$8,375,554.94. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$405,773.39 was covered by FDIC insurance, \$7,855,333.19 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance a Copier. Payments are made of \$233.63 monthly, including interest at approximately 9.820%. Final maturity for the lease is March 19, 2022. Future minimum lease payments are as follows:

| <u>Year Ended December 31</u> | <u>Totals</u> |
|---|---------------|
| 2022 | \$ 700.89 |
| Less imputed interest | (11.31) |
| Net Present Value of Minimum Lease Payments | 689.58 |
| Less: Current Maturities | (689.58) |
| Long-Term Capital Lease Obligations | \$ 0.00 |

5. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2021, were as follows:

| Issue | Interest Rates | Date of Issue | Original Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------------------|----------------|-------------------|--------------------------|------------------------|---------------------------|-------------|------------------------|------------------------|----------------------|
| General Obligation Bonds: | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2012-A | 1.5% - 3.25% | January 1, 2012 | \$ 400,000.00 | November 1, 2022 | \$ 90,000.00 | \$ - | \$ (45,000.00) | \$ 45,000.00 | \$ 2,925.00 |
| Paid with Tax Levies/Utility Receipts | | | | | | | | | |
| Series 2011-A | 2.0% - 3.5% | February 1, 2011 | 1,665,000.00 | November 1, 2021 | 240,000.00 | - | (240,000.00) | - | 8,400.00 |
| Series 2012-B | 2.0% - 2.3% | January 1, 2012 | 860,000.00 | November 1, 2022 | 135,000.00 | - | (90,000.00) | 45,000.00 | 3,105.00 |
| Series 2014 | 2.0% - 4.0% | December 15, 2014 | 1,225,000.00 | November 1, 2029 | 1,225,000.00 | - | (120,000.00) | 1,105,000.00 | 35,787.50 |
| Series 2017 | 3.0% - 3.25% | May 8, 2017 | 2,275,000.00 | November 1, 2032 | 1,900,000.00 | - | (135,000.00) | 1,765,000.00 | 57,912.50 |
| Series 2020 | 2.0% - 3.0% | October 8, 2020 | 4,045,000.00 | November 1, 2040 | 4,045,000.00 | - | (90,000.00) | 3,955,000.00 | 92,252.46 |
| Capital Leases: | | | | | | | | | |
| City Hall Copier | 9.82% | March 19, 2019 | 7,260.00 | March 19, 2022 | 3,285.39 | - | (2,595.81) | 689.58 | 207.75 |
| Total Contractual Indebtedness | | | | | <u>\$ 7,638,285.39</u> | <u>\$ -</u> | <u>\$ (722,595.81)</u> | <u>\$ 6,915,689.58</u> | <u>\$ 200,590.21</u> |

5. LONG-TERM DEBT (Continued)

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

| Issue | 2022 | 2023 | 2024 | 2025 | 2026 | 2027-2031 | 2032-2036 | 2037-2041 | Total |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| Principal | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2012-A | \$ 45,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000.00 |
| Paid with Tax Levies/Utility Receipts | | | | | | | | | |
| Series 2012-B | 45,000.00 | - | - | - | - | - | - | - | 45,000.00 |
| Series 2014 | 125,000.00 | 125,000.00 | 130,000.00 | 135,000.00 | 140,000.00 | 450,000.00 | - | - | 1,105,000.00 |
| Series 2017 | 140,000.00 | 140,000.00 | 145,000.00 | 150,000.00 | 155,000.00 | 850,000.00 | 185,000.00 | - | 1,765,000.00 |
| Series 2020 | 95,000.00 | 105,000.00 | 105,000.00 | 110,000.00 | 110,000.00 | 585,000.00 | 1,430,000.00 | 1,415,000.00 | 3,955,000.00 |
| Capital Leases: | | | | | | | | | |
| City Hall Copier | 689.58 | - | - | - | - | - | - | - | 689.58 |
| Total Principal | 450,689.58 | 370,000.00 | 380,000.00 | 395,000.00 | 405,000.00 | 1,885,000.00 | 1,615,000.00 | 1,415,000.00 | 6,915,689.58 |
| Interest | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2012-A | 1,462.50 | - | - | - | - | - | - | - | 1,462.50 |
| Paid with Tax Levies/Utility Receipts | | | | | | | | | |
| Series 2012-B | 1,035.00 | - | - | - | - | - | - | - | 1,035.00 |
| Series 2014 | 33,387.50 | 30,700.00 | 27,887.50 | 24,800.00 | 20,750.00 | 34,950.00 | - | - | 172,475.00 |
| Series 2017 | 53,862.50 | 49,662.50 | 45,462.50 | 41,112.50 | 36,612.50 | 110,312.50 | 6,012.50 | - | 343,037.50 |
| Series 2020 | 84,012.50 | 81,162.50 | 78,012.50 | 74,862.50 | 71,562.50 | 315,350.00 | 235,687.50 | 71,400.00 | 1,012,050.00 |
| Capital Leases: | | | | | | | | | |
| City Hall Copier | 11.31 | - | - | - | - | - | - | - | 11.31 |
| Total Interest | 173,771.31 | 161,525.00 | 151,362.50 | 140,775.00 | 128,925.00 | 460,612.50 | 241,700.00 | 71,400.00 | 1,530,071.31 |
| Total Principal and Interest | \$ 624,460.89 | \$ 531,525.00 | \$ 531,362.50 | \$ 535,775.00 | \$ 533,925.00 | \$ 2,345,612.50 | \$ 1,856,700.00 | \$ 1,486,400.00 | \$ 8,445,760.89 |

6. OPERATING LEASES

The City entered into an operating lease for a postage machine which required monthly payments of \$35.95 for 36 months. Rent expense for the year ended December 31, 2021, was \$215.70. On December 11, 2020 the City entered into a new operating lease for a postage machine which requires monthly payments of \$45.00 for 36 months beginning in April of 2021. Under the current lease agreement, the future minimum rental payments are as follows:

| | | |
|------|----|--------|
| 2022 | \$ | 540.00 |
| 2023 | | 540.00 |
| 2024 | | 135.00 |

7. ECONOMIC DEVELOPMENT BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Concordia, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) and Recovery Zone Facility Bonds (RZFB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's and RZFB's. The City is under no obligation to pay the related debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2021, there was one industrial revenue bond issue with principal balance due totaling \$588,293.08 and one recovery zone facility bond issue with principal balance due totaling \$539,250.52.

8. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Concordia participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

8. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the year ended December 31, 2021 for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from City of Concordia were \$145,232.93 for KPERS and \$216,163.44 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$956,665.00 and \$1,546,277.00 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

| <u>PROJECT NAME</u> | <u>AUTHORIZED</u> | <u>EXPENDED THRU 12/31/21</u> | <u>ESTIMATED COMPLETION</u> |
|---|-------------------|-----------------------------------|---------------------------------|
| Airport Runway Reconstruction | \$ 6,458,800.00 | \$ 6,108,490.21 | 2022 |
| Replace Sewer Lines & Pavement Alley Between 6 th & 7 th – Broadway to State | 974,659.04 | 969,659.04 | 2022 |
| Incode Software Implementation | 83,959.00 | 65,382.89 | 2022 |
| Wastewater Treatment Plant – Phase 2 | 3,703,507.95 | 1,213,871.04 | 2022 |
| Airport Taxiway Project | 141,500.00 | 120,954.07 | 2022 |
| Airport Flight Inspection of PAPIs | 23,347.44 | 23,347.44 | 2022 |
| 6 th Street Parking Lot | 257,581.56 | 18,319.88 | 2022 |
| Wind Damage in May at Sports Complex | 13,177.40 | 13,177.40 | Complete |
| Mill & Overlay 9 th St – Lincoln to Matthew | 169,155.00 | 131,411.00 | Complete |
| Tennis Court Lights at City Park | 45,508.00 | 45,508.00 | Complete |
| Front Entry Concrete at Brown Grand | 10,888.91 | 10,888.91 | Complete |
| Downtown Flower Pots | 15,000.00 | 14,944.86 | Complete |
| City Hall Roof | 80,645.93 | 80,645.93 | Complete |
| CCLIP US81 Hwy & College Drive | 101,703.27 | 101,703.27 | Complete |
| Dispatch Console Equipment | 44,688.34 | 44,688.34 | Complete |
| Sports Complex Concrete Improvements | 11,000.00 | 10,351.63 | Complete |
| Demolition Projects | 3,000.00 | 3,000.00 | Complete |

10. NOTES RECEIVABLE AND LOANS RECEIVABLE

The City has established an Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City by Concordia industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loan due to the City at December 31, 2021, through the Economic Development Revolving Loan Fund are as follows:

Rod’s Food Store \$ 12,104.79

This note receivable is not reflected in these regulatory basis financial statements of the City of Concordia.

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

Compensated Absences:

All full-time employees of the City with one year of employment are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

| | | | | |
|---|-----|------|-------|-----|
| Years Continuous Employment: | 1-5 | 6-10 | 11-14 | 15+ |
| Days Granted per Year: | 12 | 15 | 18 | 18 |
| Maximum Hours Accrued | 160 | 160 | 160 | 200 |
| Vacation hours for fire department personnel: | | | | |
| Years Continuous Employment: | 1-5 | 6-10 | 11+ | |
| Hours Granted per Year: | 128 | 160 | 191 | |

Sick leave accrues to all full-time employees at the rate of 8 hours per month to a maximum of 1,040 hours. Regular full time firefighters will accumulate sick leave at the rate of 11 hours of sick leave per month to a maximum of 1,040 hours. In the event of termination, an employee in good standing with at least five years of employment, shall be compensated for sick leave accrued and unused at a rate of 1% of the of the current value of sick leave for every completed year of employment. Employees still employed with the city but losing accrual hours due to the sick leave cap will be paid annually at a rate of 50% of the current value of sick leave earned but not accrued.

The City determines a liability for compensated absences when the following conditions are met:

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

In accordance with the above criteria, the City has estimated a liability for vacation pay of \$118,020.03, which has been earned, but not taken by City employees. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

If the employee is retiring and has been employed with the City continuously for a minimum of 20 years, the City will cover the premium of a single health insurance plan per month. The employee will pay the difference between the premium and the maximum amount needed to cover stop-loss plus the group's maximum claims liability.

The City has elected to terminate the plan in 2007, therefore, maximum exposure under GASB 45 is estimated in the following schedule of benefits paid and payable for eligible employees which have taken the retirement option as of December 31, 2021:

| <u>Paid or Payable</u> | <u>Year Ended</u> | <u>Amount</u> |
|------------------------|-------------------|---------------|
| Paid | 2021 | \$ 6,819.06 |
| Payable | 2022 | 7,089.60 |
| Payable | 2023 | 2,954.00 |

12. RISK MANAGEMENT

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

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

13. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

| <u>From Fund:</u> | <u>To Fund:</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|---------------------------------------|--------------------------------|----------------------------|---------------|
| General | Capital Improvement Project | K.S.A. 12-1,118 | \$ 293,000.00 |
| General | Computer Equipment Replacement | K.S.A. 79-2934 | 5,000.00 |
| General | Special Equipment Reserve | K.S.A. 12-1,117 | 259,000.00 |
| General | Industrial Development | K.S.A. 12-1,117 | 7,000.00 |
| Special Highway | Special Equipment Reserve | K.S.A. 12-1,117 | 42,000.00 |
| Water and Sewer General Operating | Industrial Development | K.S.A. 12-825d | 2,000.00 |
| Water and Sewer General Operating | Computer Equipment Replacement | K.S.A. 12-825d | 5,000.00 |
| Water and Sewer General Operating | Special Equipment Reserve | K.S.A. 12-825d | 10,000.00 |
| Water and Sewer General Operating | Bond and Interest | K.S.A. 12-825d | 139,298.00 |
| Tax Increment | T.I.F. Project | K.S.A. 12-1,118 | 5,232.07 |
| Wastewater Treatment Facility Project | Bond and Interest | K.S.A. 12-825d | 375,165.00 |
| Small Animal Trust | Animal Shelter | K.S.A. 79-2934 | 3,500.00 |

14. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts include a decline in sales tax collections and utility collections.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City to assist with the risks and help offset incurred costs of the City. For the year ended December 31, 2021, the City received \$380,530.92 as a result of the American Rescue Plan Act, of which \$236,257.03 has been spent by year end.

15. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. Additionally, there are no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

CITY OF CONCORDIA, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2021

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|-----------------------------------|---------------------|---|-----------------------------------|--|-------------------------------|
| General Fund | \$ 10,555,131.00 | \$ 3,879,580.69 | \$ 14,434,711.69 | \$ 9,200,452.88 | \$ (5,234,258.81) |
| Special Purpose Funds: | | | | | |
| Library | 182,976.00 | - | 182,976.00 | 182,976.00 | - |
| Industrial Development | 60,000.00 | - | 60,000.00 | 58,000.00 | (2,000.00) |
| Special Highway | 273,934.00 | - | 273,934.00 | 109,762.09 | (164,171.91) |
| Library Employee Benefit | 64,669.00 | - | 64,669.00 | 64,669.00 | - |
| Special Park and Recreation | 28,107.00 | - | 28,107.00 | - | (28,107.00) |
| 911 PSAP | 123,301.00 | - | 123,301.00 | 63,531.64 | (59,769.36) |
| Bond and Interest Funds: | | | | | |
| Bond and Interest | 930,393.00 | - | 930,393.00 | 920,382.46 | (10,010.54) |
| Tax Increment | 15,000.00 | - | 15,000.00 | 5,232.07 | (9,767.93) |
| Business Funds: | | | | | |
| Water and Sewer General Operating | 2,224,723.00 | - | 2,224,723.00 | 1,402,132.17 | (822,590.83) |
| Gas | 100,267.00 | - | 100,267.00 | 67,976.61 | (32,290.39) |

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-----------------|-----------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | \$ 871,479.00 | \$ 1,042,518.29 | \$ 1,069,676.00 | \$ (27,157.71) |
| Delinquent Tax | 13,701.07 | 11,581.40 | - | 11,581.40 |
| Motor Vehicle Tax | 139,036.58 | 143,113.88 | 138,106.00 | 5,007.88 |
| Recreational Vehicle Tax | 1,655.51 | 2,001.18 | 1,535.00 | 466.18 |
| 16-20M Truck Tax | 864.85 | 705.93 | 798.00 | (92.07) |
| Vehicle Rental Tax | 65.45 | 59.98 | 95.00 | (35.02) |
| Commercial Vehicle Fees | 6,203.63 | 6,712.75 | 7,143.00 | (430.25) |
| IRP Vehicle Fees | 1,846.55 | 1,964.10 | - | 1,964.10 |
| Watercraft Ad Valorem Tax | - | - | 513.00 | (513.00) |
| Sales Tax | 1,798,254.26 | 1,935,761.89 | 1,720,000.00 | 215,761.89 |
| Franchise Taxes | 502,566.69 | 607,210.35 | 530,000.00 | 77,210.35 |
| Special Assessments | 23,249.20 | 26,717.74 | 3,000.00 | 23,717.74 |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 10,524.27 | 13,039.72 | 14,033.00 | (993.28) |
| Highway Connection Links | 73,720.72 | 73,619.27 | 73,750.00 | (130.73) |
| Local Grants - Comm Foundation | 12,247.50 | 11,730.00 | - | 11,730.00 |
| Local Grants - Blosser | - | 5,000.00 | - | 5,000.00 |
| Local Grants - Emergency ICS | - | 3,000.00 | - | 3,000.00 |
| Local Grants - Duclos | - | 2,000.00 | - | 2,000.00 |
| Local Grants - Dane Hansen | - | 5,000.00 | - | 5,000.00 |
| Local Grants - LKM | 900.00 | - | - | - |
| Federal Grants - FEMA | 3,442.04 | - | - | - |
| Federal Grants - STEP | 1,630.08 | 2,500.00 | - | 2,500.00 |
| Federal Grants - CARES EMS Relief | 16,558.76 | - | - | - |
| Federal Grants - CARES Airport | 30,000.00 | - | - | - |
| Federal Grants - CARES | 281,226.66 | 10,900.99 | - | 10,900.99 |
| Federal Grants - FAA Runway | 1,700,980.00 | 3,819,754.00 | 5,226,194.00 | (1,406,440.00) |
| Licenses and Permits | | | | |
| Rent, Licenses, Permits & Fees | 40,821.50 | 84,996.00 | 43,900.00 | 41,096.00 |
| Charges for Services | | | | |
| Administrative Services | 1,350.00 | 100.00 | 1,350.00 | (1,250.00) |
| Cemetery Permits/Deeds | 8,425.00 | 8,900.00 | 8,500.00 | 400.00 |
| Ambulance Service | 309,818.61 | 313,453.03 | 300,000.00 | 13,453.03 |
| Inter-Local Ambulance Agreement | 83,856.88 | 77,578.92 | 77,579.00 | (0.08) |
| Dispatch Inter-Local Agreement | 120,000.00 | 120,000.00 | 120,000.00 | - |
| Airport Fuel Sales | 42,361.85 | 72,471.67 | 41,000.00 | 31,471.67 |
| Pool Operations/Concession Sales | 88,240.10 | 49,362.98 | 41,700.00 | 7,662.98 |
| Broadway Plaza Operations | 6,622.13 | 9,054.09 | 9,100.00 | (45.91) |
| SRO Program Fees | 21,723.20 | 29,922.40 | 28,000.00 | 1,922.40 |
| Fines, Forfeitures and Penalties | 61,879.32 | 77,740.33 | 64,700.00 | 13,040.33 |

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | Variance - Over (Under) |
|---------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | Prior Year Actual | Actual | Budget | |
| Receipts (Continued) | | | | |
| Use of Money and Property | | | | |
| Rental Income | \$ 10,005.17 | \$ 3,450.00 | \$ 16,710.00 | \$ (13,260.00) |
| Interest Income | 32,501.94 | 10,716.61 | 24,000.00 | (13,283.39) |
| Sale of Assets | 5,275.00 | 5,400.00 | 4,000.00 | 1,400.00 |
| Other Receipts | | | | |
| Donations | 20,150.75 | 42,521.20 | 12,150.00 | 30,371.20 |
| Miscellaneous | 5,804.78 | 5,440.42 | 3,000.00 | 2,440.42 |
| Reimbursed Expense | 17,798.58 | 19,695.70 | 2,000.00 | 17,695.70 |
| Total Receipts | 6,366,787.63 | 8,655,694.82 | \$ 9,582,532.00 | \$ (926,837.18) |
| Expenditures | | | | |
| General Administrative Services | | | | |
| Personal Services | 198,597.53 | 216,433.37 | \$ 214,885.00 | \$ 1,548.37 |
| Contractual Services | 76,736.01 | 77,666.75 | 82,700.00 | (5,033.25) |
| Commodities | 6,076.11 | 11,868.97 | 10,100.00 | 1,768.97 |
| Capital Outlay | 664.85 | 123.96 | 500.00 | (376.04) |
| Law/Municipal Courts | | | | |
| Personal Services | 40,275.35 | 28,471.57 | 42,685.00 | (14,213.43) |
| Contractual Services | 15,562.27 | 26,662.34 | 23,400.00 | 3,262.34 |
| Commodities | 240.39 | - | 100.00 | (100.00) |
| Elections | | | | |
| Contractual Services | - | - | 3,000.00 | (3,000.00) |
| Special Projects | | | | |
| Personal Services | 6,738.32 | 6,979.96 | 6,750.00 | 229.96 |
| Contractual Services | 1,625,752.19 | 4,587,987.07 | 5,473,894.00 | (885,906.93) |
| Commodities | 36,052.97 | 23,582.80 | 9,100.00 | 14,482.80 |
| Capital Outlay | 289,203.30 | 66,017.41 | 86,500.00 | (20,482.59) |
| Miscellaneous | - | - | 351,030.00 | (351,030.00) |
| Law Enforcement | | | | |
| Personal Services | 675,924.64 | 595,471.43 | 707,405.00 | (111,933.57) |
| Contractual Services | 34,475.98 | 25,034.20 | 42,635.00 | (17,600.80) |
| Commodities | 30,899.96 | 43,311.62 | 51,500.00 | (8,188.38) |
| Capital Outlay | 5,866.48 | 13,394.51 | 7,300.00 | 6,094.51 |
| Police Communications/Records | | | | |
| Personal Services | 259,346.27 | 318,402.68 | 296,515.00 | 21,887.68 |
| Contractual Services | 12,683.34 | 12,161.26 | 17,900.00 | (5,738.74) |
| Commodities | 1,394.63 | 2,556.68 | 5,100.00 | (2,543.32) |
| Capital Outlay | 758.00 | - | 1,000.00 | (1,000.00) |
| Fire Department | | | | |
| Personal Services | 367,955.37 | 425,134.12 | 374,495.00 | 50,639.12 |
| Contractual Services | 2,661.22 | 4,722.52 | 9,205.00 | (4,482.48) |
| Commodities | 46,337.28 | 54,000.47 | 50,000.00 | 4,000.47 |
| Capital Outlay | 3,752.29 | 2,983.50 | 3,000.00 | (16.50) |

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | |
|-------------------------------|-------------------------|---------------|---------------|-------------------------------|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Ambulance Service | | | | |
| Personal Services | \$ 385,514.75 | \$ 354,359.96 | \$ 403,685.00 | \$ (49,325.04) |
| Contractual Services | 23,245.04 | 40,593.45 | 29,075.00 | 11,518.45 |
| Commodities | 49,635.92 | 41,364.51 | 42,100.00 | (735.49) |
| Capital Outlay | 1,913.83 | 4,947.00 | 14,500.00 | (9,553.00) |
| Animal Control | | | | |
| Personal Services | 45,079.07 | 48,526.05 | 45,680.00 | 2,846.05 |
| Contractual Services | 3,765.45 | 4,653.61 | 7,635.00 | (2,981.39) |
| Commodities | 3,034.28 | 4,566.15 | 7,250.00 | (2,683.85) |
| Community Development | | | | |
| Personal Services | 96,115.04 | 95,925.58 | 98,890.00 | (2,964.42) |
| Contractual Services | 3,090.28 | 5,808.31 | 16,300.00 | (10,491.69) |
| Commodities | 2,039.20 | 3,260.89 | 3,550.00 | (289.11) |
| Capital Outlay | - | 334.85 | 400.00 | (65.15) |
| Public Works-Streets | | | | |
| Personal Services | 372,007.05 | 406,230.12 | 411,345.00 | (5,114.88) |
| Contractual Services | 20,564.14 | 19,964.68 | 26,100.00 | (6,135.32) |
| Commodities | 84,899.35 | 92,905.34 | 87,750.00 | 5,155.34 |
| Public Grounds-Airport | | | | |
| Personal Services | 4,802.21 | 59.00 | 4,315.00 | (4,256.00) |
| Contractual Services | 35,460.29 | 66,767.33 | 37,350.00 | 29,417.33 |
| Commodities | 49,398.15 | 102,439.77 | 49,000.00 | 53,439.77 |
| Capital Outlay | 6,021.18 | 4,160.05 | 6,000.00 | (1,839.95) |
| Public Grounds-Parks | | | | |
| Personal Services | 206,230.22 | 218,813.21 | 216,995.00 | 1,818.21 |
| Contractual Services | 24,521.32 | 15,147.58 | 19,050.00 | (3,902.42) |
| Commodities | 43,732.96 | 51,508.40 | 46,300.00 | 5,208.40 |
| Public Grounds-Cemetery | | | | |
| Personal Services | 60,803.79 | 60,318.98 | 59,360.00 | 958.98 |
| Contractual Services | 4,799.09 | 2,414.35 | 3,800.00 | (1,385.65) |
| Commodities | 25,709.22 | 16,885.17 | 21,650.00 | (4,764.83) |
| Capital Outlay | 3,872.33 | - | 3,000.00 | (3,000.00) |
| Public Grounds-Pool | | | | |
| Personal Services | 59,083.26 | 71,467.60 | 60,555.00 | 10,912.60 |
| Contractual Services | 18,245.84 | 24,771.63 | 22,350.00 | 2,421.63 |
| Commodities | 30,585.63 | 43,062.64 | 36,800.00 | 6,262.64 |
| Capital Outlay | 40,904.00 | - | - | - |
| Public Grounds-Sports Complex | | | | |
| Personal Services | 65,521.71 | 62,651.52 | 74,800.00 | (12,148.48) |
| Contractual Services | 12,569.30 | 16,646.60 | 16,335.00 | 311.60 |
| Commodities | 18,924.43 | 27,550.78 | 38,900.00 | (11,349.22) |
| Capital Outlay | - | 4,920.00 | - | 4,920.00 |

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------|------------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Recreation | | | | |
| Personal Services | \$ 70,666.77 | \$ 80,147.31 | \$ 85,140.00 | \$ (4,992.69) |
| Contractual Services | 6,463.49 | 11,013.71 | 15,735.00 | (4,721.29) |
| Commodities | 8,720.95 | 10,168.76 | 18,750.00 | (8,581.24) |
| Broadway Plaza | | | | |
| Personal Services | 6,549.60 | 4,965.17 | 8,387.00 | (3,421.83) |
| Contractual Services | 30,065.02 | 32,616.13 | 36,900.00 | (4,283.87) |
| Commodities | 1,768.10 | 5,349.50 | 5,500.00 | (150.50) |
| Capital Outlay | - | - | 1,000.00 | (1,000.00) |
| Allocation to Others | 44,120.01 | 36,200.00 | 38,200.00 | (2,000.00) |
| Operating Transfers to: | | | | |
| Capital Improvement | | | | |
| Project Fund | 240,000.00 | 293,000.00 | 293,000.00 | - |
| Computer Equipment | | | | |
| Replacement Fund | 5,000.00 | 5,000.00 | 5,000.00 | - |
| Industrial Development Fund | 7,000.00 | 7,000.00 | 7,000.00 | - |
| Special Equipment | | | | |
| Reserve Fund | 226,000.00 | 259,000.00 | 259,000.00 | - |
| Total Certified Budget | | | 10,555,131.00 | (1,354,678.12) |
| Adjustments for Qualifying | | | | |
| Budget Credits | | | 3,879,580.69 | (3,879,580.69) |
| Total Expenditures | 6,186,397.02 | 9,200,452.88 | \$ 14,434,711.69 | \$ (5,234,258.81) |
| Receipts Over(Under) Expenditures | 180,390.61 | (544,758.06) | | |
| Unencumbered Cash, Beginning | 827,246.99 | 1,007,637.60 | | |
| Unencumbered Cash, Ending | \$ 1,007,637.60 | \$ 462,879.54 | | |

CITY OF CONCORDIA, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | \$ 151,372.64 | \$ 154,409.51 | \$ 158,407.00 | \$ (3,997.49) |
| Delinquent Tax | 2,383.96 | 2,002.32 | - | 2,002.32 |
| Motor Vehicle Tax | 25,219.50 | 25,040.40 | 23,987.00 | 1,053.40 |
| Recreational Vehicle Tax | 300.27 | 349.45 | 267.00 | 82.45 |
| 16-20M Truck Tax | 156.70 | 127.99 | 139.00 | (11.01) |
| Rental Vehicle Tax | 11.89 | 10.55 | | 10.55 |
| Commercial Vehicle Fees | 1,124.80 | 1,166.51 | 1,241.00 | (74.49) |
| IRP Vehicle Fees | 334.81 | 341.46 | - | 341.46 |
| Watercraft Ad Valorem Tax | - | - | 85.00 | (85.00) |
| Total Receipts | 180,904.57 | 183,448.19 | \$ 184,126.00 | \$ (677.81) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Appropriations | 182,976.00 | 182,976.00 | \$ 182,976.00 | \$ - |
| Total Expenditures | 182,976.00 | 182,976.00 | \$ 182,976.00 | \$ - |
| Receipts Over(Under) Expenditures | (2,071.43) | 472.19 | | |
| Unencumbered Cash, Beginning | 3,418.30 | 1,346.87 | | |
| Unencumbered Cash, Ending | \$ 1,346.87 | \$ 1,819.06 | | |

CITY OF CONCORDIA, KANSAS
INDUSTRIAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | \$ 40,475.54 | \$ 40,927.06 | \$ 41,985.00 | \$ (1,057.94) |
| Delinquent Tax | 655.86 | 544.93 | - | 544.93 |
| Motor Vehicle Tax | 6,865.00 | 6,711.88 | 6,411.00 | 300.88 |
| Recreational Vehicle Tax | 81.59 | 93.63 | 71.00 | 22.63 |
| 16-20M Truck Tax | 43.35 | 34.72 | 37.00 | (2.28) |
| Rental Vehicle Tax | 3.27 | 2.83 | - | 2.83 |
| Commercial Vehicle Fees | 305.12 | 311.95 | 332.00 | (20.05) |
| IRP Vehicle Fees | 90.84 | 91.35 | - | 91.35 |
| Watercraft Ad Valorem Tax | - | - | - | - |
| Operating Transfers from: | | | | |
| General Fund | 7,000.00 | 7,000.00 | 7,000.00 | - |
| Water and Sewer General Operating Fund | 2,000.00 | 2,000.00 | 2,000.00 | - |
| Total Receipts | 57,520.57 | 57,718.35 | \$ 57,836.00 | \$ (117.65) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 58,000.00 | 58,000.00 | \$ 60,000.00 | \$ (2,000.00) |
| Total Expenditures | 58,000.00 | 58,000.00 | \$ 60,000.00 | \$ (2,000.00) |
| Receipts Over(Under) Expenditures | (479.43) | (281.65) | | |
| Unencumbered Cash, Beginning | 2,948.24 | 2,468.81 | | |
| Unencumbered Cash, Ending | <u>\$ 2,468.81</u> | <u>\$ 2,187.16</u> | | |

CITY OF CONCORDIA, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Highway Gas Tax | \$ 129,319.37 | \$ 143,595.77 | \$ 115,250.00 | \$ 28,345.77 |
| Other Receipts | | | | |
| Reimbursed Expense | 3,581.75 | - | - | - |
| Total Receipts | <u>132,901.12</u> | <u>143,595.77</u> | <u>\$ 115,250.00</u> | <u>\$ 28,345.77</u> |
| Expenditures | | | | |
| Streets and Highways | | | | |
| Personal Services | 5,840.37 | 419.21 | \$ 13,000.00 | \$ (12,580.79) |
| Contractual Services | - | 2,588.87 | 12,100.00 | (9,511.13) |
| Commodities | 78,934.89 | 64,754.01 | 85,000.00 | (20,245.99) |
| Capital Outlay | - | - | 121,834.00 | (121,834.00) |
| Operating Transfers to Special Equipment Reserve Fund | 42,000.00 | 42,000.00 | 42,000.00 | - |
| Total Expenditures | <u>126,775.26</u> | <u>109,762.09</u> | <u>\$ 273,934.00</u> | <u>\$ (164,171.91)</u> |
| Receipts Over(Under) Expenditures | 6,125.86 | 33,833.68 | | |
| Unencumbered Cash, Beginning | <u>131,463.75</u> | <u>137,589.61</u> | | |
| Unencumbered Cash, Ending | <u>\$ 137,589.61</u> | <u>\$ 171,423.29</u> | | |

CITY OF CONCORDIA, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Current Year | | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------|--------------|-------------------------------|
| | Prior Year Actual | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | \$ 51,025.02 | \$ 55,812.34 | \$ 57,254.00 | \$ (1,441.66) |
| Delinquent Tax | 726.85 | 617.02 | - | 617.02 |
| Motor Vehicle Tax | 7,866.80 | 8,364.49 | 8,085.00 | 279.49 |
| Recreational Vehicle Tax | 94.49 | 117.01 | 90.00 | 27.01 |
| 16-20M Truck Tax | 43.07 | 40.91 | 47.00 | (6.09) |
| Rental Vehicle Tax | 3.50 | 3.50 | | 3.50 |
| Commercial Vehicle Fees | 358.45 | 392.99 | 418.00 | (25.01) |
| IRP Vehicle Fees | 106.59 | 114.98 | - | 114.98 |
| Watercraft Ad Valorem Tax | - | - | 29.00 | (29.00) |
| | | | | |
| Total Receipts | 60,224.77 | 65,463.24 | \$ 65,923.00 | \$ (459.76) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Appropriations | 61,063.86 | 64,669.00 | \$ 64,669.00 | \$ - |
| | | | | |
| Total Expenditures | 61,063.86 | 64,669.00 | \$ 64,669.00 | \$ - |
| Receipts Over(Under) Expenditures | (839.09) | 794.24 | | |
| Unencumbered Cash, Beginning | 839.09 | (0.00) | | |
| Unencumbered Cash, Ending | \$ (0.00) | \$ 794.24 | | |

CITY OF CONCORDIA, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------|--------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Local Alcoholic Liquor Tax | \$ 10,524.27 | \$ 13,039.71 | \$ 14,033.00 | \$ (993.29) |
| Total Receipts | 10,524.27 | 13,039.71 | \$ 14,033.00 | \$ (993.29) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Capital Outlay | - | - | \$ 28,107.00 | \$ (28,107.00) |
| Total Expenditures | - | - | \$ 28,107.00 | \$ (28,107.00) |
| Receipts Over(Under) Expenditures | 10,524.27 | 13,039.71 | | |
| Unencumbered Cash, Beginning | 4,474.04 | 14,998.31 | | |
| Unencumbered Cash, Ending | \$ 14,998.31 | \$ 28,038.02 | | |

CITY OF CONCORDIA, KANSAS
COMPUTER EQUIPMENT REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfers from: | | |
| General Fund | \$ 5,000.00 | \$ 5,000.00 |
| Water and Sewer | | |
| General Operating Fund | 5,000.00 | 5,000.00 |
| Total Receipts | 10,000.00 | 10,000.00 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 5,052.89 | 3,733.96 |
| Total Expenditures | 5,052.89 | 3,733.96 |
| Receipts Over(Under) Expenditures | 4,947.11 | 6,266.04 |
| Unencumbered Cash, Beginning | 6,530.95 | 11,478.06 |
| Unencumbered Cash, Ending | \$ 11,478.06 | \$ 17,744.10 |

CITY OF CONCORDIA, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | \$ 13,798.00 | \$ 5,830.51 |
| Intergovernmental | | |
| Local Grants - Dane Hansen | - | 30,000.00 |
| Operating Transfers from: | | |
| General Fund | 226,000.00 | 259,000.00 |
| Special Highway Fund | 42,000.00 | 42,000.00 |
| Water and Sewer General Operating Fund | 10,000.00 | 10,000.00 |
| Total Receipts | <u>291,798.00</u> | <u>346,830.51</u> |
| Expenditures | | |
| Capital Projects | | |
| Capital Outlay | <u>167,716.35</u> | <u>98,271.04</u> |
| Total Expenditures | <u>167,716.35</u> | <u>98,271.04</u> |
| Receipts Over(Under) Expenditures | 124,081.65 | 248,559.47 |
| Unencumbered Cash, Beginning | <u>269,158.94</u> | <u>393,240.59</u> |
| Unencumbered Cash, Ending | <u>\$ 393,240.59</u> | <u>\$ 641,800.06</u> |

CITY OF CONCORDIA, KANSAS
911 PSAP FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| PSAP Fees | \$ 64,079.82 | \$ 63,094.02 | \$ 61,500.00 | \$ 1,594.02 |
| Total Receipts | <u>64,079.82</u> | <u>63,094.02</u> | <u>\$ 61,500.00</u> | <u>\$ 1,594.02</u> |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 27,458.59 | 63,531.64 | \$ 35,000.00 | \$ 28,531.64 |
| Capital Outlay | 36,441.56 | - | 88,301.00 | (88,301.00) |
| Total Expenditures | <u>63,900.15</u> | <u>63,531.64</u> | <u>\$ 123,301.00</u> | <u>\$ (59,769.36)</u> |
| Receipts Over(Under) Expenditures | 179.67 | (437.62) | | |
| Unencumbered Cash, Beginning | <u>66,800.73</u> | <u>66,980.40</u> | | |
| Unencumbered Cash, Ending | <u>\$ 66,980.40</u> | <u>\$ 66,542.78</u> | | |

CITY OF CONCORDIA, KANSAS
CONTINUING ECONOMIC DEVELOPMENT GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Revolving Loan Payments | \$ 21,294.00 | \$ 18,018.00 |
| Interest Income | 1,799.08 | 150.96 |
| Total Receipts | <u>23,093.08</u> | <u>18,168.96</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | <u>249,500.00</u> | <u>-</u> |
| Total Expenditures | <u>249,500.00</u> | <u>-</u> |
| Receipts Over(Under) Expenditures | (226,406.92) | 18,168.96 |
| Unencumbered Cash, Beginning | <u>520,141.80</u> | <u>293,734.88</u> |
| Unencumbered Cash, Ending | <u>\$ 293,734.88</u> | <u>\$ 311,903.84</u> |

CITY OF CONCORDIA, KANSAS
FIRE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grants | | |
| Education Incentive | \$ 5,110.00 | \$ 16,410.00 |
| Other Receipts | | |
| Donations | 785.00 | 85.00 |
| Court Donations | - | 1,700.00 |
| Reimbursed Expenses | 1,150.00 | - |
| Total Receipts | <u>7,045.00</u> | <u>18,195.00</u> |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | 16,410.00 |
| Commodities | 775.48 | 2,142.11 |
| Total Expenditures | <u>775.48</u> | <u>18,552.11</u> |
| Receipts Over(Under) Expenditures | 6,269.52 | (357.11) |
| Unencumbered Cash, Beginning | <u>1,679.51</u> | <u>7,949.03</u> |
| Unencumbered Cash, Ending | <u>\$ 7,949.03</u> | <u>\$ 7,591.92</u> |

CITY OF CONCORDIA, KANSAS
POLICE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Local Grants - Foundation | \$ - | \$ - |
| Donations | - | - |
| Total Receipts | - | - |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | - |
| Commodities | 79.13 | - |
| Total Expenditures | 79.13 | - |
| Receipts Over(Under) Expenditures | (79.13) | - |
| Unencumbered Cash, Beginning | 6,505.72 | 6,426.59 |
| Unencumbered Cash, Ending | \$ 6,426.59 | \$ 6,426.59 |

CITY OF CONCORDIA, KANSAS
RECREATION GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Local Grants | \$ 238.60 | \$ - |
| Donations | 2,350.00 | 4,425.00 |
| Court Donations | - | 200.00 |
| Total Receipts | <u>2,588.60</u> | <u>4,625.00</u> |
| Expenditures | | |
| General Government | | |
| Commodities | - | 84.32 |
| Capital Outlay | 4,245.61 | - |
| Total Expenditures | <u>4,245.61</u> | <u>84.32</u> |
| Receipts Over(Under) Expenditures | (1,657.01) | 4,540.68 |
| Unencumbered Cash, Beginning | <u>4,568.27</u> | <u>2,911.26</u> |
| Unencumbered Cash, Ending | <u>\$ 2,911.26</u> | <u>\$ 7,451.94</u> |

CITY OF CONCORDIA, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | \$ 226,181.38 | \$ 316,016.00 | \$ 324,244.00 | \$ (8,228.00) |
| Delinquent Tax | 3,858.16 | 3,251.03 | - | 3,251.03 |
| Motor Vehicle Tax | 40,550.72 | 37,894.94 | 35,840.00 | 2,054.94 |
| Recreational Vehicle Tax | 482.39 | 527.21 | 398.00 | 129.21 |
| 16-20M Truck Tax | 255.16 | 205.38 | 207.00 | (1.62) |
| Rental Vehicle Tax | 19.19 | 16.09 | 15.00 | 1.09 |
| Commercial Vehicle Fees | 1,805.47 | 1,744.41 | 1,854.00 | (109.59) |
| IRP Vehicle Fees | 537.46 | 511.07 | - | 511.07 |
| Watercraft Ad Valorem Tax | - | - | 127.00 | (127.00) |
| Special Assessments | 64,725.50 | 1,665.08 | 1,665.00 | 0.08 |
| Uses of Money and Property | | | | |
| Interest Income | 3,303.06 | 1,066.41 | 3,000.00 | (1,933.59) |
| Operating Transfers from: | | | | |
| Wastewater Treatment Facility | | | | |
| Project Fund | 191,813.00 | 375,165.00 | 375,165.00 | - |
| Water and Sewer General | | | | |
| Operating Fund | 118,365.00 | 139,298.00 | 139,298.00 | - |
| Total Receipts | 651,896.49 | 877,360.62 | \$ 881,813.00 | \$ (4,452.38) |
| Expenditures | | | | |
| Debt Services | | | | |
| Principal | 620,800.00 | 720,000.00 | \$ 720,000.00 | \$ - |
| Interest | 124,254.50 | 200,382.46 | 200,383.00 | (0.54) |
| Commissions and Postage | - | - | 10.00 | (10.00) |
| Miscellaneous | - | - | 10,000.00 | (10,000.00) |
| Total Expenditures | 745,054.50 | 920,382.46 | \$ 930,393.00 | \$ (10,010.54) |
| Receipts Over(Under) Expenditures | (93,158.01) | (43,021.84) | | |
| Unencumbered Cash, Beginning | 145,522.75 | 52,364.74 | | |
| Unencumbered Cash, Ending | \$ 52,364.74 | \$ 9,342.90 | | |

CITY OF CONCORDIA, KANSAS
TAX INCREMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|-----------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| TIF County Distribution | \$ 753,765.76 | \$ (113.02) | \$ - | \$ (113.02) |
| Delinquent Tax | 14,739.65 | 5,345.09 | 15,000.00 | (9,654.91) |
| Total Receipts | <u>768,505.41</u> | <u>5,232.07</u> | <u>\$ 15,000.00</u> | <u>\$ (9,767.93)</u> |
| Expenditures | | | | |
| Debt Services | | | | |
| Principal | 660,000.00 | - | \$ - | \$ - |
| Interest | 16,387.50 | - | - | - |
| Operating Transfers to T.I.F. Project Fund | 92,117.91 | 5,232.07 | 15,000.00 | (9,767.93) |
| Total Expenditures | <u>768,505.41</u> | <u>5,232.07</u> | <u>\$ 15,000.00</u> | <u>\$ (9,767.93)</u> |
| Receipts Over(Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

CITY OF CONCORDIA, KANSAS
T.I.F. PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | \$ 3,913.72 | \$ - |
| Other Receipts | | |
| Reimbursed Expense | 811.23 | 838.96 |
| Operating Transfers from Tax Increment Fund | 92,117.91 | 5,232.07 |
| Total Receipts | 96,842.86 | 6,071.03 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 1,538.05 | 113,069.88 |
| Capital Outlay | - | 5,250.00 |
| Total Expenditures | 1,538.05 | 118,319.88 |
| Receipts Over(Under) Expenditures | 95,304.81 | (112,248.85) |
| Unencumbered Cash, Beginning | 265,575.60 | 360,880.41 |
| Unencumbered Cash, Ending | \$ 360,880.41 | \$ 248,631.56 |

CITY OF CONCORDIA, KANSAS
CAPITAL IMPROVEMENT PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants - FAA | \$ 29,783.00 | \$ 129,630.00 |
| Federal Grants - CDBG | - | 336,000.00 |
| State Grants - Federal Funds | | |
| Exchange | 101,465.28 | 66,115.06 |
| State Grants - CCLIP | 25,633.98 | - |
| Local Grants - Comm Foundation | 22,940.40 | - |
| Other Receipts | | |
| Donations | 50,000.00 | - |
| Reimbursed Expense | 94,616.87 | 15,859.34 |
| Operating Transfers from: | | |
| General Fund | 240,000.00 | 293,000.00 |
| Total Receipts | <u>564,439.53</u> | <u>840,604.40</u> |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 271,917.96 | 1,096,883.61 |
| Commodities | 429.00 | 25,833.77 |
| Capital Outlay | 168,511.40 | 21,853.00 |
| Total Expenditures | <u>440,858.36</u> | <u>1,144,570.38</u> |
| Receipts Over(Under) Expenditures | 123,581.17 | (303,965.98) |
| Unencumbered Cash, Beginning | <u>236,928.26</u> | <u>360,509.43</u> |
| Unencumbered Cash, Ending | <u>\$ 360,509.43</u> | <u>\$ 56,543.45</u> |

CITY OF CONCORDIA, KANSAS
WASTEWATER TREATMENT FACILITY PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Charges for Services | | |
| WWTP Meter Fees | \$ 279,925.07 | \$ 354,437.09 |
| Uses of Money and Property | | |
| Proceeds from Long Term Debt | 4,244,099.45 | - |
| Total Receipts | 4,524,024.52 | 354,437.09 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 164,023.75 | 981,887.88 |
| Capital Outlay | 8,000.00 | - |
| Debt Services | | |
| Issuance Fees | 75,067.30 | - |
| Operating Transfers to | | |
| Bond and Interest Fund | 191,813.00 | 375,165.00 |
| Total Expenditures | 438,904.05 | 1,357,052.88 |
| Receipts Over(Under) Expenditures | 4,085,120.47 | (1,002,615.79) |
| Unencumbered Cash, Beginning | 630,954.31 | 4,716,074.78 |
| Unencumbered Cash, Ending | \$ 4,716,074.78 | \$ 3,713,458.99 |

CITY OF CONCORDIA, KANSAS
BROWN GRAND PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Reimbursed Expense | \$ 151,831.00 | \$ 35,736.74 |
| Total Receipts | 151,831.00 | 35,736.74 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 179,822.60 | - |
| Commodities | 4,612.00 | 3,133.14 |
| Total Expenditures | 184,434.60 | 3,133.14 |
| Receipts Over(Under) Expenditures | (32,603.60) | 32,603.60 |
| Unencumbered Cash, Beginning | - | (32,603.60) |
| Unencumbered Cash, Ending | \$ (32,603.60) | \$ - |

CITY OF CONCORDIA, KANSAS
AMERICAN RESCUE PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants - ARPA | \$ - | \$ 380,530.92 |
| Total Receipts | - | 380,530.92 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | - | 191,568.69 |
| Capital Outlay | - | 44,688.34 |
| Total Expenditures | - | 236,257.03 |
| Receipts Over(Under) Expenditures | - | 144,273.89 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 144,273.89 |

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Water Receipts | \$ 998,642.30 | \$ 1,018,000.37 | \$ 979,000.00 | \$ 39,000.37 |
| Sewer Receipts | 509,733.85 | 485,384.31 | 498,000.00 | (12,615.69) |
| Connection Fees | 27,263.18 | 17,464.35 | 19,000.00 | (1,535.65) |
| Use of Money and Property | | | | |
| Rental Income | 18,614.96 | 6,194.64 | 19,500.00 | (13,305.36) |
| Interest Income | 7,990.94 | 2,003.30 | 8,500.00 | (6,496.70) |
| Sale of Assets | - | 46.40 | - | 46.40 |
| Other Receipts | | | | |
| Miscellaneous | 2,508.57 | 81.74 | - | 81.74 |
| Reimbursed Expense | 447.50 | - | - | - |
| State Sales Tax | 11,672.65 | 12,361.00 | 11,400.00 | 961.00 |
| Total Receipts | 1,576,873.95 | 1,541,536.11 | \$ 1,535,400.00 | \$ 6,136.11 |
| Expenditures | | | | |
| Utility Administration | | | | |
| Personal Services | 347,867.68 | 342,078.39 | \$ 361,090.00 | \$ (19,011.61) |
| Contractual Services | 107,059.16 | 112,629.86 | 115,285.00 | (2,655.14) |
| Commodities | 5,438.00 | 6,738.43 | 714,950.00 | (708,211.57) |
| Capital Outlay | 12,349.68 | 18,406.87 | 1,000.00 | 17,406.87 |
| Utility Water Production | | | | |
| Personal Services | 55,649.23 | 62,258.92 | 59,275.00 | 2,983.92 |
| Contractual Services | 45,304.57 | 60,767.98 | 58,900.00 | 1,867.98 |
| Commodities | 35,790.45 | 48,114.13 | 53,250.00 | (5,135.87) |
| Capital Outlay | - | - | 27,000.00 | (27,000.00) |
| Utility Water Distribution | | | | |
| Personal Services | 79,253.57 | 89,871.33 | 82,470.00 | 7,401.33 |
| Contractual Services | 11,703.61 | 9,685.13 | 12,400.00 | (2,714.87) |
| Commodities | 67,387.67 | 93,985.20 | 73,850.00 | 20,135.20 |
| Capital Outlay | 53,475.00 | 47,635.05 | 95,000.00 | (47,364.95) |
| Utility Wastewater Treatment | | | | |
| Personal Services | 148,555.87 | 158,758.97 | 166,640.00 | (7,881.03) |
| Contractual Services | 88,173.84 | 106,954.03 | 98,735.00 | 8,219.03 |
| Commodities | 48,451.60 | 38,110.79 | 49,900.00 | (11,789.21) |
| Capital Outlay | 6,818.00 | 18,965.10 | 30,000.00 | (11,034.90) |

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|-----------------|-----------------|-------------------------------|
| | | Actual | Budget | |
| Expenditures (Continued) | | | | |
| Utility Wastewater Collection | | | | |
| Personal Services | \$ 46,062.28 | \$ 22,456.06 | \$ 46,630.00 | \$ (24,173.94) |
| Contractual Services | 2,518.83 | 2,025.10 | 9,550.00 | (7,524.90) |
| Commodities | 3,118.16 | 6,392.83 | 12,500.00 | (6,107.17) |
| Capital Outlay | - | - | - | - |
| Operating Transfers to: | | | | |
| Special Equipment Reserve Fund | 10,000.00 | 10,000.00 | 10,000.00 | - |
| Industrial Development Fund | 2,000.00 | 2,000.00 | 2,000.00 | - |
| Bond and Interest Fund | 118,365.00 | 139,298.00 | 139,298.00 | - |
| Computer Equipment Replacement Fund | 5,000.00 | 5,000.00 | 5,000.00 | - |
| Total Certified Budget | | | 2,224,723.00 | (822,590.83) |
| Adjustments for Qualifying Budget Credits | | | - | - |
| Total Expenditures | 1,300,342.20 | 1,402,132.17 | \$ 2,224,723.00 | \$ (822,590.83) |
| Receipts Over(Under) Expenditures | 276,531.75 | 139,403.94 | | |
| Unencumbered Cash, Beginning | 654,921.47 | 931,453.22 | | |
| Unencumbered Cash, Ending | \$ 931,453.22 | \$ 1,070,857.16 | | |

CITY OF CONCORDIA, KANSAS
GAS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Charges for Services | | | | |
| Gas Receipts | \$ 17,770.99 | \$ 60,262.82 | \$ 63,695.00 | \$ (3,432.18) |
| Service Charges | 9,000.00 | 8,625.00 | 9,000.00 | (375.00) |
| Total Receipts | <u>26,770.99</u> | <u>68,887.82</u> | <u>\$ 72,695.00</u> | <u>\$ (3,807.18)</u> |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 24,318.75 | 64,476.61 | \$ 65,267.00 | \$ (790.39) |
| Commodities | - | - | 25,000.00 | (25,000.00) |
| Capital Outlay | - | 3,500.00 | - | 3,500.00 |
| Allocation to Others | - | - | 5,000.00 | (5,000.00) |
| Operating Transfers to Water and Sewer General Operating Fund | - | - | 5,000.00 | (5,000.00) |
| Total Expenditures and Transfers Subject to Budget | <u>24,318.75</u> | <u>67,976.61</u> | <u>\$ 100,267.00</u> | <u>\$ (32,290.39)</u> |
| Receipts Over(Under) Expenditures | 2,452.24 | 911.21 | | |
| Unencumbered Cash, Beginning | <u>19,571.96</u> | <u>22,024.20</u> | | |
| Unencumbered Cash, Ending | <u>\$ 22,024.20</u> | <u>\$ 22,935.41</u> | | |

CITY OF CONCORDIA, KANSAS
CAFETERIA PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other Receipts | | |
| Employee Contributions | \$ 23,569.59 | \$ 22,974.06 |
| Total Receipts | 23,569.59 | 22,974.06 |
| Expenditures | | |
| Culture and Recreation | | |
| Personal Services | 22,138.40 | 25,197.81 |
| Total Expenditures | 22,138.40 | 25,197.81 |
| Receipts Over(Under) Expenditures | 1,431.19 | (2,223.75) |
| Unencumbered Cash, Beginning | 12,950.38 | 14,381.57 |
| Unencumbered Cash, Ending | <u>\$ 14,381.57</u> | <u>\$ 12,157.82</u> |

CITY OF CONCORDIA, KANSAS
CEMETERY ENDOWMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | \$ 122.15 | \$ 53.75 |
| Total Receipts | 122.15 | 53.75 |
| Expenditures | | |
| Perpetual Care | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 122.15 | 53.75 |
| Unencumbered Cash, Beginning | 41,280.95 | 41,403.10 |
| Unencumbered Cash, Ending | <u>\$ 41,403.10</u> | <u>\$ 41,456.85</u> |

CITY OF CONCORDIA, KANSAS
SMALL ANIMAL TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | \$ 3,418.31 | \$ 3,530.02 |
| Other Receipts | | |
| Bequests and Gifts | - | - |
| Total Receipts | <u>3,418.31</u> | <u>3,530.02</u> |
| Expenditures | | |
| Appropriations to | | |
| Animal Shelter | <u>3,500.00</u> | <u>3,500.00</u> |
| Total Expenditures | <u>3,500.00</u> | <u>3,500.00</u> |
| Receipts Over(Under) Expenditures | (81.69) | 30.02 |
| Unencumbered Cash, Beginning | <u>30,549.60</u> | <u>30,467.91</u> |
| Unencumbered Cash, Ending | <u>\$ 30,467.91</u> | <u>\$ 30,497.93</u> |

CITY OF CONCORDIA, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements
For the Year Ended December 31, 2021

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|-----------------------------------|---------------------------|----------------------|----------------------|------------------------|
| Animal Shelter | \$ 34,494.35 | \$ 13,829.16 | \$ 6,006.69 | \$ 42,316.82 |
| Cloud County Solid Waste Landfill | 42,188.53 | 382,660.04 | 384,455.50 | 40,393.07 |
| Central Garage | 6,246.79 | 156,518.26 | 153,920.63 | 8,844.42 |
| Cyber-Crimes | 442.10 | - | - | 442.10 |
| D.A.R.E | 3,445.40 | 1,275.00 | - | 4,720.40 |
| Judge Training | 2,014.50 | 8,774.15 | 8,242.65 | 2,546.00 |
| NCKRTC Trauma Council | 20,306.47 | - | 5,395.00 | 14,911.47 |
| Post Fire Debris Removal | 9,937.50 | - | - | 9,937.50 |
| Water Protection | 1,311.08 | 5,983.60 | 5,873.82 | 1,420.86 |
| | <u>\$ 120,386.72</u> | <u>\$ 569,040.21</u> | <u>\$ 563,894.29</u> | <u>\$ 125,532.64</u> |

CITY OF CONCORDIA, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Federal CFDA Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|--|--|---------------------------|-------------------------------|-----------------|--------------------------------|
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | | | |
| Direct Grant | | | | | |
| Airport Improvement Program 3-20-0013-020-2018 | N/A | 20.106 | \$ - | \$ 8,677.00 | \$ - |
| Airport Improvement Program 3-20-0013-013-2020 | N/A | 20.106 | - | 3,819,754.00 | 4,299,200.25 |
| Airport Improvement Program 3-20-0013-016-2021 | N/A | 20.106 | - | 120,953.00 | 120,954.07 |
| | | Total 20.106 | - | 3,949,384.00 | 4,420,154.32 |
| Passed through the Kansas Department of Transportation | | | | | |
| Highway Safety Cluster | | | | | |
| CLICK Step Special Enforcement Program | SP-1300-20 | 20.600 | - | 2,500.00 | 2,500.00 |
| Total U.S. Department of Transportation | | | - | 3,951,884.00 | 4,422,654.32 |
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | | | |
| Direct Grant | | | | | |
| COVID19-Provider Relief Funds | N/A | 93.498 | - | - | 16,558.75 |
| Total U.S. Department of Health and Human Services | | | - | - | 16,558.75 |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | | | |
| Passed through the Kansas Department of Commerce | | | | | |
| Community Development Block Grant - Alley Project | 20-PF-022 | 14.228 | - | 336,000.00 | 526,189.00 |
| Total U.S. Department of Housing and Urban Development | | | - | 336,000.00 | 526,189.00 |
| <u>U.S. DEPARTMENT OF THE TREASURY</u> | | | | | |
| Passed through Cloud County, Kansas | | | | | |
| Coronavirus Relief Fund (CFR Funds) | Not Assigned | 21.019 | - | 10,900.99 | 10,900.99 |
| American Recovery Plan Fund (ARPF Funds) | Not Assigned | 21.027 | - | 380,530.92 | 236,257.03 |
| Total U.S. Department of the Treasury | | | - | 391,431.91 | 247,158.02 |
| TOTAL ALL PROGRAMS | | | \$ - | \$ 4,679,315.91 | \$ 5,212,560.09 |

CITY OF CONCORDIA, KANSAS
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2021

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Federal CFDA Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|--|---------------------------|-------------------------------|----------|--------------------------------|
|---|--|---------------------------|-------------------------------|----------|--------------------------------|

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Concordia, Kansas and is presented on the cash basis of accounting modified for encumbrances. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the regulatory basis financial statement.

NOTE B -- INDIRECT COSTS

The City of Concordia, Kansas did not elect to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

Note C: PROVIDER RELIEF FUND REPORTING

Per the 2021 Compliance Supplement, the Provider Relief Fund amounts reported on the schedule of expenditures of federal awards are to be reported based upon the Provider Relief Fund report that is required to be submitted to the Health Resources & Services Administration reporting portal. Therefore, the amount reported above for the Provider Relief Fund is from the Period 1 and Period 2 Provider Relief Fund report as required.

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Commission
City of Concordia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Concordia, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the City of Concordia's basic financial statement, and have issued our report thereon dated May 6, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City of Concordia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Concordia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Concordia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Concordia's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
May 6, 2022

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and City Commission
City of Concordia, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Concordia, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City of Concordia's major federal programs for the year ended December 31, 2021. The City of Concordia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Concordia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Concordia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Concordia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Concordia's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Concordia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore

is not a guarantee that an audit conducted in accordance with generally accept auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Concordia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Concordia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Concordia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Concordia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during our audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
May 6, 2022

CITY OF CONCORDIA, KANSAS

Summary Schedule of Prior Audit Findings
December 31, 2021

NONE