

**CITY OF CONCORDIA, KANSAS**

Statutory Basis Financial Statements  
and  
Independent Auditors' Report

For the Year Ended December 31, 2009

# CITY OF CONCORDIA, KANSAS

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**Jarred, Gilmore & Phillips, PA**  
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

Honorable Mayor and City Commissioners  
City of Concordia, Kansas

We have audited the accompanying financial statements of the City of Concordia, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the City of Concordia, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the City has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Concordia, Kansas, as of December 31, 2009, or where applicable, its cash flows for the year then ended.

Also, in our opinion, the financial statements referred above present fairly, in all material respects, the cash and unencumbered cash balances of the City of Concordia, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

March 1, 2010  
Chanute, Kansas

**CITY OF CONCORDIA, KANSAS**  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2009

Funds	Beginning		Cash Receipts	Expenditures	Ending		Add		Cash Balance December 31, 2009	Cash Balance December 31, 2008
	Unencumbered Cash Balances	Unencumbered Cash Balances			Unencumbered Cash Balances	Encumbrances and Accounts Payable				
General Fund	\$ 435,865.65	\$ 3,894,601.66	\$ 3,914,951.59	\$ 113,641.26	\$ 415,515.72	\$ 529,156.98	\$ 548,780.09			
Special Revenue Funds:										
Library	-	148,273.65	148,273.65	-	-	-	-	-	-	
911 Wireless	13,580.35	17,033.90	9,167.30	21,446.95	95.90	21,542.85	68,577.85			
Industrial Development	6,938.26	46,233.85	52,312.30	859.81	1,674.30	2,534.11	6,938.26			
Special Highway	91,389.29	130,926.58	144,410.85	77,905.02	1,426.49	79,331.51	97,145.05			
Library Employee Benefits	-	33,662.03	33,662.03	-	-	-	-	-	-	
Emergency Telephone System	110,932.71	29,182.30	71,946.46	68,168.55	-	68,168.55	112,765.05			
Special Park and Recreation	46,177.00	11,831.06	-	58,008.06	-	58,008.06	46,177.00			
Computer Equipment Replacement	23,937.47	20,000.00	18,751.95	25,185.52	-	25,185.52	23,937.47			
Special Equipment Reserve	739,461.42	226,000.00	252,844.78	712,616.64	-	712,616.64	739,461.42			
B.A.T. Equipment Reserve	3,859.70	-	-	3,859.70	-	3,859.70	3,859.70			
Civil Asset Forfeiture	2,198.87	-	-	2,198.87	-	2,198.87	2,198.87			
Continuing Economic Development Grant	293,043.98	105,722.22	-	398,766.20	-	398,766.20	293,043.98			
Fire Department Grants	1,022.63	43,505.00	43,267.73	1,259.90	-	1,259.90	2,133.63			
City of Concordia Memorial	1,968.63	-	1,919.88	48.75	-	48.75	3,327.63			
Downtown Revitalization Grant	2,970.66	-	-	2,970.66	-	2,970.66	2,970.66			
KS W E911 Grant	(62,800.28)	94,303.00	31,502.72	-	-	-	199.72			
Recreation Grant and Donations	7,551.20	-	-	7,551.20	-	7,551.20	7,551.20			
Capital Improvement Reserve	612,171.18	-	612,171.18	-	-	-	612,171.18			
Airport	37,760.44	9,528.06	26,078.23	21,210.27	-	21,210.27	37,760.44			
Debt Service Funds:										
Bond and Interest	58,884.87	201,810.66	253,117.50	7,578.03	-	7,578.03	58,884.87			
Tax Increment	363,244.94	433,932.97	541,822.76	255,355.15	-	255,355.15	363,244.94			
Capital Projects Funds:										
T.I.F Project	35,865.47	323,924.00	306,509.50	53,279.97	-	53,279.97	35,865.47			
Capital Improvement Project	84,902.12	985,579.58	511,990.48	558,491.22	2,500.00	560,991.22	85,086.72			
Wastewater Treatment Facility	-	487,409.86	487,409.86	-	-	-	-			
North Development and Sewer Infrastructure	-	148,730.00	82,255.57	66,474.43	-	66,474.43	-			
Enterprise Funds:										
Water and Sewer General Operating	547,764.34	1,230,511.67	1,242,446.45	535,829.56	62,149.62	597,979.18	674,352.57			
Designated Water Connect Fees	53,414.48	5,041.74	5,041.74	53,414.48	-	53,414.48	53,414.48			
Water/Sewer Projects	26,051.97	-	-	26,051.97	-	26,051.97	26,051.97			

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

**CITY OF CONCORDIA, KANSAS**  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2009	Cash Balance December 31, 2008
<b>Internal Service Funds:</b>							
Cafeteria Plan	\$ 10,232.22	\$ 23,260.50	\$ 20,501.31	\$ 12,991.41	\$ -	\$ 12,991.41	\$ 10,232.22
Employee Health Care Plan	153,658.82	91,875.18	81,620.23	163,913.77	-	163,913.77	199,475.17
<b>Trust Funds:</b>							
Cemetery Endowment	38,604.51	863.50	-	39,468.01	-	39,468.01	38,604.51
Small Animal Trust	35,953.19	6,446.85	5,000.00	37,400.04	-	37,400.04	35,953.19
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>3,776,606.09</b>	<b>8,750,189.82</b>	<b>8,898,976.05</b>	<b>3,627,819.86</b>	<b>181,487.57</b>	<b>3,809,307.43</b>	<b>4,190,165.31</b>
<b>Component Units:</b>							
Frank Carlson Library	165,778.43	214,664.89	196,871.54	183,571.78	4,740.36	188,312.14	183,353.54
Concordia Housing Authority	73,156.02	98,300.49	93,430.11	78,026.40	6,792.41	84,818.81	73,156.02
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 4,015,540.54</b>	<b>\$ 9,063,155.20</b>	<b>\$ 9,189,277.70</b>	<b>\$ 3,889,418.04</b>	<b>\$ 193,020.34</b>	<b>\$ 4,082,438.38</b>	<b>\$ 4,446,674.87</b>
<b>Composition of Cash:</b>							
Cash on Hand						\$ 1,418.59	\$ 400.00
Checking Accounts:							
Now Checking Account						372,646.21	476,208.28
Cafeteria Account 7100652						6,284.17	4,379.48
CNB Checking						18,696.51	22,696.41
Airport Escrow Account						-	26,024.17
Frat Ord of Police						68.23	68.23
<b>Investments:</b>							
Money Markets and Savings Accounts						1,310,498.32	1,610,420.81
Certificates of Deposit						2,141,878.47	2,131,074.64
Total Primary Government						3,851,490.50	4,271,272.02
Total Component Units						273,130.95	256,509.56
Total Cash						4,124,621.45	4,527,781.58
Agency Funds Per Statement 4						(42,183.07)	(81,106.71)
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<b>\$ 4,082,438.38</b>	<b>4,446,674.87</b>

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

**Statement 2**

**CITY OF CONCORDIA, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 4,161,711.05	\$ 35,482.23	\$ 4,197,193.28	\$ 3,914,951.59	\$ (282,241.69)
Special Revenue Funds:					
Library	165,993.00	-	165,993.00	148,273.65	(17,719.35)
911 Wireless	23,600.00	-	23,600.00	9,167.30	(14,432.70)
Industrial Development	59,829.00	-	59,829.00	52,312.30	(7,516.70)
Special Highway	145,322.00	-	145,322.00	144,410.85	(911.15)
Library Employee Benefit	38,339.00	-	38,339.00	33,662.03	(4,676.97)
Emergency Telephone System	75,515.00	-	75,515.00	71,946.46	(3,568.54)
Special Park and Recreation	37,627.00	-	37,627.00	-	(37,627.00)
Debt Service Funds:					
Bond and Interest	255,599.00	-	255,599.00	253,117.50	(2,481.50)
Tax Increment	928,780.00	-	928,780.00	541,822.76	(386,957.24)
Enterprise Funds:					
Water & Sewer Operating	1,536,051.00	7,600.25	1,543,651.25	1,242,446.45	(301,204.80)

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

**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes and Shared Revenue</b>				
Ad Valorem Property Tax	\$ 772,601.82	\$ 788,881.67	\$ 898,469.00	\$ (109,587.33)
Delinquent Tax	17,726.32	10,021.32	-	10,021.32
Motor Vehicle Tax	129,106.65	145,231.19	148,043.00	(2,811.81)
Recreational Vehicle Tax	1,278.82	1,561.86	1,390.00	171.86
16-20M Truck Tax	2,348.10	2,198.11	2,596.00	(397.89)
Vehicle Rental Tax	93.74	106.89	60.00	46.89
Commercial Equipment	-	238.65	-	238.65
Sales Tax	1,760,383.44	1,700,387.21	1,700,750.00	(362.79)
Franchise Taxes	478,575.62	502,521.24	516,560.00	(14,038.76)
In Lieu of Taxes	5,116.00	5,213.61	5,270.00	(56.39)
Special Assessments	-	10,886.17	-	10,886.17
<b>Intergovernmental</b>				
Local Alcoholic Liquor Tax	9,818.59	11,831.06	10,567.00	1,264.06
Highway Connection Links	44,232.43	44,171.57	45,000.00	(828.43)
State Grants	7,508.05	-	-	-
Federal Grants - FEMA	63,904.47	-	-	-
Federal Grants - FAA	61,797.00	59,795.00	-	59,795.00
<b>Licenses and Permits</b>				
Rent, Licenses, Permits & Fees	31,684.47	33,972.73	41,450.00	(7,477.27)
<b>Charges for Services</b>				
Cemetery Permits/Deeds	14,025.00	12,502.50	13,250.00	(747.50)
Ambulance Service	235,767.32	181,274.03	200,000.00	(18,725.97)
Inter-Local Ambulance Agreement	49,457.91	46,381.22	47,500.00	(1,118.78)
Dispatch Inter-Local Agreement	40,000.00	120,000.00	80,000.00	40,000.00
Pool Operations/Concession Sales	23,960.20	28,837.59	18,200.00	10,637.59
Airport Fuel Sales	30,783.05	24,171.95	31,500.00	(7,328.05)
SRO Program Fees	35,000.00	22,184.64	36,750.00	(14,565.36)
Paving & Curb Cuts	-	-	-	-
Fines, Forfeitures and Penalties	60,341.60	76,221.28	66,000.00	10,221.28
<b>Use of Money and Property</b>				
Rental Income	511.00	511.00	550.00	(39.00)
Interest Income	21,315.90	-	47,683.00	(47,683.00)
Sale of Assets	13,196.75	5,000.00	5,022.00	(22.00)
<b>Other Revenues</b>				
Donations	8,200.67	10,172.40	7,000.00	3,172.40
Miscellaneous	8,387.45	9,844.54	30,500.00	(20,655.46)
Reimbursed Expense	9,693.37	35,482.23	-	35,482.23

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



**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts (Continued)				
Operating Transfers from:				
Small Animal Trust Fund	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Employee Benefit Fund	977.16	-	-	-
<b>Total Cash Receipts</b>	<b>3,942,792.90</b>	<b>3,894,601.66</b>	<b>\$ 3,959,110.00</b>	<b>\$ (64,508.34)</b>
Expenditures and Transfers				
Subject to Budget				
General Administrative Services				
Personal Services	123,069.69	104,570.05	\$ 143,330.00	\$ (38,759.95)
Contractual Services	102,666.14	53,982.54	45,650.00	8,332.54
Commodities	9,712.49	4,351.89	4,910.00	(558.11)
Capital Outlay	2,349.39	438.85	-	438.85
Law/Municipal Courts				
Personal Services	40,991.01	28,087.04	41,330.00	(13,242.96)
Contractual Services	48,779.12	44,698.02	34,400.00	10,298.02
Commodities	86.95	65.99	100.00	(34.01)
Capital Outlay	437.54	-	200.00	(200.00)
Elections				
Contractual Services	2,923.05	-	8,000.00	(8,000.00)
Special Projects				
Personal Services	-	36,866.09	-	36,866.09
Contractual Services	327,563.15	289,831.98	338,525.00	(48,693.02)
Commodities	4,463.16	7,284.46	3,800.00	3,484.46
Capital Outlay	9,765.55	7,668.68	6,000.00	1,668.68
Miscellaneous	-	4,433.86	-	4,433.86
Law Enforcement				
Personal Services	583,353.12	585,217.36	602,329.00	(17,111.64)
Contractual Services	7,206.69	19,886.54	16,850.00	3,036.54
Commodities	37,670.78	47,016.54	45,400.00	1,616.54
Capital Outlay	6,945.70	16,453.54	7,000.00	9,453.54
Police Communications/Records				
Personal Services	194,729.87	204,285.59	197,630.00	6,655.59
Contractual Services	18,791.83	18,873.20	30,100.00	(11,226.80)
Commodities	3,963.67	2,037.28	6,500.00	(4,462.72)
Capital Outlay	446.00	849.99	2,000.00	(1,150.01)
Fire Department				
Personal Services	234,476.82	254,996.73	281,695.00	(26,698.27)
Contractual Services	14,338.10	12,530.62	18,096.00	(5,565.38)
Commodities	29,069.23	35,022.95	32,600.00	2,422.95
Capital Outlay	9,092.43	9,184.88	10,000.00	(815.12)

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

**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures and Transfers Subject to Budget (Continued)				
Ambulance Service				
Personal Services	\$ 230,806.17	\$ 270,438.39	\$ 266,029.00	\$ 4,409.39
Contractual Services	24,211.58	20,235.70	26,200.00	(5,964.30)
Commodities	32,463.44	27,897.30	36,900.00	(9,002.70)
Capital Outlay	20,304.77	18,848.85	20,500.00	(1,651.15)
Animal Control				
Personal Services	40,537.51	36,433.46	43,147.00	(6,713.54)
Contractual Services	6,251.85	3,060.29	5,850.00	(2,789.71)
Commodities	6,388.51	4,076.81	5,500.00	(1,423.19)
Capital Outlay	-	259.17	200.00	59.17
Community Development				
Personal Services	69,473.90	72,483.85	69,799.00	2,684.85
Contractual Services	23,182.69	10,214.54	22,000.00	(11,785.46)
Commodities	1,377.33	1,385.04	3,800.00	(2,414.96)
Capital Outlay	-	46.75	500.00	(453.25)
Public Works-Streets				
Personal Services	313,278.57	322,793.37	327,552.00	(4,758.63)
Contractual Services	23,778.26	29,918.41	34,500.00	(4,581.59)
Commodities	78,283.06	69,200.39	74,750.00	(5,549.61)
Public Grounds-Airport				
Personal Services	5,364.70	3,199.63	6,481.00	(3,281.37)
Contractual Services	24,895.90	26,738.16	30,850.00	(4,111.84)
Commodities	41,984.95	11,940.58	43,400.00	(31,459.42)
Capital Outlay	33,473.81	8,893.95	8,000.00	893.95
Public Grounds-Parks				
Personal Services	132,550.96	145,329.63	139,595.00	5,734.63
Contractual Services	10,233.45	15,199.95	18,700.00	(3,500.05)
Commodities	33,690.40	24,049.01	31,400.00	(7,350.99)
Capital Outlay	16,994.85	-	-	-
Public Grounds-Parks-Cemetery				
Personal Services	42,226.72	44,852.37	46,140.00	(1,287.63)
Contractual Services	6,633.55	4,877.14	5,500.00	(622.86)
Commodities	12,012.96	10,828.95	15,350.00	(4,521.05)
Capital Outlay	2,320.50	3,402.70	2,500.00	902.70

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

**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures and Transfers Subject to Budget (Continued)				
Public Grounds-Pool				
Personal Services	\$ 55,103.47	\$ 50,608.15	\$ 48,525.00	\$ 2,083.15
Contractual Services	21,284.29	15,903.12	31,100.00	(15,196.88)
Commodities	30,112.56	37,391.06	30,550.00	6,841.06
Capital Outlay	31,153.50	900.00	6,000.00	(5,100.00)
Public Grounds-Sports Complex				
Personal Services	52,138.48	59,420.27	59,036.00	384.27
Contractual Services	17,223.69	15,798.23	17,900.00	(2,101.77)
Commodities	13,928.02	17,226.32	22,000.00	(4,773.68)
Recreation				
Personal Services	54,481.13	55,111.90	53,617.00	1,494.90
Contractual Services	15,718.35	18,500.15	19,100.00	(599.85)
Commodities	20,306.21	15,791.42	15,800.00	(8.58)
Debt Service				
Capital Lease Payments	121,903.05	71,903.05	71,903.05	-
Allocation to Others	-	16,000.00	16,000.00	-
2010 Mill Reduction	-	-	21,724.00	(21,724.00)
Operating Transfers to:				
T.I.F. Project Fund	-	-	95,868.00	(95,868.00)
Continuing Economic Development Grant Fund	-	74,158.86	-	74,158.86
Capital Improvement Project Fund	400,000.00	292,000.00	292,000.00	-
Computer Equipment Replacement Fund	10,000.00	10,000.00	10,000.00	-
Employee Health Care Plan Fund	141,500.00	-	-	-
Industrial Development Fund	-	5,000.00	5,000.00	-
Special Equipment Reserve Fund	193,300.00	184,000.00	184,000.00	-
Total Certified Budget			4,161,711.05	(246,759.46)
Adjustments for Qualifying Budget Credits			35,482.23	(35,482.23)
Total Expenditures and Transfers Subject to Budget	4,223,764.60	3,914,951.59	\$ 4,197,193.28	\$ (282,241.69)
Receipts Over(Under) Expenditures	(280,971.70)	(20,349.93)		
Unencumbered Cash, Beginning	716,837.35	435,865.65		
Unencumbered Cash, Ending	\$ 435,865.65	\$ 415,515.72		

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

**CITY OF CONCORDIA, KANSAS**  
**LIBRARY FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 97,726.97	\$ 126,259.34	\$ 140,543.00	\$ (14,283.66)
Delinquent Tax	2,410.57	1,418.37	3,254.00	(1,835.63)
Motor Vehicle Tax	19,949.78	19,110.23	18,772.00	338.23
Recreational Vehicle Tax	198.86	206.54	176.00	30.54
16-20M Truck Tax	335.67	346.21	329.00	17.21
Rental Vehicle Tax	13.98	15.32	8.00	7.32
In Lieu of Taxes	648.85	834.51	665.00	169.51
Machinery and Equipment	1,517.63	83.13	-	83.13
<b>Total Cash Receipts</b>	<b>122,802.31</b>	<b>148,273.65</b>	<b>\$ 163,747.00</b>	<b>\$ (15,473.35)</b>
Expenditures and Transfers				
Subject to Budget				
Culture and Recreation				
Appropriations	122,802.31	148,273.65	\$ 153,836.00	\$ (5,562.35)
Operating Transfer to T.I.F. Project Fund	-	-	12,157.00	(12,157.00)
<b>Total Expenditures and Transfers Subject to Budget</b>	<b>122,802.31</b>	<b>148,273.65</b>	<b>\$ 165,993.00</b>	<b>\$ (17,719.35)</b>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

**CITY OF CONCORDIA, KANSAS**  
**911 WIRELESS FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for Services				
Wireless 911 Fees	\$ 15,931.66	\$ 17,033.90	\$ 14,400.00	\$ 2,633.90
Use of Money and Property				
Interest Income	1,824.91	-	600.00	(600.00)
Total Cash Receipts	<u>17,756.57</u>	<u>17,033.90</u>	<u>\$ 15,000.00</u>	<u>\$ 2,033.90</u>
Expenditures and Transfers				
Subject to Budget				
General Government				
Contractual Services	4,267.20	5,130.30	\$ 600.00	\$ 4,530.30
Capital Outlay	51,497.50	4,037.00	23,000.00	(18,963.00)
Total Expenditures and Transfers				
Subject to Budget	<u>55,764.70</u>	<u>9,167.30</u>	<u>\$ 23,600.00</u>	<u>\$ (14,432.70)</u>
Receipts Over(Under) Expenditures	(38,008.13)	7,866.60		
Unencumbered Cash, Beginning	<u>51,588.48</u>	<u>13,580.35</u>		
Unencumbered Cash, Ending	<u>\$ 13,580.35</u>	<u>\$ 21,446.95</u>		

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

**CITY OF CONCORDIA, KANSAS**  
**INDUSTRIAL DEVELOPMENT FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 38,820.32	\$ 30,476.12	\$ 33,910.00	\$ (3,433.88)
Delinquent Tax	857.36	449.33	785.00	(335.67)
Motor Vehicle Tax	7,237.55	7,480.70	7,456.00	24.70
Recreational Vehicle Tax	72.36	80.69	70.00	10.69
16-20M Truck Tax	116.83	126.79	131.00	(4.21)
Rental Vehicle Tax	4.98	5.81	5.00	0.81
In Lieu of Taxes	257.65	201.54	300.00	(98.46)
Machinery and Equipment	54.83	412.87	-	412.87
Use of Money and Property				
Interest Income	185.11	-	38.00	(38.00)
Operating Transfers from				
General Fund	-	5,000.00	5,000.00	-
Water and Sewer General				
Operating Fund	2,000.00	2,000.00	2,000.00	-
<b>Total Cash Receipts</b>	<u>49,606.99</u>	<u>46,233.85</u>	<u>\$ 49,695.00</u>	<u>\$ (3,461.15)</u>
<b>Expenditures and Transfers</b>				
Subject to Budget				
General Government				
Contractual Services	45,000.00	52,312.30	\$ 55,000.00	\$ (2,687.70)
Operating Transfers to				
T.I.F. Project Fund	-	-	4,829.00	(4,829.00)
<b>Total Expenditures and Transfers</b>				
Subject to Budget	<u>45,000.00</u>	<u>52,312.30</u>	<u>\$ 59,829.00</u>	<u>\$ (7,516.70)</u>
Receipts Over(Under) Expenditures	4,606.99	(6,078.45)		
Unencumbered Cash, Beginning	<u>2,331.27</u>	<u>6,938.26</u>		
Unencumbered Cash, Ending	<u>\$ 6,938.26</u>	<u>\$ 859.81</u>		

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

**CITY OF CONCORDIA, KANSAS**  
**SPECIAL HIGHWAY FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Highway Gas Tax	\$ 150,296.29	\$ 130,926.58	\$ 156,980.00	\$ (26,053.42)
Use of Money and Property				
Interest Income	2,539.99	-	1,800.00	(1,800.00)
Total Cash Receipts	152,836.28	130,926.58	\$ 158,780.00	\$ (27,853.42)
Expenditures and Transfers				
Subject to Budget				
Streets and Highways				
Personal Services	10,428.45	7,378.80	\$ 15,322.00	\$ (7,943.20)
Contractual Services	7,229.82	10,720.20	14,000.00	(3,279.80)
Commodities	82,567.02	84,311.85	74,000.00	10,311.85
Operating Transfers to:				
Special Equipment Reserve Fund	75,000.00	42,000.00	42,000.00	-
Total Expenditures and Transfers				
Subject to Budget	175,225.29	144,410.85	\$ 145,322.00	\$ (911.15)
Receipts Over(Under) Expenditures	(22,389.01)	(13,484.27)		
Unencumbered Cash, Beginning	113,778.30	91,389.29		
Unencumbered Cash, Ending	\$ 91,389.29	\$ 77,905.02		

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

**CITY OF CONCORDIA, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes and Shared Revenue		
Motor Vehicle Tax	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
Residual Transfer to:		
General Fund	977.16	-
Total Expenditures and Transfers	977.16	-
Receipts Over(Under) Expenditures	(977.16)	-
Unencumbered Cash, Beginning	977.16	-
Unencumbered Cash, Ending	\$ -	\$ -

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



**CITY OF CONCORDIA, KANSAS**  
**LIBRARY EMPLOYEE BENEFITS FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 26,183.64	\$ 27,734.14	\$ 30,852.00	\$ (3,117.86)
Delinquent Tax	671.48	362.90	714.00	(351.10)
Motor Vehicle Tax	4,773.70	4,973.43	5,026.00	(52.57)
Recreational Vehicle Tax	46.75	53.54	47.00	6.54
16-20M Truck Tax	98.34	78.51	88.00	(9.49)
Rental Vehicle Tax	3.68	3.73	5.00	(1.27)
In Lieu of Taxes	173.81	183.17	197.00	(13.83)
Machinery and Equipment	685.74	272.61	-	272.61
<b>Total Cash Receipts</b>	<b>32,637.14</b>	<b>33,662.03</b>	<b>\$ 36,929.00</b>	<b>\$ (3,266.97)</b>
Expenditures and Transfers				
Subject to Budget				
Culture and Recreation				
Appropriations	32,637.14	33,662.03	\$ 35,082.00	\$ (1,419.97)
Operating Transfers to				
T.I.F. Project Fund	-	-	3,257.00	(3,257.00)
<b>Total Expenditures and Transfers</b>				
Subject to Budget	32,637.14	33,662.03	<b>\$ 38,339.00</b>	<b>\$ (4,676.97)</b>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<b>\$ -</b>	<b>\$ -</b>		

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

**CITY OF CONCORDIA, KANSAS**  
**EMERGENCY TELEPHONE SYSTEM FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Service Tax	\$ 35,254.41	\$ 29,182.30	\$ 25,000.00	\$ 4,182.30
Use of Money and Property				
Interest Income	2,966.35	-	1,200.00	(1,200.00)
Total Cash Receipts	38,220.76	29,182.30	\$ 26,200.00	\$ 2,982.30
Expenditures and Transfers				
Subject to Budget				
General Government				
Contractual Services	22,338.03	18,432.18	\$ 22,000.00	\$ (3,567.82)
Commodities	462.85	-	-	-
Capital Outlay	-	53,514.28	53,515.00	(0.72)
Finance & Administration				
Commodities	1,079.00	-	-	-
Total Expenditures and Transfers				
Subject to Budget	23,879.88	71,946.46	\$ 75,515.00	\$ (3,568.54)
Receipts Over(Under) Expenditures	14,340.88	(42,764.16)		
Unencumbered Cash, Beginning	96,591.83	110,932.71		
Unencumbered Cash, Ending	\$ 110,932.71	\$ 68,168.55		

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

**CITY OF CONCORDIA, KANSAS**  
**SPECIAL PARK AND RECREATION FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Local Alcoholic Liquor Tax	\$ 9,818.59	\$ 11,831.06	\$ 10,567.00	\$ 1,264.06
Use of Money and Property				
Interest Income	1,097.53	-	600.00	(600.00)
Total Cash Receipts	10,916.12	11,831.06	\$ 11,167.00	\$ 664.06
Expenditures and Transfers				
Subject to Budget				
Culture and Recreation				
Capital Outlay	283.30	-	\$ 37,627.00	\$ (37,627.00)
Total Expenditures and Transfers				
Subject to Budget	283.30	-	\$ 37,627.00	\$ (37,627.00)
Receipts Over(Under) Expenditures	10,632.82	11,831.06		
Unencumbered Cash, Beginning	35,544.18	46,177.00		
Unencumbered Cash, Ending	\$ 46,177.00	\$ 58,008.06		

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

**CITY OF CONCORDIA, KANSAS**  
**COMPUTER EQUIPMENT REPLACEMENT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from:		
General Fund	\$ 10,000.00	\$ 10,000.00
Water and Sewer		
General Operating Fund	10,000.00	10,000.00
Total Cash Receipts	20,000.00	20,000.00
Expenditures and Transfers		
General Government		
Commodities	14,230.56	13,482.95
Capital Outlay	-	5,269.00
Total Expenditures and Transfers	14,230.56	18,751.95
Receipts Over(Under) Expenditures	5,769.44	1,248.05
Unencumbered Cash, Beginning	18,168.03	23,937.47
Unencumbered Cash, Ending	\$ 23,937.47	\$ 25,185.52

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

**CITY OF CONCORDIA, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 19,728.25	\$ -
Other Revenues		
Miscellaneous	33,519.63	-
Operating Transfers from:		
General Fund	193,300.00	184,000.00
Special Highway Fund	75,000.00	42,000.00
	321,547.88	226,000.00
Total Cash Receipts		
Expenditures and Transfers		
Capital Projects		
Contractual Services	-	1,000.00
Commodities	521.44	-
Capital Outlay	169,956.33	251,844.78
	170,477.77	252,844.78
Total Expenditures and Transfers		
Receipts Over(Under) Expenditures	151,070.11	(26,844.78)
Unencumbered Cash, Beginning	588,391.31	739,461.42
Unencumbered Cash, Ending	\$ 739,461.42	\$ 712,616.64

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

**CITY OF CONCORDIA, KANSAS**  
**B.A.T. EQUIPMENT RESERVE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
Capital Projects		
Capital Outlay	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,859.70	3,859.70
Unencumbered Cash, Ending	\$ 3,859.70	\$ 3,859.70

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

**CITY OF CONCORDIA, KANSAS**  
**CIVIL ASSET FORFEITURE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 58.66	\$ -
Total Cash Receipts	58.66	-
Expenditures and Transfers		
General Government		
Contractual Services	1,000.00	-
Commodities	1,000.00	-
Total Expenditures and Transfers	2,000.00	-
Receipts Over(Under) Expenditures	(1,941.34)	-
Unencumbered Cash, Beginning	4,140.21	2,198.87
Unencumbered Cash, Ending	\$ 2,198.87	\$ 2,198.87

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

**CITY OF CONCORDIA, KANSAS**  
**CONTINUING ECONOMIC DEVELOPMENT GRANT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Grant Revenues	\$ 34,162.43	\$ 27,564.00
Use of Money and Property		
Interest Income	13,022.57	3,999.36
Operating Transfers from:		
General Fund	-	74,158.86
	47,185.00	105,722.22
Expenditures and Transfers		
General Government		
Contractual Services	7.00	-
	7.00	-
Total Expenditures and Transfers	7.00	-
Receipts Over(Under) Expenditures	47,178.00	105,722.22
Unencumbered Cash, Beginning	245,865.98	293,043.98
Unencumbered Cash, Ending	\$ 293,043.98	\$ 398,766.20

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



**CITY OF CONCORDIA, KANSAS**  
**FIRE DEPARTMENT GRANTS**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant Revenues	\$ 1,800.00	\$ 5,110.00
Federal Grant Revenues	-	38,323.00
Use of Money and Property		
Interest Income	27.28	-
Other Revenues		
Donations	1,650.00	-
Miscellaneous	5,129.12	72.00
<b>Total Cash Receipts</b>	<b>8,606.40</b>	<b>43,505.00</b>
Expenditures and Transfers		
General Government		
Contractual Services	6,059.11	-
Commodities	2,917.89	43,267.73
Capital Outlay	2,241.04	-
<b>Total Expenditures and Transfers</b>	<b>11,218.04</b>	<b>43,267.73</b>
Receipts Over(Under) Expenditures	(2,611.64)	237.27
Unencumbered Cash, Beginning	3,634.27	1,022.63
Unencumbered Cash, Ending	<b>\$ 1,022.63</b>	<b>\$ 1,259.90</b>

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

**CITY OF CONCORDIA, KANSAS**  
**CITY OF CONCORDIA MEMORIAL FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 14.60	\$ -
Other Revenues		
Donations	811.00	-
Total Cash Receipts	825.60	-
Expenditures and Transfers		
General Government		
Commodities	4,212.74	1,919.88
Total Expenditures and Transfers	4,212.74	1,919.88
Receipts Over(Under) Expenditures	(3,387.14)	(1,919.88)
Unencumbered Cash, Beginning	5,355.77	1,968.63
Unencumbered Cash, Ending	\$ 1,968.63	\$ 48.75

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

**CITY OF CONCORDIA, KANSAS**  
**DOWNTOWN REVITALIZATION GRANT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Revenues		
Reimbursed Expense	\$ 564.29	\$ -
Total Cash Receipts	564.29	-
Expenditures and Transfers		
General Government		
Contractual Services	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	564.29	-
Unencumbered Cash, Beginning	2,406.37	2,970.66
Unencumbered Cash, Ending	\$ 2,970.66	\$ 2,970.66

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

**CITY OF CONCORDIA, KANSAS**  
**CITY HALL COMMUNITY ROOM FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Revenues		
Donations	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
General Government		
Contractual Services	25.00	-
Total Expenditures and Transfers	25.00	-
Receipts Over(Under) Expenditures	(25.00)	-
Unencumbered Cash, Beginning	25.00	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**KS W E911 GRANT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant Revenues	\$ 79,377.00	\$ 94,303.00
Total Cash Receipts	79,377.00	94,303.00
Expenditures and Transfers		
General Government		
Capital Outlay	63,000.00	31,502.72
Total Expenditures and Transfers	63,000.00	31,502.72
Receipts Over(Under) Expenditures	16,377.00	62,800.28
Unencumbered Cash, Beginning	(79,177.28)	(62,800.28)
Unencumbered Cash, Ending	\$ (62,800.28)	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**RECREATION GRANT AND DONATIONS FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 201.46	\$ -
Total Cash Receipts	201.46	-
Expenditures and Transfers		
General Government		
Capital Outlay	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	201.46	-
Unencumbered Cash, Beginning	7,349.74	7,551.20
Unencumbered Cash, Ending	\$ 7,551.20	\$ 7,551.20

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

**CITY OF CONCORDIA, KANSAS**  
**CAPITAL IMPROVEMENT RESERVE FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 16,332.24	\$ -
Other Revenues		
Miscellaneous	419.43	-
Operating Transfers from:		
General Fund	400,000.00	-
<b>Total Cash Receipts</b>	<b>416,751.67</b>	<b>-</b>
Expenditures and Transfers		
General Government		
Contractual Services	10,142.11	-
Operating Transfers to		
Capital Improvement Project Fund	596,920.55	612,171.18
Storm Water Drainage Project Fund	10,000.00	-
<b>Total Expenditures and Transfers</b>	<b>617,062.66</b>	<b>612,171.18</b>
Receipts Over(Under) Expenditures	(200,310.99)	(612,171.18)
Unencumbered Cash, Beginning	812,482.17	612,171.18
Unencumbered Cash, Ending	\$ 612,171.18	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**AIRPORT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Rental Income	\$ 9,474.00	\$ 9,474.00
Interest Income	408.88	54.06
Other Revenues		
Donations	63.57	-
Total Cash Receipts	<u>9,946.45</u>	<u>9,528.06</u>
Expenditures and Transfers		
General Government		
Contractual Services	740.32	-
Capital Outlay	26,764.81	-
Appropriations to Others	-	26,078.23
Total Expenditures and Transfers	<u>27,505.13</u>	<u>26,078.23</u>
Receipts Over(Under) Expenditures	(17,558.68)	(16,550.17)
Unencumbered Cash, Beginning	<u>55,319.12</u>	<u>37,760.44</u>
Unencumbered Cash, Ending	<u>\$ 37,760.44</u>	<u>\$ 21,210.27</u>

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



**CITY OF CONCORDIA, KANSAS**  
**BOND AND INTEREST FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 19,919.10	\$ 78,255.25	\$ 87,103.00	\$ (8,847.75)
Delinquent Tax	3,079.77	906.93	2,016.00	(1,109.07)
Motor Vehicle Tax	32,963.47	9,284.15	3,830.00	5,454.15
Recreational Vehicle Tax	332.81	107.99	36.00	71.99
16-20M Truck Tax	463.10	594.07	67.00	527.07
Rental Vehicle Tax	21.41	16.83	11.00	5.83
In Lieu of Taxes	132.29	517.18	250.00	267.18
Machinery and Equipment	13,409.04	3,168.83	-	3,168.83
Special Assessments	62,278.22	58,959.43	88,000.00	(29,040.57)
Uses of Money and Property				
Interest Income	1,851.54	50,000.00	14,000.00	36,000.00
Operating Transfers from Tax Increment Fund	237,279.00	-	-	-
<b>Total Cash Receipts</b>	<b>371,729.75</b>	<b>201,810.66</b>	<b>\$ 195,313.00</b>	<b>\$ 6,497.66</b>
<b>Expenditures and Transfers</b>				
Subject to Budget				
Debt Services				
Principal	320,000.00	185,000.00	\$ 185,000.00	\$ -
Interest	168,576.26	68,110.00	68,111.00	(1.00)
Commissions and Postage	16.25	7.50	8.00	(0.50)
Operating Transfers to T.I.F. Projects Fund	-	-	2,480.00	(2,480.00)
<b>Total Expenditures and Transfers Subject to Budget</b>	<b>488,592.51</b>	<b>253,117.50</b>	<b>\$ 255,599.00</b>	<b>\$ (2,481.50)</b>
Receipts Over(Under) Expenditures	(116,862.76)	(51,306.84)		
Unencumbered Cash, Beginning	175,747.63	58,884.87		
Unencumbered Cash, Ending	<u>\$ 58,884.87</u>	<u>\$ 7,578.03</u>		

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

**CITY OF CONCORDIA, KANSAS**  
**TAX INCREMENT FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 403,131.62	\$ 416,871.90	\$ 423,780.00	\$ (6,908.10)
Delinquent Tax	-	17,061.07	-	17,061.07
Use of Money and Property				
Interest Income	9,691.09	-	5,000.00	(5,000.00)
Bond Proceeds	-	-	500,000.00	(500,000.00)
<b>Total Cash Receipts</b>	<b>412,822.71</b>	<b>433,932.97</b>	<b>\$ 928,780.00</b>	<b>\$ (494,847.03)</b>
Expenditures and Transfers				
Subject to Budget				
Debt Services				
Principal	-	155,000.00	\$ 155,000.00	\$ -
Interest	-	87,898.76	87,899.00	(0.24)
Operating Transfers to:				
Bond and Interest Fund	237,279.00	-	-	-
T.I.F. Project Fund	-	298,924.00	685,881.00	(386,957.00)
<b>Total Expenditures and Transfers</b>				
Subject to Budget	<b>237,279.00</b>	<b>541,822.76</b>	<b>\$ 928,780.00</b>	<b>\$ (386,957.24)</b>
Receipts Over(Under) Expenditures	175,543.71	(107,889.79)		
Unencumbered Cash, Beginning	187,701.23	363,244.94		
Unencumbered Cash, Ending	<b>\$ 363,244.94</b>	<b>\$ 255,355.15</b>		

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

**CITY OF CONCORDIA, KANSAS**  
**STREET PROJECT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
General Government		
Operating Transfers to Capital Improvement Project Fund	24,131.64	-
Total Expenditures and Transfers	24,131.64	-
Receipts Over(Under) Expenditures	(24,131.64)	-
Unencumbered Cash, Beginning	24,131.64	-
Unencumbered Cash, Ending	\$ -	\$ -

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

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

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 956.86	\$ -
Other Revenues		
Reimbursed Expense	-	25,000.00
Operating Transfers from Tax Increment Fund	-	298,924.00
Total Cash Receipts	<u>956.86</u>	<u>323,924.00</u>
Expenditures and Transfers		
Capital Improvements		
Contractual Services	-	306,509.50
Total Expenditures and Transfers	<u>-</u>	<u>306,509.50</u>
Receipts Over(Under) Expenditures	956.86	17,414.50
Unencumbered Cash, Beginning	<u>34,908.61</u>	<u>35,865.47</u>
Unencumbered Cash, Ending	<u>\$ 35,865.47</u>	<u>\$ 53,279.97</u>

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

**CITY OF CONCORDIA, KANSAS**  
**STORM WATER DRAINAGE PROJECT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from:		
Capital Improvement Reserve Fund	\$ 10,000.00	\$ -
Total Cash Receipts	10,000.00	-
Expenditures and Transfers		
Operating Transfers to:		
Womack Escrow Fund	10,000.00	-
Total Expenditures and Transfers	10,000.00	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**CURB AND GUTTER PROJECT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
Operating Transfers to		
Capital Improvement Project Fund	1,092.08	-
Total Expenditures and Transfers	1,092.08	-
Receipts Over(Under) Expenditures	(1,092.08)	-
Unencumbered Cash, Beginning	1,092.08	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**CAPITAL IMPROVEMENT PROJECT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes and Shared Revenue		
Special Assessments	\$ 10,528.97	\$ -
Other Revenues		
Reimbursed Expense	59,313.37	81,408.40
Operating Transfers from:		
Street Project Fund	24,131.64	-
Demo and Miscellaneous Project Fund	17,038.48	-
Curb and Gutter Project Fund	1,092.08	-
Capital Improvement		
Reserve Fund	596,920.55	612,171.18
General Fund	-	292,000.00
<b>Total Cash Receipts</b>	<b>709,025.09</b>	<b>985,579.58</b>
Expenditures and Transfers		
Capital Improvements		
Contractual Services	598,270.55	511,490.48
Commodities	25,852.42	-
Capital Outlay	-	500.00
<b>Total Expenditures and Transfers</b>	<b>624,122.97</b>	<b>511,990.48</b>
Receipts Over(Under) Expenditures	84,902.12	473,589.10
Unencumbered Cash, Beginning	-	84,902.12
Unencumbered Cash, Ending	<u>\$ 84,902.12</u>	<u>\$ 558,491.22</u>

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

**CITY OF CONCORDIA, KANSAS**  
**DEMO AND MISCELLANEOUS PROJECT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
Operating Transfers to		
Capital Improvement Project Fund	17,038.48	-
Total Expenditures and Transfers	17,038.48	-
Receipts Over(Under) Expenditures	(17,038.48)	-
Unencumbered Cash, Beginning	17,038.48	-
Unencumbered Cash, Ending	\$ -	\$ -

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



**CITY OF CONCORDIA, KANSAS**  
**ORPHAN TRAIN RESTORATION FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Revenues		
Donations	\$ 3,253.09	\$ -
Total Cash Receipts	3,253.09	-
Expenditures and Transfers		
Capital Improvements		
Contractual Services	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	3,253.09	-
Unencumbered Cash, Beginning	(3,253.09)	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**WASTEWATER TREATMENT FACILITY FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 158.00
Proceeds from Temporary Notes	-	474,000.00
Operating Transfers from:		
Water and Sewer General		
Operating Fund	-	13,251.86
Total Cash Receipts	-	487,409.86
Expenditures and Transfers		
Capital Improvements		
Contractual Services	-	487,409.86
Total Expenditures and Transfers	-	487,409.86
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS**  
**NORTH DEVELOPMENT AND SEWER INFRASTRUCTURE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant Revenues	\$ -	\$ 148,730.00
Total Cash Receipts	-	148,730.00
Expenditures and Transfers		
Capital Improvements		
Contractual Services	-	82,255.57
Total Expenditures and Transfers	-	82,255.57
Receipts Over(Under) Expenditures	-	66,474.43
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 66,474.43

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

**CITY OF CONCORDIA, KANSAS**  
**WATER AND SEWER GENERAL OPERATING FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Charges for Services</b>				
Water Receipts	\$ 689,518.80	\$ 729,012.32	\$ 919,250.00	\$ (190,237.68)
Sewer Receipts	416,148.50	432,871.23	477,000.00	(44,128.77)
Connection Fees	10,763.80	26,731.50	10,000.00	16,731.50
Other Fees	100.00	-	5,000.00	(5,000.00)
<b>Use of Money and Property</b>				
Rental Income	8,268.00	9,379.00	8,400.00	979.00
Interest Income	16,114.93	14,004.21	30,000.00	(15,995.79)
Sale of Assets	6,382.00	-	-	-
<b>Other Revenues</b>				
Miscellaneous	1,492.66	3,251.05	13,400.00	(10,148.95)
Reimbursed Expense	-	7,600.25	-	7,600.25
State Sales Tax	7,688.11	7,662.11	6,500.00	1,162.11
<b>Total Cash Receipts</b>	<b>1,156,476.80</b>	<b>1,230,511.67</b>	<b>\$ 1,469,550.00</b>	<b>\$ (239,038.33)</b>
<b>Expenditures and Transfers</b>				
<b>Subject to Budget</b>				
<b>Utility Administration</b>				
Personal Services	318,486.00	267,405.01	\$ 329,176.00	\$ (61,770.99)
Contractual Services	126,987.07	142,984.50	158,450.00	(15,465.50)
Commodities	9,038.87	11,352.97	9,100.00	2,252.97
Capital Outlay	1,036.58	1,417.45	8,000.00	(6,582.55)
<b>Utility Water Production</b>				
Personal Services	46,294.57	49,641.22	49,318.00	323.22
Contractual Services	55,045.66	42,737.38	76,000.00	(33,262.62)
Commodities	29,307.98	29,701.54	53,585.00	(23,883.46)
Capital Outlay	9,056.07	-	25,000.00	(25,000.00)
<b>Utility Water Distribution</b>				
Personal Services	87,156.32	89,622.29	94,187.00	(4,564.71)
Contractual Services	4,413.45	4,304.17	8,300.00	(3,995.83)
Commodities	71,893.51	48,678.91	77,750.00	(29,071.09)
Capital Outlay	39,894.59	44,899.52	60,000.00	(15,100.48)

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

**CITY OF CONCORDIA, KANSAS**  
**WATER AND SEWER GENERAL OPERATING FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures and Transfers Subject to Budget (Continued)				
Utility Wastewater Treatment				
Personal Services	\$ 133,281.29	\$ 135,021.38	\$ 139,439.00	\$ (4,417.62)
Contractual Services	96,949.63	84,921.94	100,300.00	(15,378.06)
Commodities	30,574.60	25,788.16	40,750.00	(14,961.84)
Utility Wastewater Collection				
Personal Services	39,176.14	23,742.83	43,386.00	(19,643.17)
Contractual Services	132.50	14,901.90	11,700.00	3,201.90
Commodities	4,676.89	2,939.45	5,400.00	(2,460.55)
Capital Outlay	23.36	-	2,500.00	(2,500.00)
Utility Special Projects				
Capital Outlay	-	127,915.22	162,500.00	(34,584.78)
Water Connection Fee				
Capital Outlay	-	-	-	-
Debt Service				
Principal	55,000.00	55,000.00	55,000.00	-
Interest	16,465.00	14,210.00	14,210.00	-
Commissions and Postage	-	8.75	-	8.75
Operating Transfers to:				
Wastewater Treatment Facility Fun	-	13,251.86	-	13,251.86
Industrial Development Fund	2,000.00	2,000.00	2,000.00	-
Computer Equipment Replacement Fund	10,000.00	10,000.00	10,000.00	-
Total Certified Budget			1,536,051.00	(293,604.55)
Adjustments for Qualifying				
Budget Credits			7,600.25	(7,600.25)
Total Expenditures and Transfers Subject to Budget	1,186,890.08	1,242,446.45	\$ 1,543,651.25	\$ (301,204.80)
Receipts Over(Under) Expenditures	(30,413.28)	(11,934.78)		
Unencumbered Cash, Beginning	578,177.62	547,764.34		
Unencumbered Cash, Ending	\$ 547,764.34	\$ 535,829.56		

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

**CITY OF CONCORDIA, KANSAS**  
**DESIGNATED WATER CONNECT FEES FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Charges for Services		
Water Connection Fees	\$ 16,811.44	\$ 5,041.74
Total Cash Receipts	16,811.44	5,041.74
Expenditures and Transfers		
General Government		
Contractual Services	-	5,041.74
Total Expenditures and Transfers	-	5,041.74
Receipts Over(Under) Expenditures	16,811.44	-
Unencumbered Cash, Beginning	36,603.04	53,414.48
Unencumbered Cash, Ending	\$ 53,414.48	\$ 53,414.48

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

**CITY OF CONCORDIA, KANSAS**  
**WATER/SEWER PROJECTS FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
General Government		
Capital Outlay	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	26,051.97	26,051.97
Unencumbered Cash, Ending	\$ 26,051.97	\$ 26,051.97

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

**CITY OF CONCORDIA, KANSAS**  
**CAFETERIA PLAN FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Revenues		
Employee Contributions	\$ 21,515.69	\$ 23,260.50
Total Cash Receipts	21,515.69	23,260.50
Expenditures and Transfers		
Culture and Recreation		
Personal Services	21,532.11	20,501.31
Total Expenditures and Transfers	21,532.11	20,501.31
Receipts Over(Under) Expenditures	(16.42)	2,759.19
Unencumbered Cash, Beginning	10,248.64	10,232.22
Unencumbered Cash, Ending	\$ 10,232.22	\$ 12,991.41

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



**CITY OF CONCORDIA, KANSAS**  
**EMPLOYEE HEALTH CARE PLAN FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 450.82	\$ -
Other Revenues		
Employee Contributions	515,180.45	91,875.18
Operating Transfers from General Fund	141,500.00	-
Total Cash Receipts	<u>657,131.27</u>	<u>91,875.18</u>
Expenditures and Transfers		
General Government		
Personal Services	615,499.40	81,620.23
Total Expenditures and Transfers	<u>615,499.40</u>	<u>81,620.23</u>
Receipts Over(Under) Expenditures	41,631.87	10,254.95
Unencumbered Cash, Beginning	<u>112,026.95</u>	<u>153,658.82</u>
Unencumbered Cash, Ending	<u>\$ 153,658.82</u>	<u>\$ 163,913.77</u>

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

**CITY OF CONCORDIA, KANSAS**  
**INVENTORY REVOLVING FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures and Transfers		
Operating Transfers to		
Central Garage Fund	14,079.68	-
Total Expenditures and Transfers	14,079.68	-
Receipts Over(Under) Expenditures	(14,079.68)	-
Unencumbered Cash, Beginning	14,079.68	-
Unencumbered Cash, Ending	\$ -	\$ -

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

**CITY OF CONCORDIA, KANSAS  
CEMETERY ENDOWMENT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 1,372.52	\$ 863.50
Total Cash Receipts	1,372.52	863.50
Expenditures and Transfers		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures and Transfers	-	-
Receipts Over(Under) Expenditures	1,372.52	863.50
Unencumbered Cash, Beginning	37,231.99	38,604.51
Unencumbered Cash, Ending	\$ 38,604.51	\$ 39,468.01

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

**CITY OF CONCORDIA, KANSAS**  
**SMALL ANIMAL TRUST FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest Income	\$ 7,606.93	\$ 5,920.85
Other Reveues		
Bequests and Gifts	-	526.00
	7,606.93	6,446.85
Total Cash Receipts		
Expenditures and Transfers		
Operating Transfers to		
General Fund	5,000.00	5,000.00
	5,000.00	5,000.00
Total Expenditures and Transfers		
Receipts Over(Under) Expenditures	2,606.93	1,446.85
Unencumbered Cash, Beginning	33,346.26	35,953.19
Unencumbered Cash, Ending	\$ 35,953.19	\$ 37,400.04

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

**CITY OF CONCORDIA, KANSAS**  
**AGENCY FUNDS**

Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Animal Shelter	\$ 5,733.60	\$ 1,625.25	\$ 100.00	\$ 7,258.85
Cloud County Solid Waste Landfill	36,876.77	206,025.92	242,371.22	531.47
Central Garage	19,115.41	109,456.96	118,316.48	10,255.89
D.A.R.E	850.38	606.62	1,692.22	(235.22)
Fraternal Order of Police Lodge 58	68.23	-	-	68.23
Cyber-Crimes	176.52	1,215.62	655.74	736.40
Judge Training	2,617.46	250.50	635.50	2,232.46
Post Fire Debris Removal	28.61	19,005.00	10,858.61	8,175.00
Water Protection	5,639.73	7,755.84	10,235.58	3,159.99
Womack Escrow Fund	10,000.00	-	-	10,000.00
	\$ 81,106.71	\$ 345,941.71	\$ 384,865.35	\$ 42,183.07

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

**CITY OF CONCORDIA, KANSAS**  
**FRANK CARLSON LIBRARY**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes and Shared Revenue		
CKLS Appropriations	\$ 11,710.00	\$ 11,710.00
City Appropriations		
General	122,802.31	148,273.65
Employee Benefits	32,637.14	33,662.03
State Aid	3,585.00	3,199.00
Use of Money and Property		
Interest Income	10,649.00	3,265.96
Other Receipts		
Fines and Fees	7,344.80	6,770.55
Grants	1,068.00	-
Gifts and Donations	1,979.44	7,383.95
Miscellaneous	4,602.33	15.95
Reimbursed Expense	1,773.33	383.80
	198,151.35	214,664.89
Total Cash Receipts		
Expenditures and Transfers		
Culture and Recreation		
Personal Services	113,311.70	122,095.55
Contractual Services	28,043.81	29,826.98
Commodities	38,857.98	44,949.01
Capital Outlay	135,658.00	-
	315,871.49	196,871.54
Total Expenditures and Transfers		
Receipts Over(Under) Expenditures	(117,720.14)	17,793.35
Unencumbered Cash, Beginning	283,498.57	165,778.43
Unencumbered Cash, Ending	\$ 165,778.43	\$ 183,571.78

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

**CITY OF CONCORDIA, KANSAS**  
**CONCORDIA HOUSING AUTHORITY**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Rental Revenue	\$ 66,000.00	\$ 73,010.00
Rural Development Assistance	25,568.00	21,697.00
Laundry and Vending	3,138.25	2,796.00
Interest Income	1,001.61	708.49
Other - Project Sources	300.00	89.00
<b>Total Cash Receipts</b>	<b>96,007.86</b>	<b>98,300.49</b>
<b>Expenditures and Transfers</b>		
Maintenance and Repairs Supply	2,767.25	5,234.68
Maintenance and Repairs Contract	8,701.48	7,985.27
Painting	79.40	-
Snow Removal and Grounds	6,700.00	5,525.26
Services	1,162.75	1,332.00
Capital Budget (Operating)	9,985.24	4,480.85
Electricity	3,113.21	2,709.63
Water	5,264.81	5,835.95
Cable	3,484.80	4,224.00
Trash Removal	480.00	440.00
Management Fee	7,200.00	7,200.00
Project Auditing Expense	-	10,000.00
Project Accounting Expense	1,300.00	540.00
Advertising	156.60	110.40
Office Supplies	513.46	388.17
Training	279.00	99.00
Office Rent	2,400.00	2,400.00
Other Administrative Expense	89.00	499.84
Property and Liability Insurance	8,881.79	15,428.06
Debt Payment	13,740.00	12,595.00
Debt Payment - Overage	5,465.00	5,607.00
Security Deposits Refunded	595.00	795.00
<b>Total Expenditures and Transfers</b>	<b>82,358.79</b>	<b>93,430.11</b>
Receipts Over(Under) Expenditures	13,649.07	4,870.38
Unencumbered Cash, Beginning	54,991.09	68,640.16
Unencumbered Cash, Ending	<b>\$ 68,640.16</b>	<b>\$ 73,510.54</b>

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

## CITY OF CONCORDIA, KANSAS

Notes to the Financial Statements  
For the Year Ended December 31, 2009

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Concordia, Kansas, (the City) is incorporated as a City of the first class, under the provisions of K.S.A. 13-101 *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 statements 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. These financial statements present the City of Concordia, Kansas (the primary government), and its component units. The component units are included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

#### Discretely Presented Component Unit

The component unit section of the financial statements includes the financial data of the discretely presented component units. The component units are reported separately to emphasize that they are legally separate from the City. The governing body of these component units are appointed by the City.

#### 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.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, cash receipts and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

**GOVERNMENTAL FUNDS**

General Fund - The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City, other than proprietary fund activities, are financed through cash receipts received by the General Fund.

Special Revenue Funds - These funds are used to account for cash receipts derived from specific taxes, governmental grants or other cash receipts sources which are designated to finance particular functions or activities of the City.

Debt Service Funds - The Bond and Interest Fund and the Tax Increment Fund are used to account for the payment of principal and interest on the City's general obligation bonds, which are recorded in the general long-term debt group of accounts. Cash receipts for this purpose include ad valorem property taxes, special assessment taxes, and investment interest income.

Capital Project Funds - The Capital Project Funds account for capital improvements (except for those financed by proprietary funds), which are financed from the City's general obligation bond issues, special assessments, certain federal grants and other specific receipts.

**PROPRIETARY FUNDS**

Enterprise Funds - Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), federal grants and other City funds.

**FIDUCIARY FUNDS**

Expendable Trust Funds

These funds account for funds held in trust for others. The funds are accounted for in essentially the same manner as governmental funds.

Non-Expendable Trust Funds

These funds are used to account for assets held by the City in a trustee capacity for others, the principal of which may not be expended.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation – Statutory Basis of Accounting

The statutory basis of accounting, as used in preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving the cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

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

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

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.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### 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 statements and budget comparisons 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.

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1, 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.

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, 2009 the City amended the General Fund and the Emergency Telephone 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY** (Continued)

### Budgetary Information (Continued)

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

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

- Computer Equipment Replacement (K.S.A. 12-1,117)
- Special Equipment (K.S.A. 12-1,117)
- B.A.T. Equipment Reserve (K.S.A. 12-1,117)
- Civil Asset Forfeiture (K.S.A. 60-4117)
- Continuing Economic Development Grant (K.S.A. 12-1663)
- City of Concordia Memorial (K.S.A. 79-2925)
- City Hall Community Room (K.S.A. 79-2925)
- Recreation Grant and Donations (K.S.A. 79-2925)

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

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

### Compliance with Kansas Statutes

Statements 1 and 2 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statements 1 and 2 the City was in apparent compliance Kansas cash basis and budget laws.

## **3. DEPOSITS AND INVESTMENTS**

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

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

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

### 3. **DEPOSITS AND INVESTMENTS** (Continued)

*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, and the Federal Reserve Bank of Kansas City. All deposits were legally secured at December 31, 2009.

*Deposits:* At year-end, the City's carrying amount of deposits was \$3,850,071.91 and the bank balance was \$4,004,804.31. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,076,589.28 was covered by FDIC insurance and \$2,928,215.03 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's.

### 4. **CAPITAL LEASE OBLIGATIONS**

The City has entered into a capital lease agreement in order to finance the acquisition of a Savin Copier/Finisher. Payments are made monthly, including interest at approximately 9.003%. Final maturity of the lease is December 26, 2012. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2010	\$ 2,073.24
2011	2,073.24
2012	<u>2,073.24</u>
	6,219.72
Less imputed interest	<u>(786.94)</u>
Net Present Value of Minimum Lease Payments	5,432.78
Less: Current Maturities	<u>(1,651.13)</u>
Long-Term Capital Lease Obligations	<u>\$ 3,781.65</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a Emergency One Aerial. Payments are made annually, including interest at approximately 4.90%. Final maturity of the lease is May 15, 2011. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2010	\$ 71,903.05
2011	<u>22,253.07</u>
	94,156.12
Less imputed interest	<u>(5,374.22)</u>
Net Present Value of Minimum Lease Payments	88,781.90
Less: Current Maturities	<u>(67,565.40)</u>
Long-Term Capital Lease Obligations	<u>\$ 21,216.50</u>

## 5. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Paid with Tax Levies										
Water/Sewer Highway 81 Series 1997	4.6% - 6.0%	July 1, 1997	\$ 595,000.00	November 1, 2012	\$ 240,000.00	\$ -	\$ (55,000.00)		\$ 185,000.00	\$ 11,972.50
Improvements Series 2000	4.7% - 6.5%	November 1, 2000	1,170,000.00	November 1, 2015	665,000.00	-	(80,000.00)		585,000.00	34,397.50
Series 2002-A	2.0% - 5.0%	February 1, 2002	775,000.00	November 1, 2016	465,000.00	-	(50,000.00)		415,000.00	21,740.00
Tax Increment Series 2002-C	3.0% - 4.3%	September 15, 2002	1,850,000.00	November 1, 2020	1,370,000.00	-	(90,000.00)		1,280,000.00	52,411.26
Tax Increment Series 2005	2.45% - 4.125%	May 12, 2005	1,205,000.00	November 1, 2020	945,000.00	-	(65,000.00)		880,000.00	35,487.50
Revenue Bonds										
Paid with Utility Profits										
Water/Sewer Series 2002-B	2.0% - 4.7%	February 1, 2002	655,000.00	November 1, 2013	315,000.00	-	(55,000.00)		260,000.00	14,210.00
Temporary Notes:										
General Obligation Temporary										
Notes - Series A, 2009	3.00%	August 15, 2009	474,000.00	August 15, 2010	-	474,000.00	-		474,000.00	-
Capital Leases:										
Emergency One Aerial	4.90%	May 15, 2002	549,484.00	May 15, 2010	153,200.01	-	(64,418.11)		88,781.90	7,484.94
Savin Copier/Finisher	9.003%	December 13, 2007	8,322.25	December 26, 2012	6,942.27	-	(1,509.49)		5,432.78	563.75
Total Contractual Indebtedness					4,160,142.28	474,000.00	(460,927.60)		4,173,214.68	178,267.45
Compensated Absences										
Vacation Benefits	N/A	N/A	N/A	N/A	88,523.11			(9,534.44)	78,988.67	N/A
Total Long-Term Debt					\$ 4,248,665.39	\$ 474,000.00	\$ (460,927.60)	\$ (9,534.44)	\$ 4,252,203.35	\$ 178,267.45

\* = Beginning balance has been changed to reflect new amortization schedule, due to additional payments in past years.

## 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	2010	2011	2012	2013	2014	2015-2019	2020-2024	Total
<b>Principal</b>								
General Obligation Bonds								
Paid with Tax Levies								
Water/Sewer Highway 81								
Series 1997	\$ 60,000.00	\$ 60,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 185,000.00
Improvements Series 2000	85,000.00	90,000.00	95,000.00	100,000.00	105,000.00	110,000.00	-	585,000.00
Series 2002-A	50,000.00	55,000.00	55,000.00	60,000.00	60,000.00	135,000.00	-	415,000.00
Tax Increment Series 2002-C	95,000.00	95,000.00	100,000.00	105,000.00	110,000.00	630,000.00	145,000.00	1,280,000.00
Tax Increment Series 2005	65,000.00	65,000.00	70,000.00	75,000.00	75,000.00	430,000.00	100,000.00	880,000.00
Revenue Bonds								
Paid with Utility Profits								
Water/Sewer Series 2002-B	60,000.00	65,000.00	65,000.00	70,000.00	-	-	-	260,000.00
Temporary Notes:								
General Obligation Temporary								
Notes - Series A, 2009	474,000.00	-	-	-	-	-	-	474,000.00
Capital Leases:								
Emergency One Aerial	67,565.40	21,216.50	-	-	-	-	-	88,781.90
Savin Copier/Finisher	1,651.13	1,806.09	1,975.56	-	-	-	-	5,432.78
Total Principal Payments	958,216.53	453,022.59	451,975.56	410,000.00	350,000.00	1,305,000.00	245,000.00	4,173,214.68
Interest								
General Obligation Bonds								
Paid with Tax Levies								
Water/Sewer Highway 81								
Series 1997	9,250.00	6,250.00	3,250.00	-	-	-	-	18,750.00
Improvements Series 2000	30,437.50	26,187.52	21,597.50	16,705.00	11,505.00	5,940.00	-	112,372.52
Series 2002-A	19,590.00	17,390.00	14,915.00	12,385.00	9,565.00	10,185.00	-	84,030.00
Tax Increment Series 2002-C	49,486.26	46,398.76	43,263.76	39,863.76	36,188.76	112,393.78	6,235.00	333,830.08
Tax Increment Series 2005	33,440.00	31,327.50	29,150.00	26,700.00	24,000.00	74,120.00	4,125.00	222,862.50
Revenue Bonds								
Paid with Utility Profits								
Water/Sewer Series 2002-B	11,845.00	9,205.00	6,280.00	3,290.00	-	-	-	30,620.00
Temporary Notes:								
General Obligation Temporary								
Notes - Series A, 2009	14,220.00	-	-	-	-	-	-	14,220.00
Capital Leases:								
Emergency One Aerial	4,337.65	1,036.57	-	-	-	-	-	5,374.22
Savin Copier/Finisher	422.11	267.15	97.68	-	-	-	-	786.94
Total Interest Payments	173,028.52	138,062.50	118,553.94	98,943.76	81,258.76	202,638.78	10,360.00	822,846.26
Total Principal and Interest	\$ 1,131,245.05	\$ 591,085.09	\$ 570,529.50	\$ 508,943.76	\$ 431,258.76	\$ 1,507,638.78	\$ 255,360.00	\$ 4,996,060.94

**6. OPERATING LEASES**

The City has entered into an operating lease for a postage machine which requires monthly payments of \$18.95 for 60 months and the City has entered into an operating lease for a copier which requires monthly payments of \$457.74 for 60 months. Rent expense for the year ended December 31, 2009, was \$2,973.84. Under the current lease agreement, the future minimum rental payments are as follows:

2010	\$ 5,720.28
2011	5,720.28
2012	5,720.28
2013	5,549.73
2014	2,738.44

**7. INDUSTRIAL REVENUE 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), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2009, there were two industrial revenue bond issues with principal balances due totaling \$2,647,494.00

**8. DEFINED BENEFIT PENSION PLAN**

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

*Funding Policy:* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4985 established KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for January 1, 2009 to December 31, 2009 was 6.54%. The City's employer contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were \$96,818.14, \$81,497.62, and \$73,628, respectively, equal to the statutory required contribution for each year. The KP&F uniform participating employer rate established for fiscal years beginning in 2009 is 17.27%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The City's contributions to KP&F for the years ending December 31, 2009, 2008, and 2007, were \$56,933.32, \$51,338.95, and \$52,954, respectively, equal to the statutory required contribution for each year.



**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 12/31/09</u>	<u>ESTIMATED COMPLETION</u>
Downtown Improvements Project	\$ 20,000.00	\$ 19,118.02	Complete
Curb and Gutter Projects	23,197.00	3,781.93	Complete
Demolition Projects	20,000.00	11,082.85	Complete
2008 Hail Damage	173,547.00	165,643.80	2010
5 <sup>th</sup> Street Project Engineering	50,000.00	50,000.00	Complete
Sewer Project	46,292.06	28,481.78	2010
Dam Drainage Structure Project	39,494.00	31,733.20	2010
Slurry Seal	215,011.40	202,148.90	Complete
Wastewater Treatment Facility	490,400.00	487,409.86	Complete
North Development Project	232,980.00	82,255.57	2010
Feasibility Study	1,175.00	1,175.00	Complete
Shady Lake Project	190,483.00	190,483.00	Complete
Mid-Kansas/O'Reilly Project	108,441.00	108,441.00	Complete
Booster Station Project (CCCC)	41,000.00	6,410.50	2010

**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 loans due to the City at December 31, 2009, through the Economic Development Revolving Loan Fund are as follows:

Coppoc Sports	\$ 48,005.78
Rod's Food Store	217,798.65
Concordia Town and Country	32,719.01
Buy the Book	<u>15,000.00</u>
	<u>\$ 313,523.44</u>

These notes receivable are not reflected in these statutory basis financial statements of the City of Concordia, Kansas.

**11. 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

In the event of termination, an employee shall not be paid for any accrued vacation.

**11. COMPENSATED ABSENCES** (Continued)

Sick leave accrues to all full-time employees at the rate of one sick day per month to a maximum of 130 days. Regular full time firefighters will accumulate sick leave at the rate of 11 hours of sick leave per month to a maximum of 130 days. Employees who terminate other than retirement will not be paid for accumulated sick leave.

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, which has been earned, but not taken by City employees. The liability for compensated absences is reflected in the long-term debt footnote 5 since it is anticipated that none of the liability will be liquidated with available financial resources. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated because the obligation to these rights do not vest.

**12. 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 2009, therefore, maximum exposure under GASB 45 is estimated in the following is a schedule of benefits paid and payable for eligible employees which have taken the retirement option as of December 31, 2009:

<u>Paid or Payable</u>	<u>Year Ended</u>	<u>Amount</u>
Paid	2009	\$ 44,211.24
Payable	2010	36,746.60
Payable	2011	28,389.08
Payable	2012	27,464.04
Payable	2013	27,464.04
Payable	2014	27,464.04
Payable	2015-2019	100,711.43
Payable	2020-2023	38,256.28

**13. 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.

**14. 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	\$ 292,000.00
General	Continuing Economic Development Grant	K.S.A. 12-1,117	74,158.86
General	Industrial Development	K.S.A. 12-1,117	5,000.00
General	Special Equipment Reserve	K.S.A. 12-1,117	184,000.00
Special Highway	Special Equipment Reserve	K.S.A. 12-1,117	42,000.00
Capital Improvement Reserve	Capital Improvement Project	K.S.A. 12-1,118	612,171.18
Tax Increment	T.I.F Project	K.S.A. 12-1,118	298,924.00
Water and Sewer General Operating	Wastewater Treatment Facility	K.S.A. 12-825d	13,251.86
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	10,000.00
Small Animal Trust	General	K.S.A. 79-2958	5,000.00

**15. DISCLOSURES FOR THE FRANK CARLSON LIBRARY – A COMPONENT UNIT**

Deposits and Investments

At year-end, the Library’s carrying amount of deposits was \$188,312.14 and the bank balance was \$191,101.78. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$191,101.78 was covered by FDIC insurance.

**15. DISCLOSURES FOR THE FRANK CARLSON LIBRARY – A COMPONENT UNIT** (Continued)

Defined Benefit Pension Plan

The Library participates in the KPERS retirement system as described in Footnote 8. The Library's contributions for the years ended December 31, 2009, 2008 and 2007, were \$4,463.62, \$3,894.54, and \$3,313.39, respectively, equal to the required contributions for each year.

Investments in Concordia Area Community Foundation

The Library has donated and has had potential donors donate into the Concordia Area Community Foundation creating a charitable advised endowment fund. The funds donated to the Concordia Area Community Foundation were matched with State grants on a one-to-one basis. Under the donor advised endowment, all earnings are pledged to the Frank Carlson Library upon annual approval of the Concordia Area Community Foundation's Board of Directors. As of the year ended December 31, 2009, the Library's investment had a fair value of \$9,399.48.

In accordance with FASB 136, the assets invested with the Concordia Area Community Foundation are not recorded on the Library's books as assets because the Library has given up variance power to the Concordia Area Community Foundation.

**16. DISCLOSURES FOR THE CONCORDIA HOUSING AUTHORITY – A COMPONENT UNIT**

Deposits and Investments

At December 31, 2009, the Authority's carrying amount of deposits was \$80,302.85 and the bank balance was \$81,111.30. The bank balance was held at one bank resulting in a concentration of credit risk. Of the bank balance, \$81,111.30 was covered by federal depository insurance (FDIC).

**17. SUBSEQUENT EVENTS**

The City evaluated events and transactions occurring subsequent to December 31, 2009 through March 1, 2010, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.