

CITY OF CONCORDIA, KANSAS

Financial Statement and
Independent Auditors' Report with
Supplemental Information

For the Year Ended December 31, 2012

CITY OF CONCORDIA, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commission
City of Concordia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Concordia, Kansas, a municipality, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Concordia, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Concordia, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Concordia, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Regulatory Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED GILMORE & PHILLIPS, PA
Certified Public Accountants

March 22, 2013
Chanute, Kansas

CITY OF CONCORDIA, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning		Receipts	Expenditures	Ending		Add		Cash Balance December 31, 2012
	Unencumbered Cash Balances	Cash Balances			Unencumbered Cash Balances	Encumbrances and Accounts Payable			
General Fund	\$ 370,916.19	\$ 4,039,763.21	\$ 3,751,109.36	\$ 659,570.04	\$ 142,475.83	\$ 802,045.87			
Special Purpose Funds:									
Library	-	147,083.59	147,083.59	-	-	-	-	-	-
911 Wireless	38,040.98	2,858.91	36,140.80	4,759.09	3,500.00	8,259.09			
Industrial Development	4,031.06	58,039.09	55,000.00	7,070.15	-	7,070.15			
Special Highway	79,051.69	138,547.20	128,687.67	88,911.22	731.49	89,642.71			
Library Employee Benefits	-	36,488.66	36,488.66	-	-	-			
Emergency Telephone System	10,573.03	8,669.79	19,242.82	-	-	-			
Special Parks and Recreation	82,224.10	11,035.84	-	93,259.94	-	93,259.94			
Computer Equipment Replacement	1,147.60	10,000.00	2,246.00	8,901.60	-	8,901.60			
Special Equipment Reserve	393,445.44	126,500.00	117,038.02	402,907.42	1,527.39	404,434.81			
B.A.T. Equipment Reserve	119.70	-	-	119.70	-	119.70			
Civil Asset Forfeiture	874.42	-	-	874.42	-	874.42			
Continuing Economic Development Grant	459,704.08	75,331.77	125,266.27	409,769.58	-	409,769.58			
Fire Department Grants & Donations	5,001.20	10,786.00	14,840.79	946.41	-	946.41			
Fire Department Donations	675.25	1,265.00	1,940.25	-	-	-			
Recreation Grant and Donations	7,551.20	2,745.00	8,906.99	1,389.21	3,238.99	4,628.20			
Airport	31,747.77	9,411.00	-	41,158.77	-	41,158.77			
911 PSAP	-	49,993.31	20,224.76	29,768.55	5,053.66	34,822.21			
Bond and Interest Funds:									
Bond and Interest	108,520.94	559,828.29	557,230.83	111,118.40	-	111,118.40			
Tax Increment	27,939.73	1,710,427.23	1,640,635.58	97,731.38	-	97,731.38			
Capital Projects Funds:									
T.I.F Project	244,789.23	2,013,344.53	337,048.33	1,921,085.43	25,940.28	1,947,025.71			
Capital Improvement Project	22,891.99	616,593.35	173,639.30	465,846.04	109.15	465,955.19			
Business Funds:									
Water and Sewer General Operating	74,121.49	2,025,612.52	1,176,644.70	923,089.31	53,468.47	976,557.78			
Water/Sewer Projects	15,797.79	-	15,797.79	-	-	-			
Water/Sewer Bond and Interest	12,846.75	225,343.89	144,010.91	94,179.73	-	94,179.73			
Cafeteria Plan	13,663.36	21,573.84	21,010.88	14,226.32	-	14,226.32			

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

CITY OF CONCORDIA, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2012
Trust Funds:						
Cemetery Endowment	\$ 40,191.14	\$ 89.82	\$ -	\$ 40,280.96	\$ -	\$ 40,280.96
Small Animal Trust	32,487.37	3,603.35	-	36,090.72	-	36,090.72
Total Reporting Entity (Excluding Agency Funds)	\$ 2,078,353.50	\$ 11,904,935.19	\$ 8,530,234.30	\$ 5,453,054.39	\$ 236,045.26	\$ 5,689,099.65
Composition of Cash:						
Cash on Hand						\$ 2,038.33
Checking Accounts:						
Now Checking Account.....						1,038,463.32
Cafeteria Account						10,512.16
CNB Checking.....						10,662.19
Investments:						
Money Markets and Savings Accounts						2,090,515.59
Certificates of Deposit						2,582,071.11
Total Cash						5,734,262.70
Agency Funds Per Schedule 3						(45,163.05)
Total Reporting Entity (Excluding Agency Funds)						\$ 5,689,099.65

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

CITY OF CONCORDIA, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Reporting Entity

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

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

Frank Carlson Library

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

Concordia Housing Authority

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Concordia, Kansas, for the year of 2012:

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

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 statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as cash receipts. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Special Assessments

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

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, 2012 the City had no such amendments.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

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

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special project 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)
- 911 PSAP Fund (K.S.A. 12-1,117)
- Continuing Economic Development Grant (K.S.A. 12-1663)
- Fire Department Grants (K.S.A. 79-2925)
- Fire Department Donations (K.S.A. 79-2925)
- Police Department Grants and Donations (K.S.A. 79-2925)
- Recreation Grant and Donations (K.S.A. 79-2925)
- Airport (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

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

3. DEPOSITS AND INVESTMENTS (Continued)

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.

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, 2012.

Deposits: At year-end, the City's carrying amount of deposits, including certificates of deposit was \$5,732,224.37 and the bank balance was \$5,145,481.89. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$822,855.41 was covered by FDIC insurance and \$4,322,507.72 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's name, and \$118.76 was considered unsecured at year end.

4. CAPITAL LEASE OBLIGATIONS

The City entered into a capital lease agreement in order to finance the acquisition of a Savin Copier/Finisher. Payments on the Savin Copier/Finisher were made monthly, including interest at approximately 9.003%. Final payment on the lease was made August 31, 2012.

The City has entered into a capital lease agreement in order to finance the acquisition of a Kyocera Digital Copier. Payments are made monthly, including interest at approximately 8.861%. Final maturity of the lease is August 27, 2015. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2013	\$ 2,128.80
2014	2,128.80
2015	<u>1,419.20</u>
	5,676.80
Less imputed interest	<u>(637.35)</u>
Net Present Value of Minimum Lease Payments	5,039.45
Less: Current Maturities	<u>(1,752.26)</u>
Long-Term Capital Lease Obligations	<u>\$ 3,287.19</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a Vactor Sewer Cleaner. Payments are made monthly, including interest at approximately 2.070%. Final maturity of the lease is October 18, 2015. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2013	\$ 80,085.61
2014	80,085.61
2015	<u>80,085.61</u>
	240,256.83
Less imputed interest	<u>(9,613.83)</u>
Net Present Value of Minimum Lease Payments	230,643.00
Less: Current Maturities	<u>(75,311.30)</u>
Long-Term Capital Lease Obligations	<u>\$ 155,331.70</u>

5. LONG-TERM DEBT COMMITMENTS

Changes in long-term debt commitments for the City for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid with Tax Levies									
Series 2002-A	2.0% - 5.0%	February 1, 2002	\$ 775,000.00	November 1, 2016	\$ 310,000.00	-	\$ (310,000.00)	\$ -	\$ 3,977.33
Series 2011-A	2.0% - 3.5%	February 1, 2011	1,665,000.00	November 1, 2021	1,665,000.00	-	(50,000.00)	1,615,000.00	48,380.00
Series 2011-B	1.00%	February 1, 2011	1,100,000.00	August 1, 2020	1,100,000.00	-	(122,400.00)	977,600.00	16,194.00
Series 2012-A	1.5% - 3.25%	January 1, 2012	400,000.00	November 1, 2022	-	400,000.00	-	400,000.00	-
Series 2012-B	2.0% - 2.3%	January 1, 2012	860,000.00	November 1, 2022	-	720,000.00	-	720,000.00	-
Tax Increment Series 2002-C	3.0% - 4.3%	September 15, 2002	1,850,000.00	November 1, 2020	1,090,000.00	-	(1,090,000.00)	-	11,537.01
Tax Increment Series 2005	2.45% - 4.125%	May 12, 2005	1,205,000.00	November 1, 2020	750,000.00	-	(70,000.00)	680,000.00	29,150.00
Tax Increment Series 2012-C	2.00%	January 1, 2012	3,100,000.00	November 1, 2022	-	3,100,000.00	(360,000.00)	2,740,000.00	51,666.67
Revenue Bonds									
Paid with Utility Profits									
Water/Sewer Series 2002-B	2.0% - 4.7%	February 1, 2002	655,000.00	November 1, 2013	135,000.00	-	(135,000.00)	-	1,674.66
Water/Sewer Series 2012-B	2.0% - 2.3%	January 1, 2012	3,100,000.00	November 1, 2022	-	140,000.00	-	140,000.00	-
Capital Leases									
Savin Copier/Finisher	9.003%	December 13, 2007	8,322.25	December 26, 2012	1,975.56	-	(1,975.56)	-	-
Kyocera Digital Copier	8.861%	August 24, 2012	5,950.00	August 27, 2015	-	5,590.00	(550.55)	5,039.45	159.05
Vactor Sewer Cleaner	2.070%	October 18, 2012	230,643.00	October 18, 2015	-	230,643.00	-	230,643.00	-
Total Long-Term debt Commitments					\$ 5,051,975.56	\$ 4,596,233.00	\$ (2,139,926.11)	\$ 7,508,282.45	\$ 162,738.72

5. LONG-TERM DEBT COMMITMENTS (Continued)

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

Issue	2013	2014	2015	2016	2017	2018-2022	Total
Principal							
General Obligation Bonds							
Paid with Tax Levies							
Series 2011-A	\$ 55,000.00	\$ 135,000.00	\$ 135,000.00	\$ 140,000.00	\$ 215,000.00	\$ 935,000.00	\$ 1,615,000.00
Series 2011-B	122,400.00	122,400.00	122,400.00	122,400.00	122,400.00	365,600.00	977,600.00
Series 2012-A	30,000.00	35,000.00	40,000.00	40,000.00	40,000.00	215,000.00	400,000.00
Series 2012-B	90,000.00	40,000.00	40,000.00	80,000.00	80,000.00	390,000.00	720,000.00
Tax Increment Series 2005	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00	285,000.00	680,000.00
Tax Increment Series 2012-C	350,000.00	355,000.00	365,000.00	370,000.00	380,000.00	920,000.00	2,740,000.00
Revenue Bonds							
Paid with Utility Profits							
Water/Sewer Series 2012-B	140,000.00	-	-	-	-	-	140,000.00
Capital Leases							
Kyocera Digital Copier	1,752.26	1,914.02	1,373.17	-	-	-	5,039.45
Vactor Sewer Cleaner	75,311.30	76,870.24	78,461.46	-	-	-	230,643.00
Total Principal	939,463.56	841,184.26	862,234.63	832,400.00	922,400.00	3,110,600.00	7,508,282.45
Interest							
General Obligation Bonds							
Paid with Tax Levies							
Series 2011-A	47,380.00	46,280.00	43,580.00	40,542.50	37,042.50	80,470.00	295,295.00
Series 2011-B	9,470.00	8,246.00	7,022.00	5,798.00	4,574.00	6,378.00	41,488.00
Series 2012-A	18,484.58	9,632.50	9,107.50	8,507.50	7,567.50	21,090.00	74,389.58
Series 2012-B	27,142.50	13,005.00	12,205.00	11,405.00	9,805.00	23,655.00	97,217.50
Tax Increment Series 2005	26,700.00	24,000.00	21,225.00	18,185.00	15,065.00	23,810.00	128,985.00
Tax Increment Series 2012-C	54,800.00	47,800.00	40,700.00	33,400.00	26,000.00	31,800.00	234,500.00
Revenue Bonds							
Paid with Utility Profits							
Water/Sewer Series 2012-B	5,133.33	-	-	-	-	-	5,133.33
Capital Leases							
Kyocera Digital Copier	376.54	214.78	46.03	-	-	-	637.35
Vactor Sewer Cleaner	4,774.31	3,215.37	1,624.15	-	-	-	9,613.83
Total Interest	194,261.26	152,393.65	135,509.68	117,838.00	100,054.00	187,203.00	887,259.59
Total Principal and Interest	\$ 1,133,724.82	\$ 993,577.91	\$ 997,744.31	\$ 950,238.00	\$ 1,022,454.00	\$ 3,297,803.00	\$ 8,395,542.04

6. OPERATING LEASES

The City has entered into an operating lease for a postage machine which requires monthly payments of \$35.95 for 36 months and the City has entered into an operating lease for a copier which requires monthly payments of \$532.52 for 60 months. Rent expense for the year ended December 31, 2012, was \$7,428.53. Under the current lease agreement, the future minimum rental payments are as follows:

2013	\$ 6,821.64
2014	3,626.52

7. ECONOMIC DEVELOPMENT BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Concordia, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) and Recovery Zone Facility Bonds (RZFB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's and RZFB's. The City is under no obligation to pay the related debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2012, there was one industrial revenue bond issue with principal balance due totaling \$1,742,452.65 and one recovery zone facility bond issue with principal balance due totaling \$1,734,908.85.

8. DEFINED BENEFIT PENSION PLAN

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. 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 (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes 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. Kansas law provides that 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. Kansas law sets a limitation on annual increases in the employer contribution rates.

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 12/31/12</u>	<u>ESTIMATED COMPLETION</u>
Brown Grand Theater Improvements Project	\$ 100,000.00	\$ 0.00	2013
Brown Grand Rigging Project	40,000.00	33,078.70	2013
Flood Control Project	1,078,805.04	981,785.31	2013
Flood Control Park Project	24,221.94	24,221.94	2013
Flood Control Commercial and Utility Work	357,289.37	259,742.53	2013
CDBG Demolition and Rehabilitation	343,800.00	40,150.00	2013
KLINK Resurfacing K-9 Hwy East City Limit to Cloud	25,000.00	9,000.00	2013
KLINK Resurfacing K-9 Hwy Archer to Cloud	19,300.00	0.00	2014
18 th Street Project	18,000.00	16,105.00	2015
5 th Street Project	636,815.84	636,815.84	Complete
Downtown Improvements Project	19,846.81	19,846.81	Complete
Curb and Gutter Projects	71,852.47	10,713.35	Complete
Demolition Projects	13,929.60	13,929.60	Complete

10. NOTES RECEIVABLE AND LOANS RECEIVABLE

The City has established an Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City by Concordia industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loans due to the City at December 31, 2011, through the Economic Development Revolving Loan Fund are as follows:

Coppoc Sports	\$ 31,121.48
Rod's Food Store	170,534.17
Threads For Him	<u>78,700.00</u>
	<u>\$ 280,355.65</u>

The City received a StartUp Kansas grant in the amount of \$45,000.00 from the Kansas Center for Entrepreneurship, Inc. The funds were loaned to Threads For Him and used as capital for the new business. As repayment is made by this company, the City then repays StartUp Kansas.

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

11. OBLIGATIONS UNDER GUARANTEE

The City has guaranteed \$22,000.00 of Buy the Book's debt, which is due in monthly installments with final payment due during the City's fiscal year ended December 31, 2014. The City would be obligated to perform under this guarantee if Buy the Book failed to pay principal and interest payments to the lender when due. Including accrued interest, the maximum potential amount of future (undiscounted) payments under this guarantee would be \$15,850.06. However, if the City were required to honor the guarantee, it would be entitled to property and equipment owned by Buy the Book that collateralizes the loans.

12. 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.

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.

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

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

In accordance with the above criteria, the City has estimated a liability for vacation pay of \$101,705.89, which has been earned, but not taken by City employees. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

13. 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.

13. OTHER POST EMPLOYMENT BENEFITS (Continued)

The City has elected to terminate the plan in 2009, therefore, maximum exposure under GASB 45 is estimated in the following schedule of benefits paid and payable for eligible employees which have taken the retirement option as of December 31, 2012:

<u>Paid or Payable</u>	<u>Year Ended</u>	<u>Amount</u>
Paid	2012	\$ 28,081.29
Payable	2013	14,833.80
Payable	2014	14,833.80
Payable	2015	14,833.80
Payable	2016	14,833.80
Payable	2017	11,537.40
Payable	2018-2022	24,723.00
Payable	2023	2,060.25

14. 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.

15. 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	\$ 150,000.00
General	Computer Equipment Replacement	K.S.A. 79-2934	5,000.00
General	Special Equipment Reserve	K.S.A. 12-1,117	70,300.00
General	Industrial Development	K.S.A. 12-1,117	7,000.00
Special Highway	Special Equipment Reserve	K.S.A. 12-1,117	42,000.00
Water and Sewer General Operating	Industrial Development	K.S.A. 12-825d	2,000.00
Water and Sewer General Operating	Computer Equipment Replacement	K.S.A. 12-825d	5,000.00

15. INTERFUND TRANSFERS (Continued)

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water and Sewer General Operating	Special Equipment Reserve	K.S.A. 12-825d	\$ 10,000.00
Water and Sewer General Operating	Water and Sewer Bond and Interest	K.S.A. 12-825d	70,945.00
Water and Sewer General Operating	Bond and Interest	K.S.A. 12-825d	44,424.00
Water and Sewer Project	Water and Sewer General Operating	K.S.A. 12-825d	15,797.79
Firefighter Donations	Firefighter Grants and Donations	K.S.A. 79-2934	1,940.25

16. SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION

Schedule 1

CITY OF CONCORDIA, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustments for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Qualifying Budget Credits	Budget Credits		Charged to Current Year Budget	Over (Under)	
General Fund	\$ 4,199,527.00	\$ 38,487.23	\$ 38,487.23	\$ 4,238,014.23	\$ 3,751,109.36	\$ (486,904.87)	
Special Purpose Funds:							
Library	148,979.00	-	-	148,979.00	147,083.59	(1,895.41)	
911 Wireless	60,936.00	-	-	60,936.00	36,140.80	(24,795.20)	
Industrial Development	60,000.00	-	-	60,000.00	55,000.00	(5,000.00)	
Special Highway	220,718.00	-	-	220,718.00	128,687.67	(92,030.33)	
Library Employee Benefit	36,725.00	-	-	36,725.00	36,488.66	(236.34)	
Emergency Telephone System	106,867.00	-	-	106,867.00	19,242.82	(87,624.18)	
Special Park and Recreation	94,553.00	-	-	94,553.00	-	(94,553.00)	
Bond and Interest Funds:							
Bond and Interest	331,897.00	338,307.98	338,307.98	670,204.98	557,230.83	(112,974.15)	
Tax Increment	662,414.00	1,135,837.87	1,135,837.87	1,798,251.87	1,640,635.58	(157,616.29)	
Business Funds:							
Water & Sewer Operating	1,576,930.00	68,300.35	68,300.35	1,645,230.35	1,176,644.70	(468,585.65)	

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 772,472.64	\$ 900,845.77	\$ 930,975.00	\$ (30,129.23)
Delinquent Tax	6,422.83	18,543.70	-	18,543.70
Motor Vehicle Tax	134,215.18	136,709.22	144,195.00	(7,485.78)
Recreational Vehicle Tax	1,566.17	1,459.79	1,668.00	(208.21)
16-20M Truck Tax	2,447.28	2,799.84	2,682.00	117.84
Vehicle Rental Tax	185.39	374.58	100.00	274.58
Sales Tax	1,696,008.57	1,718,341.60	1,689,004.00	29,337.60
Franchise Taxes	532,686.73	539,703.05	507,900.00	31,803.05
In Lieu of Taxes	5,058.12	-	5,029.00	(5,029.00)
Special Assessments	10,144.81	13,184.30	10,500.00	2,684.30
Intergovernmental				
Local Alcoholic Liquor Tax	12,128.18	11,035.85	12,037.00	(1,001.15)
Highway Connection Links	44,202.02	44,232.43	44,100.00	132.43
State Grants - SRO	-	300.00	-	300.00
State Grants - DARE	-	500.00	-	500.00
Federal Grants - STEP	1,368.72	1,844.44	-	1,844.44
Federal Grants - FAA	7,029.00	-	-	-
Federal Grants - KFIPP	100.00	-	-	-
Licenses and Permits				
Rent, Licenses, Permits & Fees	37,481.54	39,643.80	33,100.00	6,543.80
Charges for Services				
Cemetery Permits/Deeds	10,750.00	10,200.00	11,000.00	(800.00)
Ambulance Service	201,442.06	211,480.92	205,000.00	6,480.92
Inter-Local Ambulance Agreement	45,810.30	56,865.12	56,865.00	0.12
Dispatch Inter-Local Agreement	40,000.00	130,000.00	80,000.00	50,000.00
Pool Operations/Concession Sales	30,708.60	28,668.98	23,800.00	4,868.98
SRO Program Fees	11,440.62	16,179.75	15,000.00	1,179.75
Fines, Forfeitures and Penalties	65,940.50	83,268.71	59,000.00	24,268.71
Use of Money and Property				
Rental Income	250.00	250.00	250.00	-
Interest Income	4,943.82	5,817.84	13,900.00	(8,082.16)
Sale of Assets	6,800.60	12,501.42	3,000.00	9,501.42

**CITY OF CONCORDIA, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts (Continued)				
Other Revenues				
Donations	\$ 7,568.00	\$ 7,994.85	\$ 7,000.00	\$ 994.85
Miscellaneous	7,234.84	11,174.46	6,600.00	4,574.46
Reimbursed Expense	34,412.77	35,842.79	300.00	35,542.79
Residual Transfers from Employee Health Care Fund	161,511.27	-	-	-
Total Receipts	<u>3,892,330.56</u>	<u>4,039,763.21</u>	<u>\$ 3,863,005.00</u>	<u>\$ 176,758.21</u>
Expenditures				
General Administrative Services				
Personal Services	138,338.29	141,289.53	\$ 143,680.00	\$ (2,390.47)
Contractual Services	75,394.41	77,360.99	84,070.00	(6,709.01)
Commodities	2,115.01	6,449.53	4,100.00	2,349.53
Capital Outlay	279.18	1,191.58	300.00	891.58
Law/Municipal Courts				
Personal Services	28,556.53	29,762.08	30,992.00	(1,229.92)
Contractual Services	32,714.42	37,855.70	31,000.00	6,855.70
Commodities	55.92	70.00	200.00	(130.00)
Capital Outlay	-	-	400.00	(400.00)
Elections				
Contractual Services	-	-	3,500.00	(3,500.00)
Special Projects				
Personal Services	32,078.24	30,743.44	32,920.00	(2,176.56)
Contractual Services	247,476.67	266,889.89	237,400.00	29,489.89
Commodities	6,062.75	7,419.85	6,800.00	619.85
Capital Outlay	1,112.49	1,217.74	3,800.00	(2,582.26)
Miscellaneous	-	-	399,240.00	(399,240.00)
Law Enforcement				
Personal Services	587,872.11	613,748.85	613,760.00	(11.15)
Contractual Services	23,802.32	33,275.32	20,750.00	12,525.32
Commodities	68,117.91	59,878.16	38,800.00	21,078.16
Capital Outlay	3,929.88	5,815.43	5,385.00	430.43

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Police Communications/Records				
Personal Services	\$ 259,210.43	\$ 278,973.99	\$ 280,765.00	\$ (1,791.01)
Contractual Services	21,114.13	19,532.66	19,500.00	32.66
Commodities	4,513.58	3,444.17	2,450.00	994.17
Capital Outlay	319.88	240.48	1,000.00	(759.52)
Fire Department				
Personal Services	286,203.90	284,661.50	274,470.00	10,191.50
Contractual Services	8,496.14	9,216.51	11,730.00	(2,513.49)
Commodities	29,977.48	29,711.25	30,500.00	(788.75)
Capital Outlay	10,348.64	5,441.57	5,500.00	(58.43)
Ambulance Service				
Personal Services	279,803.06	287,999.95	276,275.00	11,724.95
Contractual Services	12,261.85	16,364.14	12,100.00	4,264.14
Commodities	40,033.26	29,456.75	36,500.00	(7,043.25)
Capital Outlay	14,910.96	9,245.63	17,500.00	(8,254.37)
Animal Control				
Personal Services	35,170.13	38,235.04	36,970.00	1,265.04
Contractual Services	7,406.44	4,941.46	5,180.00	(238.54)
Commodities	3,537.64	5,743.80	5,800.00	(56.20)
Capital Outlay	-	-	-	-
Community Development				
Personal Services	76,839.28	79,647.23	79,740.00	(92.77)
Contractual Services	7,177.55	5,135.16	17,450.00	(12,314.84)
Commodities	3,031.91	2,180.99	5,295.00	(3,114.01)
Capital Outlay	-	-	450.00	(450.00)
Public Works-Streets				
Personal Services	348,713.67	346,455.46	365,265.00	(18,809.54)
Contractual Services	22,373.33	16,295.58	31,320.00	(15,024.42)
Commodities	84,089.89	76,934.04	67,635.00	9,299.04
Public Grounds-Airport				
Personal Services	3,749.63	4,276.76	4,930.00	(653.24)
Contractual Services	31,012.56	27,925.13	34,410.00	(6,484.87)
Commodities	13,456.27	11,762.04	12,060.00	(297.96)
Capital Outlay	8,298.57	4,712.00	6,000.00	(1,288.00)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Public Grounds-Parks				
Personal Services	\$ 161,174.46	\$ 182,085.12	\$ 185,135.00	\$ (3,049.88)
Contractual Services	10,630.81	14,949.74	17,235.00	(2,285.26)
Commodities	39,057.12	39,616.20	29,250.00	10,366.20
Public Grounds-Cemetery				
Personal Services	38,002.45	34,833.83	51,515.00	(16,681.17)
Contractual Services	3,388.31	2,675.21	4,950.00	(2,274.79)
Commodities	16,514.11	15,449.30	13,905.00	1,544.30
Capital Outlay	2,769.45	1,173.27	2,250.00	(1,076.73)
Public Grounds-Pool				
Personal Services	49,397.74	47,605.66	58,455.00	(10,849.34)
Contractual Services	17,447.03	18,624.65	23,265.00	(4,640.35)
Commodities	26,790.54	34,728.82	36,090.00	(1,361.18)
Capital Outlay	15,814.40	895.48	-	895.48
Public Grounds-Sports Complex				
Personal Services	59,504.37	56,251.35	68,275.00	(12,023.65)
Contractual Services	20,846.52	25,117.59	18,180.00	6,937.59
Commodities	22,001.95	20,579.85	19,800.00	779.85
Recreation				
Personal Services	60,776.17	61,745.75	62,930.00	(1,184.25)
Contractual Services	15,282.58	6,876.25	20,050.00	(13,173.75)
Commodities	16,735.84	14,099.91	18,350.00	(4,250.09)
Capital Outlay	3,000.00	-	-	-
Debt Service				
Capital Lease Payments	22,253.07	-	-	-
Allocation to Others	16,000.00	30,000.00	30,000.00	-
Operating Transfers to:				
Capital Improvement Project Fund	330,300.00	150,000.00	150,000.00	-

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Computer Equipment				
Replacement Fund	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Industrial Development Fund	5,000.00	7,000.00	7,000.00	-
Special Equipment Reserve Fund	78,000.00	70,300.00	<u>80,000.00</u>	<u>(9,700.00)</u>
Total Certified Budget			4,199,527.00	(448,417.64)
Adjustments for Qualifying Budget Credits			<u>38,487.23</u>	<u>(38,487.23)</u>
Total Expenditures	<u>3,895,643.23</u>	<u>3,751,109.36</u>	<u>\$ 4,238,014.23</u>	<u>\$ (486,904.87)</u>
Receipts Over(Under) Expenditures	(3,312.67)	288,653.85		
Unencumbered Cash, Beginning	<u>374,228.86</u>	<u>370,916.19</u>		
Unencumbered Cash, Ending	<u>\$ 370,916.19</u>	<u>\$ 659,570.04</u>		

CITY OF CONCORDIA, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 121,102.40	\$ 122,579.29	\$ 126,674.00	\$ (4,094.71)
Delinquent Tax	953.27	2,696.08	900.00	1,796.08
Motor Vehicle Tax	19,901.51	21,117.92	22,605.00	(1,487.08)
Recreational Vehicle Tax	231.14	226.73	261.00	(34.27)
16-20M Truck Tax	391.68	406.50	421.00	(14.50)
Rental Vehicle Tax	27.94	57.07	15.00	42.07
In Lieu of Taxes	793.11	-	700.00	(700.00)
Total Receipts	<u>143,401.05</u>	<u>147,083.59</u>	<u>\$ 151,576.00</u>	<u>\$ (4,492.41)</u>
Expenditures				
Culture and Recreation				
Appropriations	<u>143,401.05</u>	<u>147,083.59</u>	<u>\$ 148,979.00</u>	<u>\$ (1,895.41)</u>
Total Expenditures	<u>143,401.05</u>	<u>147,083.59</u>	<u>\$ 148,979.00</u>	<u>\$ (1,895.41)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF CONCORDIA, KANSAS
911 WIRELESS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Wireless 911 Fees	\$ 16,841.09	\$ 2,858.91	\$ 17,000.00	\$ (14,141.09)
Total Receipts	<u>16,841.09</u>	<u>2,858.91</u>	<u>\$ 17,000.00</u>	<u>\$ (14,141.09)</u>
Expenditures				
General Government				
Contractual Services	4,650.80	4,650.80	\$ 4,800.00	\$ (149.20)
Capital Outlay	7,885.60	31,490.00	56,136.00	(24,646.00)
Total Expenditures	<u>12,536.40</u>	<u>36,140.80</u>	<u>\$ 60,936.00</u>	<u>\$ (24,795.20)</u>
Receipts Over(Under) Expenditures	4,304.69	(33,281.89)		
Unencumbered Cash, Beginning	<u>33,736.29</u>	<u>38,040.98</u>		
Unencumbered Cash, Ending	<u>\$ 38,040.98</u>	<u>\$ 4,759.09</u>		

CITY OF CONCORDIA, KANSAS
INDUSTRIAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 25,015.68	\$ 42,929.54	\$ 44,355.00	\$ (1,425.46)
Delinquent Tax	309.72	761.01	300.00	461.01
Motor Vehicle Tax	7,233.01	5,118.74	4,666.00	452.74
Recreational Vehicle Tax	85.83	51.93	54.00	(2.07)
16-20M Truck Tax	94.54	162.11	87.00	75.11
Rental Vehicle Tax	9.42	15.76	5.00	10.76
In Lieu of Taxes	163.78	-	160.00	(160.00)
Use of Money and Property				
Interest Income	11,000.00	-	-	-
Operating Transfers from:				
General Fund	5,000.00	7,000.00	7,000.00	-
Water and Sewer General Operating Fund	2,000.00	2,000.00	2,000.00	-
Total Receipts	<u>50,911.98</u>	<u>58,039.09</u>	<u>\$ 58,627.00</u>	<u>\$ (587.91)</u>
Expenditures				
General Government				
Contractual Services	50,000.00	55,000.00	55,000.00	-
Miscellaneous	-	-	\$ 5,000.00	\$ (5,000.00)
Total Expenditures	<u>50,000.00</u>	<u>55,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ (5,000.00)</u>
Receipts Over(Under) Expenditures	911.98	3,039.09		
Unencumbered Cash, Beginning	<u>3,119.08</u>	<u>4,031.06</u>		
Unencumbered Cash, Ending	<u>\$ 4,031.06</u>	<u>\$ 7,070.15</u>		

CITY OF CONCORDIA, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Highway Gas Tax	\$ 137,063.83	\$ 138,547.20	\$ 140,860.00	\$ (2,312.80)
Total Receipts	<u>137,063.83</u>	<u>138,547.20</u>	<u>\$ 140,860.00</u>	<u>\$ (2,312.80)</u>
Expenditures				
Streets and Highways				
Personal Services	8,581.90	7,873.65	\$ 15,215.00	\$ (7,341.35)
Contractual Services	9,954.04	653.30	13,200.00	(12,546.70)
Commodities	77,902.23	78,160.72	75,000.00	3,160.72
Capital Outlay	-	-	75,303.00	(75,303.00)
Operating Transfers to Special Equipment Reserve Fund	<u>42,000.00</u>	<u>42,000.00</u>	<u>42,000.00</u>	<u>-</u>
Total Expenditures	<u>138,438.17</u>	<u>128,687.67</u>	<u>\$ 220,718.00</u>	<u>\$ (92,030.33)</u>
Receipts Over(Under) Expenditures	(1,374.34)	9,859.53		
Unencumbered Cash, Beginning	<u>80,426.03</u>	<u>79,051.69</u>		
Unencumbered Cash, Ending	<u>\$ 79,051.69</u>	<u>\$ 88,911.22</u>		

CITY OF CONCORDIA, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 27,904.30	\$ 30,612.18	\$ 31,621.00	\$ (1,008.82)
Delinquent Tax	236.82	675.30	200.00	475.30
Motor Vehicle Tax	5,156.24	5,023.92	5,207.00	(183.08)
Recreational Vehicle Tax	60.48	53.31	60.00	(6.69)
16-20M Truck Tax	86.03	109.97	97.00	12.97
Rental Vehicle Tax	7.00	13.98	5.00	8.98
In Lieu of Taxes	182.61	-	183.00	(183.00)
Total Receipts	<u>33,633.48</u>	<u>36,488.66</u>	<u>\$ 37,373.00</u>	<u>\$ (884.34)</u>
Expenditures				
Culture and Recreation				
Appropriations	<u>33,633.48</u>	<u>36,488.66</u>	<u>\$ 36,725.00</u>	<u>\$ (236.34)</u>
Total Expenditures	<u>33,633.48</u>	<u>36,488.66</u>	<u>\$ 36,725.00</u>	<u>\$ (236.34)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF CONCORDIA, KANSAS
EMERGENCY TELEPHONE SYSTEM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Service Tax	\$ 30,358.25	\$ 8,669.79	\$ 30,000.00	\$ (21,330.21)
Total Receipts	<u>30,358.25</u>	<u>8,669.79</u>	<u>\$ 30,000.00</u>	<u>\$ (21,330.21)</u>
Expenditures				
General Government				
Contractual Services	32,702.54	12,242.82	\$ 24,500.00	\$ (12,257.18)
Commodities	38,851.38	-		-
Capital Outlay	22,997.00	7,000.00	82,367.00	(75,367.00)
Total Expenditures	<u>94,550.92</u>	<u>19,242.82</u>	<u>\$ 106,867.00</u>	<u>\$ (87,624.18)</u>
Receipts Over(Under) Expenditures	(64,192.67)	(10,573.03)		
Unencumbered Cash, Beginning	<u>74,765.70</u>	<u>10,573.03</u>		
Unencumbered Cash, Ending	<u>\$ 10,573.03</u>	<u>\$ -</u>		

CITY OF CONCORDIA, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Local Alcoholic Liquor Tax	\$ 12,128.17	\$ 11,035.84	\$ 12,037.00	\$ (1,001.16)
Total Receipts	<u>12,128.17</u>	<u>11,035.84</u>	<u>\$ 12,037.00</u>	<u>\$ (1,001.16)</u>
Expenditures				
Culture and Recreation				
Capital Outlay	-	-	\$ 94,553.00	\$ (94,553.00)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 94,553.00</u>	<u>\$ (94,553.00)</u>
Receipts Over(Under) Expenditures	12,128.17	11,035.84		
Unencumbered Cash, Beginning	<u>70,095.93</u>	<u>82,224.10</u>		
Unencumbered Cash, Ending	<u>\$ 82,224.10</u>	<u>\$ 93,259.94</u>		

CITY OF CONCORDIA, KANSAS
COMPUTER EQUIPMENT REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Reimbursed Expense	\$ 961.94	\$ -
Operating Transfers from:		
General Fund	5,000.00	5,000.00
Water and Sewer		
General Operating Fund	5,000.00	5,000.00
 Total Receipts	 10,961.94	 10,000.00
 Expenditures		
General Government		
Commodities	-	-
Capital Outlay	21,779.24	2,246.00
 Total Expenditures	 21,779.24	 2,246.00
 Receipts Over(Under) Expenditures	 (10,817.30)	 7,754.00
 Unencumbered Cash, Beginning	 11,964.90	 1,147.60
 Unencumbered Cash, Ending	 \$ 1,147.60	 \$ 8,901.60

CITY OF CONCORDIA, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 8,475.00	\$ 4,200.00
Operating Transfers from:		
General Fund	78,000.00	70,300.00
Special Highway Fund	42,000.00	42,000.00
Water and Sewer General Operating Fund	10,000.00	10,000.00
 Total Receipts	 138,475.00	 126,500.00
Expenditures		
Capital Projects		
Commodities	15,404.30	10,042.54
Capital Outlay	273,058.70	106,995.48
Operating Transfers to Capital Improvement Project Fund	8,331.50	-
 Total Expenditures	 296,794.50	 117,038.02
 Receipts Over(Under) Expenditures	 (158,319.50)	 9,461.98
 Unencumbered Cash, Beginning	 551,764.94	 393,445.44
 Unencumbered Cash, Ending	 \$ 393,445.44	 \$ 402,907.42

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Projects		
Capital Outlay	3,740.00	-
Total Expenditures	3,740.00	-
Receipts Over(Under) Expenditures	(3,740.00)	-
Unencumbered Cash, Beginning	3,859.70	119.70
Unencumbered Cash, Ending	<u>\$ 119.70</u>	<u>\$ 119.70</u>

CITY OF CONCORDIA, KANSAS
CIVIL ASSET FORFEITURE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Civil Asset Forfeitures	\$ 3,100.00	\$ -
Total Receipts	3,100.00	-
Expenditures		
General Government		
Capital Outlay	4,424.45	-
Total Expenditures	4,424.45	-
Receipts Over(Under) Expenditures	(1,324.45)	-
Unencumbered Cash, Beginning	2,198.87	874.42
Unencumbered Cash, Ending	<u>\$ 874.42</u>	<u>\$ 874.42</u>

CITY OF CONCORDIA, KANSAS
911 PSAP FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
PSAP Fees	\$ -	\$ 49,993.31
Total Receipts	-	49,993.31
Expenditures		
General Government		
Contractual Services	-	20,224.76
Total Expenditures	-	20,224.76
Receipts Over(Under) Expenditures	-	29,768.55
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 29,768.55

CITY OF CONCORDIA, KANSAS
CONTINUING ECONOMIC DEVELOPMENT GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Payments	\$ 27,564.00	\$ 28,839.40
Proceeds from Loan	-	45,000.00
Revolving Loan Pass-Through Payments	-	727.25
Interest Income	1,977.50	765.12
Total Receipts	<u>29,541.50</u>	<u>75,331.77</u>
Expenditures		
General Government		
Contractual Services	-	839.02
Revolving Loan Distribution	-	123,700.00
Revolving Loan Pass-Through Payments	-	727.25
Total Expenditures	<u>-</u>	<u>125,266.27</u>
Receipts Over(Under) Expenditures	29,541.50	(49,934.50)
Unencumbered Cash, Beginning	<u>430,162.58</u>	<u>459,704.08</u>
Unencumbered Cash, Ending	<u>\$ 459,704.08</u>	<u>\$ 409,769.58</u>

CITY OF CONCORDIA, KANSAS
FIRE DEPARTMENT GRANTS & DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants		
Firefighter Assistance Grant	\$ 111,600.00	\$ -
Fire Injury Prevention Grant	103.00	-
Emergency Preparedness	-	1,680.75
State Grants - Education Incentive	5,110.00	5,490.00
Local Grants	2,500.00	250.00
Other Revenues		
Donations	-	1,425.00
Operating Transfers from:		
Firefighter Donations Fund	-	1,940.25
	119,313.00	10,786.00
Total Receipts		
Expenditures		
General Government		
Contractual Services	15.52	4,075.00
Commodities	9,205.86	10,765.79
Capital Outlay	111,600.00	-
	120,821.38	14,840.79
Total Expenditures		
Receipts Over(Under) Expenditures	(1,508.38)	(4,054.79)
Unencumbered Cash, Beginning	6,509.58	5,001.20
Unencumbered Cash, Ending	\$ 5,001.20	\$ 946.41

CITY OF CONCORDIA, KANSAS
FIRE DEPARTMENT DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Donations	\$ 500.00	\$ 1,265.00
Total Receipts	<u>500.00</u>	<u>1,265.00</u>
Expenditures		
Operating Transfers to:		
Fire Department Grants & Donations Fund	<u>-</u>	<u>1,940.25</u>
Total Expenditures	<u>-</u>	<u>1,940.25</u>
Receipts Over(Under) Expenditures	500.00	(675.25)
Unencumbered Cash, Beginning	<u>175.25</u>	<u>675.25</u>
Unencumbered Cash, Ending	<u>\$ 675.25</u>	<u>\$ -</u>

CITY OF CONCORDIA, KANSAS
POLICE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - JAG ARRA	\$ 11,750.00	\$ -
Total Receipts	11,750.00	-
Expenditures		
General Government		
Commodities	12,222.50	-
Total Expenditures	12,222.50	-
Receipts Over(Under) Expenditures	(472.50)	-
Unencumbered Cash, Beginning	472.50	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF CONCORDIA, KANSAS
RECREATION GRANT AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Donations	\$ -	\$ 2,745.00
Total Receipts	-	2,745.00
Expenditures		
General Government		
Contractual	-	5,668.00
Capital Outlay	-	3,238.99
Total Expenditures	-	8,906.99
Receipts Over(Under) Expenditures	-	(6,161.99)
Unencumbered Cash, Beginning	7,551.20	7,551.20
Unencumbered Cash, Ending	\$ 7,551.20	\$ 1,389.21

CITY OF CONCORDIA, KANSAS
AIRPORT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Rental Income	\$ 9,411.00	\$ 9,411.00
Total Receipts	<u>9,411.00</u>	<u>9,411.00</u>
Expenditures		
General Government		
Contractual	<u>8,023.50</u>	<u>-</u>
Total Expenditures	<u>8,023.50</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,387.50	9,411.00
Unencumbered Cash, Beginning	<u>30,360.27</u>	<u>31,747.77</u>
Unencumbered Cash, Ending	<u>\$ 31,747.77</u>	<u>\$ 41,158.77</u>

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

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 97,708.16	\$ 41,027.11	\$ 42,389.00	\$ (1,361.89)
Delinquent Tax	999.76	2,416.23	900.00	1,516.23
Motor Vehicle Tax	26,798.86	71,926.08	18,231.00	53,695.08
Recreational Vehicle Tax	322.13	3,906.61	211.00	3,695.61
16-20M Truck Tax	242.75	511.07	339.00	172.07
Rental Vehicle Tax	33.25	241.77	15.00	226.77
In Lieu of Taxes	639.65	-	600.00	(600.00)
Special Assessments	118,422.81	55,744.20	114,900.00	(59,155.80)
Uses of Money and Property				
Proceeds from Long Term Debt	659,830.13	338,307.98	-	338,307.98
Interest Income	2,365.23	1,323.24	950.00	373.24
Operating Transfers from Water and Sewer General Operating Fund				
	4,983.00	44,424.00	44,424.00	-
Total Receipts	912,345.73	559,828.29	\$ 222,959.00	\$ 336,869.29
Expenditures				
Contractual Services	42,000.00	-	\$ -	\$ -
Debt Services				
Principal	680,000.00	482,400.00	227,400.00	255,000.00
Interest	62,685.42	68,551.33	79,489.00	(10,937.67)
Commissions and Postage	20.00	-	8.00	(8.00)
Issuance Fees	27,020.00	6,279.50	-	6,279.50
Miscellaneous	-	-	25,000.00	(25,000.00)
Total Certified Budget			331,897.00	225,333.83
Adjustments for Qualifying Budget Credits			338,307.98	(338,307.98)
Total Expenditures	811,725.42	557,230.83	\$ 670,204.98	\$ (112,974.15)
Receipts Over(Under) Expenditures	100,620.31	2,597.46		
Unencumbered Cash, Beginning	7,900.63	108,520.94		
Unencumbered Cash, Ending	<u>\$ 108,520.94</u>	<u>\$ 111,118.40</u>		

CITY OF CONCORDIA, KANSAS
TAX INCREMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 481,087.17	\$ 515,252.71	\$ 565,400.00	\$ (50,147.29)
Delinquent Tax	11,100.36	52,307.28	5,000.00	47,307.28
Use of Money and Property				
Proceeds from Long Term Debt	-	1,135,837.87	-	1,135,837.87
Interest Income	624.28	7,029.37	1,700.00	5,329.37
Total Receipts	<u>492,811.81</u>	<u>1,710,427.23</u>	<u>\$ 572,100.00</u>	<u>\$ 1,138,327.23</u>
Expenditures				
Debt Services				
Principal	160,000.00	1,520,000.00	\$ 170,000.00	\$ 1,350,000.00
Interest	77,726.26	92,353.68	72,414.00	19,939.68
Issuance Fees	-	28,281.90	-	28,281.90
Operating Transfers to				
T.I.F. Project Fund	400,000.00	-	420,000.00	(420,000.00)
Total Certified Budget			<u>662,414.00</u>	<u>978,221.58</u>
Adjustments for Qualifying Budget Credits			<u>1,135,837.87</u>	<u>(1,135,837.87)</u>
Total Expenditures	<u>637,726.26</u>	<u>1,640,635.58</u>	<u>\$ 1,798,251.87</u>	<u>\$ (157,616.29)</u>
Receipts Over(Under) Expenditures	(144,914.45)	69,791.65		
Unencumbered Cash, Beginning	<u>172,854.18</u>	<u>27,939.73</u>		
Unencumbered Cash, Ending	<u>\$ 27,939.73</u>	<u>\$ 97,731.38</u>		

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Proceeds from Long Term Debt	\$ -	\$ 2,013,344.53
Operating Transfers from		
Tax Increment Fund	400,000.00	-
Total Receipts	400,000.00	2,013,344.53
Expenditures		
Capital Improvements		
Contractual Services	230,935.91	337,048.33
Total Expenditures	230,935.91	337,048.33
Receipts Over(Under) Expenditures	169,064.09	1,676,296.20
Unencumbered Cash, Beginning	75,725.14	244,789.23
Unencumbered Cash, Ending	<u>\$ 244,789.23</u>	<u>\$ 1,921,085.43</u>

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenue		
Bond Proceeds	\$ -	\$ 371,669.35
Intergovernmental		
Federal Grants - FAA	446,517.00	74,924.00
State Grants - Federal Funds Exchange	60,625.10	-
Use of Money and Property		
Sale of Assets	1,506.00	-
Other Revenues		
Reimbursed Expense	2,500.00	20,000.00
Operating Transfers from:		
Special Equipment Reserve Fund	8,331.50	-
North Development and Sewer Infrastructure Fund	171,802.67	-
General Fund	330,300.00	150,000.00
Total Receipts	1,021,582.27	616,593.35
Expenditures		
Capital Improvements		
Contractual Services	991,573.72	164,104.70
Commodities	6,196.59	9,534.60
Capital Outlay	300,000.00	-
Total Expenditures	1,297,770.31	173,639.30
Receipts Over(Under) Expenditures	(276,188.04)	442,954.05
Unencumbered Cash, Beginning	299,080.03	22,891.99
Unencumbered Cash, Ending	\$ 22,891.99	\$ 465,846.04

CITY OF CONCORDIA, KANSAS
NORTH DEVELOPMENT AND SEWER INFRASTRUCTURE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	\$ 2,100,208.97	\$ -
Total Receipts	<u>2,100,208.97</u>	<u>-</u>
Expenditures		
Capital Improvements		
Contractual Services	21,068.94	-
Commodities	100.00	-
Capital Outlay	(2,000.00)	-
Debt Services		
Principal	1,900,000.00	-
Interest	9,236.11	-
Commissions and Postage	1.25	-
Operating Transfers to		
Capital Improvement Project Fund	<u>171,802.67</u>	<u>-</u>
Total Expenditures	<u>2,100,208.97</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Federal Grants - CDBG	\$ 416,613.00	\$ -	\$ -	\$ -
Charges for Services				
Water Receipts	766,730.72	807,915.17	741,800.00	66,115.17
Sewer Receipts	426,220.51	440,503.14	415,000.00	25,503.14
Connection Fees	30,423.15	21,865.16	24,000.00	(2,134.84)
Use of Money and Property				
Proceeds from Long Term Debt	-	396,632.23	-	396,632.23
Proceeds from Lease	-	230,643.00	-	230,643.00
Rental Income	15,557.00	17,307.09	16,500.00	807.09
Interest Income	2,131.38	2,938.94	4,700.00	(1,761.06)
Sale of Assets	7,344.80	14,091.30	-	14,091.30
Other Revenues				
Miscellaneous	24.77	351.49	500.00	(148.51)
Reimbursed Expense	8,984.64	68,300.35	-	68,300.35
State Sales Tax	8,417.32	9,266.86	7,000.00	2,266.86
Operating Transfers from				
Water and Sewer Project Fund	-	15,797.79	12,368.00	3,429.79
Total Receipts	1,682,447.29	2,025,612.52	\$ 1,221,868.00	\$ 803,744.52
Expenditures				
Utility Administration				
Personal Services	269,619.62	221,084.70	\$ 296,295.00	\$ (75,210.30)
Contractual Services	119,118.98	123,648.25	130,800.00	(7,151.75)
Commodities	6,407.05	8,566.31	142,226.00	(133,659.69)
Capital Outlay	1,110.10	3,501.20	1,200.00	2,301.20
Utility Water Production				
Personal Services	58,449.50	58,526.92	52,065.00	6,461.92
Contractual Services	57,459.00	47,122.83	57,400.00	(10,277.17)
Commodities	34,187.30	20,904.56	36,000.00	(15,095.44)
Capital Outlay	26,673.77	2,841.00	20,000.00	(17,159.00)

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Utility Water Distribution				
Personal Services	\$ 98,356.98	\$ 101,410.72	\$ 98,425.00	\$ 2,985.72
Contractual Services	3,462.93	7,909.86	10,900.00	(2,990.14)
Commodities	91,654.34	72,043.24	75,700.00	(3,656.76)
Capital Outlay	464,656.31	27,165.88	100,000.00	(72,834.12)
Utility Wastewater Treatment				
Personal Services	142,361.83	143,947.31	147,190.00	(3,242.69)
Contractual Services	100,613.30	85,960.52	95,750.00	(9,789.48)
Commodities	29,584.49	43,975.38	38,100.00	5,875.38
Capital Outlay	59,191.96	-	80,000.00	(80,000.00)
Utility Wastewater Collection				
Personal Services	39,108.84	60,924.64	46,110.00	14,814.64
Contractual Services	5,007.22	487.79	11,600.00	(11,112.21)
Commodities	5,922.13	3,762.58	4,800.00	(1,037.42)
Utility Special Projects				
Commodities	-	10,492.01	-	10,492.01
Capital Outlay	472,445.18	-	-	-
Operating Transfers to:				
Special Equipment Reserve Fund	10,000.00	10,000.00	10,000.00	-
Industrial Development Fund	2,000.00	2,000.00	2,000.00	-
Bond and Interest Fund	4,983.00	44,424.00	44,424.00	-
Water/Sewer Bond and Interest Fund	74,693.00	70,945.00	70,945.00	-
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Total Certified Budget			1,576,930.00	(400,285.30)
Adjustments for Qualifying Budget Credits			68,300.35	(68,300.35)
Total Expenditures	<u>2,182,066.83</u>	<u>1,176,644.70</u>	<u>\$ 1,645,230.35</u>	<u>\$ (468,585.65)</u>
Receipts Over(Under) Expenditures	(499,619.54)	848,967.82		
Unencumbered Cash, Beginning	<u>573,741.03</u>	<u>74,121.49</u>		
Unencumbered Cash, Ending	<u>\$ 74,121.49</u>	<u>\$ 923,089.31</u>		

CITY OF CONCORDIA, KANSAS
WATER/SEWER PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to		
Water and Sewer General		
Operating Fund	-	15,797.79
Total Expenditures	-	15,797.79
Receipts Over(Under) Expenditures	-	(15,797.79)
Unencumbered Cash, Beginning	15,797.79	15,797.79
Unencumbered Cash, Ending	\$ 15,797.79	\$ -

CITY OF CONCORDIA, KANSAS
WATER/SEWER BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Proceeds from Long Term Debt	\$ -	\$ 152,638.39	\$ -	\$ 152,638.39
Interest Income	-	1,760.50	-	1,760.50
Operating Transfers from				
Water and Sewer				
General Operating Fund	74,693.00	70,945.00	70,945.00	(3,748.00)
Total Receipts	<u>74,693.00</u>	<u>225,343.89</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Debt Service				
Principal	65,000.00	135,000.00	\$ 65,000.00	\$ 70,000.00
Interest	9,205.00	1,674.66	6,280.00	(7,530.34)
Commissions and Postage	8.75	7,336.25	10.00	-
Total Certified Budget			<u>71,290.00</u>	<u>62,469.66</u>
Adjustments for Qualifying				
Budget Credits			<u>152,638.39</u>	<u>(152,638.39)</u>
Total Expenditures	<u>74,213.75</u>	<u>144,010.91</u>	<u>\$ 223,928.39</u>	<u>\$ (90,168.73)</u>
Receipts Over(Under) Expenditures	479.25	81,332.98		
Unencumbered Cash, Beginning	<u>12,367.50</u>	<u>12,846.75</u>		
Unencumbered Cash, Ending	<u>\$ 12,846.75</u>	<u>\$ 94,179.73</u>		

CITY OF CONCORDIA, KANSAS
CAFETERIA PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Employee Contributions	\$ 20,817.28	\$ 21,573.84
Total Receipts	<u>20,817.28</u>	<u>21,573.84</u>
Expenditures		
Culture and Recreation		
Personal Services	<u>18,676.60</u>	<u>21,010.88</u>
Total Expenditures	<u>18,676.60</u>	<u>21,010.88</u>
Receipts Over(Under) Expenditures	2,140.68	562.96
Unencumbered Cash, Beginning	<u>11,522.68</u>	<u>13,663.36</u>
Unencumbered Cash, Ending	<u><u>\$ 13,663.36</u></u>	<u><u>\$ 14,226.32</u></u>

CITY OF CONCORDIA, KANSAS
EMPLOYEE HEALTH CARE PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Reimbursed Expense	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Personal Services	-	-
Residual Transfers to General Fund	161,511.27	-
Total Expenditures	161,511.27	-
Receipts Over(Under) Expenditures	(161,511.27)	-
Unencumbered Cash, Beginning	161,511.27	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF CONCORDIA, KANSAS
CEMETERY ENDOWMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 100.32	\$ 89.82
Total Receipts	100.32	89.82
Expenditures		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	100.32	89.82
Unencumbered Cash, Beginning	40,090.82	40,191.14
Unencumbered Cash, Ending	<u>\$ 40,191.14</u>	<u>\$ 40,280.96</u>

CITY OF CONCORDIA, KANSAS
SMALL ANIMAL TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 315.13	\$ 203.35
Other Revenues		
Bequests and Gifts	3,000.00	3,400.00
Total Receipts	<u>3,315.13</u>	<u>3,603.35</u>
Expenditures		
Operating Transfers to:		
Animal Shelter	7,000.00	-
General Fund	-	-
Total Expenditures	<u>7,000.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	(3,684.87)	3,603.35
Unencumbered Cash, Beginning	<u>36,172.24</u>	<u>32,487.37</u>
Unencumbered Cash, Ending	<u>\$ 32,487.37</u>	<u>\$ 36,090.72</u>

CITY OF CONCORDIA, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Animal Shelter	\$ 9,247.33	\$ 4,897.59	\$ 9,039.37	\$ 5,105.55
Cloud County Solid Waste Landfill	32,377.99	291,413.21	302,207.33	21,583.87
Central Garage	9,132.10	157,188.78	162,892.42	3,428.46
D.A.R.E	640.94	592.16	868.22	364.88
Cyber-Crimes	2,138.85	50.00	187.94	2,000.91
Judge Training	1,166.62	6,085.00	5,866.50	1,385.12
Water Protection	1,676.07	6,406.01	6,787.82	1,294.26
Womack Escrow Fund	10,000.00	-	-	10,000.00
	<u>\$ 66,379.90</u>	<u>\$ 466,632.75</u>	<u>\$ 487,849.60</u>	<u>\$ 45,163.05</u>