

**CITY OF CONCORDIA, KANSAS**

Independent Auditors' Report and  
Financial Statements with  
Supplementary Information

For the Year Ended December 31, 2016

# CITY OF CONCORDIA, KANSAS

## TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis .....	4-5
Notes to the Financial Statement .....	6-17
SUPPLEMENTARY INFORMATION:	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget Regulatory Basis - (Budgeted Funds Only) .....	18
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis - (with Comparative Actual Totals for the Prior Year)	
General Fund .....	19-22
Library Fund .....	23
Industrial Development Fund .....	24
Special Highway Fund .....	25
Library Employee Benefits Fund .....	26
Special Parks and Recreation Fund .....	27
Computer Equipment Replacement Fund .....	28
Special Equipment Reserve Fund .....	29
B.A.T. Equipment Reserve Fund .....	30
Civil Asset Forfeiture Fund .....	31
911 PSAP Fund .....	32
Continuing Economic Development Grant Fund .....	33
Fire Department Grants and Donations Fund.....	34
Police Department Grants and Donations Fund.....	35
Recreation Grant and Donations Fund .....	36
Airport Fund .....	37
Bond and Interest Fund .....	38
Tax Increment Fund .....	39
T.I.F. Project Fund .....	40
Capital Improvement Project Fund .....	41
Wastewater Treatment Facility Project Fund .....	42

**TABLE OF CONTENTS**  
(Continued)

	<u>PAGE</u> <u>NUMBER</u>
SUPPLEMENTARY INFORMATION: (Continued)	
<u>Schedule 2</u> (Continued)	
Water and Sewer General Operating Fund .....	43-44
Gas Fund .....	45
Cafeteria Plan Fund .....	46
Cemetery Endowment Fund .....	47
Small Animal Trust Fund .....	48
<u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds .....	49

**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 the City of Concordia, Kansas, as of and for the year ended December 31, 2016 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***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 City'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 City'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 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 as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Concordia as of December 31, 2016, 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.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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.

The 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion on the regulatory basis of accounting dated April 22, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

May 12, 2017  
Chanute, Kansas

**CITY OF CONCORDIA, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash**  
 Regulatory Basis  
 For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2016
General Fund	\$ 981,537.04	\$ 4,153,469.20	\$ 4,298,016.60	\$ 836,989.64	\$ 233,700.90	\$ 1,070,690.54
Special Purpose Funds:						
Library	14,509.00	159,541.03	163,525.00	10,525.03	-	10,525.03
Industrial Development	4,378.29	60,107.52	58,000.00	6,485.81	-	6,485.81
Special Highway	115,318.58	150,396.76	112,054.40	153,660.94	1,813.37	155,474.31
Library Employee Benefits	3,858.70	41,865.93	43,266.00	2,458.63	-	2,458.63
Special Parks and Recreation	12,802.85	11,950.52	-	24,753.37	-	24,753.37
Computer Equipment Replacement	7,119.30	10,000.00	8,838.00	8,281.30	-	8,281.30
Special Equipment Reserve	498,279.32	295,919.44	676,578.00	117,620.76	-	117,620.76
Civil Asset Forfeiture	2,893.22	-	2,893.22	-	2,893.22	2,893.22
911 PSAP	106,711.86	62,277.40	56,274.75	112,714.51	-	112,714.51
Continuing Economic Development Grant	506,209.81	20,887.46	500.00	526,597.27	-	526,597.27
Fire Department Grants and Donations	3,999.46	22,131.50	20,663.56	5,467.40	8,050.00	13,517.40
Police Department Grants and Donations	-	25.00	-	25.00	-	25.00
Recreation Grants and Donations	2,895.38	26,100.00	12,539.38	16,456.00	-	16,456.00
Airport	57,605.52	10,805.30	68,410.82	-	-	-
Bond and Interest Funds:						
Bond and Interest	320,539.14	513,880.74	515,853.98	318,565.90	-	318,565.90
Tax Increment	555,433.57	745,612.06	1,286,522.50	14,523.13	-	14,523.13
Capital Projects Funds:						
T.I.F Project	956,706.94	708,430.57	1,648,670.29	16,467.22	-	16,467.22
Capital Improvement Project	521,518.52	941,124.91	1,244,550.57	218,092.86	50,655.84	268,748.70
Wastewater Treatment Facility Project	365,277.27	280,385.67	123,320.00	522,342.94	-	522,342.94
Business Funds:						
Water and Sewer General Operating	264,598.95	1,507,387.65	1,118,626.25	653,360.35	69,735.50	723,095.85
Gas	1,299.67	17,078.47	15,200.63	3,177.51	1,919.30	5,096.81
Cafeteria Plan	15,402.53	22,529.28	18,477.06	19,454.75	-	19,454.75

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, 2016

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2016
Trust Funds:						
Cemetery Endowment	\$ 40,452.95	\$ 111.38	-	\$ 40,564.33	\$ -	\$ 40,564.33
Small Animal Trust	30,333.00	3,569.26	3,500.00	30,402.26	-	30,402.26
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,389,680.87</u>	<u>\$ 9,765,587.05</u>	<u>\$ 11,496,281.01</u>	<u>\$ 3,658,986.91</u>	<u>\$ 368,768.13</u>	<u>\$ 4,027,755.04</u>
Composition of Cash:						
Cash on Hand .....						\$ 1,931.33
Checking Accounts:						
Now Checking Account.....						560,555.57
Cafeteria Account .....						3,771.25
CNB Checking.....						58,326.40
Investments:						
Money Markets and Savings Accounts .....						758,012.01
Certificates of Deposit .....						2,679,410.73
Total Cash						<u>4,062,007.29</u>
Agency Funds Per Schedule 3 .....						<u>(34,252.25)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 4,027,755.04</u>

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



## CITY OF CONCORDIA, KANSAS

Notes to the Financial Statement  
For the Year Ended December 31, 2016

### **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 2016:

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

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

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

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

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

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

### Pension Plan

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

### Property Taxes

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

### Reimbursed Expenses

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

### Special Assessments

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

### Budgetary Information

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

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

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

### Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2016 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.

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

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

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

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

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

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

### Compliance with Kansas Statutes

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

Management is not aware of any other material statute violations.

### **3. DEPOSITS AND INVESTMENTS**

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2016.

At year-end, the City's carrying amount of deposits was \$4,060,075.96 and the bank balance was \$4,167,535.02. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,216,508.29 was covered by FDIC insurance, \$2,951,026.73 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

The City has entered into a capital lease agreement in order to finance the acquisition of a Savin Copier. Payments are made monthly, including interest at approximately 8.670%. Final maturity of the lease is June 20, 2018. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2017	\$ 2,282.76
2018	<u>1,141.38</u>
	3,424.14
Less imputed interest	<u>(224.12)</u>
Net Present Value of Minimum	
Lease Payments	3,200.02
Less: Current Maturities	<u>(2,086.97)</u>
Long-Term Capital Lease Obligations	<u>\$ 1,113.05</u>

**5. LONG-TERM DEBT**

Changes in long-term debt for the City for the year ended December 31, 2016, 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
<b>General Obligation Bonds</b>									
<b>Paid with Tax Levies</b>									
Series 2012-A	1.5% - 3.25%	January 1, 2012	\$ 400,000.00	November 1, 2022	\$ 295,000.00	-	\$ (40,000.00)	\$ 255,000.00	\$ 8,507.50
Tax Increment Series 2005	2.45% - 4.125%	May 12, 2005	1,205,000.00	November 1, 2020	450,000.00	-	(80,000.00)	370,000.00	18,185.00
Tax Increment Series 2012-C	2.00%	January 1, 2012	3,100,000.00	November 1, 2020	1,670,000.00	-	(370,000.00)	1,300,000.00	33,400.00
Tax Increment Series 2015	2.10%	May 1, 2015	1,150,000.00	November 1, 2020	1,015,000.00	-	(145,000.00)	870,000.00	20,637.50
<b>Paid with Tax Levies/Utility Receipts</b>									
Series 2011-A	2.0% - 3.5%	February 1, 2011	1,665,000.00	November 1, 2021	1,290,000.00	-	(140,000.00)	1,150,000.00	40,542.50
Series 2011-B	1.00%	February 1, 2011	1,100,000.00	August 1, 2020	610,400.00	-	(122,400.00)	488,000.00	5,798.00
Series 2012-B	2.0% - 2.3%	January 1, 2012	860,000.00	November 1, 2022	550,000.00	-	(80,000.00)	470,000.00	11,405.00
Series 2014	2.0% - 4.0%	December 15, 2014	1,225,000.00	November 1, 2029	1,225,000.00	-	-	1,225,000.00	67,200.97
<b>Capital Leases</b>									
Savin Copier	8.670%	June 13, 2014	7,680.00	June 20, 2018	5,114.27	-	(1,914.25)	3,200.02	368.51
<b>Total Contractual Indebtedness</b>					<b>\$ 7,110,514.27</b>	<b>\$ -</b>	<b>\$ (979,314.25)</b>	<b>\$ 6,131,200.02</b>	<b>\$ 206,044.98</b>

## 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	2017	2018	2019	2020	2021	2022-2026	2027-2029	Total
<b>Principal</b>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2012-A	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 255,000.00
Tax Increment Series 2005	85,000.00	90,000.00	95,000.00	100,000.00	-	-	-	370,000.00
Tax Increment Series 2012-C	380,000.00	385,000.00	400,000.00	135,000.00	-	-	-	1,300,000.00
Tax Increment Series 2015	145,000.00	150,000.00	150,000.00	425,000.00	-	-	-	870,000.00
Paid with Tax Levies/Utility Receipts								
Series 2011-A	215,000.00	225,000.00	230,000.00	240,000.00	240,000.00	-	-	1,150,000.00
Series 2011-B	122,400.00	122,400.00	122,400.00	120,800.00	-	-	-	488,000.00
Series 2012-B	80,000.00	85,000.00	85,000.00	85,000.00	90,000.00	45,000.00	-	470,000.00
Series 2014	-	-	-	-	120,000.00	655,000.00	450,000.00	1,225,000.00
Capital Leases								
Savin Copier	2,086.97	1,113.05	-	-	-	-	-	3,200.02
<b>Total Principal</b>	<b>1,069,486.97</b>	<b>1,098,513.05</b>	<b>1,122,400.00</b>	<b>1,150,800.00</b>	<b>495,000.00</b>	<b>745,000.00</b>	<b>450,000.00</b>	<b>6,131,200.02</b>
<b>Interest</b>								
General Obligation Bonds								
Paid with Tax Levies								
Series 2012-A	7,567.50	6,627.50	5,687.50	4,387.50	2,925.00	1,462.50	-	28,657.50
Tax Increment Series 2005	15,065.00	11,665.00	8,020.00	4,125.00	-	-	-	38,875.00
Tax Increment Series 2012-C	26,000.00	18,400.00	10,700.00	2,700.00	-	-	-	57,800.00
Tax Increment Series 2015	18,462.50	15,562.50	12,562.50	9,562.50	-	-	-	56,150.00
Paid with Tax Levies/Utility Receipts								
Series 2011-A	37,042.50	31,130.00	24,380.00	16,560.00	8,400.00	-	-	117,512.50
Series 2011-B	4,574.00	3,350.00	2,126.00	902.00	-	-	-	10,952.00
Series 2012-B	9,805.00	8,205.00	6,505.00	4,805.00	3,105.00	1,035.00	-	33,460.00
Series 2014	35,787.50	35,787.50	35,787.50	35,787.50	35,787.50	137,525.00	34,950.00	351,412.50
Capital Leases								
Savin Copier	195.79	28.33	-	-	-	-	-	224.12
<b>Total Interest</b>	<b>154,499.79</b>	<b>130,755.83</b>	<b>105,768.50</b>	<b>78,829.50</b>	<b>50,217.50</b>	<b>140,022.50</b>	<b>34,950.00</b>	<b>695,043.62</b>
<b>Total Principal and Interest</b>	<b>\$ 1,223,986.76</b>	<b>\$ 1,229,268.88</b>	<b>\$ 1,228,168.50</b>	<b>\$ 1,229,629.50</b>	<b>\$ 545,217.50</b>	<b>\$ 885,022.50</b>	<b>\$ 484,950.00</b>	<b>\$ 6,826,243.64</b>

**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 an advertising display which requires monthly payments of \$50.00 for 36 months. Rent expense for the year ended December 31, 2016, was \$1,031.40. Under the current lease agreements, the future minimum rental payments are as follows:

2017	\$ 1,031.40
2018	450.00

**7. ECONOMIC DEVELOPMENT BONDS**

The City has entered into various agreements to induce businesses to locate or expand operations in Concordia, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) and Recovery Zone Facility Bonds (RZFB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's and RZFB's. The City is under no obligation to pay the related debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2016, there was one industrial revenue bond issue with principal balance due totaling \$1,279,733.57 and one recovery zone facility bond issue with principal balance due totaling \$1,271,654.50.

**8. DEFINED BENEFIT PENSION PLAN**

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from City of Concordia were \$136,307.37 for KPERS and \$172,029.28 for KP&F for the year ended December 31, 2016.





**11. OBLIGATIONS UNDER GUARANTEE**

The City has guaranteed \$376,000.00 of Geisler Roofing’s debt, which is due in monthly installments with final payment due during the City’s fiscal year ended December 31, 2021. The City would be obligated to perform under this guarantee if Geisler Roofing failed to pay principal and interest payments to the lender when due. The maximum potential amount of future (undiscounted) payments under this guarantee would be \$245,000.00.

The City has guaranteed \$100,000.00 of Heavy’s Steakhouse & BBQ, LLC’s debt. The City would be obligated to perform under this guarantee if Heavy’s Steakhouse failed to pay principal and interest payments to the lender when due. The maximum potential amount of future (undiscounted) payments under this guarantee would be \$100,000.00.

**12. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Compensated Absences:*

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

Years Continuous Employment:	1-5	6-10	11-14	15+
Days Granted per Year:	12	15	18	18
Maximum Hours Accrued	160	160	160	200

Vacation hours for fire department personnel:

Years Continuous Employment:	1-5	6-10	11+
Hours Granted per Year:	128	160	191

Sick leave accrues to all full-time employees at the rate of 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. In the event of termination, an employee shall not be paid for any accrued 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 of \$121,773.13, 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.

**12. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

*Other Post Employment Benefits:*

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

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

*Other Post Employment Benefits: (Continued)*

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

The City has elected to terminate the plan in 2007, therefore, maximum exposure under GASB 45 is estimated in the following schedule of benefits paid and payable for eligible employees which have taken the retirement option as of December 31, 2016:

<u>Paid or Payable</u>	<u>Year Ended</u>	<u>Amount</u>
Paid	2016	\$ 14,174.37
Payable	2017	15,168.24
Payable	2018	15,168.24
Payable	2019	11,797.52
Payable	2020	5,056.08
Payable	2021	5,056.08
Payable	2022-2023	7,162.78

**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	\$ 219,000.00
General	Computer Equipment Replacement	K.S.A. 79-2934	5,000.00
General	Special Equipment Reserve	K.S.A. 12-1,117	220,000.00
General	Industrial Development	K.S.A. 12-1,117	7,000.00
General	Bond and Interest	K.S.A. 79-2934	89,203.00
Special Highway	Special Equipment Reserve	K.S.A. 12-1,117	42,000.00
Water and Sewer General Operating	Industrial Development	K.S.A. 12-825d	2,000.00
Water and Sewer General Operating	Computer Equipment Replacement	K.S.A. 12-825d	5,000.00
Water and Sewer General Operating	Special Equipment Reserve	K.S.A. 12-825d	10,000.00
Water and Sewer General Operating	Bond and Interest	K.S.A. 12-825d	34,886.00
Tax Increment	T.I.F. Project	K.S.A. 12-1,118	619,300.00
Airport	Capital Improvement Project	K.S.A. 12-1,118	68,410.82
Small Animal Trust	Animal Shelter	K.S.A. 79-2934	3,500.00

**15. 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.

## **SUPPLEMENTARY INFORMATION**

**Schedule 1**

**CITY OF CONCORDIA, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Charged to Current Year Budget	Budget	
General Fund	\$ 5,008,853.00	\$ 60,046.75	\$ 5,068,899.75	\$ 4,298,016.60	\$ (770,883.15)	
Special Purpose Funds:						
Library	163,525.00	-	163,525.00	163,525.00	-	
Industrial Development	61,000.00	-	61,000.00	58,000.00	(3,000.00)	
Special Highway	252,181.00	-	252,181.00	112,054.40	(140,126.60)	
Library Employee Benefit	43,266.00	-	43,266.00	43,266.00	-	
Special Park and Recreation	27,933.00	-	27,933.00	-	(27,933.00)	
911 PSAP	167,909.00	-	167,909.00	56,274.75	(111,634.25)	
Airport	70,360.00	-	70,360.00	68,410.82	(1,949.18)	
Bond and Interest Funds:						
Bond and Interest	826,365.00	-	826,365.00	515,853.98	(310,511.02)	
Tax Increment	1,286,559.00	-	1,286,559.00	1,286,522.50	(36.50)	
Business Funds:						
Water and Sewer General Operating	1,352,556.00	23,517.11	1,376,073.11	1,118,626.25	(257,446.86)	
Gas	58,000.00	-	58,000.00	15,200.63	(42,799.37)	

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Property Tax	\$ 797,233.95	\$ 826,236.87	\$ 853,206.00	\$ (26,969.13)
Delinquent Tax	39,811.41	25,832.02	-	25,832.02
Motor Vehicle Tax	141,518.04	134,189.19	135,913.00	(1,723.81)
Recreational Vehicle Tax	1,412.82	1,522.21	1,476.00	46.21
16-20M Truck Tax	1,036.29	694.25	1,109.00	(414.75)
Vehicle Rental Tax	251.24	73.81	400.00	(326.19)
Commercial Vehicle Fees	7,356.07	6,928.72	9,127.00	(2,198.28)
IRP Vehicle Fees	2,544.57	2,484.81	-	2,484.81
Watercraft Ad Valorem Tax	-	-	390.00	(390.00)
Sales Tax	1,733,121.22	1,788,019.88	1,709,154.00	78,865.88
Franchise Taxes	590,588.21	571,408.68	530,209.00	41,199.68
Special Assessments	4,287.97	15,297.36	10,000.00	5,297.36
<b>Intergovernmental</b>				
Local Alcoholic Liquor Tax	12,402.94	11,950.53	15,317.00	(3,366.47)
Highway Connection Links	44,202.02	44,232.43	44,000.00	232.43
Federal Grants - DOJ	5,875.58	-	-	-
Federal Grants - STEP	454.77	1,550.42	-	1,550.42
Federal Grants - COPS	-	42,373.64	38,743.00	3,630.64
<b>Licenses and Permits</b>				
Rent, Licenses, Permits & Fees	39,308.27	37,480.50	38,100.00	(619.50)
<b>Charges for Services</b>				
Cemetery Permits/Deeds	7,950.00	7,250.00	8,500.00	(1,250.00)
Ambulance Service	378,909.77	320,647.68	385,000.00	(64,352.32)
Inter-Local Ambulance Agreement	61,342.33	54,336.92	54,337.00	(0.08)
Dispatch Inter-Local Agreement	120,000.00	120,000.00	120,000.00	-
Pool Operations/Concession Sales	18,484.50	19,710.94	19,400.00	310.94
Broadway Plaza Operations	-	8,643.77	-	8,643.77
SRO Program Fees	29,169.67	-	-	-
Fines, Forfeitures and Penalties	64,297.47	48,558.55	76,600.00	(28,041.45)
<b>Use of Money and Property</b>				
Rental Income	7,459.38	8,740.02	6,500.00	2,240.02
Interest Income	5,597.02	9,187.18	5,000.00	4,187.18
Sale of Assets	22,112.36	4,360.00	3,000.00	1,360.00
<b>Other Receipts</b>				
Donations	12,151.92	12,149.73	8,200.00	3,949.73
Miscellaneous	12,806.11	13,486.40	2,500.00	10,986.40
Reimbursed Expense	14,185.86	16,122.69	-	16,122.69
<b>Total Receipts</b>	<b>4,175,871.76</b>	<b>4,153,469.20</b>	<b>\$ 4,076,181.00</b>	<b>\$ 77,288.20</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
<b>Expenditures</b>				
<b>General Administrative Services</b>				
Personal Services	\$ 198,973.97	\$ 199,690.92	\$ 196,310.00	\$ 3,380.92
Contractual Services	61,482.28	69,908.56	74,700.00	(4,791.44)
Commodities	7,956.34	8,676.99	5,950.00	2,726.99
Capital Outlay	856.91	647.94	500.00	147.94
<b>Law/Municipal Courts</b>				
Personal Services	35,025.85	32,441.50	37,905.00	(5,463.50)
Contractual Services	27,486.85	24,985.35	41,500.00	(16,514.65)
Commodities	165.90	-	100.00	(100.00)
<b>Elections</b>				
Contractual Services	-	2,988.90	3,500.00	(511.10)
<b>Special Projects</b>				
Personal Services	14,137.00	14,885.82	14,850.00	35.82
Contractual Services	232,119.23	198,376.58	252,600.00	(54,223.42)
Commodities	6,755.64	7,686.94	9,250.00	(1,563.06)
Capital Outlay	67,089.42	484.75	2,900.00	(2,415.25)
Miscellaneous	-	-	421,800.00	(421,800.00)
<b>Law Enforcement</b>				
Personal Services	573,203.15	550,038.93	636,540.00	(86,501.07)
Contractual Services	24,988.36	37,300.56	31,000.00	6,300.56
Commodities	50,296.71	57,174.72	62,300.00	(5,125.28)
Capital Outlay	61,029.90	40,674.75	3,800.00	36,874.75
<b>Police Communications/Records</b>				
Personal Services	258,200.17	277,748.41	283,645.00	(5,896.59)
Contractual Services	20,818.66	19,098.08	22,300.00	(3,201.92)
Commodities	2,109.48	5,647.93	3,550.00	2,097.93
Capital Outlay	-	1,730.80	1,000.00	730.80
<b>Fire Department</b>				
Personal Services	362,320.32	361,345.88	371,275.00	(9,929.12)
Contractual Services	5,215.08	5,915.75	10,205.00	(4,289.25)
Commodities	49,580.17	34,875.16	42,500.00	(7,624.84)
Capital Outlay	1,295.67	1,917.98	5,000.00	(3,082.02)
<b>Ambulance Service</b>				
Personal Services	323,758.95	362,035.43	378,745.00	(16,709.57)
Contractual Services	20,591.44	15,504.73	13,650.00	1,854.73
Commodities	35,591.30	53,472.33	39,000.00	14,472.33
Capital Outlay	-	11,932.76	19,500.00	(7,567.24)
<b>Animal Control</b>				
Personal Services	35,607.30	34,587.96	35,495.00	(907.04)
Contractual Services	2,736.63	2,212.49	9,435.00	(7,222.51)
Commodities	8,870.70	8,151.34	6,250.00	1,901.34



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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Expenditures (Continued)				
Community Development				
Personal Services	\$ 86,998.98	\$ 88,812.52	\$ 89,110.00	\$ (297.48)
Contractual Services	10,312.75	12,826.87	16,800.00	(3,973.13)
Commodities	1,846.98	2,364.07	5,250.00	(2,885.93)
Capital Outlay	-	-	450.00	(450.00)
Public Works-Streets				
Personal Services	323,529.14	343,136.47	365,235.00	(22,098.53)
Contractual Services	20,174.12	38,695.32	27,150.00	11,545.32
Commodities	84,081.79	92,174.17	83,325.00	8,849.17
Public Grounds-Airport				
Personal Services	4,176.40	4,376.97	4,835.00	(458.03)
Contractual Services	26,460.30	29,665.93	34,470.00	(4,804.07)
Commodities	15,695.22	8,864.56	16,600.00	(7,735.44)
Capital Outlay	6,081.58	9,485.00	6,000.00	3,485.00
Public Grounds-Parks				
Personal Services	196,453.71	207,506.38	205,195.00	2,311.38
Contractual Services	16,545.82	15,830.50	15,700.00	130.50
Commodities	45,073.02	35,718.09	43,750.00	(8,031.91)
Public Grounds-Cemetery				
Personal Services	41,214.52	36,335.11	45,230.00	(8,894.89)
Contractual Services	2,594.90	2,828.67	4,300.00	(1,471.33)
Commodities	18,699.92	17,154.59	21,180.00	(4,025.41)
Capital Outlay	3,000.00	4,465.45	3,000.00	1,465.45
Public Grounds-Pool				
Personal Services	54,405.41	55,352.58	60,400.00	(5,047.42)
Contractual Services	19,757.64	15,424.24	23,650.00	(8,225.76)
Commodities	23,991.82	37,099.83	39,500.00	(2,400.17)
Public Grounds-Sports Complex				
Personal Services	67,243.49	64,271.36	68,700.00	(4,428.64)
Contractual Services	13,512.45	12,454.28	16,335.00	(3,880.72)
Commodities	26,449.94	26,606.56	28,000.00	(1,393.44)
Recreation				
Personal Services	67,356.53	68,110.53	66,380.00	1,730.53
Contractual Services	13,559.31	12,396.80	14,800.00	(2,403.20)
Commodities	10,815.13	18,668.03	21,250.00	(2,581.97)
Broadway Plaza				
Personal Services	-	5,695.79	45,775.00	(40,079.21)
Contractual Services	-	17,694.18	24,000.00	(6,305.82)
Commodities	-	7,658.51	11,225.00	(3,566.49)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Allocation to Others	\$ 32,000.00	\$ 24,000.00	\$ 24,000.00	\$ -
Operating Transfers to:				
Bond and Interest Fund	165,262.00	89,203.00	89,203.00	-
Capital Improvement Project Fund	84,738.00	219,000.00	219,000.00	-
Computer Equipment				
Replacement Fund	5,000.00	5,000.00	5,000.00	-
Industrial Development Fund	7,000.00	7,000.00	7,000.00	-
Special Equipment Reserve Fund	204,000.00	220,000.00	220,000.00	-
Total Certified Budget			5,008,853.00	(710,836.40)
Adjustments for Qualifying Budget Credits			60,046.75	(60,046.75)
Total Expenditures	4,186,294.25	4,298,016.60	\$ 5,068,899.75	\$ (770,883.15)
Receipts Over(Under) Expenditures	(10,422.49)	(144,547.40)		
Unencumbered Cash, Beginning	991,959.53	981,537.04		
Unencumbered Cash, Ending	\$ 981,537.04	\$ 836,989.64		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 135,891.37	\$ 130,626.01	\$ 134,883.00	\$ (4,256.99)
Delinquent Tax	6,328.07	4,050.80	-	4,050.80
Motor Vehicle Tax	22,473.25	22,872.97	23,164.00	(291.03)
Recreational Vehicle Tax	226.22	259.46	252.00	7.46
16-20M Truck Tax	143.49	114.63	189.00	(74.37)
Rental Vehicle Tax	38.10	12.58	45.00	(32.42)
Commercial Vehicle Fees	1,206.91	1,181.40	1,555.00	(373.60)
IRP Vehicle Fees	418.96	423.18	-	423.18
Watercraft Ad Valorem Tax	-	-	66.00	(66.00)
<b>Total Receipts</b>	<b>166,726.37</b>	<b>159,541.03</b>	<b>\$ 160,154.00</b>	<b>\$ (612.97)</b>
<b>Expenditures</b>				
Culture and Recreation				
Appropriations	159,132.00	163,525.00	\$ 163,525.00	\$ -
<b>Total Expenditures</b>	<b>159,132.00</b>	<b>163,525.00</b>	<b>\$ 163,525.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	7,594.37	(3,983.97)		
Unencumbered Cash, Beginning	6,914.63	14,509.00		
Unencumbered Cash, Ending	<b>\$ 14,509.00</b>	<b>\$ 10,525.03</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 34,546.53	\$ 43,635.48	\$ 45,036.00	\$ (1,400.52)
Delinquent Tax	1,801.50	1,143.75	-	1,143.75
Motor Vehicle Tax	7,280.61	5,814.72	5,887.00	(72.28)
Recreational Vehicle Tax	73.02	65.99	64.00	1.99
16-20M Truck Tax	39.15	36.45	48.00	(11.55)
Rental Vehicle Tax	12.62	3.21	21.00	(17.79)
Commercial Vehicle Fees	384.91	300.36	395.00	(94.64)
IRP Vehicle Fees	133.37	107.56	-	107.56
Watercraft Ad Valorem Tax	-	-	17.00	(17.00)
Operating Transfers from:				
General Fund	7,000.00	7,000.00	7,000.00	-
Water and Sewer General Operating Fund	2,000.00	2,000.00	2,000.00	-
<b>Total Receipts</b>	<b>53,271.71</b>	<b>60,107.52</b>	<b>\$ 60,468.00</b>	<b>\$ (360.48)</b>
<b>Expenditures</b>				
General Government				
Contractual Services	57,000.00	58,000.00	\$ 58,000.00	\$ -
Miscellaneous	-	-	3,000.00	(3,000.00)
<b>Total Expenditures</b>	<b>57,000.00</b>	<b>58,000.00</b>	<b>\$ 61,000.00</b>	<b>\$ (3,000.00)</b>
Receipts Over(Under) Expenditures	(3,728.29)	2,107.52		
Unencumbered Cash, Beginning	8,106.58	4,378.29		
Unencumbered Cash, Ending	\$ 4,378.29	\$ 6,485.81		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Highway Gas Tax	\$ 138,876.50	\$ 139,653.64	\$ 138,150.00	\$ 1,503.64
Other Receipts				
Reimbursed Expense	-	10,743.12	-	10,743.12
<b>Total Receipts</b>	<b>138,876.50</b>	<b>150,396.76</b>	<b>\$ 138,150.00</b>	<b>\$ 1,503.64</b>
<b>Expenditures</b>				
Streets and Highways				
Personal Services	10,495.52	10,576.72	\$ 15,165.00	\$ (4,588.28)
Contractual Services	8,270.00	8,573.22	12,100.00	(3,526.78)
Commodities	59,863.36	50,904.46	85,000.00	(34,095.54)
Capital Outlay	-	-	97,916.00	(97,916.00)
Operating Transfers to				
Special Equipment Reserve Fund	42,000.00	42,000.00	42,000.00	-
<b>Total Expenditures</b>	<b>120,628.88</b>	<b>112,054.40</b>	<b>\$ 252,181.00</b>	<b>\$ (140,126.60)</b>
Receipts Over(Under) Expenditures	18,247.62	38,342.36		
Unencumbered Cash, Beginning	97,070.96	115,318.58		
Unencumbered Cash, Ending	<b>\$ 115,318.58</b>	<b>\$ 153,660.94</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 36,360.25	\$ 34,148.50	\$ 35,255.00	\$ (1,106.50)
Delinquent Tax	1,701.26	1,061.78	-	1,061.78
Motor Vehicle Tax	6,365.73	6,120.21	6,198.00	(77.79)
Recreational Vehicle Tax	64.45	69.40	67.00	2.40
16-20M Truck Tax	34.85	33.36	51.00	(17.64)
Rental Vehicle Tax	10.43	3.37	15.00	(11.63)
Commercial Vehicle Fees	349.65	316.10	416.00	(99.90)
IRP Vehicle Fees	121.65	113.21	-	113.21
Watercraft Ad Valorem Tax	-	-	18.00	(18.00)
<b>Total Receipts</b>	<b>45,008.27</b>	<b>41,865.93</b>	<b>\$ 42,020.00</b>	<b>\$ (154.07)</b>
<b>Expenditures</b>				
Culture and Recreation				
Appropriations	43,141.00	43,266.00	\$ 43,266.00	\$ -
<b>Total Expenditures</b>	<b>43,141.00</b>	<b>43,266.00</b>	<b>\$ 43,266.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	1,867.27	(1,400.07)		
Unencumbered Cash, Beginning	1,991.43	3,858.70		
Unencumbered Cash, Ending	\$ 3,858.70	\$ 2,458.63		

**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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	\$ 12,402.94	\$ 11,950.52	\$ 15,317.00	\$ (3,366.48)
<b>Total Receipts</b>	<u>12,402.94</u>	<u>11,950.52</u>	<u>\$ 15,317.00</u>	<u>\$ (3,366.48)</u>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	815.00	-	\$ -	\$ -
Commodities	5,094.77	-	-	-
Capital Outlay	49,714.93	-	27,933.00	(27,933.00)
<b>Total Expenditures</b>	<u>55,624.70</u>	<u>-</u>	<u>\$ 27,933.00</u>	<u>\$ (27,933.00)</u>
Receipts Over(Under) Expenditures	(43,221.76)	11,950.52		
Unencumbered Cash, Beginning	<u>56,024.61</u>	<u>12,802.85</u>		
Unencumbered Cash, Ending	<u>\$ 12,802.85</u>	<u>\$ 24,753.37</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 5,000.00	\$ 5,000.00
Water and Sewer		
General Operating Fund	5,000.00	5,000.00
Total Receipts	10,000.00	10,000.00
Expenditures		
General Government		
Capital Outlay	9,324.63	8,838.00
Total Expenditures	9,324.63	8,838.00
Receipts Over(Under) Expenditures	675.37	1,162.00
Unencumbered Cash, Beginning	6,443.93	7,119.30
Unencumbered Cash, Ending	\$ 7,119.30	\$ 8,281.30



**CITY OF CONCORDIA, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 7,110.00	\$ 17,572.50
Other Receipts		
Reimbursed Expense	1,298.12	6,346.94
Operating Transfers from:		
General Fund	204,000.00	220,000.00
Special Highway Fund	42,000.00	42,000.00
Water and Sewer General Operating Fund	10,000.00	10,000.00
Total Receipts	264,408.12	295,919.44
Expenditures		
Capital Projects		
Capital Outlay	196,135.30	676,578.00
Total Expenditures	196,135.30	676,578.00
Receipts Over(Under) Expenditures	68,272.82	(380,658.56)
Unencumbered Cash, Beginning	430,006.50	498,279.32
Unencumbered Cash, Ending	\$ 498,279.32	\$ 117,620.76

**CITY OF CONCORDIA, KANSAS**  
**B.A.T. EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Civil Asset Forfeitures	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	-	2,893.22
Total Expenditures	-	2,893.22
Receipts Over(Under) Expenditures	-	(2,893.22)
Unencumbered Cash, Beginning	2,893.22	2,893.22
Unencumbered Cash, Ending	\$ 2,893.22	\$ -

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
PSAP Fees	\$ 53,668.46	\$ 62,277.40	\$ 54,000.00	\$ 8,277.40
Total Receipts	53,668.46	62,277.40	\$ 54,000.00	\$ 8,277.40
Expenditures				
General Government				
Contractual Services	23,995.74	30,622.97	\$ 32,500.00	\$ (1,877.03)
Capital Outlay	2,870.00	25,651.78	135,409.00	(109,757.22)
Total Expenditures	26,865.74	56,274.75	\$ 167,909.00	\$ (111,634.25)
Receipts Over(Under) Expenditures	26,802.72	6,002.65		
Unencumbered Cash, Beginning	79,909.14	106,711.86		
Unencumbered Cash, Ending	\$ 106,711.86	\$ 112,714.51		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Payments	\$ 21,294.00	\$ 18,018.00
Interest Income	1,558.67	2,869.46
Total Receipts	22,852.67	20,887.46
Expenditures		
General Government		
Contractual Services	42.90	500.00
Total Expenditures	42.90	500.00
Receipts Over(Under) Expenditures	22,809.77	20,387.46
Unencumbered Cash, Beginning	483,400.04	506,209.81
Unencumbered Cash, Ending	\$ 506,209.81	\$ 526,597.27

**CITY OF CONCORDIA, KANSAS**  
**FIRE DEPARTMENT GRANTS AND DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants		
Education Incentive	\$ -	\$ 11,855.00
Rural Assistance	-	7,032.00
Other Receipts		
Donations	2,248.00	3,244.50
Total Receipts	2,248.00	22,131.50
Expenditures		
General Government		
Contractual Services	-	11,855.00
Commodities	1,008.21	1,776.56
Capital Outlay	-	7,032.00
Total Expenditures	1,008.21	20,663.56
Receipts Over(Under) Expenditures	1,239.79	1,467.94
Unencumbered Cash, Beginning	2,759.67	3,999.46
Unencumbered Cash, Ending	\$ 3,999.46	\$ 5,467.40

**CITY OF CONCORDIA, KANSAS**  
**POLICE DEPARTMENT GRANTS AND DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ 25.00
Total Receipts	-	25.00
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	25.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 25.00

**CITY OF CONCORDIA, KANSAS**  
**RECREATION GRANTS AND DONATIONS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ 4,846.82	\$ 15,000.00
Other Receipts		
Donations	2,515.00	11,100.00
Total Receipts	<u>7,361.82</u>	<u>26,100.00</u>
Expenditures		
General Government		
Commodities	838.62	9,579.40
Capital Outlay	6,347.82	2,959.98
Total Expenditures	<u>7,186.44</u>	<u>12,539.38</u>
Receipts Over(Under) Expenditures	175.38	13,560.62
Unencumbered Cash, Beginning	<u>2,720.00</u>	<u>2,895.38</u>
Unencumbered Cash, Ending	<u>\$ 2,895.38</u>	<u>\$ 16,456.00</u>



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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental Income	\$ 10,555.30	\$ 10,805.30	\$ 10,555.00	\$ 250.30
Other Receipts				
Miscellaneous	-	-	1,100.00	(1,100.00)
<b>Total Receipts</b>	<b>10,555.30</b>	<b>10,805.30</b>	<b>\$ 11,655.00</b>	<b>\$ 250.30</b>
<b>Expenditures</b>				
Operating Transfers to				
Capital Improvement Fund	-	68,410.82	\$ 70,360.00	\$ (1,949.18)
<b>Total Expenditures</b>	<b>-</b>	<b>68,410.82</b>	<b>\$ 70,360.00</b>	<b>\$ (1,949.18)</b>
Receipts Over(Under) Expenditures	10,555.30	(57,605.52)		
Unencumbered Cash, Beginning	47,050.22	57,605.52		
Unencumbered Cash, Ending	<u>\$ 57,605.52</u>	<u>\$ -</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 234,722.33	\$ 242,110.80	\$ 250,017.00	\$ (7,906.20)
Delinquent Tax	8,511.57	5,083.02	-	5,083.02
Motor Vehicle Tax	28,290.85	39,508.23	40,015.00	(506.77)
Recreational Vehicle Tax	295.20	448.18	434.00	14.18
16-20M Truck Tax	102.35	168.49	326.00	(157.51)
Rental Vehicle Tax	38.01	21.73	20.00	1.73
Commercial Vehicle Fees	1,733.92	2,040.63	2,687.00	(646.37)
IRP Vehicle Fees	609.68	730.94	-	730.94
Watercraft Ad Valorem Tax	-	-	115.00	(115.00)
Special Assessments	117,160.97	98,547.25	96,000.00	2,547.25
Uses of Money and Property				
Interest Income	745.56	1,132.47	500.00	632.47
Operating Transfers from:				
General Fund	165,262.00	89,203.00	89,203.00	-
Water and Sewer General Operating Fund	-	34,886.00	34,886.00	-
<b>Total Receipts</b>	<b>557,472.44</b>	<b>513,880.74</b>	<b>\$ 514,203.00</b>	<b>\$ (322.26)</b>
<b>Expenditures</b>				
Debt Services				
Principal	337,400.00	382,400.00	\$ 382,400.00	\$ -
Interest	71,914.50	133,453.98	133,455.00	(1.02)
Commissions and Postage	-	-	10.00	(10.00)
Miscellaneous	-	-	310,500.00	(310,500.00)
<b>Total Expenditures</b>	<b>409,314.50</b>	<b>515,853.98</b>	<b>\$ 826,365.00</b>	<b>\$ (310,511.02)</b>
Receipts Over(Under) Expenditures	148,157.94	(1,973.24)		
Unencumbered Cash, Beginning	172,381.20	320,539.14		
Unencumbered Cash, Ending	<b>\$ 320,539.14</b>	<b>\$ 318,565.90</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 668,605.82	\$ 715,296.40	\$ 736,753.00	\$ (21,456.60)
Delinquent Tax	38,378.90	28,672.51	20,000.00	8,672.51
Use of Money and Property				
Proceeds from Long Term Debt	43,907.50	-	-	-
Interest Income	2,174.73	1,643.15	900.00	743.15
<b>Total Receipts</b>	<b>753,066.95</b>	<b>745,612.06</b>	<b>\$ 757,653.00</b>	<b>\$ (12,040.94)</b>
<b>Expenditures</b>				
Debt Services				
Principal	580,000.00	595,000.00	\$ 595,000.00	\$ -
Interest	73,256.25	72,222.50	72,223.00	(0.50)
Debt Service Costs	21,314.82	-	-	-
Operating Transfers to				
T.I.F. Project Fund	-	619,300.00	619,336.00	(36.00)
<b>Total Expenditures</b>	<b>674,571.07</b>	<b>1,286,522.50</b>	<b>\$ 1,286,559.00</b>	<b>\$ (36.50)</b>
Receipts Over(Under) Expenditures	78,495.88	(540,910.44)		
Unencumbered Cash, Beginning	476,937.69	555,433.57		
Unencumbered Cash, Ending	\$ 555,433.57	\$ 14,523.13		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ -	\$ 15,502.57
Use of Money and Property		
Proceeds from Long Term Debt	1,128,000.00	-
Other Receipts		
Donations	-	73,628.00
Operating Transfers from		
Tax Increment Fund	-	619,300.00
	1,128,000.00	708,430.57
Total Receipts		
Expenditures		
Capital Improvements		
Contractual Services	1,190,196.41	1,441,069.42
Commodities	-	366.00
Capital Outlay	-	207,234.87
	1,190,196.41	1,648,670.29
Total Expenditures		
Receipts Over(Under) Expenditures	(62,196.41)	(940,239.72)
Unencumbered Cash, Beginning	1,018,903.35	956,706.94
Unencumbered Cash, Ending	\$ 956,706.94	\$ 16,467.22

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
Federal Grants - FAA	\$ 158,803.00	\$ 344,121.00
Federal Grants - CDBG	219,684.86	4,000.00
State Grants - KLINK	-	297,408.00
Local Grants	1,500.00	-
Other Receipts		
Reimbursed Expense	104,079.12	8,185.09
Operating Transfers from:		
General Fund	84,738.00	219,000.00
Airport Fund	-	68,410.82
Total Receipts	568,804.98	941,124.91
<b>Expenditures</b>		
Capital Improvements		
Contractual Services	1,089,405.32	936,621.27
Commodities	598.35	18,729.30
Capital Outlay	43,390.00	289,200.00
Total Expenditures	1,133,393.67	1,244,550.57
Receipts Over(Under) Expenditures	(564,588.69)	(303,425.66)
Unencumbered Cash, Beginning	1,086,107.21	521,518.52
Unencumbered Cash, Ending	\$ 521,518.52	\$ 218,092.86

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
WWTP Meter Fees	\$ 280,267.47	\$ 280,385.67
Total Receipts	280,267.47	280,385.67
Expenditures		
Capital Improvements		
Contractual Services	9,360.64	123,320.00
Total Expenditures	9,360.64	123,320.00
Receipts Over(Under) Expenditures	270,906.83	157,065.67
Unencumbered Cash, Beginning	94,370.44	365,277.27
Unencumbered Cash, Ending	\$ 365,277.27	\$ 522,342.94

**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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Water Receipts	\$ 822,849.72	\$ 971,937.88	\$ 937,861.00	\$ 34,076.88
Sewer Receipts	443,714.27	454,365.89	459,910.00	(5,544.11)
Connection Fees	32,372.83	19,671.30	26,000.00	(6,328.70)
Use of Money and Property				
Rental Income	15,676.07	19,917.81	16,900.00	3,017.81
Interest Income	1,808.85	3,434.68	1,600.00	1,834.68
Other Receipts				
Miscellaneous	1,934.88	763.75	-	763.75
Reimbursed Expense	24,872.96	23,517.11	-	23,517.11
State Sales Tax	9,278.07	13,779.23	7,800.00	5,979.23
Operating Transfers from Gas Fund				
	-	-	5,000.00	(5,000.00)
<b>Total Receipts</b>	<u>1,352,507.65</u>	<u>1,507,387.65</u>	<u>\$ 1,455,071.00</u>	<u>\$ 52,316.65</u>
<b>Expenditures</b>				
Utility Administration				
Personal Services	320,676.41	318,036.28	\$ 327,540.00	\$ (9,503.72)
Contractual Services	87,494.07	96,133.92	100,100.00	(3,966.08)
Commodities	5,842.61	4,260.10	10,000.00	(5,739.90)
Capital Outlay	7,938.03	-	1,000.00	(1,000.00)
Utility Water Production				
Personal Services	45,239.74	52,233.27	55,985.00	(3,751.73)
Contractual Services	47,533.21	49,298.07	57,800.00	(8,501.93)
Commodities	21,549.59	33,182.70	34,450.00	(1,267.30)
Capital Outlay	23,011.65	3,092.46	27,000.00	(23,907.54)
Utility Water Distribution				
Personal Services	75,533.73	84,811.94	87,430.00	(2,618.06)
Contractual Services	5,087.84	5,468.64	15,200.00	(9,731.36)
Commodities	74,803.91	52,012.88	86,800.00	(34,787.12)
Capital Outlay	36,108.94	1,820.60	50,000.00	(48,179.40)
Utility Wastewater Treatment				
Personal Services	157,006.76	162,980.67	158,840.00	4,140.67
Contractual Services	89,977.64	86,364.69	108,050.00	(21,685.31)
Commodities	39,323.58	42,031.56	49,800.00	(7,768.44)
Capital Outlay	29,014.88	14,792.23	70,000.00	(55,207.77)

**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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Expenditures (Continued)				
Utility Wastewater Collection				
Personal Services	\$ 41,374.60	\$ 38,673.04	\$ 39,475.00	\$ (801.96)
Contractual Services	2,305.63	2,242.59	12,600.00	(10,357.41)
Commodities	2,720.47	12,179.61	8,600.00	3,579.61
Utility Special Projects				
Contractual Services	210,020.50	7,125.00	-	7,125.00
Debt Service				
Principal	78,434.75	-	-	-
Interest	1,632.50	-	-	-
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	-	34,886.00	34,886.00	-
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Total Certified Budget			1,352,556.00	(233,929.75)
Adjustments for Qualifying Budget Credits			23,517.11	(23,517.11)
Total Expenditures	1,419,631.04	1,118,626.25	\$ 1,376,073.11	\$ (257,446.86)
Receipts Over(Under) Expenditures	(67,123.39)	388,761.40		
Unencumbered Cash, Beginning	331,722.34	264,598.95		
Unencumbered Cash, Ending	\$ 264,598.95	\$ 653,360.35		



**CITY OF CONCORDIA, KANSAS**  
**GAS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Gas Receipts	\$ 13,097.50	\$ 10,928.47	\$ 52,100.00	\$ (41,171.53)
Service Charges	5,820.00	6,150.00	5,900.00	250.00
Other Receipts				
Reimbursed Expense	499.00	-	-	-
<b>Total Receipts</b>	<u>19,416.50</u>	<u>17,078.47</u>	<u>\$ 58,000.00</u>	<u>\$ (40,921.53)</u>
<b>Expenditures</b>				
General Government				
Contractual Services	18,320.45	15,200.63	\$ 23,000.00	\$ (7,799.37)
Commodities	-	-	25,000.00	(25,000.00)
Allocation to Others	-	-	5,000.00	(5,000.00)
Operating Transfers to				
Water and Sewer General				
Operating Fund	-	-	5,000.00	(5,000.00)
<b>Total Expenditures and Transfers Subject to Budget</b>	<u>18,320.45</u>	<u>15,200.63</u>	<u>\$ 58,000.00</u>	<u>\$ (42,799.37)</u>
Receipts Over(Under) Expenditures	1,096.05	1,877.84		
Unencumbered Cash, Beginning	<u>203.62</u>	<u>1,299.67</u>		
Unencumbered Cash, Ending	<u>\$ 1,299.67</u>	<u>\$ 3,177.51</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Employee Contributions	\$ 22,095.64	\$ 22,529.28
Total Receipts	22,095.64	22,529.28
Expenditures		
Culture and Recreation		
Personal Services	22,324.95	18,477.06
Total Expenditures	22,324.95	18,477.06
Receipts Over(Under) Expenditures	(229.31)	4,052.22
Unencumbered Cash, Beginning	15,631.84	15,402.53
Unencumbered Cash, Ending	\$ 15,402.53	\$ 19,454.75

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 50.16	\$ 111.38
Total Receipts	50.16	111.38
Expenditures		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50.16	111.38
Unencumbered Cash, Beginning	40,402.79	40,452.95
Unencumbered Cash, Ending	\$ 40,452.95	\$ 40,564.33

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 84.03	\$ 84.26
Other Receipts		
Bequests and Gifts	2,750.00	3,485.00
Total Receipts	<u>2,834.03</u>	<u>3,569.26</u>
Expenditures		
Operating Transfers to Animal Shelter	<u>3,000.00</u>	<u>3,500.00</u>
Total Expenditures	<u>3,000.00</u>	<u>3,500.00</u>
Receipts Over(Under) Expenditures	(165.97)	69.26
Unencumbered Cash, Beginning	<u>30,498.97</u>	<u>30,333.00</u>
Unencumbered Cash, Ending	<u>\$ 30,333.00</u>	<u>\$ 30,402.26</u>

**CITY OF CONCORDIA, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Animal Shelter	\$ 23,598.55	\$ 13,003.69	\$ 12,826.68	\$ 23,775.56
Cloud County Solid Waste Landfill	31,893.09	299,781.99	329,229.78	2,445.30
Central Garage	4,722.79	121,792.55	124,598.43	1,916.91
D.A.R.E	3,446.55	-	618.38	2,828.17
Cyber-Crimes	442.10	-	-	442.10
Judge Training	1,810.50	6,806.00	7,064.00	1,552.50
Water Protection	1,308.19	6,057.19	6,073.67	1,291.71
	<u>\$ 67,221.77</u>	<u>\$ 447,441.42</u>	<u>\$ 480,410.94</u>	<u>\$ 34,252.25</u>