

CITY OF CONCORDIA, KANSAS

Independent Auditors' Report and
Financial Statements with
Supplementary Information

For the Year Ended December 31, 2019

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 Amounts 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
911 PSAP Fund	30
Continuing Economic Development Grant Fund	31
Fire Department Grants and Donations Fund.....	32
Police Department Grants and Donations Fund.....	33
Recreation Grant and Donations Fund	34
Bond and Interest Fund	35
Tax Increment Fund	36
T.I.F. Project Fund	37
Capital Improvement Project Fund	38
Wastewater Treatment Facility Project Fund	39

TABLE OF CONTENTS
(Continued)

	<u>PAGE</u> <u>NUMBER</u>
SUPPLEMENTARY INFORMATION: (Continued)	
<u>Schedule 2</u> (Continued)	
Water and Sewer General Operating Fund	40-41
Gas Fund	42
Cafeteria Plan Fund	43
Cemetery Endowment Fund	44
Small Animal Trust Fund	45
<u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	46

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
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, 2019 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, 2019, 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, 2019, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Concordiareplacement as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated May 2, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 29, 2020
Chanute, Kansas

CITY OF CONCORDIA, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
General Fund	\$ 1,006,704.97	\$ 4,405,147.05	\$ 4,584,605.03	\$ 827,246.99	\$ 287,721.28	\$ 1,114,968.27
Special Purpose Funds:						
Library	3,451.85	180,415.45	180,449.00	3,418.30	-	3,418.30
Industrial Development	2,862.84	58,085.40	58,000.00	2,948.24	-	2,948.24
Special Highway	134,811.00	137,654.91	141,002.16	131,463.75	4,531.11	135,994.86
Library Employee Benefits	994.26	56,278.83	56,434.00	839.09	-	839.09
Special Parks and Recreation	32,449.89	13,799.73	41,775.58	4,474.04	-	4,474.04
Computer Equipment Replacement	12,134.71	10,000.00	15,603.76	6,530.95	-	6,530.95
Special Equipment Reserve	157,741.82	205,933.12	94,516.00	269,158.94	-	269,158.94
911 PSAP	83,253.88	60,607.02	77,060.17	66,800.73	1,554.31	68,355.04
Continuing Economic Development Grant	576,660.71	49,260.50	105,779.41	520,141.80	-	520,141.80
Fire Department Grants and Donations	3,959.51	15,212.78	17,492.78	1,679.51	8,050.00	9,729.51
Police Department Grants and Donations	-	7,393.49	887.77	6,505.72	-	6,505.72
Recreation Grants and Donations	2,718.80	6,100.00	4,250.53	4,568.27	-	4,568.27
Bond and Interest Funds:						
Bond and Interest	212,786.85	675,184.40	742,448.50	145,522.75	-	145,522.75
Tax Increment	-	770,751.39	770,751.39	-	-	-
Capital Projects Funds:						
T.I.F Project	184,000.24	94,468.89	12,893.53	265,575.60	-	265,575.60
Capital Improvement Project	190,566.85	545,201.29	498,839.88	236,928.26	44,361.00	281,289.26
Wastewater Treatment Facility Project	578,673.60	277,313.71	225,033.00	630,954.31	17,235.00	648,189.31
Business Funds:						
Water and Sewer General Operating	552,407.34	1,536,946.29	1,434,432.16	654,921.47	81,297.79	736,219.26
Gas	8,331.95	31,037.83	19,797.82	19,571.96	1,301.90	20,873.86
Cafeteria Plan	14,693.85	20,600.43	22,343.90	12,950.38	100.00	13,050.38

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, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2019
Trust Funds:						
Cemetery Endowment	\$ 41,040.88	\$ 240.07	\$ -	\$ 41,280.95	\$ -	\$ 41,280.95
Small Animal Trust	30,455.98	4,093.62	4,000.00	30,549.60	-	30,549.60
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,830,701.78</u>	<u>\$ 9,161,726.20</u>	<u>\$ 9,108,396.37</u>	<u>\$ 3,884,031.61</u>	<u>\$ 446,152.39</u>	<u>\$ 4,330,184.00</u>
Composition of Cash:						
Cash on Hand						\$ 1,031.33
Checking Accounts:						
Now Checking Account.....						1,329,693.73
Cafeteria Account						4,410.06
CNB Checking.....						15,674.69
Investments:						
Money Markets and Savings Accounts						1,008,532.77
Certificates of Deposit						2,083,653.20
Total Cash						<u>4,442,995.78</u>
Agency Funds Per Schedule 3						<u>(112,811.78)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 4,330,184.00</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, 2019

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 2019:

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, 2019 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)
- 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, 2019.

At year-end, the City's carrying amount of deposits was \$4,441,964.45 and the bank balance was \$4,328,992.46. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$770,084.75 was covered by FDIC insurance, \$3,558,907.71 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2019, were as follows

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Paid with Tax Levies									
Series 2012-A	1.5% - 3.25%	January 1, 2012	\$ 400,000.00	November 1, 2022	\$ 175,000.00	\$ -	\$ (40,000.00)	\$ 135,000.00	\$ 5,687.50
Tax Increment Series 2005	2.45% - 4.125%	May 12, 2005	1,205,000.00	November 1, 2020	195,000.00	-	(95,000.00)	100,000.00	8,020.00
Tax Increment Series 2012-C	2.00%	January 1, 2012	3,100,000.00	November 1, 2020	535,000.00	-	(400,000.00)	135,000.00	10,700.00
Tax Increment Series 2015	2.10%	May 1, 2015	1,150,000.00	November 1, 2020	575,000.00	-	(150,000.00)	425,000.00	12,562.50
Paid with Tax Levies/Utility Receipts									
Series 2011-A	2.0% - 3.5%	February 1, 2011	1,665,000.00	November 1, 2021	710,000.00	-	(230,000.00)	480,000.00	24,380.00
Series 2011-B	1.00%	February 1, 2011	1,100,000.00	August 1, 2020	243,200.00	-	(122,400.00)	120,800.00	2,126.00
Series 2012-B	2.0% - 2.3%	January 1, 2012	860,000.00	November 1, 2022	305,000.00	-	(85,000.00)	220,000.00	6,505.00
Series 2014	2.0% - 4.0%	December 15, 2014	1,225,000.00	November 1, 2029	1,225,000.00	-	-	1,225,000.00	35,787.50
Series 2017	3.0% - 3.25%	May 8, 2017	2,275,000.00	November 1, 2032	2,155,000.00	-	(125,000.00)	2,030,000.00	65,562.50
Capital Leases:									
City Hall Copier	9.82%	March 19, 2019	7,260.00	March 19, 2022	-	7,260.00	(1,620.53)	5,639.47	482.14
Total Contractual Indebtedness					<u>\$ 6,118,200.00</u>	<u>\$ 7,260.00</u>	<u>\$ (1,249,020.53)</u>	<u>\$ 4,876,439.47</u>	<u>\$ 171,813.14</u>

4. 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	2020	2021	2022	2023	2024	2025-2029	2030-2032	Total
Principal								
General Obligation Bonds								
Paid with Tax Levies								
Series 2012-A	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00
Tax Increment Series 2005	100,000.00	-	-	-	-	-	-	100,000.00
Tax Increment Series 2012-C	135,000.00	-	-	-	-	-	-	135,000.00
Tax Increment Series 2015	425,000.00	-	-	-	-	-	-	425,000.00
Paid with Tax Levies/Utility Receipts								
Series 2011-A	240,000.00	240,000.00	-	-	-	-	-	480,000.00
Series 2011-B	120,800.00	-	-	-	-	-	-	120,800.00
Series 2012-B	85,000.00	90,000.00	45,000.00	-	-	-	-	220,000.00
Series 2014	-	120,000.00	125,000.00	125,000.00	130,000.00	725,000.00	-	1,225,000.00
Series 2017	130,000.00	135,000.00	140,000.00	140,000.00	145,000.00	800,000.00	540,000.00	2,030,000.00
Capital Leases:								
City Hall Copier	2,354.08	2,595.81	689.58	-	-	-	-	5,639.47
Total Principal	1,283,154.08	632,595.81	355,689.58	265,000.00	275,000.00	1,525,000.00	540,000.00	4,876,439.47
Interest								
General Obligation Bonds								
Paid with Tax Levies								
Series 2012-A	4,387.50	2,925.00	1,462.50	-	-	-	-	8,775.00
Tax Increment Series 2005	4,125.00	-	-	-	-	-	-	4,125.00
Tax Increment Series 2012-C	2,700.00	-	-	-	-	-	-	2,700.00
Tax Increment Series 2015	9,562.50	-	-	-	-	-	-	9,562.50
Paid with Tax Levies/Utility Receipts								
Series 2011-A	16,560.00	8,400.00	-	-	-	-	-	24,960.00
Series 2011-B	902.00	-	-	-	-	-	-	902.00
Series 2012-B	4,805.00	3,105.00	1,035.00	-	-	-	-	8,945.00
Series 2014	35,787.50	35,787.50	33,387.50	30,700.00	27,887.50	80,500.00	-	244,050.00
Series 2017	61,812.50	57,912.50	53,862.50	49,662.50	45,462.50	159,062.50	34,987.50	462,762.50
Capital Leases:								
City Hall Copier	449.48	207.75	11.31	-	-	-	-	668.54
Total Interest	141,091.48	108,337.75	89,758.81	80,362.50	73,350.00	239,562.50	34,987.50	767,450.54
Total Principal and Interest	\$ 1,424,245.56	\$ 740,933.56	\$ 445,448.39	\$ 345,362.50	\$ 348,350.00	\$ 1,764,562.50	\$ 574,987.50	\$ 5,643,890.01

5. OPERATING LEASES

The City has entered into an operating lease for a postage machine which requires monthly payments of \$35.95 for 36 months. Rent expense for the year ended December 31, 2019, was \$431.40. Under the current lease agreements, the future minimum rental payments are as follows:

2020	431.40
------	--------

6. 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, 2019, there was one industrial revenue bond issue with principal balance due totaling \$849,550.99 and one recovery zone facility bond issue with principal balance due totaling \$857,446.61.

7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the year ended December 31, 2019 for the Death and Disability Program) and the statutory contribution rate was 9.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from City of Concordia were \$142,980.55 for KPERS and \$199,448.84 for KP&F for the year ended December 31, 2019.

7. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,100,165.00 and \$1,616,286.00 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. 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 12/31/19</u>	<u>ESTIMATED COMPLETION</u>
Airport Parking Lot	\$ 319,643.23	\$ 311,411.34	2020
Shoulder Widening – US 81 Hwy & 1 st St	39,460.00	19,960.75	2020
Sports Complex Concrete Improvements	5,000.00	1,676.03	2020
City Park Basketball & Tennis Courts	25,000.00	25,000.00	2020
Airport Runway Reconstruction	480,337.00	285,666.86	2020
Wastewater Treatment Plant – Phase 2	149,600.00	22,980.00	2021
Heritage Trail Lighting	20,312.00	20,312.00	Complete
Mill & Overlay Archer St 5th to 12th	155,625.25	155,625.25	Complete
Doyen Field Scoreboard Replacement	22,038.61	22,038.61	Complete
Doyen Field Fence Replacement	33,750.00	26,711.00	2020
Sports Complex Light Poles	36,027.35	36,027.35	Complete
Pool Upgrades – Family Slide	90,310.42	90,310.42	Complete
Demolition Projects	11,511.34	11,511.34	Complete
Replace Sewer Lines Olive to Archer between 2 nd & 3 rd	179,010.00	118,847.00	Complete

9. NOTES RECEIVABLE AND LOANS RECEIVABLE

The City has established an Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City by Concordia industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loan due to the City at December 31, 2019, through the Economic Development Revolving Loan Fund are as follows:

Rod's Food Store \$ 50,135.25

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

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

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 \$113,819.55, 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.

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.

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

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, 2019:

<u>Paid or Payable</u>	<u>Year Ended</u>	<u>Amount</u>
Paid	2019	\$ 14,486.17
Payable	2020	6,735.12
Payable	2021	6,735.12
Payable	2022	6,735.12
Payable	2023	2,806.30

11. 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.

12. 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	\$ 159,000.00
General	Computer Equipment Replacement	K.S.A. 79-2934	5,000.00
General	Special Equipment Reserve	K.S.A. 12-1,117	110,960.00
General	Industrial Development	K.S.A. 12-1,117	7,000.00
Special Highway	Special Equipment Reserve	K.S.A. 12-1,117	42,000.00
Water and Sewer General Operating	Industrial Development	K.S.A. 12-825d	2,000.00
Water and Sewer General Operating	Computer Equipment Replacement	K.S.A. 12-825d	5,000.00
Water and Sewer General Operating	Special Equipment Reserve	K.S.A. 12-825d	10,000.00
Water and Sewer General Operating	Bond and Interest	K.S.A. 12-825d	119,496.00
Tax Increment	T.I.F. Project	K.S.A. 12-1,118	94,468.89
Wastewater Treatment Facility Project	Bond and Interest	K.S.A. 12-825d	190,563.00

13. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. However, in December 2019, a 21/novel strain of coronavirus (“COVID-19”) was reported in Wuhan, China. The World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” The U.S. government has implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The extent of the impact of the COVID-19 on the City’s operational and financial performance will depend on future developments, including the duration and spread of the outbreak and related travel advisories and restrictions and the impact of the COVID-19. Currently the City is experiencing significant declines in sales tax collections, utility collections, and overall receipts. The results of operations for full year 2020 may be materially adversely affected.

SUPPLEMENTARY INFORMATION

CITY OF CONCORDIA, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 4,808,690.00	\$ 30,993.31	\$ 4,839,683.31	\$ 4,584,605.03	\$ (255,078.28)
Special Purpose Funds:					
Library	180,449.00	-	180,449.00	180,449.00	-
Industrial Development	60,000.00	-	60,000.00	58,000.00	(2,000.00)
Special Highway	240,881.00	-	240,881.00	141,002.16	(99,878.84)
Library Employee Benefit	56,434.00	-	56,434.00	56,434.00	-
Special Park and Recreation	50,879.00	-	50,879.00	41,775.58	(9,103.42)
911 PSAP	147,618.00	-	147,618.00	77,060.17	(70,557.83)
Bond and Interest Funds:					
Bond and Interest	872,460.00	-	872,460.00	742,448.50	(130,011.50)
Tax Increment	818,817.00	-	818,817.00	770,751.39	(48,065.61)
Business Funds:					
Water and Sewer General Operating	2,014,039.00	-	2,014,039.00	1,434,432.16	(579,606.84)
Gas	58,000.00	-	58,000.00	19,797.82	(38,202.18)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 850,285.46	\$ 836,457.90	\$ 856,974.00	\$ (20,516.10)
Delinquent Tax	16,430.78	12,337.63	-	12,337.63
Motor Vehicle Tax	137,649.52	140,314.53	133,579.00	6,735.53
Recreational Vehicle Tax	1,696.70	1,631.92	1,610.00	21.92
16-20M Truck Tax	782.88	966.35	729.00	237.35
Vehicle Rental Tax	60.14	95.10	55.00	40.10
Commercial Vehicle Fees	6,548.63	5,265.08	8,533.00	(3,267.92)
IRP Vehicle Fees	1,248.63	1,922.32	-	1,922.32
Watercraft Ad Valorem Tax	-	-	328.00	(328.00)
Sales Tax	1,715,006.77	1,759,217.27	1,670,000.00	89,217.27
Franchise Taxes	583,740.14	577,588.46	569,000.00	8,588.46
Special Assessments	49,533.67	3,524.78	6,500.00	(2,975.22)
Intergovernmental				
Local Alcoholic Liquor Tax	14,551.62	13,799.73	15,636.00	(1,836.27)
Highway Connection Links	44,202.02	58,976.38	44,000.00	14,976.38
Local Grants - Comm Foundation	23,520.00	6,000.00	-	6,000.00
Local Grants - Rotary	-	6,000.00	-	6,000.00
Local Grants - Walmart	600.00	-	-	-
Local Grants - Duclos	850.00	-	-	-
Federal Grants - STEP	2,175.41	2,232.87	-	2,232.87
Federal Grants - Vest Grant	-	5,183.50	-	5,183.50
Federal Grants - COPS	47,611.20	-	-	-
Licenses and Permits				
Rent, Licenses, Permits & Fees	45,022.96	57,917.89	38,900.00	19,017.89
Charges for Services				
Administrative Services	486.07	6,100.00	100.00	6,000.00
Cemetery Permits/Deeds	11,050.00	8,450.00	8,000.00	450.00
Ambulance Service	342,938.49	358,803.19	300,000.00	58,803.19
Inter-Local Ambulance Agreement	118,873.75	105,992.86	105,993.00	(0.14)
Dispatch Inter-Local Agreement	120,000.00	120,000.00	120,000.00	-
Airport Fuel Sales	11,201.30	41,353.50	-	41,353.50
Pool Operations/Concession Sales	90,139.44	92,012.75	83,800.00	8,212.75
Broadway Plaza Operations	10,280.58	11,852.60	8,000.00	3,852.60
SRO Program Fees	-	7,112.00	8,055.00	(943.00)
Fines, Forfeitures and Penalties	81,479.22	69,384.78	61,700.00	7,684.78
Use of Money and Property				
Rental Income	17,845.32	18,160.34	18,795.00	(634.66)
Interest Income	28,294.83	40,502.35	10,000.00	30,502.35
Sale of Assets	17,960.00	6,089.40	4,000.00	2,089.40

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts (Continued)				
Other Receipts				
Donations	\$ 12,189.41	\$ 14,994.55	\$ 11,100.00	\$ 3,894.55
Miscellaneous	6,080.73	3,330.08	3,000.00	330.08
Reimbursed Expense	27,998.88	11,576.94	2,000.00	9,576.94
Total Receipts	4,438,334.55	4,405,147.05	\$ 4,090,387.00	\$ 314,760.05
Expenditures				
General Administrative Services				
Personal Services	196,184.91	196,728.71	\$ 198,595.00	\$ (1,866.29)
Contractual Services	76,010.76	79,201.95	76,000.00	3,201.95
Commodities	4,630.69	11,054.97	10,700.00	354.97
Capital Outlay	501.09	1,076.00	500.00	576.00
Law/Municipal Courts				
Personal Services	35,990.91	37,513.47	38,535.00	(1,021.53)
Contractual Services	14,635.63	12,850.13	27,000.00	(14,149.87)
Commodities	-	6.50	100.00	(93.50)
Elections				
Contractual Services	-	-	3,000.00	(3,000.00)
Special Projects				
Personal Services	18,904.50	14,486.17	20,025.00	(5,538.83)
Contractual Services	212,167.86	497,289.23	254,300.00	242,989.23
Commodities	9,954.13	8,144.94	9,050.00	(905.06)
Capital Outlay	58,912.42	7,670.91	1,500.00	6,170.91
Miscellaneous	-	-	352,000.00	(352,000.00)
Law Enforcement				
Personal Services	594,265.42	636,080.84	669,690.00	(33,609.16)
Contractual Services	25,061.13	23,283.62	28,300.00	(5,016.38)
Commodities	51,649.51	43,204.42	60,800.00	(17,595.58)
Capital Outlay	11,464.13	6,964.47	7,300.00	(335.53)
Police Communications/Records				
Personal Services	275,822.54	269,235.96	285,725.00	(16,489.04)
Contractual Services	13,350.38	11,873.43	18,400.00	(6,526.57)
Commodities	513.58	1,279.15	4,100.00	(2,820.85)
Capital Outlay	59.99	-	1,000.00	(1,000.00)
Fire Department				
Personal Services	355,569.98	371,794.12	373,335.00	(1,540.88)
Contractual Services	6,377.42	3,298.15	8,725.00	(5,426.85)
Commodities	46,244.04	39,161.65	44,000.00	(4,838.35)
Capital Outlay	-	-	5,000.00	(5,000.00)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Ambulance Service				
Personal Services	\$ 375,825.64	\$ 383,936.52	\$ 375,025.00	\$ 8,911.52
Contractual Services	34,163.63	27,598.12	14,400.00	13,198.12
Commodities	50,433.93	29,084.44	41,100.00	(12,015.56)
Capital Outlay	1,825.00	2,087.74	15,500.00	(13,412.26)
Animal Control				
Personal Services	41,743.76	43,851.26	43,525.00	326.26
Contractual Services	3,948.62	4,562.04	7,600.00	(3,037.96)
Commodities	6,137.78	4,336.54	6,750.00	(2,413.46)
Community Development				
Personal Services	92,666.42	92,826.59	96,650.00	(3,823.41)
Contractual Services	7,663.18	18,780.64	15,100.00	3,680.64
Commodities	987.41	1,141.48	4,150.00	(3,008.52)
Capital Outlay	-	-	400.00	(400.00)
Public Works-Streets				
Personal Services	352,391.44	389,238.50	388,015.00	1,223.50
Contractual Services	23,071.31	28,465.71	22,300.00	6,165.71
Commodities	82,026.62	89,729.14	83,775.00	5,954.14
Public Grounds-Airport				
Personal Services	4,185.86	1,755.68	4,400.00	(2,644.32)
Contractual Services	31,150.78	37,954.87	33,350.00	4,604.87
Commodities	48,249.46	47,860.68	16,000.00	31,860.68
Capital Outlay	-	7,387.51	6,000.00	1,387.51
Public Grounds-Parks				
Personal Services	187,174.20	191,341.47	218,555.00	(27,213.53)
Contractual Services	11,889.86	15,351.00	16,950.00	(1,599.00)
Commodities	49,781.17	52,003.05	43,300.00	8,703.05
Public Grounds-Cemetery				
Personal Services	53,603.06	63,650.25	58,015.00	5,635.25
Contractual Services	2,959.00	2,298.37	3,800.00	(1,501.63)
Commodities	15,706.66	25,205.29	20,150.00	5,055.29
Capital Outlay	3,994.80	1,057.00	3,000.00	(1,943.00)
Public Grounds-Pool				
Personal Services	67,581.29	70,294.15	64,880.00	5,414.15
Contractual Services	20,509.39	19,926.95	21,650.00	(1,723.05)
Commodities	29,630.63	25,540.52	35,800.00	(10,259.48)
Capital Outlay	51,304.52	51,534.84	44,170.00	7,364.84
Public Grounds-Sports Complex				
Personal Services	63,681.62	69,881.69	72,420.00	(2,538.31)
Contractual Services	9,718.95	10,663.29	14,840.00	(4,176.71)
Commodities	27,765.78	29,594.82	32,400.00	(2,805.18)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Recreation				
Personal Services	\$ 78,019.93	\$ 78,024.78	\$ 84,290.00	\$ (6,265.22)
Contractual Services	11,370.49	12,119.42	15,740.00	(3,620.58)
Commodities	14,931.22	15,518.00	16,250.00	(732.00)
Broadway Plaza				
Personal Services	5,972.91	5,595.93	10,950.00	(5,354.07)
Contractual Services	31,467.68	33,314.31	37,150.00	(3,835.69)
Commodities	4,126.50	11,380.65	5,700.00	5,680.65
Capital Outlay	3,669.00	553.00	-	553.00
Allocation to Others	35,000.00	35,000.00	35,000.00	-
Operating Transfers to:				
Capital Improvement				
Project Fund	159,000.00	159,000.00	159,000.00	-
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	172,680.00	110,960.00	110,960.00	-
Total Certified Budget			4,808,690.00	(224,084.97)
Adjustments for Qualifying				
Budget Credits			30,993.31	(30,993.31)
Total Expenditures	4,288,280.52	4,584,605.03	\$ 4,839,683.31	\$ (255,078.28)
Receipts Over(Under) Expenditures	150,054.03	(179,457.98)		
Unencumbered Cash, Beginning	856,650.94	1,006,704.97		
Unencumbered Cash, Ending	\$ 1,006,704.97	\$ 827,246.99		

CITY OF CONCORDIA, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 154,576.02	\$ 151,656.96	\$ 155,373.00	\$ (3,716.04)
Delinquent Tax	2,647.40	2,111.74	-	2,111.74
Motor Vehicle Tax	21,838.83	24,885.97	24,281.00	604.97
Recreational Vehicle Tax	269.21	290.09	293.00	(2.91)
16-20M Truck Tax	123.76	153.31	133.00	20.31
Rental Vehicle Tax	9.55	16.69	10.00	6.69
Commercial Vehicle Fees	1,038.98	953.12	1,551.00	(597.88)
IRP Vehicle Fees	198.10	347.57	-	347.57
Watercraft Ad Valorem Tax	-	-	59.00	(59.00)
Total Receipts	180,701.85	180,415.45	\$ 181,700.00	\$ (1,284.55)
Expenditures				
Culture and Recreation				
Appropriations	177,250.00	180,449.00	\$ 180,449.00	\$ -
Total Expenditures	177,250.00	180,449.00	\$ 180,449.00	\$ -
Receipts Over(Under) Expenditures	3,451.85	(33.55)		
Unencumbered Cash, Beginning	-	3,451.85		
Unencumbered Cash, Ending	<u>\$ 3,451.85</u>	<u>\$ 3,418.30</u>		

CITY OF CONCORDIA, KANSAS
INDUSTRIAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 42,855.58	\$ 41,123.87	\$ 42,132.00	\$ (1,008.13)
Delinquent Tax	758.24	597.67	-	597.67
Motor Vehicle Tax	5,937.62	6,876.97	6,731.00	145.97
Recreational Vehicle Tax	73.15	80.24	81.00	(0.76)
16-20M Truck Tax	41.33	41.66	37.00	4.66
Rental Vehicle Tax	2.59	4.60	5.00	(0.40)
Commercial Vehicle Fees	282.46	264.10	430.00	(165.90)
IRP Vehicle Fees	53.85	96.29	-	96.29
Watercraft Ad Valorem Tax	-	-	16.00	(16.00)
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	-
Total Receipts	59,004.82	58,085.40	\$ 58,432.00	\$ (346.60)
Expenditures				
General Government				
Contractual Services	58,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)
Total Expenditures	58,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	1,004.82	85.40		
Unencumbered Cash, Beginning	1,858.02	2,862.84		
Unencumbered Cash, Ending	<u>\$ 2,862.84</u>	<u>\$ 2,948.24</u>		

CITY OF CONCORDIA, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Highway Gas Tax	\$ 139,790.31	\$ 137,654.91	\$ 140,410.00	\$ (2,755.09)
Total Receipts	<u>139,790.31</u>	<u>137,654.91</u>	<u>\$ 140,410.00</u>	<u>\$ (2,755.09)</u>
Expenditures				
Streets and Highways				
Personal Services	9,414.64	9,862.22	\$ 15,000.00	\$ (5,137.78)
Contractual Services	3,874.18	951.72	12,100.00	(11,148.28)
Commodities	40,262.09	88,188.22	85,000.00	3,188.22
Capital Outlay	-	-	86,781.00	(86,781.00)
Operating Transfers to Special Equipment Reserve Fund	42,000.00	42,000.00	42,000.00	-
Total Expenditures	<u>95,550.91</u>	<u>141,002.16</u>	<u>\$ 240,881.00</u>	<u>\$ (99,878.84)</u>
Receipts Over(Under) Expenditures	44,239.40	(3,347.25)		
Unencumbered Cash, Beginning	<u>90,571.60</u>	<u>134,811.00</u>		
Unencumbered Cash, Ending	<u>\$ 134,811.00</u>	<u>\$ 131,463.75</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 42,552.23	\$ 48,457.53	\$ 49,641.00	\$ (1,183.47)
Delinquent Tax	695.17	579.65	-	579.65
Motor Vehicle Tax	5,556.80	6,761.90	6,683.00	78.90
Recreational Vehicle Tax	68.49	79.01	81.00	(1.99)
16-20M Truck Tax	32.36	39.01	36.00	3.01
Rental Vehicle Tax	2.43	4.51	5.00	(0.49)
Commercial Vehicle Fees	264.37	261.81	427.00	(165.19)
IRP Vehicle Fees	50.41	95.41	-	95.41
Watercraft Ad Valorem Tax	-	-	16.00	(16.00)
Total Receipts	49,222.26	56,278.83	\$ 56,889.00	\$ (610.17)
Expenditures				
Culture and Recreation				
Appropriations	48,228.00	56,434.00	\$ 56,434.00	\$ -
Total Expenditures	48,228.00	56,434.00	\$ 56,434.00	\$ -
Receipts Over(Under) Expenditures	994.26	(155.17)		
Unencumbered Cash, Beginning	-	994.26		
Unencumbered Cash, Ending	\$ 994.26	\$ 839.09		

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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	\$ 14,551.61	\$ 13,799.73	\$ 15,635.00	\$ (1,835.27)
Total Receipts	14,551.61	13,799.73	\$ 15,635.00	\$ (1,835.27)
Expenditures				
Culture and Recreation				
Capital Outlay	17,230.98	41,775.58	\$ 50,879.00	\$ (9,103.42)
Total Expenditures	17,230.98	41,775.58	\$ 50,879.00	\$ (9,103.42)
Receipts Over(Under) Expenditures	(2,679.37)	(27,975.85)		
Unencumbered Cash, Beginning	35,129.26	32,449.89		
Unencumbered Cash, Ending	\$ 32,449.89	\$ 4,474.04		

CITY OF CONCORDIA, KANSAS
COMPUTER EQUIPMENT REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	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	7,863.68	15,603.76
Total Expenditures	7,863.68	15,603.76
Receipts Over(Under) Expenditures	2,136.32	(5,603.76)
Unencumbered Cash, Beginning	9,998.39	12,134.71
Unencumbered Cash, Ending	\$ 12,134.71	\$ 6,530.95

CITY OF CONCORDIA, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 16,718.20	\$ -
Other Receipts		
Reimbursed Expense	-	42,973.12
Operating Transfers from:		
General Fund	172,680.00	110,960.00
Special Highway Fund	42,000.00	42,000.00
Water and Sewer General Operating Fund	10,000.00	10,000.00
Total Receipts	<u>241,398.20</u>	<u>205,933.12</u>
Expenditures		
Capital Projects		
Capital Outlay	<u>231,595.33</u>	<u>94,516.00</u>
Total Expenditures	<u>231,595.33</u>	<u>94,516.00</u>
Receipts Over(Under) Expenditures	9,802.87	111,417.12
Unencumbered Cash, Beginning	<u>147,938.95</u>	<u>157,741.82</u>
Unencumbered Cash, Ending	<u>\$ 157,741.82</u>	<u>\$ 269,158.94</u>

CITY OF CONCORDIA, KANSAS
911 PSAP FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
PSAP Fees	\$ 59,576.40	\$ 60,607.02	\$ 60,000.00	\$ 607.02
Total Receipts	59,576.40	60,607.02	\$ 60,000.00	\$ 607.02
Expenditures				
General Government				
Contractual Services	38,940.95	29,718.67	\$ 35,000.00	\$ (5,281.33)
Capital Outlay	-	47,341.50	112,618.00	(65,276.50)
Total Expenditures	38,940.95	77,060.17	\$ 147,618.00	\$ (70,557.83)
Receipts Over(Under) Expenditures	20,635.45	(16,453.15)		
Unencumbered Cash, Beginning	62,618.43	83,253.88		
Unencumbered Cash, Ending	\$ 83,253.88	\$ 66,800.73		

CITY OF CONCORDIA, KANSAS
CONTINUING ECONOMIC DEVELOPMENT GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Payments	\$ 19,656.00	\$ 41,163.95
Interest Income	7,251.85	8,096.55
Total Receipts	26,907.85	49,260.50
Expenditures		
General Government		
Contractual Services	-	105,779.41
Total Expenditures	-	105,779.41
Receipts Over(Under) Expenditures	26,907.85	(56,518.91)
Unencumbered Cash, Beginning	549,752.86	576,660.71
Unencumbered Cash, Ending	\$ 576,660.71	\$ 520,141.80

CITY OF CONCORDIA, KANSAS
FIRE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grants		
Community Foundation	\$ -	\$ 500.00
State Grants		
Education Incentive	-	13,000.00
Other Receipts		
Donations	2,430.00	1,712.78
Reimbursed Expenses	6,347.00	-
Total Receipts	8,777.00	15,212.78
Expenditures		
General Government		
Contractual Services	3,347.00	14,150.00
Commodities	2,381.75	3,342.78
Total Expenditures	5,728.75	17,492.78
Receipts Over(Under) Expenditures	3,048.25	(2,280.00)
Unencumbered Cash, Beginning	911.26	3,959.51
Unencumbered Cash, Ending	\$ 3,959.51	\$ 1,679.51

CITY OF CONCORDIA, KANSAS
POLICE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Local Grants - Foundation	\$ 414.53	\$ 365.49
Donations	25.00	7,028.00
Total Receipts	439.53	7,393.49
Expenditures		
General Government		
Contractual Services	314.80	339.60
Commodities	182.01	548.17
Total Expenditures	496.81	887.77
Receipts Over(Under) Expenditures	(57.28)	6,505.72
Unencumbered Cash, Beginning	57.28	-
Unencumbered Cash, Ending	\$ -	\$ 6,505.72

CITY OF CONCORDIA, KANSAS
RECREATION GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Local Grants	\$ 12,000.00	\$ -
Donations	2,750.00	6,100.00
Total Receipts	14,750.00	6,100.00
Expenditures		
General Government		
Commodities	350.00	378.50
Capital Outlay	12,240.00	3,872.03
Total Expenditures	12,590.00	4,250.53
Receipts Over(Under) Expenditures	2,160.00	1,849.47
Unencumbered Cash, Beginning	558.80	2,718.80
Unencumbered Cash, Ending	\$ 2,718.80	\$ 4,568.27

CITY OF CONCORDIA, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 250,868.45	\$ 243,373.04	\$ 249,331.00	\$ (5,957.96)
Delinquent Tax	4,477.59	3,572.00	-	3,572.00
Motor Vehicle Tax	40,450.79	41,366.92	39,409.00	1,957.92
Recreational Vehicle Tax	498.61	481.14	475.00	6.14
16-20M Truck Tax	229.41	283.98	215.00	68.98
Rental Vehicle Tax	17.67	28.02	15.00	13.02
Commercial Vehicle Fees	1,924.42	1,553.20	2,518.00	(964.80)
IRP Vehicle Fees	366.93	567.06	-	567.06
Watercraft Ad Valorem Tax	-	-	97.00	(97.00)
Special Assessments	66,113.81	67,785.92	68,172.00	(386.08)
Uses of Money and Property				
Interest Income	4,276.71	6,114.12	900.00	5,214.12
Operating Transfers from:				
Wastewater Treatment Facility				
Project Fund	189,163.00	190,563.00	190,563.00	-
Water and Sewer General				
Operating Fund	120,809.00	119,496.00	119,496.00	-
Total Receipts	679,196.39	675,184.40	\$ 671,191.00	\$ 3,993.40
Expenditures				
Debt Services				
Principal	592,400.00	602,400.00	\$ 602,400.00	\$ -
Interest	154,262.50	140,048.50	140,050.00	(1.50)
Commissions and Postage	-	-	10.00	(10.00)
Miscellaneous	-	-	130,000.00	(130,000.00)
Total Expenditures	746,662.50	742,448.50	\$ 872,460.00	\$ (130,011.50)
Receipts Over(Under) Expenditures	(67,466.11)	(67,264.10)		
Unencumbered Cash, Beginning	280,252.96	212,786.85		
Unencumbered Cash, Ending	<u>\$ 212,786.85</u>	<u>\$ 145,522.75</u>		

CITY OF CONCORDIA, KANSAS
TAX INCREMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
TIF County Distribution	\$ 774,443.80	\$ 762,809.92	\$ 787,317.00	\$ (24,507.08)
Delinquent Tax	2,341.21	961.94	10,000.00	(9,038.06)
Use of Money and Property				
Interest Income	4,922.20	6,979.53	1,500.00	5,479.53
Other Receipts				
Miscellaneous	-	-	20,000.00	(20,000.00)
Total Receipts	<u>781,707.21</u>	<u>770,751.39</u>	<u>\$ 818,817.00</u>	<u>\$ (48,065.61)</u>
Expenditures				
Debt Services				
Principal	625,000.00	645,000.00	\$ 645,000.00	\$ -
Interest	45,627.50	31,282.50	31,283.00	(0.50)
Operating Transfers to				
T.I.F. Project Fund	111,079.71	94,468.89	142,534.00	(48,065.11)
Total Expenditures	<u>781,707.21</u>	<u>770,751.39</u>	<u>\$ 818,817.00</u>	<u>\$ (48,065.61)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Tax Increment Fund	\$ 111,079.71	\$ 94,468.89
Total Receipts	111,079.71	94,468.89
Expenditures		
Capital Improvements Contractual Services	-	12,893.53
Total Expenditures	-	12,893.53
Receipts Over(Under) Expenditures	111,079.71	81,575.36
Unencumbered Cash, Beginning	72,920.53	184,000.24
Unencumbered Cash, Ending	<u>\$ 184,000.24</u>	<u>\$ 265,575.60</u>

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

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA	\$ 112,483.00	\$ 137,180.00
State Grants - Federal Funds		
Exchange	47,871.37	55,271.41
Local Grants - Comm Foundation	-	117,000.00
Other Receipts		
Reimbursed Expense	-	76,749.88
Operating Transfers from:		
General Fund	159,000.00	159,000.00
Total Receipts	<u>319,354.37</u>	<u>545,201.29</u>
Expenditures		
Capital Improvements		
Contractual Services	312,425.00	428,739.28
Commodities	36,568.29	213.57
Capital Outlay	-	69,887.03
Total Expenditures	<u>348,993.29</u>	<u>498,839.88</u>
Receipts Over(Under) Expenditures	(29,638.92)	46,361.41
Unencumbered Cash, Beginning	<u>220,205.77</u>	<u>190,566.85</u>
Unencumbered Cash, Ending	<u>\$ 190,566.85</u>	<u>\$ 236,928.26</u>

CITY OF CONCORDIA, KANSAS
WASTEWATER TREATMENT FACILITY PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
WWTP Meter Fees	\$ 278,632.83	\$ 277,313.71
Total Receipts	278,632.83	277,313.71
Expenditures		
Capital Improvements		
Contractual Services	1,680,558.87	34,470.00
Operating Transfers to Bond and Interest Fund	189,163.00	190,563.00
Total Expenditures	1,869,721.87	225,033.00
Receipts Over(Under) Expenditures	(1,591,089.04)	52,280.71
Unencumbered Cash, Beginning	2,169,762.64	578,673.60
Unencumbered Cash, Ending	\$ 578,673.60	\$ 630,954.31

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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Water Receipts	\$ 1,012,221.77	\$ 979,646.25	\$ 996,000.00	\$ (16,353.75)
Sewer Receipts	483,781.64	494,474.62	496,000.00	(1,525.38)
Connection Fees	21,829.83	18,984.87	20,000.00	(1,015.13)
Use of Money and Property				
Rental Income	19,898.96	16,759.13	19,000.00	(2,240.87)
Interest Income	9,900.72	13,917.80	3,800.00	10,117.80
Sale of Assets	4,482.60	-	-	-
Other Receipts				
Miscellaneous	925.00	1,687.19	-	1,687.19
Reimbursed Expense	7,618.91	-	-	-
State Sales Tax	11,699.82	11,476.43	10,500.00	976.43
Operating Transfers from Gas Fund	-	-	5,000.00	(5,000.00)
Total Receipts	1,572,359.25	1,536,946.29	\$ 1,550,300.00	\$ (13,353.71)
Expenditures				
Utility Administration				
Personal Services	321,434.84	330,605.80	\$ 337,430.00	\$ (6,824.20)
Contractual Services	102,629.67	100,051.01	113,635.00	(13,583.99)
Commodities	6,600.00	5,627.31	514,803.00	(509,175.69)
Capital Outlay	-	1,086.36	1,000.00	86.36
Utility Water Production				
Personal Services	49,289.60	51,752.40	55,685.00	(3,932.60)
Contractual Services	52,577.91	49,417.54	57,600.00	(8,182.46)
Commodities	48,358.71	49,608.49	47,250.00	2,358.49
Capital Outlay	5,858.58	27,380.00	27,000.00	380.00
Utility Water Distribution				
Personal Services	85,711.39	70,325.58	90,495.00	(20,169.42)
Contractual Services	6,406.29	9,049.79	15,600.00	(6,550.21)
Commodities	52,954.91	50,660.97	82,065.00	(31,404.03)
Capital Outlay	56,924.32	58,851.78	103,475.00	(44,623.22)
Utility Wastewater Treatment				
Personal Services	168,952.50	165,669.47	176,845.00	(11,175.53)
Contractual Services	83,919.85	98,816.55	103,820.00	(5,003.45)
Commodities	41,661.15	35,860.65	53,800.00	(17,939.35)
Capital Outlay	17,913.80	17,450.42	30,000.00	(12,549.58)

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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Utility Wastewater Collection				
Personal Services	\$ 41,853.57	\$ 30,459.01	\$ 42,790.00	\$ (12,330.99)
Contractual Services	11,232.53	1,862.19	12,350.00	(10,487.81)
Commodities	11,152.12	10,121.32	11,900.00	(1,778.68)
Capital Outlay	-	14,432.52	-	14,432.52
Utility Special Projects				
Contractual Services	462,844.34	118,847.00	-	118,847.00
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	120,809.00	119,496.00	119,496.00	-
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Total Certified Budget			2,014,039.00	(579,606.84)
Adjustments for Qualifying Budget Credits			-	-
Total Expenditures	1,766,085.08	1,434,432.16	\$ 2,014,039.00	\$ (579,606.84)
Receipts Over(Under) Expenditures	(193,725.83)	102,514.13		
Unencumbered Cash, Beginning	746,133.17	552,407.34		
Unencumbered Cash, Ending	\$ 552,407.34	\$ 654,921.47		

CITY OF CONCORDIA, KANSAS
GAS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Gas Receipts	\$ 16,999.90	\$ 23,425.33	\$ 41,719.00	\$ (18,293.67)
Service Charges	6,437.50	7,612.50	6,200.00	1,412.50
Other Receipts				
Reimbursed Expense	3,918.20	-	-	-
Total Receipts	<u>27,355.60</u>	<u>31,037.83</u>	<u>\$ 47,919.00</u>	<u>\$ (16,881.17)</u>
Expenditures				
General Government				
Contractual Services	25,006.66	19,797.82	\$ 23,000.00	\$ (3,202.18)
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)
Total Expenditures and Transfers Subject to Budget	<u>25,006.66</u>	<u>19,797.82</u>	<u>\$ 58,000.00</u>	<u>\$ (38,202.18)</u>
Receipts Over(Under) Expenditures	2,348.94	11,240.01		
Unencumbered Cash, Beginning	<u>5,983.01</u>	<u>8,331.95</u>		
Unencumbered Cash, Ending	<u>\$ 8,331.95</u>	<u>\$ 19,571.96</u>		

CITY OF CONCORDIA, KANSAS
CAFETERIA PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Employee Contributions	\$ 23,097.21	\$ 20,600.43
Total Receipts	23,097.21	20,600.43
Expenditures		
Culture and Recreation		
Personal Services	25,201.76	22,343.90
Total Expenditures	25,201.76	22,343.90
Receipts Over(Under) Expenditures	(2,104.55)	(1,743.47)
Unencumbered Cash, Beginning	16,798.40	14,693.85
Unencumbered Cash, Ending	<u>\$ 14,693.85</u>	<u>\$ 12,950.38</u>

CITY OF CONCORDIA, KANSAS
CEMETERY ENDOWMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 315.31	\$ 240.07
Total Receipts	315.31	240.07
Expenditures		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	315.31	240.07
Unencumbered Cash, Beginning	40,725.57	41,040.88
Unencumbered Cash, Ending	\$ 41,040.88	\$ 41,280.95

CITY OF CONCORDIA, KANSAS
SMALL ANIMAL TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 142.75	\$ 4,093.62
Other Receipts		
Bequests and Gifts	3,000.00	-
Total Receipts	3,142.75	4,093.62
Expenditures		
Appropriations to		
Animal Shelter	3,000.00	4,000.00
Total Expenditures	3,000.00	4,000.00
Receipts Over(Under) Expenditures	142.75	93.62
Unencumbered Cash, Beginning	30,313.23	30,455.98
Unencumbered Cash, Ending	\$ 30,455.98	\$ 30,549.60

CITY OF CONCORDIA, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Animal Shelter	\$ 36,721.79	\$ 15,415.50	\$ 8,652.86	\$ 43,484.43
Cloud County Solid Waste Landfill	25,062.08	297,566.08	292,632.81	29,995.35
Central Garage	6,111.66	151,383.76	149,360.24	8,135.18
Cyber-Crimes	442.10	-	-	442.10
D.A.R.E	1,728.28	1,728.00	333.27	3,123.01
Judge Training	2,663.42	10,445.61	10,391.08	2,717.95
NCKRTC Trauma Council	-	49,086.46	39,322.74	9,763.72
Post Fire Debris Removal	7,500.00	14,055.00	7,500.00	14,055.00
Water Protection	993.69	5,361.62	5,260.27	1,095.04
	<u>\$ 81,223.02</u>	<u>\$ 545,042.03</u>	<u>\$ 513,453.27</u>	<u>\$ 112,811.78</u>