



YEAR END 2019 FINANCIAL STATEMENTS

NOTE: *These statements reflect the City's cash position at 12/31. All known year end entries and adjustments have been made at the time of this report though some minor adjustments may occur after. The summary reflects all funds in the City with the exception of Agency Funds, but the detail pages only reflect budgeted funds. Our main focus for discussions will be the General Fund.*

GENERAL FUND

Revenues: To end the year December 31, 2019, the General Fund collected 108% of budgeted revenue. Ad Valorem property taxes make up 20% of the General Fund revenue stream and saw collections of 99.1% of budget. This includes delinquent taxes from previous years paid in the current year, which is expected when making the budget.

Sales tax collections to end the year exceeded the budgeted amount by \$89,217, or 5.4%. This makes the total sales tax for 2019 \$44,210 over collections for 2018. This is a decent increase and with our budget for 2020 being the same as 2019, we are hopeful for another year of exceeding the budget in sales tax collections. Sales tax makes up 40% of total General Fund revenues, so this particular revenue stream is monitored monthly.

Franchise fees collections are the third main revenue source for the city at 13% of the total General Fund revenues. We ended the year 2019 at 101.5% of budget for this line item. Looking ahead to 2020, franchise fees were estimated conservatively at the same level as 2019 and the outlook is strong to be able to meet that estimate.

Other notable revenue sources ending the year higher than budgeted are ambulance services, rents, licenses, permits and fees, interest income and airport fuel sales. Ambulance service revenue reached its second highest collection year on record at \$357,280.69 total collections, or 119% of budget. Our fees increased for recreation as we took over the youth basketball program in 2019, which we did not have previously. This increased revenues by approximately \$3,500. Interest income increased from the previous year by \$14,202 due to an increase in interest rates.

The city took over the fueling operation at the airport at the end of 2018 and at the time of budget for 2019 this was not foreseen. Therefore, there was no budgeted revenue for this and subsequently the city received \$41,353 more in revenue than anticipated from this source.

The city also received \$19,416 in grants to the General Fund more than budgeted for 2019. These were for several different purposes from several different sources and that funding source is unable to be estimated at budget time unless the grant is known about prior to budget creation.

In total, the city ended the year \$315,703 over budget for revenue in the General Fund.

Expenses: To end the year December 31, 2019, the General Fund spent 102.2% of its budgeted expenses for the year. This calculation removes the \$352,000 in guaranteed reserve from budgeted expenses as we do not intend to spend this when budgeting for the year and adds back reimbursements or grants into the budgeted amount to spend.

There are a few major reasons for the overage in General Fund expenditures as compared to budget for 2019. In the Airport Department, \$34,238 was spent on aviation fuel. As explained in revenues, taking over the fueling operation was not foreseen at budget time and as such there was no budgeted expense for this item. However, for the year in total, there was a net fueling profit of \$7,115. The largest discrepancy though in budget versus actual is in the Special Projects Department. Here the city spent \$285,666.86 with Benesch on airport reconstruction design services. This expense is included in the total FAA Grant for airport reconstruction, but the city cannot draw down the reimbursement of 90% (\$257,100) until construction bids for the project have been submitted, a contractor selected and all items reviewed by the FAA. When the FAA grants the award and gives the order to proceed with construction the city can draw down the funds. This is estimated to be around August of 2020.

If the two overages explained above were removed, the General Fund would have ended the year at 95.03% of its budgeted expenses, or \$222,983 under budget.

Summary: Due to the increased revenue over budget for 2019 and the diligent department heads who stayed within their budgets, the city was able to carry over a reserve in the General Fund of \$827,247. This is \$105,170 less than estimated during the creation of the 2020 budget. However, if you add back the airport amount to be reimbursed of \$257,100 then the city would have carried over a reserve of \$1,084,347. This is more than estimated during the 2020 budget and an increase from the prior year of \$77,642.

OTHER FUNDS

Revenues and expenditures in all other funds were essentially on target and within projections. The one fund to note would be the Water and Sewer Utility Fund, which ended its year with a reserve of \$654,921, which was \$106,332 more than the estimate during the creation of the 2020 budget. Total revenues ended at 99.1% of budget and expenses ended at 95.1% of budget. Again, revenues performing better than expected and expenses staying within estimated amounts, allowed the fund in total to increase in reserves at year end.

SUMMARY

The year end financial statements will be available to view online by the end of the day Wednesday, February 19. You can find them by going to:

www.concordiaaks.org > Departments > Finance > Monthly Financials > 2019 > December

CITY OF CONCORDIA, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year to Date December 31, 2019

Funds		Beginning			Ending		Add	Subtract	Cash Balance
		Unencumbered	Cash	Expenditures	Unencumbered	Encumbrances	Accounts	Accounts	December 31,
BUDGETED FUNDS									
General Fund	100	\$ 1,006,704.97	\$ 4,405,147.05	\$ 4,584,605.03	\$ 827,246.99	\$ 287,721.28	\$ -	\$ 1,114,968.27	
Library	735	3,451.85	180,415.45	180,449.00	3,418.30	-	-	3,418.30	
Library Employee Benefits	736	994.26	56,278.83	56,434.00	839.09	-	-	839.09	
Industrial Development	203	2,862.84	58,085.40	58,000.00	2,948.24	-	-	2,948.24	
Special Highway	205	134,811.00	137,654.91	141,002.16	131,463.75	4,531.11	-	135,994.86	
911 PSAP	244	83,253.88	60,607.02	77,060.17	66,800.73	1,554.31	-	68,355.04	
Special Park and Recreation	217	32,449.89	13,799.73	41,775.58	4,474.04	-	-	4,474.04	
Bond and Interest	301	212,786.85	675,184.40	742,448.50	145,522.75	-	-	145,522.75	
Tax Increment	303	-	770,751.39	770,751.39	-	-	-	-	
Water & Sewer Operating	601	552,407.34	1,536,946.29	1,434,432.16	654,921.47	81,297.79	-	736,219.26	
Gas	650	8,331.95	31,037.83	19,797.82	19,571.96	1,301.90	-	20,873.86	
NON-BUDGETED FUNDS									
Computer Equipment Replacement	221	12,134.71	10,000.00	15,603.76	6,530.95	-	-	6,530.95	
Special Equipment Reserve	222	157,741.82	205,933.12	94,516.00	269,158.94	-	-	269,158.94	
Civil Asset Forfeiture	207	-	-	-	-	-	-	-	
Continuing Economic Development Grant	750	576,660.71	49,260.50	105,779.41	520,141.80	-	-	520,141.80	
Fire Department Grants & Donations	250	3,959.51	15,212.78	17,492.78	1,679.51	8,050.00	-	9,729.51	
Recreation Grant and Donations	290	2,718.80	6,100.00	4,250.53	4,568.27	-	-	4,568.27	
Police Dept Grants & Donations	255	-	7,393.49	887.77	6,505.72	-	-	6,505.72	
T.I.F Project	444	184,000.24	94,468.89	12,893.53	265,575.60	-	-	265,575.60	
Capital Improvement Project	450	190,566.85	545,201.29	498,839.88	236,928.26	44,361.00	-	281,289.26	
Wastewater Treatment Facility	451	578,673.60	277,313.71	225,033.00	630,954.31	17,235.00	-	648,189.31	
Cafeteria Plan	725	14,693.85	20,600.43	22,343.90	12,950.38	100.00	-	13,050.38	
Cemetery Endowment	270	41,040.88	240.07	-	41,280.95	-	-	41,280.95	
Small Animal Trust	260	30,455.98	4,093.62	4,000.00	30,549.60	-	-	30,549.60	
Total Primary Government (Excluding Agency Funds)		\$ 3,830,701.78	\$ 9,161,726.20	\$ 9,108,396.37	\$ 3,884,031.61	\$ 446,152.39	\$ -	\$ 4,330,184.00	

CITY OF CONCORDIA, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year to Date December 31, 2019

	Cash Balance December 31, 2019
	<hr/>
Composition of Cash:	
Cash on Hand	\$ 1,031.33
Checking Accounts:	
Now Checking Account (net of outstanding checks/deposits).....	1,274,670.21
Cafeteria Account 7100652 (net of outstanding checks).....	4,410.06
CDBG Checking Account	-
Central National Bank Checking.....	15,674.69
Investments:	
Money Markets and Savings Accounts	1,008,532.77
Certificates of Deposit	2,083,653.20
Total Primary Government	4,387,972.26
Agency Funds Per Cash Balance Report	(112,811.78)
Reconciling Items Per Bank Reconciliation.....	55,023.52
	<hr/>
Total Reporting Entity (Excluding Agency Funds)	\$ 4,330,184.00
	<hr/>

CITY OF CONCORDIA, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the MONTH to Date December 31, 2019

Funds		Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Subtract Accounts Receivable	Cash Balance December 31, 2019
BUDGETED FUNDS								
General Fund	100	\$ 1,138,536.45	\$ 235,388.26	\$ 546,677.72	\$ 827,246.99	\$ 287,721.28	\$ -	\$ 1,114,968.27
Library	735	3,418.30	-	-	3,418.30	-	-	3,418.30
Library Employee Benefits	736	839.09	-	-	839.09	-	-	839.09
Industrial Development	203	32,948.24	-	30,000.00	2,948.24	-	-	2,948.24
Special Highway	205	148,530.54	-	17,066.79	131,463.75	4,531.11	-	135,994.86
911 PSAP	244	63,356.53	5,561.16	2,116.96	66,800.73	1,554.31	-	68,355.04
Special Park and Recreation	217	5,660.64	2,709.91	3,896.51	4,474.04	-	-	4,474.04
Bond and Interest	301	139,408.63	6,114.12	-	145,522.75	-	-	145,522.75
Tax Increment	303	87,489.36	6,979.53	94,468.89	-	-	-	-
Water & Sewer Operating	601	705,017.48	59,006.60	109,102.61	654,921.47	81,297.79	-	736,219.26
Gas	650	20,210.19	2,480.30	3,118.53	19,571.96	1,301.90	-	20,873.86
NON-BUDGETED FUNDS								
Computer Equipment Replacement	221	6,530.95	-	-	6,530.95	-	-	6,530.95
Special Equipment Reserve	222	245,678.94	23,480.00	-	269,158.94	-	-	269,158.94
Civil Asset Forfeiture	207	-	-	-	-	-	-	-
Continuing Economic Development Grant	750	519,459.48	682.32	-	520,141.80	-	-	520,141.80
Fire Department Grants & Donations	250	2,916.73	8,312.78	9,550.00	1,679.51	8,050.00	-	9,729.51
Recreation Grant and Donations	290	1,493.27	3,075.00	-	4,568.27	-	-	4,568.27
Police Dept Grants & Donations	255	6,505.72	-	-	6,505.72	-	-	6,505.72
T.I.F Project	444	171,106.71	94,468.89	-	265,575.60	-	-	265,575.60
Capital Improvement Project	450	278,040.34	4,924.95	46,037.03	236,928.26	44,361.00	-	281,289.26
Wastewater Treatment Facility	451	647,406.07	783.24	17,235.00	630,954.31	17,235.00	-	648,189.31
Cafeteria Plan	725	9,615.60	6,190.79	2,856.01	12,950.38	100.00	-	13,050.38
Cemetery Endowment	270	41,280.95	-	-	41,280.95	-	-	41,280.95
Small Animal Trust	260	30,549.60	-	-	30,549.60	-	-	30,549.60
Total Primary Government (Excluding Agency Funds)		<u>\$ 4,311,941.88</u>	<u>\$ 460,157.85</u>	<u>\$ 882,126.05</u>	<u>\$ 3,884,031.61</u>	<u>\$ 446,152.39</u>	<u>\$ -</u>	<u>\$ 4,330,184.00</u>

CITY OF CONCORDIA, KANSAS
Summary of Revenues & Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year to Date December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Current Year Actual	Variance - Over (Under)
REVENUES					
General Fund	\$ 4,090,387.00	\$ -	\$ 4,090,387.00	\$ 4,405,147.05	\$ 314,760.05
Special Revenue Funds:					
Library	181,700.00	-	181,700.00	180,415.45	(1,284.55)
Library Employee Benefits	56,889.00	-	56,889.00	56,278.83	(610.17)
Industrial Development	58,432.00	-	58,432.00	58,085.40	(346.60)
Special Highway	140,410.00	-	140,410.00	137,654.91	(2,755.09)
911 PSAP	60,000.00	-	60,000.00	60,607.02	607.02
Special Park and Recreation	15,635.00	-	15,635.00	13,799.73	(1,835.27)
Debt Service Funds:					
Bond and Interest	671,191.00	-	671,191.00	675,184.40	3,993.40
Tax Increment	818,817.00	-	818,817.00	770,751.39	(48,065.61)
Enterprise Funds:					
Water & Sewer Operating	1,550,300.00	-	1,550,300.00	1,536,946.29	(13,353.71)
Gas	47,919.00	-	47,919.00	31,037.83	(16,881.17)
EXPENDITURES					
General Fund	\$ 4,808,690.00	\$ 30,993.31	\$ 4,839,683.31	\$ 4,584,605.03	\$ (255,078.28)
Special Revenue Funds:					
Library	180,449.00	-	180,449.00	180,449.00	-
Library Employee Benefits	56,434.00	-	56,434.00	56,434.00	-
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)
911 PSAP	147,618.00	-	147,618.00	77,060.17	(70,557.83)
Special Park and Recreation	50,879.00	-	50,879.00	41,775.58	(9,103.42)
Debt Service 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)
Enterprise Funds:					
Water & Sewer 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 - 100
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year							
	Actual December	Actual YTD	Estimate		% Estimate Used	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts								
Taxes and Shared Revenue								
Ad Valorem Property Tax	\$ -	\$ 836,457.90	\$ 856,974.00	\$ (20,516.10)	97.61%	\$ 856,974.00	\$ (20,516.10)	97.61%
Delinquent Tax	-	12,337.63	11,600.00	737.63	106.36%	-	12,337.63	
Motor Vehicle Tax	-	140,314.53	133,578.00	6,736.53	105.04%	133,579.00	6,735.53	105.04%
Recreational Vehicle Tax	-	1,631.92	1,610.00	21.92	101.36%	1,610.00	21.92	101.36%
16-20M Truck Tax	-	966.35	729.00	237.35	132.56%	729.00	237.35	132.56%
Vehicle Rental Tax	-	95.10	60.00	35.10	158.50%	55.00	40.10	172.91%
Commercial Vehicle Fees	-	5,265.08	7,000.00	(1,734.92)	75.22%	8,533.00	(3,267.92)	61.70%
IRP Vehicle Fees	-	1,922.32	-	1,922.32		-	1,922.32	
Watercraft Ad Valorem Tax	-	-	-	-		328.00	(328.00)	0.00%
Sales Tax	143,224.00	1,759,217.27	1,685,000.00	74,217.27	104.40%	1,670,000.00	89,217.27	105.34%
Franchise Taxes	88,626.57	577,588.46	574,500.00	3,088.46	100.54%	569,000.00	8,588.46	101.51%
Special Assessments	-	3,524.78	4,600.00	(1,075.22)	76.63%	6,500.00	(2,975.22)	54.23%
Intergovernmental								
Local Alcoholic Liquor Tax	2,709.91	13,799.73	14,033.00	(233.27)	98.34%	15,636.00	(1,836.27)	88.26%
Highway Connection Links	-	58,976.38	59,000.00	(23.62)	99.96%	44,000.00	14,976.38	134.04%
Local Grants - Hansen - Plaza	-	-	-	-		-	-	
Local Grants - Walmart - Plaza	6,000.00	6,000.00	-	6,000.00		-	6,000.00	
Local Grants - Comm Foundation - Plaza	-	500.00	-	500.00		-	500.00	
Local Grants - Hansen - Refresh Con	-	3,500.00	3,500.00	-	100.00%	-	3,500.00	
Local Grants - Blosser Scholarship	-	2,000.00	2,000.00	-	100.00%	-	2,000.00	
Federal Grants - COPS	-	5,183.50	-	5,183.50		-	5,183.50	
Federal Grants - STEP	-	2,232.87	1,000.00	1,232.87	223.29%	-	2,232.87	
Licenses and Permits								
Rent, Licenses, Permits & Fees	7,013.60	57,917.89	41,300.00	16,617.89	140.24%	38,900.00	19,017.89	148.89%
Charges for Services								
Administrative Services	-	6,100.00	3,100.00	3,000.00	196.77%	100.00	6,000.00	6100.00%
Cemetery Permits/Deeds	-	8,450.00	9,000.00	(550.00)	93.89%	8,000.00	450.00	105.63%
Ambulance Service	30,638.39	357,280.69	320,000.00	37,280.69	111.65%	300,000.00	57,280.69	119.09%
Ambulance Fees	-	1,522.50	-	1,522.50		-	1,522.50	
Inter-Local Ambulance Agreement	-	105,992.86	105,993.00	(0.14)	100.00%	105,993.00	8,212.75	100.00%
Dispatch Inter-Local Agreement	-	120,000.00	120,000.00	-	100.00%	120,000.00	-	100.00%
Airport Fuel Sales	3,223.69	41,353.50	32,000.00	9,353.50	129.23%	-	41,353.50	
Pool Operations/Concession Sales	612.97	92,012.75	87,500.00	4,512.75	105.16%	83,800.00	8,212.75	109.80%
Broadway Plaza Operations	429.37	11,852.60	11,200.00	652.60	105.83%	8,000.00	3,852.60	148.16%
SRO Program Fees	-	7,112.00	6,030.00	1,082.00	117.94%	8,055.00	-	
Infrastructure Repair Service	-	1,168.00	-	1,168.00		-	1,168.00	
Fines, Forfeitures and Penalties	3,425.79	69,384.78	64,200.00	5,184.78	108.08%	61,700.00	7,684.78	112.46%
Use of Money and Property								
Rental Income	1,450.00	18,160.34	16,710.00	1,450.34	108.68%	18,795.00	(634.66)	96.62%
Interest Income	(23,742.23)	40,502.35	26,300.00	14,202.35	154.00%	10,000.00	30,502.35	405.02%
Sale of Assets	-	6,089.40	7,500.00	(1,410.60)	81.19%	4,000.00	2,089.40	152.24%
Other Revenues								
Donations	365.00	14,994.55	11,100.00	3,894.55	135.09%	11,100.00	3,894.55	135.09%
Miscellaneous	393.90	2,162.08	300.00	1,862.08	720.69%	3,000.00	(837.92)	72.07%
Reimbursed Expense	(28,982.70)	11,576.94	6,900.00	4,676.94	167.78%	2,000.00	9,576.94	578.85%
Total Cash Receipts	235,388.26	4,405,147.05	4,224,317.00	180,830.05	104.28%	\$ 4,090,387.00	\$ 315,703.05	107.70%
Expenditures and Transfers								
Subject to Budget								
General Administrative Services								
Personal Services	\$ 24,767.09	\$ 196,728.71	\$ 198,595.00	(1,866.29)	99.06%	\$ 198,595.00	\$ (1,866.29)	99.06%
Contractual Services	3,567.48	79,201.95	79,600.00	(398.05)	99.50%	76,000.00	3,201.95	104.21%
Commodities	1,078.65	11,054.97	8,300.00	2,754.97	133.19%	10,700.00	354.97	103.32%
Capital Outlay	329.00	1,076.00	200.00	876.00	538.00%	500.00	576.00	215.20%
TOTAL FOR DEPARTMENT	29,742.22	288,061.63	286,695.00	1,366.63	100.48%	285,795.00	2,266.63	100.79%
Law/Municipal Courts								
Personal Services	4,063.13	37,513.47	37,735.00	(221.53)	99.41%	38,535.00	(1,021.53)	97.35%
Contractual Services	1,000.00	12,850.13	17,300.00	(4,449.87)	74.28%	27,000.00	(14,149.87)	47.59%
Commodities	-	6.50	25.00	(18.50)	26.00%	100.00	(93.50)	6.50%
Capital Outlay	-	-	-	-		-	-	
TOTAL FOR DEPARTMENT	5,063.13	50,370.10	55,060.00	(4,689.90)	91.48%	65,635.00	(15,264.90)	76.74%

CITY OF CONCORDIA, KANSAS
GENERAL FUND - 100
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year						Variance - Over (Under)	% Budget Used
	Actual December	Actual YTD	Estimate		% Estimate Used	Budget		
Elections								
Contractual Services	-	-	-	-		3,000.00	(3,000.00)	0.00%
Special Projects								
Personal Services	-	14,486.17	14,500.00	(13.83)	99.90%	20,025.00	(5,538.83)	72.34%
Contractual Services	106,637.00	497,289.23	214,800.00	282,489.23	231.51%	254,300.00	242,989.23	195.55%
Commodities	2,514.24	8,144.94	7,200.00	944.94	113.12%	9,050.00	(905.06)	90.00%
Capital Outlay	3,401.03	7,670.91	13,065.00	(5,394.09)	58.71%	1,500.00	6,170.91	511.39%
Miscellaneous	-	-	-	-		352,000.00	(352,000.00)	0.00%
TOTAL FOR DEPARTMENT	112,552.27	527,591.25	249,565.00	278,026.25	211.40%	636,875.00	(109,283.75)	82.84%
Law Enforcement								
Personal Services	70,929.50	636,080.84	639,386.00	(3,305.16)	99.48%	669,690.00	(33,609.16)	94.98%
Contractual Services	2,171.53	23,283.62	25,090.00	(1,806.38)	92.80%	28,300.00	(5,016.38)	82.27%
Commodities	8,128.98	43,204.42	56,300.00	(13,095.58)	76.74%	60,800.00	(17,595.58)	71.06%
Capital Outlay	1,573.36	6,964.47	4,200.00	2,764.47	165.82%	7,300.00	(335.53)	95.40%
TOTAL FOR DEPARTMENT	82,803.37	709,533.35	724,976.00	(15,442.65)	97.87%	766,090.00	(56,556.65)	92.62%
Police Communications/Records								
Personal Services	28,910.17	269,235.96	268,525.00	710.96	100.26%	285,725.00	(16,489.04)	94.23%
Contractual Services	1,238.31	11,873.43	14,800.00	(2,926.57)	80.23%	18,400.00	(6,526.57)	64.53%
Commodities	68.51	1,279.15	2,200.00	(920.85)	58.14%	4,100.00	(2,820.85)	31.20%
Capital Outlay	-	-	500.00	(500.00)	0.00%	1,000.00	(1,000.00)	0.00%
TOTAL FOR DEPARTMENT	30,216.99	282,388.54	286,025.00	(3,636.46)	98.73%	309,225.00	(26,836.46)	91.32%
Fire Department								
Personal Services	43,507.74	371,794.12	367,835.00	3,959.12	101.08%	373,335.00	(1,540.88)	99.59%
Contractual Services	243.81	3,298.15	7,605.00	(4,306.85)	43.37%	8,725.00	(5,426.85)	37.80%
Commodities	9,682.10	39,161.65	42,400.00	(3,238.35)	92.36%	44,000.00	(4,838.35)	89.00%
Capital Outlay	-	-	2,500.00	(2,500.00)	0.00%	5,000.00	(5,000.00)	0.00%
TOTAL FOR DEPARTMENT	53,433.65	414,253.92	420,340.00	(6,086.08)	98.55%	431,060.00	(16,806.08)	96.10%
Ambulance Service								
Personal Services	58,799.41	383,936.52	378,641.00	5,295.52	101.40%	375,025.00	8,911.52	102.38%
Contractual Services	5,151.91	27,598.12	21,050.00	6,548.12	131.11%	14,400.00	13,198.12	191.65%
Commodities	3,166.94	29,084.44	39,800.00	(10,715.56)	73.08%	41,100.00	(12,015.56)	70.77%
Capital Outlay	-	2,087.74	11,000.00	(8,912.26)	18.98%	15,500.00	(13,412.26)	13.47%
TOTAL FOR DEPARTMENT	67,118.26	442,706.82	450,491.00	(7,784.18)	98.27%	446,025.00	(3,318.18)	99.26%
Animal Control								
Personal Services	4,645.17	43,851.26	43,275.00	576.26	101.33%	43,525.00	326.26	100.75%
Contractual Services	473.44	4,562.04	4,640.00	(77.96)	98.32%	7,600.00	(3,037.96)	60.03%
Commodities	903.10	4,336.54	6,475.00	(2,138.46)	66.97%	6,750.00	(2,413.46)	64.25%
Capital Outlay	-	-	-	-		-	-	
TOTAL FOR DEPARTMENT	6,021.71	52,749.84	54,390.00	(1,640.16)	96.98%	57,875.00	(5,125.16)	91.14%
Community Development								
Personal Services	10,468.14	92,826.59	93,050.00	(223.41)	99.76%	96,650.00	(3,823.41)	96.04%
Contractual Services	13,180.03	18,780.64	13,000.00	5,780.64	144.47%	15,100.00	3,680.64	124.38%
Commodities	197.16	1,141.48	2,750.00	(1,608.52)	41.51%	4,150.00	(3,008.52)	27.51%
Capital Outlay	-	-	100.00	(100.00)	0.00%	400.00	(400.00)	0.00%
TOTAL FOR DEPARTMENT	23,845.33	112,748.71	108,900.00	3,848.71	103.53%	116,300.00	(3,551.29)	96.95%
Public Works-Streets								
Personal Services	\$ 42,233.81	389,238.50	\$ 389,015.00	223.50	100.06%	\$ 388,015.00	\$ 1,223.50	100.32%
Contractual Services	2,494.60	28,465.71	31,450.00	(2,984.29)	90.51%	22,300.00	6,165.71	127.65%
Commodities	6,386.06	89,729.14	82,550.00	7,179.14	108.70%	83,775.00	5,954.14	107.11%
TOTAL FOR DEPARTMENT	51,114.47	507,433.35	503,015.00	4,418.35	100.88%	494,090.00	13,343.35	102.70%
Public Grounds-Airport								
Personal Services	-	1,755.68	3,616.00	(1,860.32)	48.55%	4,400.00	(2,644.32)	39.90%
Contractual Services	3,476.48	37,954.87	30,300.00	7,654.87	125.26%	33,350.00	4,604.87	113.81%
Commodities	6,749.72	47,860.68	41,100.00	6,760.68	116.45%	16,000.00	31,860.68	299.13%
Capital Outlay	-	7,387.51	1,000.00	6,387.51	738.75%	6,000.00	1,387.51	123.13%
TOTAL FOR DEPARTMENT	10,226.20	94,958.74	76,016.00	18,942.74	124.92%	59,750.00	35,208.74	158.93%

CITY OF CONCORDIA, KANSAS
GENERAL FUND - 100
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year							
	Actual December	Actual YTD	Estimate		% Estimate Used	Budget	Variance - Over (Under)	% Budget Used
Expenditures and Transfers Subject to Budget (Continued)								
Public Grounds-Parks								
Personal Services	21,512.72	191,341.47	189,355.00	1,986.47	101.05%	218,555.00	(27,213.53)	87.55%
Contractual Services	2,308.79	15,351.00	17,350.00	(1,999.00)	88.48%	16,950.00	(1,599.00)	90.57%
Commodities	2,320.70	52,003.05	40,050.00	11,953.05	129.85%	43,300.00	8,703.05	120.10%
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL FOR DEPARTMENT	26,142.21	258,695.52	246,755.00	11,940.52	104.84%	278,805.00	(20,109.48)	92.79%
Public Grounds-Parks-Cemetery								
Personal Services	4,645.25	63,650.25	57,815.00	5,835.25	110.09%	58,015.00	5,635.25	109.71%
Contractual Services	308.75	2,298.37	2,950.00	(651.63)	77.91%	3,800.00	(1,501.63)	60.48%
Commodities	1,724.59	25,205.29	17,700.00	7,505.29	142.40%	20,150.00	5,055.29	125.09%
Capital Outlay	-	1,057.00	3,000.00	(1,943.00)	35.23%	3,000.00	(1,943.00)	35.23%
TOTAL FOR DEPARTMENT	6,678.59	92,210.91	81,465.00	10,745.91	113.19%	84,965.00	7,245.91	108.53%
Public Grounds-Pool								
Personal Services	-	70,294.15	67,880.00	2,414.15	103.56%	64,880.00	5,414.15	108.34%
Contractual Services	799.65	19,926.95	19,480.00	446.95	102.29%	21,650.00	(1,723.05)	92.04%
Commodities	-	25,540.52	29,400.00	(3,859.48)	86.87%	35,800.00	(10,259.48)	71.34%
Capital Outlay	(3,896.51)	51,534.84	44,170.00	7,364.84	116.67%	44,170.00	7,364.84	116.67%
TOTAL FOR DEPARTMENT	(3,096.86)	167,296.46	160,930.00	6,366.46	103.96%	166,500.00	796.46	100.48%
Public Grounds-Sports Complex								
Personal Services	5,142.21	69,881.69	70,000.00	(118.31)	99.83%	72,420.00	(2,538.31)	96.50%
Contractual Services	754.71	10,663.29	11,930.00	(1,266.71)	89.38%	14,840.00	(4,176.71)	71.86%
Commodities	4,380.63	29,594.82	31,700.00	(2,105.18)	93.36%	32,400.00	(2,805.18)	91.34%
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL FOR DEPARTMENT	10,277.55	110,139.80	113,630.00	(3,490.20)	96.93%	119,660.00	(9,520.20)	92.04%
Recreation								
Personal Services	7,088.53	78,024.78	81,624.00	(3,599.22)	95.59%	84,290.00	(6,265.22)	92.57%
Contractual Services	311.21	12,119.42	11,735.00	384.42	103.28%	15,740.00	(3,620.58)	77.00%
Commodities	1,282.21	15,518.00	17,100.00	(1,582.00)	90.75%	16,250.00	(732.00)	95.50%
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL FOR DEPARTMENT	8,681.95	105,662.20	110,459.00	(4,796.80)	95.66%	116,280.00	(10,617.80)	90.87%
Broadway Plaza								
Personal Services	350.27	5,595.93	6,105.00	(509.07)	91.66%	10,950.00	(5,354.07)	51.10%
Contractual Services	1,870.06	33,314.31	32,950.00	364.31	101.11%	37,150.00	(3,835.69)	89.68%
Commodities	156.35	11,380.65	13,325.00	(1,944.35)	85.41%	5,700.00	5,680.65	199.66%
Capital Outlay	-	553.00	553.00	-	100.00%	-	553.00	-
TOTAL FOR DEPARTMENT	2,376.68	50,843.89	52,933.00	(2,089.11)	96.05%	53,800.00	(2,956.11)	94.51%
OPERATIONAL SUB-TOTAL		4,267,645.03	3,981,645.00	286,000.03	107.18%	4,491,730.00	(224,084.97)	95.01%
Debt Service								
Capital Lease Payments	-	-	-	-	-	-	-	-
Allocation to Others	-	35,000.00	35,000.00	-	100.00%	35,000.00	-	100.00%
Operating Transfers to:								
Capital Improvement Fund	-	159,000.00	159,000.00	-	100.00%	159,000.00	-	100.00%
Computer Equipment Replacement Fund	-	5,000.00	5,000.00	-	100.00%	5,000.00	-	100.00%
Economic Development Fund	-	7,000.00	7,000.00	-	100.00%	7,000.00	-	100.00%
Special Equipment Reserve Fund	23,480.00	110,960.00	110,960.00	-	100.00%	110,960.00	-	100.00%
Total Certified Budget			4,298,605.00	(4,298,605.00)		4,808,690.00	(224,084.97)	
Reserve Amount Budget 2019						(352,000.00)	352,000.00	
Total Certified Budget Planned 2019						4,456,690.00	127,915.03	102.87%
Adjustments for Qualifying Budget Credits						30,993.31	(30,993.31)	
Total Expenditures and Transfers Subject to Budget	546,677.72	4,584,605.03	4,298,605.00	286,000.03	106.65%	\$ 4,487,683.31	\$ 96,921.72	102.16%
Receipts Over(Under) Expenditures		(179,457.98)						
Unencumbered Cash, Beginning		1,006,704.97						
Unencumbered Cash, Ending		\$ 827,246.99						

CITY OF CONCORDIA, KANSAS
LIBRARY FUND - 735

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ -	\$ 151,656.96	\$ 155,373.00	\$ (3,716.04)	97.61%
Delinquent Tax	-	2,111.74	-	2,111.74	
Motor Vehicle Tax	-	24,885.97	24,281.00	604.97	102.49%
Recreational Vehicle Tax	-	290.09	293.00	(2.91)	99.01%
16-20M Truck Tax	-	153.31	133.00	20.31	115.27%
Rental Vehicle Tax	-	16.69	10.00	6.69	166.90%
Commercial Vehicle Fees	-	953.12	1,551.00	(597.88)	61.45%
IRP Vehicle Fees	-	347.57	-	347.57	
Watercraft Ad Valorem Tax	-	-	59.00	(59.00)	0.00%
Total Cash Receipts	-	180,415.45	\$ 181,700.00	\$ (1,284.55)	99.29%
Expenditures and Transfers					
Subject to Budget					
Culture and Recreation					
Appropriations	-	180,449.00	\$ 180,449.00	\$ -	100.00%
Total Expenditures and Transfers					
Subject to Budget	-	180,449.00	\$ 180,449.00	\$ -	100.00%
Receipts Over(Under) Expenditures		(33.55)			
Unencumbered Cash, Beginning		3,451.85			
Unencumbered Cash, Ending		\$ 3,418.30			

CITY OF CONCORDIA, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND - 736

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ -	\$ 48,457.53	\$ 49,641.00	\$ (1,183.47)	97.62%
Delinquent Tax	-	579.65	-	579.65	
Motor Vehicle Tax	-	6,761.90	6,683.00	78.90	101.18%
Recreational Vehicle Tax	-	79.01	81.00	(1.99)	97.54%
16-20M Truck Tax	-	39.01	36.00	3.01	108.36%
Rental Vehicle Tax	-	4.51	5.00	(0.49)	90.20%
Commercial Vehicle Fees	-	261.81	427.00	(165.19)	61.31%
IRP Vehicle Fees	-	95.41	-	95.41	
Watercraft Ad Valorem Tax	-	-	16.00	(16.00)	0.00%
Total Cash Receipts	-	56,278.83	\$ 56,889.00	\$ (610.17)	98.93%
Expenditures and Transfers					
Subject to Budget					
Culture and Recreation					
Appropriations	-	56,434.00	\$ 56,434.00	\$ (0.00)	100.00%
Total Expenditures and Transfers					
Subject to Budget	-	56,434.00	\$ 56,434.00	\$ (0.00)	100.00%
Receipts Over(Under) Expenditures		(155.17)			
Unencumbered Cash, Beginning		994.26			
Unencumbered Cash, Ending		\$ 839.09			

CITY OF CONCORDIA, KANSAS
INDUSTRIAL DEVELOPMENT FUND - 203

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ -	\$ 41,123.87	\$ 42,132.00	\$ (1,008.13)	97.61%
Delinquent Tax	-	597.67	-	597.67	
Motor Vehicle Tax	-	6,876.97	6,731.00	145.97	102.17%
Recreational Vehicle Tax	-	80.24	81.00	(0.76)	99.06%
16-20M Truck Tax	-	41.66	37.00	4.66	112.59%
Rental Vehicle Tax	-	4.60	5.00	(0.40)	92.00%
Commercial Vehicle Fees	-	264.10	430.00	(165.90)	61.42%
IRP Vehicle Fees	-	96.29	-	96.29	
Watercraft Ad Valorem Tax	-	-	16.00	(16.00)	0.00%
Use of Money and Property					
Interest Income	-	-	-	-	
Operating Transfers from					
General Fund	-	7,000.00	7,000.00	-	100.00%
Water and Sewer General Operating Fund	-	2,000.00	2,000.00	-	100.00%
Total Cash Receipts	-	58,085.40	\$ 58,432.00	\$ (346.60)	99.41%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	30,000.00	58,000.00	\$ 58,000.00	\$ -	100.00%
Miscellaneous	-	-	2,000.00	(2,000.00)	0.00%
Total Expenditures and Transfers					
Subject to Budget	30,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)	96.67%
Receipts Over(Under) Expenditures		85.40			
Unencumbered Cash, Beginning		2,862.84			
Unencumbered Cash, Ending		\$ 2,948.24			

CITY OF CONCORDIA, KANSAS
SPECIAL HIGHWAY FUND - 205

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				% Budget Used
	Actual December	Actual YTD	Budget	Variance - Over (Under)	
Cash Receipts					
Taxes and Shared Revenue					
Highway Gas Tax	\$ -	\$ 137,654.91	\$ 140,410.00	\$ (2,755.09)	98.04%
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	-	137,654.91	140,410.00	(2,755.09)	98.04%
Expenditures and Transfers					
Subject to Budget					
Streets and Highways					
Personal Services	-	9,862.22	\$ 15,000.00	\$ (5,137.78)	65.75%
Contractual Services	951.72	951.72	12,100.00	(11,148.28)	7.87%
Commodities	16,115.07	88,188.22	85,000.00	3,188.22	103.75%
Capital Outlay	-	-	86,781.00	(86,781.00)	0.00%
Operating Transfers to:					
Special Equipment Reserve Fund	-	42,000.00	42,000.00	-	100.00%
Total Expenditures and Transfers					
Subject to Budget	17,066.79	141,002.16	240,881.00	(99,878.84)	58.54%
Receipts Over(Under) Expenditures		(3,347.25)			
Unencumbered Cash, Beginning		134,811.00			
Unencumbered Cash, Ending		\$ 131,463.75			

CITY OF CONCORDIA, KANSAS

911 PSAP FUND - 244

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				% Budget Used
	Actual December	Actual YTD	Budget	Variance - Over (Under)	
Cash Receipts					
Charges for Services					
PSAP Fees	\$ 5,561.16	\$ 60,607.02	\$ 60,000.00	\$ 607.02	101.01%
Use of Money and Property					
Interest Income	-	-	-	-	
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	<u>5,561.16</u>	<u>60,607.02</u>	<u>\$ 60,000.00</u>	<u>\$ 607.02</u>	101.01%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	2,116.96	29,718.67	\$ 35,000.00	\$ (5,281.33)	84.91%
Capital Outlay	-	47,341.50	112,618.00	(65,276.50)	42.04%
Total Expenditures and Transfers	<u>2,116.96</u>	<u>77,060.17</u>	<u>\$ 147,618.00</u>	<u>\$ (70,557.83)</u>	52.20%
Subject to Budget					
Receipts Over(Under) Expenditures		(16,453.15)			
Unencumbered Cash, Beginning		<u>83,253.88</u>			
Unencumbered Cash, Ending		<u>\$ 66,800.73</u>			

CITY OF CONCORDIA, KANSAS
SPECIAL PARK AND RECREATION FUND - 217

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Local Alcoholic Liquor Tax	\$ 2,709.91	\$ 13,799.73	\$ 15,635.00	\$ (1,835.27)	88.26%
Use of Money and Property					
Interest Income	-	-	-	-	
Total Cash Receipts	<u>2,709.91</u>	<u>13,799.73</u>	<u>\$ 15,635.00</u>	<u>\$ (1,835.27)</u>	88.26%
Expenditures and Transfers					
Subject to Budget					
Culture and Recreation					
Contractual Services	-	-	\$ -	\$ -	
Commodities	-	-	-	-	
Capital Outlay	<u>3,896.51</u>	<u>41,775.58</u>	<u>50,879.00</u>	<u>(9,103.42)</u>	82.11%
Total Expenditures and Transfers					
Subject to Budget	<u>3,896.51</u>	<u>41,775.58</u>	<u>\$ 50,879.00</u>	<u>\$ (9,103.42)</u>	82.11%
Receipts Over(Under) Expenditures		(27,975.85)			
Unencumbered Cash, Beginning		<u>32,449.89</u>			
Unencumbered Cash, Ending		<u>\$ 4,474.04</u>			

CITY OF CONCORDIA, KANSAS
BOND AND INTEREST FUND - 301

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ -	\$ 243,373.04	\$ 249,331.00	\$ (5,957.96)	97.61%
Delinquent Tax	-	3,572.00	-	3,572.00	
Motor Vehicle Tax	-	41,366.92	39,409.00	1,957.92	104.97%
Recreational Vehicle Tax	-	481.14	475.00	6.14	101.29%
16-20M Truck Tax	-	283.98	215.00	68.98	132.08%
Rental Vehicle Tax	-	28.02	15.00	13.02	186.80%
Commercial Vehicle Fees	-	1,553.20	2,518.00	(964.80)	61.68%
IRP Vehicle Fees	-	567.06	-	567.06	
Watercraft Ad Valorem Tax	-	-	97.00	(97.00)	0.00%
In Lieu of Taxes	-	-	-	-	
Special Assessments	-	67,785.92	68,172.00	(386.08)	99.43%
Uses of Money and Property					
Proceeds from Long Term Debt	-	-	-	-	
Interest Income	6,114.12	6,114.12	900.00	5,214.12	679.35%
Operating Transfers from:					
Wastewater Treatment Fund	-	190,563.00	190,563.00	-	100.00%
Water and Sewer General Operating Fund	-	119,496.00	119,496.00	-	100.00%
Total Cash Receipts	6,114.12	675,184.40	\$ 671,191.00	\$ 3,993.40	100.59%
Expenditures and Transfers					
Subject to Budget					
Debt Services					
Principal	-	602,400.00	\$ 602,400.00	\$ -	100.00%
Interest	-	140,048.50	140,050.00	(1.50)	100.00%
Commissions and Postage	-	-	10.00	(10.00)	0.00%
Issuance Fees	-	-	-	-	
Miscellaneous	-	-	130,000.00	(130,000.00)	0.00%
Total Expenditures and Transfers Subject to Budget	-	742,448.50	\$ 872,460.00	\$ (130,011.50)	85.10%
Receipts Over(Under) Expenditures		(67,264.10)			
Unencumbered Cash, Beginning		212,786.85			
Unencumbered Cash, Ending		\$ 145,522.75			

CITY OF CONCORDIA, KANSAS
TAX INCREMENT FUND - 303

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ -	\$ 762,809.92	\$ 787,317.00	\$ (24,507.08)	96.89%
Delinquent Tax	-	961.94	10,000.00	(9,038.06)	9.62%
Proceeds of Indebtedness - GO	-	-	-	-	
Use of Money and Property					
Proceeds from Long Term Debt	-	-	-	-	
Interest Income	6,979.53	6,979.53	1,500.00	5,479.53	465.30%
Other Revenues					
Miscellaneous	-	-	20,000.00	(20,000.00)	0.00%
Total Cash Receipts	6,979.53	770,751.39	\$ 818,817.00	\$ (48,065.61)	94.13%
Expenditures and Transfers					
Subject to Budget					
Debt Services					
Principal	-	645,000.00	\$ 645,000.00	\$ -	100.00%
Interest	-	31,282.50	31,283.00	(0.50)	100.00%
Issuance Fees	-	-	-	-	
Operating Transfers to:					
T.I.F. Project Fund	94,468.89	94,468.89	142,534.00	(48,065.11)	66.28%
Total Expenditures and Transfers					
Subject to Budget	94,468.89	770,751.39	\$ 818,817.00	\$ (48,065.61)	94.13%
Receipts Over(Under) Expenditures		-			
Unencumbered Cash, Beginning		-			
Unencumbered Cash, Ending		\$ -			

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND - 601
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year					
	Actual December	Actual YTD	Estimate	% Estimate Used	Budget	Variance - Over (Under) % Budget Used
Cash Receipts						
Charges for Services						
Water Receipts	\$ 702.80	\$ 979,646.25	\$ 996,000.00	98.36%	\$ 996,000.00	\$ (16,353.75) 98.36%
Sewer Receipts	40,976.17	494,474.62	483,000.00	102.38%	496,000.00	(1,525.38) 99.69%
Connection Fees	1,160.00	18,984.87	22,000.00	86.29%	20,000.00	(1,015.13) 94.92%
Use of Money and Property						
Proceeds from Long Term Debt	-	-	-		-	-
Proceeds from Lease	-	-	-		-	-
Rental Income	1,512.66	16,759.13	19,000.00	88.21%	19,000.00	(2,240.87) 88.21%
Interest Income	13,917.80	13,917.80	10,000.00	139.18%	3,800.00	10,117.80 366.26%
Sale of Assets	-	-	-		-	-
Other Revenues						
Miscellaneous	-	1,687.19	690.00	244.52%	-	1,687.19
Reimbursed Expense	-	-	-		-	-
State Sales Tax	737.17	11,476.43	10,500.00	109.30%	10,500.00	976.43 109.30%
Operating Transfers from:						
Gas Fund	-	-	-		5,000.00	(5,000.00) 0.00%
Total Cash Receipts	59,006.60	1,536,946.29	1,541,190.00	99.72%	\$ 1,550,300.00	\$ (13,353.71) 99.14%
Expenditures and Transfers						
Subject to Budget						
Utility Administration						
Personal Services	36,230.39	330,605.80	332,752.00	99.36%	\$ 337,430.00	\$ (6,824.20) 97.98%
Contractual Services	3,922.80	100,051.01	107,035.00	93.48%	113,635.00	(13,583.99) 88.05%
Commodities	1,434.89	5,627.31	6,550.00	85.91%	514,803.00	(509,175.69) 1.09%
Capital Outlay	116.81	1,086.36	400.00	271.59%	1,000.00	86.36 108.64%
TOTAL FOR DEPARTMENT	41,704.89	437,370.48	446,737.00	97.90%	966,868.00	(529,497.52) 45.24%
Utility Water Production						
Personal Services	5,662.54	51,752.40	51,457.00	100.57%	55,685.00	(3,932.60) 92.94%
Contractual Services	8,026.34	49,417.54	57,700.00	85.65%	57,600.00	(8,182.46) 85.79%
Commodities	575.38	49,608.49	55,050.00	90.12%	47,250.00	2,358.49 104.99%
Capital Outlay	-	27,380.00	23,250.00	117.76%	27,000.00	380.00 101.41%
TOTAL FOR DEPARTMENT	14,264.26	178,158.43	187,457.00	95.04%	187,535.00	(9,376.57) 95.00%
Utility Water Distribution						
Personal Services	4,714.14	70,325.58	86,099.00	81.68%	90,495.00	(20,169.42) 77.71%
Contractual Services	2,677.39	9,049.79	8,400.00	107.74%	15,600.00	(6,550.21) 58.01%
Commodities	3,445.47	50,660.97	65,600.00	77.23%	82,065.00	(31,404.03) 61.73%
Capital Outlay	-	58,851.78	58,852.00	100.00%	103,475.00	(44,623.22) 56.88%
TOTAL FOR DEPARTMENT	10,837.00	188,888.12	218,951.00	86.27%	291,635.00	(102,746.88) 64.77%

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year					Variance - Over (Under)	% Budget Used
	Actual December	Actual YTD	Estimate	% Estimate Used	Budget		
Expenditures and Transfers							
Subject to Budget (Continued)							
Utility Wastewater Treatment							
Personal Services	\$ 12,965.43	\$ 165,669.47	\$ 167,977.00	98.63%	176,845.00	\$ (11,175.53)	93.68%
Contractual Services	14,846.70	98,816.55	88,170.00	112.08%	103,820.00	(5,003.45)	95.18%
Commodities	5,857.15	35,860.65	46,300.00	77.45%	53,800.00	(17,939.35)	66.66%
Capital Outlay	3,489.14	17,450.42	20,000.00	87.25%	30,000.00	(12,549.58)	58.17%
TOTAL FOR DEPARTMENT	37,158.42	317,797.09	322,447.00	98.56%	364,465.00	(46,667.91)	87.20%
Utility Wastewater Collection							
Personal Services	4,668.54	30,459.01	35,675.00	85.38%	42,790.00	(12,330.99)	71.18%
Contractual Services	-	1,862.19	7,285.00	25.56%	12,350.00	(10,487.81)	15.08%
Commodities	469.50	10,121.32	10,950.00	92.43%	11,900.00	(1,778.68)	85.05%
Capital Outlay	-	14,432.52	-	-	-	14,432.52	-
TOTAL FOR DEPARTMENT	5,138.04	56,875.04	53,910.00	105.50%	67,040.00	(10,164.96)	84.84%
Utility Special Projects							
Contractual Services	-	118,847.00	179,010.00	66.39%	-	118,847.00	-
Commodities	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL FOR DEPARTMENT	-	118,847.00	179,010.00	66.39%	-	118,847.00	-
OPERATIONAL SUB-TOTAL		1,297,936.16	1,408,512.00	92.15%	1,877,543.00		69.13%
Debt Service							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Commissions and Postage	-	-	-	-	-	-	-
Operating Transfers to:							
Water/Sewer Bond & Interest Fund	-	-	-	-	-	-	-
Debt Service Fund	-	119,496.00	119,496.00	100.00%	119,496.00	-	-
Special Equipment Reserve Fund	-	10,000.00	10,000.00	100.00%	10,000.00	-	100.00%
Economic Development Fund	-	2,000.00	2,000.00	100.00%	2,000.00	-	100.00%
Computer Equipment Replacement Fund	-	5,000.00	5,000.00	100.00%	5,000.00	-	100.00%
Total Certified Budget			1,545,008.00		2,014,039.00	(579,606.84)	
Reserve Amount Budget 2019					(507,003.00)	507,003.00	
Total Certified Budget Planned 2019					1,507,036.00	(72,603.84)	95.18%
Adjustments for Qualifying							
Budget Credits					-	-	
Total Expenditures and Transfers							
Subject to Budget	109,102.61	1,434,432.16	1,545,008.00	92.84%	\$ 1,507,036.00	\$ (72,603.84)	95.18%
Receipts Over(Under) Expenditures		102,514.13					
Unencumbered Cash, Beginning		552,407.34					
Unencumbered Cash, Ending		\$ 654,921.47					

CITY OF CONCORDIA, KANSAS
GAS FUND - 650

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year to Date December 31, 2019

	Current Year				
	Actual December	Actual YTD	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Charges for Services					
Gas Receipts	\$ 1,730.30	\$ 23,425.33	\$ 41,719.00	\$ (18,293.67)	56.15%
Service Charges	750.00	7,612.50	6,200.00	1,412.50	122.78%
Connection Fees	-	-	-	-	
Sales Tax	-	-	-	-	
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	2,480.30	31,037.83	47,919.00	(16,881.17)	64.77%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	3,118.53	19,797.82	\$ 23,000.00	\$ (3,202.18)	86.08%
Commodities	-	-	25,000.00	(25,000.00)	0.00%
Capital Outlay	-	-	-	-	
Allocation to Others	-	-	5,000.00	(5,000.00)	0.00%
Operating Transfers to:					
Debt Service Fund	-	-	5,000.00	(5,000.00)	0.00%
Total Expenditures and Transfers					
Subject to Budget	3,118.53	19,797.82	\$ 58,000.00	\$ (38,202.18)	34.13%
Receipts Over(Under) Expenditures		11,240.01			
Unencumbered Cash, Beginning		8,331.95			
Unencumbered Cash, Ending		\$ 19,571.96			

CITY OF CONCORDIA, KANSAS
Summary of Personnel Expenses
For the Year to Date December 31, 2019

	Beginning Personnel Expenditures	Current Month Expenditures	Ending Personnel Expenditures	Budgeted Personnel Expenditures	% Budget Used
BUDGETED FUNDS					
General Fund					
General Administrative Services	171,961.62	24,767.09	196,728.71	198,595.00	99.06%
Law/Municipal Courts	33,450.34	4,063.13	37,513.47	38,535.00	97.35%
Special Projects	14,486.17	-	14,486.17	20,025.00	72.34%
Law Enforcement	565,151.34	70,929.50	636,080.84	669,690.00	94.98%
Police Communications/Records	240,325.79	28,910.17	269,235.96	285,725.00	94.23%
Fire Department	328,286.38	43,507.74	371,794.12	373,335.00	99.59%
Ambulance Service	325,137.11	58,799.41	383,936.52	375,025.00	102.38%
Animal Control	39,206.09	4,645.17	43,851.26	43,525.00	100.75%
Community Development	82,358.45	10,468.14	92,826.59	96,650.00	96.04%
Public Works-Streets	347,004.69	42,233.81	389,238.50	388,015.00	100.32%
Public Grounds-Airport	1,755.68	-	1,755.68	4,400.00	39.90%
Public Grounds-Parks	169,828.75	21,512.72	191,341.47	218,555.00	87.55%
Public Grounds-Parks-Cemetery	59,005.00	4,645.25	63,650.25	58,015.00	109.71%
Public Grounds-Pool	70,294.15	-	70,294.15	64,880.00	108.34%
Public Grounds-Sports Complex	64,739.48	5,142.21	69,881.69	72,420.00	96.50%
Recreation		7,088.53	78,024.78	84,290.00	92.57%
Broadway Plaza	5,245.66	350.27	5,595.93	10,950.00	51.10%
Subtotal	2,518,236.70	327,063.14	2,916,236.09	3,002,630.00	97.12%
Water & Sewer Operating					
Utility Administration	294,375.41	36,230.39	330,605.80	337,430.00	97.98%
Utility Water Production	46,089.86	5,662.54	51,752.40	55,685.00	92.94%
Utility Water Distribution	65,611.44	4,714.14	70,325.58	90,495.00	77.71%
Utility Wastewater Treatment	152,704.04	12,965.43	165,669.47	176,845.00	93.68%
Utility Wastewater Collection	25,790.47	4,668.54	30,459.01	42,790.00	71.18%
Subtotal	584,571.22	64,241.04	648,812.26	703,245.00	92.26%
Total Expenditures Subject to Budget	3,102,807.92	391,304.18	3,565,048.35	3,705,875.00	96.20%
AGENCY FUND					
Central Garage	47,959.70	3,076.49	51,036.19		
Total Personnel Expenditures	\$ 3,150,767.62	\$ 394,380.67	\$ 3,616,084.54		

NOTE: All Central Garage expenditures (including personnel expenses) are paid by each General Fund and Water/Sewer Operating Fund department through the "Central Garage Charges" account 734.100.

CITY OF CONCORDIA, KANSAS
Statement of Reimbursed Expenses (Budgeted Funds)
For the Year to Date December 31, 2019

	Current Year			
	Expense for Reimbursement	December Reimbursement	Reimbursements YTD	Exp vs. Reimb Gain/(Loss)
GENERAL FUND				
Finance Department (100-401.000-486.000)				
City Hall Doors MPR Reimb	\$ 4,878.41	\$ -	\$ 4,878.41	
Intergovernmental Meals	191.77	-	191.77	
2018 Invoice Paid Twice	121.89	-	121.89	
Total A/C 100-401.000-486.000	5,192.07	-	5,192.07	-
Special Projects (100-410.000-486.000)				
Fuel Tax Refund	2,184.02	-	2,184.02	
UMB Bank Purchasing Card Rebate	232.85	-	232.85	
Insurance Pmt - Sign Damage	94.19	-	94.19	
	2,511.06	-	2,511.06	-
Police Department (100-421.000-486.000)				
District Court Restitution	-	-	-	
City Court Restitution	-	-	-	
Tow Reimbursement	525.00	150.00	525.00	
	525.00	150.00	525.00	-
Fire Department (100-424.000-486.000)				
Hotel Reimbursement	96.79	-	96.79	
Books for class	-	-	-	
Overpayment to Cintas from 2018	255.36	-	255.36	
	352.15	-	352.15	-
Planning & Zoning Department (100-428.000-486.000)				
Plumbing Study Materials	-	-	-	
Mileage & Training Reimb HOA Mtg	486.56	-	486.56	
	486.56	-	486.56	-
Public Works Department (100-441.000-441.004 & 486.000)				
Insurance Reimb - Brick Column	-	-	-	
Insurance Reimb - Shop Roof	-	-	-	
Reimbursed Nuisance Labor/Cost	2,463.60	(29,179.20)	2,463.60	*
Canceled Reimb Nuisance Labor/Cost	-	-	-	
	2,463.60	(29,179.20)	2,463.60	-
Park Operations (100-481.000-486.000)				
Employee Termination - Costs Reimb	46.50	46.50	46.50	
Reimbursement	-	-	-	
	46.50	46.50	46.50	-
Total General Fund	11,576.94	(28,982.70)	11,576.94	-
WATER/SEWER FUND				
601-000.000-486.000				
Insurance Reimb - Shop Roof	-	-	-	
Camera a sewer line	-	-	-	
30 Day WWTP Chemical Contract	-	-	-	
Total Water/Sewer Fund	-	-	-	-
TOTAL REIMBURSED EXPENSES				
(GENERAL & WATER/SEWER FUNDS)	11,576.94	(28,982.70)	11,576.94	-

* These costs are in Accounts Receivable so they are not actually collected yet and may be reversed at year end.

CASH TRANSACTIONS REPORT

YEAR: THROUGH DECEMBER
City Of Concordia

Page: 1
2/18/2020
2:33 pm

	Beginning Balance	Debit	Credit	Ending Balance
Fund: 100 - General Fund				
Fund: 100 - General Fund	1,191,316.60	7,501,678.14	7,578,026.47	1,114,968.27
Fund: 203 - Economic Development Fund				
Fund: 203 - Economic Development Fund	2,862.84	58,087.46	58,002.06	2,948.24
Fund: 205 - Special Highway Fund				
Fund: 205 - Special Highway Fund	134,813.03	137,666.97	136,485.14	135,994.86
Fund: 206 - D.A.R.E.				
Fund: 206 - D.A.R.E.	1,728.28	2,417.69	1,022.96	3,123.01 ①
Fund: 207 - Civil Asset Forfeiture Fund				
Fund: 207 - Civil Asset Forfeiture Fund	0.00	0.00	0.00	0.00
Fund: 208 - Cyber-Crimes				
Fund: 208 - Cyber-Crimes	442.10	0.00	0.00	442.10 ①
Fund: 214 - Animal Shelter				
Fund: 214 - Animal Shelter	36,721.80	15,415.50	8,652.87	43,484.43 ①
Fund: 217 - Special Park & Recreation				
Fund: 217 - Special Park & Recreation	32,449.89	24,199.73	52,175.58	4,474.04
Fund: 221 - Computer Equip Reserve Fund				
Fund: 221 - Computer Equip Reserve Fund	13,518.46	10,000.00	16,987.51	6,530.95
Fund: 222 - Special Equipment Reserve Fund				
Fund: 222 - Special Equipment Reserve Fund	157,741.82	210,433.12	99,016.00	269,158.94
Fund: 230 - Judge's training Fund				
Fund: 230 - Judge's training Fund	2,663.42	10,788.77	10,734.24	2,717.95 ①
Fund: 244 - 911 PSAP Fund				
Fund: 244 - 911 PSAP Fund	85,334.88	61,434.94	78,414.78	68,355.04
Fund: 250 - Fire Dept Grants & Donations				
Fund: 250 - Fire Dept Grants & Donations	3,959.51	15,212.78	9,442.78	9,729.51
Fund: 251 - Firefighter Donations				
Fund: 251 - Firefighter Donations	0.00	0.00	0.00	0.00
Fund: 255 - Police Dept Grants & Donations				
Fund: 255 - Police Dept Grants & Donations	0.00	7,393.49	887.77	6,505.72
Fund: 260 - Animal Trust Fund				
Fund: 260 - Animal Trust Fund	30,455.98	4,093.62	4,000.00	30,549.60
Fund: 270 - Cemetery Endowment Fund				
Fund: 270 - Cemetery Endowment Fund	41,040.88	240.07	0.00	41,280.95
Fund: 290 - Recreation Grants & Donations				
Fund: 290 - Recreation Grants & Donations	2,718.80	6,100.00	4,250.53	4,568.27
Fund: 301 - Bond & Interest Fund				
Fund: 301 - Bond & Interest Fund	212,786.85	675,196.56	742,460.66	145,522.75
Fund: 303 - Tax Increment Fin Bond Fund				
Fund: 303 - Tax Increment Fin Bond Fund	0.00	770,751.39	770,751.39	0.00
Fund: 444 - T.I.F. Project Fund				

CASH TRANSACTIONS REPORT

YEAR: THROUGH DECEMBER
City Of Concordia

Page: 2
2/18/2020
2:33 pm

	Beginning Balance	Debit	Credit	Ending Balance
Fund: 444 - T.I.F. Project Fund	184,000.24	94,468.89	12,893.53	265,575.60
Fund: 450 - Capital Imp Project Fund				
Fund: 450 - Capital Imp Project Fund	199,088.26	545,201.29	463,000.29	281,289.26
Fund: 451 - Waste Water Treatment Facility				
Fund: 451 - Waste Water Treatment Facility	578,673.60	278,225.88	208,710.17	648,189.31
Fund: 550 - Central Garage Fund				
Fund: 550 - Central Garage Fund	6,111.66	151,863.54	149,840.02	8,135.18 ①
Fund: 601 - Water/Sewer Operating Fund				
Fund: 601 - Water/Sewer Operating Fund	642,234.24	1,583,381.16	1,489,396.14	736,219.26
Fund: 607 - WT/SW Projects				
Fund: 607 - WT/SW Projects	0.00	0.00	0.00	0.00
Fund: 608 - Water/Sewer Bond & Interest				
Fund: 608 - Water/Sewer Bond & Interest	0.00	0.00	0.00	0.00
Fund: 630 - Airport Fund				
Fund: 630 - Airport Fund	0.00	0.00	0.00	0.00
Fund: 650 - Gas Operating Fund				
Fund: 650 - Gas Operating Fund	12,969.47	31,246.54	23,342.15	20,873.86
Fund: 710 - Post Fire Debris Removal Fund				
Fund: 710 - Post Fire Debris Removal Fund	7,500.00	14,055.00	7,500.00	14,055.00 ①
Fund: 725 - COC Cafeteria Plan				
Fund: 725 - COC Cafeteria Plan	14,793.85	20,600.43	22,343.90	13,050.38
Fund: 735 - Library Fund				
Fund: 735 - Library Fund	3,451.85	180,423.03	180,456.58	3,418.30
Fund: 736 - Library Employee Benefit Fund				
Fund: 736 - Library Employee Benefit Fund	994.26	56,281.25	56,436.42	839.09
Fund: 750 - Cont Econ Dev/Rev Loan Fund				
Fund: 750 - Cont Econ Dev/Rev Loan Fund	576,660.71	49,374.85	105,893.76	520,141.80
Fund: 780 - Cloud County Landfill				
Fund: 780 - Cloud County Landfill	25,062.08	298,390.02	293,456.75	29,995.35 ②
Fund: 790 - NCKRTC Trauma Council				
Fund: 790 - NCKRTC Trauma Council	0.00	49,086.46	39,322.74	9,763.72 ①
Fund: 802 - Water Protection Fund				
Fund: 802 - Water Protection Fund	993.69	5,429.96	5,328.61	1,095.04 ①
Fund: 808 - Accounts Payable				
Fund: 808 - Accounts Payable	0.00	5,626,442.00	5,626,442.00	0.00
Grand Totals:	4,203,089.05	18,495,580.53	18,255,673.80	4,442,995.78

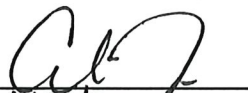
Agency Funds ① (112,811.78)
\$ 4,330,184.00

City of Concordia, KS
Cash Lead
12/31/2019

Type	Account Name	12/31/2019 Balance
Checking	Citizens National Bank - 7100091	1,216,721.74
Checking	O/S Deposits	
	Regular Deposit 12/30 & 12/31	67,155.96
	Credit Card Deposit 12/30 & 12/31	1,443.84
Checking	O/S Checks	
	Payroll ACH	-
	Accounts Payable	(10,107.66)
	Accounts Payable ACH	-
	SUTA Payment	(543.67)
Checking	Citizens National Bank - 7100652	4,410.06
	O/S Checks	
Checking	Central National Bank - 605000980	15,674.69
Checking	Citizens National Bank - CDBG Grant - 7438044	-
MM	Citizens National Bank - Econ Dev Grant - 5003425	520,141.80
MM	Citizens National Bank - 5005719	338,118.11
MM	American State Bank - 551170	150,272.86
CD	Central National Bank (Cemetery Endow) - 370362350	35,831.00
CD	Central National Bank - 6969315	17,810.23
CD	Central National Bank - 2014505	500,000.00
CD	American State Bank - 30060055	500,000.00
CD	Citizens National Bank - 103922	500,000.00
CD	Citizens National Bank (Small Animal Trust) - C0000101960	30,011.97
CD	Citizens National Bank - 103964	250,000.00
CD	Citizens National Bank - 104072	250,000.00
Cash on Hand	Cash on Hand	400.00
Cash on Hand	Cash on Hand at Police Department	100.00
Cash on Hand	Investigation Money at Police Department	531.33
	Reconciled Bank Balance	<u>4,387,972.26</u>
	Per cash summary report	<u>4,442,995.78</u>
	BCBS Check Outstanding	(55,023.52)
		<u>4,387,972.26</u>
	Difference	<u>-</u>


Preparer Signature

Date


1/30/20

Approval Signature

Date


1/31/20

City of Concordia, Kansas
CD Renewal Data
For month ended December 31, 2019

Length	CD #	Rate	Renewal date	Location	Amount	Interest Received	Received By	Restrictions
12 months	30060055	1.75%	10/17/2020	American State Bank	500,000.00	Quarterly	Check	
12 months	104092	1.92%	8/22/2020	Citizens National Bank	250,000.00	Quarterly	Check	
12 months	2027453	2.42%	4/22/2020	Central National Bank	500,000.00	Maturity	Added to CD Check	
12 months	2014505	2.52%	2/13/2020	Central National Bank	500,000.00	Maturity	Added to CD Check	
12 months	104072	2.35%	5/31/2020	Citizens National Bank	250,000.00	Quarterly	Check	
5 years		0.61%	10/9/2024	Central National Bank	17,810.23	Quarterly	Credited to CD	PREVIOUSLY "Buy the Book" Revolving Loan
12 months	370362350	0.28%	8/8/2020	Central National Bank	35,831.00	6 months	Check	Cemetery Endowment
15 months	101960	0.40%	11/13/2020	Citizens National Bank	30,011.97	Quarterly	Check	Small Animal Trust
					<u>2,083,653.20</u>			