



## YEAR END 2022 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, 2022, the General Fund collected 133% of budgeted revenue. As you look through the revenues you can see that the main line item that exceeded budget was the amount for the FAA Runway Construction grant. During the 2022 budget preparation it was expected that the project would be mostly complete and reimbursed at the end of 2021; therefore, no budget was shown for grant receipts in 2022. However, at year end 2021 there were \$587,750.84 of expenses complete but still waiting reimbursement and an additional \$241,140.27 to be expended and reimbursed in 2022. If you remove that grant receipt from the budget equation, the General Fund still collected 119% of budget. Ad Valorem property taxes make up 20% of the regular General Fund revenue stream and saw collections of 97.9% of budget. This includes delinquent taxes from previous years paid in the current year, which is expected when making the budget. This is in line with previous years as 2021 saw collections of 98.5% of budget.

Sales tax collections to end the year exceeded the budgeted amount by \$479,779, or 27.1%. This makes the total sales tax for 2022 \$317,017 over collections for 2021. We expected an increase in sales tax as consumer product prices continue to increase, but this was well beyond what we had expected. 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 2022 at 117.4% of budget for this line item. The main reason for this increase was Prairie Land Electric and Kansas Gas with increases of \$23,500 and \$38,400 respectively. The fee is calculated by the vendor as 5% of gross receipts and submitted by check to the city.

Another notable revenue source ending the year higher than budgeted and higher than previous year was ambulance service revenue. This was \$89,852 more than budgeted and \$85,414 more than 2021. A large reason for this increase was an approximate 12% increase in runs between years.

Airport fuel sales continue to rise, but so does our corresponding airport fuel expense line. We do price the fuel to receive a net profit, though it is not substantial.

In total, the city ended the year \$1,518,607 over budget for revenue in the General Fund. If you remove the grant receipts, the city ended \$786,346 over budget.

**Expenses:** To end the year December 31, 2022, the General Fund spent 85.2% of its budgeted expenses for the year. This calculation removes the \$350,097 in guaranteed reserve from budgeted expenses as we do not intend to spend this when budgeting for the year and adds back reimbursements and grants into the budgeted amount to spend. Any amounts that were received as a grant were also expended during the year so those two will wash each other out.

The largest reason for the General Fund being under budget were the police department and police communications being understaffed for the year. We went several months without a Police Chief, Dispatch Supervisor or several officer and dispatch positions. Additionally, we were understaffed in our summer help for parks. While putting a strain on those departments, it did save money and add to the reserve. We have already seen a positive change in staffing for 2023 so far.

**Summary:** As shown in the financials, the city was able to carry over a reserve at year-end in the General Fund of \$1,596,128. To reflect the true carryover, we need to add back the Runway Construction amount expended, but not reimbursed until 2023 of \$228,807 to get a year-end reserve of \$1,824,935. Prior year end comparative reserve was \$964,886 so this was an increase in total reserve of \$860,049. As stated above, we saw revenues well over budget and expenses under budget. Additionally, the budget for 2022 moved 7 mills to the General Fund from the Debt Service fund from the previous year as debt dropped off in 2021. In the current year there were less mills levied in the General Fund due to the Revenue Neutral Rate. Additionally, we moved 2.385 mills to the Debt Service Fund to start preparing for the upcoming housing bond. Therefore, we will not see the excess tax revenue in 2023 as we did in 2022. That was a one time increase.

## **OTHER FUNDS**

Revenues and expenditures in all other funds were essentially on target or within estimates for the last several months. The one fund to note would be the Water and Sewer Utility Fund, which ended its year with a reserve of \$1,222,913. This was an increase of \$152,056 from the prior year. Total revenues ended at 101.3% of budget and expenses ended at 91.6% of budget. The main reason for the under budget expenditures is the lack of projects or unexpected maintenance during 2022. We always budget each department for unexpected large expenses, but many of those capital outlay lines were not used in 2022.

## **SUMMARY**

The year-end financial statements are available to view online. You can find them by going to:

[www.concordiaaks.org](http://www.concordiaaks.org) > Departments > Finance > Financial Reports > 2022 > December

**CITY OF CONCORDIA, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year to Date December 31, 2022

Funds		Beginning		Expenditures	Ending		Add	Subtract	Cash Balance
		Unencumbered	Cash		Unencumbered	Cash	Encumbrances		
		Cash Balances	Receipts		Cash Balances		and Accounts Payable	Accounts Receivable	December 31, 2022
<b>BUDGETED FUNDS</b>									
General Fund	100	\$ 462,879.54	\$ 6,116,179.97	\$ 4,982,931.83	\$ 1,596,127.68	\$ 142,005.76	\$ -	\$ -	\$ 1,738,133.44
Library	735	1,819.06	180,636.56	182,344.00	111.62	-	-	-	111.62
Library Employee Benefits	736	794.24	67,549.05	67,351.00	992.29	-	-	-	992.29
Industrial Development	203	2,187.16	58,604.81	58,000.00	2,791.97	-	-	-	2,791.97
Special Highway	205	171,423.29	134,417.00	104,934.58	200,905.71	-	-	-	200,905.71
911 PSAP	244	66,542.78	61,898.76	61,444.78	66,996.76	1,084.13	-	-	68,080.89
Special Park and Recreation	217	28,038.02	15,544.70	25,000.00	18,582.72	-	-	-	18,582.72
Bond and Interest	301	9,342.90	626,358.17	623,760.00	11,941.07	-	-	-	11,941.07
Tax Increment	303	-	-	-	-	-	-	-	-
Water & Sewer Operating	601	1,070,857.16	1,546,171.45	1,394,115.36	1,222,913.25	71,422.65	-	-	1,294,335.90
Gas	650	22,935.41	32,321.56	37,149.06	18,107.91	10,261.10	-	-	28,369.01
<b>NON-BUDGETED FUNDS</b>									
Computer Equipment Replacement	221	17,744.10	10,000.00	11,118.11	16,625.99	1,198.99	-	-	17,824.98
Special Equipment Reserve	222	641,800.06	337,137.63	83,688.08	895,249.61	-	-	-	895,249.61
Civil Asset Forfeiture	207	-	-	-	-	-	-	-	-
Continuing Economic Development Grant	750	311,903.84	12,443.87	-	324,347.71	-	-	-	324,347.71
Fire Department Grants & Donations	250	7,591.92	19,967.57	25,330.14	2,229.35	-	-	-	2,229.35
Recreation Grant and Donations	290	7,451.94	5,028.00	-	12,479.94	-	-	-	12,479.94
Police Dept Grants & Donations	255	6,426.59	1,205.63	-	7,632.22	-	-	-	7,632.22
T.I.F Project	444	248,631.56	3,924.55	252,556.11	(0.00)	-	-	-	(0.00)
Capital Improvement Project	450	56,543.45	1,027,382.59	766,454.16	317,471.88	143,702.45	-	-	461,174.33
Wastewater Treatment Facility	451	3,713,458.99	356,737.72	2,196,869.70	1,873,327.01	382,014.89	-	-	2,255,341.90
Brown Grand Project	453	-	-	-	-	-	-	-	-
American Rescue Plan	454	144,273.89	380,530.92	131,900.54	392,904.27	-	-	-	392,904.27
Cafeteria Plan	725	12,157.82	18,520.50	20,630.12	10,048.20	246.40	-	-	10,294.60
Cemetery Endowment	270	41,456.85	53.75	-	41,510.60	-	-	-	41,510.60
Small Animal Trust	260	30,497.93	3,090.02	3,500.00	30,087.95	-	-	-	30,087.95
Total Primary Government (Excluding Agency Funds)		<u>\$ 7,076,758.50</u>	<u>\$ 11,015,704.78</u>	<u>\$ 11,029,077.57</u>	<u>\$ 7,063,385.71</u>	<u>\$ 751,936.37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,815,322.08</u>

**CITY OF CONCORDIA, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Year to Date December 31, 2022

---

	Cash Balance December 31, 2022
	<hr/>
Composition of Cash:	
Cash on Hand .....	\$        6,281.33
Checking Accounts:	
Now Checking Account (net of outstanding checks/deposits).....	5,048,803.62
Cafeteria Account 7100652 (net of outstanding checks).....	10,244.15
CDBG Checking Account .....	-
Central National Bank Checking.....	15,367.56
Investments:	
Money Markets and Savings Accounts .....	815,396.85
Certificates of Deposit .....	2,083,982.17
Total Primary Government .....	<hr/> 7,980,075.68
Agency Funds Per Cash Balance Report .....	(164,753.60)
Reconciling Items Per Bank Reconciliation.....	<hr/> -
	<hr/>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$    7,815,322.08</u></u>

**CITY OF CONCORDIA, KANSAS**  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the MONTH to Date December 31, 2022

Funds		Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Subtract Accounts Receivable	Cash Balance December 31, 2022
<b>BUDGETED FUNDS</b>								
General Fund	100	\$ 1,849,266.43	\$ 283,630.47	\$ 536,769.22	\$ 1,596,127.68	\$ 142,005.76	\$ -	\$ 1,738,133.44
Library	735	111.62	-	-	111.62	-	-	111.62
Library Employee Benefits	736	992.29	-	-	992.29	-	-	992.29
Industrial Development	203	2,791.97	-	-	2,791.97	-	-	2,791.97
Special Highway	205	217,977.90	-	17,072.19	200,905.71	-	-	200,905.71
911 PSAP	244	63,157.41	5,205.42	1,366.07	66,996.76	1,084.13	-	68,080.89
Special Park and Recreation	217	14,922.37	3,660.35	-	18,582.72	-	-	18,582.72
Bond and Interest	301	11,217.12	723.95	-	11,941.07	-	-	11,941.07
Tax Increment	303	-	-	-	-	-	-	-
Water & Sewer Operating	601	1,374,849.49	4,211.78	156,148.02	1,222,913.25	71,422.65	-	1,294,335.90
Gas	650	27,141.97	2,863.81	11,897.87	18,107.91	10,261.10	-	28,369.01
<b>NON-BUDGETED FUNDS</b>								
Computer Equipment Replacement	221	19,473.97	-	2,847.98	16,625.99	1,198.99	-	17,824.98
Special Equipment Reserve	222	895,249.61	-	-	895,249.61	-	-	895,249.61
Civil Asset Forfeiture	207	-	-	-	-	-	-	-
Continuing Economic Development Grant	750	324,307.73	39.98	-	324,347.71	-	-	324,347.71
Fire Department Grants & Donations	250	2,229.35	-	-	2,229.35	-	-	2,229.35
Recreation Grant and Donations	290	12,479.94	-	-	12,479.94	-	-	12,479.94
Police Dept Grants & Donations	255	7,632.22	-	-	7,632.22	-	-	7,632.22
T.I.F Project	444	(0.00)	-	-	(0.00)	-	-	(0.00)
Capital Improvement Project	450	471,434.62	25,000.00	178,962.74	317,471.88	143,702.45	-	461,174.33
Wastewater Treatment Facility	451	2,544,726.95	4,626.68	676,026.62	1,873,327.01	382,014.89	-	2,255,341.90
Brown Grand Project	453	-	-	-	-	-	-	-
American Rescue Plan	454	392,904.27	-	-	392,904.27	-	-	392,904.27
Cafeteria Plan	725	7,727.34	4,467.60	2,146.74	10,048.20	246.40	-	10,294.60
Cemetery Endowment	270	41,510.60	-	-	41,510.60	-	-	41,510.60
Small Animal Trust	260	30,087.95	-	-	30,087.95	-	-	30,087.95
Total Primary Government (Excluding Agency Funds)		<u>\$ 8,312,193.12</u>	<u>\$ 334,430.04</u>	<u>\$ 1,583,237.45</u>	<u>\$ 7,063,385.71</u>	<u>\$ 751,936.37</u>	<u>\$ -</u>	<u>\$ 7,815,322.08</u>

**CITY OF CONCORDIA, KANSAS**  
Summary of Revenues & Expenditures - Actual and Budget  
(Budgeted Funds Only)  
For the Year to Date December 31, 2022

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Current Year Actual	Variance - Over (Under)
<b>REVENUES</b>					
General Fund	\$ 4,600,573.00	\$ -	\$ 4,600,573.00	\$ 6,116,179.97	\$ 1,515,606.97
Special Revenue Funds:					
Library	183,835.00	-	183,835.00	180,636.56	(3,198.44)
Library Employee Benefits	67,899.00	-	67,899.00	67,549.05	(349.95)
Industrial Development	58,633.00	-	58,633.00	58,604.81	(28.19)
Special Highway	128,240.00	-	128,240.00	134,417.00	6,177.00
911 PSAP	57,300.00	-	57,300.00	61,898.76	4,598.76
Special Park and Recreation	10,383.00	-	10,383.00	15,544.70	5,161.70
Debt Service Funds:					
Bond and Interest	625,942.00	-	625,942.00	626,358.17	416.17
Tax Increment	-	-	-	-	-
Enterprise Funds:					
Water & Sewer Operating	1,527,000.00	-	1,527,000.00	1,546,171.45	19,171.45
Gas	27,000.00	-	27,000.00	32,321.56	5,321.56
<b>EXPENDITURES</b>					
General Fund	\$ 5,436,029.00	\$ 760,729.77	\$ 6,196,758.77	\$ 4,982,931.83	\$ (1,213,826.94)
Special Revenue Funds:					
Library	182,344.00	-	182,344.00	182,344.00	-
Library Employee Benefits	67,351.00	-	67,351.00	67,351.00	-
Industrial Development	60,000.00	-	60,000.00	58,000.00	(2,000.00)
Special Highway	294,270.00	-	294,270.00	104,934.58	(189,335.42)
911 PSAP	121,580.00	-	121,580.00	61,444.78	(60,135.22)
Special Park and Recreation	35,881.00	-	35,881.00	25,000.00	(10,881.00)
Debt Service Funds:					
Bond and Interest	643,771.00	-	643,771.00	623,760.00	(20,011.00)
Tax Increment	-	-	-	-	-
Enterprise Funds:					
Water & Sewer Operating	2,366,314.00	-	2,366,314.00	1,394,115.36	(972,198.64)
Gas	56,373.00	-	56,373.00	37,149.06	(19,223.94)

**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND - 100**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year		Current Year		
	Actual	Actual		Variance -	% Budget
	YTD 2021	YTD 2022	Budget	Over (Under)	Used
<b>Cash Receipts</b>					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ 1,042,518.29	\$ 1,260,261.62	\$ 1,287,842.00	\$ (27,580.38)	97.86%
Delinquent Tax	11,581.40	20,015.35	-	20,015.35	
Motor Vehicle Tax	143,113.88	135,317.45	140,025.00	(4,707.55)	96.64%
Recreational Vehicle Tax	2,001.18	2,074.26	1,741.00	333.26	119.14%
16-20M Truck Tax	705.93	845.67	740.00	105.67	114.28%
Vehicle Rental Tax	59.98	140.69	65.00	75.69	216.45%
Commercial Vehicle Fees	6,712.75	6,401.76	8,045.00	(1,643.24)	79.57%
IRP Vehicle Fees	1,964.10	1,750.63	-	1,750.63	
Watercraft Ad Valorem Tax	-	-	193.00	(193.00)	0.00%
Sales Tax	1,935,761.89	2,252,779.11	1,773,000.00	479,779.11	127.06%
Franchise Taxes	607,210.35	645,578.84	550,000.00	95,578.84	117.38%
Special Assessments	26,717.74	2,354.30	6,000.00	(3,645.70)	39.24%
Intergovernmental					
Local Alcoholic Liquor Tax	13,039.72	15,544.71	10,383.00	5,161.71	149.71%
Highway Connection Links	73,619.27	73,670.01	73,721.00	(50.99)	99.93%
Local Grants - Comm Foundation	11,730.00	19,684.00	-	19,684.00	
Local Grants - Blosser Scholarship	5,000.00	-	-	-	
Local Grants - Emergency ICS 300, 400	3,000.00	-	-	-	
Local Grants - Duclos - Snowflakes	2,000.00	-	-	-	
Local Grants - Dane Hansen - Air Show	5,000.00	-	-	-	
State Grants - SRO Training	-	300.00	-	300.00	
Federal Grants - FEMA	-	8,971.25	-	8,971.25	
Federal Grants - STEP	2,500.00	1,622.88	-	1,622.88	
Federal Grants - CARES	10,900.99	-	-	-	
Federal Grants - CARES - Airport	-	13,000.00	-	13,000.00	
Federal Grants - ARPA - Airport	-	32,000.00	-	32,000.00	
Federal Grants - FAA - Runway Construct	3,819,754.00	656,683.00	-	656,683.00	
Licenses and Permits					
Rent, Licenses, Permits & Fees	84,996.00	51,964.92	42,425.00	9,539.92	122.49%
Charges for Services					
Administrative Services	100.00	1,350.00	1,350.00	-	100.00%
Cemetery Permits/Deeds	8,900.00	9,200.00	8,400.00	800.00	109.52%
Ambulance Service	304,438.03	389,852.05	300,000.00	89,852.05	129.95%
Ambulance Fees	9,015.00	1,820.00	-	1,820.00	
Inter-Local Ambulance Agreement	77,578.92	66,772.09	69,443.00	(2,670.91)	96.15%
Dispatch Inter-Local Agreement	120,000.00	120,000.00	120,000.00	-	100.00%
Airport Fuel Sales	72,471.67	100,265.19	42,000.00	58,265.19	238.73%
Pool Operations/Concession Sales	49,362.98	49,420.74	39,000.00	10,420.74	126.72%
Broadway Plaza Operations	9,054.09	9,600.00	8,700.00	900.00	110.34%
SRO Program Fees	29,922.40	-	-	-	
Infrastructure Repair Service	159.96	-	-	-	
Fines, Forfeitures and Penalties	77,740.33	78,370.99	64,200.00	14,170.99	122.07%
Use of Money and Property					
Rental Income	3,450.00	19,542.64	13,600.00	5,942.64	143.70%
Interest Income	10,716.61	7,638.85	12,000.00	(4,361.15)	63.66%
Sale of Assets	5,400.00	9,463.00	4,500.00	4,963.00	210.29%
Other Revenues					
Donations	42,521.20	22,931.85	15,200.00	7,731.85	150.87%
Court Donations	-	-	3,000.00	-	
Miscellaneous	5,280.46	523.48	5,000.00	(4,476.52)	10.47%
Reimbursed Expense	19,695.70	28,468.64	-	28,468.64	
<b>Total Cash Receipts</b>	<b>8,655,694.82</b>	<b>6,116,179.97</b>	<b>\$ 4,600,573.00</b>	<b>\$ 1,518,606.97</b>	<b>132.94%</b>
<b>Expenditures and Transfers</b>					
Subject to Budget					
General Administrative Services					
Personal Services	\$ 216,433.37	\$ 239,168.72	\$ 232,015.00	\$ 7,153.72	103.08%
Contractual Services	77,666.75	89,809.45	86,600.00	3,209.45	103.71%
Commodities	11,868.97	9,096.95	10,600.00	(1,503.05)	85.82%
Capital Outlay	123.96	39.99	500.00	(460.01)	8.00%
<b>TOTAL FOR DEPARTMENT</b>	<b>306,093.05</b>	<b>338,115.11</b>	<b>329,715.00</b>	<b>8,400.11</b>	<b>102.55%</b>
Law/Municipal Courts					
Personal Services	28,471.57	29,697.92	29,175.00	522.92	101.79%
Contractual Services	26,662.34	26,098.67	20,900.00	5,198.67	124.87%
Commodities	-	7.99	100.00	(92.01)	7.99%
Capital Outlay	-	-	-	-	
<b>TOTAL FOR DEPARTMENT</b>	<b>55,133.91</b>	<b>55,804.58</b>	<b>50,175.00</b>	<b>5,629.58</b>	<b>111.22%</b>

**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND - 100**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)      % Budget Used
Elections				
Contractual Services	-	-	3,000.00	(3,000.00)      0.00%
Special Projects				
Personal Services	6,979.96	7,247.70	7,250.00	(2.30)      99.97%
Contractual Services	4,587,987.07	434,795.71	252,000.00	182,795.71      172.54%
Commodities	23,582.80	13,235.91	21,600.00	(8,364.09)      61.28%
Capital Outlay	66,017.41	875.43	12,500.00	(11,624.57)      7.00%
Miscellaneous	-	-	350,097.00	(350,097.00)      0.00%
TOTAL FOR DEPARTMENT	4,684,567.24	456,154.75	643,447.00	(187,292.25)      70.89%
Law Enforcement				
Personal Services	595,471.43	579,404.59	686,880.00	(107,475.41)      84.35%
Contractual Services	25,034.20	38,780.61	43,635.00	(4,854.39)      88.88%
Commodities	43,311.62	64,464.26	51,500.00	12,964.26      125.17%
Capital Outlay	13,394.51	13,902.90	9,000.00	4,902.90      154.48%
TOTAL FOR DEPARTMENT	677,211.76	696,552.36	791,015.00	(94,462.64)      88.06%
Police Communications/Records				
Personal Services	318,402.68	254,082.56	328,350.00	(74,267.44)      77.38%
Contractual Services	12,161.26	12,299.51	17,400.00	(5,100.49)      70.69%
Commodities	2,556.68	1,630.18	4,700.00	(3,069.82)      34.68%
Capital Outlay	-	307.99	1,000.00	(692.01)      30.80%
TOTAL FOR DEPARTMENT	333,120.62	268,320.24	351,450.00	(83,129.76)      76.35%
Fire Department				
Personal Services	425,134.12	463,203.88	419,930.00	43,273.88      110.31%
Contractual Services	4,722.52	3,029.04	12,570.00	(9,540.96)      24.10%
Commodities	54,000.47	62,060.86	48,000.00	14,060.86      129.29%
Capital Outlay	2,983.50	7,704.53	4,000.00	3,704.53      192.61%
TOTAL FOR DEPARTMENT	486,840.61	535,998.31	484,500.00	51,498.31      110.63%
Ambulance Service				
Personal Services	354,359.96	403,206.11	405,500.00	(2,293.89)      99.43%
Contractual Services	40,593.45	43,862.30	37,540.00	6,322.30      116.84%
Commodities	41,364.51	52,340.00	40,500.00	11,840.00      129.23%
Capital Outlay	4,947.00	-	12,500.00	(12,500.00)      0.00%
TOTAL FOR DEPARTMENT	441,264.92	499,408.41	496,040.00	3,368.41      100.68%
Animal Control				
Personal Services	48,526.05	51,041.07	49,680.00	1,361.07      102.74%
Contractual Services	4,653.61	5,779.94	7,185.00	(1,405.06)      80.44%
Commodities	4,566.15	8,044.65	7,250.00	794.65      110.96%
Capital Outlay	-	-	-	-
TOTAL FOR DEPARTMENT	57,745.81	64,865.66	64,115.00	750.66      101.17%
Community Development				
Personal Services	95,925.58	102,445.51	101,620.00	825.51      100.81%
Contractual Services	5,808.31	4,686.07	17,400.00	(12,713.93)      26.93%
Commodities	3,260.89	1,122.91	3,200.00	(2,077.09)      35.09%
Capital Outlay	334.85	112.43	500.00	(387.57)      22.49%
TOTAL FOR DEPARTMENT	105,329.63	108,366.92	122,720.00	(14,353.08)      88.30%
Public Works-Streets				
Personal Services	406,230.12	314,270.05	437,120.00	(122,849.95)      71.90%
Contractual Services	19,964.68	18,699.14	26,100.00	(7,400.86)      71.64%
Commodities	92,905.34	93,460.07	90,750.00	2,710.07      102.99%
TOTAL FOR DEPARTMENT	519,100.14	426,429.26	553,970.00	(127,540.74)      76.98%
Public Grounds-Airport				
Personal Services	59.00	(548.00)	4,365.00	(4,913.00)      -12.55%
Contractual Services	66,767.33	45,616.68	38,400.00	7,216.68      118.79%
Commodities	102,439.77	91,823.06	50,500.00	41,323.06      181.83%
Capital Outlay	4,160.05	-	6,000.00	(6,000.00)      0.00%
TOTAL FOR DEPARTMENT	173,426.15	136,891.74	99,265.00	37,626.74      137.91%



**CITY OF CONCORDIA, KANSAS**  
**GENERAL FUND - 100**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Current Year				% Budget Used
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	
Expenditures and Transfers					
Subject to Budget (Continued)					
Public Grounds-Parks					
Personal Services	218,813.21	246,842.88	225,655.00	21,187.88	109.39%
Contractual Services	15,147.58	16,004.62	20,950.00	(4,945.38)	76.39%
Commodities	51,508.40	40,907.18	47,300.00	(6,392.82)	86.48%
Capital Outlay	-	-	-	-	
TOTAL FOR DEPARTMENT	285,469.19	303,754.68	293,905.00	9,849.68	103.35%
Public Grounds-Parks-Cemetery					
Personal Services	60,318.98	58,540.48	64,590.00	(6,049.52)	90.63%
Contractual Services	2,414.35	3,777.56	4,800.00	(1,022.44)	78.70%
Commodities	16,885.17	11,912.30	25,150.00	(13,237.70)	47.37%
Capital Outlay	-	-	3,000.00	(3,000.00)	0.00%
TOTAL FOR DEPARTMENT	79,618.50	74,230.34	97,540.00	(23,309.66)	76.10%
Public Grounds-Pool					
Personal Services	71,467.60	56,098.54	74,570.00	(18,471.46)	75.23%
Contractual Services	24,771.63	16,205.87	21,300.00	(5,094.13)	76.08%
Commodities	43,062.64	45,181.74	42,300.00	2,881.74	106.81%
Capital Outlay	-	-	-	-	
TOTAL FOR DEPARTMENT	139,301.87	117,486.15	138,170.00	(20,683.85)	85.03%
Public Grounds-Sports Complex					
Personal Services	62,651.52	76,140.32	78,630.00	(2,489.68)	96.83%
Contractual Services	16,646.60	12,787.88	16,335.00	(3,547.12)	78.29%
Commodities	27,550.78	36,477.44	39,400.00	(2,922.56)	92.58%
Capital Outlay	4,920.00	-	-	-	
TOTAL FOR DEPARTMENT	111,768.90	125,405.64	134,365.00	(8,959.36)	93.33%
Recreation					
Personal Services	80,147.31	81,185.48	87,880.00	(6,694.52)	92.38%
Contractual Services	11,013.71	15,615.85	15,000.00	615.85	104.11%
Commodities	10,168.76	12,808.27	19,750.00	(6,941.73)	64.85%
Capital Outlay	-	-	-	-	
TOTAL FOR DEPARTMENT	101,329.78	109,609.60	122,630.00	(13,020.40)	89.38%
Broadway Plaza					
Personal Services	4,965.17	3,836.32	8,407.00	(4,570.68)	45.63%
Contractual Services	32,616.13	38,697.10	36,900.00	1,797.10	104.87%
Commodities	5,349.50	3,035.25	5,500.00	(2,464.75)	55.19%
Capital Outlay	-	11,769.41	1,000.00	10,769.41	1176.94%
TOTAL FOR DEPARTMENT	42,930.80	57,338.08	51,807.00	5,531.08	110.68%
Debt Service					
Capital Lease Payments	-	-	-	-	
Allocation to Others	36,200.00	37,200.00	37,200.00	-	100.00%
Operating Transfers to:					
Capital Improvement Fund	293,000.00	300,000.00	300,000.00	-	100.00%
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-	100.00%
Economic Development Fund	7,000.00	7,000.00	7,000.00	-	100.00%
Special Equipment Reserve Fund	259,000.00	259,000.00	259,000.00	-	100.00%
Total Certified Budget			5,436,029.00	(453,097.17)	
Reserve Amount Budget 2022			(350,097.00)	350,097.00	
Total Certified Budget Planned 2022			5,085,932.00	(103,000.17)	
Adjustments for Qualifying					
Budget Credits			760,729.77	(760,729.77)	
Total Expenditures and Transfers					
Subject to Budget	9,200,452.88	4,982,931.83	\$ 5,846,661.77	\$ (863,729.94)	85.23%
Receipts Over(Under) Expenditures	(544,758.06)	1,133,248.14			
Unencumbered Cash, Beginning	1,007,637.60	462,879.54			
Unencumbered Cash, Ending	\$ 462,879.54	\$ 1,596,127.68			

**CITY OF CONCORDIA, KANSAS**

**LIBRARY FUND - 735**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ 154,409.51	\$ 155,119.59	\$ 158,511.00	\$ (3,391.41)	97.86%
Delinquent Tax	2,002.32	3,190.50	3,000.00	190.50	106.35%
Motor Vehicle Tax	25,040.40	20,631.21	20,736.00	(104.79)	99.49%
Recreational Vehicle Tax	349.45	316.06	258.00	58.06	122.50%
16-20M Truck Tax	127.99	146.89	110.00	36.89	133.54%
Rental Vehicle Tax	10.55	23.10		23.10	
Commercial Vehicle Fees	1,166.51	948.43	1,192.00	(243.57)	79.57%
IRP Vehicle Fees	341.46	260.78	-	260.78	
Watercraft Ad Valorem Tax	-	-	28.00	(28.00)	0.00%
Total Cash Receipts	183,448.19	180,636.56	\$ 183,835.00	\$ (3,198.44)	98.26%
Expenditures and Transfers					
Subject to Budget					
Culture and Recreation					
Appropriations	182,976.00	182,344.00	\$ 182,344.00	\$ -	100.00%
Total Expenditures and Transfers					
Subject to Budget	182,976.00	182,344.00	\$ 182,344.00	\$ -	100.00%
Receipts Over(Under) Expenditures	472.19	(1,707.44)			
Unencumbered Cash, Beginning	1,346.87	1,819.06			
Unencumbered Cash, Ending	\$ 1,819.06	\$ 111.62			

**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, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ 55,812.34	\$ 58,557.99	\$ 59,826.00	\$ (1,268.01)	97.88%
Delinquent Tax	617.02	1,024.22	-	1,024.22	
Motor Vehicle Tax	8,364.49	7,359.77	7,495.00	(135.23)	98.20%
Recreational Vehicle Tax	117.01	112.79	93.00	19.79	121.28%
16-20M Truck Tax	40.91	49.51	40.00	9.51	123.78%
Rental Vehicle Tax	3.50	7.98	4.00	3.98	199.50%
Commercial Vehicle Fees	392.99	342.78	431.00	(88.22)	79.53%
IRP Vehicle Fees	114.98	94.01	-	94.01	
Watercraft Ad Valorem Tax	-	-	10.00	(10.00)	0.00%
Total Cash Receipts	65,463.24	67,549.05	\$ 67,899.00	\$ (349.95)	99.48%
Expenditures and Transfers Subject to Budget					
Culture and Recreation					
Appropriations	64,669.00	67,351.00	\$ 67,351.00	\$ -	100.00%
Total Expenditures and Transfers Subject to Budget	64,669.00	67,351.00	\$ 67,351.00	\$ -	100.00%
Receipts Over(Under) Expenditures	794.24	198.05			
Unencumbered Cash, Beginning	-	794.24			
Unencumbered Cash, Ending	\$ 794.24	\$ 992.29			

**CITY OF CONCORDIA, KANSAS**  
**INDUSTRIAL DEVELOPMENT FUND - 203**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ 40,927.06	\$ 42,803.20	\$ 43,713.00	\$ (909.80)	97.92%
Delinquent Tax	544.93	874.01	-	874.01	
Motor Vehicle Tax	6,711.88	5,477.65	5,496.00	(18.35)	99.67%
Recreational Vehicle Tax	93.63	83.97	68.00	15.97	123.49%
16-20M Truck Tax	34.72	39.29	29.00	10.29	135.48%
Rental Vehicle Tax	2.83	6.16	3.00	3.16	205.33%
Commercial Vehicle Fees	311.95	251.39	316.00	(64.61)	79.55%
IRP Vehicle Fees	91.35	69.14	-	69.14	
Watercraft Ad Valorem Tax	-	-	8.00	(8.00)	0.00%
Operating Transfers from					
General Fund	7,000.00	7,000.00	7,000.00	-	100.00%
Water and Sewer General Operating Fund	2,000.00	2,000.00	2,000.00	-	100.00%
Total Cash Receipts	57,718.35	58,604.81	\$ 58,633.00	\$ (28.19)	99.95%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	58,000.00	58,000.00	\$ 58,000.00	\$ -	100.00%
Miscellaneous	-	-	2,000.00	(2,000.00)	0.00%
Total Expenditures and Transfers					
Subject to Budget	58,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)	96.67%
Receipts Over(Under) Expenditures	(281.65)	604.81			
Unencumbered Cash, Beginning	2,468.81	2,187.16			
Unencumbered Cash, Ending	\$ 2,187.16	\$ 2,791.97			

**CITY OF CONCORDIA, KANSAS**  
**SPECIAL HIGHWAY FUND - 205**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Highway Gas Tax	\$ 143,595.77	\$ 134,417.00	\$ 128,240.00	\$ 6,177.00	104.82%
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	143,595.77	134,417.00	\$ 128,240.00	\$ 6,177.00	104.82%
Expenditures and Transfers					
Subject to Budget					
Streets and Highways					
Personal Services	419.21	267.19	\$ 13,000.00	\$ (12,732.81)	2.06%
Contractual Services	2,588.87	75.00	12,100.00	(12,025.00)	0.62%
Commodities	64,754.01	62,592.39	85,000.00	(22,407.61)	73.64%
Capital Outlay	-	-	142,170.00	(142,170.00)	0.00%
Operating Transfers to:					
Special Equipment Reserve Fund	42,000.00	42,000.00	42,000.00	-	100.00%
Total Expenditures and Transfers					
Subject to Budget	109,762.09	104,934.58	\$ 294,270.00	\$ (189,335.42)	35.66%
Receipts Over(Under) Expenditures	33,833.68	29,482.42			
Unencumbered Cash, Beginning	137,589.61	171,423.29			
Unencumbered Cash, Ending	\$ 171,423.29	\$ 200,905.71			

**CITY OF CONCORDIA, KANSAS**

**911 PSAP FUND - 244**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Charges for Services					
PSAP Fees	\$ 63,094.02	\$ 61,898.76	\$ 57,300.00	\$ 4,598.76	108.03%
Use of Money and Property					
Interest Income	-	-	-	-	
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	<u>63,094.02</u>	<u>61,898.76</u>	<u>\$ 57,300.00</u>	<u>\$ 4,598.76</u>	108.03%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	63,531.64	61,444.78	\$ 60,000.00	\$ 1,444.78	102.41%
Capital Outlay	-	-	61,580.00	(61,580.00)	0.00%
Total Expenditures and Transfers	<u>63,531.64</u>	<u>61,444.78</u>	<u>\$ 121,580.00</u>	<u>\$ (60,135.22)</u>	50.54%
Subject to Budget					
Receipts Over(Under) Expenditures	(437.62)	453.98			
Unencumbered Cash, Beginning	<u>66,980.40</u>	<u>66,542.78</u>			
Unencumbered Cash, Ending	<u>\$ 66,542.78</u>	<u>\$ 66,996.76</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, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Local Alcoholic Liquor Tax	\$ 13,039.71	\$ 15,544.70	\$ 10,383.00	\$ 5,161.70	149.71%
Use of Money and Property					
Interest Income	-	-	-	-	
Total Cash Receipts	13,039.71	15,544.70	\$ 10,383.00	\$ 5,161.70	149.71%
Expenditures and Transfers					
Subject to Budget					
Culture and Recreation					
Contractual Services	-	25,000.00	\$ -	\$ 25,000.00	
Commodities	-	-	-	-	
Capital Outlay	-	-	35,881.00	(35,881.00)	0.00%
Total Expenditures and Transfers					
Subject to Budget	-	25,000.00	\$ 35,881.00	\$ (10,881.00)	69.67%
Receipts Over(Under) Expenditures	13,039.71	(9,455.30)			
Unencumbered Cash, Beginning	14,998.31	28,038.02			
Unencumbered Cash, Ending	\$ 28,038.02	\$ 18,582.72			

**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, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Taxes and Shared Revenue					
Ad Valorem Property Tax	\$ 316,016.00	\$ 99,675.01	\$ 101,829.00	\$ (2,153.99)	97.88%
Delinquent Tax	3,251.03	5,600.08	-	5,600.08	
Motor Vehicle Tax	37,894.94	40,013.00	42,445.00	(2,432.00)	94.27%
Recreational Vehicle Tax	527.21	613.62	528.00	85.62	116.22%
16-20M Truck Tax	205.38	219.46	225.00	(5.54)	97.54%
Rental Vehicle Tax	16.09	38.78	12.00	26.78	323.17%
Commercial Vehicle Fees	1,744.41	1,940.03	2,439.00	(498.97)	79.54%
IRP Vehicle Fees	511.07	528.10	-	528.10	
Watercraft Ad Valorem Tax	-	-	58.00	(58.00)	0.00%
In Lieu of Taxes	-	-	-	-	
Special Assessments	1,665.08	878.14	878.00	0.14	100.02%
Uses of Money and Property					
Proceeds from Long Term Debt	-	-	-	-	
Interest Income	1,066.41	723.95	1,400.00	(676.05)	51.71%
Operating Transfers from:					
Wastewater Treatment Fund	375,165.00	372,875.00	372,875.00	-	100.00%
Water and Sewer General Operating Fund	139,298.00	103,253.00	103,253.00	-	100.00%
Total Cash Receipts	877,360.62	626,358.17	\$ 625,942.00	\$ 416.17	100.07%
Expenditures and Transfers					
Subject to Budget					
Debt Services					
Principal	720,000.00	450,000.00	\$ 450,000.00	\$ -	100.00%
Interest	200,382.46	173,760.00	173,761.00	(1.00)	100.00%
Commissions and Postage	-	-	10.00	(10.00)	0.00%
Issuance Fees	-	-	-	-	
Miscellaneous	-	-	20,000.00	(20,000.00)	0.00%
Total Expenditures and Transfers Subject to Budget	920,382.46	623,760.00	\$ 643,771.00	\$ (20,011.00)	96.89%
Receipts Over(Under) Expenditures	(43,021.84)	2,598.17			
Unencumbered Cash, Beginning	52,364.74	9,342.90			
Unencumbered Cash, Ending	\$ 9,342.90	\$ 11,941.07			



**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, 2022

	Prior Year	Current Year			
	Actual	Actual		Variance -	% Budget
	YTD 2021	YTD 2022	Budget	Over (Under)	Used
Cash Receipts					
Charges for Services					
Water Receipts	\$ 1,018,000.37	\$ 1,035,647.03	\$ 995,000.00	\$ 40,647.03	104.09%
Sewer Receipts	485,384.31	482,114.42	495,000.00	(12,885.58)	97.40%
Connection Fees	17,464.35	10,397.84	22,000.00	(11,602.16)	47.26%
Use of Money and Property					
Proceeds from Long Term Debt	-	-	-	-	
Proceeds from Lease	-	-	-	-	
Rental Income	6,194.64	1,200.00	-	1,200.00	
Interest Income	2,003.30	1,787.08	3,500.00	(1,712.92)	51.06%
Sale of Assets	46.40	89.87	-	89.87	
Other Revenues					
Miscellaneous	81.74	1,970.07	-	1,970.07	
Reimbursed Expense	-	-	-	-	
State Sales Tax	12,361.00	12,965.14	11,500.00	1,465.14	112.74%
Operating Transfers from:					
Gas Fund	-	-	-	-	
Total Cash Receipts	1,541,536.11	1,546,171.45	\$ 1,527,000.00	\$ 19,171.45	101.26%
Expenditures and Transfers					
Subject to Budget					
Utility Administration					
Personal Services	342,078.39	377,141.84	\$ 373,270.00	\$ 3,871.84	101.04%
Contractual Services	112,629.86	126,274.32	116,385.00	9,889.32	108.50%
Commodities	6,738.43	7,496.53	851,871.00	(844,374.47)	0.88%
Capital Outlay	18,406.87	350.46	1,500.00	(1,149.54)	23.36%
TOTAL FOR DEPARTMENT	479,853.55	511,263.15	1,343,026.00	(831,762.85)	38.07%
Utility Water Production					
Personal Services	62,258.92	69,392.29	63,665.00	5,727.29	109.00%
Contractual Services	60,767.98	57,297.12	57,400.00	(102.88)	99.82%
Commodities	48,114.13	48,061.55	53,150.00	(5,088.45)	90.43%
Capital Outlay	-	-	27,000.00	(27,000.00)	0.00%
TOTAL FOR DEPARTMENT	171,141.03	174,750.96	201,215.00	(26,464.04)	86.85%
Utility Water Distribution					
Personal Services	89,871.33	73,225.14	90,200.00	(16,974.86)	81.18%
Contractual Services	9,685.13	12,613.65	13,650.00	(1,036.35)	92.41%
Commodities	93,985.20	70,251.35	78,450.00	(8,198.65)	89.55%
Capital Outlay	47,635.05	83,325.92	88,855.00	(5,529.08)	93.78%
TOTAL FOR DEPARTMENT	241,176.71	239,416.06	271,155.00	(31,738.94)	88.29%

**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, 2022

	Prior Year	Current Year			
	Actual	Actual		Variance -	% Budget
	YTD 2021	YTD 2022	Budget	Over (Under)	Used
Expenditures and Transfers					
Subject to Budget (Continued)					
Utility Wastewater Treatment					
Personal Services	\$ 158,758.97	\$ 141,432.89	179,450.00	\$ (38,017.11)	78.81%
Contractual Services	106,954.03	114,139.54	98,735.00	15,404.54	115.60%
Commodities	38,110.79	43,994.21	51,400.00	(7,405.79)	85.59%
Capital Outlay	18,965.10	-	30,000.00	(30,000.00)	0.00%
TOTAL FOR DEPARTMENT	322,788.89	299,566.64	359,585.00	(60,018.36)	83.31%
Utility Wastewater Collection					
Personal Services	22,456.06	39,771.98	49,030.00	(9,258.02)	81.12%
Contractual Services	2,025.10	3,544.14	9,550.00	(6,005.86)	37.11%
Commodities	6,392.83	5,549.43	12,500.00	(6,950.57)	44.40%
Capital Outlay	-	-	-	-	
TOTAL FOR DEPARTMENT	30,873.99	48,865.55	71,080.00	(22,214.45)	68.75%
Debt Service					
Principal	-	-	-	-	
Interest	-	-	-	-	
Commissions and Postage	-	-	-	-	
Operating Transfers to:					
Water/Sewer Bond & Interest Fund	-	-	-	-	
Debt Service Fund	139,298.00	103,253.00	103,253.00	-	
Special Equipment Reserve Fund	10,000.00	10,000.00	10,000.00	-	100.00%
Economic Development Fund	2,000.00	2,000.00	2,000.00	-	100.00%
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-	100.00%
Total Certified Budget			2,366,314.00	(972,198.64)	
Reserve Amount Budget 2022			(844,071.00)	844,071.00	
Total Certified Budget Planned 2022			1,522,243.00	(128,127.64)	
Adjustments for Qualifying					
Budget Credits			-	-	
Total Expenditures and Transfers					
Subject to Budget	1,402,132.17	1,394,115.36	\$ 1,522,243.00	\$ (128,127.64)	91.58%
Receipts Over(Under) Expenditures	139,403.94	152,056.09			
Unencumbered Cash, Beginning	931,453.22	1,070,857.16			
Unencumbered Cash, Ending	\$ 1,070,857.16	\$ 1,222,913.25			

**CITY OF CONCORDIA, KANSAS**

**GAS FUND - 650**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year to Date December 31, 2022

	Prior Year	Current Year			
	Actual YTD 2021	Actual YTD 2022	Budget	Variance - Over (Under)	% Budget Used
Cash Receipts					
Charges for Services					
Gas Receipts	\$ 60,262.82	\$ 22,946.56	\$ 18,000.00	\$ 4,946.56	127.48%
Service Charges	8,625.00	9,375.00	9,000.00	375.00	104.17%
Connection Fees	-	-	-	-	
Sales Tax	-	-	-	-	
Other Revenues					
Reimbursed Expense	-	-	-	-	
Total Cash Receipts	68,887.82	32,321.56	27,000.00	5,321.56	119.71%
Expenditures and Transfers					
Subject to Budget					
General Government					
Contractual Services	64,476.61	37,149.06	\$ 24,400.00	\$ 12,749.06	152.25%
Commodities	-	-	21,973.00	(21,973.00)	0.00%
Capital Outlay	3,500.00	-	-	-	
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	67,976.61	37,149.06	\$ 56,373.00	\$ (19,223.94)	65.90%
Receipts Over(Under) Expenditures	911.21	(4,827.50)			
Unencumbered Cash, Beginning	22,024.20	22,935.41			
Unencumbered Cash, Ending	\$ 22,935.41	\$ 18,107.91			

**CITY OF CONCORDIA, KANSAS**  
Summary of Personnel Expenses  
For the Year to Date December 31, 2022

	Beginning Personnel Expenditures	Current Month Expenditures	Ending Personnel Expenditures	Budgeted Personnel Expenditures	% Budget Used
<b>BUDGETED FUNDS</b>					
General Fund					
General Administrative Services	211,147.91	28,020.81	239,168.72	232,015.00	103.08%
Law/Municipal Courts	26,761.89	2,936.03	29,697.92	29,175.00	101.79%
Special Projects	7,247.70	-	7,247.70	7,250.00	99.97%
Law Enforcement	528,418.18	50,986.41	579,404.59	686,880.00	84.35%
Police Communications/Records	225,128.05	28,954.51	254,082.56	328,350.00	77.38%
Fire Department	401,381.24	61,822.64	463,203.88	419,930.00	110.31%
Ambulance Service	339,924.80	63,281.31	403,206.11	405,500.00	99.43%
Animal Control	45,235.22	5,805.85	51,041.07	49,680.00	102.74%
Community Development	89,625.39	12,820.12	102,445.51	101,620.00	100.81%
Public Works-Streets	272,411.02	41,859.03	314,270.05	437,120.00	71.90%
Public Grounds-Airport	(548.00)	-	(548.00)	4,365.00	-12.55%
Public Grounds-Parks	217,537.26	29,305.62	246,842.88	225,655.00	109.39%
Public Grounds-Parks-Cemetery	52,868.92	5,671.56	58,540.48	64,590.00	90.63%
Public Grounds-Pool	56,098.54	-	56,098.54	74,570.00	75.23%
Public Grounds-Sports Complex	70,120.59	6,019.73	76,140.32	78,630.00	96.83%
Recreation		5,287.80	81,185.48	87,880.00	92.38%
Broadway Plaza	3,737.45	98.87	3,836.32	8,407.00	45.63%
Subtotal	2,547,096.16	342,870.29	2,965,864.13	3,241,617.00	91.49%
Water & Sewer Operating					
Utility Administration	35,063.45	342,078.39	377,141.84	373,270.00	101.04%
Utility Water Production	7,133.37	62,258.92	69,392.29	63,665.00	109.00%
Utility Water Distribution	(16,646.19)	89,871.33	73,225.14	90,200.00	81.18%
Utility Wastewater Treatment	(17,326.08)	158,758.97	141,432.89	179,450.00	78.81%
Utility Wastewater Collection	17,315.92	22,456.06	39,771.98	49,030.00	81.12%
Subtotal	25,540.47	675,423.67	700,964.14	755,615.00	92.77%
Total Expenditures Subject to Budget	2,572,636.63	1,018,293.96	3,666,828.27	3,997,232.00	91.73%
<b>AGENCY FUND</b>					
Central Garage	27,122.50	5,971.69	33,094.19		
Total Personnel Expenditures	\$ 2,599,759.13	\$ 1,024,265.65	\$ 3,699,922.46		

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, 2022

	Current Year			
	Expense for Reimbursement	December Reimbursement	Reimbursements YTD	Exp vs. Reimb Gain/(Loss)
<b>GENERAL FUND</b>				
Finance Department (100-401.000-486.000)				
County Clerk - Employee Pay for Audit Help	\$ 99.00	\$ -	\$ 99.00	
2018 Invoice Paid Twice	-	-	-	
Total A/C 100-401.000-486.000	99.00	-	99.00	-
Special Projects (100-410.000-486.000)				
Fuel Tax Refund	\$ 1,320.22	\$ 381.22	\$ 1,320.22	
UMB Bank Purchasing Card Rebate	291.73	-	291.73	
RMA Engineering Property Tax	4,645.96	-	4,645.96	
Property Tax Refund - E 11th	52.58	-	52.58	
Intergovernmental Meals	147.00	-	147.00	
MPR Loss Control Credits	708.00	-	708.00	
	7,165.49	381.22	7,165.49	-
Police Department (100-421.000-486.000)				
Travel Reimbursement	-	-	-	
Investigations Money	250.00	250.00	250.00	
Tow Reimbursement	175.00	-	175.00	
	425.00	250.00	425.00	-
Public Works Department (100-441.000-441.004 & 486.000)				
2021 Ford Card Refund	235.00	-	235.00	
Insurance Reimb - Stop Sign 5th & State	-	-	-	
Reimbursed Nuisance Labor/Cost	800.00	(13,243.79)	800.00	*
Canceled Reimb Nuisance Labor/Cost	-	-	-	
	1,035.00	(13,243.79)	1,035.00	-
Swimming Pool Operations (100-483.000-486.000)				
Pool Start Up Cash	100.00	-	100.00	
Concordia Swim Team Ice	10.00	-	10.00	
	110.00	-	110.00	-
Recreation (100-522.000-486.000)				
Nex-Generation Rec Internship	1,720.00	-	1,720.00	
Reimbursement	-	-	-	
	1,720.00	-	1,720.00	-
Sports Complex (100-525.000-486.000)				
Complex Starting Cash 2021-2022 Year	300.00	-	300.00	
Complex Starting Cash 2022-2023 Year	300.00	-	-	
	600.00	-	600.00	-
Broadway Plaza (100-526.000-486.000)				
MPR Insurance - Tree & Star Damage	9,122.15	-	9,122.15	
MPR Insurance - Plaza Screen Damage	8,192.00	-	-	
	17,314.15	-	17,314.15	-
Total General Fund	26,748.64	(12,612.57)	26,748.64	-
<b>WATER/SEWER FUND</b>				
601-000.000-486.000				
CCCC Ag Building Waterline	-	-	-	
30 Day WWTP Chemical Contract	-	-	-	
Total Water/Sewer Fund	-	-	-	-
<b>TOTAL REIMBURSED EXPENSES</b>				
<b>(GENERAL &amp; WATER/SEWER FUNDS)</b>	26,748.64	(12,612.57)	26,748.64	-

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

# Pooled Cash Report



Concordia, KS

For the Period Ending 12/31/2022

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<b>CLAIM ON CASH</b>				
<u>100-000-110.000</u>	CLAIM ON CASH -GENERAL	1,902,391.14	(199,323.27)	1,703,067.87
<u>203-000-110.000</u>	CLAIM ON CASH -ECONOMIC DEV	2,791.97	0.00	2,791.97
<u>205-000-110.000</u>	CLAIM ON CASH-SPECIAL HWY	217,977.90	(17,072.19)	200,905.71
<u>206-000-110.000</u>	CLAIM ON CASH-D.A.R.E.	5,215.40	(440.68)	4,774.72
<u>207-000-110.000</u>	CLAIM ON CASH-CIVIL ASSET FORFEITURE	0.00	0.00	0.00
<u>208-000-110.000</u>	CLAIM ON CASH-CYBER CRIMES	442.10	0.00	442.10
<u>214-000-110.000</u>	CLAIM ON CASH-ANIMAL SHELTER	55,317.82	1,315.00	56,632.82
<u>217-000-110.000</u>	CLAIM ON CASH-SPECIAL PARKS & REC	14,922.37	3,660.35	18,582.72
<u>221-000-110.000</u>	CLAIM ON CASH-COMPUTER EQUIP RESERVE	19,473.97	(1,648.99)	17,824.98
<u>222-000-110.000</u>	CLAIM ON CASH-SPECIAL EQUIP RESERVE	925,249.61	(30,000.00)	895,249.61
<u>230-000-110.000</u>	CLAIM ON CASH-JUDGE'S TRAINING	996.50	(277.56)	718.94
<u>244-000-110.000</u>	CLAIM ON CASH-911 PSAP	64,279.54	3,801.35	68,080.89
<u>250-000-110.000</u>	CLAIM ON CASH-FIRE GRANTS & DONAT	2,229.35	0.00	2,229.35
<u>255-000-110.000</u>	CLAIM ON CASH-POLICE GRANTS & DONAT	7,632.22	0.00	7,632.22
<u>260-000-110.000</u>	CLAIM ON CASH-ANIMAL TRUST	30,087.95	0.00	30,087.95
<u>270-000-110.000</u>	CLAIM ON CASH-CEMETERY ENDOWMENT	41,510.60	0.00	41,510.60
<u>290-000-110.000</u>	CLAIM ON CASH-REC GRANTS & DONAT	12,479.94	0.00	12,479.94
<u>301-000-110.000</u>	CLAIM ON CASH-BOND & INTEREST	11,217.12	723.95	11,941.07
<u>303-000-110.000</u>	CLAIM ON CASH-TAX INCREMENT FIN BOND	0.00	0.00	0.00
<u>444-000-110.000</u>	CLAIM ON CASH-T.I.F. PROJECT	0.00	0.00	0.00
<u>450-000-110.000</u>	CLAIM ON CASH-CAPITAL IMP PROJECT	725,889.80	(264,715.47)	461,174.33
<u>451-000-110.000</u>	CLAIM ON CASH-WWTP	2,592,899.36	(337,557.46)	2,255,341.90
<u>453-000-110.000</u>	CLAIM ON CASH-BROWN GRAND	0.00	0.00	0.00
<u>454-000-110.000</u>	CLAIM ON CASH-AMERICAN RESCUE PLAN	392,904.27	0.00	392,904.27
<u>550-000-110.000</u>	CLAIM ON CASH-CENTRAL GARAGE	(25,977.88)	37,557.06	11,579.18
<u>601-000-110.000</u>	CLAIM ON CASH-WATER/SEWER OPERAT	1,304,111.88	(9,775.98)	1,294,335.90
<u>650-000-110.000</u>	CLAIM ON CASH-GAS OPERATING	25,649.47	2,719.54	28,369.01
<u>710-000-110.000</u>	CLAIM ON CASH-POST FIRE DEBRIS	18,000.00	0.00	18,000.00
<u>725-000-110.000</u>	CLAIM ON CASH-COC CAFETERIA PLAN	7,827.34	2,467.26	10,294.60
<u>735-000-110.000</u>	CLAIM ON CASH-LIBRARY	111.62	0.00	111.62
<u>736-000-110.000</u>	CLAIM ON CASH-LIBRARY EE BENEFIT	992.29	0.00	992.29
<u>750-000-110.000</u>	CLAIM ON CASH-CONT ECON DEV/REV LOAN	324,307.73	39.98	324,347.71
<u>780-000-110.000</u>	CLAIM ON CASH-COUNTY LANDFILL	38,133.68	(2,264.58)	35,869.10
<u>790-000-110.000</u>	CLAIM ON CASH-NCKRTC TRAUMA	21,841.22	13,800.00	35,641.22
<u>802-000-110.000</u>	CLAIM ON CASH-WATER PROTECTION	682.19	413.33	1,095.52
<b>TOTAL CLAIM ON CASH</b>		<u>8,741,588.47</u>	<u>(796,578.36)</u>	<u>7,945,010.11</u>
<b>CASH IN BANK</b>				
<b>Cash in Bank</b>				
<u>999-000-101.000</u>	Cash In Bank	8,741,588.47	(761,512.79)	7,980,075.68
<u>999-000-102.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-103.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-104.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-105.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-106.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-107.000</u>	Cash In Bank	0.00	0.00	0.00
<u>999-000-108.000</u>	Cash In Bank	0.00	0.00	0.00
<b>TOTAL: Cash in Bank</b>		<u>8,741,588.47</u>	<u>(761,512.79)</u>	<u>7,980,075.68</u>
<b>Wages Payable</b>				
<u>999-000-201.000</u>	Wages Payable	0.00	(35,065.57)	(35,065.57) *


Agency Funds < @ (104,753.00)  
 \* Wages Payable 35,065.57  
 7,815,322.08

City of Concordia, KS  
Cash Lead  
12/31/2022

Type	Account Name	12/31/2022 Balance
Checking	Citizens National Bank - 7100091	5,091,188.43
Checking	O/S Deposits	
	Regular Deposit 12/30	26,110.97
	Credit Card Deposits	2,206.44
	RecDesk outstanding	240.00
Checking	O/S Checks	
	Payroll ACH	(52,042.96)
	Accounts Payable	(18,200.21)
	Accounts Payable ACH	-
	Wages Payable	(35,065.57)
	SUTA	(699.05)
Checking	Citizens National Bank - 7100652	10,299.36
		(55.21)
Checking	Central National Bank - 605000980	15,367.56
Checking	Citizens National Bank - CDBG Grant - 7438044	-
MM	Citizens National Bank - Econ Dev Grant - 5003425	324,347.71
MM	Citizens National Bank - 5005719	339,573.59
MM	United Bank - 7000551170	151,475.55
CD	Central National Bank (Cemetery Endow) - 370362350	35,831.00
CD	Central National Bank - 6969315	18,139.20
CD	Citizens National Bank - 104295	500,000.00
CD	Citizens National Bank - 104310	500,000.00
CD	<del>Citizens National Bank - 104187</del> Central - 2047837	500,000.00
CD	Citizens National Bank (Small Animal Trust) - C0000101960	30,011.97
CD	Elk State Bank - 70828	250,000.00
CD	Citizens National Bank - 104254	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	5,781.33
	Reconciled Bank Balance	7,945,010.11
	Per Pooled Cash Report	7,945,010.11
	Difference	-

Preparer Signature

Date

  
1/20/23

Approval Signature

Date

  
2/1/23

City of Concordia, Kansas  
CD Renewal Data  
For month ended December 31, 2022

Length	CD #	Rate	Renewal date	Location	Amount	Interest Received	Received By	Restrictions
12 months	2047837	3.04%	10/20/2023	Central National Bank	500,000.00	Maturity	Check	
12 months	2046997	2.11%	8/25/2023	Central National Bank	250,000.00	Maturity	Check	
12 months	104310	0.07%	4/27/2023	Citizens National Bank	500,000.00	Quarterly	Check	
12 months	104295	0.30%	2/14/2023	Citizens National Bank	500,000.00	Quarterly	Check	
12 months	70828	0.50%	6/6/2023	Elk State Bank	250,000.00	Quarterly	Check	
5 years	6969315	0.61%	10/9/2024	Central National Bank	18,139.20	Quarterly	Credited to CD	PREVIOUSLY "Buy the Book" Revolving Loan
12 months	370362350	0.28%	8/8/2022	Central National Bank	35,831.00	6 months	Check	Cemetery Endowment
15 months	101960	0.40%	5/13/2023	Citizens National Bank	30,011.97	Quarterly	Check	Small Animal Trust
					<u>2,083,982.17</u>			