

CITY OF CONCORDIA, KANSAS

Independent Auditors' Report and
Financial Statements with
Supplementary Information

For the Year Ended December 31, 2020

CITY OF CONCORDIA, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Concordia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Concordia, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Concordia as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Concordia as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Concordia replacement as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated April 29, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2021, on our consideration of the City of Concordia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Concordia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Concordia's internal control over financial reporting and compliance.

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

July 21, 2021
Chanute, Kansas

CITY OF CONCORDIA, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General Fund	\$ 827,246.99	\$ 6,366,787.63	\$ 6,186,397.02	\$ 1,007,637.60	\$ 231,789.82	\$ 1,239,427.42
Special Purpose Funds:						
Library	3,418.30	180,904.57	182,976.00	1,346.87	-	1,346.87
Industrial Development	2,948.24	57,520.57	58,000.00	2,468.81	-	2,468.81
Special Highway	131,463.75	132,901.12	126,775.26	137,589.61	1,121.10	138,710.71
Library Employee Benefits	839.09	60,224.77	61,063.86	-	-	-
Special Parks and Recreation	4,474.04	10,524.27	-	14,998.31	-	14,998.31
Computer Equipment Replacement	6,530.95	10,000.00	5,052.89	11,478.06	-	11,478.06
Special Equipment Reserve	269,158.94	291,798.00	167,716.35	393,240.59	-	393,240.59
911 PSAP	66,800.73	64,079.82	63,900.15	66,980.40	1,423.94	68,404.34
Continuing Economic Development Grant	520,141.80	23,093.08	249,500.00	293,734.88	-	293,734.88
Fire Department Grants and Donations	1,679.51	7,045.00	775.48	7,949.03	-	7,949.03
Police Department Grants and Donations	6,505.72	-	79.13	6,426.59	-	6,426.59
Recreation Grants and Donations	4,568.27	2,588.60	4,245.61	2,911.26	-	2,911.26
Bond and Interest Funds:						
Bond and Interest	145,522.75	651,896.49	745,054.50	52,364.74	-	52,364.74
Tax Increment	-	768,505.41	768,505.41	-	-	-
Capital Projects Funds:						
T.I.F Project	265,575.60	96,842.86	1,538.05	360,880.41	185.00	361,065.41
Capital Improvement Project	236,928.26	564,439.53	440,858.36	360,509.43	16,851.25	377,360.68
Wastewater Treatment Facility Project	630,954.31	4,524,024.52	438,904.05	4,716,074.78	29,643.75	4,745,718.53
Brown Grand Project	-	151,831.00	184,434.60	(32,603.60)	-	(32,603.60)
Business Funds:						
Water and Sewer General Operating	654,921.47	1,576,873.95	1,300,342.20	931,453.22	99,239.73	1,030,692.95
Gas	19,571.96	26,770.99	24,318.75	22,024.20	3,911.42	25,935.62
Cafeteria Plan	12,950.38	23,569.59	22,138.40	14,381.57	100.00	14,481.57

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

CITY OF CONCORDIA, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Trust Funds:						
Cemetery Endowment	\$ 41,280.95	\$ 122.15	\$ -	\$ 41,403.10	\$ -	\$ 41,403.10
Small Animal Trust	30,549.60	3,418.31	3,500.00	30,467.91	-	30,467.91
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,884,031.61</u>	<u>\$ 15,595,762.23</u>	<u>\$ 11,036,076.07</u>	<u>\$ 8,443,717.77</u>	<u>\$ 384,266.01</u>	<u>\$ 8,827,983.78</u>
Composition of Cash:						
Cash on Hand						\$ 1,031.33
Checking Accounts:						
Now Checking Account.....						6,055,871.49
Cafeteria Account						8,483.76
CNB Checking.....						15,552.68
Investments:						
Money Markets and Savings Accounts						783,668.86
Certificates of Deposit						2,083,762.38
Total Cash						<u>8,948,370.50</u>
Agency Funds Per Schedule 3						<u>(120,386.72)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 8,827,983.78</u>

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

CITY OF CONCORDIA, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Reporting Entity

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

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

Frank Carlson Library

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

Concordia Housing Authority

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Concordia, Kansas, for the year of 2020:

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

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

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

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

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plan

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

Property Taxes

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

Reimbursed Expenses

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

Special Assessments

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

Budgetary Information

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2020 the City had no such amendments.

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

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

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

- Computer Equipment Replacement (K.S.A. 12-1,117)
- Special Equipment Reserve (K.S.A. 12-1,117)
- Continuing Economic Development Grant (K.S.A. 12-1663)
- Fire Department Grants and Donations (K.S.A. 79-2925)
- Police Department Grants and Donations (K.S.A. 79-2925)
- Recreation Grants and Donations (K.S.A. 79-2925)

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1,113. The City has obligated expenditures in excess of available monies in the Brown Grand Project Fund, however, K.S.A 10-1,116 provides that under certain situations, the funds can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. This fund met the criteria under the statutes and therefore, is deemed not to be in violation of the Kansas cash basis law. As shown in Schedule 1, the City was in compliance with Kansas budget laws.

Management is not aware of any other material statute violations.

3. DEPOSITS AND INVESTMENTS

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At year-end, the City's carrying amount of deposits was \$8,947,339.17 and the bank balance was \$9,149,085.71. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$774,236.45 was covered by FDIC insurance, \$8,374,849.26 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance a copier. Payments are made of \$233.63 monthly, including interest at approximately 9.82%. Final maturity for the lease is in 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 2,803.56
2022	700.89
	<u>3,504.45</u>
Less imputed interest	(219.06)
Net Present Value of Minimum	
Lease Payments	3,285.39
Less: Current Maturities	<u>(2,595.81)</u>
Long-Term Capital Lease Obligations	<u>\$ 689.58</u>

5. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Paid with Tax Levies									
Series 2012-A	1.5% - 3.25%	January 1, 2012	\$ 400,000.00	November 1, 2022	\$ 135,000.00	\$ -	\$ (45,000.00)	\$ 90,000.00	\$ 4,387.50
Tax Increment Series 2005	2.45% - 4.125%	May 12, 2005	1,205,000.00	November 1, 2020	100,000.00	-	(100,000.00)	-	4,125.00
Tax Increment Series 2012-C	2.00%	January 1, 2012	3,100,000.00	November 1, 2020	135,000.00	-	(135,000.00)	-	2,700.00
Tax Increment Series 2015	2.10%	May 1, 2015	1,150,000.00	November 1, 2020	425,000.00	-	(425,000.00)	-	9,562.50
Paid with Tax Levies/Utility Receipts									
Series 2011-A	2.0% - 3.5%	February 1, 2011	1,665,000.00	November 1, 2021	480,000.00	-	(240,000.00)	240,000.00	16,560.00
Series 2011-B	1.00%	February 1, 2011	1,100,000.00	August 1, 2020	120,800.00	-	(120,800.00)	-	902.00
Series 2012-B	2.0% - 2.3%	January 1, 2012	860,000.00	November 1, 2022	220,000.00	-	(85,000.00)	135,000.00	4,805.00
Series 2014	2.0% - 4.0%	December 15, 2014	1,225,000.00	November 1, 2029	1,225,000.00	-	-	1,225,000.00	35,787.50
Series 2017	3.0% - 3.25%	May 8, 2017	2,275,000.00	November 1, 2032	2,030,000.00	-	(130,000.00)	1,900,000.00	61,812.50
Series 2020	2.0% - 3.0%	October 8, 2020	4,045,000.00	November 1, 2040	-	4,045,000.00	-	4,045,000.00	-
Capital Leases:									
City Hall Copier	9.82%	March 19, 2019	7,260.00	March 19, 2022	5,639.47	-	(2,354.08)	3,285.39	449.48
Total Contractual Indebtedness					<u>\$ 4,876,439.47</u>	<u>\$ 4,045,000.00</u>	<u>\$ (1,283,154.08)</u>	<u>\$ 7,638,285.39</u>	<u>\$ 141,091.48</u>

5. LONG-TERM DEBT (Continued)

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

Issue	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	Total
Principal									
General Obligation Bonds									
Paid with Tax Levies									
Series 2012-A	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00
Paid with Tax Levies/Utility Receipts									
Series 2011-A	240,000.00	-	-	-	-	-	-	-	240,000.00
Series 2012-B	90,000.00	45,000.00	-	-	-	-	-	-	135,000.00
Series 2014	120,000.00	125,000.00	125,000.00	130,000.00	135,000.00	590,000.00	-	-	1,225,000.00
Series 2017	135,000.00	140,000.00	140,000.00	145,000.00	150,000.00	825,000.00	365,000.00	-	1,900,000.00
Series 2020	90,000.00	95,000.00	105,000.00	105,000.00	110,000.00	575,000.00	1,215,000.00	1,750,000.00	4,045,000.00
Capital Leases:									
City Hall Copier	2,595.81	689.58	-	-	-	-	-	-	3,285.39
Total Principal	722,595.81	450,689.58	370,000.00	380,000.00	395,000.00	1,990,000.00	1,580,000.00	1,750,000.00	7,638,285.39
Interest									
General Obligation Bonds									
Paid with Tax Levies									
Series 2012-A	2,925.00	1,462.50	-	-	-	-	-	-	4,387.50
Paid with Tax Levies/Utility Receipts									
Series 2011-A	8,400.00	-	-	-	-	-	-	-	8,400.00
Series 2012-B	3,105.00	1,035.00	-	-	-	-	-	-	4,140.00
Series 2014	35,787.50	33,387.50	30,700.00	27,887.50	24,800.00	55,700.00	-	-	208,262.50
Series 2017	57,912.50	53,862.50	49,662.50	45,462.50	41,112.50	135,062.50	17,875.00	-	400,950.00
Series 2020	92,252.47	84,012.50	81,162.50	78,012.50	74,862.50	328,225.00	259,375.00	106,400.00	1,104,302.47
Capital Leases:									
City Hall Copier	207.75	11.31	-	-	-	-	-	-	219.06
Total Interest	200,590.22	173,771.31	161,525.00	151,362.50	140,775.00	518,987.50	277,250.00	106,400.00	1,730,661.53
Total Principal and Interest	\$ 923,186.03	\$ 624,460.89	\$ 531,525.00	\$ 531,362.50	\$ 535,775.00	\$ 2,508,987.50	\$ 1,857,250.00	\$ 1,856,400.00	\$ 9,368,946.92

6. OPERATING LEASES

The City entered into an operating lease for a postage machine which required monthly payments of \$35.95 for 36 months. Rent expense for the year ended December 31, 2020, was \$215.70. On December 11, 2020 the City entered into a new operating lease for a postage machine which requires monthly payments of \$45.00 for 36 months beginning in April of 2021. Under the current lease agreement, the future minimum rental payments are as follows:

2021	\$	405.00
2022		540.00
2023		540.00
2024		135.00

7. ECONOMIC DEVELOPMENT BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Concordia, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) and Recovery Zone Facility Bonds (RZFB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's and RZFB's. The City is under no obligation to pay the related debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2020, there was one industrial revenue bond issue with principal balance due totaling \$697,652.75 and one recovery zone facility bond issue with principal balance due totaling \$711,042.26.

8. DEFINED BENEFIT PENSION PLAN

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

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

8. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the year ended December 31, 2020 for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 22.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from City of Concordia were \$142,629.50 for KPERS and \$205,320.16 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,332,851.00 and \$2,049,856.00 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. **CAPITAL PROJECTS**

The following is a summary of capital project authorizations and expenditures to date:

PROJECT NAME	AUTHORIZED	EXPENDED THRU 12/31/20	ESTIMATED COMPLETION
Sports Complex Concrete Improvements	\$ 5,000.00	\$ 1,676.03	2021
Airport Runway Reconstruction	5,999,681.86	1,723,545.48	2021
CCLIP US81 Hwy & College Drive	28,482.20	28,482.20	2021
Replace Sewer Lines & Pavement Alley Between 6 th & 7 th – Broadway to State	1,032,685.00	59,294.25	2021
Incode Software Implementation	83,959.00	15,008.24	2021
Wastewater Treatment Plant – Phase 2	3,500,664.00	461,884.05	2022
Street Sealing Republican – 11 th to 18 th	14,452.42	14,452.42	Complete
Airport Parking Lot	329,123.48	329,123.48	Complete
Shoulder Widening – US 81 Hwy & 1 st St	155,127.70	155,127.70	Complete
City Park Basketball & Tennis Courts	192,940.40	192,940.40	Complete
Doyen Field Fence Replacement	33,750.00	27,711.00	Complete
Pool Upgrades – Wall & Zip’N	40,904.00	40,904.00	Complete
Demolition Projects	13,360.00	13,360.00	Complete
Downtown Improvement	3,450.00	3,450.00	Complete

10. **NOTES RECEIVABLE AND LOANS RECEIVABLE**

The City has established an Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City by Concordia industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loan due to the City at December 31, 2020, through the Economic Development Revolving Loan Fund are as follows:

Rod’s Food Store	\$ 29,724.19
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The City of Concordia had issued \$199,500.00 in COVID-19 related emergency loans to local businesses in the first half of 2020. On August 5, 2020 the City Commission voted to convert those loans to grants that would not require re-payment. This was allowed by the Kansas Department of Commerce, the second half of 2020 saw the remainder of the total payout on the grants of \$118,500.00 for a total payout of \$249,500.00 for the year ended December 31, 2020.

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

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

Compensated Absences:

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

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

Vacation hours for fire department personnel:

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

Sick leave accrues to all full-time employees at the rate of 8 hours per month to a maximum of 1,040 hours. Regular full time firefighters will accumulate sick leave at the rate of 11 hours of sick leave per month to a maximum of 1,040 hours. In the event of termination, an employee in good standing with at least five years of employment, shall be compensated for sick leave accrued and unused at a rate of 1% of the of the current value of sick leave for every completed year of employment. Employees still employed with the city but losing accrual hours due to the sick leave cap will be paid annually at a rate of 50% of the current value of sick leave earned but not accrued.

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

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

In accordance with the above criteria, the City has estimated a liability for vacation pay of \$133,213.20, which has been earned, but not taken by City employees. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

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

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

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

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

The City has elected to terminate the plan in 2007, therefore, maximum exposure under GASB 45 is estimated in the following schedule of benefits paid and payable for eligible employees which have taken the retirement option as of December 31, 2020:

<u>Paid or Payable</u>	<u>Year Ended</u>	<u>Amount</u>
Paid	2020	\$ 6,733.56
Payable	2021	6,728.88
Payable	2022	6,728.88
Payable	2023	2,803.70

12. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

13. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Improvement Project	K.S.A. 12-1,118	\$ 240,000.00
General	Computer Equipment Replacement	K.S.A. 79-2934	5,000.00
General	Special Equipment Reserve	K.S.A. 12-1,117	226,000.00
General	Industrial Development	K.S.A. 12-1,117	7,000.00
Special Highway	Special Equipment Reserve	K.S.A. 12-1,117	42,000.00
Water and Sewer General Operating	Industrial Development	K.S.A. 12-825d	2,000.00
Water and Sewer General Operating	Computer Equipment Replacement	K.S.A. 12-825d	5,000.00
Water and Sewer General Operating	Special Equipment Reserve	K.S.A. 12-825d	10,000.00
Water and Sewer General Operating	Bond and Interest	K.S.A. 12-825d	118,365.00
Tax Increment	T.I.F. Project	K.S.A. 12-1,118	92,117.91
Wastewater Treatment Facility Project	Bond and Interest	K.S.A. 12-825d	191,813.00
Small Animal Trust	Animal Shelter	K.S.A. 79-2934	3,500.00

14. CONTINGENCIES

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts include a decline in sales tax collections and utility collections. Our results of operations for full year 2021 may be materially adversely affected.

15. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

CITY OF CONCORDIA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 5,132,530.00	\$ 2,064,783.62	\$ 7,197,313.62	\$ 6,186,397.02	\$ (1,010,916.60)
Special Purpose Funds:					
Library	182,976.00	-	182,976.00	182,976.00	-
Industrial Development	60,000.00	-	60,000.00	58,000.00	(2,000.00)
Special Highway	308,761.00	-	308,761.00	126,775.26	(181,985.74)
Library Employee Benefit	61,302.00	-	61,302.00	61,063.86	(238.14)
Special Park and Recreation	15,516.00	-	15,516.00	-	(15,516.00)
911 PSAP	130,254.00	-	130,254.00	63,900.15	(66,353.85)
Bond and Interest Funds:					
Bond and Interest	800,066.00	-	800,066.00	745,054.50	(55,011.50)
Tax Increment	782,574.00	-	782,574.00	768,505.41	(14,068.59)
Business Funds:					
Water and Sewer General Operating	2,101,089.00	447.50	2,101,536.50	1,300,342.20	(801,194.30)
Gas	58,000.00	-	58,000.00	24,318.75	(33,681.25)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			Variance -
	Prior				Over
	Year				
	Actual	Actual	Budget		(Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Property Tax	\$ 836,457.90	\$ 871,479.00	\$ 891,220.00	\$	(19,741.00)
Delinquent Tax	12,337.63	13,701.07	-		13,701.07
Motor Vehicle Tax	140,314.53	139,036.58	135,675.00		3,361.58
Recreational Vehicle Tax	1,631.92	1,655.51	1,704.00		(48.49)
16-20M Truck Tax	966.35	864.85	974.00		(109.15)
Vehicle Rental Tax	95.10	65.45	60.00		5.45
Commercial Vehicle Fees	5,265.08	6,203.63	7,734.00		(1,530.37)
IRP Vehicle Fees	1,922.32	1,846.55	-		1,846.55
Watercraft Ad Valorem Tax	-	-	243.00		(243.00)
Sales Tax	1,759,217.27	1,798,254.26	1,685,000.00		113,254.26
Franchise Taxes	577,588.46	502,566.69	574,500.00		(71,933.31)
Special Assessments	3,524.78	23,249.20	4,600.00		18,649.20
Intergovernmental					
Local Alcoholic Liquor Tax	13,799.73	10,524.27	14,033.00		(3,508.73)
Highway Connection Links	58,976.38	73,720.72	59,000.00		14,720.72
Local Grants - Comm Foundation	6,000.00	12,247.50	-		12,247.50
Local Grants - Rotary	6,000.00	-	-		-
Local Grants - LKM	-	900.00	-		900.00
Federal Grants - FEMA	-	3,442.04	-		3,442.04
Federal Grants - STEP	2,232.87	1,630.08	-		1,630.08
Federal Grants - Vest Grant	5,183.50	-	-		-
Federal Grants - CARES EMS Relief	-	16,558.76	-		16,558.76
Federal Grants - CARES Airport	-	30,000.00	-		30,000.00
Federal Grants - CARES	-	281,226.66	-		281,226.66
Federal Grants - FAA Runway	-	1,700,980.00	-		1,700,980.00
Licenses and Permits					
Rent, Licenses, Permits & Fees	57,917.89	40,821.50	42,600.00		(1,778.50)
Charges for Services					
Administrative Services	6,100.00	1,350.00	100.00		1,250.00
Cemetery Permits/Deeds	8,450.00	8,425.00	9,000.00		(575.00)
Ambulance Service	358,803.19	309,818.61	310,000.00		(181.39)
Inter-Local Ambulance Agreement	105,992.86	83,856.88	83,857.00		(0.12)
Dispatch Inter-Local Agreement	120,000.00	120,000.00	120,000.00		-
Airport Fuel Sales	41,353.50	42,361.85	32,000.00		10,361.85
Pool Operations/Concession Sales	92,012.75	88,240.10	87,200.00		1,040.10
Broadway Plaza Operations	11,852.60	6,622.13	8,900.00		(2,277.87)
SRO Program Fees	7,112.00	21,723.20	20,100.00		1,623.20
Fines, Forfeitures and Penalties	69,384.78	61,879.32	65,700.00		(3,820.68)
Use of Money and Property					
Rental Income	18,160.34	10,005.17	16,710.00		(6,704.83)
Interest Income	40,502.35	32,501.94	24,000.00		8,501.94
Sale of Assets	6,089.40	5,275.00	4,000.00		1,275.00

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts (Continued)				
Other Receipts				
Donations	\$ 14,994.55	\$ 20,150.75	\$ 11,100.00	\$ 9,050.75
Miscellaneous	3,330.08	5,804.78	3,000.00	2,804.78
Reimbursed Expense	11,576.94	17,798.58	2,000.00	15,798.58
Total Receipts	4,405,147.05	6,366,787.63	\$ 4,215,010.00	\$ 2,151,777.63
Expenditures				
General Administrative Services				
Personal Services	196,728.71	198,597.53	\$ 218,830.00	\$ (20,232.47)
Contractual Services	79,201.95	76,736.01	79,600.00	(2,863.99)
Commodities	11,054.97	6,076.11	9,700.00	(3,623.89)
Capital Outlay	1,076.00	664.85	500.00	164.85
Law/Municipal Courts				
Personal Services	37,513.47	40,275.35	40,790.00	(514.65)
Contractual Services	12,850.13	15,562.27	23,400.00	(7,837.73)
Commodities	6.50	240.39	100.00	140.39
Elections				
Contractual Services	-	-	3,000.00	(3,000.00)
Special Projects				
Personal Services	14,486.17	6,738.32	6,750.00	(11.68)
Contractual Services	497,289.23	1,625,752.19	252,700.00	1,373,052.19
Commodities	8,144.94	36,052.97	8,550.00	27,502.97
Capital Outlay	7,670.91	289,203.30	1,500.00	287,703.30
Miscellaneous	-	-	334,800.00	(334,800.00)
Law Enforcement				
Personal Services	636,080.84	675,924.64	704,775.00	(28,850.36)
Contractual Services	23,283.62	34,475.98	29,635.00	4,840.98
Commodities	43,204.42	30,899.96	61,500.00	(30,600.04)
Capital Outlay	6,964.47	5,866.48	7,300.00	(1,433.52)
Police Communications/Records				
Personal Services	269,235.96	259,346.27	305,410.00	(46,063.73)
Contractual Services	11,873.43	12,683.34	17,900.00	(5,216.66)
Commodities	1,279.15	1,394.63	5,100.00	(3,705.37)
Capital Outlay	-	758.00	1,000.00	(242.00)
Fire Department				
Personal Services	371,794.12	367,955.37	382,975.00	(15,019.63)
Contractual Services	3,298.15	2,661.22	9,205.00	(6,543.78)
Commodities	39,161.65	46,337.28	46,000.00	337.28
Capital Outlay	-	3,752.29	5,000.00	(1,247.71)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Ambulance Service				
Personal Services	\$ 383,936.52	\$ 385,514.75	\$ 375,575.00	\$ 9,939.75
Contractual Services	27,598.12	23,245.04	26,800.00	(3,554.96)
Commodities	29,084.44	49,635.92	41,700.00	7,935.92
Capital Outlay	2,087.74	1,913.83	14,500.00	(12,586.17)
Animal Control				
Personal Services	43,851.26	45,079.07	44,815.00	264.07
Contractual Services	4,562.04	3,765.45	7,635.00	(3,869.55)
Commodities	4,336.54	3,034.28	7,250.00	(4,215.72)
Community Development				
Personal Services	92,826.59	96,115.04	97,135.00	(1,019.96)
Contractual Services	18,780.64	3,090.28	15,800.00	(12,709.72)
Commodities	1,141.48	2,039.20	3,950.00	(1,910.80)
Capital Outlay	-	-	400.00	(400.00)
Public Works-Streets				
Personal Services	389,238.50	372,007.05	400,910.00	(28,902.95)
Contractual Services	28,465.71	20,564.14	25,100.00	(4,535.86)
Commodities	89,729.14	84,899.35	85,750.00	(850.65)
Public Grounds-Airport				
Personal Services	1,755.68	4,802.21	4,740.00	62.21
Contractual Services	37,954.87	35,460.29	36,350.00	(889.71)
Commodities	47,860.68	49,398.15	39,000.00	10,398.15
Capital Outlay	7,387.51	6,021.18	6,000.00	21.18
Public Grounds-Parks				
Personal Services	191,341.47	206,230.22	213,730.00	(7,499.78)
Contractual Services	15,351.00	24,521.32	19,050.00	5,471.32
Commodities	52,003.05	43,732.96	44,300.00	(567.04)
Public Grounds-Cemetery				
Personal Services	63,650.25	60,803.79	59,165.00	1,638.79
Contractual Services	2,298.37	4,799.09	3,800.00	999.09
Commodities	25,205.29	25,709.22	21,150.00	4,559.22
Capital Outlay	1,057.00	3,872.33	3,000.00	872.33
Public Grounds-Pool				
Personal Services	70,294.15	59,083.26	68,215.00	(9,131.74)
Contractual Services	19,926.95	18,245.84	22,350.00	(4,104.16)
Commodities	25,540.52	30,585.63	36,800.00	(6,214.37)
Capital Outlay	51,534.84	40,904.00	43,470.00	(2,566.00)
Public Grounds-Sports Complex				
Personal Services	69,881.69	65,521.71	73,550.00	(8,028.29)
Contractual Services	10,663.29	12,569.30	15,835.00	(3,265.70)
Commodities	29,594.82	18,924.43	32,900.00	(13,975.57)

CITY OF CONCORDIA, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Recreation				
Personal Services	\$ 78,024.78	\$ 70,666.77	\$ 86,450.00	\$ (15,783.23)
Contractual Services	12,119.42	6,463.49	15,735.00	(9,271.51)
Commodities	15,518.00	8,720.95	17,750.00	(9,029.05)
Broadway Plaza				
Personal Services	5,595.93	6,549.60	7,750.00	(1,200.40)
Contractual Services	33,314.31	30,065.02	36,400.00	(6,334.98)
Commodities	11,380.65	1,768.10	5,500.00	(3,731.90)
Capital Outlay	553.00	-	-	-
Allocation to Others	35,000.00	44,120.01	38,200.00	5,920.01
Operating Transfers to:				
Capital Improvement				
Project Fund	159,000.00	240,000.00	240,000.00	-
Computer Equipment				
Replacement Fund	5,000.00	5,000.00	5,000.00	-
Industrial Development Fund	7,000.00	7,000.00	7,000.00	-
Special Equipment				
Reserve Fund	110,960.00	226,000.00	226,000.00	-
Total Certified Budget			5,132,530.00	1,053,867.02
Adjustments for Qualifying				
Budget Credits			2,064,783.62	(2,064,783.62)
Total Expenditures	4,584,605.03	6,186,397.02	\$ 7,197,313.62	\$ (1,010,916.60)
Receipts Over(Under) Expenditures	(179,457.98)	180,390.61		
Unencumbered Cash, Beginning	1,006,704.97	827,246.99		
Unencumbered Cash, Ending	\$ 827,246.99	\$ 1,007,637.60		

CITY OF CONCORDIA, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 151,656.96	\$ 151,372.64	\$ 154,791.00	\$ (3,418.36)
Delinquent Tax	2,111.74	2,383.96	-	2,383.96
Motor Vehicle Tax	24,885.97	25,219.50	24,598.00	621.50
Recreational Vehicle Tax	290.09	300.27	309.00	(8.73)
16-20M Truck Tax	153.31	156.70	177.00	(20.30)
Rental Vehicle Tax	16.69	11.89		11.89
Commercial Vehicle Fees	953.12	1,124.80	1,402.00	(277.20)
IRP Vehicle Fees	347.57	334.81	-	334.81
Watercraft Ad Valorem Tax	-	-	44.00	(44.00)
Total Receipts	180,415.45	180,904.57	\$ 181,321.00	\$ (416.43)
Expenditures				
Culture and Recreation				
Appropriations	180,449.00	182,976.00	\$ 182,976.00	\$ -
Total Expenditures	180,449.00	182,976.00	\$ 182,976.00	\$ -
Receipts Over(Under) Expenditures	(33.55)	(2,071.43)		
Unencumbered Cash, Beginning	3,451.85	3,418.30		
Unencumbered Cash, Ending	\$ 3,418.30	\$ 1,346.87		

CITY OF CONCORDIA, KANSAS
INDUSTRIAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 41,123.87	\$ 40,475.54	\$ 41,369.00	\$ (893.46)
Delinquent Tax	597.67	655.86	-	655.86
Motor Vehicle Tax	6,876.97	6,865.00	6,670.00	195.00
Recreational Vehicle Tax	80.24	81.59	84.00	(2.41)
16-20M Truck Tax	41.66	43.35	48.00	(4.65)
Rental Vehicle Tax	4.60	3.27	5.00	(1.73)
Commercial Vehicle Fees	264.10	305.12	380.00	(74.88)
IRP Vehicle Fees	96.29	90.84	-	90.84
Watercraft Ad Valorem Tax	-	-	12.00	(12.00)
Operating Transfers from:				
General Fund	7,000.00	7,000.00	-	7,000.00
Water and Sewer General Operating Fund	2,000.00	2,000.00	2,000.00	-
Total Receipts	58,085.40	57,520.57	\$ 50,568.00	\$ 6,952.57
Expenditures				
General Government				
Contractual Services	58,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)
Total Expenditures	58,000.00	58,000.00	\$ 60,000.00	\$ (2,000.00)
Receipts Over(Under) Expenditures	85.40	(479.43)		
Unencumbered Cash, Beginning	2,862.84	2,948.24		
Unencumbered Cash, Ending	\$ 2,948.24	\$ 2,468.81		

CITY OF CONCORDIA, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Highway Gas Tax	\$ 137,654.91	\$ 129,319.37	\$ 139,060.00	\$ (9,740.63)
Other Receipts				
Reimbursed Expense	-	3,581.75	-	3,581.75
Total Receipts	137,654.91	132,901.12	\$ 139,060.00	\$ (6,158.88)
Expenditures				
Streets and Highways				
Personal Services	9,862.22	5,840.37	\$ 13,000.00	\$ (7,159.63)
Contractual Services	951.72	-	12,100.00	(12,100.00)
Commodities	88,188.22	78,934.89	85,000.00	(6,065.11)
Capital Outlay	-	-	156,661.00	(156,661.00)
Operating Transfers to				
Special Equipment				
Reserve Fund	42,000.00	42,000.00	42,000.00	-
Total Expenditures	141,002.16	126,775.26	\$ 308,761.00	\$ (181,985.74)
Receipts Over(Under) Expenditures	(3,347.25)	6,125.86		
Unencumbered Cash, Beginning	134,811.00	131,463.75		
Unencumbered Cash, Ending	\$ 131,463.75	\$ 137,589.61		

CITY OF CONCORDIA, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 48,457.53	\$ 51,025.02	\$ 52,177.00	\$ (1,151.98)
Delinquent Tax	579.65	726.85	-	726.85
Motor Vehicle Tax	6,761.90	7,866.80	7,859.00	7.80
Recreational Vehicle Tax	79.01	94.49	99.00	(4.51)
16-20M Truck Tax	39.01	43.07	56.00	(12.93)
Rental Vehicle Tax	4.51	3.50		3.50
Commercial Vehicle Fees	261.81	358.45	448.00	(89.55)
IRP Vehicle Fees	95.41	106.59	-	106.59
Watercraft Ad Valorem Tax	-	-	14.00	(14.00)
Total Receipts	56,278.83	60,224.77	\$ 60,653.00	\$ (428.23)
Expenditures				
Culture and Recreation				
Appropriations	56,434.00	61,063.86	\$ 61,302.00	\$ (238.14)
Total Expenditures	56,434.00	61,063.86	\$ 61,302.00	\$ (238.14)
Receipts Over(Under) Expenditures	(155.17)	(839.09)		
Unencumbered Cash, Beginning	994.26	839.09		
Unencumbered Cash, Ending	\$ 839.09	\$ -		

CITY OF CONCORDIA, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	\$ 13,799.73	\$ 10,524.27	\$ 14,033.00	\$ (3,508.73)
Total Receipts	13,799.73	10,524.27	\$ 14,033.00	\$ (3,508.73)
Expenditures				
Culture and Recreation				
Capital Outlay	41,775.58	-	\$ 15,516.00	\$ (15,516.00)
Total Expenditures	41,775.58	-	\$ 15,516.00	\$ (15,516.00)
Receipts Over(Under) Expenditures	(27,975.85)	10,524.27		
Unencumbered Cash, Beginning	32,449.89	4,474.04		
Unencumbered Cash, Ending	\$ 4,474.04	\$ 14,998.31		

CITY OF CONCORDIA, KANSAS
COMPUTER EQUIPMENT REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from:		
General Fund	\$ 5,000.00	\$ 5,000.00
Water and Sewer		
General Operating Fund	<u>5,000.00</u>	<u>5,000.00</u>
Total Receipts	<u>10,000.00</u>	<u>10,000.00</u>
Expenditures		
General Government		
Capital Outlay	<u>15,603.76</u>	<u>5,052.89</u>
Total Expenditures	<u>15,603.76</u>	<u>5,052.89</u>
Receipts Over(Under) Expenditures	(5,603.76)	4,947.11
Unencumbered Cash, Beginning	<u>12,134.71</u>	<u>6,530.95</u>
Unencumbered Cash, Ending	<u>\$ 6,530.95</u>	<u>\$ 11,478.06</u>

CITY OF CONCORDIA, KANSAS
SPECIAL EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Sale of Assets	\$ -	\$ 13,798.00
Other Receipts		
Reimbursed Expense	42,973.12	-
Operating Transfers from:		
General Fund	110,960.00	226,000.00
Special Highway Fund	42,000.00	42,000.00
Water and Sewer General Operating Fund	<u>10,000.00</u>	<u>10,000.00</u>
Total Receipts	<u>205,933.12</u>	<u>291,798.00</u>
Expenditures		
Capital Projects		
Capital Outlay	<u>94,516.00</u>	<u>167,716.35</u>
Total Expenditures	<u>94,516.00</u>	<u>167,716.35</u>
Receipts Over(Under) Expenditures	111,417.12	124,081.65
Unencumbered Cash, Beginning	<u>157,741.82</u>	<u>269,158.94</u>
Unencumbered Cash, Ending	<u>\$ 269,158.94</u>	<u>\$ 393,240.59</u>

CITY OF CONCORDIA, KANSAS
911 PSAP FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
PSAP Fees	\$ 60,607.02	\$ 64,079.82	\$ 59,000.00	\$ 5,079.82
Total Receipts	60,607.02	64,079.82	\$ 59,000.00	\$ 5,079.82
Expenditures				
General Government				
Contractual Services	29,718.67	27,458.59	\$ 35,000.00	\$ (7,541.41)
Capital Outlay	47,341.50	36,441.56	95,254.00	(58,812.44)
Total Expenditures	77,060.17	63,900.15	\$ 130,254.00	\$ (66,353.85)
Receipts Over(Under) Expenditures	(16,453.15)	179.67		
Unencumbered Cash, Beginning	83,253.88	66,800.73		
Unencumbered Cash, Ending	\$ 66,800.73	\$ 66,980.40		

CITY OF CONCORDIA, KANSAS
CONTINUING ECONOMIC DEVELOPMENT GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Revolving Loan Payments	\$ 41,163.95	\$ 21,294.00
Interest Income	8,096.55	1,799.08
	<u>49,260.50</u>	<u>23,093.08</u>
Total Receipts		
Expenditures		
General Government		
Contractual Services	105,779.41	249,500.00
	<u>105,779.41</u>	<u>249,500.00</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(56,518.91)	(226,406.92)
Unencumbered Cash, Beginning	<u>576,660.71</u>	<u>520,141.80</u>
Unencumbered Cash, Ending	<u>\$ 520,141.80</u>	<u>\$ 293,734.88</u>

CITY OF CONCORDIA, KANSAS
FIRE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grants		
Community Foundation	\$ 500.00	\$ -
State Grants		
Education Incentive	13,000.00	5,110.00
Other Receipts		
Donations	1,712.78	785.00
Reimbursed Expenses	-	1,150.00
Total Receipts	15,212.78	7,045.00
Expenditures		
General Government		
Contractual Services	14,150.00	-
Commodities	3,342.78	775.48
Total Expenditures	17,492.78	775.48
Receipts Over(Under) Expenditures	(2,280.00)	6,269.52
Unencumbered Cash, Beginning	3,959.51	1,679.51
Unencumbered Cash, Ending	\$ 1,679.51	\$ 7,949.03

CITY OF CONCORDIA, KANSAS
POLICE DEPARTMENT GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Local Grants - Foundation	\$ 365.49	\$ -
Donations	7,028.00	-
Total Receipts	7,393.49	-
Expenditures		
General Government		
Contractual Services	339.60	-
Commodities	548.17	79.13
Total Expenditures	887.77	79.13
Receipts Over(Under) Expenditures	6,505.72	(79.13)
Unencumbered Cash, Beginning	-	6,505.72
Unencumbered Cash, Ending	\$ 6,505.72	\$ 6,426.59

CITY OF CONCORDIA, KANSAS
RECREATION GRANTS AND DONATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Local Grants	\$ -	\$ 238.60
Donations	6,100.00	2,350.00
Total Receipts	6,100.00	2,588.60
Expenditures		
General Government		
Commodities	378.50	-
Capital Outlay	3,872.03	4,245.61
Total Expenditures	4,250.53	4,245.61
Receipts Over(Under) Expenditures	1,849.47	(1,657.01)
Unencumbered Cash, Beginning	2,718.80	4,568.27
Unencumbered Cash, Ending	\$ 4,568.27	\$ 2,911.26

CITY OF CONCORDIA, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 243,373.04	\$ 226,181.38	\$ 231,284.00	\$ (5,102.62)
Delinquent Tax	3,572.00	3,858.16	-	3,858.16
Motor Vehicle Tax	41,366.92	40,550.72	39,474.00	1,076.72
Recreational Vehicle Tax	481.14	482.39	496.00	(13.61)
16-20M Truck Tax	283.98	255.16	284.00	(28.84)
Rental Vehicle Tax	28.02	19.19	15.00	4.19
Commercial Vehicle Fees	1,553.20	1,805.47	2,250.00	(444.53)
IRP Vehicle Fees	567.06	537.46	-	537.46
Watercraft Ad Valorem Tax	-	-	71.00	(71.00)
Special Assessments	67,785.92	64,725.50	67,700.00	(2,974.50)
Uses of Money and Property				
Interest Income	6,114.12	3,303.06	5,000.00	(1,696.94)
Operating Transfers from:				
Wastewater Treatment Facility				
Project Fund	190,563.00	191,813.00	191,813.00	-
Water and Sewer General				
Operating Fund	119,496.00	118,365.00	118,365.00	-
Total Receipts	675,184.40	651,896.49	\$ 656,752.00	\$ (4,855.51)
Expenditures				
Debt Services				
Principal	602,400.00	620,800.00	\$ 620,800.00	\$ -
Interest	140,048.50	124,254.50	124,256.00	(1.50)
Commissions and Postage	-	-	10.00	(10.00)
Miscellaneous	-	-	55,000.00	(55,000.00)
Total Expenditures	742,448.50	745,054.50	\$ 800,066.00	\$ (55,011.50)
Receipts Over(Under) Expenditures	(67,264.10)	(93,158.01)		
Unencumbered Cash, Beginning	212,786.85	145,522.75		
Unencumbered Cash, Ending	\$ 145,522.75	\$ 52,364.74		

CITY OF CONCORDIA, KANSAS
TAX INCREMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
TIF County Distribution	\$ 762,809.92	\$ 753,765.76	\$ 775,574.00	\$ (21,808.24)
Delinquent Tax	961.94	14,739.65	2,000.00	12,739.65
Use of Money and Property				
Interest Income	6,979.53	-	5,000.00	(5,000.00)
Total Receipts	770,751.39	768,505.41	\$ 782,574.00	\$ (14,068.59)
Expenditures				
Debt Services				
Principal	645,000.00	660,000.00	\$ 660,000.00	\$ -
Interest	31,282.50	16,387.50	16,388.00	(0.50)
Operating Transfers to				
T.I.F. Project Fund	94,468.89	92,117.91	106,186.00	(14,068.09)
Total Expenditures	770,751.39	768,505.41	\$ 782,574.00	\$ (14,068.59)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 3,913.72
Other Receipts		
Reimbursed Expense	-	811.23
Operating Transfers from Tax Increment Fund	94,468.89	92,117.91
Total Receipts	94,468.89	96,842.86
Expenditures		
Capital Improvements		
Contractual Services	12,893.53	1,538.05
Total Expenditures	12,893.53	1,538.05
Receipts Over(Under) Expenditures	81,575.36	95,304.81
Unencumbered Cash, Beginning	184,000.24	265,575.60
Unencumbered Cash, Ending	\$ 265,575.60	\$ 360,880.41

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA	\$ 137,180.00	\$ 29,783.00
State Grants - Federal Funds		
Exchange	55,271.41	101,465.28
State Grants - CCLIP	-	25,633.98
Local Grants - Comm Foundation	117,000.00	22,940.40
Other Receipts		
Donations	-	50,000.00
Reimbursed Expense	76,749.88	94,616.87
Operating Transfers from:		
General Fund	159,000.00	240,000.00
Total Receipts	545,201.29	564,439.53
Expenditures		
Capital Improvements		
Contractual Services	428,739.28	271,917.96
Commodities	213.57	429.00
Capital Outlay	69,887.03	168,511.40
Total Expenditures	498,839.88	440,858.36
Receipts Over(Under) Expenditures	46,361.41	123,581.17
Unencumbered Cash, Beginning	190,566.85	236,928.26
Unencumbered Cash, Ending	\$ 236,928.26	\$ 360,509.43

CITY OF CONCORDIA, KANSAS
WASTEWATER TREATMENT FACILITY PROJECT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
WWTP Meter Fees	\$ 277,313.71	\$ 279,925.07
Uses of Money and Property		
Proceeds from Long Term Debt	-	4,244,099.45
Total Receipts	277,313.71	4,524,024.52
Expenditures		
Capital Improvements		
Contractual Services	34,470.00	164,023.75
Capital Outlay	-	8,000.00
Debt Services		
Issuance Fees	-	75,067.30
Operating Transfers to		
Bond and Interest Fund	190,563.00	191,813.00
Total Expenditures	225,033.00	438,904.05
Receipts Over(Under) Expenditures	52,280.71	4,085,120.47
Unencumbered Cash, Beginning	578,673.60	630,954.31
Unencumbered Cash, Ending	\$ 630,954.31	\$ 4,716,074.78

CITY OF CONCORDIA, KANSAS
BROWN GRAND PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ -	\$ 151,831.00
Total Receipts	-	151,831.00
Expenditures		
Capital Improvements		
Contractual Services	-	179,822.60
Commodities	-	4,612.00
Total Expenditures	-	184,434.60
Receipts Over(Under) Expenditures	-	(32,603.60)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (32,603.60)

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Charges for Services					
Water Receipts	\$ 979,646.25	\$ 998,642.30	\$ 996,000.00	\$ 2,642.30	
Sewer Receipts	494,474.62	509,733.85	490,000.00	19,733.85	
Connection Fees	18,984.87	27,263.18	22,000.00	5,263.18	
Use of Money and Property					
Rental Income	16,759.13	18,614.96	19,000.00	(385.04)	
Interest Income	13,917.80	7,990.94	10,000.00	(2,009.06)	
Other Receipts					
Miscellaneous	1,687.19	2,508.57	-	2,508.57	
Reimbursed Expense	-	447.50	-	447.50	
State Sales Tax	11,476.43	11,672.65	10,500.00	1,172.65	
Operating Transfers from Gas Fund	-	-	5,000.00	(5,000.00)	
Total Receipts	<u>1,536,946.29</u>	<u>1,576,873.95</u>	<u>\$ 1,552,500.00</u>	<u>\$ 24,373.95</u>	
Expenditures					
Utility Administration					
Personal Services	330,605.80	347,867.68	\$ 350,803.00	\$ (2,935.32)	
Contractual Services	100,051.01	107,059.16	115,035.00	(7,975.84)	
Commodities	5,627.31	5,438.00	431,571.00	(426,133.00)	
Capital Outlay	1,086.36	12,349.68	1,000.00	11,349.68	
Utility Water Production					
Personal Services	51,752.40	55,649.23	56,915.00	(1,265.77)	
Contractual Services	49,417.54	45,304.57	58,900.00	(13,595.43)	
Commodities	49,608.49	35,790.45	53,250.00	(17,459.55)	
Capital Outlay	27,380.00	-	27,000.00	(27,000.00)	
Utility Water Distribution					
Personal Services	70,325.58	79,253.57	89,225.00	(9,971.43)	
Contractual Services	9,049.79	11,703.61	15,100.00	(3,396.39)	
Commodities	50,660.97	67,387.67	81,350.00	(13,962.33)	
Capital Outlay	58,851.78	53,475.00	70,000.00	(16,525.00)	
Utility Wastewater Treatment					
Personal Services	165,669.47	148,555.87	171,760.00	(23,204.13)	
Contractual Services	98,816.55	88,173.84	95,570.00	(7,396.16)	
Commodities	35,860.65	48,451.60	52,400.00	(3,948.40)	
Capital Outlay	17,450.42	6,818.00	30,000.00	(23,182.00)	

CITY OF CONCORDIA, KANSAS
WATER AND SEWER GENERAL OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Utility Wastewater Collection				
Personal Services	\$ 30,459.01	\$ 46,062.28	\$ 42,595.00	\$ 3,467.28
Contractual Services	1,862.19	2,518.83	10,750.00	(8,231.17)
Commodities	10,121.32	3,118.16	12,500.00	(9,381.84)
Capital Outlay	14,432.52	-	-	-
Utility Special Projects				
Contractual Services	118,847.00	-	200,000.00	(200,000.00)
Operating Transfers to:				
Special Equipment Reserve Fund	10,000.00	10,000.00	10,000.00	-
Industrial Development Fund	2,000.00	2,000.00	2,000.00	-
Bond and Interest Fund	119,496.00	118,365.00	118,365.00	-
Computer Equipment Replacement Fund	5,000.00	5,000.00	5,000.00	-
Total Certified Budget			2,101,089.00	(800,746.80)
Adjustments for Qualifying Budget Credits			447.50	(447.50)
Total Expenditures	1,434,432.16	1,300,342.20	\$ 2,101,536.50	\$ (801,194.30)
Receipts Over(Under) Expenditures	102,514.13	276,531.75		
Unencumbered Cash, Beginning	552,407.34	654,921.47		
Unencumbered Cash, Ending	\$ 654,921.47	\$ 931,453.22		

CITY OF CONCORDIA, KANSAS
GAS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Gas Receipts	\$ 23,425.33	\$ 17,770.99	\$ 41,288.00	\$ (23,517.01)
Service Charges	7,612.50	9,000.00	6,200.00	2,800.00
Total Receipts	31,037.83	26,770.99	\$ 47,488.00	\$ (20,717.01)
Expenditures				
General Government				
Contractual Services	19,797.82	24,318.75	\$ 23,000.00	\$ 1,318.75
Commodities	-	-	25,000.00	(25,000.00)
Allocation to Others	-	-	5,000.00	(5,000.00)
Operating Transfers to Water and Sewer General Operating Fund	-	-	5,000.00	(5,000.00)
Total Expenditures and Transfers Subject to Budget	19,797.82	24,318.75	\$ 58,000.00	\$ (33,681.25)
Receipts Over(Under) Expenditures	11,240.01	2,452.24		
Unencumbered Cash, Beginning	8,331.95	19,571.96		
Unencumbered Cash, Ending	\$ 19,571.96	\$ 22,024.20		

CITY OF CONCORDIA, KANSAS
CAFETERIA PLAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Employee Contributions	\$ 20,600.43	\$ 23,569.59
Total Receipts	<u>20,600.43</u>	<u>23,569.59</u>
Expenditures		
Culture and Recreation		
Personal Services	<u>22,343.90</u>	<u>22,138.40</u>
Total Expenditures	<u>22,343.90</u>	<u>22,138.40</u>
Receipts Over(Under) Expenditures	(1,743.47)	1,431.19
Unencumbered Cash, Beginning	<u>14,693.85</u>	<u>12,950.38</u>
Unencumbered Cash, Ending	<u>\$ 12,950.38</u>	<u>\$ 14,381.57</u>

CITY OF CONCORDIA, KANSAS
CEMETERY ENDOWMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Interest Income	\$ 240.07	\$ 122.15
Total Receipts	<u>240.07</u>	<u>122.15</u>
Expenditures		
Perpetual Care		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	240.07	122.15
Unencumbered Cash, Beginning	<u>41,040.88</u>	<u>41,280.95</u>
Unencumbered Cash, Ending	<u>\$ 41,280.95</u>	<u>\$ 41,403.10</u>

CITY OF CONCORDIA, KANSAS
SMALL ANIMAL TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 4,093.62	\$ 3,418.31
Other Receipts		
Bequests and Gifts	-	-
Total Receipts	4,093.62	3,418.31
Expenditures		
Appropriations to		
Animal Shelter	4,000.00	3,500.00
Total Expenditures	4,000.00	3,500.00
Receipts Over(Under) Expenditures	93.62	(81.69)
Unencumbered Cash, Beginning	30,455.98	30,549.60
Unencumbered Cash, Ending	\$ 30,549.60	\$ 30,467.91

CITY OF CONCORDIA, KANSAS

AGENCY FUNDS

Schedule of Receipts and Disbursements
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Animal Shelter	\$ 43,484.43	\$ 12,889.00	\$ 21,879.08	\$ 34,494.35
Cloud County Solid Waste Landfill	29,995.35	378,491.57	366,298.39	42,188.53
Central Garage	8,135.18	127,492.74	129,381.13	6,246.79
Cyber-Crimes	442.10	-	-	442.10
D.A.R.E	3,123.01	1,350.00	1,027.61	3,445.40
Judge Training	2,717.95	9,017.76	9,721.21	2,014.50
NCKRTC Trauma Council	9,763.72	13,000.00	2,457.25	20,306.47
Post Fire Debris Removal	14,055.00	9,937.50	14,055.00	9,937.50
Water Protection	1,095.04	5,564.43	5,348.39	1,311.08
	<u>\$ 112,811.78</u>	<u>\$ 557,743.00</u>	<u>\$ 550,168.06</u>	<u>\$ 120,386.72</u>

CITY OF CONCORDIA, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Direct Grant					
Airport Improvement Program 3-20-0013-020-2018	N/A	20.106	\$ -	\$ 29,783.00	\$ 30,605.00
COVID19-Airport Improvement Program 3-20-0013-015-2020	N/A	20.106	-	30,000.00	30,000.00
Airport Improvement Program 3-20-0013-013-2020	N/A	20.106	-	1,700,980.00	1,434,378.62
		Total 20.106	-	1,760,763.00	1,494,983.62
Passed through the Kansas Department of Transportation					
Highway Safety Cluster					
CLICK Step Special Enforcement Program	SP-1300-20	20.600	-	1,630.08	1,630.08
Total U.S. Department of Transportation			-	1,762,393.08	1,496,613.70
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through the Kansas Division of Emergency Management					
Public Assistance Grant	DR-4449	97.036	-	3,037.09	3,037.09
Total U.S. Department of Homeland Security			-	3,037.09	3,037.09
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Direct Grant					
COVID19-Provider Relief Funds	N/A	93.498	-	16,558.76	16,558.76
Total U.S. Department of Health and Human Services			-	16,558.76	16,558.76
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Passed through Cloud County, Kansas					
Coronavirus Relief Fund (CFR Funds)	Not Assigned	21.019	-	281,226.66	281,226.66
Total U.S. Department of the Treasury			-	281,226.66	281,226.66
TOTAL ALL PROGRAMS			\$ -	\$ 2,063,215.59	\$ 1,797,436.21

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Concordia, Kansas and is presented on the cash basis of accounting modified for encumbrances. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the regulatory basis financial statement.

NOTE B -- INDIRECT COSTS

The City of Concordia, Kansas did not elect to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Commissioners
City of Concordia, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of City of Concordia, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the City of Concordia's basic financial statement, and have issued our report thereon dated July 21, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City of Concordia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Concordia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Concordia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Concordia's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 21, 2021

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Honorable Mayor and City Commissioners
City of Concordia, Kansas

Report on Compliance for Each Major Federal Program

We have audited the City of Concordia, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Concordia's major federal programs for the year ended December 31, 2020. City of Concordia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Concordia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Concordia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Concordia's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Concordia, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the City of Concordia, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Concordia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Concordia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 21, 2021

CITY OF CONCORDIA, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of City of Concordia on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditors' report on compliance for the major federal award programs for City of Concordia expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF TRANSPORTATION

Airport Improvement Program

CFDA No. 20.106

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

CITY OF CONCORDIA, KANSAS

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2020

NONE