# CITY OF CONCORDIA, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

# CITY OF CONCORDIA, KANSAS

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**JARRED, GILMORE & PHILLIPS, PA**
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Concordia, Kansas

***Adverse and Unmodified Opinions***
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, 2024 and the related notes to the financial statement.

*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 and Unmodified Opinions section of our report, the accompanying 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, 2024, 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 accompanying 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, 2024, 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.

***Basis for Adverse and Unmodified Opinions***
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing* Standards, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As discussed 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.

***Responsibilities of Management 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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

***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, and the summary of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional 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, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 accompanying supplementary 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, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated May 1, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, 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 June 6, 2025, on our consideration of the City of Concordia, Kansas' 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 solely 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, Kansas' 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 City of Concordia, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 6, 2025

# CITY OF CONCORDIA, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| General Fund | $ 1,853,172.11 | $ 5,474,748.78 | $ 5,892,005.03 | $ 1,435,915.86 | $ 201,893.29 | $ 1,637,809.15 |
| Special Purpose Funds: | | | | | | |
| Library | 926.96 | 191,712.01 | 192,202.00 | 436.97 | - | 436.97 |
| Industrial Development | 642.74 | 59,607.59 | 58,000.00 | 2,250.33 | - | 2,250.33 |
| Special Highway | 236,369.20 | 136,666.59 | 158,446.20 | 214,589.59 | 1,459.64 | 216,049.23 |
| Library Employee Benefits | 505.54 | 68,320.39 | 68,437.00 | 388.93 | - | 388.93 |
| Special Parks and Recreation | 36,787.29 | 16,409.06 | - | 53,196.35 | - | 53,196.35 |
| Computer Equipment Replacement | 19,497.67 | 10,000.00 | 18,751.62 | 10,746.05 | 1,492.99 | 12,239.04 |
| Special Equipment Reserve | 900,056.48 | 1,278,904.50 | 1,888,336.94 | 290,624.04 | 48,851.01 | 339,475.05 |
| 911 PSAP | 66,742.93 | 60,061.98 | 62,426.20 | 64,378.71 | 1,111.06 | 65,489.77 |
| Continuing Economic Development Grant | 325,943.14 | 2,185.29 | 328,128.43 | - | - | - |
| Fire Department Grants and Donations | 8,720.00 | 13,337.50 | 17,900.48 | 4,157.02 | 456.50 | 4,613.52 |
| Police Department Grants and Donations | 18,368.15 | 19,438.92 | 7,378.48 | 30,428.59 | - | 30,428.59 |
| Recreation Grants and Donations | 15,447.86 | 4,375.00 | - | 19,822.86 | - | 19,822.86 |
| Bond and Interest Funds: | | | | | | |
| Bond and Interest | 131,242.42 | 668,065.16 | 580,402.78 | 218,904.80 | - | 218,904.80 |
| Capital Projects Funds: | | | | | | |
| T.I.F Project | 4,981.56 | 935.22 | - | 5,916.78 | - | 5,916.78 |
| Capital Improvement Project | (179,008.66) | 1,850,307.11 | 1,775,307.60 | (104,009.15) | 17,372.04 | (86,637.11) |
| Wastewater Treatment Facility Project | 1,237,983.54 | 360,459.53 | 373,476.00 | 1,224,967.07 | - | 1,224,967.07 |
| American Rescue Plan | 290,040.17 | - | 290,040.17 | - | - | - |
| Housing Authority Project | (53,115.16) | 779.55 | 282,746.24 | (335,081.85) | - | (335,081.85) |
| St. Joseph Subdivision Project | 1,270,745.21 | 84,879.84 | 1,377,897.93 | (22,272.88) | 14,930.29 | (7,342.59) |
| Business Funds: | | | | | | |
| Water and Sewer General Operating | 997,655.40 | 1,584,376.15 | 1,718,370.44 | 863,661.11 | 60,792.30 | 924,453.41 |
| Gas | 40,360.39 | 639.35 | - | 40,999.74 | - | 40,999.74 |
| Cafeteria Plan | 7,886.65 | 14,049.88 | 19,837.41 | 2,099.12 | 279.79 | 2,378.91 |

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, 2024

| Funds | Beginning Unencumbered Cash Balances | Receipts | Expenditures | Ending Unencumbered Cash Balances | Encumbrances and Accounts Payable | Cash Balance December 31, 2024 |
|---|---|---|---|---|---|---|
| Trust Funds: | | | | | | |
| Cemetery Endowment | $ 41,693.33 | $ 470.67 | $ - | $ 42,164.00 | $ - | $ 42,164.00 |
| Small Animal Trust | 30,358.01 | 4,159.37 | 3,500.00 | 31,017.38 | - | 31,017.38 |
| Total Reporting Entity (Excluding Agency Funds) | $ 7,304,002.93 | $ 11,904,889.44 | $ 15,113,590.95 | $ 4,095,301.42 | $ 348,638.91 | $ 4,443,940.33 |

| | |
|---|---|
| Composition of Cash: | |
| Cash on Hand | $ 6,281.33 |
| Checking Accounts: | |
| Now Checking Account | 1,736,594.60 |
| Cafeteria Account | 20,294.45 |
| CNB Checking | 15,130.95 |
| Investments: | |
| Money Markets and Savings Accounts | 499,609.59 |
| Certificates of Deposit | 2,334,204.96 |
| Total Cash | 4,612,115.88 |
| Agency Funds Per Schedule 3 | (168,175.55) |
| Total Reporting Entity (Excluding Agency Funds) | $ 4,443,940.33 |

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

## 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 2024:

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

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

Budgetary Information (Continued)
If the City is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts 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, 2024 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, regulatory receipts 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 purpose 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)

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 Capital Improvement Project Fund, the Housing Authority Project Fund and the St. Joseph Subdivision 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, are exempt from the cash basis laws of the State of Kansas. These funds 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, 2024.

At year-end, the City's carrying amount of deposits was $4,605,834.55 and the bank balance was $4,622,563.37. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $785,448.23 was covered by FDIC insurance, and $3,837,115.14 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

**4. LONG-TERM DEBT**

Changes in long-term debt for the City for the year ended December 31, 2024, 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/Utility Receipts | | | | | | | | | |
| Series 2014 | 2.0% - 4.0% | December 15, 2014 | $ 1,225,000.00 | November 1, 2029 | $ 855,000.00 | $ - | $ (130,000.00) | $ 725,000.00 | $ 27,887.50 |
| Series 2017 | 3.0% - 3.25% | May 8, 2017 | 2,275,000.00 | November 1, 2032 | 1,485,000.00 | - | (145,000.00) | 1,340,000.00 | 45,462.50 |
| Series 2020 | 2.0% - 3.0% | October 8, 2020 | 4,045,000.00 | November 1, 2040 | 3,755,000.00 | - | (105,000.00) | 3,650,000.00 | 78,012.50 |
| Temporary Notes: | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2023 | 4.25% | December 21, 2023 | 1,340,000.00 | November 1, 2025 | 1,340,000.00 | - | - | 1,340,000.00 | 49,040.00 |
| Finance Leases: | | | | | | | | | |
| Police Dept Copier | 6.99% | October 3, 2022 | 9,210.00 | November 3, 2025 | 6,104.32 | - | (3,082.53) | 3,021.79 | 329.19 |
| Police Taser | 0.00% | July 1, 2024 | 54,625.00 | July 31, 2028 | - | 54,625.00 | (10,925.00) | 43,700.00 | - |
| Total Contractual Indebtedness | | | | | $ 7,441,104.32 | $ 54,625.00 | $ (394,007.53) | $ 7,101,721.79 | $ 200,731.69 |

**4. LONG-TERM DEBT (Continued)**

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

| Issue | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 | 2035-2039 | 2040 | Total |
|---|---|---|---|---|---|---|---|---|---|
| Principal | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Paid with Tax Levies/Utility Receipts | | | | | | | | | |
| Series 2014 | $ 135,000.00 | $ 140,000.00 | $ 145,000.00 | $ 150,000.00 | $ 155,000.00 | $ - | $ - | $ - | $ 725,000.00 |
| Series 2017 | 150,000.00 | 155,000.00 | 160,000.00 | 165,000.00 | 170,000.00 | 540,000.00 | - | - | 1,340,000.00 |
| Series 2020 | 110,000.00 | 110,000.00 | 115,000.00 | 115,000.00 | 115,000.00 | 1,005,000.00 | 1,715,000.00 | 365,000.00 | 3,650,000.00 |
| Temporary Notes: | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2023 | 1,340,000.00 | - | - | - | - | - | - | - | 1,340,000.00 |
| Finance Leases: | | | | | | | | | |
| Police Dept Copier | 3,021.79 | - | - | - | - | - | - | - | 3,021.79 |
| Police Taser | 10,925.00 | 10,925.00 | 10,925.00 | 10,925.00 | - | - | - | - | 43,700.00 |
| Total Principal | 1,748,946.79 | 415,925.00 | 430,925.00 | 440,925.00 | 440,000.00 | 1,545,000.00 | 1,715,000.00 | 365,000.00 | 7,101,721.79 |
| Interest | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | |
| Paid with Tax Levies/Utility Receipts | | | | | | | | | |
| Series 2014 | 24,800.00 | 20,750.00 | 16,550.00 | 12,200.00 | 6,200.00 | - | - | - | 80,500.00 |
| Series 2017 | 41,112.50 | 36,612.50 | 31,962.50 | 27,162.50 | 22,212.50 | 34,987.50 | - | - | 194,050.00 |
| Series 2020 | 74,862.50 | 71,562.50 | 68,262.50 | 64,812.50 | 62,800.00 | 278,562.50 | 140,700.00 | 7,300.00 | 768,862.50 |
| Temporary Notes: | | | | | | | | | |
| Paid with Tax Levies | | | | | | | | | |
| Series 2023 | 49,040.28 | - | - | - | - | - | - | - | 49,040.28 |
| Finance Leases: | | | | | | | | | |
| Police Dept Copier | 106.62 | - | - | - | - | - | - | - | 106.62 |
| Police Taser | - | - | - | - | - | - | - | - | - |
| Total Interest | 189,921.90 | 128,925.00 | 116,775.00 | 104,175.00 | 91,212.50 | 313,550.00 | 140,700.00 | 7,300.00 | 1,092,559.40 |
| Total Principal and Interest | $ 1,938,868.69 | $ 544,850.00 | $ 547,700.00 | $ 545,100.00 | $ 531,212.50 | $ 1,858,550.00 | $ 1,855,700.00 | $ 372,300.00 | $ 8,194,281.19 |

## 5. FINANCE LEASE OBLIGATIONS

The City has entered into a finance lease agreement in order to finance a Copier. Payments are made of $284.31 monthly, including interest at approximately 6.99%. Final maturity for the lease is November 3, 2025. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2025 | $ 3,128.41 |
| Less: Imputed Interest | (106.62) |
| Net Present Value of Minimum Lease Payments | 3,021.79 |
| Less: Current Maturities | (3,021.79) |
| Long-Term Finance Lease Obligations | $ 0.00 |

The City has entered into a finance lease agreement in order to finance Police Tasers Payments are made of $10,925.00 annually, including interest at 0.00%. Final maturity for the lease is July 31, 2028. Future minimum lease payments are as follows:

| Year Ended December 31 | Totals |
|---|---|
| 2025 | $ 10,925.00 |
| 2026 | 10,925.00 |
| 2027 | 10,925.00 |
| 2028 | 10,925.00 |
| Total Payments | 43,700.00 |
| Less: Imputed Interest | (0.00) |
| Net Present Value of Minimum Lease Payments | 43,700.00 |
| Less: Current Maturities | (10,925.00) |
| Long-Term Finance Lease Obligations | $ 32,775.00 |

## 6. RIGHT TO USE CONTRACT

On January 5, 2024 the City entered into a contract for a postage machine which required monthly payments of $34.95 for 63 months beginning in February of 2024. Right to use expense for December 31, 2024 was $419.40. Future minimum payments are as follows:

| | |
|---|---|
| 2025 | $ 419.40 |
| 2026 | 419.40 |
| 2027 | 419.40 |
| 2028 | 419.40 |
| 2029 | 69.90 |

## 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, 2024, there was one industrial revenue bond issue with principal balance due totaling $22,174.96 and one recovery zone facility bond issue with principal balance due totaling $59,166.75.

## 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.

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 1% moratorium for the year ended December 31, 2024 for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from City of Concordia were $183,064.67 for KPERS and $249,488.79 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $1,581,107.00 and $2,360,699.00 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 12/31/24 | ESTIMATED COMPLETION |
|---|---|---|---|
| Tree Trimming | $ 5,000.00 | $ 2,970.00 | Annual |
| Demolition | 67,150.00 | 23,220.00 | Annual |
| Airport Box Hangar | 1,514,866.57 | 1,478,221.20 | 2025 |
| Interior & Exterior Improvements at PD | 56,884.82 | 26,884.82 | 2025 |
| Interior & Exterior Improvements at City Hall | 100,000.00 | 25,235.36 | 2025 |
| LOMR Application | 35,460.00 | 29,507.80 | 2025 |
| St. Joseph Subdivision Engineering & Infrastructure | 1,972,226.92 | 1,968,697.52 | 2025 |
| MIH Grant Housing | 650,000.00 | 107,152.72 | 2025 |
| Community Center Feasibility Study | 15,000.00 | 8,212.50 | 2025 |
| Comprehensive Plan Update | 25,000.00 | 25,000.00 | Complete |
| DOJ Grant Equipment | 310,000.00 | 309,645.89 | Complete |
| 20th Street Extension | 73,148.50 | 73,148.50 | Complete |
| St. Joseph Subdivision Electrical | 139,271.00 | 139,271.00 | Complete |
| City Hall A/C Unit | 13,815.00 | 13,815.00 | Complete |
| Demolition of 830 W 11th | 207,680.00 | 207,680.00 | Complete |

## 10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Death and Disability Other Post-Employment Benefits*
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

*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 |
| Maximum Hours Accrued | 216 | 216 | 216 |

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.

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

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

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

In accordance with the above criteria, the City has estimated a liability for vacation pay of $121,592.11, which has been earned, but not taken by City employees. In accordance with the above criteria, the City has not recorded a liability for sick pay, inasmuch as the amount cannot be reasonably estimated.

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

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

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

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, 2024:

| Paid or Payable | Year Ended | Amount |
|---|---|---|
| Paid | 2024 | $ 7,766.97 |
| Payable | 2025 | 3,139.30 |

## 11. RISK MANAGEMENT

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

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

## 12. INTERFUND TRANSFERS

Operating transfers were as follows:

| From Fund: | To Fund: | Statutory Authority | Amount |
|---|---|---|---|
| General | Capital Improvement Project | K.S.A. 12-1,118 | $ 450,000.00 |
| General | Computer Equipment Replacement | K.S.A. 79-2934 | 5,000.00 |
| General | Special Equipment Reserve | K.S.A. 12-1,117 | 365,000.00 |
| 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 | 60,238.00 |
| Wastewater Treatment Facility Project | Bond and Interest | K.S.A. 12-825d | 373,476.00 |
| Small Animal Trust | Animal Shelter | K.S.A. 79-2934 | 3,500.00 |

## 13. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there are no nonrecognized subsequent events requiring disclosure.

# SUPPLEMENTARY INFORMATION

**CITY OF CONCORDIA, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|---|---|---|---|---|---|
| General Fund | $ 6,446,365.00 | $ 40,477.76 | $ 6,486,842.76 | $ 5,892,005.03 | $ (594,837.73) |
| Special Purpose Funds: | | | | | |
| Library | 192,202.00 | - | 192,202.00 | 192,202.00 | - |
| Industrial Development | 60,000.00 | - | 60,000.00 | 58,000.00 | (2,000.00) |
| Special Highway | 382,796.00 | - | 382,796.00 | 158,446.20 | (224,349.80) |
| Library Employee Benefit | 68,437.00 | - | 68,437.00 | 68,437.00 | - |
| Special Park and Recreation | 25,246.00 | - | 25,246.00 | - | (25,246.00) |
| 911 PSAP | 128,997.00 | - | 128,997.00 | 62,426.20 | (66,570.80) |
| Bond and Interest Funds: | | | | | |
| Bond and Interest | 776,374.00 | - | 776,374.00 | 580,402.78 | (195,971.22) |
| Business Funds: | | | | | |
| Water and Sewer General Operating | 2,490,623.00 | 523.14 | 2,491,146.14 | 1,718,370.44 | (772,775.70) |
| Gas | 40,035.00 | - | 40,035.00 | - | (40,035.00) |

**CITY OF CONCORDIA, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | $ 1,173,810.63 | $ 1,139,559.11 | $ 1,172,432.00 | $ (32,872.89) |
| Delinquent Tax | 16,267.51 | 12,476.82 | - | 12,476.82 |
| Motor Vehicle Tax | 158,643.85 | 152,126.86 | 142,515.00 | 9,611.86 |
| Recreational Vehicle Tax | 2,471.32 | 2,182.70 | 2,177.00 | 5.70 |
| 16-20M Truck Tax | 732.31 | 1,095.55 | 711.00 | 384.55 |
| Vehicle Rental Tax | 108.81 | 100.03 | 100.00 | 0.03 |
| Commercial Vehicle Fees | 8,329.00 | 7,390.81 | 8,404.00 | (1,013.19) |
| IRP Vehicle Fees | 2,660.60 | 3,048.24 | - | 3,048.24 |
| Watercraft Ad Valorem Tax | - | - | 481.00 | (481.00) |
| Sales Tax | 2,352,742.95 | 2,374,646.17 | 2,130,000.00 | 244,646.17 |
| Franchise Taxes | 676,526.11 | 589,384.61 | 630,000.00 | (40,615.39) |
| Special Assessments | 32,232.60 | 20,145.14 | 860.00 | 19,285.14 |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 18,204.59 | 16,409.06 | 16,163.00 | 246.06 |
| Highway Connection Links | 73,670.01 | 73,720.72 | 73,600.00 | 120.72 |
| Local Grants - Comm Foundation | 6,000.00 | 7,500.00 | - | 7,500.00 |
| Local Grants - Blosser | 10,000.00 | 6,000.00 | - | 6,000.00 |
| Local Grants - Invenergy | 500.00 | - | - | - |
| Federal Grants - STEP | 1,048.95 | 1,878.77 | - | 1,878.77 |
| Federal Grants - CDBG | - | 2,500.00 | - | 2,500.00 |
| Federal Grants - USDA | - | 1,125.00 | - | 1,125.00 |
| Federal Grants - FAA Runway | 172,223.00 | - | - | - |
| Licenses and Permits | | | | |
| Rent, Licenses, Permits & Fees | 61,046.00 | 60,860.00 | 47,925.00 | 12,935.00 |
| Charges for Services | | | | |
| Administrative Services | 2,600.00 | 1,381.85 | 1,350.00 | 31.85 |
| Cemetery Permits/Deeds | 5,950.00 | 5,850.00 | 8,500.00 | (2,650.00) |
| Ambulance Service | 407,266.69 | 405,565.19 | 350,000.00 | 55,565.19 |
| Inter-Local Ambulance Agreement | 73,007.54 | 80,424.65 | 80,425.00 | (0.35) |
| Dispatch Inter-Local Agreement | 120,000.00 | 120,000.00 | 120,000.00 | - |
| Airport Fuel Sales | 63,687.23 | 64,320.64 | 60,000.00 | 4,320.64 |
| Pool Operations/Concession Sales | 53,367.24 | 57,112.48 | 46,200.00 | 10,912.48 |
| Broadway Plaza Operations | 6,912.38 | 6,349.00 | 8,200.00 | (1,851.00) |
| Fines, Forfeitures and Penalties | 71,860.78 | 88,290.77 | 71,200.00 | 17,090.77 |
| Use of Money and Property | | | | |
| Rental Income | 17,882.14 | 20,282.14 | 18,900.00 | 1,382.14 |
| Interest Income | 39,245.53 | 110,169.79 | 8,000.00 | 102,169.79 |
| Sale of Assets | 13,157.48 | 5,789.49 | 5,500.00 | 289.49 |

**CITY OF CONCORDIA, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts (Continued) | | | | |
| Other Receipts | | | | |
| Donations | $ 20,789.70 | $ 15,278.41 | $ 19,200.00 | $ (3,921.59) |
| Miscellaneous | 236.68 | 310.79 | 1,000.00 | (689.21) |
| Reimbursed Expense | 16,679.06 | 21,473.99 | 5,000.00 | 16,473.99 |
| Total Receipts | 5,679,860.69 | 5,474,748.78 | $ 5,028,843.00 | $ 445,905.78 |
| Expenditures | | | | |
| General Administrative Services | | | | |
| Personal Services | 239,889.42 | 249,494.35 | $ 243,530.00 | $ 5,964.35 |
| Contractual Services | 98,493.11 | 113,651.84 | 107,600.00 | 6,051.84 |
| Commodities | 17,493.31 | 5,937.00 | 13,100.00 | (7,163.00) |
| Capital Outlay | 2,747.95 | 137.74 | 1,000.00 | (862.26) |
| Law/Municipal Courts | | | | |
| Personal Services | 31,556.96 | 33,246.08 | 33,510.00 | (263.92) |
| Contractual Services | 24,854.43 | 25,743.83 | 35,900.00 | (10,156.17) |
| Commodities | 21.99 | - | 100.00 | (100.00) |
| Special Projects | | | | |
| Personal Services | 7,823.34 | 7,802.97 | 8,010.00 | (207.03) |
| Contractual Services | 296,581.35 | 491,363.68 | 279,800.00 | 211,563.68 |
| Commodities | 14,518.47 | 10,627.07 | 20,800.00 | (10,172.93) |
| Capital Outlay | 78,027.13 | 17,951.61 | 13,000.00 | 4,951.61 |
| Dispatch/Fire/EMS | - | - | 51,000.00 | (51,000.00) |
| General Fund Reserve | - | - | 466,300.00 | (466,300.00) |
| Law Enforcement | | | | |
| Personal Services | 619,194.90 | 752,421.26 | 756,615.00 | (4,193.74) |
| Contractual Services | 38,616.31 | 47,071.43 | 60,135.00 | (13,063.57) |
| Commodities | 75,333.19 | 66,654.65 | 69,500.00 | (2,845.35) |
| Capital Outlay | 3,696.03 | 3,155.84 | 11,500.00 | (8,344.16) |
| Police Communications/Records | | | | |
| Personal Services | 296,218.59 | 337,266.68 | 334,955.00 | 2,311.68 |
| Contractual Services | 12,212.58 | 18,075.47 | 20,400.00 | (2,324.53) |
| Commodities | 3,546.56 | 3,823.25 | 7,200.00 | (3,376.75) |
| Capital Outlay | 888.99 | 370.29 | 1,000.00 | (629.71) |
| Fire Department | | | | |
| Personal Services | 462,859.95 | 459,882.22 | 485,400.00 | (25,517.78) |
| Contractual Services | 2,757.93 | 3,143.59 | 14,705.00 | (11,561.41) |
| Commodities | 87,016.04 | 82,734.54 | 71,000.00 | 11,734.54 |
| Capital Outlay | - | 7,310.00 | 10,000.00 | (2,690.00) |

**CITY OF CONCORDIA, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Ambulance Service | | | | |
| Personal Services | $ 410,808.56 | $ 452,723.77 | $ 455,250.00 | $ (2,526.23) |
| Contractual Services | 39,806.30 | 72,411.51 | 49,710.00 | 22,701.51 |
| Commodities | 44,933.44 | 39,043.12 | 56,500.00 | (17,456.88) |
| Capital Outlay | - | - | 17,500.00 | (17,500.00) |
| Animal Control | | | | |
| Personal Services | 54,335.95 | 58,289.94 | 56,895.00 | 1,394.94 |
| Contractual Services | 4,953.89 | 4,653.56 | 7,685.00 | (3,031.44) |
| Commodities | 9,294.79 | 7,450.97 | 8,750.00 | (1,299.03) |
| Community Development | | | | |
| Personal Services | 106,490.39 | 113,390.74 | 111,950.00 | 1,440.74 |
| Contractual Services | 7,448.11 | 6,479.44 | 17,500.00 | (11,020.56) |
| Commodities | 939.96 | 1,988.67 | 5,200.00 | (3,211.33) |
| Capital Outlay | 17.75 | - | 500.00 | (500.00) |
| Public Works-Streets | | | | |
| Personal Services | 388,281.71 | 387,602.31 | 451,495.00 | (63,892.69) |
| Contractual Services | 18,451.53 | 18,731.39 | 28,200.00 | (9,468.61) |
| Commodities | 96,438.96 | 104,910.75 | 105,750.00 | (839.25) |
| Public Grounds-Airport | | | | |
| Contractual Services | 40,114.06 | 50,550.53 | 49,500.00 | 1,050.53 |
| Commodities | 63,151.91 | 64,023.70 | 78,000.00 | (13,976.30) |
| Capital Outlay | - | - | 6,000.00 | (6,000.00) |
| Public Grounds-Parks | | | | |
| Personal Services | 293,646.78 | 315,390.76 | 301,705.00 | 13,685.76 |
| Contractual Services | 12,933.04 | 15,795.90 | 23,950.00 | (8,154.10) |
| Commodities | 37,008.64 | 38,814.02 | 57,300.00 | (18,485.98) |
| Public Grounds-Cemetery | | | | |
| Personal Services | 58,570.14 | 61,152.41 | 61,595.00 | (442.59) |
| Contractual Services | 3,846.76 | 2,914.40 | 7,000.00 | (4,085.60) |
| Commodities | 18,955.41 | 15,863.05 | 30,250.00 | (14,386.95) |
| Capital Outlay | - | - | 4,000.00 | (4,000.00) |
| Public Grounds-Pool | | | | |
| Personal Services | 74,209.13 | 88,719.46 | 76,745.00 | 11,974.46 |
| Contractual Services | 27,937.24 | 17,159.77 | 23,700.00 | (6,540.23) |
| Commodities | 43,606.04 | 53,971.88 | 53,500.00 | 471.88 |
| Capital Outlay | 8,360.88 | 7,057.19 | - | 7,057.19 |
| Public Grounds-Sports Complex | | | | |
| Personal Services | 81,019.06 | 85,051.12 | 87,360.00 | (2,308.88) |
| Contractual Services | 17,806.63 | 10,968.52 | 17,935.00 | (6,966.48) |
| Commodities | 45,597.92 | 37,254.24 | 42,900.00 | (5,645.76) |

**CITY OF CONCORDIA, KANSAS**
**GENERAL FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Recreation | | | | |
| Personal Services | $ 59,942.98 | $ 63,935.36 | $ 66,950.00 | $ (3,014.64) |
| Contractual Services | 16,644.07 | 17,886.21 | 19,500.00 | (1,613.79) |
| Commodities | 13,379.33 | 13,723.71 | 21,300.00 | (7,576.29) |
| Broadway Plaza | | | | |
| Personal Services | 2,099.05 | 112.84 | 6,630.00 | (6,517.16) |
| Contractual Services | 37,783.37 | 45,223.61 | 40,400.00 | 4,823.61 |
| Commodities | 4,403.93 | 6,488.80 | 5,500.00 | 988.80 |
| Capital Outlay | 11,050.02 | 205.99 | 1,500.00 | (1,294.01) |
| Allocation to Others | 42,200.00 | 47,200.00 | 47,200.00 | - |
| Operating Transfers to: | | | | |
| Capital Improvement Project Fund | 450,000.00 | 450,000.00 | 450,000.00 | - |
| 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 | 350,000.00 | 365,000.00 | 365,000.00 | - |
| Total Certified Budget | | | 6,446,365.00 | (554,359.97) |
| Adjustments for Qualifying Budget Credits | | | 40,477.76 | (40,477.76) |
| Total Expenditures | 5,422,816.26 | 5,892,005.03 | $ 6,486,842.76 | $ (594,837.73) |
| Receipts Over(Under) Expenditures | 257,044.43 | (417,256.25) | | |
| Unencumbered Cash, Beginning | 1,596,127.68 | 1,853,172.11 | | |
| Unencumbered Cash, Ending | $ 1,853,172.11 | $ 1,435,915.86 | | |

**CITY OF CONCORDIA, KANSAS**
**LIBRARY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | $ 163,142.18 | $ 167,343.17 | $ 172,073.00 | $ (4,729.83) |
| Delinquent Tax | 2,345.21 | 1,793.39 | - | 1,793.39 |
| Motor Vehicle Tax | 20,180.27 | 20,685.90 | 19,804.00 | 881.90 |
| Recreational Vehicle Tax | 313.90 | 293.78 | 303.00 | (9.22) |
| 16-20M Truck Tax | 108.45 | 134.86 | 99.00 | 35.86 |
| Rental Vehicle Tax | 14.69 | 13.12 | 14.00 | (0.88) |
| Commercial Vehicle Fees | 1,025.23 | 1,024.13 | 1,168.00 | (143.87) |
| IRP Vehicle Fees | 329.41 | 423.66 | - | 423.66 |
| Watercraft Ad Valorem Tax | - | - | 67.00 | (67.00) |
| Total Receipts | 187,459.34 | 191,712.01 | $ 193,528.00 | $ (1,815.99) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Appropriations | 186,644.00 | 192,202.00 | $ 192,202.00 | $ - |
| Total Expenditures | 186,644.00 | 192,202.00 | $ 192,202.00 | $ - |
| Receipts Over(Under) Expenditures | 815.34 | (489.99) | | |
| Unencumbered Cash, Beginning | 111.62 | 926.96 | | |
| Unencumbered Cash, Ending | $ 926.96 | $ 436.97 | | |

**CITY OF CONCORDIA, KANSAS**
**INDUSTRIAL DEVELOPMENT FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | $ 40,205.78 | $ 44,461.33 | $ 45,720.00 | $ (1,258.67) |
| Delinquent Tax | 626.20 | 471.09 | - | 471.09 |
| Motor Vehicle Tax | 5,526.42 | 5,202.43 | 4,879.00 | 323.43 |
| Recreational Vehicle Tax | 86.00 | 74.59 | 75.00 | (0.41) |
| 16-20M Truck Tax | 28.74 | 37.23 | 24.00 | 13.23 |
| Rental Vehicle Tax | 3.98 | 3.41 | 3.00 | 0.41 |
| Commercial Vehicle Fees | 282.88 | 253.10 | 288.00 | (34.90) |
| IRP Vehicle Fees | 90.77 | 104.41 | - | 104.41 |
| Watercraft Ad Valorem Tax | - | - | 16.00 | (16.00) |
| Operating Transfers from: | | | | |
| General Fund | 7,000.00 | 7,000.00 | 7,000.00 | - |
| Water and Sewer General Operating Fund | 2,000.00 | 2,000.00 | 2,000.00 | - |
| Total Receipts | 55,850.77 | 59,607.59 | $ 60,005.00 | $ (397.41) |
| 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 | (2,149.23) | 1,607.59 | | |
| Unencumbered Cash, Beginning | 2,791.97 | 642.74 | | |
| Unencumbered Cash, Ending | $ 642.74 | $ 2,250.33 | | |

**CITY OF CONCORDIA, KANSAS**
**SPECIAL HIGHWAY FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Highway Gas Tax | $ 136,390.00 | $ 136,666.59 | $ 134,940.00 | $ 1,726.59 |
| Total Receipts | 136,390.00 | 136,666.59 | $ 134,940.00 | $ 1,726.59 |
| Expenditures | | | | |
| Streets and Highways | | | | |
| Contractual Services | 107.72 | 37,326.95 | $ 12,100.00 | $ 25,226.95 |
| Commodities | 58,818.79 | 79,119.25 | 85,000.00 | (5,880.75) |
| Capital Outlay | - | - | 243,696.00 | (243,696.00) |
| Operating Transfers to Special Equipment Reserve Fund | 42,000.00 | 42,000.00 | 42,000.00 | - |
| Total Expenditures | 100,926.51 | 158,446.20 | $ 382,796.00 | $ (224,349.80) |
| Receipts Over(Under) Expenditures | 35,463.49 | (21,779.61) | | |
| Unencumbered Cash, Beginning | 200,905.71 | 236,369.20 | | |
| Unencumbered Cash, Ending | $ 236,369.20 | $ 214,589.59 | | |

**CITY OF CONCORDIA, KANSAS**
**LIBRARY EMPLOYEE BENEFITS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | $ 52,835.34 | $ 60,192.86 | $ 61,875.00 | $ (1,682.14) |
| Delinquent Tax | 823.37 | 613.50 | - | 613.50 |
| Motor Vehicle Tax | 7,556.09 | 6,889.27 | 6,412.00 | 477.27 |
| Recreational Vehicle Tax | 117.60 | 99.14 | 98.00 | 1.14 |
| 16-20M Truck Tax | 39.22 | 50.89 | 32.00 | 18.89 |
| Rental Vehicle Tax | 5.42 | 4.57 | 4.00 | 0.57 |
| Commercial Vehicle Fees | 387.04 | 332.96 | 378.00 | (45.04) |
| IRP Vehicle Fees | 124.17 | 137.20 | - | 137.20 |
| Watercraft Ad Valorem Tax | - | - | 22.00 | (22.00) |
| Total Receipts | 61,888.25 | 68,320.39 | $ 68,821.00 | $ (500.61) |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Appropriations | 62,375.00 | 68,437.00 | $ 68,437.00 | $ - |
| Total Expenditures | 62,375.00 | 68,437.00 | $ 68,437.00 | $ - |
| Receipts Over(Under) Expenditures | (486.75) | (116.61) | | |
| Unencumbered Cash, Beginning | 992.29 | 505.54 | | |
| Unencumbered Cash, Ending | $ 505.54 | $ 388.93 | | |

**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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Local Alcoholic Liquor Tax | $ 18,204.57 | $ 16,409.06 | $ 16,163.00 | $ 246.06 |
| Total Receipts | 18,204.57 | 16,409.06 | $ 16,163.00 | $ 246.06 |
| Expenditures | | | | |
| Culture and Recreation | | | | |
| Capital Outlay | - | - | $ 25,246.00 | $ (25,246.00) |
| Total Expenditures | - | - | $ 25,246.00 | $ (25,246.00) |
| Receipts Over(Under) Expenditures | 18,204.57 | 16,409.06 | | |
| Unencumbered Cash, Beginning | 18,582.72 | 36,787.29 | | |
| Unencumbered Cash, Ending | $ 36,787.29 | $ 53,196.35 | | |

**CITY OF CONCORDIA, KANSAS**
**COMPUTER EQUIPMENT REPLACEMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Operating Transfers from: | | |
| General Fund | $ 5,000.00 | $ 5,000.00 |
| Water and Sewer | | |
| General Operating Fund | 5,000.00 | 5,000.00 |
| Total Receipts | 10,000.00 | 10,000.00 |
| Expenditures | | |
| General Government | | |
| Capital Outlay | 7,128.32 | 18,751.62 |
| Total Expenditures | 7,128.32 | 18,751.62 |
| Receipts Over(Under) Expenditures | 2,871.68 | (8,751.62) |
| Unencumbered Cash, Beginning | 16,625.99 | 19,497.67 |
| Unencumbered Cash, Ending | $ 19,497.67 | $ 10,746.05 |

**CITY OF CONCORDIA, KANSAS**
**SPECIAL EQUIPMENT RESERVE FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Sale of Assets | $ 45,721.00 | $ 46,999.50 |
| Intergovernmental | | |
| Local Grants - Dane Hansen | 51,944.00 | - |
| Federal Grants - CDBG | - | 310,000.00 |
| Federal Grants - USDA | - | 498,875.00 |
| Federal Grants - DOJ | - | 6,030.00 |
| Operating Transfers from: | | |
| General Fund | 350,000.00 | 365,000.00 |
| Special Highway Fund | 42,000.00 | 42,000.00 |
| Water and Sewer General Operating Fund | 10,000.00 | 10,000.00 |
| Total Receipts | 499,665.00 | 1,278,904.50 |
| Expenditures | | |
| Capital Projects | | |
| Capital Outlay | 494,858.13 | 1,888,336.94 |
| Total Expenditures | 494,858.13 | 1,888,336.94 |
| Receipts Over(Under) Expenditures | 4,806.87 | (609,432.44) |
| Unencumbered Cash, Beginning | 895,249.61 | 900,056.48 |
| Unencumbered Cash, Ending | $ 900,056.48 | $ 290,624.04 |

**CITY OF CONCORDIA, KANSAS**
**911 PSAP FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charges for Services | | | | |
| PSAP Fees | $ 61,746.96 | $ 60,061.98 | $ 61,000.00 | $ (938.02) |
| Total Receipts | 61,746.96 | 60,061.98 | $ 61,000.00 | $ (938.02) |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 62,000.79 | 62,426.20 | $ 60,000.00 | $ 2,426.20 |
| Capital Outlay | - | - | 68,997.00 | (68,997.00) |
| Total Expenditures | 62,000.79 | 62,426.20 | $ 128,997.00 | $ (66,570.80) |
| Receipts Over(Under) Expenditures | (253.83) | (2,364.22) | | |
| Unencumbered Cash, Beginning | 66,996.76 | 66,742.93 | | |
| Unencumbered Cash, Ending | $ 66,742.93 | $ 64,378.71 | | |

**CITY OF CONCORDIA, KANSAS**
**CONTINUING ECONOMIC DEVELOPMENT GRANT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | $ 1,595.43 | $ 2,185.29 |
| Total Receipts | 1,595.43 | 2,185.29 |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | 328,128.43 |
| Total Expenditures | - | 328,128.43 |
| Receipts Over(Under) Expenditures | 1,595.43 | (325,943.14) |
| Unencumbered Cash, Beginning | 324,347.71 | 325,943.14 |
| Unencumbered Cash, Ending | $ 325,943.14 | $ - |

**CITY OF CONCORDIA, KANSAS**
**FIRE DEPARTMENT GRANTS AND DONATIONS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants | | |
| Education Incentive | $ 14,910.00 | $ 3,693.50 |
| Other Receipts | | |
| Donations | 50.00 | 614.00 |
| Court Donations | 2,970.00 | 5,230.00 |
| Reimbursed Expense | - | 3,800.00 |
| Total Receipts | 17,930.00 | 13,337.50 |
| Expenditures | | |
| General Government | | |
| Contractual Services | 9,800.00 | 16,213.50 |
| Commodities | 1,639.35 | 1,686.98 |
| Total Expenditures | 11,439.35 | 17,900.48 |
| Receipts Over(Under) Expenditures | 6,490.65 | (4,562.98) |
| Unencumbered Cash, Beginning | 2,229.35 | 8,720.00 |
| Unencumbered Cash, Ending | $ 8,720.00 | $ 4,157.02 |

**CITY OF CONCORDIA, KANSAS**
**POLICE DEPARTMENT GRANTS AND DONATIONS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Local Grants - Opioid Settlement | $ - | $ 1,689.54 |
| State Grants - Opioid Settlement | 13,693.53 | 15,249.38 |
| Other Receipts | | |
| Donations | 11.29 | 2,500.00 |
| Total Receipts | 13,704.82 | 19,438.92 |
| Expenditures | | |
| General Government | | |
| Contractual Services | - | 6,300.00 |
| Commodities | 1,439.79 | 1,078.48 |
| Capital Outlay | 1,529.10 | - |
| Total Expenditures | 2,968.89 | 7,378.48 |
| Receipts Over(Under) Expenditures | 10,735.93 | 12,060.44 |
| Unencumbered Cash, Beginning | 7,632.22 | 18,368.15 |
| Unencumbered Cash, Ending | $ 18,368.15 | $ 30,428.59 |

**CITY OF CONCORDIA, KANSAS**
**RECREATION GRANTS AND DONATIONS FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Donations | $ 3,920.00 | $ 4,375.00 |
| Total Receipts | 3,920.00 | 4,375.00 |
| Expenditures | | |
| General Government | | |
| Commodities | 952.08 | - |
| Total Expenditures | 952.08 | - |
| Receipts Over(Under) Expenditures | 2,967.92 | 4,375.00 |
| Unencumbered Cash, Beginning | 12,479.94 | 15,447.86 |
| Unencumbered Cash, Ending | $ 15,447.86 | $ 19,822.86 |

**CITY OF CONCORDIA, KANSAS**
**BOND AND INTEREST FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes and Shared Receipts | | | | |
| Ad Valorem Property Tax | $ 182,299.96 | $ 194,462.89 | $ 199,954.00 | $ (5,491.11) |
| Delinquent Tax | 3,006.95 | 2,137.97 | - | 2,137.97 |
| Motor Vehicle Tax | 18,400.22 | 21,433.03 | 22,130.00 | (696.97) |
| Recreational Vehicle Tax | 282.43 | 293.13 | 338.00 | (44.87) |
| 16-20M Truck Tax | 221.98 | 86.62 | 110.00 | (23.38) |
| Rental Vehicle Tax | 20.20 | 11.75 | 20.00 | (8.25) |
| Commercial Vehicle Fees | 659.25 | 1,133.07 | 1,305.00 | (171.93) |
| IRP Vehicle Fees | 227.70 | 473.37 | - | 473.37 |
| Watercraft Ad Valorem Tax | - | - | 75.00 | (75.00) |
| Special Assessments | 423.39 | 1,238.83 | 815.00 | 423.83 |
| Uses of Money and Property | | | | |
| Proceeds from Long Term Debt | 47,850.00 | - | - | - |
| Interest Income | 4,394.27 | 13,080.50 | 700.00 | 12,380.50 |
| Operating Transfers from: | | | | |
| Wastewater Treatment Facility Project Fund | 375,825.00 | 373,476.00 | 373,476.00 | - |
| Water and Sewer General Operating Fund | 56,250.00 | 60,238.00 | 60,238.00 | - |
| Total Receipts | 689,861.35 | 668,065.16 | $ 659,161.00 | $ 8,904.16 |
| Expenditures | | | | |
| Debt Services | | | | |
| Principal | 370,000.00 | 380,000.00 | $ 380,000.00 | $ - |
| Interest | 161,525.00 | 200,402.78 | 151,364.00 | 49,038.78 |
| Commissions and Postage | - | - | 10.00 | (10.00) |
| Contractual - Issuance Fees | 39,035.00 | - | 95,000.00 | (95,000.00) |
| Housing Infrastructure Debt | - | - | 150,000.00 | (150,000.00) |
| Total Expenditures | 570,560.00 | 580,402.78 | $ 776,374.00 | $ (195,971.22) |
| Receipts Over(Under) Expenditures | 119,301.35 | 87,662.38 | | |
| Unencumbered Cash, Beginning | 11,941.07 | 131,242.42 | | |
| Unencumbered Cash, Ending | $ 131,242.42 | $ 218,904.80 | | |

**CITY OF CONCORDIA, KANSAS**
**T.I.F. PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Taxes and Shared Receipts | | |
| Delinquent Tax | $ 4,441.85 | $ 122.75 |
| Other Receipts | | |
| Reimbursed Expense | 539.71 | 812.47 |
| Total Receipts | 4,981.56 | 935.22 |
| Expenditures | | |
| Capital Improvements | | |
| Commodities | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 4,981.56 | 935.22 |
| Unencumbered Cash, Beginning | - | 4,981.56 |
| Unencumbered Cash, Ending | $ 4,981.56 | $ 5,916.78 |

**CITY OF CONCORDIA, KANSAS**
**CAPITAL IMPROVEMENT PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants - FAA | $ 218,257.00 | $ 589,509.00 |
| Federal Grants - CDBG | 3,000.00 | - |
| Federal Grants - DOJ | 250,652.89 | 58,993.00 |
| State Grants - Federal Funds Exchange | 62,287.68 | 63,641.62 |
| State Grants - CCLIP | - | 647,163.49 |
| Local Grants - Community Foundat | - | 15,000.00 |
| Local Grants - Dane Hansen | 20,000.00 | - |
| Other Receipts | | |
| Donations | 25,000.00 | 6,000.00 |
| Reimbursed Expense | 93,854.21 | 20,000.00 |
| Operating Transfers from | | |
| General Fund | 450,000.00 | 450,000.00 |
| Total Receipts | 1,123,051.78 | 1,850,307.11 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 1,326,579.43 | 1,722,144.57 |
| Commodities | - | 1,550.03 |
| Capital Outlay | 292,952.89 | 51,613.00 |
| Total Expenditures | 1,619,532.32 | 1,775,307.60 |
| Receipts Over(Under) Expenditures | (496,480.54) | 74,999.51 |
| Unencumbered Cash, Beginning | 317,471.88 | (179,008.66) |
| Unencumbered Cash, Ending | $ (179,008.66) | $ (104,009.15) |

**CITY OF CONCORDIA, KANSAS**
**WASTEWATER TREATMENT FACILITY PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Charges for Services | | |
| WWTP Meter Fees | $ 354,673.59 | $ 360,459.53 |
| Total Receipts | 354,673.59 | 360,459.53 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 614,192.06 | - |
| Operating Transfers to | | |
| Bond and Interest Fund | 375,825.00 | 373,476.00 |
| Total Expenditures | 990,017.06 | 373,476.00 |
| Receipts Over(Under) Expenditures | (635,343.47) | (13,016.47) |
| Unencumbered Cash, Beginning | 1,873,327.01 | 1,237,983.54 |
| Unencumbered Cash, Ending | $ 1,237,983.54 | $ 1,224,967.07 |

**CITY OF CONCORDIA, KANSAS**
**AMERICAN RESCUE PLAN FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants - ARPA | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 102,864.10 | 290,040.17 |
| Total Expenditures | 102,864.10 | 290,040.17 |
| Receipts Over(Under) Expenditures | (102,864.10) | (290,040.17) |
| Unencumbered Cash, Beginning | 392,904.27 | 290,040.17 |
| Unencumbered Cash, Ending | $ 290,040.17 | $ - |

**CITY OF CONCORDIA, KANSAS**
**HOUSING AUTHORITY PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Reimbursed Expense | $ 467,506.64 | $ 779.55 |
| Total Receipts | 467,506.64 | 779.55 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 364,276.14 | 250,681.66 |
| Commodities | - | 685.00 |
| Capital Outlay | 156,345.66 | 31,379.58 |
| Total Expenditures | 520,621.80 | 282,746.24 |
| Receipts Over(Under) Expenditures | (53,115.16) | (281,966.69) |
| Unencumbered Cash, Beginning | - | (53,115.16) |
| Unencumbered Cash, Ending | $ (53,115.16) | $ (335,081.85) |

**CITY OF CONCORDIA, KANSAS**
**ST. JOSEPH SUBDIVISION PROJECT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Intergovernmental | | |
| State Grants - MIH | $ - | $ 84,879.84 |
| Uses of Money and Property | | |
| Proceeds from Long Term Debt | 1,292,511.80 | - |
| Total Receipts | 1,292,511.80 | 84,879.84 |
| Expenditures | | |
| Capital Improvements | | |
| Contractual Services | 8,808.09 | - |
| Capital Outlay | 12,958.50 | 1,377,897.93 |
| Total Expenditures | 21,766.59 | 1,377,897.93 |
| Receipts Over(Under) Expenditures | 1,270,745.21 | (1,293,018.09) |
| Unencumbered Cash, Beginning | - | 1,270,745.21 |
| Unencumbered Cash, Ending | $ 1,270,745.21 | $ (22,272.88) |

**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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charges for Services | | | | |
| Water Receipts | $ 1,008,362.35 | $ 1,033,038.89 | $ 1,015,000.00 | $ 18,038.89 |
| Sewer Receipts | 463,542.63 | 489,635.95 | 480,000.00 | 9,635.95 |
| Connection Fees | 15,157.95 | 13,550.00 | 16,000.00 | (2,450.00) |
| Use of Money and Property | | | | |
| Rental Income | - | 3,000.00 | 4,385.00 | (1,385.00) |
| Interest Income | 10,348.63 | 31,021.58 | 1,700.00 | 29,321.58 |
| Other Receipts | | | | |
| Miscellaneous | 90.00 | 67.50 | - | 67.50 |
| Reimbursed Expense | 281.00 | 523.14 | - | 523.14 |
| State Sales Tax | 14,170.90 | 13,539.09 | 12,500.00 | 1,039.09 |
| Total Receipts | 1,511,953.46 | 1,584,376.15 | $ 1,529,585.00 | $ 54,791.15 |
| Expenditures | | | | |
| Utility Administration | | | | |
| Personal Services | 399,242.98 | 426,786.83 | $ 418,750.00 | $ 8,036.83 |
| Contractual Services | 142,289.12 | 149,089.60 | 139,735.00 | 9,354.60 |
| Commodities | 11,658.34 | 7,927.18 | 798,092.00 | (790,164.82) |
| Capital Outlay | - | 88.75 | 1,500.00 | (1,411.25) |
| Utility Water Production | | | | |
| Personal Services | 67,246.15 | 76,201.66 | 70,890.00 | 5,311.66 |
| Contractual Services | 59,826.56 | 48,506.45 | 63,400.00 | (14,893.55) |
| Commodities | 62,998.74 | 46,186.41 | 53,650.00 | (7,463.59) |
| Capital Outlay | 81,672.00 | - | 57,000.00 | (57,000.00) |
| Utility Water Distribution | | | | |
| Personal Services | 109,292.39 | 106,924.20 | 115,150.00 | (8,225.80) |
| Contractual Services | 14,356.14 | 11,175.67 | 17,200.00 | (6,024.33) |
| Commodities | 88,357.23 | 112,223.22 | 81,000.00 | 31,223.22 |
| Capital Outlay | 74,622.71 | 201,081.40 | 85,418.00 | 115,663.40 |
| Utility Wastewater Treatment | | | | |
| Personal Services | 137,080.08 | 186,423.14 | 189,200.00 | (2,776.86) |
| Contractual Services | 141,241.48 | 140,217.63 | 145,435.00 | (5,217.37) |
| Commodities | 87,604.92 | 121,264.76 | 52,600.00 | 68,664.76 |
| Capital Outlay | 14,967.66 | - | 30,000.00 | (30,000.00) |

**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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Continued) | | | | |
| Utility Wastewater Collection | | | | |
| Personal Services | $ 28,986.25 | $ 4,096.29 | $ 52,315.00 | $ (48,218.71) |
| Contractual Services | 400.17 | 379.14 | 9,550.00 | (9,170.86) |
| Commodities | 2,118.39 | 2,560.11 | 12,500.00 | (9,939.89) |
| Capital Outlay | - | - | 20,000.00 | (20,000.00) |
| Utility Special Projects | | | | |
| Contractual Services | 140,000.00 | - | - | - |
| 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 | 56,250.00 | 60,238.00 | 60,238.00 | - |
| Computer Equipment Replacement Fund | 5,000.00 | 5,000.00 | 5,000.00 | - |
| Total Certified Budget | | | 2,490,623.00 | (772,252.56) |
| Adjustments for Qualifying Budget Credits | | | 523.14 | (523.14) |
| Total Expenditures | 1,737,211.31 | 1,718,370.44 | $ 2,491,146.14 | $ (772,775.70) |
| Receipts Over(Under) Expenditures | (225,257.85) | (133,994.29) | | |
| Unencumbered Cash, Beginning | 1,222,913.25 | 997,655.40 | | |
| Unencumbered Cash, Ending | $ 997,655.40 | $ 863,661.11 | | |

**CITY OF CONCORDIA, KANSAS**
**GAS FUND**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charges for Services | | | | |
| Gas Receipts | $ 17,737.85 | $ - | $ - | $ - |
| Service Charges | 3,750.00 | - | - | - |
| Use of Money and Property | | | | |
| Sale of Assets | 11,000.00 | - | - | - |
| Other Receipts | | | | |
| Reimbursed Expense | - | 639.35 | - | 639.35 |
| Total Receipts | 32,487.85 | 639.35 | $ - | $ 639.35 |
| Expenditures | | | | |
| General Government | | | | |
| Contractual Services | 10,235.37 | - | $ - | $ - |
| Operating Transfers to Capital Improvement Project Fund | - | - | 40,035.00 | (40,035.00) |
| Total Expenditures | 10,235.37 | - | $ 40,035.00 | $ (40,035.00) |
| Receipts Over(Under) Expenditures | 22,252.48 | 639.35 | | |
| Unencumbered Cash, Beginning | 18,107.91 | 40,360.39 | | |
| Unencumbered Cash, Ending | $ 40,360.39 | $ 40,999.74 | | |

**CITY OF CONCORDIA, KANSAS**
**CAFETERIA PLAN FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Other Receipts | | |
| Employee Contributions | $ 14,142.82 | $ 14,049.88 |
| Total Receipts | 14,142.82 | 14,049.88 |
| Expenditures | | |
| Culture and Recreation | | |
| Personal Services | 16,304.37 | 19,837.41 |
| Total Expenditures | 16,304.37 | 19,837.41 |
| Receipts Over(Under) Expenditures | (2,161.55) | (5,787.53) |
| Unencumbered Cash, Beginning | 10,048.20 | 7,886.65 |
| Unencumbered Cash, Ending | $ 7,886.65 | $ 2,099.12 |

**CITY OF CONCORDIA, KANSAS**
**CEMETERY ENDOWMENT FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | $ 182.73 | $ 470.67 |
| Total Receipts | 182.73 | 470.67 |
| Expenditures | | |
| Perpetual Care | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 182.73 | 470.67 |
| Unencumbered Cash, Beginning | 41,510.60 | 41,693.33 |
| Unencumbered Cash, Ending | $ 41,693.33 | $ 42,164.00 |

**CITY OF CONCORDIA, KANSAS**
**SMALL ANIMAL TRUST FUND**
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Receipts | | |
| Use of Money and Property | | |
| Interest Income | $ 3,270.06 | $ 4,159.37 |
| Total Receipts | 3,270.06 | 4,159.37 |
| Expenditures | | |
| Appropriations to | | |
| Animal Shelter | 3,000.00 | 3,500.00 |
| Total Expenditures | 3,000.00 | 3,500.00 |
| Receipts Over(Under) Expenditures | 270.06 | 659.37 |
| Unencumbered Cash, Beginning | 30,087.95 | 30,358.01 |
| Unencumbered Cash, Ending | $ 30,358.01 | $ 31,017.38 |

**CITY OF CONCORDIA, KANSAS**
**AGENCY FUNDS**
Summary of Receipts and Disbursements
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Animal Shelter | $ 52,482.03 | $ 14,505.70 | $ 8,678.06 | $ 58,309.67 |
| Cloud County Solid Waste Landfill | 32,901.18 | 394,145.93 | 388,887.82 | 38,159.29 |
| Central Garage | 8,976.84 | 191,052.99 | 192,457.24 | 7,572.59 |
| Cyber-Crimes | 442.10 | - | - | 442.10 |
| D.A.R.E | 5,149.70 | 1,000.00 | 601.36 | 5,548.34 |
| Judge Training | 2,195.50 | 12,238.90 | 13,537.95 | 896.45 |
| NCKRTC Trauma Council | 41,480.99 | 15,000.00 | 13,380.74 | 43,100.25 |
| Post Fire Debris Removal | - | 13,031.52 | - | 13,031.52 |
| Water Protection | 849.97 | 5,588.04 | 5,322.67 | 1,115.34 |
| | $ 144,478.31 | $ 646,563.08 | $ 622,865.84 | $ 168,175.55 |

**CITY OF CONCORDIA, KANSAS**
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Federal Grantor/ Pass Through Grantor/ Program Title | Pass-Through Entity Identifying Number | Financial Assistance Number | Provided to Sub Recipients | Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|---|
| **U.S. DEPARTMENT OF TRANSPORTATION** | | | | | |
| Direct Grant | | | | | |
| Airport Improvement Program 3-20-0013-020-2023 - Box Hanger | N/A | 20.106 | $ - | $ 391,471.00 | $ 696,309.06 |
| Airport Improvement Program 3-20-0013-021-2023 - BIL - Box Hanger | N/A | 20.106 | - | 179,269.00 | 318,866.58 |
| Airport Improvement Program 3-20-0013-018-2022 - Box Hanger | N/A | 20.106 | - | 18,769.00 | 39,328.77 |
| | | Total 20.106 | - | 589,509.00 | 1,054,504.41 |
| Passed through the Kansas Department of Transportation | | | | | |
| Highway Safety Cluster | | | | | |
| CLICK Step Special Enforcement Program | SP-1300-24 | 20.600 | - | 1,878.77 | 1,878.77 |
| Total U.S. Department of Transportation | | | - | 591,387.77 | 1,056,383.18 |
| **U.S. DEPARTMENT OF JUSTICE** | | | | | |
| Direct Grant | | | | | |
| Public Safety Partnership and Community Colicing Grants | N/A | 16.710 | - | 58,993.00 | 58,993.00 |
| Bulletproof Vest Partnership Program | N/A | 16.607 | - | 6,030.00 | 6,780.00 |
| Total U.S. Department of Justice | | | - | 65,023.00 | 65,773.00 |
| **U.S. DEPARTMENT OF TREASURY** | | | | | |
| Passed through Kansas Governor's Office | | | | | |
| American Rescue Plan Act - ARPA Funds | N/A | 21.027 | - | - | 290,040.17 |
| Total from US Department of Treasury | | | - | - | 290,040.17 |
| **U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT** | | | | | |
| Passed through the Kansas Department of Commerce | | | | | |
| Community Development Block Grant - Fire Truck | 22-PF-004 | 14.228 | - | 312,500.00 | 548,200.00 |
| Total U.S. Department of Housing and Urban Development | | | - | 312,500.00 | 548,200.00 |
| **U.S. DEPARTMENT OF AGRICULTURE (USDA)** | | | | | |
| Direct Grant | | | | | |
| Community Facilities Loans and Grants - Fire Truck | N/A | 10.766 | - | 500,000.00 | 498,875.00 |
| Total U.S. Department of Agriculture | | | - | 500,000.00 | 498,875.00 |
| TOTAL ALL PROGRAMS | | | $ - | $ 1,468,910.77 | $ 2,459,271.35 |

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 de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

### INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
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 (*Government Auditing Standards*), the financial statement of City of Concordia, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement, which collectively comprise the City's basic financial statement, and have issued our report thereon dated June 6, 2025.

**Report on Internal Control over Financial Reporting**
In planning and performing our audit of the financial statement, we considered the City'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**
As part of obtaining reasonable assurance about whether the City'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
June 6, 2025

## REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

### INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Concordia, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited City of Concordia, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Concordia, Kansas' major federal programs for the year ended December 31, 2024. City of Concordia, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Concordia, Kansas complied, in all material respects, with the 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, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Concordia, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Concordia, Kansas' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Concordia, Kansas' federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Concordia, Kansas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Concordia, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Concordia, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Concordia, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 City of Concordia, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**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
June 6, 2025

**CITY OF CONCORDIA, KANSAS**
Concordia, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

## I. SUMMARY OF AUDITOR'S RESULTS

**Financial Statement:**
The auditor's report expresses an adverse opinion on the basic financial statement of City of Concordia, Kansas 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 | X | No |
| Significant deficiencies identified? | ____ Yes | X | None Reported |
| Noncompliance or other matters required to be reported under *Government Auditing Standards* | ____ Yes | X | No |

**Federal Awards:**

| | | | |
|---|---|---|---|
| Internal control over major programs: | | | |
| Material weakness(es) identified? | ____ Yes | X | No |
| Significant deficiencies identified? | ____ Yes | X | None Reported |

The auditor's report on compliance for the major federal award programs for City of Concordia, Kansas expresses an unmodified opinion.

| | | | |
|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ____ Yes | X | No |

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 | X | No |

## II. FINANCIAL STATEMENT FINDINGS

NONE

## III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

**CITYT OF CONCORDIA, KANSAS**
Concordia, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

None