

**CITY OF INDEPENDENCE, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2019

**CITY OF INDEPENDENCE, KANSAS**  
For the Year Ended December 31, 2019  
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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Honorable Mayor and City Commissioners  
City of Independence, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Independence, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

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

***Auditors' Responsibility***

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

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

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

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Independence as of December 31, 2019 and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

***Other Matters***

*Supplementary Information*

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Independence, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 26, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial

statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 27, 2020  
Chanute, Kansas

CITY OF INDEPENDENCE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
General Fund	\$ 703,664.70	-	\$ 6,893,732.82	\$ 7,342,487.65	\$ 254,909.87	\$ 646,703.06	\$ 901,612.93
Special Purpose Funds:							
Library	5,228.24	-	254,854.48	254,081.78	6,000.94	-	6,000.94
Special Alcohol	40,519.39	-	34,127.77	30,000.00	44,647.16	-	44,647.16
Special Park and Recreation	24,079.86	-	38,524.17	32,628.00	29,976.03	-	29,976.03
Special Park	6,706.33	-	49,299.82	32,621.90	23,384.25	-	23,384.25
Industrial	32,726.81	-	10,727.04	25,000.00	18,453.85	-	18,453.85
Employee Benefits	114,303.09	-	841,155.71	761,534.21	193,924.59	2,969.42	196,894.01
Liability Insurance	4,935.16	-	105,012.21	85,621.94	24,325.43	-	24,325.43
D.A.R.E. Program	303.55	-	-	303.55	-	-	-
Crime Prevention Program	2,396.59	-	303.55	1,120.59	1,579.55	-	1,579.55
Law Enforcement Trust	39,406.42	-	11,887.77	9,450.24	41,843.95	85.00	41,928.95
Downtown Tree Replacement	18,053.66	-	124.56	2,974.27	15,203.95	-	15,203.95
Demolition	115,946.42	-	100,000.00	72,591.04	143,355.38	21,800.00	165,155.38
Economic Development and Transportation	742,584.18	-	299,663.51	244,300.00	797,947.69	54,898.59	852,846.28
Memorial Hall Tax Credits	165,000.03	-	-	-	165,000.03	-	165,000.03
Airport	89,621.15	-	797,792.38	814,916.19	72,497.34	20,131.46	92,628.80
E-911 (Old)	9,274.26	-	-	4,577.74	4,696.52	-	4,696.52
E-911 (New)	135,162.68	-	139,751.39	130,046.76	144,867.31	-	144,867.31
K9	-	-	43,995.96	18,935.89	25,060.07	2,050.00	27,110.07
Incubator Building	319,145.08	-	37,140.00	-	356,285.08	-	356,285.08
City Skate Park	1,694.64	-	-	-	1,694.64	-	1,694.64
Cultural Arts Board	3,292.62	-	-	3,292.62	-	-	-
Walmart Grant	2,023.28	-	1,022.90	-	3,046.18	-	3,046.18
Education Sales Tax	226,697.76	-	2,023,834.24	1,931,186.26	319,345.74	-	319,345.74
Quality of Life Sales Tax	176,771.04	-	4,752.74	52,259.07	129,264.71	-	129,264.71
Special Use Sales Tax	2,324,074.98	-	2,103,972.89	2,917,255.68	1,510,792.19	895,762.69	2,406,554.88
Capital Reserve	4,580.00	-	836,726.00	672,896.00	168,410.00	-	168,410.00
Mercy Capital Reserve	4,700.00	-	-	4,700.00	-	-	-
Bond and Interest Funds:							
Bond and Interest	1,168,675.95	-	1,187,002.39	1,167,820.26	1,187,858.08	349.00	1,188,207.08
Capital Project Funds:							
Water Treatment Facility Upgrade	(64,855.00)	-	985,821.28	1,241,471.93	(320,505.65)	-	(320,505.65)
Logan Fountain	2,283.21	-	-	-	2,283.21	-	2,283.21
Airport - Design Terminal Upgrade	82.28	-	-	82.28	-	-	-
Airport Capital Projects	-	-	218,240.70	42,648.79	175,591.91	-	175,591.91
Street Capital Improvement Projects	-	-	75,000.00	3,417.50	71,582.50	-	71,582.50

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

Statement 1 (Continued)

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

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
<b>Capital Project Funds: (Continued)</b>							
Peter Pan Geometric Project	\$ (18,353.08)	\$ -	\$ -	\$ 149,740.53	\$ (168,093.61)	\$ 79,375.68	\$ (88,717.93)
KLINK - Penn/Chestnut-Oak Project	(353,158.00)	-	397,152.69	5,272.50	38,722.19	-	38,722.19
KLINK - 10th, Main-Laurel Project	2,168.63	-	-	2,168.63	-	-	-
2015-2016 KLINK Projects	568,879.31	-	-	240,238.54	328,640.77	204,518.19	533,158.96
Penn and Laurel Repair Project	4,886.00	-	-	4,886.00	-	-	-
AIP 3-20-0036-22-2016	201,983.10	-	-	201,983.10	-	-	-
AIP 3-20-00369-021	15,592.60	-	-	15,592.60	-	-	-
AIP 3-20-0036-23-2018	(142,981.48)	-	191,053.00	48,071.52	-	-	-
Airport AWOS Upgrade	(148,500.00)	-	148,500.00	-	-	-	-
Airport - Restroom Upgrade	2,500.00	-	-	-	2,500.00	-	2,500.00
KHRC #ESG-FFY2016	780.00	-	-	780.00	-	-	-
ADA DJ #204-29-144 Curb Ramps	259,664.12	-	-	-	259,664.12	-	259,664.12
2015 Community Chest	1,676.00	-	-	-	1,676.00	-	1,676.00
Capital Improvement	500,000.00	-	850,014.42	-	1,350,014.42	-	1,350,014.42
<b>Business Funds:</b>							
Water and Sewer Utility	1,480,887.24	-	5,784,937.50	4,722,511.06	2,543,313.68	607,054.71	3,150,368.39
Grinder Pump Replacement	234,035.29	-	14,714.76	-	248,750.05	-	248,750.05
Sanitation Utility	751,549.07	-	1,190,277.31	1,186,598.53	755,227.85	117,513.30	872,741.15
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 9,780,687.16</b>	<b>\$ -</b>	<b>\$ 25,671,115.96</b>	<b>\$ 24,478,065.15</b>	<b>\$ 10,973,737.97</b>	<b>\$ 2,653,211.10</b>	<b>\$ 13,626,949.07</b>
<b>Composition of Cash:</b>							
Cash on Hand.....							\$ 950.00
Checking Accounts:							
Petty Cash .....							1,500.00
Operating .....							11,212,966.60
Investments:							
Certificates of Deposit.....							2,492,053.33
<b>Total Cash</b>							<u>13,707,469.93</u>
Less: Agency Funds Per Schedule 3 .....							(80,520.86)
<b>Total Reporting Entity (Excluding Agency Funds)</b> .....							<u>\$ 13,626,949.07</u>

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



## **CITY OF INDEPENDENCE, KANSAS**

Notes to Financial Statement  
For the Year Ended December 31, 2019

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Independence, Kansas (the City) is incorporated as a city of the second class under the provisions of the Kansas Constitution, Article 12, Section 5 and 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, water, sewer and trash, 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 Independence, 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 principle 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 accounting principles generally accepted in the United States of America.

#### Reporting Entity

The City of Independence is a municipal corporation governed by an elected three-member commission. This financial statement presents the City of Independence.

*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:

Independence Public Library – The City of Independence Library Board operates the City's public library. Acquisition or disposition of real property or bond issuances must be approved by the City. Separate audited financial statements are prepared and are available at the Independence Public Library.

The Housing Authority – The Housing Authority of the City of Independence, Kansas operates the City's housing projects. The Housing Authority can sue and be sued. Bond ordinances and the purchase of real property must be approved by the City. Separate audited financial statements are prepared and are available at the Independence Housing Authority.

#### Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

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

### Regulatory Basis Fund Types (Continued)

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

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

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.

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.

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.)

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 Accounting

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

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

### Property Taxes

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

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

### 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 revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue 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.

### Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is 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.

### 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 revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. 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.

### 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 sequence and 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.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2019, the City amended the Airport Fund and the Special Use Sales Tax Fund.

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.

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

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

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

- Special Park Fund
- D.A.R.E. Program Fund
- Crime Prevention Program Fund
- Law Enforcement Trust Fund
- Downtown Tree Replacement Fund
- Demolition Fund
- E-911 (Old) Fund
- E-911 (New) Fund
- Incubator Building Fund
- Pride Signs Fund
- City Skate Park Fund
- Cultural Arts Board Fund
- Walmart Grant Fund

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1113, as the City has obligated expenditures in excess of available monies in the Water Treatment Facility Upgrade Fund and Peter Pan Geometric Project Fund, however, K.S.A 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. The Water Treatment Facility Upgrade Fund and the Peter Pan Geometric Project Fund met the criteria under the statutes and therefore, are not deemed to be in violation of the Kansas cash basis laws As shown in Schedule 1, the City was in apparent violation of K.S.A. 79-2935, as the City has obligated expenditures in excess of budget authority in the Airport Fund, Education Sales Tax Fund, Special Use Sales Tax Fund, and the Bond & Interest Fund.

The City was in apparent violation of K.S.A. 12-1608 which requires the treasurer of first class cities to publish the quarterly statements showing the total amount received into each fund and the total amount expended from each fund and the cash balances of each fund at the beginning and close of each quarter. Such quarterly statements shall show the amount of outstanding registered warrants, temporary notes, bonds and all other obligations and liabilities of the City. One of the four quarterly statements was not published within the 30 day requirement.

The City was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, one bond payment was received by the Office of the State Treasurer fifteen days prior to the redemption date.

### **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.

*Concentration of credit risk.* State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

*Deposits:* At year-end, the City's carrying amount of deposits was \$13,706,519.93 and the bank balance was \$18,618,867.16 which includes the Public Housing Authority funds in City accounts. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$751,469.00 was covered by FDIC insurance, \$15,159,840.67 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's name. The remaining \$2,707,557.49 was covered with a repurchase agreement.

**4. LONG-TERM DEBT**

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid by Tax Levies:									
Series 2009A	3.0%-4.0%	October 1, 2009	\$ 170,000.00	October 1, 2019	\$ 20,000.00	-	\$ (20,000.00)	\$ -	\$ 800.00
Series 2019	3.00%	October 2, 2019	1,430,000.00	October 2, 2026	-	1,430,000.00	-	1,430,000.00	-
Paid by Tax Levies and Utility Receipts:									
Series 2007A	3.95%-5.0%	April 1, 2007	620,000.00	April 1, 2027	170,000.00	-	(170,000.00)	-	7,476.15
Paid by Sales Tax Collections:									
Series 2013A	2.0%-2.70%	September 19, 2013	2,940,000.00	September 19, 2026	1,545,000.00	-	(295,000.00)	1,250,000.00	36,600.00
Series 2016A	2.0%-3.0%	July 12, 2016	1,875,000.00	July 21, 2026	1,875,000.00	-	(260,000.00)	1,615,000.00	44,600.00
Paid by Tax Levies and Sales Tax Collections:									
Series 2012A	2.0%-2.75%	February 1, 2012	4,065,000.00	February 1, 2026	2,090,000.00	-	(1,585,000.00)	505,000.00	50,023.70
Paid by Sales Tax Collections and Utility Receipts:									
Series 2015A	0.7%-3.0%	July 22, 2015	1,960,000.00	July 22, 2030	1,590,000.00	-	(120,000.00)	1,470,000.00	41,625.00
Revolving Loans									
Kansas Water Pollution Control Loan									
No. 1915-01	2.25%	October 24, 2011	4,000,000.00	March 1, 2034	2,504,933.34	-	(134,142.81)	2,370,790.53	61,790.15
Kansas Water Supply Loan									
No. 2933	2.33%	August 15, 2018	985,821.28	February 1, 2040	-	985,821.28	-	985,821.28	-
Capital Leases									
2015 TraumaHawk Ambulance									
Toshiba Phone System	1.76%	October 15, 2015	230,000.00	January 15, 2020	93,196.44	-	(46,191.74)	47,004.70	1,640.26
2015 Osage Ambulance	1.89%	July 25, 2016	28,135.00	July 25, 2020	11,571.01	-	(5,731.34)	5,839.67	218.70
Sanitation Truck & Backhoe	1.89%	May 15, 2016	149,610.95	May 15, 2020	61,541.16	-	(30,474.99)	31,066.17	1,164.97
Aerial Fire Truck	1.95%	April 1, 2016	169,500.00	April 1, 2021	86,806.51	-	(34,219.12)	52,587.39	1,526.24
Industrial Park Property	3.44%	April 1, 2019	597,896.00	April 1, 2026	-	597,896.00	-	597,896.00	-
	0.00%	November 11, 2017	250,000.00	May 11, 2022	200,000.00	-	(50,000.00)	150,000.00	-
Total Contractual Indebtedness					\$ 10,248,048.46	\$ 3,013,717.28	\$ (2,750,760.00)	\$ 10,511,005.74	\$ 247,465.17

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

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

Principal	2020	2021	2022	2023	2024	2025 - 2029	2030 - 2034
General Obligation Bonds							
Series 2012A	\$ 250,000.00	\$ 255,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2013A	300,000.00	310,000.00	315,000.00	325,000.00	-	-	-
Series 2015A	120,000.00	120,000.00	120,000.00	125,000.00	130,000.00	705,000.00	150,000.00
Series 2016A	265,000.00	205,000.00	215,000.00	220,000.00	230,000.00	480,000.00	-
Series 2019	25,000.00	20,000.00	275,000.00	265,000.00	275,000.00	570,000.00	-
Revolving Loans							
Kansas Water Pollution Control Loan							
No. 1915-01	137,517.35	140,976.77	144,523.22	148,158.87	151,885.99	818,702.22	829,026.11
Kansas Water Supply Loan							
No. 2933	61,436.06	125,027.65	127,957.76	130,956.54	134,025.60	718,741.17	807,003.43
Capital Leases							
2015 TraumaHawk Ambulance	47,004.70	-	-	-	-	-	-
Toshiba Phone System	5,839.67	-	-	-	-	-	-
2015 Osage Ambulance	31,066.17	-	-	-	-	-	-
Sanitation Truck & Backhoe	34,886.81	17,700.58	-	-	-	-	-
Aerial Fire Truck	76,987.31	79,638.59	82,381.17	85,218.20	88,152.93	185,517.80	-
Industrial Park Property	50,000.00	50,000.00	50,000.00	-	-	-	-
Total Principal Payments	1,404,738.07	1,323,343.59	1,329,862.15	1,299,333.61	1,009,064.52	3,477,961.19	1,786,029.54
Interest							
General Obligation Bonds							
Series 2012A	43,818.00	38,818.00	-	-	-	-	-
Series 2013A	30,700.00	24,250.00	16,966.00	27,982.00	-	-	-
Series 2015A	39,226.00	36,826.00	34,426.00	32,026.00	28,900.00	78,300.00	13,500.00
Series 2016A	39,400.00	34,100.00	30,000.00	25,700.00	21,300.00	21,750.00	-
Series 2019	42,780.83	42,150.00	41,550.00	33,300.00	25,350.00	25,800.00	-
Revolving Loans							
Kansas Water Pollution Control Loan							
No. 1915-01	58,415.61	54,956.19	51,409.74	47,774.09	44,046.91	160,964.58	52,672.21
Kansas Water Supply Loan							
No. 2933	36,205.52	70,255.51	67,325.40	64,326.62	61,257.56	257,674.63	169,412.37
Capital Leases							
2015 TraumaHawk Ambulance	827.28	-	-	-	-	-	-
Toshiba Phone System	110.37	-	-	-	-	-	-
2015 Osage Ambulance	588.08	-	-	-	-	-	-
Sanitation Truck & Backhoe	858.55	172.11	-	-	-	-	-
Aerial Fire Truck	20,590.25	17,938.97	15,196.39	12,359.36	9,424.63	9,637.32	-
Industrial Park Property	-	-	-	-	-	-	-
Total Interest Payments	313,520.49	319,466.78	256,873.53	243,468.07	190,279.10	554,126.53	235,584.58
Total Principal and Interest	\$ 1,718,258.56	\$ 1,642,810.37	\$ 1,586,735.68	\$ 1,542,801.68	\$ 1,199,343.62	\$ 4,032,087.72	\$ 2,021,614.12

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

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

Principal	2035-2039		2040		Less: Proceeds		Total
					Not Drawn Down		
General Obligation Bonds							
Series 2012A	\$ -	\$ -	-	-	-	\$ -	505,000.00
Series 2013A	-	-	-	-	-	-	1,250,000.00
Series 2015A	-	-	-	-	-	-	1,470,000.00
Series 2016A	-	-	-	-	-	-	1,615,000.00
Series 2019	-	-	-	-	-	-	1,430,000.00
Revolving Loans							
Kansas Water Pollution Control Loan							
No. 1915-01	-	-	-	-	-	-	2,370,790.53
Kansas Water Supply Loan							
No. 2933	906,104.39		96,517.40		(2,121,948.72)		985,821.28
Capital Leases							
2015 TraumaHawk Ambulance	-	-	-	-	-	-	47,004.70
Toshiba Phone System	-	-	-	-	-	-	5,839.67
2015 Osage Ambulance	-	-	-	-	-	-	31,066.17
Sanitation Truck & Backhoe	-	-	-	-	-	-	52,587.39
Aerial Fire Truck	-	-	-	-	-	-	597,896.00
Industrial Park Property	-	-	-	-	-	-	150,000.00
Total Principal Payments	906,104.39		96,517.40		(2,121,948.72)		10,511,005.74
Interest							
General Obligation Bonds							
Series 2012A	-	-	-	-	-	-	82,636.00
Series 2013A	-	-	-	-	-	-	99,898.00
Series 2015A	-	-	-	-	-	-	263,204.00
Series 2016A	-	-	-	-	-	-	172,250.00
Series 2019	-	-	-	-	-	-	210,930.83
Revolving Loans							
Kansas Water Pollution Control Loan							
No. 1915-01	-	-	-	-	-	-	470,239.33
Kansas Water Supply Loan							
No. 2933	70,311.41		1,124.18				797,893.20
Capital Leases							
2015 TraumaHawk Ambulance	-	-	-	-	-	-	827.28
Toshiba Phone System	-	-	-	-	-	-	110.37
2015 Osage Ambulance	-	-	-	-	-	-	588.08
Sanitation Truck & Backhoe	-	-	-	-	-	-	1,030.66
Aerial Fire Truck	-	-	-	-	-	-	85,146.92
Industrial Park Property	-	-	-	-	-	-	-
Total Interest Payments	70,311.41		1,124.18		-		2,184,754.67
Total Principal and Interest	\$ 976,415.80	\$ -	\$ 97,641.58	\$ -	\$ (2,121,948.72)	\$ -	\$ 12,695,760.41



## 5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance the acquisition of a 2015 TraumaHawk Ambulance. Payments are made annually, including interest at 1.76%. Final maturity of the lease is January 15, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 47,831.98
Less imputed interest	<u>(827.28)</u>
Net Present Value of Minimum Lease Payments	47,004.70
Less: Current Maturities	<u>(47,004.70)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a Toshiba Phone System. Payments are made annually, including interest at 1.89%. Final maturity of the lease is July 25, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 5,950.04
Less imputed interest	<u>(110.37)</u>
Net Present Value of Minimum Lease Payments	5,839.67
Less: Current Maturities	<u>(5,839.67)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a 2016 Osage Ambulance. Payments are made annually, including interest at 1.89%. Final maturity of the lease is May 15, 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 31,654.25
Less imputed interest	<u>(588.08)</u>
Net Present Value of Minimum Lease Payments	31,066.17
Less: Current Maturities	<u>(31,066.17)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The City has entered into a capital lease agreement in order to finance the acquisition of a 2013 Sanitation Truck and a 2012 Case Backhoe. Payments are made semiannually, including interest at 1.95%. Final maturity of the lease is April 1, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 35,745.36
2021	<u>17,872.69</u>
	53,618.05
Less imputed interest	<u>(1,030.66)</u>
Net Present Value of Minimum Lease Payments	52,587.39
Less: Current Maturities	<u>(34,886.81)</u>
Long-Term Capital Lease Obligations	<u>\$ 17,700.58</u>

**5. CAPITAL LEASE OBLIGATIONS** (Continued)

The City has entered into a capital lease agreement in order to finance the acquisition of an Aerial Fire Truck. Payments are made annually, including interest at 3.44%. Final maturity of the lease is April 1, 2026. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 97,577.56
2021	97,577.56
2022	97,577.56
2023	97,577.56
2024	97,577.56
2025-2026	<u>195,155.12</u>
	683,042.92
Less imputed interest	<u>(85,146.92)</u>
Net Present Value of Minimum	
Lease Payments	597,896.00
Less: Current Maturities	<u>(76,987.31)</u>
Long-Term Capital Lease Obligations	<u>\$ 520,908.69</u>

The City has entered into a capital lease agreement in order to finance the acquisition of Industrial Park Property. Payments are made annually. Final maturity of the lease is May 11, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 50,000.00
2021	50,000.00
2022	<u>50,000.00</u>
	150,000.00
Less imputed interest	<u>(0.00)</u>
Net Present Value of Minimum	
Lease Payments	150,000.00
Less: Current Maturities	<u>(50,000.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 100,000.00</u>

**6. INDUSTRIAL REVENUE BONDS**

The City has entered into various agreements to induce businesses to locate or expand operations in Independence, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2019, there were twelve industrial revenue bond issues with principal balances due totaling \$20,775,000.00.

**7. OPERATING LEASES**

As of December 31, 2019 the City has entered into an operating lease for a postage machine. Rent expense for the year ended December 31, 2019, was \$3,624.52. Under the current lease agreements, the future minimum rental payments are as follows:

2020	\$	3,414.60
2021		3,414.60
2022		3,414.60
2023		3,414.60

## **8. DEFINED BENEFIT PENSION PLAN**

### General Information about the Pension Plan

*Plan description.* The (non-school municipality) 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](http://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. 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 and KPERS 2 and KPERS 3 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 for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$507,692.03 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$3,863,623.00. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer 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 these financial statements.

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](http://www.kpers.org) or can be obtained as described above.

**9. CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/19</u>	<u>COMPLETION</u>
AIP 3-20-0036-23-2018	\$ 214,320.00	\$ 212,281.48	Completed
KLINK – Penn/Chestnut-Oak	508,582.00	490,930.50	Completed
Logan Fountain Project	249,000.00	198,944.63	Completed
Peter Pan GeometricProject	985,360.00	621,909.37	2020
US-75/160 Near Peter Pan	418,950.00	3,417.50	2020
2019 Mill & Overlay	500,000.00	475,217.38	2020
Phase IV ADA	646,169.00	403,204.19	2020
Reconstruct South Apron Runup Area			
Design	30,000.00	1,697.00	2020
ADA DJ#204-29-144 Curb Projects	4,251,082.00	3,991,417.88	2020
Water Treatment Facility Upgrade	3,107,770.00	1,306,326.93	2020
City Hall Phase I	1,345,877.00	1,199,000.00	2020
Reconstruct South Apron Runup Area			
Construction	770,000.00	0.00	2021
Main – 8 <sup>th</sup> to 10 <sup>th</sup>	1,744,234.00	0.00	2021
City Hall Phase II	344,808.00	0.00	2021

**10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Death and Disability Other Post-Employment Benefits:*

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

*Compensated Absences:*

All regular full-time and regular part-time employees of the City with shall earn vacation leave. Vacation leave shall be earned beginning with the date of employment. Vacation may not be used during the first twelve month of employment. Vacation is earned at varying rates based on years of service and may be accumulated up to 160 hours for full-time employees and 10 shifts for full-time Fire and EMS. In the event of termination, unused accrued vacation time is paid. Employees terminated prior to completing one full year of employment shall not be paid for accrued vacation leave.

Sick leave accrues to all full-time employees at the rate of eight hours per month and is limited to 1,440 hours. Sick leave may be accumulated and carried over to the next year, but is lost if employment is terminated.

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

The City accrues a liability for compensated absences which meet the following criteria:

1. The City’s obligation relating to employees’ rights to receive compensation for future absences is attributed to employee’s 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 an unfunded liability for vacation benefits at December 31, 2019 of \$194,912.19, and has not estimated a liability for sick pay which has been earned, but not taken by City employees, in as much as the amount cannot be reasonably estimated.

*Other Post Employment Benefits:*

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

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

**11. 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:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Demolition	K.S.A. 12-1,118	\$ 50,000.00
General	Capital Reserve	K.S.A. 12-1,118	238,830.00
Law Enforcement Trust	K9	K.S.A. 79-2958	4,000.00
Airport Capital Projects	Airport	K.S.A. 12-1,118	40,951.79
Water and Sewer Utility	Bond and Interest	K.S.A. 12-825d	80,813.00

**12. INTERFUND TRANSFERS** (Continued)

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water and Sewer Utility	Capital Improvement	K.S.A. 12-1,118	\$ 846,225.00
Crime Prevention Program	General	K.S.A. 79-2958	1,120.59
Special Use Sales Tax	General	K.S.A. 12,197	505,958.56
Special Use Sales Tax	Bond and Interest	K.S.A. 12,197	701,031.00
AIP 3-20-0036-23-2018	Special Use Sales Tax	K.S.A. 12-1,118	46,971.52
AIP 3-20-0036-22-2016	Airport Capital Projects	K.S.A. 12-1,118	201,983.10
Education Sales Tax	Bond and Interest	K.S.A. 12,197	355,333.34
Capital Reserve	Water and Sewer Utility	K.S.A. 12-1,118	597,896.00
Capital Reserve	Street Capital Projects	K.S.A. 12-1,118	75,000.00

Residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
KHRC #ESG-FFY2016	General	K.S.A. 12-1,118	\$ 780.00
Mercy Capital Project	General	K.S.A. 12-1,118	4,700.00
Cultural Arts Board	General	K.S.A. 79-2958	3,292.62
Penn and Laurel Repair Project	General	K.S.A. 12-1,118	4,886.00
KLINK – 10 <sup>th</sup> , Main-Laurel Project	General	K.S.A. 12-1,118	2,168.63
D.A.R.E. Program	Crime Prevention Program	K.S.A. 79-2958	303.55
Design Terminal Fund	Airport	K.S.A. 12-1,118	82.28
AIP 3-20-00369-021	Airport Capital Projects	K.S.A. 12-1,118	15,592.60

**13. SUBSEQUENT EVENTS**

In December 2019, a novel strain of coronavirus (“COVID-19”) was reported in Wuhan, China. The World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” The U.S. government has implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The extent of the impact of the COVID-19 on the City’s operational and financial performance will depend on future developments, including the duration and spread of the outbreak and related travel advisories and restrictions and the impact of the COVID-19. Currently the City is experiencing significant declines in sale tax collections, tourism tax collections, utility collections, and overall receipts. Our results of operations for full year 2020 may be materially adversely affected.

## **SUPPLEMENTARY INFORMATION**

**Schedule 1**

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

Funds	Total	Adjustments for	Total	Expenditures	Variance - Over (Under)
	Certified Budget	Qualifying Budget Credits	Certified Budget for Comparison	Charged to Current Year Budget	
General Fund	\$ 7,394,299.00	\$ 78,322.86	\$ 7,472,621.86	\$ 7,342,487.65	\$ (130,134.21)
Special Purpose Funds:					
Library	265,507.00	-	265,507.00	254,081.78	(11,425.22)
Special Alcohol	30,000.00	-	30,000.00	30,000.00	-
Special Park and Recreation	38,000.00	-	38,000.00	32,628.00	(5,372.00)
Industrial	27,500.00	-	27,500.00	25,000.00	(2,500.00)
Employee Benefits	809,521.00	-	809,521.00	761,534.21	(47,986.79)
Liability Insurance	93,010.00	-	93,010.00	85,621.94	(7,388.06)
Economic Development and Transportation	334,300.00	-	334,300.00	244,300.00	(90,000.00)
Memorial Hall Tax Credits	-	-	-	-	-
Airport	658,750.00	-	658,750.00	814,916.19	156,166.19
Education Sales Tax	1,931,000.00	-	1,931,000.00	1,931,186.26	186.26
Quality of Life Sales Tax	75,000.00	-	75,000.00	52,259.07	(22,740.93)
Special Use Sales Tax	2,909,623.00	-	2,909,623.00	2,917,255.68	7,632.68
Bond and Interest Funds:					
Bond and Interest	1,144,471.00	-	1,144,471.00	1,167,820.26	23,349.26
Business Funds:					
Water and Sewer Utility	5,483,215.00	-	5,483,215.00	4,722,511.06	(760,703.94)
Sanitation Utility	1,229,194.00	-	1,229,194.00	1,186,598.53	(42,595.47)



**CITY OF INDEPENDENCE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Property Tax	\$ 1,298,283.10	\$ 1,546,558.42	\$ 1,687,191.00	\$ (140,632.58)
Delinquent Tax	56,674.38	58,287.33	30,000.00	28,287.33
Motor Vehicle Tax	165,592.89	181,928.50	181,736.00	192.50
Recreational Vehicle Tax	1,433.62	1,576.56	1,787.00	(210.44)
16/20 M Vehicle Tax	520.34	823.20	923.00	(99.80)
Vehicle Rental Excise Tax	4,865.41	5,686.72		5,686.72
Commercial Vehicle Tax	5,288.60	4,802.56	5,326.00	(523.44)
Watercraft Tax	943.07	791.00	819.00	(28.00)
Neighborhood Revitalization	(17,119.26)	(40,959.75)	-	(40,959.75)
Mineral Tax	45.20	53.78	-	53.78
In Lieu of Tax	1,162.08	1,386.54	-	1,386.54
Nuisance Tax	4,844.95	3,755.05	6,500.00	(2,744.95)
Special Assessments	-	13,200.00	30,000.00	(16,800.00)
Franchise Tax	488,251.40	442,140.59	496,000.00	(53,859.41)
Sales Tax	1,955,088.81	2,023,834.28	2,413,750.00	(389,915.72)
<b>Intergovernmental</b>				
Federal Grants	61,386.00	176,101.20	183,510.00	(7,408.80)
Local Alcohol Liquor Tax	30,875.98	34,127.79	43,167.00	(9,039.21)
Special Highway Tax	238,428.63	237,250.63		237,250.63
Highway Connecting Links	140,125.37	74,691.13	55,000.00	19,691.13
Highway County Aid	43,567.59	42,367.49	290,000.00	(247,632.51)
Licenses and Permits	67,280.47	73,332.24	52,300.00	21,032.24
Fines, Forfeitures and Penalties	106,638.99	104,024.07	134,000.00	(29,975.93)
<b>Charges for Services</b>				
Ambulance Fees	747,239.33	729,422.22	738,506.00	(9,083.78)
Ambulance County Funded	181,180.39	-		-
Fire Fees	10.00	2,534.06	3,500.00	(965.94)
Cemetery Fees	63,885.00	52,225.00	57,800.00	(5,575.00)
Park Fees	34,933.30	29,661.51	38,200.00	(8,538.49)
Charge Offs and Recoveries	27,327.09	17,951.47	40,000.00	(22,048.53)
<b>Use of Money and Property</b>				
Revolving Loan Proceeds	93,672.40	-	-	-
Interest Income	41,918.08	174,514.07	5,000.00	169,514.07
Rents	147,119.48	199,511.71	138,731.00	60,780.71
Memorial Hall Fees	56,897.50	42,804.17	32,000.00	10,804.17
<b>Other Receipts</b>				
Reimbursed Expense	-	1,975.50	100,000.00	(98,024.50)
Insurance Proceeds	96,975.86	76,347.36	20,000.00	56,347.36
Miscellaneous	30,700.95	58,120.02	366,350.00	(308,229.98)

**CITY OF INDEPENDENCE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts (Continued)</b>				
Operating Transfers from				
Special Use Sales Tax Fund	\$ 488,772.19	\$ 505,958.56	\$ 225,000.00	\$ 280,958.56
Capital Reserve Fund	250,000.00	-	-	-
Memorial Hall Tax Credits Fund	197,341.00	-	-	-
Crime Prevention Program Fund	-	1,120.59	-	1,120.59
Residual Transfers From:				
KHRC #ESG-FFY2016 Fund	-	780.00	-	780.00
Mercy Capital Project Fund	-	4,700.00	-	4,700.00
Cultural Arts Board Fund	-	3,292.62	-	3,292.62
Penn and Laurel Repair Project Fund	-	4,886.00	-	4,886.00
KLINK - 10TH, Main-Laurel Project Fund	-	2,168.63	-	2,168.63
<b>Total Receipts</b>	<b>7,112,150.19</b>	<b>6,893,732.82</b>	<b>\$ 7,377,096.00</b>	<b>\$ (483,363.18)</b>
<b>Expenditures</b>				
Administration				
Personal Services	279,892.14	270,867.20	\$ 233,343.00	\$ 37,524.20
Contractual Services	109,405.36	84,095.45	156,300.00	(72,204.55)
Commodities	19,317.19	10,551.41	13,300.00	(2,748.59)
Capital Outlay	10,514.00	-	-	-
Municipal Court Department				
Personal Services	80,324.03	77,000.25	79,846.00	(2,845.75)
Contractual Services	56,713.81	55,006.10	70,100.00	(15,093.90)
Commodities	317.98	368.44	1,000.00	(631.56)
Capital Outlay	-	-	5,000.00	(5,000.00)
City Hall Department				
Contractual Services	3,633.37	3,845.67	9,000.00	(5,154.33)
Commodities	83.55	-	-	-
Capital Outlay	(738.39)	-	-	-
Capital Lease Payments	5,950.04	-	-	-
General Government				
Personal Services	(652,347.23)	(750,882.53)	(747,500.00)	(3,382.53)
Contractual Services	672,269.39	776,019.43	624,378.00	151,641.43
Capital Outlay	25,000.00	57,966.38	113,000.00	(55,033.62)
Capital Lease Payments	-	5,950.04	-	5,950.04
Finance and Records Department				
Personal Services	228,626.28	311,358.37	291,237.00	20,121.37
Contractual Services	58,828.98	47,426.32	42,600.00	4,826.32
Commodities	13,259.92	12,819.21	19,000.00	(6,180.79)
Capital Outlay	-	4,500.00	10,000.00	(5,500.00)

**CITY OF INDEPENDENCE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>Fire Department</b>				
Personal Services	\$ 1,351,028.32	\$ 1,424,884.99	\$ 1,430,735.00	\$ (5,850.01)
Contractual Services	141,419.24	134,596.05	134,400.00	196.05
Commodities	131,298.34	179,239.90	177,900.00	1,339.90
Capital Outlay	26,944.39	60,689.65	102,000.00	(41,310.35)
Capital Lease Payments	79,496.96	79,471.96	80,000.00	(528.04)
<b>EMS Department</b>				
Contractual Services	2,328.80	1,964.77	2,000.00	(35.23)
<b>Police Department</b>				
Personal Services	1,278,614.82	1,387,355.65	1,415,196.00	(27,840.35)
Contractual Services	61,437.71	115,588.38	82,600.00	32,988.38
Commodities	47,143.64	57,286.72	83,400.00	(26,113.28)
Capital Outlay	94,223.91	92,091.00	107,000.00	(14,909.00)
<b>Animal Control Department</b>				
Personal Services	51,413.94	52,989.88	53,937.00	(947.12)
Contractual Services	3,610.67	354.46	11,200.00	(10,845.54)
Commodities	1,269.02	4,495.60	5,800.00	(1,304.40)
Capital Outlay	3,598.17	5,000.00	5,000.00	-
<b>Emergency Preparedness</b>				
Contractual Services	8,238.79	9,450.87	7,600.00	1,850.87
Commodities	31.78	6,953.72	3,000.00	3,953.72
Capital Outlay	25,115.83	-	-	-
<b>Engineering Department</b>				
Personal Services	3,577.50	-	7,500.00	(7,500.00)
Contractual Services	14,191.50	8,541.17	20,000.00	(11,458.83)
<b>Building Inspection Department</b>				
Contractual Services	643.67	-	5,000.00	(5,000.00)
<b>Street Department</b>				
Personal Services	346,001.10	328,880.23	363,713.00	(34,832.77)
Contractual Services	96,378.43	82,014.36	118,400.00	(36,385.64)
Commodities	110,987.73	99,915.67	144,600.00	(44,684.33)
Capital Outlay	256.36	66,806.62	60,000.00	6,806.62
Capital Lease Payment	29,450.46	-	-	-
<b>Street Lighting Department</b>				
Contractual Services	164,228.38	162,554.18	175,000.00	(12,445.82)
<b>Park Department</b>				
Personal Services	387,811.19	252,322.10	423,544.00	(171,221.90)
Contractual Services	77,735.64	78,639.93	82,600.00	(3,960.07)
Commodities	20,876.44	19,449.74	20,950.00	(1,500.26)
Capital Outlay	18,438.17	13,450.00	13,000.00	450.00
<b>Zoo Department</b>				
Personal Services	-	153,108.16	-	153,108.16

**CITY OF INDEPENDENCE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Zoo Department (Continued)				
Contractual Services	\$ 12,693.86	\$ 15,582.00	\$ 18,550.00	\$ (2,968.00)
Commodities	56,559.13	71,468.98	58,750.00	12,718.98
Capital Outlay	22,388.00	-	15,000.00	(15,000.00)
Cemetery Department				
Personal Services	146,052.79	154,640.33	171,528.00	(16,887.67)
Contractual Services	6,570.95	5,530.57	7,400.00	(1,869.43)
Commodities	14,800.44	14,122.53	17,850.00	(3,727.47)
Capital Outlay	4,425.00	10,749.00	10,800.00	(51.00)
Capital Lease Payment	10,366.16	10,366.16	-	10,366.16
Memorial Hall Department				
Personal Services	101,408.87	116,659.12	93,145.00	23,514.12
Contractual Services	114,765.69	132,570.06	155,650.00	(23,079.94)
Commodities	9,776.25	26,187.79	15,750.00	10,437.79
Capital Outlay	-	-	10,000.00	(10,000.00)
Building D Department				
Personal Services	45,233.23	46,443.08	48,586.00	(2,142.92)
Contractual Services	351,589.90	368,502.90	357,800.00	10,702.90
Commodities	19,086.19	17,307.63	21,500.00	(4,192.37)
Capital Outlay	-	-	5,000.00	(5,000.00)
Special Improvements				
Commodities	-	25,000.00	-	25,000.00
Capital Outlay	16,465.27	193,540.00	330,311.00	(136,771.00)
Operating Transfers to:				
Airport Fund	25,000.00	-	-	-
Demolition Fund	50,000.00	50,000.00	-	50,000.00
Capital Reserve Fund	-	238,830.00	-	238,830.00
Pride Signs Fund	500.00	-	-	-
Total Certified Budget			7,394,299.00	(51,811.35)
Adjustments for Qualifying Budget Credits			78,322.86	(78,322.86)
Total Expenditures	6,496,523.05	7,342,487.65	\$ 7,472,621.86	\$ (130,134.21)
Receipts Over(Under) Expenditures	615,627.14	(448,754.83)		
Unencumbered Cash, Beginning	88,037.56	703,664.70		
Unencumbered Cash, Ending	\$ 703,664.70	\$ 254,909.87		

**CITY OF INDEPENDENCE, KANSAS**  
**LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 210,101.25	\$ 212,091.37	\$ 230,507.00	\$ (18,415.63)
Delinquent Tax	11,592.28	10,386.86	5,000.00	5,386.86
Motor Vehicle Tax	28,820.69	29,209.87	29,448.00	(238.13)
Recreational Vehicle Tax	249.82	254.05	290.00	(35.95)
16/20 M Vehicle Tax	177.86	127.78	150.00	(22.22)
Commercial Vehicle Tax	901.42	777.91	863.00	(85.09)
Watercraft Tax	147.13	128.17	133.00	(4.83)
Vehicle Rental Excise Tax	889.03	908.05	(884.00)	1,792.05
Mineral Tax	7.32	7.38	-	7.38
In Lieu of Tax	188.30	190.34	-	-
Use of Money and Property				
Interest Income	-	772.70	-	772.70
<b>Total Receipts</b>	<b>253,075.10</b>	<b>254,854.48</b>	<b>\$ 265,507.00</b>	<b>\$ (10,842.86)</b>
<b>Expenditures</b>				
Culture and Recreation				
Appropriation to Library Board	253,075.10	254,081.78	\$ 265,507.00	\$ (11,425.22)
<b>Total Expenditures</b>	<b>253,075.10</b>	<b>254,081.78</b>	<b>\$ 265,507.00</b>	<b>\$ (11,425.22)</b>
Receipts Over(Under) Expenditures	-	772.70		
Unencumbered Cash, Beginning	5,228.24	5,228.24		
Unencumbered Cash, Ending	\$ 5,228.24	\$ 6,000.94		

**CITY OF INDEPENDENCE, KANSAS**  
**SPECIAL ALCOHOL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 30,875.94	\$ 34,127.77	\$ 42,083.00	\$ (7,955.23)
Total Receipts	30,875.94	34,127.77	\$ 42,083.00	\$ (7,955.23)
Expenditures				
Culture and Recreation				
Contractual Services	30,000.00	30,000.00	\$ 30,000.00	\$ -
Total Expenditures	30,000.00	30,000.00	\$ 30,000.00	\$ -
Receipts Over(Under) Expenditures	875.94	4,127.77		
Unencumbered Cash, Beginning	39,643.45	40,519.39		
Unencumbered Cash, Ending	\$ 40,519.39	\$ 44,647.16		

**CITY OF INDEPENDENCE, KANSAS**  
**SPECIAL PARK AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 30,875.96	\$ 34,127.78	\$ 42,083.00	\$ (7,955.22)
Other Receipts				
Miscellaneous	-	4,396.39	-	4,396.39
<b>Total Receipts</b>	<u>30,875.96</u>	<u>38,524.17</u>	<u>\$ 42,083.00</u>	<u>\$ (3,558.83)</u>
Expenditures				
Culture and Recreation				
Contractual Services	34,000.00	32,628.00	\$ 38,000.00	\$ (5,372.00)
<b>Total Expenditures</b>	<u>34,000.00</u>	<u>32,628.00</u>	<u>\$ 38,000.00</u>	<u>\$ (5,372.00)</u>
Receipts Over(Under) Expenditures	(3,124.04)	5,896.17		
Unencumbered Cash, Beginning	<u>27,203.90</u>	<u>24,079.86</u>		
Unencumbered Cash, Ending	<u>\$ 24,079.86</u>	<u>\$ 29,976.03</u>		

**CITY OF INDEPENDENCE, KANSAS**  
**SPECIAL PARK FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 154.98
Other Receipts		
Miscellaneous	4,533.82	49,144.84
Total Receipts	<u>4,533.82</u>	<u>49,299.82</u>
Expenditures		
Culture and Recreation		
Commodities	-	12,626.92
Capital Outlay	4,764.57	19,994.98
Total Expenditures	<u>4,764.57</u>	<u>32,621.90</u>
Receipts Over(Under) Expenditures	(230.75)	16,677.92
Unencumbered Cash, Beginning	<u>6,937.08</u>	<u>6,706.33</u>
Unencumbered Cash, Ending	<u>\$ 6,706.33</u>	<u>\$ 23,384.25</u>



**CITY OF INDEPENDENCE, KANSAS**  
**INDUSTRIAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 8,623.10	\$ 8,834.96	\$ 9,600.00	\$ (765.04)
Delinquent Tax	609.49	453.04	632.00	(178.96)
Motor Vehicle Tax	1,205.40	1,199.56	1,210.00	(10.44)
Recreational Vehicle Tax	3.88	10.44	12.00	(1.56)
16/20 M Vehicle Tax	7.78	5.24	6.00	(0.76)
Commercial Vehicle Tax	37.05	31.94	35.00	(3.06)
Watercraft Tax	6.06	5.25	5.00	0.25
Vehicle Rental Excise Tax	37.53	37.29	-	37.29
Neighborhood Revitalization	-	-	-	-
Mineral Tax	0.29	0.30	-	0.30
In Lieu of Tax	7.74	7.92	-	7.92
Use of Money and Property				
Interest Income	-	141.10	-	141.10
Other Receipts				
Other Income - AFB	-	-	(21,313.00)	21,313.00
<b>Total Receipts</b>	<b>10,538.32</b>	<b>10,727.04</b>	<b>\$ (9,813.00)</b>	<b>\$ 20,540.04</b>
<b>Expenditures</b>				
General Government				
Capital Outlay	27,500.00	25,000.00	\$ 27,500.00	\$ (2,500.00)
<b>Total Expenditures</b>	<b>27,500.00</b>	<b>25,000.00</b>	<b>\$ 27,500.00</b>	<b>\$ (2,500.00)</b>
Receipts Over(Under) Expenditures	(16,961.68)	(14,272.96)		
Unencumbered Cash, Beginning	49,688.49	32,726.81		
Unencumbered Cash, Ending	\$ 32,726.81	\$ 18,453.85		

**CITY OF INDEPENDENCE, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 694,083.62	\$ 536,876.97	\$ 583,606.00	\$ (46,729.03)
Delinquent Tax	32,050.75	30,882.46	20,000.00	10,882.46
Motor Vehicle Tax	76,953.45	92,746.13	97,175.00	(4,428.87)
Recreational Vehicle Tax	666.95	819.31	956.00	(136.69)
16/20 M Vehicle Tax	457.60	345.51	494.00	(148.49)
Commercial Vehicle Tax	2,435.91	2,563.65	2,847.00	(283.35)
Watercraft Tax	397.58	422.96	438.00	(15.04)
Vehicle Rental Excise Tax	2,338.24	2,814.84	-	2,814.84
Mineral Tax	24.17	18.70	-	18.70
In Lieu of Tax	621.38	482.00	-	482.00
Other Income - AFB	-	-	(16,896.00)	16,896.00
Use of Money and Property				
Interest Income	-	3,024.13	-	3,024.13
Other Receipts				
Reimbursed Expense	-	170,159.05	-	170,159.05
<b>Total Receipts</b>	<b>810,029.65</b>	<b>841,155.71</b>	<b>\$ 688,620.00</b>	<b>\$ 152,535.71</b>
<b>Expenditures</b>				
General Government				
Personal Services	665,625.48	682,527.12	\$ 689,521.00	\$ (6,993.88)
Contractual Services	167,139.00	79,007.09	120,000.00	(40,992.91)
<b>Total Expenditures</b>	<b>832,764.48</b>	<b>761,534.21</b>	<b>\$ 809,521.00</b>	<b>\$ (47,986.79)</b>
Receipts Over(Under) Expenditures	(22,734.83)	79,621.50		
Unencumbered Cash, Beginning	137,037.92	114,303.09		
Unencumbered Cash, Ending	\$ 114,303.09	\$ 193,924.59		

**CITY OF INDEPENDENCE, KANSAS**  
**LIABILITY INSURANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 84,784.73	\$ 89,342.28	\$ 97,000.00	\$ (7,657.72)
Delinquent Tax	3,354.88	3,684.03	1,500.00	2,184.03
Motor Vehicle Tax	8,340.10	11,071.54	11,863.00	(791.46)
Recreational Vehicle Tax	72.30	98.70	117.00	(18.30)
16/20 M Vehicle Tax	51.50	36.93	60.00	(23.07)
Commercial Vehicle Tax	260.53	312.75	348.00	(35.25)
Watercraft Tax	42.51	51.64	53.00	(1.36)
Vehicle Rental Excise Tax	257.67	331.12	-	331.12
Neighborhood Revitalization	-	-	-	-
Mineral Tax	2.95	3.10	-	3.10
In Lieu of Tax	75.86	80.12	-	80.12
Other Receipts				
AFB	-	-	(15,780.00)	15,780.00
<b>Total Receipts</b>	<b>97,243.03</b>	<b>105,012.21</b>	<b>\$ 95,161.00</b>	<b>\$ 9,851.21</b>
<b>Expenditures</b>				
General Government				
Contractual Services	92,516.00	85,621.94	\$ 93,010.00	\$ (7,388.06)
<b>Total Expenditures</b>	<b>92,516.00</b>	<b>85,621.94</b>	<b>\$ 93,010.00</b>	<b>\$ (7,388.06)</b>
Receipts Over(Under) Expenditures	4,727.03	19,390.27		
Unencumbered Cash, Beginning	208.13	4,935.16		
Unencumbered Cash, Ending	\$ 4,935.16	\$ 24,325.43		

**CITY OF INDEPENDENCE, KANSAS**  
**D.A.R.E. PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfers To:		
Crime Prevention Program Fund	-	303.55
Total Expenditures	-	303.55
Receipts Over(Under) Expenditures	-	(303.55)
Unencumbered Cash, Beginning	303.55	303.55
Unencumbered Cash, Ending	\$ 303.55	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**CRIME PREVENTION PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Building Rent	\$ 550.00	\$ -
Residual Transfer From:		
D.A.R.E. Program Fund	-	303.55
Total Receipts	<u>550.00</u>	<u>303.55</u>
Expenditures		
Operating Transfer To:		
General Fund	-	1,120.59
Total Expenditures	<u>-</u>	<u>1,120.59</u>
Receipts Over(Under) Expenditures	550.00	(817.04)
Unencumbered Cash, Beginning	<u>1,846.59</u>	<u>2,396.59</u>
Unencumbered Cash, Ending	<u>\$ 2,396.59</u>	<u>\$ 1,579.55</u>

**CITY OF INDEPENDENCE, KANSAS**  
**LAW ENFORCEMENT TRUST FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 7,000.00	\$ -
Drug Seizure	10,690.05	-
Interest Income	-	303.70
Other Receipts		
Miscellaneous	2,695.00	11,584.07
Total Receipts	<u>20,385.05</u>	<u>11,887.77</u>
Expenditures		
General Government		
Capital Outlay	9,178.94	5,450.24
Operating Transfer To:		
K9 Fund	-	4,000.00
Total Expenditures	<u>9,178.94</u>	<u>9,450.24</u>
Receipts Over(Under) Expenditures	11,206.11	2,437.53
Unencumbered Cash, Beginning	<u>28,200.31</u>	<u>39,406.42</u>
Unencumbered Cash, Ending	<u>\$ 39,406.42</u>	<u>\$ 41,843.95</u>

**CITY OF INDEPENDENCE, KANSAS**  
**DOWNTOWN TREE REPLACEMENT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 124.56
Total Receipts	-	124.56
Expenditures		
General Government		
Contractual Services	-	2,974.27
Total Expenditures	-	2,974.27
Receipts Over(Under) Expenditures	-	(2,849.71)
Unencumbered Cash, Beginning	18,053.66	18,053.66
Unencumbered Cash, Ending	\$ 18,053.66	\$ 15,203.95

**CITY OF INDEPENDENCE, KANSAS**  
**DEMOLITION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ 50,000.00	\$ 50,000.00
Operating Transfers from General Fund	50,000.00	50,000.00
Total Receipts	100,000.00	100,000.00
Expenditures		
Capital Improvements		
Capital Outlay	93,743.44	72,591.04
Total Expenditures	93,743.44	72,591.04
Receipts Over(Under) Expenditures	6,256.56	27,408.96
Unencumbered Cash, Beginning	109,689.86	115,946.42
Unencumbered Cash, Ending	\$ 115,946.42	\$ 143,355.38



**CITY OF INDEPENDENCE, KANSAS**  
**ECONOMIC DEVELOPMENT AND TRANSPORTATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Franchise Tax	\$ 316,844.13	\$ 299,663.51	\$ 295,000.00	\$ 4,663.51
Total Receipts	316,844.13	299,663.51	\$ 295,000.00	\$ 4,663.51
Expenditures				
Development Projects				
Capital Outlay	313,451.85	194,300.00	\$ 334,300.00	\$ (140,000.00)
Capital Lease Payments	50,000.00	50,000.00	-	50,000.00
Operating Transfers to				
Penn and Laurel Repair Project Fund	91,429.09	-	-	-
Total Expenditures	454,880.94	244,300.00	\$ 334,300.00	\$ (90,000.00)
Receipts Over(Under) Expenditures	(138,036.81)	55,363.51		
Unencumbered Cash, Beginning	880,620.99	742,584.18		
Unencumbered Cash, Ending	\$ 742,584.18	\$ 797,947.69		

**CITY OF INDEPENDENCE, KANSAS**  
**MEMORIAL HALL TAX CREDITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Operating Transfers to General Fund	197,341.00	-	\$ -	\$ -
Total Expenditures	197,341.00	-	\$ -	\$ -
Receipts Over(Under) Expenditures	(197,341.00)	-		
Unencumbered Cash, Beginning	362,341.03	165,000.03		
Unencumbered Cash, Ending	\$ 165,000.03	\$ 165,000.03		

**CITY OF INDEPENDENCE, KANSAS**  
**AIRPORT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental				
Federal Grants	\$ 80,000.00	\$ -	\$ -	\$ -
State Grants	-	34,899.23	-	34,899.23
Use of Money and Property				
Interest Income	-	714.78	-	714.78
Rental Income	121,668.15	58,149.25	116,000.00	(57,850.75)
Fuel Sales	559,252.48	660,522.95	563,091.00	97,431.95
Other Receipts				
Miscellaneous	2,515.47	2,472.10	1,500.00	972.10
Operating Transfers from:				
General Fund	25,000.00	-	75,000.00	(75,000.00)
Airport Capital Projects Fund	-	40,951.79	-	40,951.79
Residual Transfer from:				
Design Terminal Fund	-	82.28	-	82.28
<b>Total Receipts</b>	<b>788,436.10</b>	<b>797,792.38</b>	<b>\$ 755,591.00</b>	<b>\$ 42,201.38</b>
<b>Expenditures</b>				
General Government				
Personal Services	92,459.43	95,947.74	\$ 95,303.00	\$ 644.74
Contractual Services	118,688.62	107,078.58	130,501.00	(23,422.42)
Commodities	490,198.82	438,538.85	412,946.00	25,592.85
Capital Outlay	900.00	173,351.02	20,000.00	153,351.02
<b>Total Expenditures</b>	<b>702,246.87</b>	<b>814,916.19</b>	<b>\$ 658,750.00</b>	<b>\$ 156,166.19</b>
Receipts Over(Under) Expenditures	86,189.23	(17,123.81)		
Unencumbered Cash, Beginning	3,431.92	89,621.15		
Unencumbered Cash, Ending	<b>\$ 89,621.15</b>	<b>\$ 72,497.34</b>		

**CITY OF INDEPENDENCE, KANSAS**  
**E-911 (OLD) FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 678.69	\$ -
Total Receipts	678.69	-
Expenditures		
General Government		
Capital Outlay	-	4,577.74
Total Expenditures	-	4,577.74
Receipts Over(Under) Expenditures	678.69	(4,577.74)
Unencumbered Cash, Beginning	8,595.57	9,274.26
Unencumbered Cash, Ending	\$ 9,274.26	\$ 4,696.52

**CITY OF INDEPENDENCE, KANSAS**  
**E-911 (NEW) FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 6,525.44	\$ 3,730.14
Other Receipts		
Reimbursed Expense	-	4,579.70
Miscellaneous	119,068.27	131,441.55
Total Receipts	<u>125,593.71</u>	<u>139,751.39</u>
Expenditures		
General Government		
Contractual Services	-	-
Capital Outlay	81,685.26	130,046.76
Total Expenditures	<u>81,685.26</u>	<u>130,046.76</u>
Receipts Over(Under) Expenditures	43,908.45	9,704.63
Unencumbered Cash, Beginning	<u>91,254.23</u>	<u>135,162.68</u>
Unencumbered Cash, Ending	<u><u>\$ 135,162.68</u></u>	<u><u>\$ 144,867.31</u></u>

**CITY OF INDEPENDENCE, KANSAS**  
**K9 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 119.31
Other Receipts		
Donations	-	37,187.17
Miscellaneous	-	2,689.48
Operating Transfers from Law Enforcement Trust Fund	-	4,000.00
Total Receipts	-	43,995.96
Expenditures		
General Government		
Contractual Services	-	7,319.50
Capital Outlay	-	11,616.39
Total Expenditures	-	18,935.89
Receipts Over(Under) Expenditures	-	25,060.07
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 25,060.07

**CITY OF INDEPENDENCE, KANSAS**  
**INCUBATOR BUILDING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Building Rental	\$ 34,045.00	\$ 37,140.00
Total Receipts	34,045.00	37,140.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	34,045.00	37,140.00
Unencumbered Cash, Beginning	285,100.08	319,145.08
Unencumbered Cash, Ending	\$ 319,145.08	\$ 356,285.08

**CITY OF INDEPENDENCE, KANSAS**  
**PRIDE SIGNS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 500.00	\$ -
Total Receipts	500.00	-
Expenditures		
General Government Capital Outlay	500.00	-
Total Expenditures	500.00	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**CITY OF INDEPENDENCE, KANSAS**  
**CITY SKATE PARK FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 219.29	\$ -
Total Receipts	219.29	-
Expenditures		
Culture and Recreation		
Capital Outlay	200.00	-
Total Expenditures	200.00	-
Receipts Over(Under) Expenditures	19.29	-
Unencumbered Cash, Beginning	1,675.35	1,694.64
Unencumbered Cash, Ending	\$ 1,694.64	\$ 1,694.64

**CITY OF INDEPENDENCE, KANSAS**  
**CULTURAL ARTS BOARD FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	194.47	-
Residual Transfer to:		
General Fund	-	3,292.62
Total Expenditures	194.47	3,292.62
Receipts Over(Under) Expenditures	(194.47)	(3,292.62)
Unencumbered Cash, Beginning	3,487.09	3,292.62
Unencumbered Cash, Ending	\$ 3,292.62	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**WALMART GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 22.90
Other Receipts		
Donations	1,000.00	1,000.00
Total Receipts	<u>1,000.00</u>	<u>1,022.90</u>
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,000.00	1,022.90
Unencumbered Cash, Beginning	<u>1,023.28</u>	<u>2,023.28</u>
Unencumbered Cash, Ending	<u>\$ 2,023.28</u>	<u>\$ 3,046.18</u>

**CITY OF INDEPENDENCE, KANSAS**  
**EDUCATION SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Sales Tax	\$ 1,955,088.77	\$ 2,023,834.24	\$ 1,931,000.00	\$ 92,834.24
Total Receipts	<u>1,955,088.77</u>	<u>2,023,834.24</u>	<u>\$ 1,931,000.00</u>	<u>\$ 92,834.24</u>
Expenditures				
Culture and Recreation				
Contractual Services	1,594,946.01	1,575,852.92	\$ 1,626,400.00	\$ (50,547.08)
Capital Outlay	-	-	304,600.00	(304,600.00)
Operating Transfers to				
Bond and Interest Fund	<u>360,318.00</u>	<u>355,333.34</u>	<u>-</u>	<u>355,333.34</u>
Total Expenditures	<u>1,955,264.01</u>	<u>1,931,186.26</u>	<u>\$ 1,931,000.00</u>	<u>\$ 186.26</u>
Receipts Over(Under) Expenditures	(175.24)	92,647.98		
Unencumbered Cash, Beginning	<u>226,873.00</u>	<u>226,697.76</u>		
Unencumbered Cash, Ending	<u>\$ 226,697.76</u>	<u>\$ 319,345.74</u>		

**CITY OF INDEPENDENCE, KANSAS**  
**QUALITY OF LIFE SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest Income	\$ 13,541.50	\$ 4,752.74	\$ 2,000.00	\$ 2,752.74
Total Receipts	13,541.50	4,752.74	\$ 2,000.00	\$ 2,752.74
Expenditures				
Culture and Recreation				
Capital Outlay	11,383.95	52,259.07	\$ 75,000.00	\$ (22,740.93)
Total Expenditures	11,383.95	52,259.07	\$ 75,000.00	\$ (22,740.93)
Receipts Over(Under) Expenditures	2,157.55	(47,506.33)		
Unencumbered Cash, Beginning	174,613.49	176,771.04		
Unencumbered Cash, Ending	\$ 176,771.04	\$ 129,264.71		

**CITY OF INDEPENDENCE, KANSAS**  
**SPECIAL USE SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Sales Tax	\$ 1,955,088.78	\$ 2,023,834.21	\$ 1,931,000.00	\$ 92,834.21
Use of Money and Property				
Interest Income	-	22,278.32	-	22,278.32
Other Receipts				
Reimbursed Expense	-	10,888.84	-	10,888.84
Operating Transfer From:				
AIP 3-20-0036-23-2018 Fund	-	46,971.52	-	46,971.52
<b>Total Receipts</b>	<b>1,955,088.78</b>	<b>2,103,972.89</b>	<b>\$ 1,931,000.00</b>	<b>\$ 172,972.89</b>
<b>Expenditures</b>				
General Government				
Capital Outlay	626,213.58	1,710,266.12	\$ 692,373.00	\$ 1,017,893.12
Operating Transfers to				
General Fund	488,772.19	505,958.56	2,217,250.00	(1,711,291.44)
Bond and Interest Fund	707,969.00	701,031.00	-	701,031.00
<b>Total Expenditures</b>	<b>1,822,954.77</b>	<b>2,917,255.68</b>	<b>\$ 2,909,623.00</b>	<b>\$ 7,632.68</b>
Receipts Over(Under) Expenditures	132,134.01	(813,282.79)		
Unencumbered Cash, Beginning	2,191,940.97	2,324,074.98		
Unencumbered Cash, Ending	\$ 2,324,074.98	\$ 1,510,792.19		

**CITY OF INDEPENDENCE, KANSAS**  
**CAPITAL RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Capital Lease Proceeds	\$ -	\$ 597,896.00
Operating Transfers from		
General Fund	-	238,830.00
Mercy Capital Reserve Fund	300,000.00	-
Water and Sewer Utility Fund	597,896.00	-
Total Receipts	897,896.00	836,726.00
Expenditures		
Capital Improvements		
Capital Outlay	897,896.00	-
Operating Transfers to		
General Fund	250,000.00	-
Water and Sewer Utility Fund	-	597,896.00
Street Capital Projects Fund	-	75,000.00
Total Expenditures	1,147,896.00	672,896.00
Receipts Over(Under) Expenditures	(250,000.00)	163,830.00
Unencumbered Cash, Beginning	254,580.00	4,580.00
Unencumbered Cash, Ending	\$ 4,580.00	\$ 168,410.00

**CITY OF INDEPENDENCE, KANSAS**  
**MERCY CAPITAL RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements		
Capital Outlay	195,300.00	-
Operating Transfer to Capital Reserve Fund	300,000.00	-
Residual Transfer to: General Fund	-	4,700.00
Total Expenditures	495,300.00	4,700.00
Receipts Over(Under) Expenditures	(495,300.00)	(4,700.00)
Unencumbered Cash, Beginning	500,000.00	4,700.00
Unencumbered Cash, Ending	\$ 4,700.00	\$ -



**CITY OF INDEPENDENCE, KANSAS**  
**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 41,987.39	\$ (967.88)	\$ -	\$ (967.88)
Delinquent Tax	13,542.54	7,512.70	-	7,512.70
Motor Vehicle Tax	28,407.16	7,811.69	6,111.00	1,700.69
Recreational Vehicle Tax	247.44	61.85	60.00	1.85
16/20 M Vehicle Tax	509.30	63.12	31.00	32.12
Commercial Vehicle Tax	466.56	163.03	179.00	(15.97)
Watercraft Tax	76.07	26.59	28.00	(1.41)
Vehicle Rental Excise Tax	1,392.20	275.71	-	275.71
Mineral Tax	1.52	-	-	-
In Lieu of Tax	39.06	-	-	-
Special Assessments	8,374.21	9,969.58	-	9,969.58
Other Receipts				
Reimbursed Expense	-	24,908.66	-	24,908.66
Operating Transfers from:				
Water and Sewer Utility Fund	91,075.00	80,813.00	1,091,548.00	(1,010,735.00)
Special Use Sales Tax Fund	707,969.00	701,031.00	-	701,031.00
Education Sales Tax Fund	360,318.00	355,333.34	-	355,333.34
<b>Total Receipts</b>	<b>1,254,405.45</b>	<b>1,187,002.39</b>	<b>\$ 1,097,957.00</b>	<b>\$ 89,045.39</b>
<b>Expenditures</b>				
General Administration				
Contractual Services	-	23,349.00	\$ -	\$ 23,349.00
Debt Service				
Bond Principal	930,000.00	965,000.00	965,000.00	-
Bond Interest	230,550.02	179,471.26	179,471.00	0.26
<b>Total Expenditures</b>	<b>1,160,550.02</b>	<b>1,167,820.26</b>	<b>\$ 1,144,471.00</b>	<b>\$ 23,349.26</b>
Receipts Over(Under) Expenditures	93,855.43	19,182.13		
Unencumbered Cash, Beginning	1,074,820.52	1,168,675.95		
Unencumbered Cash, Ending	<b>\$ 1,168,675.95</b>	<b>\$ 1,187,858.08</b>		

**CITY OF INDEPENDENCE, KANSAS**  
**WATER TREATMENT FACILITY UPGRADE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Proceeds	\$ -	\$ 985,821.28
Total Receipts	-	985,821.28
Expenditures		
Capital Improvements		
Capital Outlay	35,098.00	1,241,471.93
Total Expenditures	35,098.00	1,241,471.93
Receipts Over(Under) Expenditures	(35,098.00)	(255,650.65)
Unencumbered Cash, Beginning	(29,757.00)	(64,855.00)
Unencumbered Cash, Ending	\$ (64,855.00)	\$ (320,505.65)

**CITY OF INDEPENDENCE, KANSAS**  
**LOGAN FOUNTAIN FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements Capital Outlay	2,458.75	-
Total Expenditures	2,458.75	-
Receipts Over(Under) Expenditures	(2,458.75)	-
Unencumbered Cash, Beginning	4,741.96	2,283.21
Unencumbered Cash, Ending	<u>\$ 2,283.21</u>	<u>\$ 2,283.21</u>

**CITY OF INDEPENDENCE, KANSAS**  
**AIRPORT - DESIGN TERMINAL UPGRADE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfer To:		
Airport Fund	-	82.28
Total Expenditures	-	82.28
Receipts Over(Under) Expenditures	-	(82.28)
Unencumbered Cash, Beginning	82.28	82.28
Unencumbered Cash, Ending	\$ 82.28	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**AIRPORT CAPITAL PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 665.00
Operating Transfer From:		
AIP 3-20-0036-22-2016 Fund	-	201,983.10
Residual Transfer From:		
AIP 3-20-00369-021 Fund	-	15,592.60
Total Receipts	-	218,240.70
Expenditures		
Capital Improvements		
Capital Outlay	-	1,697.00
Operating Transfer To:		
Airport Fund	-	40,951.79
Total Expenditures	-	42,648.79
Receipts Over(Under) Expenditures	-	175,591.91
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 175,591.91

**CITY OF INDEPENDENCE, KANSAS**  
**STREET CAPITAL IMPROVEMENT PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer From:		
Capital Reserve Fund	\$ -	\$ 75,000.00
Total Receipts	-	75,000.00
Expenditures		
Capital Improvements		
Capital Outlay	-	3,417.50
Total Expenditures	-	3,417.50
Receipts Over(Under) Expenditures	-	71,582.50
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 71,582.50

**CITY OF INDEPENDENCE, KANSAS**  
**PETER PAN GEOMETRIC PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Economic Development and Transportation Fund	\$ 91,429.09	\$ -
Total Receipts	91,429.09	-
Expenditures		
Capital Improvements Capital Outlay	168,353.08	149,740.53
Total Expenditures	168,353.08	149,740.53
Receipts Over(Under) Expenditures	(76,923.99)	(149,740.53)
Unencumbered Cash, Beginning	58,570.91	(18,353.08)
Unencumbered Cash, Ending	<u>\$ (18,353.08)</u>	<u>\$ (168,093.61)</u>

**CITY OF INDEPENDENCE, KANSAS**  
**KLINK - PENN/CHESTNUT-OAK PROJECT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant - KDOT	\$ -	\$ 397,152.69
Total Receipts	-	397,152.69
Expenditures		
Capital Improvements		
Capital Outlay	21,881.79	5,272.50
Total Expenditures	21,881.79	5,272.50
Receipts Over(Under) Expenditures	(21,881.79)	391,880.19
Unencumbered Cash, Beginning	(331,276.21)	(353,158.00)
Unencumbered Cash, Ending	\$ (353,158.00)	\$ 38,722.19



**CITY OF INDEPENDENCE, KANSAS**  
**KLINK - 10TH, MAIN-LAUREL PROJECT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Special Use Sales Tax Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfer To:		
General Fund	-	2,168.63
Total Expenditures	-	2,168.63
Receipts Over(Under) Expenditures	-	(2,168.63)
Unencumbered Cash, Beginning	2,168.63	2,168.63
Unencumbered Cash, Ending	\$ 2,168.63	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**2015-2016 KLINK PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements		
Capital Outlay	-	240,238.54
Total Expenditures	-	240,238.54
Receipts Over(Under) Expenditures	-	(240,238.54)
Unencumbered Cash, Beginning	568,879.31	568,879.31
Unencumbered Cash, Ending	\$ 568,879.31	\$ 328,640.77

**CITY OF INDEPENDENCE, KANSAS**  
**PENN AND LAUREL REPAIR PROJECT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Economic Development and Transportation Fund	\$ -	\$ -
Special Use Sales Tax Fund	-	-
Total Receipts	-	-
Expenditures		
Residual Transfer to:		
General Fund	-	4,886.00
Total Expenditures	-	4,886.00
Receipts Over(Under) Expenditures	-	(4,886.00)
Unencumbered Cash, Beginning	4,886.00	4,886.00
Unencumbered Cash, Ending	\$ 4,886.00	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**AIP 3-20-0036-22-2016 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 67,037.60	\$ -
State Grants	35,903.19	-
Total Receipts	102,940.79	-
Expenditures		
Capital Improvements		
Capital Outlay	1,394.27	-
Operating Transfer To:		
Airport Capital Project Fund	-	201,983.10
Total Expenditures	1,394.27	201,983.10
Receipts Over(Under) Expenditures	101,546.52	(201,983.10)
Unencumbered Cash, Beginning	100,436.58	201,983.10
Unencumbered Cash, Ending	\$ 201,983.10	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**AIP 3-20-00369-021 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 11,037.00	\$ -
State Grants	-	-
Other Receipts		
Miscellaneous	-	-
<b>Total Receipts</b>	<b>11,037.00</b>	<b>-</b>
Expenditures		
Residual Transfer To:		
Airport Capital Project Fund	-	15,592.60
<b>Total Expenditures</b>	<b>-</b>	<b>15,592.60</b>
Receipts Over(Under) Expenditures	11,037.00	(15,592.60)
Unencumbered Cash, Beginning	4,555.60	15,592.60
Unencumbered Cash, Ending	<b>\$ 15,592.60</b>	<b>\$ -</b>

**CITY OF INDEPENDENCE, KANSAS**  
**AIP 3-20-0036-23-2018 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA	\$ -	\$ 191,053.00
Total Receipts	-	191,053.00
Expenditures		
Capital Improvements		
Capital Outlay	200,041.48	1,100.00
Operating Transfer To:		
Special Use Sales Tax Fund	-	46,971.52
Total Expenditures	200,041.48	48,071.52
Receipts Over(Under) Expenditures	(200,041.48)	142,981.48
Unencumbered Cash, Beginning	57,060.00	(142,981.48)
Unencumbered Cash, Ending	\$ (142,981.48)	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**AIRPORT AWOS UPGRADE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 148,500.00
Total Receipts	-	148,500.00
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	148,500.00
Unencumbered Cash, Beginning	(148,500.00)	(148,500.00)
Unencumbered Cash, Ending	\$ (148,500.00)	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**AIRPORT - RESTROOM UPGRADE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Special Use Sales Tax Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,500.00	2,500.00
Unencumbered Cash, Ending	<u>\$ 2,500.00</u>	<u>\$ 2,500.00</u>



**CITY OF INDEPENDENCE, KANSAS**  
**CDBG #14-PF-018 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from ADA DJ #204-29-144 Curb Ramps Fund	\$ 28,088.70	\$ -
Total Receipts	28,088.70	-
Expenditures		
Capital Improvements Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	28,088.70	-
Unencumbered Cash, Beginning	(28,088.70)	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**CDBG #15-PF-008 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Proceeds	\$ 85,386.80	\$ -
Total Receipts	85,386.80	-
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	85,386.80	-
Unencumbered Cash, Beginning	(85,386.80)	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**KHRC #ESG-FFY2016 FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfer To:		
General Fund	-	780.00
Total Expenditures	-	780.00
Receipts Over(Under) Expenditures	-	(780.00)
Unencumbered Cash, Beginning	780.00	780.00
Unencumbered Cash, Ending	\$ 780.00	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**ADA DJ #204-29-144 CURB RAMPS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to		
CDBG #14-PF-018 Fund	28,088.70	-
Total Expenditures	28,088.70	-
Receipts Over(Under) Expenditures	(28,088.70)	-
Unencumbered Cash, Beginning	287,752.82	259,664.12
Unencumbered Cash, Ending	\$ 259,664.12	\$ 259,664.12

**CITY OF INDEPENDENCE, KANSAS**  
**SOUTHEAST LIFT STATION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Proceeds	\$ 425,059.08	\$ -
Intergovernmental		
State Grants	-	-
Total Receipts	425,059.08	-
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	425,059.08	-
Unencumbered Cash, Beginning	(425,059.08)	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF INDEPENDENCE, KANSAS**  
**2015 COMMUNITY CHEST FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,676.00	1,676.00
Unencumbered Cash, Ending	<u>\$ 1,676.00</u>	<u>\$ 1,676.00</u>

**CITY OF INDEPENDENCE, KANSAS**  
**CAPITAL IMPROVEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 3,789.42
Operating Transfers from		
Water and Sewer Utility Fund	500,000.00	846,225.00
Total Receipts	500,000.00	850,014.42
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	500,000.00	850,014.42
Unencumbered Cash, Beginning	-	500,000.00
Unencumbered Cash, Ending	\$ 500,000.00	\$ 1,350,014.42

**CITY OF INDEPENDENCE, KANSAS**  
**WATER AND SEWER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Water Sales	\$ 2,518,507.96	\$ 2,753,410.53	\$ 2,969,500.00	\$ (216,089.47)
Sewer Charges	2,208,549.33	2,343,894.70	2,619,456.00	(275,561.00)
Late Fees	111,551.85	101,838.03	70,000.00	31,838.00
Turn on & Turn off	30,819.96	32,721.84	32,500.00	222.00
Charge Offs and Recoveries	-	(135,326.55)	15,000.00	(150,326.55)
Other Charges	36,508.69	1,022.16	16,000.00	(14,978.00)
Use of Money and Property				
Interest Income	24,272.05	73,023.13	10,000.00	63,023.00
Other Receipts				
Reimbursed Expense	-	10,813.34	-	10,813.34
Miscellaneous	4,321.18	5,644.32	-	5,644.00
Insurance Proceeds	4,281.25	-	-	-
Operating Transfer From:				
Capital Reserve Fund	-	597,896.00	-	597,896.00
<b>Total Receipts</b>	<b>4,938,812.27</b>	<b>5,784,937.50</b>	<b>\$ 5,732,456.00</b>	<b>\$ 52,481.32</b>
<b>Expenditures</b>				
General Administration				
Contractual Services	-	55.22	\$ -	\$ 55.22
Water Production				
Personal Services	454,932.58	468,867.31	474,343.00	(5,475.69)
Contractual Services	137,833.88	185,352.63	173,250.00	12,102.63
Commodities	337,900.28	378,335.16	380,800.00	(2,464.84)
Capital Outlay	125,500.00	132,334.37	52,000.00	80,334.37
Water Distribution				
Personal Services	437,266.23	472,710.49	485,518.00	(12,807.51)
Contractual Services	8,276.08	11,267.20	20,400.00	(9,132.80)
Commodities	151,618.24	191,584.20	175,850.00	15,734.20
Capital Outlay	104,500.00	26,000.00	626,000.00	(600,000.00)
Sewer Treatment				
Personal Services	209,115.46	196,057.19	209,508.00	(13,450.81)
Contractual Services	190,257.70	223,580.96	218,100.00	5,480.96
Commodities	25,737.65	15,948.32	45,200.00	(29,251.68)
Capital Outlay	138,915.38	46,868.35	515,000.00	(468,131.65)
Sewer Collections				
Personal Services	59,006.17	60,702.54	88,713.00	(28,010.46)
Contractual Services	7,576.58	12,463.00	22,100.00	(9,637.00)
Commodities	32,226.97	22,620.72	73,100.00	(50,479.28)
Capital Outlay	31,719.16	162,354.82	55,000.00	107,354.82



**CITY OF INDEPENDENCE, KANSAS**  
**WATER AND SEWER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Water/Sewer Administration				
Personal Services	\$ 771,544.70	\$ 772,971.54	\$ 775,771.00	\$ (2,799.46)
Contractual Services	235,110.31	140,767.57	321,537.00	(180,769.43)
Commodities	1,573.13	1,029.83	4,450.00	(3,420.17)
Capital Outlay	-	69,640.22	450,000.00	(380,359.78)
Debt Service				
Principal Payments	151,902.74	134,142.81	222,000.00	(87,857.19)
Interest Payments	53,940.12	61,790.15	-	61,790.15
Mg Co Sewer District KDHE	8,028.46	8,028.46	-	8,028.46
Operating Transfers to:				
Capital Reserve Fund	597,896.00	-	-	-
Capital Improvement Fund	500,000.00	846,225.00	-	846,225.00
Bond and Interest Fund	91,075.00	80,813.00	94,575.00	(13,762.00)
	-			
Total Expenditures	4,863,452.82	4,722,511.06	\$ 5,483,215.00	\$ (760,703.94)
Receipts Over(Under) Expenditures	75,359.45	1,062,426.44		
	-			
Unencumbered Cash, Beginning	1,405,527.79	1,480,887.24		
Unencumbered Cash, Ending	\$ 1,480,887.24	\$ 2,543,313.68		

**CITY OF INDEPENDENCE, KANSAS**  
**GRINDER PUMP REPLACEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Sewer Charges	\$ 8,368.30	\$ 8,381.69
Use of Money and Property		
Interest Income	11,638.75	6,333.07
Total Receipts	<u>20,007.05</u>	<u>14,714.76</u>
Expenditures		
Public Works		
Commodities	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	20,007.05	14,714.76
Unencumbered Cash, Beginning	<u>214,028.24</u>	<u>234,035.29</u>
Unencumbered Cash, Ending	<u>\$ 234,035.29</u>	<u>\$ 248,750.05</u>

**CITY OF INDEPENDENCE, KANSAS**  
**SANITATION UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Trash Collections	\$ 1,151,140.99	\$ 1,158,575.01	\$ 1,200,000.00	\$ (41,424.99)
Other Charges	2,321.60	2,217.00	4,500.00	(2,283.00)
Charge Offs and Recoveries	-	(11,360.39)	-	(11,360.39)
Use of Money and Property				
Interest Income	-	17,947.63	-	17,947.63
Other Receipts				
Reimbursed Expense	-	21,066.00	-	21,066.00
Miscellaneous	2,853.67	1,832.06	(2,000.00)	3,832.06
<b>Total Receipts</b>	<u>1,156,316.26</u>	<u>1,190,277.31</u>	<u>\$ 1,202,500.00</u>	<u>\$ (12,222.69)</u>
<b>Expenditures</b>				
Collections				
Personal Services	456,089.96	564,062.78	\$ 574,024.00	\$ (9,961.22)
Contractual Services	316,169.31	413,879.72	476,720.00	(62,840.28)
Commodities	74,551.94	70,127.58	72,650.00	(2,522.42)
Capital Outlay	-	113,149.25	80,421.00	32,728.25
Debt Service				
Lease Purchase	37,505.18	25,379.20	25,379.00	0.20
<b>Total Expenditures</b>	<u>884,316.39</u>	<u>1,186,598.53</u>	<u>\$ 1,229,194.00</u>	<u>\$ (42,595.47)</u>
Receipts Over(Under) Expenditures	271,999.87	3,678.78		
Unencumbered Cash, Beginning	<u>479,549.20</u>	<u>751,549.07</u>		
Unencumbered Cash, Ending	<u>\$ 751,549.07</u>	<u>\$ 755,227.85</u>		

**CITY OF INDEPENDENCE, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 9,619.50	\$ 72,917.45	\$ 6,750.00	\$ 75,786.95
Alcohol Assessment	3,545.00	275.00	-	3,820.00
First Aid Training	995.00	1,517.30	1,598.39	913.91
	<u>\$ 14,159.50</u>	<u>\$ 74,709.75</u>	<u>\$ 8,348.39</u>	<u>\$ 80,520.86</u>