

CITY COUNCIL AGENDA

**Monday, March 16, 2020
City Council Meeting 6:00 PM**

AMENDED AGENDA



NOTICE OF OPEN MEETING

Public Notice is hereby given that the City Council of the City of Excelsior Springs will conduct a **Council Meeting at 6:00 PM, March 16, 2020** in the Council Chambers, 201 East Broadway, Excelsior Springs, Missouri, to consider and act upon the matters on the following agenda and such other matters as may be presented at the meeting and determined to be appropriate for discussion at the time.

AMENDED AGENDA

The tentative agenda of this meeting is as follows.

City Council
City of Excelsior Springs

AGENDA

City Council Meeting, 6:00 PM
Monday, March 16, 2020
AMENDED AGENDA

Call to Order

Opening

Pledge of Allegiance

Roll Call

Visitors

Minutes of the Regular City Council Meeting of March 2, 2020

Consideration of Agenda

1. Presentation - RSM Audit Presentation
2. Consideration of Board Appointment to the MU Extension - Resolution No. 1199
3. Consideration of Resolution of Support for Prop T - Resolution No. 1200
4. Consideration of Scanner Lease Agreement - Ordinance No. 20-03-06
5. Consideration of Agreement for Digester Grant Admin. - Ordinance No. 20-03-07
6. Appropriations - Ordinance No. 20-03-08
7. Remarks - City Manager
8. Remarks - City Council
9. Remarks - Mayor
10. Adjourn

Representatives of the news media may obtain copies of this notice by contacting the City Manager's office, 201 East Broadway. Phone (816) 630-0752.

If any accommodations are required in order to attend this meeting (i.e. qualified interpreter, large print, reader, hearing assistance), please notify the City Manager's office no later than 48 hours prior to the beginning of the meeting.

Date and Time of Posting: AMENDED Thursday, March 12, 2020 at 4:45pm

REGULAR COUNCIL MEETING
CITY OF EXCELSIOR SPRINGS
EXCELSIOR SPRINGS, MISSOURI
March 2, 2020

The City Council of the City of Excelsior Springs, Missouri met in a Regular City Council Meeting at 6:00 pm on Tuesday, March 2, 2020 in the Council Chambers of the Hall of Waters Building. The meeting was called to order by Mayor Eales.

The opening was led by Gary Barkley of the Pisgah Church. It was announced that the Mayor's Prayer Breakfast is April 16, 2020; tickets will be given to City Council Members for distribution.

The Pledge of Allegiance was led by Mayor Eales.

Roll Call of Members: Present: Mayor Brad Eales, Mayor Pro-Tem Sharon Powell, Councilman Ambrose Buckman, Councilwoman Sonya Morgan, and Councilman Brent McElwee (arrived at 6:08pm).

Absent: None.

VISITORS: Boy Scouts from Troop 309, Maverick Davis and Michael Kimmi, are in attendance to observe the City Council Meeting to earn a Communication Merit Badge.

MINUTES OF THE REGULAR CITY COUNCIL MEETING OF FEBRUARY 18, 2020:

Councilwoman Morgan made a motion to approve the minutes of the Regular City Council Meeting of February 18, 2020. Motion was seconded by Mayor Pro-Tem Powell.

Roll Call of Votes: Ayes: Morgan, Powell, Eales
 Abstain: Buckman
 Absent: McElwee
 Nays: None, motion carried.

Minutes of the Regular City Council Meeting of February 18, 2020 passed and approved March 2, 2020.

MINUTES OF THE SPECIAL CITY COUNCIL MEETING OF FEBRUARY 24, 2020:

Councilwoman Morgan made a motion to approve the minutes of the Special City Council Meeting of February 24, 2020. Motion was seconded by Mayor Pro-Tem Powell.

Roll Call of Votes: Ayes: Morgan, Buckman, Powell, Eales
 Absent: McElwee
 Nays: None, motion carried.

Minutes of the Special City Council Meeting of February 24, 2020 passed and approved March 2, 2020.

CONSIDERATION OF AGENDA:

Mayor Pro-Tem Powell made a motion to approve the agenda as presented. Motion was seconded by Councilman Buckman.

Roll Call of Votes: Ayes: Morgan, Buckman, Powell, Eales
Absent: McElwee
Nays: None, motion carried.

The agenda as presented passed and approved March 2, 2020.

PRESENTATION – PLANNING & ZONING’S ANNUAL REPORT:

Melinda Mehaffy, Director of Economic Development presented the 2019 Annual Report for the Community Development Department. Council was presented with the total number of building permits and building inspections from 2017 - 2019. The Planning and Zoning Commission and Board of Zoning Adjustment cases in 2019; cases dealt with rezoning, preliminary and final plats, zoning text amendments, and special use permits. The Historic Preservation Commission had 36 Certificates of Appropriateness presented in 2019, gave awards for Outstanding Commercial and Residential Redevelopment, and 48 code enforcement cases went to court in 2019. Economic Development had four 353 Abatement Projects in 2019. The Community Development Department added a new position on staff; the Neighborhood Specialist, and the upcoming goal is to have all staff become Certified Permit Technicians.

RESOLUTION NO. 1198, CONSIDERATION OF BOARD APPOINTMENT TO THE VINTAGE CID:

Mayor Eales read by title Resolution No. 1198.

Councilman Buckman made a motion to approve Resolution No. 1198 appointing Brian Yarbrough to the Vintage Plaza Community Improvement District Board of Directors. Motion was seconded by Councilman McElwee.

Roll Call of Votes: Ayes: Buckman, McElwee, Morgan, Powell, Eales
Nays: None, motion carried.

Resolution No. 1198 passed and approved March 2, 2020.

ORDINANCE NO. 20-03-01, CONSIDERATION OF SCADA ON-CALL AGREEMENT:

Mayor Eales read by title Ordinance No. 20-03-01.

Chad Birdsong, Director of Public Works briefed the Council of the Ordinance.

Councilman McElwee made a motion to place Ordinance No. 20-03-01 authorizing the City of Excelsior Springs to enter into an agreement with R.E. Pedrotti Company, Inc. for Water and Wastewater System Services on second reading. Motion was seconded by Councilman Buckman.

Roll Call of Votes: Ayes: Morgan, Buckman, McElwee, Powell, Eales
Nays: None, motion carried.

Mayor Eales read by title the second reading of Ordinance No. 20-03-01.

Councilwoman Morgan made a motion to approve Ordinance No. 20-03-01 authorizing the City of Excelsior Springs to enter into an agreement with R.E. Pedrotti Company, Inc. for Water and Wastewater System Services. Motion was seconded by Mayor Pro-Tem Powell.

Roll Call of Votes: Ayes: McElwee, Buckman, Morgan, Powell, Eales

Nays: None, motion carried.

Ordinance No. 20-03-01 passed and approved March 2, 2020.

ORDINANCE NO. 20-03-02, CONSIDERATION OF LAMP RYNEARSON ON-CALL AGREEMENT FOR SERVICES:

Mayor Eales read by title Ordinance No. 20-03-02.

Chad Birdsong, Director of Public Works briefed the Council of the Ordinance.

Councilman Buckman made a motion to place Ordinance No. 20-03-02 authorizing the City of Excelsior Springs to enter into an agreement with Lamp Rynearson, Inc. for Engineering Consulting Services on second reading. Motion was seconded by Councilman McElwee.

Roll Call of Votes: Ayes: Buckman, Morgan, McElwee, Powell, Eales

Nays: None, motion carried.

Mayor Eales read by title the second reading of Ordinance No. 20-03-02.

Mayor Pro-Tem Powell made a motion to approve Ordinance No. 20-03-02 authorizing the City of Excelsior Springs to enter into an agreement with Lamp Rynearson, Inc. for Engineering Consulting Services. Motion was seconded by Councilwoman Morgan.

Roll Call of Votes: Ayes: McElwee, Buckman, Morgan, Powell, Eales

Nays: None, motion carried.

Ordinance No. 20-03-02 passed and approved March 2, 2020.

ORDINANCE NO. 20-03-03, CONSIDERATION OF OVERLAY PROJECT DESIGN WITH LAMP RYNEARSON:

Mayor Eales read by title Ordinance No. 20-03-03.

Chad Birdsong, Director of Public Works briefed the Council of the Ordinance.

Councilman Buckman made a motion to place Ordinance No. 20-03-03 authorizing the City of Excelsior Springs, Missouri to enter into an agreement with Lamp Rynearson, Inc. for Overlay Project Design, Construction Administration and Construction Observation on second reading. Motion was seconded by Councilman McElwee.

Roll Call of Votes: Ayes: Morgan, McElwee, Buckman, Powell, Eales

Nays: None, motion carried.

Mayor Eales read by title the second reading of Ordinance No. 20-03-03.

Councilwoman Morgan made a motion to approve Ordinance No. 20-03-03 authorizing the City of Excelsior Springs, Missouri to enter into an agreement with Lamp Rynearson, Inc. for Overlay Project Design, Construction Administration and Construction Observation. Motion was seconded by Mayor Pro-Tem Powell.

Roll Call of Votes: Ayes: Buckman, Morgan, McElwee, Powell, Eales

Nays: None, motion carried.

Ordinance No. 20-03-03 passed and approved March 2, 2020.

ORDINANCE NO. 20-03-04, CONSIDERATION OF AMENDMENT TO TITLE V OF THE MUNICIPAL CODE REGARDING DANGEROUS BUILDINGS:

Mayor Eales read by title Ordinance No. 20-03-04.

John McClelland, City Attorney briefed the Council of the Ordinance.

Councilman McElwee made a motion to place Ordinance No. 20-03-04 amending Title V of the Excelsior Springs Municipal Code regarding dangerous buildings on second reading. Motion was seconded by Councilman Buckman.

Roll Call of Votes: Ayes: McElwee, Buckman, Morgan, Powell, Eales

Nays: None, motion carried.

Mayor Eales read by title the second reading of Ordinance No. 20-03-04.

Councilman Buckman made a motion to approve Ordinance No. 20-03-04 amending Title V of the Excelsior Springs Municipal Code regarding dangerous buildings. Motion was seconded by Councilwoman Morgan.

Roll Call of Votes: Ayes: Morgan, McElwee, Buckman, Powell, Eales

Nays: None, motion carried.

Ordinance No. 20-03-04 passed and approved March 2, 2020.

ORDINANCE NO. 20-03-05, APPROPRIATIONS:

Mayor Eales read by title Ordinance No. 20-03-05.

Steve Marriott, Director of Administrative Services briefed the Council of the Ordinance.

Councilman Buckman made a motion to place Ordinance No. 20-03-05 approving Appropriations in the amount of \$610,615.13 on second reading. Motion was seconded by Councilwoman Morgan.

Roll Call of Votes: Ayes: Buckman, Morgan, McElwee, Powell, Eales

Nays: None, motion carried.

Mayor Eales read by title the second reading of Ordinance No. 20-03-05.

Councilwoman Morgan made a motion to approve Ordinance No. 20-03-05 approving Appropriations in the amount of \$610,615.13. Motion was seconded by Mayor Pro-Tem Powell.

Roll Call of Votes: Ayes: McElwee, Buckman, Morgan, Powell, Eales

Nays: None, motion carried.

Ordinance No. 20-03-05 passed and approved March 2, 2020.

REMARKS – CITY MANAGER AND CITY COUNCIL:

City Manager, Molly McGovern:

1. We received a letter today that provides contingent funding for the Miller Cabinet project for progression of the project pertaining to road and sewer. The letter also states to use grant funds to proceed with the private side of the Miller Cabinet project. Danny Miller is aware and progressing with the project.

Councilwoman Morgan:

1. Nothing this evening.

Mayor Pro-Tem Powell:

1. Mackenzie Cole, Daughter of Jason and Courtney Cole, did a great job providing her art and assistance in creating the video for the Excelsior Springs presentation at the State of the Cities Luncheon. Mayor Eales also did a good job in introducing her and as Emcee.

Councilman Buckman:

1. Nothing this evening.

Councilman McElwee:

1. Nothing this evening.

Mayor Eales:

1. The Mayor of Lawson was impressed with our State of the Cities presentation, and was almost in tears; he couldn't believe a 12 year-old helped with the video.

With no further business at hand, the Regular City Council Meeting of March 2, 2020 adjourned at 6:32 pm.

ATTEST:

BRADLEY T. EALES, MAYOR

SHANNON STROUD, CITY CLERK

CITY OF EXCELSIOR SPRINGS, MISSOURI



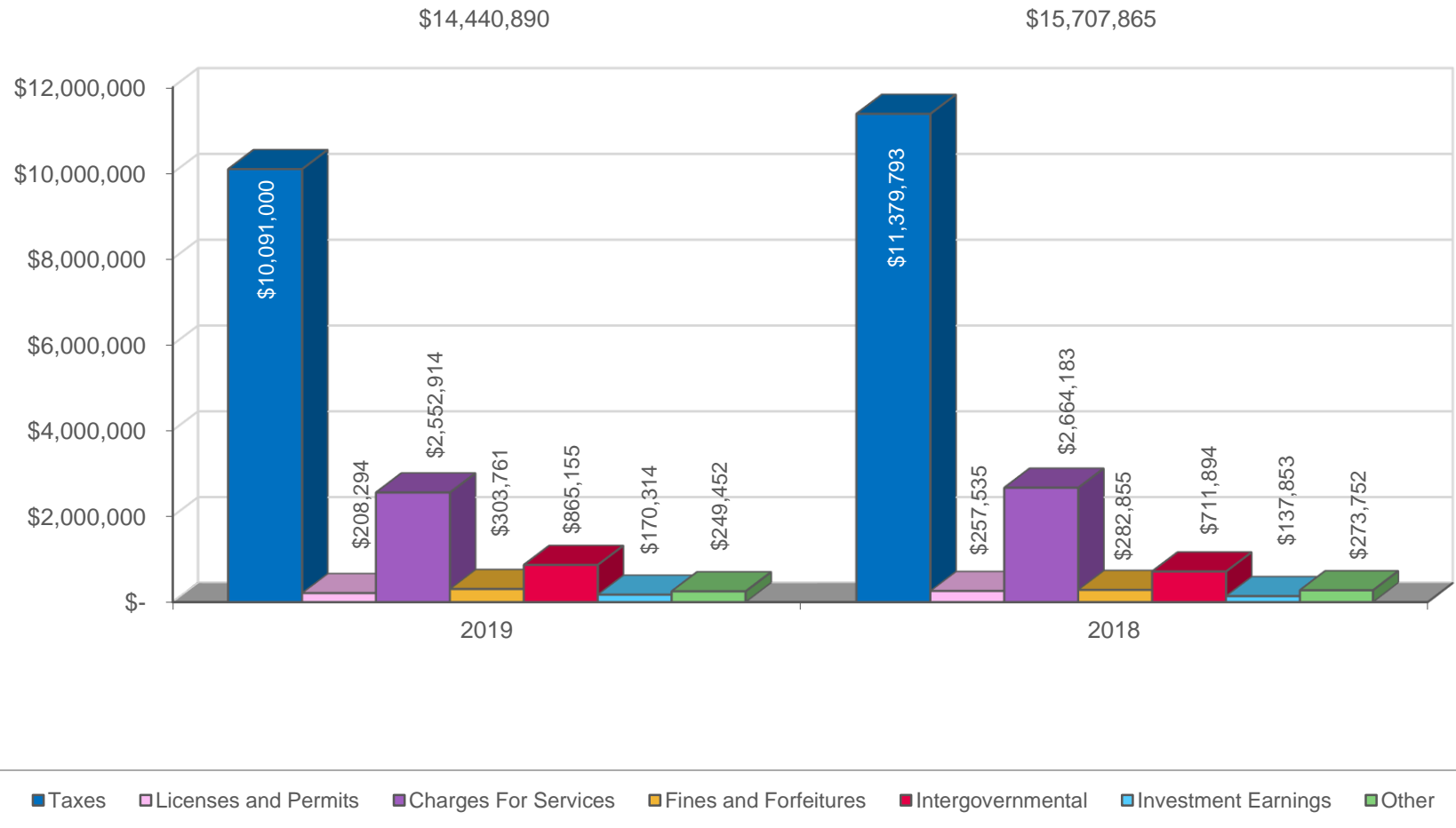
September 30, 2019

Data portrayed in the attached graphic presentations were derived from the City's financial statements which were audited by RSM US LLP whose report thereon is dated March 11, 2020. The data presented should be read in conjunction with the City's financial statements.

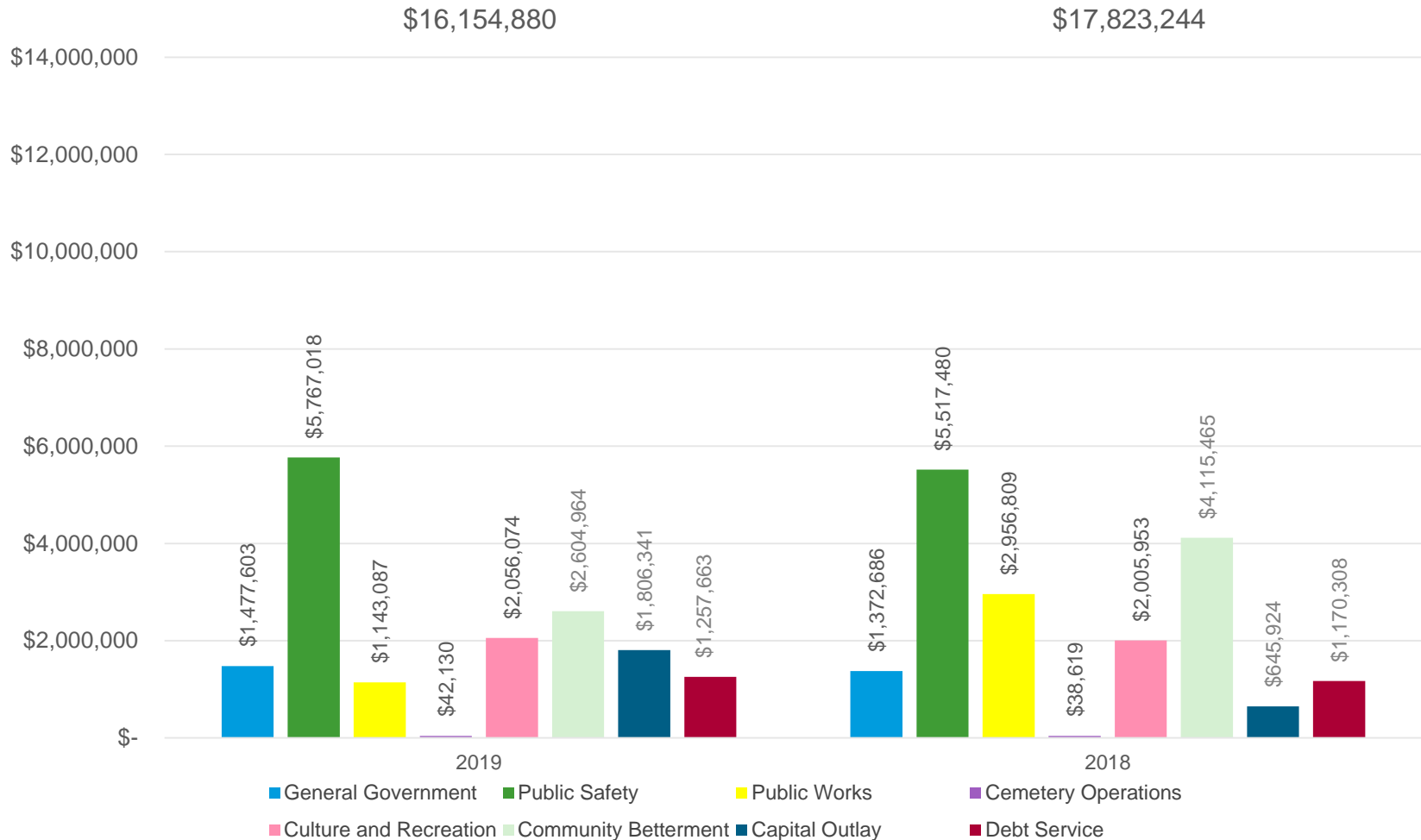
Agenda

- Summarize September 30, 2019 financial performance
- Required communications with City officials

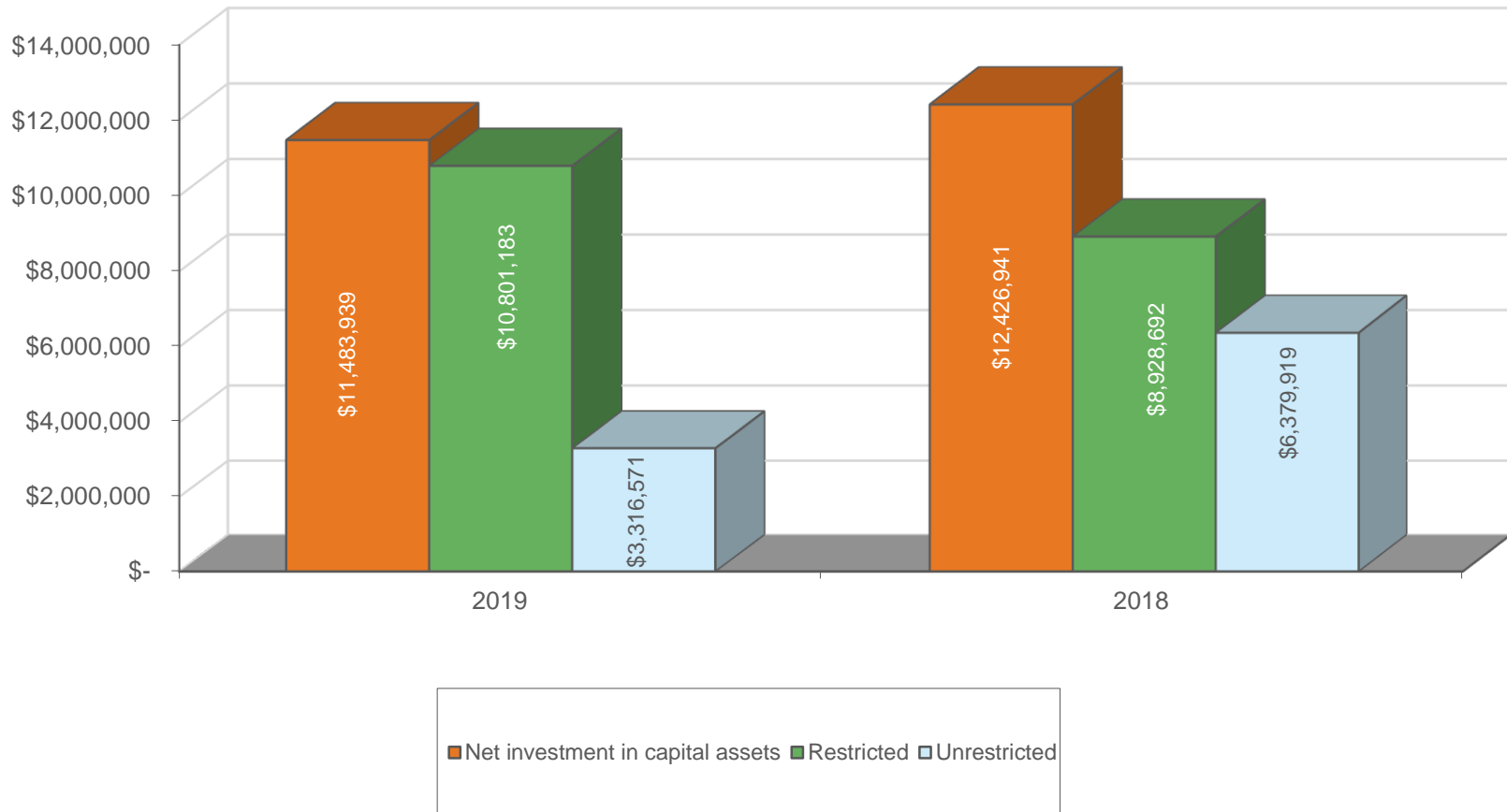
Revenue—All Governmental Funds



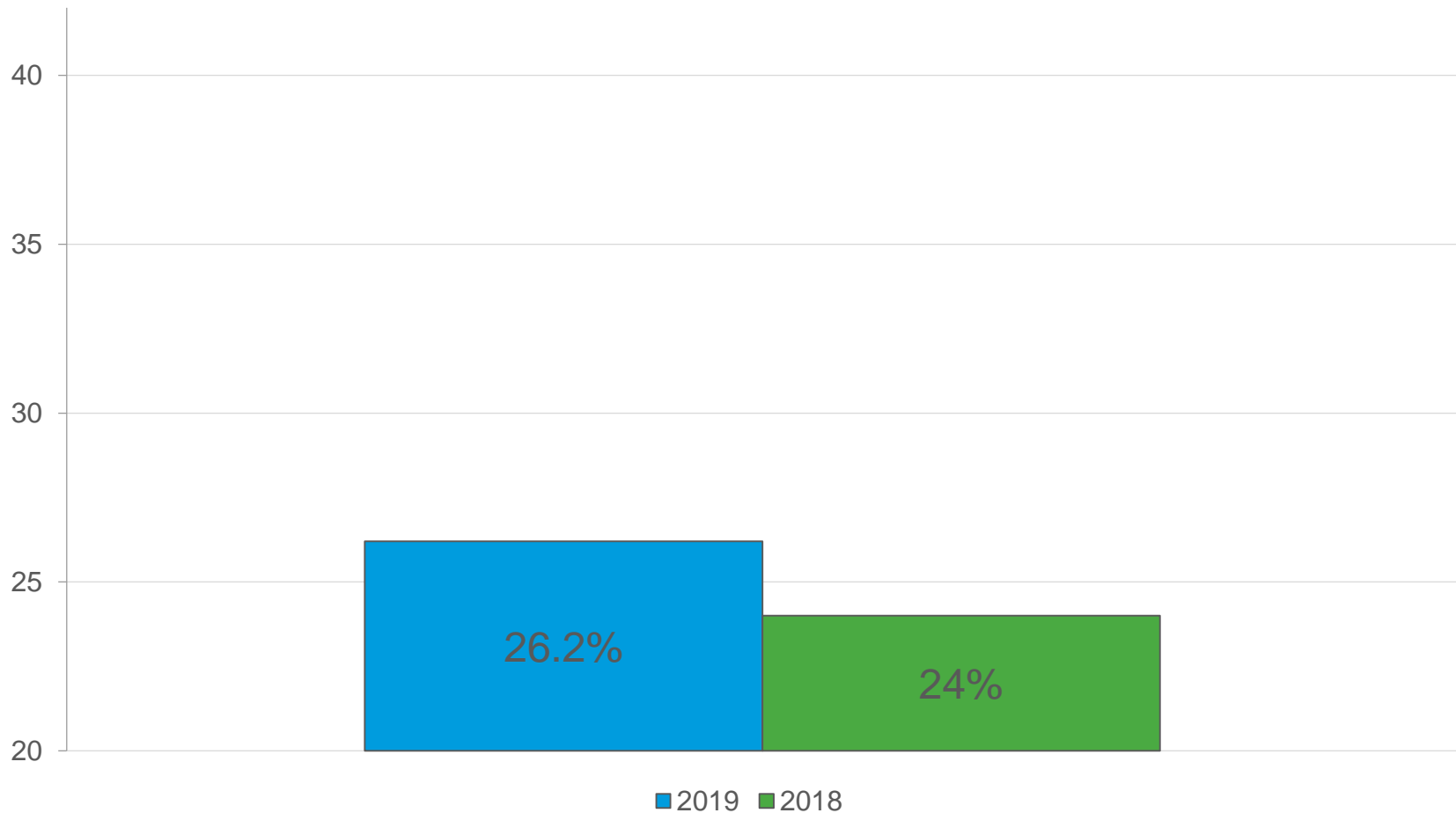
Expenditures by Function— All Governmental Funds



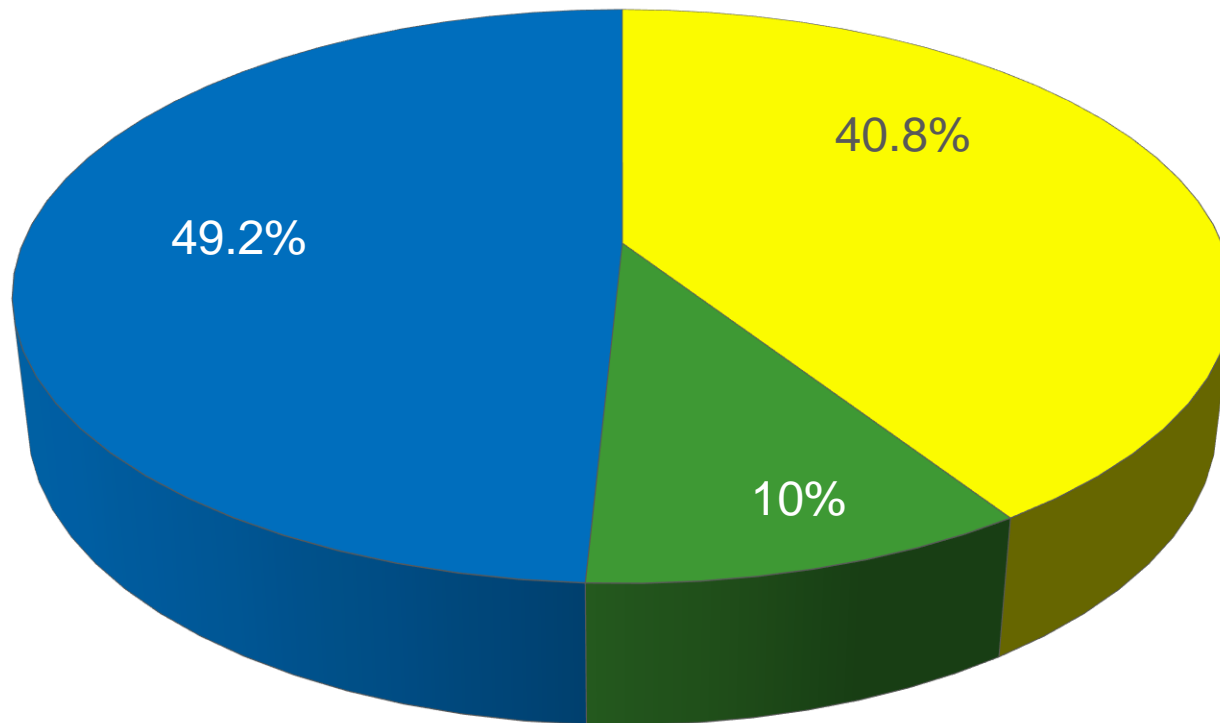
Net Position—Governmental Activities



General Fund Unassigned Fund Balance (as percentage of revenue)

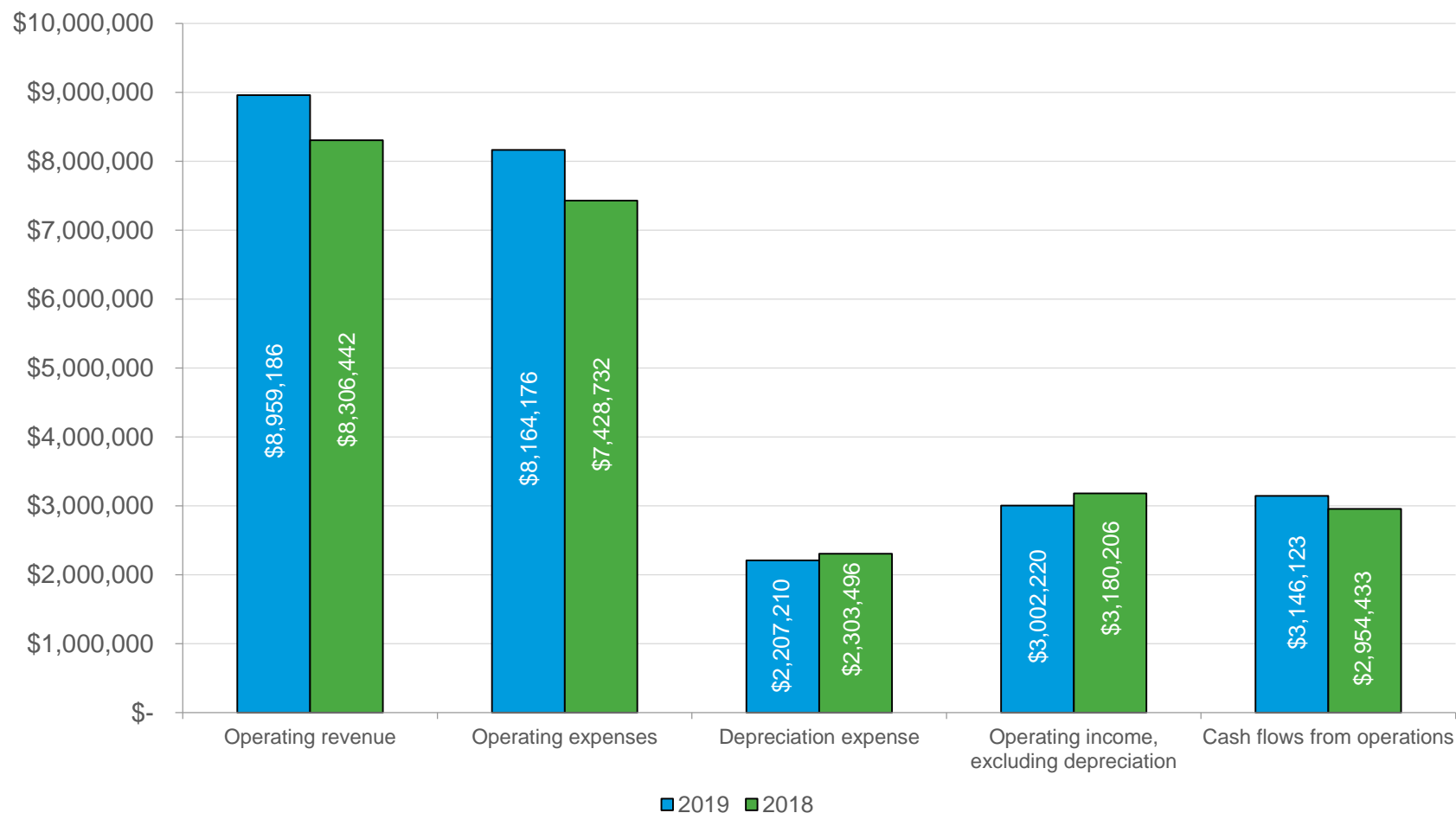


General Fund—Fund Balance as of September 30, 2019



■ Nonspendable ■ Restricted ■ Unassigned

Operating Results—Enterprise Funds



Required Communication with City Officials

- Auditor responsibilities, unmodified (“clean”) opinion
- Adoption or, or change in, accounting policies—Implementation of GASB Statement No. 88 – enhanced debt disclosures
- Management judgments and accounting estimates
- Audit adjustments—refer to list attached to auditor communications letter
- Uncorrected immaterial misstatements—none
- Disagreements with management—none
- Difficulties encountered in performing the audit—none
- Future accounting pronouncements—Footnote 13
- Other written communications
- Significant deficiency reported
- GFOA submission

QUESTIONS AND ANSWERS?



RSM US LLP

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City of Excelsior Springs, Missouri



Comprehensive Annual Financial Report

**For the fiscal year ended
September 30, 2019**

City of Excelsior Springs, Missouri

Comprehensive Annual Financial Report
Year Ended September 30, 2019

Prepared by:
Finance Department

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Department of Finance
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March 11, 2020

To the Mayor, Members of the City Council and the Citizens of the City of Excelsior Springs, Missouri

State law requires that every general-purpose local government publish a complete set of audited financial statements. The Comprehensive Annual Financial Report (CAFR) of the City of Excelsior Springs, Missouri (the City), for the fiscal year ended September 30, 2019, is hereby submitted to fulfill those requirements. This report was prepared by the Finance Department in close cooperation with the external auditor, RSM US LLP, Certified Public Accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

RSM US LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Excelsior Springs' financial statements for the year ended September 30, 2019. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Excelsior Springs was formed in 1880 and is located in eastern Clay and western Ray Counties. It currently occupies approximately sixteen square miles and serves an estimated population of 11,500. The City of Excelsior Springs is empowered to levy a property tax on both real and personal property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The City of Excelsior Springs is a city of the third-class and operates under the manager-council form of government. Policy-making and legislative authority are vested in the five-member City Council whose members are elected at large for staggered three-year terms. The Mayor and Mayor pro tem are elected by the City Council from amongst its members and serve a one-year term. The City Council appoints the City Manager who serves as the chief administrative officer of the City.

The City of Excelsior Springs provides a full range of services including police and fire protection, and emergency medical service, water, sanitation service, traffic regulation and municipal court service, construction and maintenance of city streets and bridges, and recreational activities. This report presents data for the financial reporting entity, which includes all departments, funds, boards, and commissions of the primary government (the City, as legally defined), as well as all of its component units. Component units are legally separate entities for which the City is financially accountable. The two component units of the City include the Facilities Authority, which is a blended component unit and the City Hospital, which is a discretely presented component unit. The financial reporting entity is discussed further in note 1 to the basic financial statements.

The Excelsior Springs R-40 School District and the Excelsior Springs Housing Authority do not meet the criteria for inclusion in the financial reporting entity and, accordingly, are not presented in this report.

The City Council is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for the City of Excelsior Springs financial planning and control. The budget is prepared by fund (e.g., general fund), function (e.g. public safety), and department (e.g., police). Department heads may transfer resources within a department as they see fit. Transfers between departments, however, need special approval from the City Council.

Local Economy

Excelsior Springs' location provides some unique opportunities as we are located close enough to Kansas City that many of our citizens both work and shop in Kansas City metropolitan area while our businesses also draw customers and employees from areas further removed from the metropolitan area. Some of the major employers within Excelsior Springs include the Excelsior Springs School District, TreeHouse Foods (formerly American Italian Pasta), Magna Seating of America (a just-in-time supplier of auto interior parts to the Claycomo Ford plant), Excelsior Springs Job Corps Center, Waller Truck Company, and Robert Bosch Tool Corporation.

Excelsior Springs is home to a state-of-the-art manufacturing facility operated by TreeHouse Foods and to the corporate headquarters of Waller Truck Company. The Excelsior Springs School District operates two elementary schools, one middle school, and one high school within the City Limits. The district also operates the Excelsior Springs Area Career Center which offers vocational technology training to students from the surrounding area. Excelsior Springs is also home to the Crescent Lake Christian Academy. The Excelsior Springs Job Corp Center provides training in business office technology, construction-related occupations, culinary arts and health occupations to approximately 375 students.

All of these activities have given Excelsior Springs a relatively stable employment base. Clay County, which includes most of Excelsior Springs, has an unemployment rate of approximately 2.0% in September 2019, which is below the state and national average of approximately 2.4% and 3.3%, respectively. During the past ten years the Clay County unemployment rate has varied from a low of 2.0% to a high of 8.5%.

During the past ten years, the government's expenses related to public safety have increased by 15.2 percent. Much of the increase reflects a trend that has seen the salaries and benefits of police officers and firefighters growing at a faster rate than those of other categories of public-sector employees. This increase is also associated with the increased quantity and types of specialized equipment required by the public safety professions.

During the past ten years, the government's total tax revenues have increased by approximately \$1,593,400, or 18.8%. The largest single contributor in this increase was general sales and use tax which increased by approximately \$1,811,000, or 36.8 percent. Property tax revenues have decreased by approximately \$15,000, or 0.8 percent, during this ten-year period. Utility franchise fees decreased by approximately \$205,000, or 13.4 percent, during this ten-year period. The increase in sales and use tax revenues was driven by the addition of a one cent sales tax for Community Center construction and operation as well as a growth in underlying sales. The decrease in property tax revenues was driven primarily by the closure of Tax Increment Financing districts.

Long-term financial planning

The unassigned fund balance in the general fund (21.4 percent of total general fund expenditures) falls within the policy guidelines set by the City Council and exceeds the minimum recommended by the Government Finance Officers Association (a fund balance in their general fund of no less than five to 15 percent of regular general fund operating revenues).

In December 2010, the City issued approximately thirty-five million dollars in certificates of participation to fund 1) refunding of the outstanding water bonds, 2) rehabilitation of the water distribution system, 3) construction of a new sewer plant, and 4) rehabilitation of the sewer collection system.

In September 2014, the City issued approximately eighteen million dollars in revenue bonds to fund the construction of a new Community Center. This bond issue is funded by a new one percent tax that passed by a large margin in April 2014.

Major Initiatives

Major Initiatives occurring within the community represent attention to quality of life. The Capital Improvements Authority has agreed to fund a substantial part of extending sewer mains to three areas of town that are currently served by septic tanks. Much of the engineering work for these three projects is complete and the City has completed sewer main installation in the first two project areas. Work is starting in the third project area.

Construction on the new Community Center was completed early in Fiscal Year 2017. The facility opened on October 31, 2016. Currently planning is underway for phase 2 of this project which will include an outside swimming pool. Land was donated on Milwaukee to create a future neighborhood park. In addition, the Park and Recreation Department has obtained grant funding and is in the process of bidding for the equipment needed to construct a splash park at the site of the old Rainbow Swim Club.

During Fiscal Year 2019 the City completed construction of a new 5,300 square foot clubhouse at the golf course as well as an outdoor pavilion. In addition, the City completed construction on a new housing subdivision at the golf course which will include 29 lots.

The City Council has developed a tool box of incentives to attract continued investment in the community to include a Chapter 353 Redevelopment District in the downtown area, an Enhanced Enterprise Zone, an Opportunity Zone and new market tax credits, as well as free permits for essential improvements to income challenged homeowners.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Excelsior Springs for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2018. This was the thirteenth consecutive year that the government received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance department and the assistance of other departments. We wish to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit also must be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Excelsior Springs' finances.

Respectfully submitted,

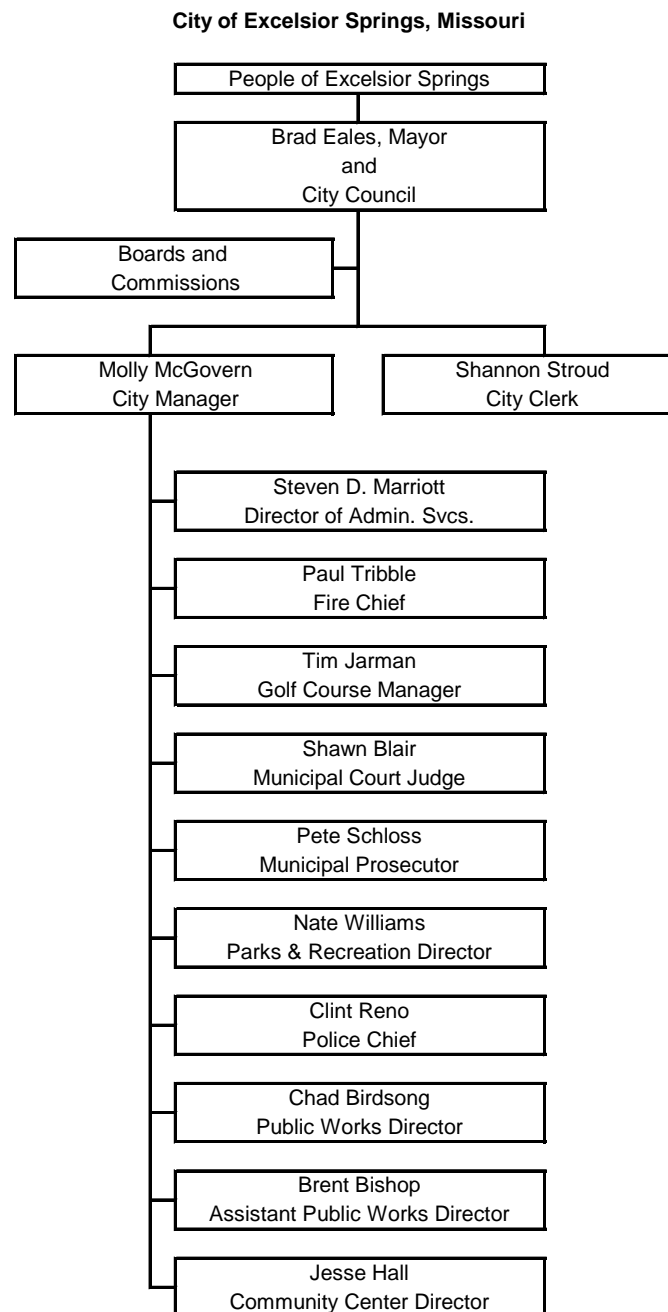


Steven D. Marriott
Director of Administrative Services

City of Excelsior Springs, Missouri

Organizational Chart

Year Ended September 30, 2019



City of Excelsior Springs, Missouri

Principal Officials September 30, 2019

Elected Officials

Mayor	Brad Eales
Mayor Pro Tem	Sharon Powell
Councilman	Ambrose Buckman
Councilman	Brent McElwee
Councilwoman	Sonya Morgan

Appointed Officials

City Manager	Molly McGovern
City Clerk	Shannon Stroud
Deputy City Clerk	Kathy Twichell
Director of Administrative Services	Steven D. Marriott
Fire Chief	Paul Tribble
Golf Course Manager	Tim Jarmin
Municipal Court Judge	Shawn Blair
Municipal Prosecutor	Pete Schloss
Parks and Recreation Director	Nate Williams
Police Chief	Clint Reno
Public Works Director	Chad Birdsong
Assistant Public Works Director	Brent Bishop
Community Center Director	Jesse Hall



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
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Presented to

**City of Excelsior Springs
Missouri**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

RSM US LLP

To the Honorable Mayor and
Members of the City Council
City of Excelsior Springs, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Excelsior Springs, Missouri (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the City Hospital, the discretely presented component unit of the City, which represents all of the assets, net position and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City Hospital, a discretely presented component unit, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 entity'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 statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Excelsior Springs, Missouri, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and the Schedule of Changes in Net Pension Liability and Related Ratios and Schedule of City Contributions for the Local Government Employees Retirement System, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide assurance on them.

RSM VS LLP

Kansas City, Missouri
March 11, 2020

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

As management of the City of Excelsior Springs, we offer readers of the City of Excelsior Springs' financial statements this narrative overview and analysis of the financial activities of the City of Excelsior Springs for the fiscal year ended September 30, 2019.

Financial Highlights

- The assets and deferred outflows of resources of the City of Excelsior Springs (primary government only) exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$38,943,040. Of this amount, \$3,079,839 (unrestricted balance) may be used to meet the government's ongoing obligations to citizens and creditors. For fiscal year 2018, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$40,425,344 of which \$6,991,993 was unrestricted.
- The government's total net position decreased by \$1,482,304 for the fiscal year ended September 30, 2019 and \$2,556,085 for fiscal year ended September 30, 2018. Analysis is included in the overview of the financial statements.
- As of the close of the current fiscal year, the City of Excelsior Springs' governmental funds reported combined ending fund balances of \$12,666,019, a decrease of \$1,198,909. Approximately \$1,858,643 of this amount is available for spending at the government's discretion. Total governmental funds combined ending fund balances in fiscal year 2018 were \$13,864,928.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,858,643 or 21.4% of total General Fund expenditures.
- The City of Excelsior Springs total debt (excluding compensated absences) decreased by \$2,291,440 (4.9%) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Excelsior Springs' basic financial statements. The City of Excelsior Springs' basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Excelsior Springs' finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Excelsior Springs' assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Excelsior Springs is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Both of the government-wide financial statements distinguish functions of the City of Excelsior Springs that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Excelsior Springs include general government, public safety, transportation (or OMNI), public works, health and welfare, cemetery operations, recreational activities and community betterment.

The government-wide financial statements include not only the City of Excelsior Springs itself (known as the primary government), but also the legally separate hospital for which the City of Excelsior Springs is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 16–19 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Excelsior Springs, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Excelsior Springs can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Excelsior Springs maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, and the Community Center Sales Tax Special Revenue Fund, which are considered to be major funds. Data from the other 16 funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 20–27 of this report.

Proprietary funds. The City of Excelsior Springs maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Excelsior Springs uses enterprise funds to account for its water, sewer, golf, airport and refuse operations.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for water, sewer and golf operations, each of which are considered major funds of the City of Excelsior Springs. Conversely, airport and refuse operations are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 28–32 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Excelsior Springs' own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 33 of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 34–61 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor funds and combining and individual fund statements and schedules can be found on pages 66–90 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Excelsior Springs, primary government assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$38,943,040 at the close of the most recent fiscal year.

A large portion of the City of Excelsior Springs' net position (64%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt issued to acquire those assets that is still outstanding. The City of Excelsior Springs uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Excelsior Springs' investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

	City of Excelsior Springs' Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 17,614,667	\$ 19,232,274	\$ 1,730,841	\$ 2,043,334	\$ 19,345,508	\$ 21,275,608
Capital assets	29,398,735	30,915,414	39,296,582	39,843,134	68,695,317	70,758,548
Total assets	47,013,402	50,147,688	41,027,423	41,886,468	88,040,825	92,034,156
Deferred outflows of resources	337,141	485,699	31,500	42,809	368,641	528,508
Long-term liabilities outstanding	18,015,139	18,833,070	24,588,869	26,466,464	42,604,008	45,299,534
Other liabilities	1,328,441	1,488,957	3,034,914	2,659,813	4,363,355	4,148,770
Total liabilities	19,343,580	20,322,027	27,623,783	29,126,277	46,967,363	49,448,304
Deferred inflows of resources	2,405,270	2,603,026	93,793	113,208	2,499,063	2,716,234
Net position:						
Net investment in capital assets	11,483,939	13,573,340	13,251,354	12,156,978	24,735,293	25,730,318
Restricted	10,801,183	9,155,692	326,725	-	11,127,908	9,155,692
Unrestricted	3,316,571	4,979,302	(236,732)	532,814	3,079,839	5,512,116
Total net position	\$ 25,601,693	\$ 27,708,334	\$ 13,341,347	\$ 12,689,792	\$ 38,943,040	\$ 40,398,126

A portion of the City of Excelsior Springs' net position (28.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$3,079,839 or 7.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of 2019 and 2018, the City of Excelsior Springs is able to report positive balances in all three categories of net position for the governmental activities. At the end of 2019, the City of Excelsior Springs is able to report a positive balance in two categories of net position for the business-type activities; however unrestricted net position is negative. At the end of 2018, the City of Excelsior Springs is able to report a positive balance in all three categories of net position for the business-type activities.

There was an increase of \$1,645,491 in restricted net position reported in connection with the City of Excelsior Springs' governmental activities. This increase was caused primarily by decreases in the balance in the Capital Improvements Sales Tax Fund, the Tax Increment Financing – Golf Course and the Public Safety Sales Tax Fund, offset by the net pension asset.

The government's overall net position decreased by \$1,482,304 during the current fiscal year. The changes in net position are highlighted in the following table, which shows the City's revenue and expenses for the fiscal year. These two main components are subtracted to yield the change in net position.

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

A summary of the City's changes in net position is as follows:

City of Excelsior Springs' Changes in Net Position						
	Governmental Activities 2019	Business-Type Activities 2019	2019 Total	Governmental Activities 2018	Business-Type Activities 2018	2018 Total
Revenues:						
Program revenues:						
Charges for services	\$ 3,064,969	\$ 8,951,498	\$ 12,016,467	\$ 3,204,573	\$ 8,300,654	\$ 11,505,227
Operating grants and contributions	690,750	7,688	698,438	656,036	5,788	661,824
Capital grants and contributions	174,405	-	174,405	55,858	-	55,858
General revenues						
Property taxes	1,826,079	-	1,826,079	2,140,256	-	2,140,256
General sales and use tax	6,772,137	-	6,772,137	7,620,850	-	7,620,850
Franchise tax	1,280,479	-	1,280,479	1,464,533	-	1,464,533
Cigarette tax	108,286	-	108,286	101,018	-	101,018
Railroad and utility/financial institution tax	97,884	-	97,884	62,333	-	62,333
Investment earnings	170,314	696,553	866,867	139,163	780,849	920,012
Miscellaneous	249,452	-	249,452	273,752	-	273,752
Gain on sale of capital assets	38,970	-	38,970	32,681	-	32,681
Total revenues	14,473,725	9,655,739	24,129,464	15,751,053	9,087,291	24,838,344
Expenses:						
General government	1,388,885	-	1,388,885	1,130,752	-	1,130,752
Public safety	6,176,795	-	6,176,795	5,824,712	-	5,824,712
Transportation	190,561	-	190,561	168,448	-	168,448
Public works	1,614,026	-	1,614,026	3,264,980	-	3,264,980
Health and welfare	60,714	-	60,714	55,800	-	55,800
Community center	-	-	-	-	-	-
Cemetery operations	42,130	-	42,130	38,619	-	38,619
Recreational activities	2,894,055	-	2,894,055	2,803,514	-	2,803,514
Community betterment	2,387,732	-	2,387,732	3,918,929	-	3,918,929
Interest and fiscal charges	673,408	-	673,408	650,627	-	650,627
Water	-	3,972,284	3,972,284	-	3,941,725	3,941,725
Sewer	-	3,883,746	3,883,746	-	3,717,691	3,717,691
Golf	-	1,348,952	1,348,952	-	950,714	950,714
Airport	-	46,104	46,104	-	52,730	52,730
Refuse	-	932,376	932,376	-	875,188	875,188
Total expenses	15,428,306	10,183,462	25,611,768	17,856,381	9,538,048	27,394,429
Excess before transfers	(954,581)	(527,723)	(1,482,304)	(2,105,328)	(450,757)	(2,556,085)
Transfers	(1,179,278)	1,179,278	-	(52,435)	52,435	-
Change in net position	(2,133,859)	651,555	(1,482,304)	(2,157,763)	(398,322)	(2,556,085)
Net position, beginning	27,735,552	12,689,792	40,425,344	29,893,315	13,088,114	42,981,429
Net position, ending	\$ 25,601,693	\$ 13,341,347	\$ 38,943,040	\$ 27,735,552	\$ 12,689,792	\$ 40,425,344

City of Excelsior Springs, Missouri

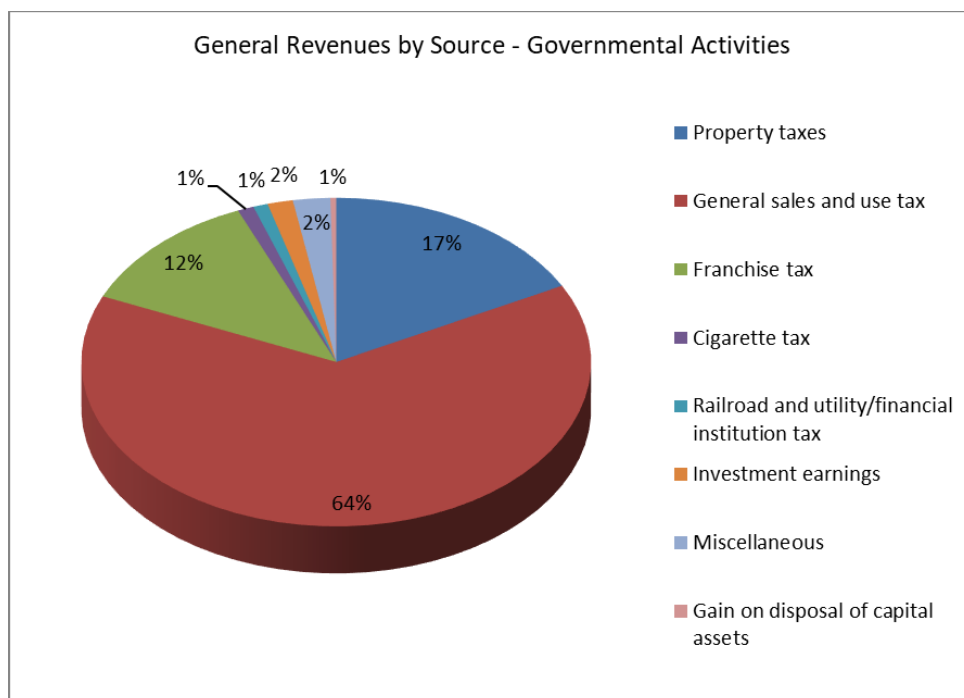
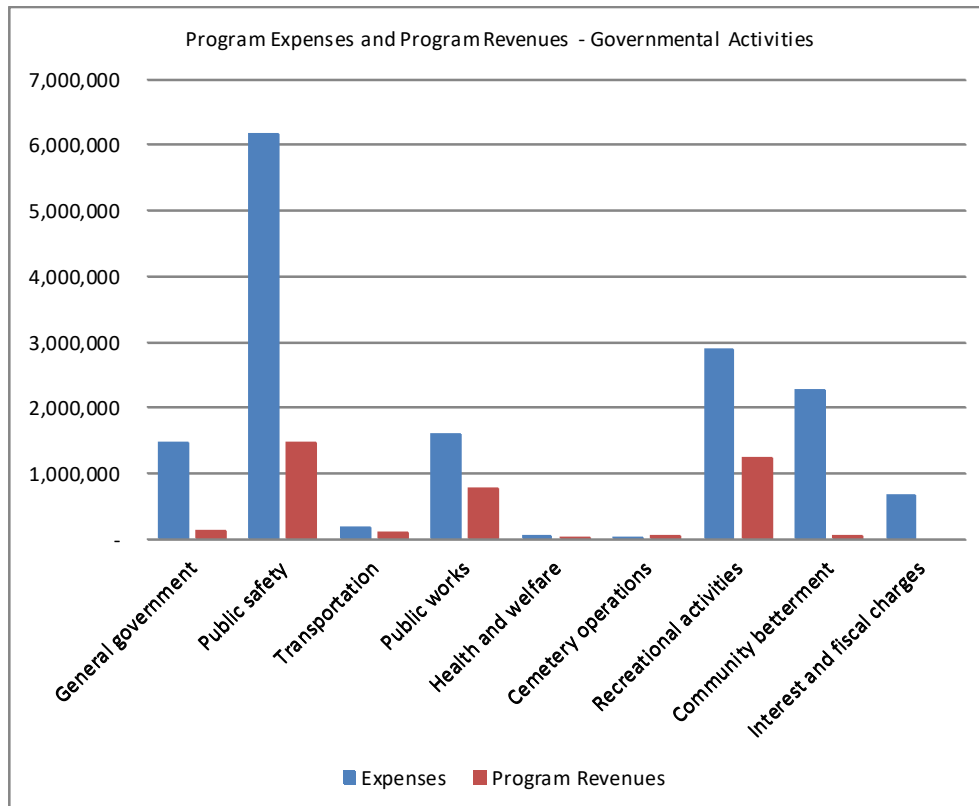
Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Governmental activities. Governmental activities decreased the City of Excelsior Springs' net position by \$2,133,859, accounting for all of the decrease in the government's net position. Key elements of this increase are as follows:

- Charges for services decreased by \$139,604 (4.4%) during the fiscal year. This decrease was driven primarily by a \$196,191 decrease in Construction Services Fund revenues due to decreased project revenues.
- Operating grants and contribution revenues increased by \$34,714 (5.3%) during the fiscal year. This increase was caused by an increase in federal transportation grant monies received and an increase in motor fuel tax receipts.
- Capital grants and contributions increased by \$118,547 (212.3%) during the fiscal year. This increase was caused by receipt of a large Assistance to Firefighters grant that was used to replace all of the fire departments self-contained breathing apparatus.
- Property taxes decreased by \$314,177 (14.7%) during the fiscal year and general sales and use taxes decreased by \$848,713 (11.1%) during the fiscal year. Both of these changes were caused by the closure of tax increment financing funds.
- Franchise tax revenues decreased by \$184,054 (12.6%) during the fiscal year. This decrease was driven by a \$146,954 (14.9%) decrease in electric franchise taxes, a \$29,763 (15.6%) decrease in telephone taxes, a \$12,266 (15.7%) decrease in cable television taxes and a \$4,929 (2.4%) increase in Gas franchise taxes.
- Investment earnings increased by \$31,151 (22.4%) during the fiscal year. This increase was driven primarily by higher cash and investment rates during the year.
- General Government expenses increased by \$258,133 (22.8%) during the fiscal year. This change was caused by the increased capital outlay expenses and increased personnel expenses.
- Public safety expenses increased by \$352,083 (6.0%) during the fiscal year. This change was caused by the increased capital outlay expenses and increased personnel expenses.
- Public works expenses decreased by \$1,650,954 (50.6%) during the fiscal year. The largest factor in this decrease was a \$1,127,022 decrease in amounts expended for overlay projects.
- Recreational expenses increased by \$90,541 (3.2%) during the fiscal year. This change was caused by increased personnel expenses.

City of Excelsior Springs, Missouri

**Management's Discussion and Analysis
For Fiscal Year Ended September 30, 2019**

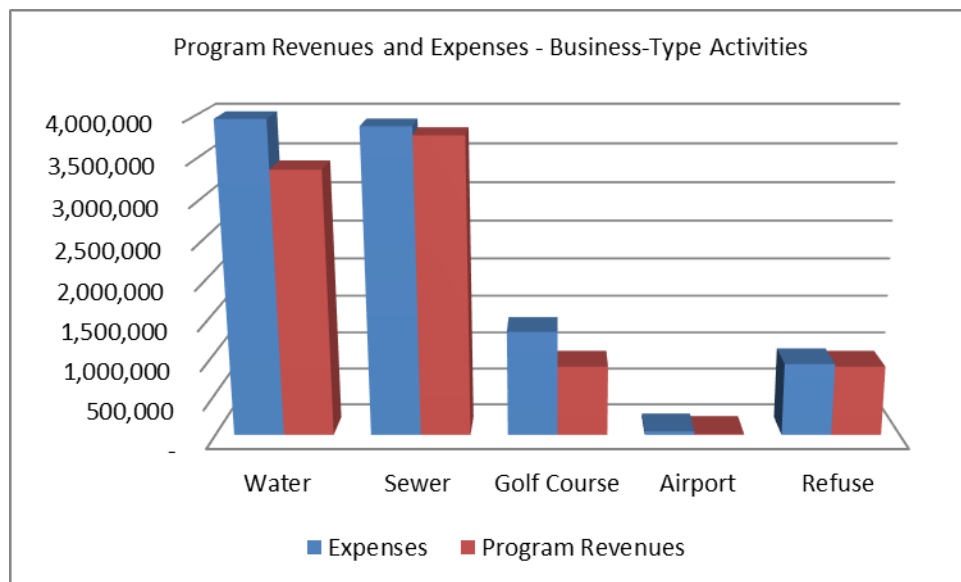


City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Business-type activities. Business-type activities increased the City of Excelsior Springs' net position by \$651,555. Key elements of this increase are as follows:

- Revenues for business type activities increased by \$568,448 (6.3%). This increase was driven by utility rate increases passed late in the prior fiscal year and increased Golf Course revenues related to opening the new clubhouse and restaurant.
- Expenses for business-type activities increased by \$645,414 (6.8%). This increase was driven by a \$30,559 (0.8%) increase in water expenses, a \$166,055 (4.5%) increase in sewer expenses, a \$398,238 (41.9%) increase in golf expenses, a \$6,626 (12.6%) decrease in airport expenses and a \$57,188 (6.5%) increase in refuse expenses. The increase in water expenses was caused primarily by an \$84,156 (11.1%) increase in personnel expenses and a \$93,452 (12.1%) increase in maintenance and repair expenses offset by an \$116,557 (30.5%) decrease in supplies and materials expenses and a \$44,620 (5.3%) decrease in interest expense. The increase in golf expenses was caused primarily by increased personnel expenses related to operating a full restaurant instead of a snack bar along with startup expenses related to opening the new clubhouse. The increase in sewer expenses was caused primarily by a \$104,814 (17.8%) increase in personnel expenses and a \$46,497 (130.2%) increase in contractual expenses.



Financial Analysis of the Government's Funds

As noted earlier, the City of Excelsior Springs uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Excelsior Springs' governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City of Excelsior Springs' financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

As of the end of the current fiscal year, the City of Excelsior Springs' governmental funds reported combined ending fund balances of \$12,666,019, a decrease of \$1,198,909 in comparison with the prior year. Approximately \$1,858,643 is unassigned.

The General Fund is the chief operating fund of the City of Excelsior Springs. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$1,858,643. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total fund expenditures. The unassigned fund balance represents 21.4% of General Fund expenditures, while the total fund balance represents 43.5% of that same amount. The fund balance of the City of Excelsior Springs' General Fund decreased by \$555,681 during the current fiscal year. Key factors in this increase are as follows:

- Total revenues decreased by \$327,614 (4.6%). This decrease was caused primarily by a \$355,994 (7.4%) decrease in tax revenues. This decrease was driven by TIF surplus payments received during the prior fiscal year.
- Total expenditures increased by \$523,576 (6.9%). This increase was largely caused by a \$213,201 (4.0%) increase in public safety expenditures, an \$86,125 (18.2%) increase in public works expenditures, a \$62,041 (5.1%) increase in general government expenditures and a \$166,532 (298.7%) increase in capital outlays.
 - ✓ The increase in public safety expenditures was driven primarily by an increase in salary and benefit expenditures.
 - ✓ The increase in public works expenditures was driven primarily by an increase in utility expenditures.
 - ✓ The increase in general government expenditures was driven primarily by an increase in salary and benefit expenditures and an increase in professional and contractual expenditures.
 - ✓ The increase in capital outlays was driven by the completion of an ambulance purchase that was originated in the prior year.

The fund balance of the Community Center Sales Tax Fund increased by \$296,233 during the year. Funding sources for the Community Center Sales Tax Fund include sales and use taxes that are used to repay debt for and support operations of the Community Center.

- Fund revenues consisted of \$1,835,198 in sales and use tax revenues and \$16,635 in interest revenues.
- Fund expenditures from this fund included \$1,555,600 in transfers to the debt service fund and community center operating fund.

Proprietary Funds. The City of Excelsior Springs' proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Unrestricted (deficit) net position of the Water Fund, the Pollution Control (Sewer) Fund and the Golf Fund at the end of the current fiscal year amounted to \$753,789, \$(40,043) and \$(987,238), respectively. The change in net position for these funds was (\$559,604), \$162,523 and \$1,164,796, respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Excelsior Springs' business-type activities.

General Fund Budgetary Highlights

General Fund Revenue: This budgetary analysis does not include those funds consolidated with the General Fund. The original 2019 revenue budget was \$8,142,873 including transfers of \$1,046,223. The amended 2019 revenue budget was \$8,043,887 including transfers and proceeds from sale of capital assets of \$1,144,719. Actual revenue, including transfers and proceeds from sale of capital assets was \$7,761,431 and included the following variances:

Taxes, including property tax, franchise fees, sales and use tax and other miscellaneous taxes comprise 57.2% of the total General Fund revenue. In total, General Fund tax revenues fell short of the original and amended budget by approximately 3.4% and 1.2%, respectively. Some elements of this difference include the following:

- Property tax collections increased by 0.3% from fiscal year 2018 but fell short of the original budget and the amended budget by 6.6% and 0.2%, respectively.
- Sales and use tax collections decreased by 8.7% from fiscal year 2018 but exceeded the original budget and the amended budget by 1.4% and 0.7%, respectively.
- Cigarette taxes increased by 7.2% from fiscal year 2018 and exceeded the original budget and amended budget by 2.1% and 1.2%, respectively.
- Total franchise fees decreased by 12.6% from fiscal year 2018 and fell short of the original budget and amended budget by 7.2% and 4.8%, respectively. Telephone franchise fees decreased by \$29,762 (15.6%) from fiscal year 2018. Electric franchise fees decreased by \$146,954 (14.9%) from fiscal year 2018. Gas franchise fees increased by \$4,929 (2.4%) from fiscal year 2018. Cable franchise fees decreased by \$12,267 (15.7%) from fiscal year 2018.

Licenses and permit revenues exceeded both the original budget and amended budget by 3.3% but decreased by 19.1% from fiscal year 2018.

Charges for services exceeded the original and amended budget by 4.5 and 8.2%, respectively, and increased by 7.3% from fiscal year 2018. This increase was driven by an increase in ambulance billings.

Fines and forfeitures exceeded the original and amended budget by 7.8 and 1.3%, respectively, and increased by 7.4% from fiscal year 2018.

Investment earnings fell short of the original budget and the amended budget by 57.7% and 64.3%, respectively, but increased by 54.1% from fiscal year 2018.

Other revenues fell short of the original and amended budget by 41.3 and 19.3%, respectively, and decreased by 27.0% from fiscal year 2018.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

General Fund Expenditures: This budgetary analysis does not include those funds consolidated with the General Fund. The original 2019 expenditure budget was \$8,352,070 including transfers of \$118,500. The amended 2018 expenditure budget was \$8,590,401 including transfers of \$158,180. Actual expenditures, including transfers, were \$8,203,240, an increase of 7.5% from fiscal year 2018. Salary and benefit expenditures increased by \$115,637, or 1.9%, from fiscal year 2018. Other details of the changes are as follows:

- General government expenditures exceeded the original budget by 3.1% but fell short of the amended budget by 3.1%, and increased by 5.1% from fiscal year 2018. Some elements of this difference are:
 - ✓ City manager and City council expenditures exceeded the original budget by 5.4% but fell short of the amended budget by 7.0% and increased by 3.4% from fiscal year 2018. The largest factor in this increase was a \$45,225 increase in contractual and professional services expenditures.
 - ✓ Economic development expenditures fell short of the original budget by 3.1% but exceeded the amended budget by 1.8% and increased by 9.5% from fiscal year 2018. The largest factor in this increase was a \$5,439 increase in personnel expenditures.
 - ✓ Finance department expenditures exceeded the original budget by 1.5% but fell short of the amended budget by 1.8% and increased by 6.2% from fiscal year 2018. The largest factor in this increase was a \$21,206 increase in personnel expenditures.
 - ✓ Human Resources expenditures exceeded the original budget and the amended budget by 7.4 and 5.4, respectively, and increased by 9.0% from fiscal year 2018.
 - ✓ Building operations expenditures exceeded the original budget by 7.6% but fell short of the amended budget by 5.1% and decreased by 0.8% from fiscal year 2018.
- Public works expenditures fell short of the original budget and the amended budget by 3.9 and 4.7%, respectively, and increased by 18.2% from fiscal year 2018. The largest factor in this increase was a \$68,133 increase in utility expenditures for street lights as the City received a large credit in the prior year for earlier billing issues.
- Public safety expenditures exceeded the original budget by 0.2% but fell short of the amended budget by 3.5% and increased by 4.0% from fiscal year 2018. Some elements of this difference are:
 - ✓ Police department expenditures fell short of the original budget and the amended budget by 2.2 and 1.2%, respectively, and increased by 4.0% from fiscal year 2018. The largest factor in this increase was a \$74,232 (3.0%) increase in personnel related expenditures.
 - ✓ Fire department expenditures fell short of the original budget and the amended budget by 6.7 and 5.9%, respectively, and increased by 3.9% from fiscal year 2018. This increase was caused by a 3.8% increase in personnel expenditures.
- Community betterment expenditures decreased by 0.9% from fiscal year 2018 and fell short of the original budget and the amended budget by 14.0% and 3.7%, respectively. The decrease in community betterment expenditures was caused primarily by a 15.2% decrease in personnel expenditures.
- Capital outlay expenditures increased by \$166,532 from fiscal year 2018 and fell short of the original budget and the amended budget by 20.8% and 6.3%, respectively.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Capital Asset and Debt Administration

Capital assets. The City of Excelsior Springs' investment in capital assets for its governmental and business-type activities as of the end of the current fiscal year amounts to \$68,695,317 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, and infrastructure assets. The total decrease in the City of Excelsior Springs' investment in capital assets for the current fiscal year was 2.9% (business-type capital assets decreased by 1.4% while governmental capital assets decreased by 4.9%).

Additional information on the City of Excelsior Springs' capital assets can be found in Note 4 of this report.

City of Excelsior Springs' Capital Assets (Net of Depreciation)						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 1,614,419	\$ 1,614,419	\$ 1,136,537	\$ 1,136,537	\$ 2,750,956	\$ 2,750,956
Land improvements	-	-	774,836	930,115	774,836	930,115
Construction-in-progress	1,037,484	1,155,340	-	472,049	1,037,484	1,627,389
Buildings and improvements	17,392,969	18,183,194	2,937,661	1,396,112	20,330,630	19,579,306
Operating equipment	1,018,527	1,101,098	(27,398)	52,018	991,129	1,153,116
Furniture and office equipment	17,717	21,607	(35,111)	(8,061)	(17,394)	13,546
Vehicles	1,028,916	890,676	30,549	67,449	1,059,465	958,125
Infrastructure	7,288,703	7,949,080	34,479,508	35,796,915	41,768,211	43,745,995
	<u>\$ 29,398,735</u>	<u>\$ 30,915,414</u>	<u>\$ 39,296,582</u>	<u>\$ 39,843,134</u>	<u>\$ 68,695,317</u>	<u>\$ 70,758,548</u>

Long-term debt. At the end of the current fiscal year, the City of Excelsior Springs had total bonded debt and certificates of participation of \$16,315,000, and \$27,888,560, respectively, for a total of \$44,203,560. Of this amount, \$16,315,000 represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The remainder of the City of Excelsior Springs' debt represents certificates of participation.

City of Excelsior Springs' Outstanding Debt Capital Leases, General Obligation Bonds, Revenue Bonds and Long-Term Debt						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenue bonds	\$ 16,315,000	\$ 16,815,000	\$ -	\$ -	\$ 16,315,000	\$ 16,815,000
Certificates of participation	1,443,560	1,500,000	26,445,000	28,180,000	27,888,560	29,680,000
	<u>\$ 17,758,560</u>	<u>\$ 18,315,000</u>	<u>\$ 26,445,000</u>	<u>\$ 28,180,000</u>	<u>\$ 44,203,560</u>	<u>\$ 46,495,000</u>

The City of Excelsior Springs' total debt decreased by \$2,291,440 (4.9%) during the current fiscal year. This decrease resulted from scheduled principal payments.

The City of Excelsior Springs maintains an "A+" rating from Standard and Poor's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue up to 20% of its total assessed valuation. The current debt limitation for the City of Excelsior Springs is \$32,324 million. As the City of Excelsior Springs has no outstanding general obligation debt, this entire amount is available for issuance with voter approval.

Additional information on the City of Excelsior Springs' long-term debt can be found in Note 5 of this report.

City of Excelsior Springs, Missouri

Management's Discussion and Analysis For Fiscal Year Ended September 30, 2019

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Clay County, which includes the City of Excelsior Springs, is currently 2.0%, a reduction of 0.3% from one year ago. This is below the state's average unemployment rate of 2.4% and the national average of 3.3%.
- Inflationary trends in the region compare favorably to national indices.
- Residential real estate values and related assessed values increased by 8.0% during the current tax year. Commercial real estate values and related assessed values increased by 8.2% during the current tax year. Overall assessed values grew by 3.7% for tax year 2019.

These factors were considered in preparing the City of Excelsior Springs' budget for the 2020 fiscal year:

- During the fiscal year, the unassigned fund balance of the General Fund increased to \$1,858,643.
- Various construction projects were included in the 2020 budget, including:
 - ✓ Addition of a park on Milwaukee Street.
 - ✓ Addition of a splash park.
 - ✓ Sanitary sewer extensions to some areas that currently do not have sewers.

Requests for Information

This financial report is designed to provide a general overview of the City of Excelsior Springs' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Administrative Services, City of Excelsior Springs, 201 East Broadway, Excelsior Springs, Missouri 64024.

City of Excelsior Springs, Missouri

Statement of Net Position September 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Hospital
Assets				
Current assets:				
Cash, cash equivalents and investments	\$ 8,413,950	\$ 535	\$ 8,414,485	\$ 951,836
Receivables, net of allowance for uncollectibles of \$213,559:				
Property taxes	1,632,338	-	1,632,338	-
Franchise taxes	128,094	-	128,094	-
Utility accounts	-	1,093,977	1,093,977	-
Other	270,897	-	270,897	284,734
Patient accounts, net of allowance	-	-	-	4,405,200
Due from other governments	635,400	-	635,400	-
Prepaid items	311,981	3,320	315,301	101,305
Assets held for sale	23,000	-	23,000	-
Supplies	-	-	-	289,687
Total current assets	11,415,660	1,097,832	12,513,492	6,032,762
Noncurrent assets:				
Nondepreciable:				
Land	1,614,419	1,136,537	2,750,956	371,095
Construction-in-progress	1,037,484	-	1,037,484	565,162
Depreciable:				
Land improvements	39,831	1,622,097	1,661,928	1,074,504
Buildings and improvements	23,973,233	7,767,135	31,740,368	16,734,222
Operating equipment	3,911,919	1,682,331	5,594,250	7,063,448
Furniture and office equipment	281,215	161,330	442,545	12,177,052
Vehicles	2,630,555	1,065,401	3,695,956	-
Infrastructure	49,190,413	54,567,826	103,758,239	-
Less accumulated depreciation	(53,280,334)	(28,706,075)	(81,986,409)	(26,858,148)
Total capital assets	29,398,735	39,296,582	68,695,317	11,127,335
Restricted cash and cash equivalents	1,939,944	1,531,795	3,471,739	142,068
Restricted investments	207,328	-	207,328	-
Internal balances	1,225,511	(1,225,511)	-	-
Cash, deposits and investments held under bond indenture, due from primary government agency fund	-	-	-	1,094
Other	-	-	-	104,221
Net pension asset	2,826,224	326,725	3,152,949	-
Total noncurrent assets	35,597,742	39,929,591	75,527,333	11,374,718
Total assets	47,013,402	41,027,423	88,040,825	17,407,480
Deferred Outflows of Resources				
Pension related amounts	\$ 337,141	\$ 31,500	\$ 368,641	\$ -

See notes to basic financial statements.

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Hospital
Liabilities				
Current liabilities:				
Accounts payable and accrued expenses	\$ 501,419	\$ 364,667	\$ 866,086	\$ 3,030,116
Customer deposits	-	617,465	617,465	-
Accrued interest	61,880	162,823	224,703	47,003
Unearned revenue	-	12,780	12,780	-
Current portion of long-term obligations:				
Compensated absences	180,801	42,179	222,980	390,880
Lease purchase agreement	-	-	-	119,624
Revenue bonds payable	525,000	-	525,000	378,870
Certificates of participation	54,769	1,835,000	1,889,769	-
Total current liabilities	1,323,869	3,034,914	4,358,783	3,966,493
Noncurrent liabilities:				
Noncurrent portion of long-term obligations:				
Lease purchase agreement	-	-	-	2,416,944
Compensated absences	335,774	77,096	412,870	-
Revenue bonds payable, net	16,290,574	-	16,290,574	8,722,804
Certificates of participation, net	1,388,791	24,511,773	25,900,564	-
Total noncurrent liabilities	18,015,139	24,588,869	42,604,008	11,139,748
Total liabilities	19,339,008	27,623,783	46,962,791	15,106,241
Deferred Inflows of Resources				
Property taxes	1,603,181	-	1,603,181	-
Pension related amounts	806,661	93,793	900,454	-
Total deferred inflows of resources	2,409,842	93,793	2,503,635	-
Net Position				
Net investment in capital assets	11,483,939	13,251,354	24,735,293	(510,907)
Restricted for:				
Debt service	503,642	-	503,642	-
Pension	2,826,224	326,725	3,152,949	-
Parks and recreation	893,928	-	893,928	-
Capital projects	3,220,896	-	3,220,896	1,094
Planning and development	2,121,794	-	2,121,794	-
Public safety	1,009,480	-	1,009,480	-
Permanent fund:				
Nonexpendable	214,127	-	214,127	-
Expendable	11,092	-	11,092	-
Other	-	-	-	141,033
Unrestricted	3,316,571	(236,732)	3,079,839	2,670,019
Total net position	\$ 25,601,693	\$ 13,341,347	\$ 38,943,040	\$ 2,301,239

City of Excelsior Springs, Missouri

Statement of Activities Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ (1,388,885)	\$ 141,274	\$ -	\$ -
Public safety	(6,176,795)	1,300,600	2,747	174,405
Transportation	(190,561)	21,515	91,591	-
Public works	(1,614,026)	229,193	567,894	-
Health and welfare	(60,714)	-	28,518	-
Cemetery operations	(42,130)	54,076	-	-
Recreational activities	(2,894,055)	1,251,292	-	-
Community betterment	(2,387,732)	67,019	-	-
Interest and fiscal charges	(673,408)	-	-	-
Total governmental activities	(15,428,306)	3,064,969	690,750	174,405
Business-type activities:				
Water	(3,972,284)	3,365,086	-	-
Pollution control	(3,883,746)	3,776,791	-	-
Golf	(1,348,952)	899,474	7,688	-
Airport	(46,104)	10,740	-	-
Refuse	(932,376)	899,407	-	-
Total business-type activities	(10,183,462)	8,951,498	7,688	-
Total primary government	\$ (25,611,768)	\$ 12,016,467	\$ 698,438	\$ 174,405
Component unit—hospital	\$ (30,779,171)	\$ 25,924,587	\$ 165,220	\$ 9,876

General Revenues

Taxes:

Property taxes, levied for general purposes

Sales and use tax

Franchise tax

Cigarette tax

Railroad and utility/financial institution tax

Investment earnings

Miscellaneous

Gain on disposal of capital assets

Transfers

Total general revenues and transfers

Changes in net position

Net position, beginning

Net position, ending

See notes to basic financial statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Hospital	
\$ (1,247,611)	\$ -	\$ (1,247,611)	\$ -	
(4,699,043)	-	(4,699,043)	-	
(77,455)	-	(77,455)	-	
(816,939)	-	(816,939)	-	
(32,196)	-	(32,196)	-	
11,946	-	11,946	-	
(1,642,763)	-	(1,642,763)	-	
(2,320,713)	-	(2,320,713)	-	
(673,408)	-	(673,408)	-	
(11,498,182)	-	(11,498,182)	-	
-	(607,198)	(607,198)	-	
-	(106,955)	(106,955)	-	
-	(441,790)	(441,790)	-	
-	(35,364)	(35,364)	-	
-	(32,969)	(32,969)	-	
-	(1,224,276)	(1,224,276)	-	
(11,498,182)	(1,224,276)	(12,722,458)	-	
-	-	-	(4,679,488)	
1,826,079	-	1,826,079	297,530	
6,772,137	-	6,772,137	-	
1,280,479	-	1,280,479	-	
108,286	-	108,286	-	
97,884	-	97,884	-	
170,314	696,553	866,867	25,708	
249,452	-	249,452	-	
38,970	-	38,970	-	
(1,179,278)	1,179,278	-	-	
9,364,323	1,875,831	11,240,154	323,238	
(2,133,859)	651,555	(1,482,304)	(4,356,250)	
27,735,552	12,689,792	40,425,344	6,657,489	
\$ 25,601,693	\$ 13,341,347	\$ 38,943,040	\$ 2,301,239	

City of Excelsior Springs, Missouri

Balance Sheet Governmental Funds September 30, 2019

	General	Community Center Sales Tax
Assets		
Cash, cash equivalents and investments	\$ 1,372,660	\$ 1,721,705
Receivables, net of allowance for uncollectibles of \$188,375:		
Property taxes	986,325	-
Franchise taxes	128,094	-
Other	270,897	-
Due from other governments	233,941	155,284
Prepaid items	311,981	-
Assets held for sale	-	-
Advances to other funds	1,225,511	-
Restricted cash and cash equivalents	375,885	-
Restricted investments	-	-
Total assets	\$ 4,905,294	\$ 1,876,989
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities, accounts payable and accrued expenditures	\$ 159,051	\$ -
Deferred inflows of resources, unavailable revenue - property taxes	974,223	-
Fund balance:		
Nonspendable	1,537,492	-
Restricted	375,885	1,876,989
Assigned	-	-
Unassigned	1,858,643	-
Total fund balance	3,772,020	1,876,989
Total liabilities, deferred inflows of resources and fund balance	\$ 4,905,294	\$ 1,876,989

See notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,319,585	\$ 8,413,950
646,013	1,632,338
-	128,094
-	270,897
246,175	635,400
-	311,981
23,000	23,000
-	1,225,511
1,564,059	1,939,944
207,328	207,328
<u>\$ 8,006,160</u>	<u>\$ 14,788,443</u>
\$ 342,368	\$ 501,419
646,782	1,621,005
214,127	1,751,619
6,447,027	8,699,901
355,856	355,856
-	1,858,643
<u>7,017,010</u>	<u>12,666,019</u>
<u>\$ 8,006,160</u>	<u>\$ 14,788,443</u>

City of Excelsior Springs, Missouri

**Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
September 30, 2019**

Total governmental fund balances	\$	12,666,019
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds		29,398,735
LAGERS net pension asset is not a financial resource and therefore is not reported in the governmental funds		2,826,224
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of the following:		
Accrued compensated absences	\$	(516,575)
Accrued interest on long-term debt		(61,880)
Net premium on bond issuance		(500,574)
Certificates of participation		(1,443,560)
Bonds payable		<u>(16,315,000)</u>
		(18,837,589)
Pension related deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources—pension related amounts		337,141
Deferred inflows of resources—pension related amounts		<u>(806,661)</u>
		(469,520)
Some of the City's revenue will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds		<u>17,824</u>
Net position of governmental activities	\$	<u><u>25,601,693</u></u>

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Revenues, Expenditures and Changes in Fund Balances— Governmental Funds Year Ended September 30, 2019

	General	Community Center Sales Tax
Revenues:		
Taxes	\$ 4,439,371	\$ 1,835,198
Licenses, permits and fees	208,294	-
Intergovernmental	629,660	-
Charges for services	1,219,872	-
Fines and forfeitures	303,761	-
Investment earnings	60,890	16,635
Miscellaneous	225,752	-
Total revenues	7,087,600	1,851,833
Expenditures:		
Current:		
General government:		
Administration	10,173	-
City manager/council	468,735	-
Economic development	151,140	-
Finance administration	474,869	-
Human resources	94,433	-
Building operations	130,455	-
Public works, street operations	1,059,556	-
Public safety:		
Police department	2,985,161	-
Municipal courts	129,466	-
Fire department	2,476,950	-
Cemetery operations	-	-
Community center activities	-	-
Recreational activities, parks and recreation	-	-
Community betterment:		
Transportation activities	169,710	-
Community development	298,332	-
Health and welfare	-	-
Capital outlay	222,475	-
Debt service:		
Principal	-	-
Interest	-	-
Trustee fees	-	-
Total expenditures	8,671,455	-
Excess (deficiency) of revenues over expenditures	(1,583,855)	1,851,833
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Transfers in	1,129,854	-
Transfers out	(101,680)	(1,555,600)
Total other financing sources (uses)	1,028,174	(1,555,600)
Net change in fund balance	(555,681)	296,233
Fund balances, beginning	4,327,701	1,580,756
Fund balances, ending	\$ 3,772,020	\$ 1,876,989

See notes to basic financial statements.

Nonmajor Governmental Funds		Total Governmental Funds	
\$	3,816,431	\$	10,091,000
	-		208,294
	235,495		865,155
	1,333,042		2,552,914
	-		303,761
	92,789		170,314
	23,700		249,452
	<u>5,501,457</u>		<u>14,440,890</u>

	147,798		157,971
	-		468,735
	-		151,140
	-		474,869
	-		94,433
	-		130,455
	83,531		1,143,087
	175,441		3,160,602
	-		129,466
	-		2,476,950
	42,130		42,130
	-		-
	2,056,074		2,056,074
	-		169,710
	2,077,487		2,375,819
	59,435		59,435
	1,583,866		1,806,341
	556,440		556,440
	699,923		699,923
	1,300		1,300
	<u>7,483,425</u>		<u>16,154,880</u>
	<u>(1,981,968)</u>		<u>(1,713,990)</u>
	46,254		46,254
	1,775,785		2,905,639
	<u>(779,532)</u>		<u>(2,436,812)</u>
	<u>1,042,507</u>		<u>515,081</u>
	(939,461)		(1,198,909)
	<u>7,956,471</u>		<u>13,864,928</u>
\$	<u>7,017,010</u>	\$	<u>12,666,019</u>

City of Excelsior Springs, Missouri

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended September 30, 2019

Total net change in fund balances - governmental funds	\$ (1,198,909)
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Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures.

However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which capital outlays exceed depreciation in the period:

Depreciation	(1,942,915)
Capital outlays	2,081,625

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations and disposals) is to increase/decrease net position:

Proceeds from sale of capital assets	(46,254)
Gain on sale of capital assets	38,970
Capital assets transferred to enterprise fund	(1,648,105)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.

(6,135)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in compensated absences	30,861
Pension related amounts, pension expense	(27,252)

The issuance of long-term debt (e.g., bonds, loans, leases) provides current resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:

Repayment of principal of long-term debt	556,440
Interest	1,315
Amortization of bond premium	26,500

Change in net position of governmental activities

\$ (2,133,859)

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual General Fund Year Ended September 30, 2019

	General Fund			Variance With
	Original Budget	Final Budget	Actual	Final Budget
Revenues:				
Taxes	\$ 4,593,100	\$ 4,492,186	\$ 4,439,371	\$ (52,815)
Licenses, permits and fees	215,450	215,349	208,294	(7,055)
Intergovernmental	648,500	611,332	629,660	18,328
Charges for services	948,000	915,971	990,679	74,708
Fines and forfeitures	281,700	300,000	303,761	3,761
Special assessment fees	2,500	3,400	-	(3,400)
Investment earnings	142,000	168,100	60,063	(108,037)
Other	265,400	192,830	155,602	(37,228)
Total revenues	7,096,650	6,899,168	6,787,430	(111,738)
Expenditures:				
Current:				
General government	1,247,610	1,327,542	1,286,346	41,196
Public works	582,244	586,810	559,514	27,296
Public safety	5,578,465	5,794,449	5,591,577	202,872
Community betterment	544,217	485,945	468,042	17,903
Capital outlay	281,034	237,475	222,475	15,000
Total expenditures	8,233,570	8,432,221	8,127,954	304,267
Excess (deficiency) of revenues over expenditures	(1,136,920)	(1,533,053)	(1,340,524)	192,529
Other financing sources (uses):				
Transfers in	1,046,223	1,144,719	974,001	(170,718)
Transfers out	(118,500)	(158,180)	(75,286)	82,894
Total other financing sources	927,723	986,539	898,715	(87,824)
Net change in fund balance	\$ (209,197)	\$ (546,514)	(441,809)	\$ 104,705
Reconciliation to GAAP Basis:				
Activities reported within the Construction Services Fund and Elms Hotel Event Fees Fund (sub-funds of the General Fund):				
Total revenue			300,170	
Total expenditures			(543,501)	
Total other financing sources			129,459	
Total reconciling items			(113,872)	
Net change in fund balance			(555,681)	
Fund balances, beginning			4,327,701	
Fund balances, ending			\$ 3,772,020	

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Community Center Sales Tax Fund
Year Ended September 30, 2019

	Community Center Sales Tax Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Taxes	\$ 1,740,000	\$ 1,722,000	\$ 1,835,198	\$ 113,198
Investment earnings	3,000	18,000	16,635	(1,365)
Total revenues	1,743,000	1,740,000	1,851,833	111,833
Expenditures, general government	-	2,200	-	2,200
Excess of revenues over expenditures	1,743,000	1,737,800	1,851,833	109,633
Other financing sources (uses), transfers out	(1,476,008)	(1,555,600)	(1,555,600)	-
Net change in fund balance	\$ 266,992	\$ 182,200	296,233	\$ 109,633
Fund balances, beginning			1,580,756	
Fund balances, ending			<u>\$ 1,876,989</u>	

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Net Position Enterprise Funds September 30, 2019

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Assets					
Current assets:					
Cash, cash equivalents and investments	\$ -	\$ 375	\$ -	\$ 160	\$ 535
Accounts receivable, utility accounts net of allowance for uncollectibles of \$25,184	440,662	537,205	-	116,110	1,093,977
Prepays	3,320	-	-	-	3,320
Total current assets	443,982	537,580	-	116,270	1,097,832
Noncurrent assets:					
Restricted cash	1,230,250	301,545	-	-	1,531,795
Net pension asset	134,151	106,395	77,077	9,102	326,725
Capital assets:					
Land	131,849	799,000	155,688	50,000	1,136,537
Land improvements	22,244	-	1,574,853	25,000	1,622,097
Buildings and improvements	5,767,042	138,702	1,812,767	48,624	7,767,135
Operating equipment	260,253	258,687	611,246	552,145	1,682,331
Furniture and office equipment	50,393	77,437	22,550	10,950	161,330
Vehicles	500,134	565,267	-	-	1,065,401
Infrastructure	22,510,899	32,056,927	-	-	54,567,826
Total capital assets	29,242,814	33,896,020	4,177,104	686,719	68,002,657
Less accumulated depreciation	12,486,780	14,066,470	1,960,539	192,286	28,706,075
Net capital assets	16,756,034	19,829,550	2,216,565	494,433	39,296,582
Total noncurrent assets	18,120,435	20,237,490	2,293,642	503,535	41,155,102
Total assets	18,564,417	20,775,070	2,293,642	619,805	42,252,934
Deferred Outflows of Resources					
Pension related amounts	\$ 12,933	\$ 10,259	\$ 7,431	\$ 877	\$ 31,500

See notes to basic financial statements.

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Liabilities					
Current liabilities:					
Accounts payable and accrued expenses	\$ 184,437	\$ 157,866	\$ 19,068	\$ 3,296	\$ 364,667
Customer deposits, payable from restricted assets	617,465	-	-	-	617,465
Accrued interest	63,355	99,468	-	-	162,823
Unearned revenues	-	-	12,780	-	12,780
Current portion of:					
Compensated absences	10,540	11,173	19,801	665	42,179
Certificates of participation	990,000	845,000	-	-	1,835,000
Total current liabilities	1,865,797	1,113,507	51,649	3,961	3,034,914
Noncurrent liabilities:					
Compensated absences	19,575	20,748	36,773	-	77,096
Advances from other funds	-	268,486	884,413	72,612	1,225,511
Certificates of participation, net	9,403,477	15,108,296	-	-	24,511,773
Total noncurrent liabilities	9,423,052	15,397,530	921,186	72,612	25,814,380
Total liabilities	11,288,849	16,511,037	972,835	76,573	28,849,294
Deferred Inflows of Resources					
Pension related amounts	38,004	30,141	21,834	3,814	93,793
Net Position					
Net investment in capital assets	6,362,557	4,177,799	2,216,565	494,433	13,251,354
Restricted for pension	134,151	106,395	77,077	9,102	326,725
Unrestricted (deficit)	753,789	(40,043)	(987,238)	36,760	(236,732)
Total net position	\$ 7,250,497	\$ 4,244,151	\$ 1,306,404	\$ 540,295	\$ 13,341,347

City of Excelsior Springs, Missouri

Statement of Revenues, Expenses and Changes in Fund Net Position
Enterprise Funds
Year Ended September 30, 2019

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Operating revenues:					
Charges for services	\$ 3,334,780	\$ 3,765,911	\$ 899,474	\$ 863,483	\$ 8,863,648
Rental income	26,296	9,450	-	9,648	45,394
Other	4,010	1,430	7,688	37,016	50,144
Total operating revenues	3,365,086	3,776,791	907,162	910,147	8,959,186
Operating expenses:					
Personnel services	839,950	663,781	675,635	64,928	2,244,294
Contractual and professional services	18,357	82,206	7,731	827,048	935,342
Utilities	175,826	320,449	32,343	27,038	555,656
Maintenance and repairs	868,319	353,585	105,281	3,484	1,330,669
Cost of goods sold	-	-	234,859	-	234,859
Insurance	83,463	36,469	12,740	1,149	133,821
Supplies and materials	264,978	90,319	143,208	23,820	522,325
Depreciation	920,407	1,118,635	137,155	31,013	2,207,210
Total operating expenses	3,171,300	2,665,444	1,348,952	978,480	8,164,176
Operating income (loss)	193,786	1,111,347	(441,790)	(68,333)	795,010
Nonoperating revenue (expense):					
Investment earnings	289,227	406,653	-	673	696,553
Interest expense	(800,984)	(1,218,302)	-	-	(2,019,286)
Total nonoperating revenue (expense)	(511,757)	(811,649)	-	673	(1,322,733)
Income (loss) before capital contributions and transfers	(317,971)	299,698	(441,790)	(67,660)	(527,723)
Capital contribution	-	-	1,648,105	-	1,648,105
Transfers in	-	26,512	-	-	26,512
Transfers out	(241,633)	(163,687)	(41,519)	(48,500)	(495,339)
	(241,633)	(137,175)	1,606,586	(48,500)	1,179,278
Change in net position	(559,604)	162,523	1,164,796	(116,160)	651,555
Total net position, beginning	7,810,101	4,081,628	141,608	656,455	12,689,792
Total net position, ending	\$ 7,250,497	\$ 4,244,151	\$ 1,306,404	\$ 540,295	\$ 13,341,347

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Cash Flows—Enterprise Funds Year Ended September 30, 2019

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Cash flows from operating activities:					
Cash collected from customers	\$ 3,378,951	\$ 3,736,929	\$ 900,510	\$ 860,534	\$ 8,876,924
Cash from other operating revenue	4,010	1,430	7,688	37,016	50,144
Cash paid to suppliers for goods and services	(1,361,543)	(743,884)	(527,076)	(880,919)	(3,513,422)
Cash paid to employees for services	(849,751)	(656,371)	(697,654)	(63,747)	(2,267,523)
Net cash provided by (used in) operating activities	1,171,667	2,338,104	(316,532)	(47,116)	3,146,123
Cash flows from noncapital financing activities:					
Increase (decrease) in advances from other funds	(318,880)	(657,253)	347,932	17,651	(610,550)
Transfers in	-	26,512	-	-	26,512
Transfers out	(241,633)	(163,687)	(41,519)	(48,500)	(495,339)
Net cash provided by (used in) noncapital financing activities	(560,513)	(794,428)	306,413	(30,849)	(1,079,377)
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	-	(21,442)	-	-	(21,442)
Proceeds from the sale of capital assets	-	-	8,889	-	8,889
Principal payments on revenue bonds and capital leases	(950,000)	(785,001)	-	-	(1,735,001)
Interest paid	(802,528)	(1,216,536)	-	-	(2,019,064)
Net cash provided by (used in) capital and related financing activities	(1,752,528)	(2,022,979)	8,889	-	(3,766,618)
Cash flows from investing activities:					
Interest	289,227	406,653	-	673	696,553
Proceeds from sales and maturities of investments	1,493,824	-	-	-	1,493,824
Net cash provided by investing activities	1,783,051	406,653	-	673	2,190,377
Net increase (decrease) in cash and cash equivalents	641,677	(72,650)	(1,230)	(77,292)	490,505
Cash and cash equivalents:					
Beginning	588,573	374,570	1,230	77,452	1,041,825
Ending	\$ 1,230,250	\$ 301,920	\$ -	\$ 160	\$ 1,532,330
Displayed as:					
Cash, cash equivalents and investments	\$ -	\$ 375	\$ -	\$ 160	\$ 535
Restricted cash	1,230,250	301,545	-	-	1,531,795
Total cash and cash equivalents	\$ 1,230,250	\$ 301,920	\$ -	\$ 160	\$ 1,532,330

(Continued)

City of Excelsior Springs, Missouri

Statement of Cash Flows—Enterprise Funds (Continued)
Year Ended September 30, 2019

	Water	Pollution Control	Golf	Nonmajor Enterprise Funds	Total Enterprise Funds
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 193,786	\$ 1,111,347	\$ (441,790)	\$ (68,333)	\$ 795,010
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation	920,407	1,118,635	137,155	31,013	2,207,210
(Increase) in accounts receivable	(23,302)	(38,432)	-	(12,597)	(74,331)
Increase in accounts payable and accrued expenses	49,400	139,144	9,086	1,620	199,250
Increase in unearned revenues	-	-	1,036	-	1,036
Decrease (increase) in net pension asset	12,097	3,123	(21,173)	8	(5,945)
Decrease in deferred outflows	6,584	4,356	30	339	11,309
Increase (decrease) in deferred inflows	(13,609)	(8,509)	2,105	598	(19,415)
Increase (decrease) in compensated absences	(14,873)	8,440	(2,981)	236	(9,178)
Increase in customer deposits and bonds	41,177	-	-	-	41,177
Net cash provided by (used in) operating activities	\$ 1,171,667	\$ 2,338,104	\$ (316,532)	\$ (47,116)	\$ 3,146,123

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Statement of Assets and Liabilities—Agency Funds
September 30, 2019

Assets

Cash and cash equivalents	\$	1,448,636
Taxes receivable		160
Prepaid items		<u>50,829</u>
	\$	<u><u>1,499,625</u></u>

Liabilities

Due to other funds	\$	6,886
Due to component unit		781,643
Due to other governments		<u>711,096</u>
	\$	<u><u>1,499,625</u></u>

See notes to basic financial statements.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies

Reporting entity:

The City of Excelsior Springs, Missouri (the City) was formed in 1880 and covers an area of approximately 16 square miles in Clay and Ray Counties, Missouri. Excelsior Springs is a city of the third class and operates under the council-manager form of government. The City Manager is the chief administrative officer of the City. The City provides services to its estimated 11,500 residents in many areas, including law enforcement, fire protection, a hospital, paramedic services, water and sewer services, community enrichment and development, and various social services. Elementary, secondary and junior college education services are provided by various school districts, all of which are separate governmental entities.

The City's reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board and either (a) the ability to impose will by the primary government or (b) the possibility the component unit will provide a financial benefit or impose a financial burden on the primary government.

The accompanying financial statements present the City (the primary government) and its component units. The financial data of the component units are included in the City's reporting entity because of the significance of their operational or financial relationships with the City. The component units have September 30 year-ends.

Blended component unit: The Facilities Authority serves all the citizens of the City and is governed by a self-perpetuating five-member board established by the City Council. The Authority was established to promote, acquire, develop, construct, own, operate, maintain and lease facilities within the City, which are approved by the City Council for the purpose of promoting the economic, social, industrial, cultural and commercial growth and for the general benefit of the City and its residents. Administration of its various programs is performed by City employees. Although it is legally separate from the City, the Authority is reported as if it were part of the primary government because its Board is substantively the same as the City Council and the Administration, and its sole purpose is to finance and construct the City's public buildings. The Facilities Authority is reported as the Debt Service Fund.

Discretely presented component unit: The City Hospital is a municipally owned hospital controlled by the Hospital Board, which is appointed by the City Council. City Council must approve bond issuances, but they do not take action on user charges or budget approvals. The financial statements of the City Hospital are audited by other auditors and may be obtained at the Hospital's administrative offices located at 1700 Rainbow Blvd., Excelsior Springs, Missouri 64024.

Basis of presentation:

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: 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 assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The City has the following fund types:

Governmental Fund Types: Governmental fund types are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the City's expendable resources and the related liabilities are accounted for through governmental funds. The City reports the following major governmental funds:

General Fund: The General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Community Center Sales Tax Fund: A Special Revenue Fund, accounts for the receipts and disbursements of sales tax collected for the Community Center.

The other governmental funds of the City are considered nonmajor and are as follows:

Special Revenue Funds: Accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The nonmajor special revenue funds account for the activities of the E-911 Phone Tax Fund, Tax Increment Financing-Paradise Playhouse Fund, Tax Increment Financing-Vintage Development Fund, Public Safety Sales Tax Fund, Equitable Sharing Fund, Tax Increment Financing-Elms Hotel Fund, Grant and Federal Funds, Tax Increment Financing – Vintage Development II Fund, Parks and Recreation Fund, the Community Center Operating Fund, and the Tax Increment Financing – Golf Course.

Capital Projects Funds: Accounts for and reports financial resources that are restricted, committed or assigned for capital projects. The nonmajor capital projects funds are the Capital Improvements Fund, the Community Center Project Fund and the Transportation Trust Fund.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Debt Service Fund: Accounts for and reports financial resources that are restricted, committed or assigned to expenditure for principal and interest. The nonmajor debt service fund is the Debt Service Fund.

Permanent Fund: Accounts for and reports resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs. The nonmajor permanent fund is the Cemetery Fund.

Proprietary Fund Types: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows.

Enterprise funds: Are used to account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The following are the City's major enterprise funds:

Water Fund: Accounts for the activities of the Water Department which operates the City's water plant and provides for the distribution of safe drinking water to the City's residential and commercial customers as well as surrounding communities.

Pollution Control Fund: Accounts for the activities of the Pollution Control (or Sewer) Department which is responsible for maintaining the City's sanitary sewer system.

Golf Fund: Accounts for the activities of the Excelsior Springs Municipal Golf Course.

The other enterprise funds of the City are considered nonmajor and are as follows:

Airport Fund: Accounts for the activities of the City's airport.

Refuse Fund: Accounts for the activities of the City's hazardous waste and other refuse collection.

Fiduciary Fund Types: Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City has the following fiduciary fund type:

Agency Funds: The City maintains three agency funds, the Hospital Fund, the Payroll Fund and the Road District Fund. Fiduciary funds are used to report assets held in a trustee or agency capacity for others. Since by definition these assets are being held for the benefit of a third party and cannot be used to support activities or obligations of the City, these funds are not incorporated into the government-wide statements.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Measurement focus and basis of accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. The agency funds have no measurement focus and utilize the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions and claims and judgments, are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for sales and services (other than utility) and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Property taxes are recognized as a receivable at the time they become an enforceable legal claim. The current taxes receivable represent the 2019 levy plus any uncollected amounts from the 2018 levy and other prior years. Property taxes that are not available for current year operations are shown as a deferred inflow of resources. Property taxes are levied each year on all taxable real and personal property in the City. The City's property tax is levied each October 1 on the assessed value as of the prior January 1. Property taxes are billed in total by November 1 following the levy date and considered delinquent after January 1. On January 1, a lien attaches to all property for which taxes are unpaid.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Summary of significant accounting policies:

The significant accounting policies followed by the City include the following:

Budgets and budgetary accounting: The City Council annually adopts budgets for the general fund, special revenue funds, debt service funds and capital projects funds (excluding the Community Center Project fund) of the primary government. All appropriations are legally controlled at the department level for the individual funds. On September 17, 2018 the City Council formally approved the original adopted budget, reflected in the financial statements.

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed operating expenditures, capital expenditures and the means for financing them.
- Public hearings are conducted to obtain comments from all interested parties.
- The budget for the coming year is formally adopted on or before the last day of the current fiscal year.
- The City Manager is authorized to make changes within departments, between departments and between functions within each fund. Changes or transfers at the fund level require approval by the City Council.
- Under Missouri law, expenditures may not legally exceed budgeted appropriations at the fund level. If expenditures for a fund exceed the budget, either the budget must be amended or the City Council must pass a resolution authorizing the expenditures in excess of the budget.

The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Statement for the General Fund, Parks and Recreation Fund and Capital Improvements Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the legally adopted budgets as amended. All annual appropriations lapse at fiscal year-end. Encumbrances are reappropriated for the ensuing year's budget.

Cash and cash equivalents: The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statements of net position or balance sheets as "Cash and Cash Equivalents and Investments." In addition, certain resources set aside are classified as restricted assets on the statement of net position or balance sheet because their use is limited by applicable bond covenants. The debt reserve account is used to report resources set aside to subsidize potential deficiencies from the capital projects and special revenue fund's operations that could adversely affect debt service payments. The amount available in Debt Service Fund is used to report resources accumulated for future debt service payments and construction.

Because the City uses the pooled cash investment method, individual fund overdrafts are reclassified as due to/due from other funds or internal balances for financial statement purposes. Income from the investment of pooled cash is allocated to the various funds based on the percentage of cash and temporary investments of each fund to the total pooled cash and temporary investments.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Investments, except for money market funds and the external investment pool, are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available; for others, it might not be available. However, the objective of a fair value measurement in both cases is the same—that is, to determine the price at which an orderly transaction to sell the asset or to transfer the liability would take place between the market and participants at the measurement date under current market conditions. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. Purchases and sales of securities are recorded on a trade-date basis. See Note 2 for additional information regarding fair value measures.

The City's investment in the external investment pool (MOSIP) is not SEC registered and is regulated by the state of Missouri. This external investment pool is reported at amortized cost pursuant to the criteria set forth in GASB Statement No. 79.

Statement of cash flows: For purposes of the statement of cash flows for proprietary fund type funds, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Accounts receivable: Balances result primarily from miscellaneous services provided to citizens and are accounted for in the General Fund and nonmajor governmental funds. Water and sewer services are accounted for in the Water Fund and Pollution Control Fund. All are net of an allowance for uncollectibles. The City calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis.

Prepaid items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and the fund financial statements and expenditures are recognized using the consumption method.

Capital assets: Capital assets, which include land, construction-in-progress, land improvements, buildings and improvements, equipment, vehicles and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of more than \$1,000 for equipment and vehicles and \$25,000 for buildings and improvements and infrastructure and an estimated useful life in excess of one year. All land purchases are capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of the donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Capital assets of the primary government are depreciated using the straight-line method and the following estimated useful lives:

	Years
Land improvements	10 to 20
Building and improvements	7 to 30
Infrastructure	20 to 40
Operating equipment	3 to 5
Furniture and office equipment	3 to 5
Vehicles	4 to 10

The component unit's policy is similar.

Upon sale or retirement of land, buildings and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Deferred outflows of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City has one item that qualifies for reporting in this category: unrecognized items not yet charged to pension expense related to the net pension asset, such as the unamortized portion of the net difference between projected and actual plan experience and changes in assumptions, and contributions paid by the City after the measurement date but before the end of the City's reporting period.

Deferred inflows of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the City's government-wide statements, the property tax revenues remain as a deferred inflow of resources and will become an inflow in the year for which the taxes are levied. The City's government-wide statements and enterprise fund statements of net position also include the unrecognized items not yet charged against pension expense, such as the unamortized portion of the difference between the expected and actual pension plan experience and plan investment returns related to the net pension asset.

Pensions: The net pension asset, deferred outflows and inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The governmental funds used to liquidate the pension liability for the governmental activities, are each of the governmental funds with allocated salaries.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Compensated absences: Under terms of the City's personnel policy, City employees are granted vacation and sick leave in varying amounts, based on length of service. In the event of termination or separation, an employee is paid for accumulated vacation up to the maximum he/she can earn over a two-year period. Employees are also paid for accumulated sick leave upon termination in an amount equal to one day for every four days in excess of 30 days that have been accrued.

For governmental activities and proprietary fund types, these accumulations are recorded as expenses and liabilities in the fiscal year earned. For governmental fund types, the amount of accumulated unpaid vacation and sick leave, which is payable from available resources, is recorded as a liability of the respective fund only if they have matured, for example, as a result of employee retirements and resignations.

Interfund transactions: Interfund transactions are defined as transactions among City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government and are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions, which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" and "advances to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Long-term obligations: In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the debt using a method which approximates the effective interest method. Debt issuance costs are recognized as an expense in the year in which the costs were incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as debt issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Principal payments and debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Noncurrent cash and deposits: Noncurrent cash and deposits include (1) assets externally restricted by donors, (2) assets held under bond indentures and (3) assets held by the City Hospital Foundation.

Patient accounts receivable: The City Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients and others. The City Hospital provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

The City Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers as of September 30, 2019 was:

Medicare	\$ 1,667,960
Medicaid	345,095
Other third-party payers	1,437,897
Patients	<u>2,300,635</u>
	5,751,587
Less allowances for uncollectible accounts	<u>1,346,387</u>
	<u>\$ 4,405,200</u>

Charity care: The City Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Charity care is not included in net patient service revenue. Charges excluded from revenue under the City Hospital's charity care policy were \$2,276,172 for 2019.

Fund balance: In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable: Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through ordinance approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned: Amounts constrained by the City's intent to use them for a specific purpose. It is the City's policy that the authority to assign fund balance has been delegated by the City Council to the Director of Administrative Services. Likewise, the Director of Administrative Services has the authority to take necessary actions to un-assign amounts in this category.

Unassigned: All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the City's procedure is to pay the expenditure from restricted fund balance and then from less-restrictive classifications—committed, assigned and then unassigned fund balances.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 1. Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Net position: Net position represents the difference between assets, deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Unspent debt proceeds for governmental activities were \$344,338. Unspent debt proceeds for the Water and Pollution Control enterprise funds were \$38,974 and \$301,920, respectively. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$503,642 for debt service, \$3,220,896 for capital projects, \$2,121,794 for tax increment financing projects, \$893,928 for parks and recreation and \$1,009,480 for public safety.

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Use of estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Deposits and Investments

As of September 30, 2019, the City had the following investments:

Investment Type	Balance	Investment Maturities (in Years)		Fair Value
		Less Than 1	1 - 5	Hierarchy Level
Investments at fair value:				
U.S. Government Agencies:				
FNMA	\$ 479,071	\$ -	\$ 479,071	2
FFCB	249,393	-	249,393	2
Certificate of deposit	2,259,000	1,719,000	540,000	2
Investments at cost:				
Money market funds	754,448	754,448	-	N/A
Local government investmnet pool-MOSIP	2,074,688	-	-	N/A
Total	\$ 5,816,600	\$ 2,473,448	\$ 1,268,464	

Fair value measurements: The City categorizes its assets and liabilities measured at fair value within the hierarchy established by generally accepted accounting principles. Assets and liabilities valued at fair value are categorized based on inputs to valuation techniques as follows:

Level 1 input: Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 input: Inputs—other than quoted prices included with Level 1—that are observable for an asset or liability, either directly or indirectly.

Level 3 input: Inputs that are unobservable for the asset or liability which are typically based upon the City's own assumptions as there is little, if any, related market activity.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

For the City, the following fair value techniques were utilized in measuring the fair value of its investments:

U.S. Government agency securities: U.S. Government securities are reported at fair value based on bullet (noncall) spread scale for each issuer for maturities going out to 40 years. These spreads represent credit risk and are obtained from the new issue market, secondary trading, and dealer quotes.

An Option Adjusted Spread (OAS) model is incorporated to adjust spreads of issues that have early redemption features. Final spreads are added to a U.S. Treasury curve. A cash discounting yield/price routine calculates prices from final yields to accommodate odd coupon payment dates typical of medium-term notes.

The City has no assets reported at fair value on a nonrecurring basis and no other investments meeting the fair value disclosure requirements of Governmental Accounting Standards Board (GASB) Statement No. 72.

As of September 30, 2019, the City has \$754,448 in money market funds which are not subject to interest rate risk. Money market funds are classified as investments within the financial statements and are disclosed as having maturity of less than one year as they do not have a maturity date.

Interest rate risk: The City does not have a formal policy that limits investment maturities as a means of limiting its exposure to fair value losses arising from increasing market rates.

Credit risk: Missouri State Statutes authorize the City, with certain restrictions, to deposit funds in open accounts, time deposits and certificates of deposit. Statutes also required that collateral pledged have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by state statutes and approved by the State. The City may purchase any investments allowed by the State Treasurer. These include (a) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase or (b) repurchase agreements maturing and becoming payable within 90 days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

As of September 30, 2019, the City's investments consisted of Federal National Mortgage Association Notes and Federal Farm Credit Bank Notes, all of which were rated Aaa by Moody's Investor Service and AA+ by Standard & Poor's. The City's investment in the MOSIP Liquid Series has a AAAm rating from Standard & Poor's.

The City's general investment policy is to apply the prudent-person rule: Investments shall be made with the exercise of judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

Concentration of credit risk: The City's investment policy is to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. As of September 30, 2019 the City's investments in FNMA represent 8.25% of total investments.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 2. Deposits and Investments (Continued)

Custodial credit risk: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The custodial risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. As of September 30, 2019, the City's investments were not exposed to custodial risk. It is the City's policy to require that time deposits in excess of FDIC insurable limits be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default. As of September 30, 2019, none of the City's bank balance of \$9,573,243, which excludes the Hospital agency fund, was exposed to custodial credit risk.

The Excelsior Springs City Hospital, including the Hospital agency fund, had \$0 of deposits which were exposed to custodial credit risk.

A summary of deposits and investments of the City, along with the financial statement classification, is as follows:

Deposits and cash on hand	\$ 7,725,588
Investments	<u>5,816,600</u>
	<u>\$ 13,542,188</u>
Cash, cash equivalents and investments	\$ 8,414,485
Restricted cash and cash equivalents	3,471,739
Restricted investments	207,328
Cash and cash equivalents, fiduciary funds	<u>1,448,636</u>
	<u>\$ 13,542,188</u>

Note 3. Property Taxes

The City's property tax is levied each October 1 on the assessed value of the prior January 1 for all property located in the City. On January 1, a lien attaches to all property. Property taxes are due in total by December 31 following the levy date and are collected by the Finance Office. Property taxes are recognized as a receivable at the time they become an enforceable legal claim (the lien date) and revenue is recognized in the year for which the property tax is levied.

Assessed values are established by County Assessors subject to review by the County's Board of Equalization and State Tax Commission. The assessed value for property, excluding railroad and utility properties located in the City as of January 1, 2018, on which the fiscal year 2019 levy was based, was \$153,668,951. The assessed value of railroad and utility properties as of January 1, 2018 was \$6,763,034. During the year ended September 30, 2019, the City collected 97.29% of property taxes, excluding interest and penalty which were levied in the period.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 3. Property taxes (Continued)

The City is permitted by Missouri State Statutes to levy taxes in unlimited amounts for the payment of principal and interest on long-term debt. Property tax levies per \$100 assessed valuation for the year ended September 30, 2019 are as follows:

	Levy
Fund:	
General	\$ 0.6318
Parks/recreation	0.3558
Total primary government	0.9876
Component unit - City Hospital	0.1779
Total reporting entity	\$ 1.1655

Note 4. Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2019:

	2018 Balance	Additions	Retirements	2019 Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 1,614,419	\$ -	\$ -	\$ 1,614,419
Construction-in-progress	1,155,340	1,530,249	1,648,105	1,037,484
Total capital assets, not being depreciated	2,769,759	1,530,249	1,648,105	2,651,903
Capital assets, being depreciated:				
Land improvements	39,831	-	-	39,831
Buildings and improvements	23,973,233	-	-	23,973,233
Operating equipment	3,729,058	182,861	-	3,911,919
Furniture and office equipment	281,215	-	-	281,215
Vehicles	2,534,858	352,727	257,030	2,630,555
Infrastructure	49,174,625	15,788	-	49,190,413
Total capital assets, being depreciated	79,732,820	551,376	257,030	80,027,166
Less accumulated depreciation for:				
Land improvements	39,831	-	-	39,831
Buildings and improvements	5,793,042	787,222	-	6,580,264
Operating equipment	2,624,957	268,435	-	2,893,392
Furniture and office equipment	259,608	3,890	-	263,498
Vehicles	1,644,182	207,203	249,746	1,601,639
Infrastructure	41,225,545	676,165	-	41,901,710
Total accumulated depreciation	51,587,165	1,942,915	249,746	53,280,334
Total capital assets, being depreciated, net	28,145,655	(1,391,539)	7,284	26,746,832
Governmental activities capital assets, net	\$ 30,915,414	\$ 138,710	\$ 1,655,389	\$ 29,398,735

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 4. Capital Assets (Continued)

	2018 Balance	Additions	Retirements	2019 Balance
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ 1,136,537	\$ -	\$ -	\$ 1,136,537
Construction-in-progress	472,049	-	472,049	-
Total capital assets, not being depreciated	1,608,586	-	472,049	1,136,537
Capital assets, being depreciated:				
Land improvements	1,622,097	-	-	1,622,097
Buildings and improvements	6,119,030	1,648,105	-	7,767,135
Operating equipment	1,702,331	-	20,000	1,682,331
Furniture and office equipment	161,330	-	-	161,330
Vehicles	1,065,401	-	-	1,065,401
Infrastructure	54,074,336	493,490	-	54,567,826
Total capital assets, being depreciated	64,744,525	2,141,595	20,000	66,866,120
Less accumulated depreciation for:				
Land improvements	821,591	25,670	-	847,261
Buildings and improvements	4,593,309	236,165	-	4,829,474
Operating equipment	1,650,313	70,528	11,112	1,709,729
Furniture and office equipment	169,391	27,050	-	196,441
Vehicles	997,952	36,900	-	1,034,852
Infrastructure	18,277,421	1,810,897	-	20,088,318
Total accumulated depreciation	26,509,977	2,207,210	11,112	28,706,075
Total capital assets, being depreciated, net	38,234,548	(65,615)	8,888	38,160,045
Business-type activities capital assets, net	\$ 39,843,134	\$ (65,615)	\$ 480,937	\$ 39,296,582

Depreciation expense was charged to functions of the government as follows:

Governmental activities:	
General government	\$ 42,040
Public safety	423,875
Transportation	19,890
Public works	625,115
Recreational activities	831,995
Total depreciation expense, governmental activities	\$ 1,942,915
Business-type activities:	
Water	\$ 920,407
Pollution control	1,118,635
Golf	137,155
Airport	31,013
Total depreciation expense, business-type activities	\$ 2,207,210

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 4. Capital Assets (Continued)

Activity for the Hospital for the year ended September 30, 2019 was as follows:

	2018 Balance	Additions	Retirements	2019 Balance
Component Unit: Hospital				
Capital assets, not being depreciated,				
Land	\$ 371,095	\$ -	\$ -	\$ 371,095
construction-in-progress	22,931	1,152,054	(609,823)	565,162
Total capital assets, not being depreciated	394,026	1,152,054	(609,823)	936,257
Capital assets, being depreciated:				
Land and improvements	1,074,504	-	-	1,074,504
Buildings and improvements	16,853,042	25,531	(144,351)	16,734,222
Operating equipment	7,052,364	11,084	-	7,063,448
Furniture and office equipment	9,092,349	3,084,703	-	12,177,052
Total capital assets, being depreciated, Hospital	34,072,259	3,121,318	(144,351)	37,049,226
Total accumulated depreciation	(25,408,214)	(1,449,934)	-	(26,858,148)
Total capital assets, being depreciated, Hospital, net	8,664,045	1,671,384	(144,351)	10,191,078
Hospital capital assets, net	\$ 9,058,071	\$ 2,823,438	\$ (754,174)	\$ 11,127,335

Note 5. Long-Term Debt

Long-term liability balances and activity for the year ended September 30, 2019 were as follows:

	Balance September 30, 2018	Additions	Retirements	Balance September 30, 2019	Amounts Due Within One Year
Governmental activities:					
Certificates of participation (direct borrowing)	\$ 1,500,000	\$ -	\$ 56,440	\$ 1,443,560	\$ 54,769
Revenue bonds	16,815,000	-	500,000	16,315,000	525,000
Premiums	527,074	-	26,500	500,574	-
Compensated absences	547,436	160,742	191,603	516,575	180,801
Governmental activities, long-term liabilities	\$ 19,389,510	\$ 160,742	\$ 774,543	\$ 18,775,709	\$ 760,570
Business-type activities:					
Certificates of participation	\$ 28,180,000	\$ -	\$ 1,735,000	\$ 26,445,000	\$ 1,835,000
Premiums (discounts)	(106,989)	-	(8,762)	(98,227)	-
Compensated absences	128,453	43,235	52,413	119,275	42,179
Business-type activities, long-term liabilities	\$ 28,201,464	\$ 43,235	\$ 1,778,651	\$ 26,466,048	\$ 1,877,179
Component unit:					
Revenue bonds	\$ 9,465,257	\$ -	\$ 363,583	\$ 9,101,674	\$ 378,870
Capital lease	27,348	2,581,300	72,080	2,536,568	119,624
Compensated absences	516,399	390,880	516,399	390,880	390,880
Component unit, long-term liabilities	\$ 10,009,004	\$ 2,972,180	\$ 952,062	\$ 12,029,122	\$ 889,374

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

The General Fund has generally been the fund to liquidate the liability for compensated absences for the governmental activities.

Long-term debt payable as of September 30, 2019, is comprised of the following individual issues:

	Balance September 30, 2018	Additions	Retirements	Balance September 30, 2019
Governmental activities:				
Certificates of participation:				
\$1,500,000 Golf Clubhouse loan, due in annual installments of \$104,856 to \$105,294 through March 1, 2038; interest at 3.5%	\$ 1,500,000	\$ -	\$ 56,440	\$ 1,443,560
Revenue bonds:				
\$18,000,000 of Community Center Sales Tax revenue bonds, Series 2014, due in annual installments of \$200,000 to \$1,145,000 through March 1, 2039; interest at 2.0% to 5.0%	16,815,000	-	500,000	16,315,000
Total governmental activities	<u>\$ 18,315,000</u>	<u>\$ -</u>	<u>\$ 556,440</u>	<u>\$ 17,758,560</u>
Business-type activities:				
Certificates of participation:				
\$13,280,000 2010 Water Series B certificates of participation, due in annual installments of \$35,000 to \$4,045,000 starting on September 1, 2012 through September 1, 2028; interest at 2.50% to 7.60%	11,375,000	-	950,000	10,425,000
\$20,205,000 2010 Sewer Series D certificates of participation, due in annual installments of \$290,000 to \$9,800,000 starting on March 1, 2013 through March 1, 2031; interest at 3.125% to 7.80%	16,805,000	-	785,000	16,020,000
Total business-type activities	<u>\$ 28,180,000</u>	<u>\$ -</u>	<u>\$ 1,735,000</u>	<u>\$ 26,445,000</u>

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

	Balance September 30, 2018	Additions	Retirements	Balance September 30, 2019
Component unit:				
Revenue bonds:				
Hospital Revenue Bonds, Series 1999 A & B, maturing October 2030; 5.125% interest; interest payments annually through October 2002, annual principal and interest payments of \$151,092 thereafter; collateralized by a deed of trust on the Independent Living Facility	\$ 1,279,206	\$ -	\$ 88,112	\$ 1,191,094
Hospital Revenue Bonds, Series 2007A and Series 2007B, maturity October 1, 2038; 4.125% interest; interest annually through September 30, 2011, monthly principal and interest thereafter	6,495,315	-	223,414	6,271,901
Hospital Revenue Bonds, Series 2009, maturing October 1, 2040; 4.5% interest; interest only through September 30, 2013, monthly principal and interest thereafter	1,690,736	-	52,057	1,638,679
Capital leases	27,348	2,581,300	72,080	2,536,568
Total component unit	<u>\$ 9,492,605</u>	<u>\$ 2,581,300</u>	<u>\$ 435,663</u>	<u>\$ 11,638,242</u>

General obligation debt limit: The state constitution permits a city, by vote of two thirds of the voting electorate, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not exceeding, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues and/or sanitary or storm sewer systems, and purchasing or constructing waterworks and electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation of taxable property.

Governmental activities Certificates of Participation: During 2018, the City issued \$1,500,000 in Certificates of Participation for the Golf Clubhouse maturing March 1, 2038 with an interest rate of 3.5%. The loan was issued to finance the construction of the Golf Clubhouse. These certificates are payable from Payments in Lieu of Taxes (PILOTS) and Economic Activity Taxes (EATS) collected by the Tax Increment Financing-Golf Course Fund. In the absence of available monies in this fund, the General Fund will make the required debt service payments.

Governmental activities revenue bonds: During 2014, the City issued \$18,000,000 in Community Center Sales Tax Revenue Bonds, Series 2014 maturing March 1, 2016 through March 1, 2039 with an interest rate of 2.0% to 5.0%. The bonds were issued to finance the construction of the Community Center.

Business-type activities Certificates of Participation: During 2011, the City issued \$13,280,000 (Series 2010B) in Certificates of Participation to fund water system improvements. These certificates are payable solely from basic payments from the lease of the property. Payments under the lease, if appropriated by the City for the maximum renewal term, are intended to be sufficient, together with other funds available for such purpose, to pay the debt service requirements for the life of the certificates. Total principal and interest remaining on the certificates is \$14,570,650 payable through 2028. For the current year, principal and interest paid and lease revenues were \$1,747,183 and \$817,255, respectively.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

During 2011, the City issued \$20,205,000 (Series 2010D) in Certificates of Participation to fund sewer system improvements. These certificates are payable solely from basic payments from the lease of the property. Payments under the lease, if appropriated by the City for the maximum renewal term, are intended to be sufficient, together with other funds available for such purpose, to pay the debt service requirements for the life of the certificates. Total principal and interest remaining on the certificates is \$24,474,251 payable through 2031. For the current year, principal and interest paid and lease revenues were \$2,001,030 and \$1,215,560, respectively.

Component unit: During 1999, the City Hospital issued \$2,230,000 (Series A & B) in revenue bonds to fund expenses relating to the construction of the independent living facility. These revenue bonds are payable solely from net patient service revenue derived from the operations of the City Hospital and are payable through 2030. Annual principal and interest payments on the bonds are expected to require less than 1% of net patient service revenues. The total principal and interest remaining to be paid on the bonds is \$1,525,465. Principal and interest paid for the current year and total customer net revenues were \$151,092 and \$25,543,531, respectively.

During 2007, the City Hospital issued \$8,000,000 (Series A & B) in revenue bonds to fund expenses relating to the Outpatient Services Building. These revenue bonds are payable solely from net patient service revenue derived from the operations of the City Hospital and are payable through 2038. Annual principal and interest payments on the bonds are expected to require less than 2% of net patient service revenues. The total principal and interest remaining to be paid on the bonds is \$8,962,327. Principal and interest paid for the current year and total net operating revenues were \$487,128 and \$25,543,531, respectively.

During 2009, the City Hospital issued \$2,000,000 (Series 2009) in revenue bonds to pay for construction through a temporary loan from the Department of Agriculture Rural Development until the bonds are issued final upon project completion. These revenue bonds are payable solely from net patient service revenue derived from the operations of the City Hospital and are payable through 2040. Annual principal and interest payments on the bonds are expected to require less than 1% of net patient service revenues. The total principal and interest remaining to be paid on the bonds is \$2,457,336. Principal and interest paid for the current year and total customer net revenues were \$127,068 and \$25,543,531, respectively.

Reserve accounts on debt: The bond ordinances authorizing the hospital revenue bonds require that certain funds from the City Hospital's operations be set aside for future debt service requirements, major repairs and other contingencies. The funds are managed by the City in an agency fund.

These special reserves and accounts consist of cash and investments and are reported in the basic financial statements as restricted assets.

	City Hospital
	<hr/>
Replacement and extension funds	<u>\$ 1,094</u>

Under the terms of the hospital bond ordinance, \$250,000 of investments are restricted in the General Fund as a reserve to be used to retire City Hospital revenue bonds should other City Hospital monies not be available. Interest earnings on this amount are restricted until bond payments are made, at which time these amounts can be released for use in the General Fund. The bonds are secured by the revenue of the City Hospital and Convalescent Center, a mortgage on the facility, and the funds in the Hospital Agency Fund. The bonds are subject to redemption by the City in whole or in part at par plus accrued interest.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

Summary of principal and interest maturities: Annual debt service requirements to service all outstanding indebtedness as of September 30, 2019, are as follows:

Governmental Activities:

Year ending September 30:	2018 Golf Clubhouse TIF Certificates of Participation		2014 Community Center Sales Tax Revenue Bonds		Total Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 54,769	\$ 50,524	\$ 525,000	\$ 691,341	\$ 579,769	\$ 741,865
2021	56,686	48,608	550,000	702,937	606,686	751,545
2022	58,670	46,624	600,000	683,914	658,670	730,538
2023	60,723	44,570	625,000	660,576	685,723	705,146
2024	62,849	42,445	650,000	577,115	712,849	619,560
2025-2029	348,821	177,648	3,665,000	2,351,837	4,013,821	2,529,485
2030-2034	414,290	112,179	4,390,000	1,362,919	4,804,290	1,475,098
2035-2039	386,752	34,423	5,310,000	547,600	5,696,752	582,023
Total	\$ 1,443,560	\$ 557,021	\$ 16,315,000	\$ 7,578,239	\$ 17,758,560	\$ 8,135,260

Business-Type Activities:

Year ending September 30:	2010 Water Series B Certificates of Participation		2010 Sewer Series D Certificates of Participation		Total Business-Type Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 990,000	\$ 760,255	\$ 845,000	\$ 1,165,815	\$ 1,835,000	\$ 1,926,070
2021	1,030,000	698,875	915,000	1,110,340	1,945,000	1,809,215
2022	1,070,000	632,955	990,000	1,045,915	2,060,000	1,678,870
2023	1,120,000	556,985	1,070,000	972,785	2,190,000	1,529,770
2024	1,170,000	477,465	1,155,000	893,798	2,325,000	1,371,263
2025-2029	5,045,000	1,019,115	7,290,000	2,967,443	12,335,000	3,986,558
2030-2031	-	-	3,755,000	298,155	3,755,000	298,155
Total	\$ 10,425,000	\$ 4,145,650	\$ 16,020,000	\$ 8,454,251	\$ 26,445,000	\$ 12,599,901

Component Unit:

Year ending September 30:	Long-Term Debt		Capital Lease Obligations		Total Component Unit	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 378,870	\$ 386,418	\$ 119,624	\$ 116,449	\$ 498,494	\$ 502,867
2021	397,015	368,273	569,921	18,638	966,936	386,911
2022	414,902	350,386	591,383	2,975	1,006,285	353,361
2023	433,601	331,687	600,687	5,238	1,034,288	336,925
2024	452,274	313,014	652,726	280	1,105,000	313,294
2025-2029	2,590,718	1,235,722	2,227	-	2,592,945	1,235,722
2030-2034	2,392,216	693,310	-	-	2,392,216	693,310
2035-2038	2,042,078	164,644	-	-	2,042,078	164,644
Total	\$ 9,101,674	\$ 3,843,454	\$ 2,536,568	\$ 143,580	\$ 11,638,242	\$ 3,987,034

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 5. Long-Term Debt (Continued)

Capital leases shown in long-term debt for the discretely presented component unit include leases for movable equipment at varying rates of imputed interest from 4% to 10%, maturing through 2022 and collateralized by the lease equipment. Property and equipment as of September 30, 2019 include the following assets under capital lease:

Movable equipment	\$ 2,496,750
Less accumulated depreciation	193,177
	<u>\$ 2,303,573</u>

Note 6. Interfund Balances and Transfers

The following is a schedule of transfers included in the basic financial statements of the City:

	Transfers In	Transfers Out
Governmental activities:		
General	\$ 1,129,854	\$ 101,680
Community Center Sales Tax	-	1,555,600
Nonmajor governmental funds	1,775,785	779,532
Total governmental activities	<u>2,905,639</u>	<u>2,436,812</u>
Business-type activities:		
Water	-	241,633
Pollution control	26,512	163,687
Golf	-	41,519
Nonmajor enterprise funds	-	48,500
Total business-type activities	<u>26,512</u>	<u>495,339</u>
Total	<u>\$ 2,932,151</u>	<u>\$ 2,932,151</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service funds as debt service payments become due; (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund advances as of September 30, 2019, were as follows:

	Advance Receivables	Advance Payables
Governmental activities, general fund	\$ 1,225,511	\$ -
Business-type activities:		
Pollution control fund	-	268,486
Golf fund	-	884,413
Nonmajor enterprise funds	-	72,612
Total	<u>\$ 1,225,511</u>	<u>\$ 1,225,511</u>

Advances are long-term interfund receivables/payables that are not expected to be fully paid within one year. All interfund advances were made to fund expenses in excess of available cash balances in the disclosed funds.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 7. Employee Retirement Systems

Plan description: The City's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided: LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	<u>2019 Valuation</u>
Benefit multiplier	1.5%
Final average salary	5 years
Member contributions	0%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms: At June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	105
Inactive employees entitled to but not yet receiving benefits	105
Active employees	119
	<u>329</u>

Contributions: The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Employees do not contribute to the pension plan. Employer contribution rates are 7.7% (General), 5.2% (Police), and 8.5% (Fire) of annual covered payroll.

Net pension asset: The employer's net pension asset was measured as of June 30, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 28, 2019. Standard updated procedures were used to rollforward the total pension liability to June 30, 2019.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 7. Employee Retirement Systems (Continued)

Actuarial assumptions: The total pension liability in the February 28, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25% wage inflation; 2.50% price inflation
Salary increase	3.25% to 6.55% including wage inflation
Investment rate of return	7.25% net of investment expenses
Actuarial cost method	Entry age normal

The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2019 valuation were based on the results of an actuarial experience study for the period March 1, 2010 through February 28, 2015.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00%	4.16%
Fixed income	28.00	0.89
Real assets	33.00	2.09
	<u>100.00%</u>	

Discount rate: The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 7. Employee Retirement Systems (Continued)

Changes in the net pension liability (asset):

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balances at September 30, 2018	\$ 20,961,165	\$ 24,109,856	\$ (3,148,691)
Changes for the year:			
Service Cost	498,878	-	498,878
Interest on the total pension liability	1,505,353	-	1,505,353
Difference between expected and actual experience	(66,459)	-	(66,459)
Contributions - employer	-	398,350	(398,350)
Net investment income	-	1,576,804	(1,576,804)
Benefit payments, including refunds	(901,259)	(901,259)	-
Administrative expense	-	(30,544)	30,544
Other changes	-	(2,580)	2,580
Net changes	1,036,513	1,040,771	(4,258)
Balances at September 30, 2019	\$ 21,997,678	\$ 25,150,627	\$ (3,152,949)

Sensitivity of the net pension liability (asset) to changes in the discount rate: The following presents the Net Pension Liability (Asset) of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability (Asset) would be using a discount rate that is 1 percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Total pension liability	\$ 25,377,143	\$ 21,997,678	\$ 19,247,727
Plan fiduciary net position	25,150,627	25,150,627	25,150,627
Net pension liability (asset)	\$ 226,516	\$ (3,152,949)	\$ (5,902,900)

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 7. Employee Retirement Systems (Continued)

Pension expense and deferred outflows of resources and deferred inflows of resources related to

pensions: For the year ended September 30, 2019 the employer recognized pension expense of \$418,460. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual plan experience	\$ 188,593	\$ (261,463)
Changes in assumptions	78,179	-
Net difference between projected and actual earnings on pension plan investments	-	(638,991)
Contributions subsequent to the measurement date*	101,869	-
Total	\$ 368,641	\$ (900,454)

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction to the net pension asset for the year ending September 30, 2020.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended:	
2020	\$ (101,455)
2021	(389,841)
2022	(172,766)
2023	30,380
	<u>\$ (633,682)</u>

Deferred inflows and outflows of resources related to the difference between expected and actual plan experience and assumption changes are being amortized over a closed period equal to the average of the expected service lives of all employees as of the beginning of each measurement period. The deferred inflows of resources related to the difference between expected and actual investment returns is being amortized over a closed five-year period.

Note 8. Commitments and Contingencies

Legal matters: There are a number of claims and/or lawsuits to which the City is, or may be, a party as a result of certain law enforcement activities, injuries and various other matters and complaints arising in the ordinary course of City activities. The City's management and legal counsel anticipate that the potential claims against the City, if any, which are not covered by insurance, resulting from such matters would not materially affect the financial position of the City.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 8. Commitments and Contingencies (Continued)

Construction and other projects: The MARRS Radio System Upgrade project, the Transportation Trust Overlay project, the GFOA ERP Consulting project, the Opportunity Zone Marketing project, Year-End Audit project, the CAD/RMS Software Purchase project, and the Rehab of Wells 9 and 10 were in process at year-end. Total costs related to these projects are expected to be \$2,187,832, of which \$1,434,177 had been expended thru September 30, 2019. These costs are to be funded through sales tax revenues.

Professional malpractice insurance: The City Hospital is insured for medical malpractice claims under a commercial claims-made policy. City Hospital management does not believe there are any unreported claims as of September 30, 2019 for which the City Hospital could be ultimately responsible if it did not renew its commercial claims-made policy.

Hospital net patient service revenues: The City Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the City Hospital and audits by the Medicare Fiscal Intermediary and the Medicaid Program. Estimated settlements have been reflected in the accompanying financial statements.

Note 9. Risk Management

The City is exposed to various risks of litigation and casualties. The City is insured for automobile liability, general liability, property damage, health claims and workers' compensation through a commercial carrier. Claims did not exceed coverage for the year ended September 30, 2019, and for each of the past three fiscal years.

Note 10. Net Patient Service Revenue

The City Hospital has agreements with third-party payers that provide for payments to the City Hospital at amounts different from its established rates. These payment arrangements include:

Medicare: Inpatient acute care services and outpatient services and defined capital assets related to Medicare Program beneficiaries are paid on a cost reimbursement methodology. The Hospital is reimbursed for certain services at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare Administrative Contractor. Estimated settlements have been reflected in the accompanying financial statements.

Medicaid: Inpatient and long-term care services rendered to Medicaid Program beneficiaries are reimbursed based upon a prospectively established per diem rate. Medicaid outpatient reimbursement is based on a prospective percentage payment rate determined from the fourth, fifth and sixth prior cost reports regressed forward.

Approximately 56% of net patient service revenues are from participation in Medicare and state-sponsored Medicaid programs for the year ended September 30, 2019.

The City Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the City Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 11. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The details for the City's fund balance are as follows:

	General	Community Center Sales Tax	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:				
Nonspendable:				
Prepays	\$ 311,981	\$ -	\$ -	\$ 311,981
Advances	1,225,511	-	-	1,225,511
Perpetual maintenance fund	-	-	214,127	214,127
Total nonspendable	1,537,492	-	214,127	1,751,619
Restricted:				
Debt service	-	-	565,522	565,522
Assets held for sale	-	-	23,000	23,000
Parks and recreation	-	-	893,928	893,928
Capital projects	375,885	-	3,594,675	3,970,560
Planning and development	-	1,876,989	244,805	2,121,794
Public safety	-	-	1,114,005	1,114,005
Cemetery maintenance	-	-	11,092	11,092
Total restricted	375,885	1,876,989	6,447,027	8,699,901
Assigned, parks and recreation	-	-	355,856	355,856
Unassigned	1,858,643	-	-	1,858,643
Total fund balances	\$ 3,772,020	\$ 1,876,989	\$ 7,017,010	\$ 12,666,019

Note 12. Tax Abatements

Chapter 100 bonds: The City enters into real and personal property tax abatement agreements with local businesses pursuant to Article VI, Section 27(b) of the Missouri Constitution, as amended, and Sections 100.010 to 100.200, inclusive, of the Missouri Revised Statutes, as amended. Under this authority, municipalities may grant real and personal property tax abatements of up to 100% of a business' property tax bill for the purpose of attracting or retaining businesses within their jurisdictions. The abatements may be granted to any business located within or promising to relocate to the City.

For the fiscal year ended September 30, 2019, the City abated property taxes totaling \$16,111 under this program.

Section 353 abatements: The Missouri Urban Redevelopment Corporation Law, Chapter 353, R.S.Mo., provides for the creation of a corporation to acquire, construct, maintain and operate redevelopment projects in areas determined by the City to be blighted. Pursuant to a Redevelopment Agreement with the City, real estate taxes on land may be frozen at the pre-improvement assessment on the land exclusive of improvements, with any taxes on improvements and increased value of land abated for up to 10 years. An additional abatement of up to 15 years of 50% of the taxes assessed on the true value of the land and improvements is also authorized. Abatement is conditional on completion of improvements specified in the Redevelopment Agreement to remediate blighting conditions.

For the fiscal year ended September 30, 2019, the City abated property taxes totaling \$6,693 under this program.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 12. Tax Abatements (Continued)

Tax increment financing: The Real Property Tax Increment Allocation Redevelopment Act, Sections 99.800 to 99.865, Revised Statutes of Missouri, as amended, makes available tax increment financing for redevelopment projects in certain areas determined by the governing body of a city to be a “blighted area”, “conservation area”, or “economic development area”, each as defined in such Act. For the fiscal year ended September 30, 2019, the City abated property taxes and sales taxes totaling \$153,606 under this program, including the following tax abatement agreements that each exceeded 10% of the total amount abated.

A 100% real estate tax increment abatement and a 50% sales tax increment abatement to offset the cost of public improvements in the Vintage Plaza I/II TIF districts. These abatements totaled \$57,118.

A 50% sales tax increment abatement to offset the cost of public improvements in the Elms Hotel TIF district. This abatement totaled \$72,230.

Note 13. Governmental Accounting Standards Board (GASB) Statements

The GASB has issued several statements that are not yet effective and have not yet been implemented by the City of Excelsior Springs, Missouri. The statements which might impact the City are as follows:

GASB Statement No. 84, *Fiduciary Activities*, issued February 2017, will be effective for the City beginning with its fiscal year ending September 30, 2020. The objective of Statement No. 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government’s fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

City of Excelsior Springs, Missouri

Notes to Basic Financial Statements

Note 13. Governmental Accounting Standards Board (GASB) Statements (Continued)

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the City beginning with its fiscal year ending September 30, 2021, with earlier adoption encouraged. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the City must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties.

GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2019, will be effective for reporting periods beginning after December 15, 2020. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers, and eliminate diversity in practice associated with (1) commitments extended by users, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required noted disclosures.

The City's management has not yet determined the effect these Statements will have on the City's financial statements.

City of Excelsior Springs, Missouri

**Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Local Government Employees Retirement System**

Year ending September 30,	2019	2018
Total Pension Liability		
Service cost	\$ 498,878	\$ 460,155
Interest on the total pension liability	1,505,353	1,417,614
Difference between expected and actual experience	(66,459)	70,122
Assumption changes	-	-
Benefit payments, including refunds	(901,259)	(617,124)
Net change in total pension liability	1,036,513	1,330,767
Total pension liability, beginning	20,961,165	19,630,398
Total pension liability, ending	\$ 21,997,678	\$ 20,961,165
Plan Fiduciary Net Position		
Contributions-employer	\$ 398,350	\$ 379,081
Pension plan net investment income	1,576,804	2,679,267
Benefit payments, including refunds	(901,259)	(617,124)
Pension plan administrative expense	(30,544)	(20,998)
Other	(2,580)	(54,753)
Net change in plan fiduciary net position	1,040,771	2,365,473
Plan fiduciary net position, beginning	24,109,856	21,744,383
Plan fiduciary net position, ending	\$ 25,150,627	\$ 24,109,856
Employer net pension liability (asset)	\$ (3,152,949)	\$ (3,148,691)
Plan fiduciary net position as a percentage of the total pension liability	114.33%	115.02%
Covered payroll	\$ 5,764,846	\$ 5,368,891
Employer's net pension liability (asset) as a percentage of covered payroll	(54.69)%	(58.65)%

Ultimately 10 years will be Displayed. Information for years prior to 2015 is not available; amounts presented for the year-end were determined as of June 30, the measurement date.

Note: Changes in assumptions - In 2016, amounts reported as changes in assumptions resulted primarily from the changes in mortality table, inflation rate and salary increase.

2017	2016	2015
\$ 446,644	\$ 434,493	\$ 431,807
1,351,633	1,249,224	1,181,395
(255,996)	(331,590)	(113,475)
-	664,219	-
(659,806)	(561,468)	(569,339)
882,475	1,454,878	930,388
18,747,923	17,293,045	16,362,657
<u>\$ 19,630,398</u>	<u>\$ 18,747,923</u>	<u>\$ 17,293,045</u>

\$ 376,341	\$ 402,260	\$ 398,989
2,367,110	(20,141)	377,177
(659,806)	(561,468)	(569,339)
(19,131)	(18,674)	(20,039)
87,439	34,240	222,869
2,151,953	(163,783)	409,657
19,592,430	19,756,213	19,346,556
<u>\$ 21,744,383</u>	<u>\$ 19,592,430</u>	<u>\$ 19,756,213</u>

<u>\$ (2,113,985)</u>	<u>\$ (844,507)</u>	<u>\$ (2,463,168)</u>
-----------------------	---------------------	-----------------------

110.77% 104.50% 114.24%

\$ 4,962,128 \$ 4,941,881 \$ 4,849,449

(42.60)% (17.09)% (50.79)%

City of Excelsior Springs, Missouri

**Required Supplementary Information
Schedule of City Contributions
Local Government Employees Retirement System
Last 10 Fiscal Years**

	2019	2018	2017	2016
Actuarially determined contribution	\$ 404,884	\$ 382,771	\$ 363,238	\$ 406,071
Contributions in relation to the actuarially determined contribution	404,884	382,771	363,238	406,071
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,863,517	\$ 5,528,875	\$ 5,183,599	\$ 5,154,055
Contributions as a percentage of covered payroll	6.91%	6.92%	7.01%	7.88%

Actuarial assumptions: See Note 7 to the basic financial statements for summary of actuarial assumptions. There are no significant differences between the financial reporting assumptions and the actuarially determined contribution (funding) assumptions, except as follows:

Amortization method: A level percentage of payroll amortization is used to amortize the UAAL over a closed period of years.

Remaining amortization period: Multiple bases from 12 to 17 years.

Asset valuation method: 5-year smoothed market, 20% corridor.

2015		2014		2013		2012		2011		2010	
\$	455,474	\$	482,541	\$	473,717	\$	418,141	\$	386,706	\$	176,300
	406,729		377,706		329,784		269,364		223,517		176,300
\$	48,745	\$	104,835	\$	143,933	\$	148,777	\$	163,189	\$	-
\$	4,844,249	\$	4,826,467	\$	4,734,325	\$	4,516,929	\$	4,501,587	\$	4,428,502
	8.40%		7.83%		6.97%		5.96%		4.97%		3.98%

City of Excelsior Springs, Missouri

**Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2019**

	Special Revenue Funds	Capital Projects Funds		
		Capital Improvements	Community Center Project	Transportation Trust
Assets				
Cash, cash equivalents and investments	\$ 2,029,236	\$ 2,137,962	\$ -	\$ 1,137,177
Receivables, net of allowance for uncollectibles:				
Property taxes	646,013	-	-	
Due from other governments	86,541	81,883	-	77,751.00
Assets held for sale	-	23,000	-	
Restricted cash and cash equivalents	647,400	-	344,338	
Restricted investments	-	-	-	
Total assets	\$ 3,409,190	\$ 2,242,845	\$ 344,338	\$ 1,214,928
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities, accounts payable and accrued expenses	\$ 92,049	\$ 165,646	\$ 9,324	\$ 71,231
Deferred inflows of resources, unavailable revenue—property taxes	646,782	-	-	-
Fund balance:				
Nonspendable	-	-	-	-
Restricted	2,314,503	2,077,199	335,014	1,143,697
Assigned	355,856	-	-	-
Total fund balance	2,670,359	2,077,199	335,014	1,143,697
Total liabilities, deferred inflows of resources and fund balance	\$ 3,409,190	\$ 2,242,845	\$ 344,338	\$ 1,214,928

Debt Service Fund	Permanent Fund, Cemetery	Total Nonmajor Governmental Funds
\$ -	\$ 15,210	\$ 5,319,585
-	-	646,013
-	-	246,175
-	-	23,000
565,522	6,799	1,564,059
-	207,328	207,328
<u>\$ 565,522</u>	<u>\$ 229,337</u>	<u>\$ 8,006,160</u>
<u>\$ -</u>	<u>\$ 4,118</u>	<u>\$ 342,368</u>
-	-	646,782
-	214,127	214,127
565,522	11,092	6,447,027
-	-	355,856
<u>565,522</u>	<u>225,219</u>	<u>7,017,010</u>
<u>\$ 565,522</u>	<u>\$ 229,337</u>	<u>\$ 8,006,160</u>

City of Excelsior Springs, Missouri

**Combining Statement of Revenues, Expenditures and
Changes In Fund Balances—Nonmajor Governmental Funds
Year Ended September 30, 2019**

	Special Revenue Funds	Capital Projects Funds		
		Capital Improvements	Community Center Project	Transportation Trust
Revenues:				
Taxes	\$ 1,939,400	\$ 959,378	\$ -	\$ 917,653
Intergovernmental revenues	235,495	-	-	-
Charges for services	1,278,853	-	-	-
Investment earnings	33,512	26,893	9,025	15,365
Miscellaneous	16,100	7,600	-	-
Total revenues	3,503,360	993,871	9,025	933,018
Expenditures:				
Current:				
General government	1,048	146,151	-	599
Public works, street operations	-	-	-	83,531
Public safety	175,441	-	-	-
Community center activities	-	-	-	-
Recreational activities	2,056,074	-	-	-
Cemetery operations	-	-	-	-
Community betterment	958,639	1,178,283	-	-
Capital outlay	732,315	61,008	27,612	762,931
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Trustee fees	-	-	-	-
Total expenditures	3,923,517	1,385,442	27,612	847,061
Excess (deficiency) of revenues over (under) expenditures	(420,157)	(391,571)	(18,587)	85,957
Other financing sources (uses):				
Proceeds from sale of capital assets	46,254	-	-	-
Transfers in	415,329	-	-	-
Transfers out	(648,516)	(31,016)	-	(100,000)
Total other financing sources (uses)	(186,933)	(31,016)	-	(100,000)
Net change in fund balances	(607,090)	(422,587)	(18,587)	(14,043)
Fund balances, beginning	3,277,449	2,499,786	353,601	1,157,740
Fund balances, ending	\$ 2,670,359	\$ 2,077,199	\$ 335,014	\$ 1,143,697

Debt Service Fund	Permanent Fund, Cemetery	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 3,816,431
-	-	235,495
-	54,189	1,333,042
3,798	4,196	92,789
-	-	23,700
3,798	58,385	5,501,457
-	-	147,798
-	-	83,531
-	-	175,441
-	-	-
-	-	2,056,074
-	42,130	42,130
-	-	2,136,922
-	-	1,583,866
556,440	-	556,440
699,923	-	699,923
1,300	-	1,300
1,257,663	42,130	7,483,425
(1,253,865)	16,255	(1,981,968)
-	-	46,254
1,360,456	-	1,775,785
-	-	(779,532)
1,360,456	-	1,042,507
106,591	16,255	(939,461)
458,931	208,964	7,956,471
\$ 565,522	\$ 225,219	\$ 7,017,010

City of Excelsior Springs, Missouri

**Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2019**

	E-911 Phone Tax	Tax Increment Financing- Paradise Playhouse
Assets		
Cash and cash equivalents	\$ 7,229	\$ -
Receivables, net of allowance for uncollectibles, property taxes	-	4,572
Due from other governments	3,520	70
Restricted cash and cash equivalents	-	-
Total assets	\$ 10,749	\$ 4,642
Liabilities, Deferred Inflows of Resources and Fund Balance		
Liabilities, accounts payable and accrued expenses	\$ 3,120	\$ -
Deferred inflows of resources, unavailable revenue - property taxes	-	4,572
Fund balance:		
Restricted	7,629	70
Assigned	-	-
	7,629	70
Total liabilities, deferred inflows of resources and fund balance	\$ 10,749	\$ 4,642

(Continued)

Tax Increment Financing- Vintage Development	Public Safety Sales Tax	Equitable Sharing	Tax Increment Financing- Elms Hotel	Grant & Federal Funds	Tax Increment Financing- Vintage Development II
\$ 11,747	\$ 928,409	\$ 104,525	\$ 101,926	\$ 61,765	\$ 1,809
-	-	-	-	-	93,574
-	77,748	-	-	-	1,547
-	-	-	-	-	-
<u>\$ 11,747</u>	<u>\$ 1,006,157</u>	<u>\$ 104,525</u>	<u>\$ 101,926</u>	<u>\$ 61,765</u>	<u>\$ 96,930</u>
\$ 11,747	\$ 4,306	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	93,574
-	1,001,851	104,525	101,926	61,765	3,356
-	-	-	-	-	-
-	1,001,851	104,525	101,926	61,765	3,356
<u>\$ 11,747</u>	<u>\$ 1,006,157</u>	<u>\$ 104,525</u>	<u>\$ 101,926</u>	<u>\$ 61,765</u>	<u>\$ 96,930</u>

City of Excelsior Springs, Missouri

**Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
September 30, 2019**

	Parks and Recreation	Community Center Operating	Tax Increment Financing- Golf Course	Total
Assets				
Cash and cash equivalents	\$ 424,852	\$ 386,974	\$ -	\$ 2,029,236
Receivables, net of allowance for uncollectibles, property taxes	547,867	-	-	646,013
Due from other governments	3,656	-	-	86,541
Restricted cash and cash equivalents	7,947	500,000	139,453	647,400
Total assets	\$ 984,322	\$ 886,974	\$ 139,453	\$ 3,409,190
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities, accounts payable and accrued expenses	\$ 41,758	\$ 31,118	\$ -	\$ 92,049
Deferred inflows of resources, unavailable revenue—property taxes	548,636	-	-	646,782
Fund balance:				
Restricted	393,928	500,000	139,453	2,314,503
Assigned	-	355,856	-	355,856
	393,928	855,856	139,453	2,670,359
Total liabilities, deferred inflows of resources and fund balance	\$ 984,322	\$ 886,974	\$ 139,453	\$ 3,409,190

City of Excelsior Springs, Missouri

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2019**

	E-911 Phone Tax	Tax Increment Financing- Paradise Playhouse
Revenues:		
Taxes	\$ 44,414	\$ 4,541
Intergovernmental revenues	-	-
Charges for services	-	-
Investment earnings	50	-
Miscellaneous	-	-
Total revenues	44,464	4,541
Expenditures:		
Current:		
General government	4	-
Public safety	40,061	-
Recreational activities	-	-
Community betterment	-	4,471
Capital outlay	-	-
Total expenditures	40,065	4,471
Excess (deficiency) of revenues over expenditures	4,399	70
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balance	4,399	70
Fund balances, beginning	3,230	-
Fund balances, ending	\$ 7,629	\$ 70

(Continued)

Tax Increment Financing- Vintage Development	Public Safety Sales Tax	Equitable Sharing	Tax Increment Financing- Elms Hotel	Grant & Federal Funds	Tax Increment Financing- Vintage Development II
\$ 157,271	\$ 917,585	\$ -	\$ 86,366	\$ -	\$ 55,606
-	-	-	31,861	175,116	-
-	-	-	-	-	-
-	12,678	-	-	-	-
-	-	-	-	-	-
157,271	930,263	-	118,227	175,116	55,606
-	1,044	-	-	-	-
-	122,107	13,273	-	-	-
-	-	-	-	-	-
178,038	-	-	19,619	-	56,355
-	497,691	-	-	182,861	-
178,038	620,842	13,273	19,619	182,861	56,355
(20,767)	309,421	(13,273)	98,608	(7,745)	(749)
-	40,900	-	-	-	-
-	-	-	-	8,456	-
(2,299)	(519,974)	-	(2,500)	(12,887)	-
(2,299)	(479,074)	-	(2,500)	(4,431)	-
(23,066)	(169,653)	(13,273)	96,108	(12,176)	(749)
23,066	1,171,504	117,798	5,818	73,941	4,105
\$ -	\$ 1,001,851	\$ 104,525	\$ 101,926	\$ 61,765	\$ 3,356

City of Excelsior Springs, Missouri

**Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
Year Ended September 30, 2019**

	Parks and Recreation	Community Center Operating	Tax Increment Financing- Golf Course	Total
Revenues:				
Taxes	\$ 648,799	\$ -	\$ 24,818	\$ 1,939,400
Intergovernmental revenues	28,518	-	-	235,495
Charges for services	51,611	1,227,242	-	1,278,853
Investment earnings	10,857	7,423	2,504	33,512
Miscellaneous	8,186	7,914	-	16,100
Total revenues	747,971	1,242,579	27,322	3,503,360
Expenditures:				
Current:				
General government	-	-	-	1,048
Public safety	-	-	-	175,441
Recreational activities	654,227	1,401,847	-	2,056,074
Community betterment	59,435	-	640,721	958,639
Capital outlay	51,763	-	-	732,315
Total expenditures	765,425	1,401,847	640,721	3,923,517
Excess (deficiency) of revenues over expenditures	(17,454)	(159,268)	(613,399)	(420,157)
Other financing sources (uses):				
Proceeds from sale of capital assets	5,354	-	-	46,254
Transfers in	5,193	300,000	101,680	415,329
Transfers out	(6,000)	-	(104,856)	(648,516)
Total other financing sources (uses)	4,547	300,000	(3,176)	(186,933)
Net change in fund balance	(12,907)	140,732	(616,575)	(607,090)
Fund balances, beginning	406,835	715,124	756,028	3,277,449
Fund balances, ending	\$ 393,928	\$ 855,856	\$ 139,453	\$ 2,670,359

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—
General Fund Sub-Funds—Budget to Actual
Year Ended September 30, 2019**

	Construction Services		Elms Hotel Event Fees	
	Budget	Actual	Budget	Actual
Revenues:				
Intergovernmental revenues	\$ 140,000	\$ -	\$ -	\$ -
Charges for services	355,000	229,193	-	-
Investment earnings	-	-	10	827
Miscellaneous	-	12,809	49,026	57,341
Total revenues	495,000	242,002	49,036	58,168
Expenditures:				
Current:				
General government	-	-	40,010	43,459
Public works	558,579	500,042	-	-
Total expenditures	558,579	500,042	40,010	43,459
Excess (deficiency) of revenues over expenditures	(63,579)	(258,040)	9,026	14,709
Other financing sources (uses):				
Transfers in	173,000	155,853	-	-
Transfers out	(26,000)	(26,000)	(10,394)	(394)
Total other financing sources (uses)	147,000	129,853	(10,394)	(394)
Net change in fund balance (deficit)	\$ 83,421	(128,187)	\$ (1,368)	14,315
Fund balances, beginning		(19,117)		6,350
Fund balances, ending		\$ (147,304)		\$ 20,665

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—
Nonmajor Special Revenue Funds—Budget to Actual
Year Ended September 30, 2019**

	E-911 Phone Tax	
	Budget	Actual
Revenues:		
Taxes	\$ 50,000	\$ 44,414
Investment earnings	15	50
Total revenues	50,015	44,464
Expenditures:		
Current:		
General government	25	4
Public safety	37,000	40,061
Community betterment	-	-
Capital outlay	-	-
Total expenditures	37,025	40,065
Excess (deficiency) of revenues over expenditures	12,990	4,399
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balance (deficit)	\$ 12,990	4,399
Fund balances, beginning		3,230
Fund balances, ending		\$ 7,629

(Continued)

Tax Increment		Tax Increment		Public Safety Sales Tax	
Financing - Paradise Playhouse		Financing - Vintage Development		Public Safety Sales Tax	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 5,471	\$ 4,541	\$ 157,272	\$ 157,271	\$ 846,000	\$ 917,585
-	-	-	-	6,600	12,678
5,471	4,541	157,272	157,271	852,600	930,263
-	-	-	-	1,100	1,044
-	-	-	-	130,000	122,107
5,471	4,471	178,040	178,038	-	-
-	-	-	-	695,000	497,691
5,471	4,471	178,040	178,038	826,100	620,842
-	70	(20,768)	(20,767)	26,500	309,421
-	-	-	-	40,900	40,900
-	-	(2,299)	(2,299)	(565,000)	(519,974)
-	-	(2,299)	(2,299)	(524,100)	(479,074)
<u>\$ -</u>	<u>70</u>	<u>\$ (23,067)</u>	<u>(23,066)</u>	<u>\$ (497,600)</u>	<u>(169,653)</u>
	<u>-</u>		<u>23,066</u>		<u>1,171,504</u>
<u>\$ 70</u>		<u>\$ -</u>		<u>\$ 1,001,851</u>	

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—
Nonmajor Special Revenue Funds—Budget to Actual (Continued)
Year Ended September 30, 2019**

	Equitable Sharing		Tax Increment Financing - Elms Hotel	
	Budget	Actual	Budget	Actual
Revenues:				
Taxes	\$ -	\$ -	\$ 128,000	\$ 86,366
Intergovernmental revenues	-	-	-	31,861
Total revenues	-	-	128,000	118,227
Expenditures:				
Current:				
Public safety	36,250	13,273	-	-
Community betterment	-	-	125,500	19,619
Capital outlay	-	-	-	-
Total expenditures	36,250	13,273	125,500	19,619
Excess (deficiency) of revenues over expenditures	(36,250)	(13,273)	2,500	98,608
Other financing sources (uses),				
Transfers in	-	-	-	-
Transfers out	-	-	(2,500)	(2,500)
Total other financing sources (uses)	-	-	(2,500)	(2,500)
Net change in fund balance (deficit)	\$ (36,250)	(13,273)	\$ -	96,108
Fund balances, beginning		117,798		5,818
Fund balances, ending		<u>\$ 104,525</u>		<u>\$ 101,926</u>

(Continued)

Grant & Federal Funds		Tax Increment Financing- Vintage Development II	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 74,309	\$ 55,606
175,116	175,116	-	-
175,116	175,116	74,309	55,606
-	-	-	-
-	-	74,309	56,355
187,564	182,861	-	-
187,564	182,861	74,309	56,355
(12,448)	(7,745)	-	(749)
13,159	8,456	-	-
(12,887)	(12,887)	-	-
272	(4,431)	-	-
<u>\$ (12,176)</u>	<u>(12,176)</u>	<u>\$ -</u>	<u>(749)</u>
	<u>73,941</u>		<u>4,105</u>
	<u>\$ 61,765</u>		<u>\$ 3,356</u>

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—
Nonmajor Special Revenue Funds—Budget to Actual (Continued)
Year Ended September 30, 2019**

	Parks and Recreation		Community Center Operating	
	Budget	Actual	Budget	Actual
Revenues:				
Taxes	\$ 659,527	\$ 648,799	\$ -	\$ -
Intergovernmental revenues	19,500	28,518	-	-
Charges for services	48,741	51,611	1,143,000	1,227,242
Investment earnings	10,059	10,857	6,000	7,423
Miscellaneous	8,704	8,186	110,000	7,914
Total revenues	746,531	747,971	1,259,000	1,242,579
Expenditures:				
Current:				
General Government	-	-	-	-
Recreational activities	730,808	654,227	1,424,941	1,401,847
Community betterment	61,033	59,435	-	-
Capital outlay	76,000	51,763	-	-
Total expenditures	867,841	765,425	1,424,941	1,401,847
Excess (deficiency) of revenues over expenditures	(121,310)	(17,454)	(165,941)	(159,268)
Other financing sources (uses):				
Proceeds from sale of capital assets	15,000	5,354	-	-
Transfers in	-	5,193	300,000	300,000
Transfers out	(7,000)	(6,000)	-	-
Total other financing sources (uses)	8,000	4,547	300,000	300,000
Net change in fund balance (deficit)	\$ (113,310)	(12,907)	\$ 134,059	140,732
Fund balances, beginning		406,835		715,124
Fund balances, ending		<u>\$ 393,928</u>		<u>\$ 855,856</u>

Tax Increment Financing- Golf Course			
Budget		Actual	
\$	5,000	\$	24,818
	-		-
	-		-
	2,288		2,504
	-		-
	7,288		27,322
	160		-
	-		-
	-		640,721
	759,979		-
	760,139		640,721
	(752,851)		(613,399)
	-		-
	101,680		101,680
	(104,857)		(104,856)
	(3,177)		(3,176)
\$	(756,028)		(616,575)
			756,028
		\$	139,453

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—
Nonmajor Debt Service Fund—Budget to Actual
Year Ended September 30, 2019**

	Debt Service	
	Budget	Actual
Revenues, investment earnings	\$ 150	\$ 3,798
Expenditures, debt service:		
Principal	559,440	556,440
Interest	699,925	699,923
Trustee fees	5,000	1,300
Total expenditures	1,264,365	1,257,663
(Deficiency) of revenues over (under) expenditures	(1,264,215)	(1,253,865)
Other financing sources, transfers in	1,262,215	1,360,456
Net change in fund balance	\$ (2,000)	106,591
Fund balances, beginning		458,931
Fund balances, ending		\$ 565,522

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Transportation Trust Fund
Year Ended September 30, 2019**

	Budget	Actual
Revenues:		
Taxes	\$ 863,279	\$ 917,653
Investment earnings	14,200	15,365
Total revenues	<u>877,479</u>	<u>933,018</u>
Expenditures:		
Current:		
General government	-	599
Public works	785,200	83,531
Capital outlay	-	762,931
Total expenditures	<u>785,200</u>	<u>847,061</u>
Excess of revenues over expenditures	92,279	85,957
Other financing sources (uses), transfers out	<u>(262,000)</u>	<u>(100,000)</u>
Net change in fund balance	<u><u>\$ (169,721)</u></u>	<u>(14,043)</u>
Fund balances, beginning		<u>1,157,740</u>
Fund balances, ending		<u><u>\$ 1,143,697</u></u>

City of Excelsior Springs, Missouri

**Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Capital Improvements Fund
Year Ended September 30, 2019**

	Budget	Actual
Revenues:		
Taxes	\$ 1,029,669	\$ 959,378
Investment earnings	34,500	26,893
Miscellaneous	4,868	7,600
Total revenues	<u>1,069,037</u>	<u>993,871</u>
Expenditures:		
Current:		
General government	117,089	146,151
Community betterment	1,062,899	1,178,283
Capital outlay	855,842	61,008
Total expenditures	<u>2,035,830</u>	<u>1,385,442</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(966,793)</u>	<u>(391,571)</u>
Other financing sources (uses), transfers out	<u>(49,925)</u>	<u>(31,016)</u>
Net change in fund balance	<u><u>\$ (1,016,718)</u></u>	<u>(422,587)</u>
Fund balances, beginning		<u>2,499,786</u>
Fund balances, ending		<u><u>\$ 2,077,199</u></u>

City of Excelsior Springs, Missouri

Combining Statement of Net Position
Nonmajor Enterprise Funds
September 30, 2019

	Airport	Refuse	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 10	\$ 150	\$ 160
Accounts receivable, net of allowance for uncollectibles	1,925	114,185	116,110
Total current assets	1,935	114,335	116,270
Noncurrent assets:			
Net pension asset	-	9,102	9,102
Capital assets:			
Land	50,000	-	50,000
Land improvements	25,000	-	25,000
Buildings and improvements	48,624	-	48,624
Operating equipment	552,145	-	552,145
Furniture and office equipment	10,950	-	10,950
Total capital assets	686,719	-	686,719
Less accumulated depreciation	192,286	-	192,286
Net capital assets	494,433	-	494,433
Total noncurrent assets	494,433	9,102	503,535
Total assets	496,368	123,437	619,805
Deferred Outflows of Resources,			
Pension related amounts	-	877	877
Liabilities			
Current liabilities:			
Accounts payable and accrued expenses	\$ 652	\$ 2,644	\$ 3,296
Compensated absences	-	665	665
Total current liabilities	652	3,309	3,961
Noncurrent liabilities:			
Advances from other funds	65,210	7,402	72,612
Total noncurrent liabilities	65,210	7,402	72,612
Total liabilities	65,862	10,711	76,573
Deferred Inflows of Resources,			
pension related amounts	-	3,814	3,814
Net Position (Deficit)			
Net investment in capital assets	494,433	-	494,433
Restricted for pension	-	9,102	9,102
Unrestricted	(63,927)	100,687	36,760
Total net position	\$ 430,506	\$ 109,789	\$ 540,295

City of Excelsior Springs, Missouri

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
Year Ended September 30, 2019**

	Airport	Refuse	Total
Operating revenues:			
Charges for services	\$ 1,092	\$ 862,391	\$ 863,483
Rental income	9,648	-	9,648
Other	-	37,016	37,016
Total operating revenues	10,740	899,407	910,147
Operating expenses:			
Personnel services	-	64,928	64,928
Contractual and professional services	840	826,208	827,048
Utilities	6,348	20,690	27,038
Maintenance and repairs	3,484	-	3,484
Insurance	-	1,149	1,149
Supplies and materials (administrative)	4,419	19,401	23,820
Depreciation	31,013	-	31,013
Total operating expenses	46,104	932,376	978,480
Operating (loss)	(35,364)	(32,969)	(68,333)
Nonoperating revenue, investment earnings	-	673	673
(Loss) before transfers	(35,364)	(32,296)	(67,660)
Transfers in	-	-	-
Transfers out	(5,800)	(42,700)	(48,500)
	(5,800)	(42,700)	(48,500)
Change in net position	(41,164)	(74,996)	(116,160)
Total net position, beginning	471,670	184,785	656,455
Total net position, ending	\$ 430,506	\$ 109,789	\$ 540,295

City of Excelsior Springs, Missouri

**Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended September 30, 2019**

	Airport	Refuse	Total
Cash flows from operating activities:			
Cash collected from customers	\$ 11,073	\$ 849,461	\$ 860,534
Cash from other operating revenue	-	37,016	37,016
Cash paid to suppliers for goods and services	(15,512)	(865,407)	(880,919)
Cash paid to employees for services	-	(63,747)	(63,747)
Net cash provided by (used in) operating activities	(4,439)	(42,677)	(47,116)
Cash flows from noncapital financing activities:			
Increases in advances from other funds	10,249	7,402	17,651
Transfers out	(5,800)	(42,700)	(48,500)
Net cash provided by (used in) noncapital financing activities	4,449	(35,298)	(30,849)
Cash flows from investing activities,			
interest income	-	673	673
Net cash provided by investing activities	-	673	673
Net increase (decrease) in cash and cash equivalents	10	(77,302)	(77,292)
Cash and cash equivalents:			
Beginning	-	77,452	77,452
Ending	\$ 10	\$ 150	\$ 160
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (35,364)	\$ (32,969)	\$ (68,333)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	31,013	-	31,013
Decrease (increase) in accounts receivable	333	(12,930)	(12,597)
Increase (decrease) in accounts payable and accrued expenses	(421)	2,041	1,620
Decrease in net pension asset	-	8	8
Decrease in deferred outflows	-	339	339
Increase in deferred inflows	-	598	598
Increase in compensated absences	-	236	236
Net cash provided by (used in) operating activities	\$ (4,439)	\$ (42,677)	\$ (47,116)

City of Excelsior Springs, Missouri

**Combining Statement of Assets and Liabilities—Agency Funds
September 30, 2019**

	Hospital	Payroll	Road District	Total
Assets				
Cash and cash equivalents	\$ 781,483	\$ (43,943)	\$ 711,096	\$ 1,448,636
Taxes receivable	160	-	-	160
Prepaid items	-	50,829	-	50,829
Total assets	\$ 781,643	\$ 6,886	\$ 711,096	\$ 1,499,625
Liabilities				
Due to other funds	\$ -	\$ 6,886	\$ -	\$ 6,886
Due to component unit	781,643	-	-	781,643
Due to other governments	-	-	711,096	711,096
Total liabilities	\$ 781,643	\$ 6,886	\$ 711,096	\$ 1,499,625

City of Excelsior Springs, Missouri

**Statement of Changes in Assets and Liabilities—Agency Funds
Year Ended September 30, 2019**

	Balance September 30, 2018	Additions	Deletions	Balance September 30, 2019
Hospital Fund				
Assets:				
Cash and cash equivalents	\$ 1,871,546	\$ 307,639	\$ 1,397,702	\$ 781,483
Taxes receivable	178	273,083	273,101	160
Total assets	\$ 1,871,724	\$ 580,722	\$ 1,670,803	\$ 781,643
Liabilities:				
Accounts payable	\$ -	\$ 313,300	\$ 313,300	\$ -
Due to component unit	1,871,724	268,454	1,358,535	781,643
Total liabilities	\$ 1,871,724	\$ 581,754	\$ 1,671,835	\$ 781,643
Payroll Fund				
Assets:				
Cash and cash equivalents	\$ 110,728	\$ 12,355,234	\$ 12,509,905	\$ (43,943)
Prepaid items	51,183	311,102	311,456	50,829
Total assets	\$ 161,911	\$ 12,666,336	\$ 12,821,361	\$ 6,886
Liabilities, due to other funds	\$ 161,911	\$ 2,798,638	\$ 2,953,663	\$ 6,886
Road District Fund				
Assets, cash and cash equivalents	\$ 648,894	\$ 197,983	\$ 135,781	\$ 711,096
Liabilities:				
Accounts payable	\$ -	\$ 135,265	\$ 135,265	\$ -
Due to other governments	648,894	62,718	516	711,096
Total liabilities	\$ 648,894	\$ 197,983	\$ 135,781	\$ 711,096
Total Agency Funds				
Assets:				
Cash and cash equivalents	\$ 2,631,168	\$ 12,860,856	\$ 14,043,388	\$ 1,448,636
Taxes receivable	178	273,083	273,101	160
Prepaid items	51,183	311,102	311,456	50,829
Total assets	\$ 2,682,529	\$ 13,445,041	\$ 14,627,945	\$ 1,499,625
Liabilities:				
Accounts payable	\$ -	\$ 448,565	\$ 448,565	\$ -
Due to other funds	161,911	2,798,638	2,953,663	6,886
Due to component unit	1,871,724	268,454	1,358,535	781,643
Due to other governments	648,894	62,718	516	711,096
Total liabilities	\$ 2,682,529	\$ 3,578,375	\$ 4,761,279	\$ 1,499,625

City of Excelsior Springs, Missouri

Statistical Section Contents

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	92 - 97
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources, the	98 - 103
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt	104 - 107
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	108 - 109
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and	110 - 117

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year.

City of Excelsior Springs, Missouri

**Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
Net investment in capital assets	12,241,755	12,996,356	14,097,836	14,653,459	13,799,025	16,967,781	16,001,600	14,311,258	13,573,340	11,483,939
Restricted	5,493,852	8,196,025	7,891,720	8,367,261	9,073,288	8,857,748	9,618,400	10,161,087	9,155,692	10,801,183
Unrestricted	4,070,307	2,634,310	2,955,188	1,966,343	1,779,260	4,424,070	5,075,521	5,420,970	4,979,302	3,316,571
Total governmental activities net position	<u>21,805,914</u>	<u>23,826,691</u>	<u>24,944,744</u>	<u>24,987,063</u>	<u>24,651,573</u>	<u>30,249,599</u>	<u>30,695,521</u>	<u>29,893,315</u>	<u>27,708,334</u>	<u>25,601,693</u>
Business-type activities:										
Net investment in capital assets	7,033,568	7,360,002	10,074,915	11,496,124	10,399,991	11,011,064	12,795,611	12,146,625	12,156,978	13,251,354
Restricted	621,500	237,500	122,500	-	-	-	122,500	122,500	-	326,725
Unrestricted	3,703,362	4,791,239	3,457,770	3,138,388	3,766,529	3,439,513	1,984,826	818,989	532,814	(236,732)
Total business-type activities net position	<u>11,358,430</u>	<u>12,388,741</u>	<u>13,655,185</u>	<u>14,634,512</u>	<u>14,166,520</u>	<u>14,450,577</u>	<u>14,902,937</u>	<u>13,088,114</u>	<u>12,689,792</u>	<u>13,341,347</u>
Primary government:										
Net investment in capital assets	19,275,323	20,356,358	24,172,751	26,149,583	24,199,016	27,978,845	28,797,211	26,457,883	25,730,318	24,735,293
Restricted	6,115,352	8,433,525	8,014,220	8,367,261	9,073,288	8,857,748	9,740,900	10,283,587	9,155,692	11,127,908
Unrestricted	7,773,669	7,425,549	6,412,958	5,104,731	5,545,789	7,863,583	7,060,347	6,239,959	5,512,116	3,079,839
Total primary government net position	<u>33,164,344</u>	<u>36,215,432</u>	<u>38,599,929</u>	<u>39,621,575</u>	<u>38,818,093</u>	<u>44,700,176</u>	<u>45,598,458</u>	<u>42,981,429</u>	<u>40,398,126</u>	<u>38,943,040</u>

City of Excelsior Springs, Missouri

**Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
General Government	\$ 1,128,823	\$ 1,161,049	\$ 1,404,253	\$ 1,371,894	\$ 1,335,488	\$ 1,172,839	\$ 1,325,896	\$ 1,495,888	\$ 1,130,752	\$ 1,388,885
Public Safety	5,361,872	5,055,440	5,133,158	5,437,030	5,524,073	5,401,800	6,091,952	5,778,060	5,824,712	6,176,795
Transportation	143,981	152,676	179,921	186,189	183,239	154,093	161,427	160,016	168,448	190,561
Public Works	1,929,547	1,840,211	2,699,104	2,016,591	2,108,427	1,805,277	1,675,382	3,085,897	3,264,980	1,614,026
Health and Welfare	51,887	55,520	61,743	59,570	64,496	64,079	64,565	54,135	55,800	60,714
Recreational Activities	528,013	634,316	681,551	764,780	874,303	741,344	984,156	2,745,628	2,803,514	2,894,055
Cemetery Operations	-	17,810	64,716	48,599	37,375	48,667	48,570	48,586	38,619	42,130
Community Betterment	1,728,610	1,508,422	1,342,907	2,289,384	1,817,201	2,134,161	2,375,044	2,371,799	3,918,929	2,387,732
Interest on long-term debt	137,029	102,165	68,995	44,116	353,700	648,826	669,999	657,221	650,627	673,408
Total governmental activities expenses	11,009,762	10,527,609	11,636,348	12,218,153	12,298,302	12,171,086	13,396,991	16,397,230	17,856,381	15,428,306
Business-type activities:										
Water	1,660,959	1,892,942	2,117,104	2,518,433	3,024,878	2,996,381	3,895,403	4,497,953	3,941,725	3,972,284
Sewer	1,204,401	1,330,063	2,112,373	2,591,028	3,258,762	3,524,472	3,606,317	3,767,632	3,717,691	3,883,746
Golf	792,062	765,508	827,847	781,813	756,811	871,239	840,019	895,123	950,714	1,348,952
Airport	16,958	50,282	30,038	41,414	40,434	40,140	36,932	56,563	52,730	46,104
Refuse	667,284	638,336	652,258	719,793	746,090	765,426	803,943	842,818	875,188	932,376
Total business-type activities expenses	4,341,664	4,677,131	5,739,620	6,652,481	7,826,975	8,197,658	9,182,614	10,060,089	9,538,048	10,183,462
Total primary government expenses	15,351,426	15,204,740	17,375,968	18,870,634	20,125,277	20,368,744	22,579,605	26,457,319	27,394,429	25,611,768
Program revenue:										
Governmental activities:										
Charges for services:										
General Government	121,535	115,858	119,458	119,951	327,086	123,734	204,620	119,852	146,473	141,274
Public Safety	1,396,007	1,406,395	1,429,581	1,293,890	438,417	1,112,252	883,097	1,170,658	1,215,641	1,300,600
Transportation	33,036	30,767	29,377	58,240	37,018	36,281	20,949	20,635	18,054	21,515
Public Works	159,468	333,091	452,309	220,923	349,308	286,285	368,830	201,290	425,384	229,193
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Recreational Activities	50,018	127,279	80,942	82,755	66,540	76,786	66,552	948,338	1,256,209	1,251,292
Cemetery Operations	-	10,095	69,581	41,767	51,695	54,188	44,605	39,475	31,751	54,076
Community Betterment	53,766	203,450	101,659	52,471	66,326	56,334	-	-	111,061	67,019
Operating grants and contributions:										
Public Safety	437,247	274,758	74,419	38,552	52,227	170,491	48,655	3,243	1,110	2,747
Transportation	56,004	61,309	62,338	59,067	65,611	62,949	74,387	66,879	78,902	91,591
Public Works	477,368	492,908	482,165	738,211	438,439	461,984	531,828	479,284	552,685	567,894
Health and Welfare	16,500	16,500	13,750	19,650	21,067	20,726	20,460	19,430	16,500	28,518
Recreational Activities	29,268	-	-	-	10,129	-	-	28,091	2,000	-
Cemetery Operations	-	208,596	-	-	-	-	-	-	-	-
Community Betterment	499,170	69,509	59,246	94,597	-	49,174	15,795	6,369	4,839	-
Capital grants and contributions:										
Public Safety	-	-	-	-	-	-	-	-	55,858	174,405
Transportation	-	-	-	-	41,335	-	-	-	-	-
Public Works	-	-	535,655	-	-	-	-	-	-	-
Community center activities	-	-	-	-	-	-	125,000	125,000	-	-
Recreational Activities	-	-	-	304,485	-	-	-	-	-	-
Community Betterment	-	-	-	-	-	-	-	-	-	-
Cemetery Operations	-	-	-	-	-	-	-	-	-	-
Total governmental activities program revenue	3,329,387	3,350,515	3,510,480	3,124,559	1,965,198	2,511,184	2,404,778	3,228,544	3,916,467	3,930,124

City of Excelsior Springs, Missouri

**Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Charges for services:										
Water	2,514,840	2,887,962	3,183,161	3,153,647	3,119,696	3,272,647	3,395,406	3,362,927	3,458,759	3,365,086
Sewer	1,198,899	1,555,214	1,918,120	2,159,835	2,200,706	2,704,128	2,882,569	2,931,632	3,318,675	3,776,791
Golf	603,071	583,241	590,107	582,958	582,576	675,080	687,269	692,138	619,465	899,474
Airport	25,074	33,729	22,534	19,691	19,159	25,631	17,084	19,609	14,381	10,740
Refuse	724,882	705,849	698,174	730,014	765,664	793,364	829,090	870,918	889,374	899,407
Operating/capital grants and contributions:										
Water	-	15,300	10,000	-	-	-	-	-	-	-
Sewer	-	-	85,000	-	-	-	-	-	-	-
Golf	16,483	12,577	9,918	14,916	27,128	9,691	26,012	13,452	5,788	7,688
Airport	-	-	-	-	-	-	447,074	-	-	-
Total business-type activities program revenue	5,083,249	5,793,872	6,517,014	6,661,061	6,714,929	7,480,541	8,284,504	7,890,676	8,306,442	8,959,186
Total primary government program revenues	8,412,636	9,144,387	10,027,494	9,785,620	8,680,127	9,991,725	10,689,282	11,119,220	12,222,909	12,889,310
Net (expense) revenue:										
Governmental activities	(7,680,375)	(7,177,094)	(8,125,868)	(9,093,594)	(10,333,104)	(9,659,902)	(10,992,213)	(13,168,686)	(13,939,914)	(11,498,182)
Business-type activities	741,585	1,116,741	777,394	8,580	(1,112,046)	(717,117)	(898,110)	(2,169,413)	(1,231,606)	(1,224,276)
Total primary government net expense	(6,938,790)	(6,060,353)	(7,348,474)	(9,085,014)	(11,445,150)	(10,377,019)	(11,890,323)	(15,338,099)	(15,171,520)	(12,722,458)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	1,880,348	1,955,284	1,973,387	1,983,116	2,032,641	2,146,128	2,075,669	2,089,248	2,113,038	1,826,079
General sales and use tax	4,917,024	4,998,485	5,047,335	5,651,326	5,658,413	7,289,398	7,742,792	7,740,509	7,620,850	6,772,137
Franchise tax	1,530,424	1,625,117	1,386,103	1,608,499	1,531,495	1,467,003	1,395,566	1,371,129	1,464,533	1,280,479
Cigarette tax	117,079	116,058	121,767	120,186	118,377	117,491	117,986	112,152	101,018	108,286
Railroad and Utility/Financial Institution Tax	52,715	60,219	55,488	51,067	54,065	64,086	58,900	69,922	62,333	97,884
Interest and investment earnings	148,491	157,789	153,209	116,863	95,983	254,996	209,335	224,236	139,163	170,314
Miscellaneous	48,620	73,369	156,404	143,056	268,100	228,781	388,803	327,290	273,752	249,452
Gain on sale of capital assets	21,295	-	35,665	-	41,500	171,119	18,688	21,097	32,681	38,970
Transfers	(638,842)	211,550	314,563	(538,200)	197,040	294,709	(569,604)	410,897	(52,435)	(1,179,278)
Total governmental activities	8,077,154	9,197,871	9,243,921	9,135,913	9,997,614	12,033,711	11,438,135	12,366,480	11,754,933	9,364,323
Business-type activities:										
Investment earnings	84,269	125,120	803,613	929,984	841,094	799,951	780,866	765,487	780,849	696,553
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	15,000	-	31,955	-	-	-	-
Transfers	638,842	(211,550)	(314,563)	538,200	(197,040)	(294,709)	569,604	(410,897)	52,435	1,179,278
Total business-type activities	723,111	(86,430)	489,050	1,483,184	644,054	537,197	1,350,470	354,590	833,284	1,875,831
Total primary government	8,800,265	9,111,441	9,732,971	10,619,097	10,641,668	12,570,908	12,788,605	12,721,070	12,588,217	11,240,154
Changes in net position:										
Governmental activities	396,779	2,020,777	1,118,053	42,319	(335,490)	2,373,809	445,922	(802,206)	(2,184,981)	(2,133,859)
Business-type activities	1,464,696	1,030,311	1,266,444	1,491,764	(467,992)	(179,920)	452,360	(1,814,823)	(398,322)	651,555
Total primary government	\$ 1,861,475	\$ 3,051,088	\$ 2,384,497	\$ 1,534,083	\$ (803,482)	\$ 2,193,889	\$ 898,282	\$ (2,617,029)	\$ (2,583,303)	\$ (1,482,304)

City of Excelsior Springs, Missouri

**Program Revenues by Function/Program
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
General government	121,535	115,858	119,458	119,951	327,086	123,734	204,620	119,852	146,473	141,274
Public Safety	1,833,254	1,681,153	1,504,000	1,332,442	490,644	1,282,743	931,752	1,173,901	1,216,751	1,477,752
Transportation	89,040	92,076	91,715	117,307	143,964	99,230	95,336	87,514	96,956	113,106
Public works	636,836	825,999	1,470,129	959,134	787,747	748,269	900,658	680,574	978,069	797,087
Health and Welfare	16,500	16,500	13,750	19,650	21,067	20,726	20,460	19,430	16,500	28,518
Cemetery operations	-	-	69,581	41,767	51,695	54,188	44,605	39,475	31,751	54,076
Community Center Activities	-	-	-	-	-	-	-	125,000	-	-
Recreational Activities	79,286	127,279	80,942	387,240	76,669	76,786	66,552	976,429	1,258,209	1,251,292
Community Betterment	552,936	272,959	160,905	147,068	66,326	105,508	15,795	6,369	115,900	67,019
Total governmental activities	<u>3,329,387</u>	<u>3,131,824</u>	<u>3,329,387</u>	<u>3,124,559</u>	<u>1,965,198</u>	<u>2,511,184</u>	<u>2,279,778</u>	<u>3,228,544</u>	<u>3,860,609</u>	<u>3,930,124</u>
Business-type activities:										
Water	2,514,840	2,903,262	2,514,840	3,153,647	3,119,696	3,272,647	3,395,406	3,362,927	3,458,759	3,365,086
Sewer	1,198,899	1,555,214	1,198,899	2,159,835	2,200,706	2,704,128	2,882,569	2,931,632	3,318,675	3,776,791
Golf	603,071	583,241	619,554	582,958	582,576	675,080	1,134,343	705,590	625,253	907,162
Airport	25,074	33,729	25,074	19,691	19,159	25,631	17,084	19,609	14,381	10,740
Refuse	724,882	705,849	724,882	730,014	765,664	793,364	829,090	870,918	889,374	899,407
Total business-type activities	<u>5,066,766</u>	<u>5,781,295</u>	<u>5,083,249</u>	<u>6,646,145</u>	<u>6,687,801</u>	<u>7,470,850</u>	<u>8,258,492</u>	<u>7,890,676</u>	<u>8,306,442</u>	<u>8,959,186</u>
Total government	<u>8,396,153</u>	<u>8,913,119</u>	<u>8,412,636</u>	<u>9,770,704</u>	<u>8,652,999</u>	<u>9,982,034</u>	<u>10,538,270</u>	<u>11,119,220</u>	<u>12,167,051</u>	<u>12,889,310</u>

City of Excelsior Springs, Missouri

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 701,994	\$ 274,801	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	1,933,780	2,873,691	-	-	-	-	-	-	-	-
Unreserved, designated for board use	339,246	339,246	-	-	-	-	-	-	-	-
Nonspendable			718,647	332,332	266,296	1,208,562	1,526,634	1,774,056	2,139,029	1,537,492
Restricted			333,987	352,292	372,229	367,964	377,822	354,850	365,912	375,885
Assigned			149,913	-	-	-	-	-	-	-
Unassigned			2,708,532	2,530,112	2,409,377	2,138,743	1,747,484	1,755,997	1,822,760	1,858,643
Total General Fund	<u>2,975,020</u>	<u>3,487,738</u>	<u>3,911,079</u>	<u>3,214,736</u>	<u>3,047,902</u>	<u>3,715,269</u>	<u>3,651,940</u>	<u>3,884,903</u>	<u>4,327,701</u>	<u>3,772,020</u>
All Other Governmental Funds:										
Reserved	819,006	844,362	-	-	-	-	-	-	-	-
Unreserved, reported in:			-	-	-	-	-	-	-	-
Permanent funds	-	201,607	-	-	-	-	-	-	-	-
Special revenue funds	6,341,362	6,946,170	-	-	-	-	-	-	-	-
Debt Service funds	-	-	-	-	-	-	-	-	-	-
Capital project funds	10,819	11,362	-	-	-	-	-	-	-	-
Nonspendable			191,454	191,454	205,360	212,909	219,610	201,397	204,920	214,127
Restricted			7,579,448	8,027,469	26,277,456	20,814,520	10,157,558	10,419,699	9,332,307	8,324,016
Assigned			48,257	33,610	-	-	-	-	-	355,856
Unassigned			(74,816)	(113,184)	(12,815)	(297)	(704)	(7,577)	-	-
Total all other governmental funds	<u>\$ 7,171,187</u>	<u>\$ 8,003,501</u>	<u>\$ 7,744,343</u>	<u>\$ 8,139,349</u>	<u>\$ 26,470,001</u>	<u>\$ 21,027,132</u>	<u>\$ 10,376,464</u>	<u>\$ 10,613,519</u>	<u>\$ 9,537,227</u>	<u>\$ 8,893,999</u>

Source: City financial statements.

Note: GASB 54 was adopted for Fiscal Year 2011. Fund balances for 2010 were restated for comparison purposes.

City of Excelsior Springs, Missouri

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Taxes	8,370,338	8,698,572	8,470,305	9,371,502	9,390,771	11,084,096	11,383,900	11,396,453	11,379,793	10,091,000
Special Assessments	137,445	165,353	25,448	2,314	(485)	-	-	-	-	-
Intergovernmental	1,522,091	1,250,393	1,142,453	1,103,476	587,473	765,324	816,125	728,296	711,894	865,155
Licenses and permits	167,034	162,592	216,721	167,959	149,073	178,020	204,620	212,303	257,535	208,294
Charges for services	739,316	857,411	865,814	843,481	826,199	1,267,563	1,085,933	2,009,474	2,664,183	2,552,914
Fines and forfeitures	583,827	513,521	589,176	486,303	361,602	300,277	298,100	278,471	282,855	303,761
Use of money and property	148,491	157,789	153,209	116,863	95,984	254,996	209,335	224,236	139,163	170,314
Other	366,736	322,609	333,723	545,192	309,600	301,324	388,803	327,290	273,752	249,452
Total revenues	12,035,278	12,128,240	11,796,849	12,637,090	11,720,217	14,151,600	14,386,816	15,176,523	15,709,175	14,440,890
Expenditures										
General government	1,565,011	1,036,565	1,145,511	1,156,978	1,138,125	1,185,750	1,341,370	1,206,920	1,373,996	1,477,603
Public Safety	5,006,361	4,712,148	4,798,155	5,020,233	5,112,654	5,087,974	5,294,162	5,209,260	5,517,480	5,767,018
Transportation	101,124	109,819	137,064	144,268	149,953	136,801	143,934	146,323	157,086	169,710
Public works	1,820,677	1,134,031	2,007,259	1,090,315	1,452,970	1,227,329	1,101,613	2,072,279	2,956,809	1,143,087
Health and Welfare	51,887	55,520	61,743	59,570	64,496	66,034	60,084	51,932	58,433	59,435
Recreational Activities	482,231	600,097	604,313	673,468	751,456	626,965	743,695	588,048	637,216	654,227
Community Center	-	-	-	-	-	-	92,255	1,359,349	1,368,737	1,401,847
Cemetery operations	-	17,810	64,716	48,599	41,393	48,667	48,570	48,586	38,619	42,130
Community Betterment	1,688,209	1,502,589	1,337,350	2,279,967	1,807,155	2,127,980	2,327,714	2,365,325	3,899,946	2,375,819
Capital outlay	268,729	1,147,738	1,067,523	1,684,016	1,238,104	7,743,522	12,510,439	947,751	645,924	1,806,341
Debt service:										
Principal	684,166	786,939	689,823	470,000	285,000	475,000	200,000	485,000	500,000	556,440
Bond issuance costs	-	-	-	-	368,323	-	-	-	-	-
Interest	150,563	120,097	82,524	53,331	33,400	677,204	696,108	684,933	670,308	701,223
Total expenditures	11,818,958	11,223,353	11,995,981	12,680,745	12,443,029	19,403,226	24,559,944	15,165,706	17,824,554	16,154,880
Excess of revenues (under) expenditures	216,320	904,887	(199,132)	(43,655)	(722,812)	(5,251,626)	(10,173,128)	10,817	(2,115,379)	(1,713,990)
Other financing sources (uses):										
Transfers in	2,587,941	1,953,238	1,537,307	1,404,695	1,469,779	1,997,218	2,573,496	2,561,469	2,493,391	2,905,639
Transfers out	(3,226,783)	(1,741,688)	(1,222,744)	(1,942,895)	(1,272,739)	(1,702,509)	(3,143,100)	(2,150,572)	(2,545,826)	(2,436,812)
Issuance of long-term debt	-	-	-	-	18,631,626	-	-	-	1,500,000	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Premium (discount) on long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	208,596	-	151,085	-	-	-	-	-	-
Proceeds from sale of property	32,000	20,000	48,751	82,275	41,500	181,415	28,735	48,304	34,320	46,254
Total other financing sources (uses)	(606,842)	440,146	363,314	(304,840)	18,870,166	476,124	(540,869)	459,201	1,481,885	515,081
Net changes in fund balance	(390,522)	1,345,033	164,182	(348,495)	18,147,354	(4,775,502)	(10,713,997)	470,018	(633,494)	(1,198,909)
Debt service as a percentage of noncapital expenditures	7.44%	7.85%	9.00%	6.88%	4.76%	10.28%	9.94%	7.57%	7.00%	8.94%

Source: City financial statements.

City of Excelsior Springs, Missouri

Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year	Property	General Sales and Use	Franchise	Cigarette	Railroad, Utility and Financial Institution	Total
2010	1,880,348	4,917,024	1,530,424	117,079	52,715	8,497,590
2011	1,951,492	4,941,894	1,625,117	116,058	64,011	8,698,572
2012	1,973,387	5,047,335	1,386,103	121,767	55,488	8,584,080
2013	1,983,116	5,651,326	1,608,499	120,186	51,067	9,414,194
2014	2,032,641	5,658,413	1,531,495	118,377	54,065	9,394,991
2015	2,146,128	7,289,398	1,467,003	117,481	64,086	11,084,096
2016	2,068,656	7,668,104	1,470,255	117,985	58,900	11,383,900
2017	2,102,741	7,740,509	1,371,129	112,152	69,922	11,396,453
2018	2,153,163	7,598,746	1,464,533	101,018	62,333	11,379,793
2019	1,865,229	6,727,723	1,324,893	108,286	64,869	10,091,000
Change 2010-2019	-0.80%	36.83%	-13.43%	-7.51%	23.06%	18.75%

Source: City records.

City of Excelsior Springs, Missouri

Principal Sales Tax Industries Calendar Years 2019 and 2010 (Unaudited)

Industry	Percentage of Total City Sales Tax Revenues:	
	Calendar	Calendar
	Year 2019	Year 2010
Department Stores	30.78 %	39.92 %
Automotive Dealers And Gasoline Service	13.47	1.94
Grocery Stores	11.43	17.15
Eating And Drinking Places	8.26	10.27
Utilities	7.80	N/A
Hotels and Motels	3.76	0.82
Miscellaneous Retail	3.69	N/A
Automotive Repair, Services and Garage	3.19	0.24
Hardware Stores	1.58	N/A
Communication	1.49	4.47
Building Material, Hardware, Garden Supply	N/A	1.78
Business Services	N/A	1.67
Miscellaneous Services	N/A	0.36
General Merchandise Stores	N/A	0.29
	<u>85.45 %</u>	<u>78.91 %</u>

Source: Missouri Department of Revenue Report of Sales Tax by Standard Industry Codes and City Sales Tax records.

Note: Due to confidentiality and limited revenue payers, the dollar amount has not been disclosed.

City of Excelsior Springs, Missouri

**Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)**

Tax Year	Fiscal Year	Real Estate			Personal Property	Railroad and Utility	Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Actual Taxable Value	Value as a Percentage of Actual Value
		Residential	Commercial	Agricultural							
2010	2011	72,000,090	28,578,500	1,162,620	29,170,555	4,788,531	135,700,296	-1.81%	1.1485	581,303,935	23.34%
2011	2012	72,414,870	30,711,650	1,101,490	29,694,489	4,901,136	138,823,635	2.30%	1.1485	591,583,234	23.47%
2012	2013	72,277,950	31,348,805	1,006,420	29,694,489	4,901,136	139,228,800	0.29%	1.1389	592,061,462	23.52%
2013	2014	72,170,550	34,365,390	244,030	32,120,950	5,407,528	144,308,448	3.65%	1.1835	603,505,164	23.91%
2014	2015	71,888,900	34,649,580	278,330	34,630,795	5,721,987	147,169,592	1.98%	1.1835	611,784,998	24.06%
2015	2016	74,933,000	32,730,080	257,660	40,122,629	5,702,172	153,745,541	4.47%	1.1788	638,215,889	24.09%
2016	2017	74,865,120	32,583,580	257,660	40,755,851	5,660,971	154,123,182	0.25%	1.1820	639,190,915	24.11%
2017	2018	77,006,690	32,312,140	246,730	39,726,302	5,235,198	154,527,060	0.26%	1.1820	645,072,616	23.95%
2018	2019	77,319,480	32,538,830	258,830	40,662,909	5,078,367	155,858,416	0.86%	1.1826	649,876,225	23.98%
2019	2020	83,468,550	35,206,040	276,930	36,071,311	6,596,397	161,619,228	3.70%	1.1655	681,555,527	23.71%

Source: City tax-billing records and county aggregate valuations.

City of Excelsior Springs, Missouri

**Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Unaudited)**

Tax Year Levied	Fiscal Year	City Direct Rates				Overlapping Rates				Total Direct and Overlapping Rate	
		General Fund	Parks	Recreation	Hospital	School District	Clay County	Ray County	State	Clay County	Ray County
2010	2011	0.6229	0.1752	0.1752	0.1752	5.1500	1.1582	1.3942	0.0300	7.4867	7.7227
2011	2012	0.6289	0.1770	0.1770	0.1770	5.2000	0.8953	1.5347	0.0300	7.2852	7.9246
2012	2013	0.6178	0.1737	0.1737	0.1737	5.2000	0.8953	1.5347	0.0300	7.2642	7.9036
2013	2014	0.6417	0.1806	0.1806	0.1806	5.2000	0.8824	1.0894	0.0300	7.2959	7.5029
2014	2015	0.6423	0.1808	0.1808	0.1808	5.2000	0.8693	1.0882	0.0300	7.2840	7.5029
2015	2016	0.6391	0.1799	0.1799	0.1799	5.1724	0.8374	1.0213	0.0300	7.2186	7.4025
2016	2017	0.6408	0.1804	0.1804	0.1804	5.1044	0.8362	1.0087	0.0300	7.1526	7.3251
2017	2018	0.6408	0.1804	0.1804	0.1804	5.1272	1.1552	1.1318	0.0300	7.4944	7.4710
2018	2019	0.6411	0.1805	0.1805	0.1805	5.1942	0.9255	1.2052	0.0300	7.3323	7.6120
2019	2020	0.6411	0.1805	0.1805	0.1805	5.2744	0.8585	1.1587	0.0300	7.3455	7.6457

Source: City billing records, tax rate summaries prepared by county clerks.

Notes:

Overlapping rates are those of local and county governments that apply to property owners within the City.

City of Excelsior Springs, Missouri

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Tax Year 2019			Tax Year 2010		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Tree House Brands (American Italian Pasta Co)	12,750,702	1	7.89%	13,757,688	1	9.96%
Rexam Consumer Plastics Inc (Coveris)	3,790,297	2	2.35%	1,299,357	6	0.94%
Waller Truck Co Inc	3,740,297	3	2.31%	2,355,087	3	1.71%
Wal Mart Stores Inc	3,537,389	4	2.19%	3,543,371	2	2.57%
Excelsior Property Holdings LLC (Ford Motor Company)	2,111,157	5	1.31%	472,962	19	0.34%
Laclede Gas Co. (MGE)	1,568,867	6	0.97%	550,980	**	**
401 Regent LLC LLC (Elms Hotel)	1,105,213	7	0.68%	1,180,480	7	0.85%
Fiskars Brands, Inc. (Gilmore Manufacturing)	1,053,800	8	0.65%	731,840	11	0.53%
Price Chopper (Bloch Family 2005 Partnership, LP)	959,580	9	0.59%	1,335,070	5	0.97%
Y Junction LLC	867,930	10	0.54%	698,620	12	0.51%
Crown Hill Associates	815,010	11	0.50%	881,700	8	0.64%
Michael C Anderson Trust	794,080	12	0.49%		**	**
Colony Plaza Associates	658,790	13	0.41%	471,070	20	0.34%
Krier, Tom and Shirley	603,500	14	0.37%	381,510	**	**
C&G Storage	582,050	15	0.36%	578,210	14	0.42%
Sanson, Gary and Kimberly	581,000	16	0.36%	457,500	**	**
Aldi, Inc.	572,420	17	0.35%		**	**
RRCBG Properties LLC (El Maguey)	557,980	18	0.35%		**	**
115 Crown Hill Road LLC	555,230	19	0.34%		**	**
Clay-Ray Plastics, Inc.	540,510	20	0.33%	562,020	15	0.41%

SOURCE: County Assessor Report for 2018, City Tax Billing Records for 2009.

** Taxpayer was not in top 20 in tax year 2010, so rank is unknown.

City of Excelsior Springs, Missouri

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year Ended September 30:	Tax Year	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date		
			Amount	Percentage of Levy		Amount	Percentage of Levy	
2010	2009	1,608,210	1,551,456	96.47%	41,039	1,592,495	99.02%	{a}
2011	2010	1,716,453	1,665,415	97.03%	37,881	1,701,337	99.12%	
2012	2011	1,584,714	1,539,134	97.12%	21,710	1,573,019	99.26%	
2013	2012	1,562,942	1,521,982	97.38%	30,424	1,552,406	99.33%	
2014	2013	1,644,111	1,607,215	97.76%	35,410	1,642,625	99.91%	{b}
2015	2014	1,677,700	1,677,700	100.00%	-	1,677,700	100.00%	
2016	2015	1,686,027	1,643,174	97.46%	40,076	1,683,250	99.84%	
2017	2016	1,743,702	1,704,651	97.76%	34,300	1,738,951	99.73%	
2018	2017	1,716,028	1,674,618	97.59%	33,300	1,707,918	99.53%	
2019	2018	1,909,973	1,872,267	98.03%	-	1,872,267	98.03%	

SOURCE: City Tax Billing Records and County Collector remittances.

{a} Remaining balance written off.

{b} Beginnig with tax year 2013, taxes are billed and collected by the County Collectors.

Source: Outstanding Account Listing and information obtained from the County Collectors.

City of Excelsior Springs, Missouri

**Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	Capital Leases	Revenue Bonds	Certificates of Participation	Neighborhood Improvement District Bonds	Loan Payable	Certificates of Participation	Lease Purchase Agreement	Revenue Bonds			
2010	146,762	2,420,000	-	140,000	345,000	-	359,112	3,401,250	6,812,124	0.82%	622
2011	74,823	1,845,000	-	-	237,500	35,790,000	262,582	398,333	38,608,238	4.41%	3,496
2012	-	1,230,000	-	-	122,500	35,450,000	253,447	183,750	37,239,697	4.09%	3,345
2013	-	760,000	-	-	-	34,815,000	157,326	-	35,732,326	3.84%	3,173
2014	-	19,106,626	-	-	-	33,787,955	105,081	-	52,999,662	5.00%	4,618
2015	-	18,605,850	-	-	-	32,661,718	49,833	-	51,317,401	4.75%	4,454
2016	-	17,800,000	-	-	-	31,600,000	-	-	49,400,000	4.65%	4,287
2017	-	17,868,574	-	-	-	29,704,247	-	-	47,572,821	4.22%	4,077
2018	-	17,342,074	1,500,000	-	-	28,073,011	-	-	46,915,085	3.94%	4,028
2019	-	16,815,574	1,443,560	-	-	26,346,773	-	-	44,605,907	***	***

*** Not yet available.

City of Excelsior Springs, Missouri

**Direct and Overlapping Governmental Activities Debt
For the Year Ended September 30, 2019
(Unaudited)**

Governmental Unit		Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Clay County	[1]	54,315,000	3.60%	1,955,340
Ray County	[1]	none	n/a	-
Excelsior Springs School District	[1]	<u>16,790,000</u>	69.00% [2]	<u>11,585,100</u>
Subtotal, overlapping debt		<u>71,105,000</u>		<u>13,540,440</u>
City Direct Debt		<u>18,259,134</u>	100.00%	<u>18,259,134</u>
Total direct and overlapping debt		<u><u>89,364,134</u></u>		<u><u>\$ 31,799,574</u></u>

Sources:

[1] Outstanding G.O. debt obtained from the Ray County Clerk's Office, the Clay County Auditor's Office, the Excelsior Springs School District Administrative Office, and the Excelsior Springs Hospital Financial Statements.

[2] Assessed value (used to determine the estimated percentage applicable) obtained from the Missouri Department of Elementary and Secondary Education website.

City of Excelsior Springs, Missouri

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2019										
Assessed value										
									161,619,228	
Debt limit (20% of assessed value)									32,324	
Debt applicable to limit:										
General obligation bonds									-	
Less amount set aside for repayment of general obligation debt									-	
Total net debt applicable to limit									-	
Legal debt margin									\$ 32,324	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	27,639	27,140	27,765	27,846	27,794	29,434	30,749	30,825	31,172	32,324
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	27,639	27,639	27,765	27,846	27,794	29,434	29,434	30,825	32,324	32,324
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

City of Excelsior Springs, Missouri

Pledged-Revenue Coverage

Last Ten Fiscal Years

(dollars in thousands)

(Unaudited)

Facilities Authority Revenue Bonds {c}						
Fiscal Year	Facility Lease Payments	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
	{a}					
2010	318,299	3,025	315,274	235,000	80,274	1.00
2011	317,165	2,275	314,890	245,000	69,890	1.00
2012	326,900	3,025	323,875	265,000	58,875	1.00
2013	322,450	3,075	319,375	275,000	44,375	1.00
2014	318,400	3,025	315,375	285,000	30,375	1.00
2015	487,538	913	486,625	475,000	11,625	1.00
2016	-	-	-	-	-	N/A
2017	-	-	-	-	-	N/A
2018	-	-	-	-	-	N/A
2019	-	-	-	-	-	N/A
Water Revenue Bonds (including 2010 BABs)						
Fiscal Year	Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	2,542,576	1,073,112	1,469,464	235,000	144,549	3.87
2011	2,946,468	1,321,455	1,625,013	2,765,000 {b}	111,846	0.56
2012	3,144,310	1,279,459	1,864,851	340,000	974,239	1.42
2013	3,105,505	1,601,181	1,504,324	345,000	967,273	1.15
2014	3,080,160	1,805,336	1,274,824	355,000	959,402	0.97
2015	3,178,585	1,749,794	1,428,791	565,000	947,516	0.94
2016	3,395,406	2,426,607	968,799	580,000	849,694	0.68
2017	3,362,927	2,784,087	578,840	1,110,000	896,084	0.29
2018	3,458,759	3,096,121	362,638	915,000	845,993	0.21
2019	3,389,421	2,264,355	1,125,066	950,000	798,717	0.64
Pollution Control Revenue Bonds (including 2010 BABs)						
Fiscal Year	Utility Service Charges	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2010	1,253,696	740,818	512,878	204,167	51,226	2.01
2011	1,619,954	900,967	718,987	218,750	63,077	2.55
2012	1,911,127	1,061,506	849,621	235,000	947,239	0.72
2013	2,152,845	1,126,505	1,026,340	434,166	896,410	0.77
2014	2,188,814	1,106,607	1,082,207	530,000	1,382,238	0.57
2015	2,694,484	1,245,043	1,449,441	570,000	1,359,046	0.75
2016	2,882,569	1,278,011	1,604,558	615,000	1,218,443	0.88
2017	2,931,632	1,359,761	1,571,871	670,000	1,288,859	0.80
2018	3,318,675	2,453,979	864,696	725,000	1,262,037	0.44
2019	3,793,173	1,562,400	2,230,773	785,000	1,214,641	1.12

{a} The Facilities Authority Revenue Bonds were issued by the City's blended component unit. These bonds do not have a dedicated revenue source, but are funded by transfers from the General Fund which represent lease payments on the Police Department and Fire Department buildings.

{b} The principal reflected herein includes the refunding of \$2,515,000 in revenue bonds. Without this transaction, the coverage ratio would have been 4.44.

City of Excelsior Springs, Missouri

**Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year Ended September 30	Population	Total Personal Income (In thousands)	Median Household Income	Per Capita Income	Median Age	School Enrollment	Unemployment Rate		
							Clay County	State of Missouri	United States
	{a}	{b}	{c}	{c}	{c}	{d}	{e}	{f}	{g}
2010	11,111	8,825,886	51,263	19,285	35.0	2,783	8.5%	9.1%	9.2%
2011	11,202	8,906,787	54,146	19,223	36.6	2,783	7.8%	8.3%	8.8%
2012	11,286	9,138,180	53,762	20,157	38.7	2,960	6.0%	6.3%	7.6%
2013	11,427	9,515,253	51,679	20,214	40.2	2,672	5.7%	6.0%	7.0%
2014	11,470	10,021,009	49,779	19,988	34.0	2,716	6.3%	6.0%	5.7%
2015	11,477	10,604,599	50,051	20,997	34.8	2,745	4.0%	4.5%	4.9%
2016	11,521	10,794,462	48,523	23,073	33.0	2,674	4.0%	5.2%	5.0%
2017	11,560	11,178,401	49,029	23,188	33.3	2,834	2.9%	3.3%	4.1%
2018	11,646	11,919,317	50,753	26,489	33.4	2,750	2.3%	2.6%	3.6%
2019	***	***	***	***	***	2,826	2.0%	2.4%	3.3%
***	Not yet available.								

Sources:

- {a} http://www.marc.org/Data-Economy/Metrodata/line/assets/Population_Estimates_as_of_July_1.aspx
- {b} Clay County Data obtained from Bureau of Economic Analysis (www.bea.gov).
- {c} <http://www.city-data.com/city/Excelsior-Springs-Missouri.html>
- {d} School district.
- {e} Clay County unemployment rate, not seasonally adjusted (www.bls.gov).
- {f} State of Missouri unemployment rate, not seasonally adjusted (www.bls.gov).
- {g} National unemployment rate, not seasonally adjusted (www.bls.gov).

City of Excelsior Springs, Missouri
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2019 [a]			2010 [a]		
	Positions	Percentage	Ranking	Positions	Percentage	Ranking
	[b]			[b]		
Excelsior Springs School District	370	8.19%	1	364	8.34%	1
Magna Intier Auto Interiors	276	6.11%	2	218	5.00%	6
Excelsior Springs Hospital	268	5.93%	3	256	5.87%	3
Wal-Mart	267	5.91%	4	301	6.90%	2
Excelsior Springs Job Corps Center	200	4.43%	5	213	4.88%	7
Tree House (American Italian Pasta Co.)	195	4.32%	6	255	5.84%	4
The Elms LLC	177	3.92%	7	**	N/A	N/A
Waller Truck Company, Inc.	176	3.90%	8	241	5.52%	5
Paccor (Coveris)	160	3.54%	9	180	4.12%	8
Fiskers (Gilmore Group)	152	3.37%	10	132	3.02%	9
	2,241			2,160		

** Information not available

[a] Number of employees obtained from respective businesses via telephone.

[b] Total employment estimated.

City of Excelsior Springs, Missouri

Full-Time Equivalent City Government Employees By Functions/Programs
Last Ten Fiscal Years
(Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Functions/Program</u>										
General Government:										
Municipal Court	1	1	1	1	1	1	1	1	1	1
City Manager	2	2	2	2	2	2	1	2	2	2
Finance	4	4	4	4	4	4	4	4	4	4
Human Resources	1	1	1	1	1	1	1	1	1	1
Building Maintenance	1	1	1	1	1	1	1	1	1	1
Community Development	1	1	1	1	1	1	1	1	1	1
Economic Development	-	-	-	-	-	-	-	1	1	1
Planning & Zoning	1	1	1	1	1	1	1	0	0	0
Inspections	3	3	3	3	3	3	3	3	2	2
Senior Center	1	1	1	1	1	1	1	1	1	1
Cemetery	0	0	0	0	0	0	0	0	0	0
Police:										
Officers	22	22	22	22	23	24	24	24	25	26
Civilians	12	12	12	12	10	11	11	10	10	10
Fire:										
Firefighters and Officers	19	19	19	19	19	20	19	18	20	22
Civilians	1	1	1	1	1	1	1	1	1	1
Street Maintenance	5	6	6	6	5	7	5	5	4	4
Refuse	0	0	0	0	1	1	1	1	1	1
Water:										
Administration	1	1	1	1	2	2	2	2	2	2
Transmission/Purification	8	8	8	8	10	12	11	10	10	10
Sewer:										
Administration	0	1	1	1	1	1	1	1	1	1
Transmission/Treatment	11	11	11	11	9	11	10	10	9	9
Construction Services:										
Administration	1	0	0	0	0	0	0	0	0	0
Maintenance	7	7	7	7	7	7	8	8	7	7
Parks and Recreation	4	5	5	5	5	6	6	6	6	6
Transportation:										
Dispatch	1	1	1	1	1	1	1	1	1	1
Drivers	1	1	1	1	1	1	1	1	1	1
Community Center:										
Administration	0	0	0	0	0	0	2	4	3	3
Swimming Pool	0	0	0	0	0	0	1	1	1	1
Fitness	0	0	0	0	0	0	1	0	0	0
Sports/Recreation	0	0	0	0	0	0	1	1	2	2
Golf:										
Maintenance	2	2	2	2	2	2	2	2	2	2
Pro Shop	1	1	1	1	1	1	1	1	1	2
Food and Beverage Sales	1	1	1	1	1	1	1	1	1	1
Total	112	114	114	114	114	124	124	123	122	126

City of Excelsior Springs, Missouri

Operating Indicators By Function/Program

Last Ten Fiscal Years

(Unaudited)

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police:										
Calls for service	7,982	8,497	8,773	8,093	8,726	9,101	9,500	9,546	9,342	8,990
Adult and Juvenile arrests	888	936	868	1,083	1,286	1,099	1,004	1,211	1,406	1,373
Speeding citations only	442	149	359	449	605	607	624	566	363	409
Traffic citations	2,819	1,673	2,394	2,828	3,474	3,392	3,124	3,547	3,548	3,791
Police Reports	2,317	2,249	2,362	2,403	2,740	2,553	2,465	2,480	2,647	2,550
DWI's - Municipal	77	14	15	36	71	67	63	68	88	130
Red Light Camera violations {c}	3,110	4,971	4,062	3,041	-	-	-	-	-	-
E 9-1-1 Calls	4,586	4,981	5,505	4,818	5,087	5,978	6,464	6,657	5,835	6,212
Fire and EMS:										
Total ambulance runs	1,600	2,071	2,114	2,047	2,045	2,331	2,347	2,373	2,360	2,304
Total fire runs	345	412	477	481	511	549	560	446	440	403
Property loss	359,000	208,000	557,820	168,600	516,442	723,261	258,350	238,150	400,400	592,950
Building Inspections:										
Total building permits {a}	333	298	462	270	299	267	276	477	421	508
Total value all permits	4,347,173	6,731,372	13,641,399	4,212,421	2,710,008	22,090,905	6,817,909	8,725,686	12,651,008	8,028,255
Public service:										
Garbage collected (ton) {b}	1,865	2,474	2,551	2,471	2,623	2,856	2,900	3,039	3,054	2,984
Recycle collected (ton) {b}	309	446	416	484	606	717	729	698	694	645
Parks and Recreation:										
Recreation program participation:										
Youth	1,249	1,423	1,968	2,020	1,200	1,147	1,182	994	1,051	989
Adult	436	565	574	608	430	364	374	320	234	233
Exercise programs	220	386	635	510	800	840	3,788	3,804	4,428	3,828
Youth art programs	208	234	61	120	450	725	724	412	260	407
Special events	n/a	n/a	n/a	n/a	930	975	490	834	1,313	1,018
Golf Course:										
Golf rounds played	18,712	16,585	17,174	17,504	16,805	17,610	17,548	18,737	17,611	19,577
Golf memberships	262	197	178	169	200	182	125	135	138	433
Multi-year discounted memberships						1,037	-	363	235	-
Community Center: {d}										
Memberships sold	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,685	1,919	1,697
Day passes sold	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,565	4,635	4,126
Water aerobics class participation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,240	13,386	15,873
Swim lesson registrations	n/a	n/a	n/a	n/a	n/a	n/a	n/a	431	224	324
Child watch check-ins	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,582	6,510	5,625
Kids Night Out participants	n/a	n/a	n/a	n/a	n/a	n/a	n/a	130	196	108

Notes:

** Information not available.

{a} Building permits issued include both new construction and permits for remodeling/repairs. The dramatic jump in building permits issued during fiscal year 2006 was caused by repairs related to two different hail storms.

{b} Garbage service is provided by contract. Only 2005 thru 2008 statistics are available for this service.

{c} Traffic enforcement cameras became operable in July 2009 and ceased operation in June 2013.

City of Excelsior Springs, Missouri

Capital Asset Statistics By Function/Program

Last Ten Fiscal Years

(Unaudited)

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Animal control shelters	1	1	1	1	1	1	1	1	1	1
Fire Stations	1	1	1	1	1	1	1	1	1	1
Parks and Recreation:										
Acreage	225	225	225	225	225	225	225	230	230	230
Parks	13	13	13	13	13	13	13	13	13	13
Baseball/Softball Diamonds	{a} 4	4	4	4	4	4	4	4	4	4
Soccer/Football Fields	{a} 5	5	5	5	5	5	5	5	5	5
Basketball Courts	{a} 4	4	4	4	4	4	4	4	4	4
Tennis Courts	{a} 1	1	1	1	1	1	1	1	1	1
Skate Parks	1	1	1	1	1	1	1	1	1	1
Parks with Playground Equipment	8	8	8	8	8	8	8	8	8	8
Golf courses	1	1	1	1	1	1	1	1	1	1
Picnic Shelters	11	11	11	11	11	11	11	11	11	11
Community Centers	1	1	1	1	1	1	1	1	1	1
Street Department										
Miles of Streets	117	117	117	117	117	117	117	117	117	117
Street Lights	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007
Water:										
Wells	6	6	6	6	6	6	6	6	6	6
Water Storage Tanks/Towers	9	9	9	9	9	9	9	9	9	9
Miles of Water Main	276	276	276	276	276	276	276	276	276	276
Storage Capacity (MGPD)	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Average Daily Consumption (MGPD)	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55
Peak Consumption (MGPD)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wastewater:										
Sanitary Sewers (miles)	141.00	141.00	141.00	141.00	141.00	141.00	141.00	141.00	142.80	142.80
Storm Sewers (miles)	42	42	42	42	42	42	42	42	42	42
Treatment Plants	1	1	1	1	1	1	1	1	1	1

{a} Includes facilities owned by the school district and used for recreation programs.

City of Excelsior Springs, Missouri

**Building Permits Issued (New Construction and Substantial Remodels Only)
Last Nine Fiscal Years
(Unaudited)**

Calendar Year	Residential		Commercial		Total	
	Number of Permits	Dollar Value	Number of Permits	Dollar Value	Number of Permits	Dollar Value
2010	3	411,350	13	2,009,688	16	2,421,038
2011	8	909,191	10	2,271,257	18	3,180,448
2012	54	3,825,317	18	7,916,865	72	11,742,182
2013	4	337,500	7	2,504,352	11	2,841,852
2014	18	773,035	19	1,201,906	37	1,974,941
2015	2	340,000	4	20,927,060	6	21,267,060
2016	7	1,708,880	12	4,042,041	19	5,750,921
2017	17	3,080,047	6	2,516,576	23	5,596,623
2018	30	4,135,424	18	6,605,523	48	10,740,947
2019	32	4,307,008	14	1,257,517	46	5,564,525

[1] Includes \$18,793,941 for Community Center construction

City of Excelsior Springs, Missouri

**Top 10 Water Users
Calendar Year Ending December 31, 2019
(Unaudited)**

Business Name	Type of Business	Percentage of Total Usage
Ray County Public Water District No. 1	Neighboring Water District	12.57%
Mid-American Water	Neighboring City	14.17%
Clay County Public Water District No. 3	Neighboring Water District	11.63%
American Italian Pasta Company	Pasta manufacturer	3.36%
Widewaters Excelsior Springs	Hotel	1.67%
City of Prathersville	Neighboring City	1.44%
Excelsior Springs Job Corps	Education facility	1.78%
Fiskars	Manufacturer	0.97%
Excelsior Springs Hospital	Medical Center	0.86%
PAACOR NA, Inc	Consumer packaging manufacturer	1.07%

City of Excelsior Springs, Missouri

Water System Historical Customer information

Last Ten Fiscal Years

(Unaudited)

	2010	2011	2012	2013
Total number of customers				
Residential	4,098	4,084	4,047	4,073
Commercial	418	421	420	382
Percent outside customers				
Residential	4.17%	4.21%	4.32%	4.27%
Commercial	2.39%	2.14%	1.90%	1.97%
Percent billed greater than 30,000 gallons				
Residential	0.47%	0.47%	0.44%	0.32%
Commercial	12.60%	12.50%	12.62%	12.60%
Average annual customers				
Residential < 30,000 gallons	3,908	3,894	3,855	3,886
Residential > 30,000 gallons	19	18	17	13
Outside Residential < 30,000 gallons	170	171	174	173
Outside Residential > 30,000 gallons	1	1	1	1
Commercial < 30,000 gallons	358	361	360	327
Commercial > 30,000 gallons	50	51	52	47
Outside Commercial < 30,000 gallons	7	7	7	7
Outside Commercial > 30,000 gallons	3	2	1	1
Total average annual customers	4,516	4,505	4,467	4,455
Annual consumption (1,000 gal)				
Retail				
Residential < 30,000 gallons	189,177	186,915	189,251	179,032
Residential > 30,000 gallons	27,434	28,043	26,616	19,443
Outside Residential < 30,000 gallons	8,179	8,228	9,537	7,402
Outside Residential > 30,000 gallons	292	482	451	804
Commercial < 30,000 gallons	16,708	17,027	15,242	14,257
Commercial > 30,000 gallons	136,357	136,215	126,809	112,239
Outside Commercial < 30,000 gallons	304	263	252	702
Outside Commercial > 30,000 gallons	6,422	4,525	4,432	5,525
Tank water	977	1,233	1,241	1,109
Subtotal retail consumption (1,000 gal)	385,850	382,931	373,831	340,513
Wholesale				
Mosby [1]	5,668	5,806	3,090	4,607
Prathersville	3,386	4,610	3,807	5,177
Clay County Public Water District # 3	61,078	68,142	63,698	58,641
City of Lawson (Mid-American Water)	66,919	63,516	66,311	66,419
Ray County Public Water District # 1	59,980	61,580	66,773	60,653
Subtotal	197,031	203,654	203,679	195,497
Total annual consumption (1,000 gal)	582,881	586,585	577,510	536,010

[1] Mosby water is now billed with Prathersville.

Fiscal Year Ended September 30,						
2014	2015	2016	2017	2018	2019	
4,066	3,765	3,785	3,798	3,805	3,842	
381	375	378	384	387	409	
4.25%	4.25%	4.23%	4.19%	4.20%	4.29%	
2.10%	2.13%	1.99%	1.82%	1.81%	1.92%	
0.50%	0.41%	0.42%	0.40%	0.45%	0.43%	
12.50%	12.20%	12.40%	12.51%	12.43%	12.98%	
3,889	3,590	3,609	3,625	3,629	3,825	
18	15	16	14	17	17	
158	159	159	158	160	172	
1	1	1	1	-	-	
327	323	325	331	339	356	
46	44	45	46	48	53	
2	6	6	5	6	7	
6	2	2	2	1	1	
4,447	4,140	4,163	4,182	4,200	4,431	
168,150	160,879	160,835	159,431	159,703	158,166	
24,029	20,076	20,391	21,225	41,214	38,035	
7,205	7,075	7,004	6,981	7,213	7,648	
386	108	339	574	427	144	
16,032	15,249	6,322	15,721	15,683	16,250	
107,129	99,569	105,098	92,434	105,737	98,600	
235	246	183	4,773	403	377	
4,716	5,512	9,167	239	1,935	994	
1,213	1,048	1,098	1,229	1,101	1,101	
329,095	309,762	310,437	302,607	333,416	321,315	
983	-	-	-	-	-	
7,262	6,761	6,516	6,801	7,532	6,641	
52,009	55,000	43,018	54,661	52,994	53,752	
58,635	56,396	57,540	57,855	61,508	65,478	
62,609	63,471	61,927	66,546	64,308	58,096	
181,498	181,628	169,001	185,863	186,342	183,967	
510,593	491,390	479,438	488,470	519,758	505,282	

City of Excelsior Springs, Missouri

Sewer System Historical Customer information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year Ended September 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
AVERAGE ANNUAL CUSTOMERS										
Residential	3,948	3,398	3,652	3,675	3,669	3,677	3,418	3,443	3,467	3,673
Outside Residential	10	8	8	11	12	11	10	9	10	13
Commercial	391	340	370	363	362	358	333	336	337	360
Outside Commercial	3	3	3	3	3	3	3	3	3	3
Total Average Annual Customers	4,352	3,750	4,033	4,052	4,046	4,049	3,764	3,791	3,817	4,049
ANNUAL CONSUMPTION (1,000 GALLONS)										
Residential	202,525	198,781	201,856	186,081	180,858	169,575	168,314	167,764	187,685	185,195
Outside Residential	79	36	39	150	160	174	108	84	112	131
Commercial	141,538	141,043	127,349	103,136	95,521	94,161	87,057	85,892	89,800	93,960
Outside Commercial	3,613	1,060	1,473	1,200	966	1,363	3,196	1,162	1,219	1,064
Total Annual Consumption (1,000 Gallons)	347,755	340,920	330,717	290,567	277,505	265,273	258,675	254,902	278,816	280,350



City Council Meetings
Council Meeting 3/16/2020

To: Mayor and City Council
From: Molly McGovern, City Manager
Date: 3/12/2020
RE: Consideration of Board Appointment to the MU Extension - Resolution No. 1199

Regarding the appointment of Boards and Commissions members, Mayor Eales plans to make the following appointment by Resolution at the Regular City Council Meeting on Monday, March 16, 2020 in the Council Chambers of the Hall of Waters. Appointments are subject to Council approval:

NAME: Christi Rice
BOARD: MU Extension
HISTORY: to replace Courtney Cole and will expire 02/28/2023

A motion and vote is necessary to approve the appointment.

Respectfully submitted,

Molly McGovern, City Manager

ATTACHMENTS:

Description	Type	Upload Date
Resolution	Resolution Letter	3/13/2020

RESOLUTION NO. _____

WHEREAS, on March 16, 2020, the City Council of the City of Excelsior Springs, Missouri (the “City”) appoints Board and Commission Representative Christi Rice to the University of Missouri Extension Council.

BE IT RESOLVED, that after March 16, 2020, the Mayor and members of the Excelsior Springs City Council will observe the appointment of Christi Rice to the University of Missouri Extension Council.

THIS RESOLUTION PASSED AND APPROVED THIS ____ DAY OF _____, 2020.

APPROVED:

Bradley T. Eales, Mayor

ATTEST:

Shannon Stroud, City Clerk

REVIEWED BY:

Molly McGovern, City Manager

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
EXCELSIOR SPRINGS, MISSOURI, SUPPORTING EXCELSIOR
SPRINGS SCHOOL DISTRICT'S PROPOSITION T.**

WHEREAS, the Excelsior Springs School District #40 developed Proposition T, a no tax increase bond for the purpose of constructing, improving, repairing, renovating, furnishing and equipping school facilities, including constructing a new elementary school and renovating Elkhorn Elementary School, ES Middle School, ES High School and other District facilities for early childhood education, to be completed as Phase 1 of the District's Long-Range Facility Plan; and

WHEREAS, Prop T provides an opportunity to create quality learning spaces for our children and greatly enhances the attraction of new families to our community; and

WHEREAS, Prop T is expected to increase the valuation of homes while offering improved opportunities for the children of our community and if approved, the District's debt service property tax levy is estimated to remain unchanged; and

WHEREAS, Phase I will remodel the High School commons and hallways, the Middle School exterior, the Elkhorn cafeteria and expands new classrooms, relocates the Early Childhood Center to the Old Westview School site in a reconstructed facility, and builds a new Westview School; and

WHEREAS, this bond will allow the district to perform needed maintenance on existing buildings, preventing them from deteriorating, and construction of new buildings will provide flexibility for growth in the school's student population.

NOW, BE IT RESOLVED that the City Council of the City of Excelsior Springs, Missouri hereby supports Proposition T, no tax increase bond issue for the Excelsior Springs School District #40.

THIS RESOLUTION PASSED AND APPROVED THIS ____ DAY OF _____, 2020.

APPROVED:

Bradley T. Eales, Mayor

ATTEST:

Shannon Stroud, City Clerk

REVIEWED BY:

Molly McGovern, City Manager

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE CITY OF EXCELSIOR SPRINGS TO ENTER INTO A LEASE AGREEMENT FOR A LARGE FORMAT PRINTER/SCANNER.

WHEREAS, the City of Excelsior Springs, Missouri (the “City”) Community Development Department scans and prints large format plans; and

WHEREAS, the departments large format scanner/printer is obsolete and maintenance is unavailable; and

WHEREAS, Community Development Department bid a new lease agreement and received three bids; and

WHEREAS, Toshiba Business Solutions was the low bid at \$249.47 per month.

NOW, THEREFORE, be it ordained by the City Council of the City of Excelsior Springs, Missouri, as follows:

Section 1. The City Manager of the City of Excelsior Springs is authorized to enter into a lease with maintenance agreement with Toshiba Business Solutions.

INTRODUCED IN WRITING, read by title two times, passed and approved on the _____ day of _____, 2020.

Bradley T. Eales, Mayor

ATTEST:

Shannon Stroud, City Clerk

REVIEWED BY:

Molly McGovern, City Manager

The words **you** and **your**, refer to the **Customer**. The words **Lessor**, **we**, **us**, and **our**, refer to **Toshiba Financial Services**. The Toshiba Equipment is covered by the terms of the Toshiba Quality Commitment, a copy of which may be obtained from your service provider. We own the Equipment, as defined below, (excluding software) and you have the right to use it under the terms of this Agreement.

APPLICATION NUMBER

AGREEMENT NUMBER

CUSTOMER CONTACT INFORMATION

Legal Company Name: **City Of Excelsior Springs**

Fed. Tax ID#: **44-6000176**

Contact Person: **Steve Marriott**

Bill-To Phone: **816-630-0760**

Bill-To Fax: **816/630-4424**

Billing Address: **201 E BROADWAY**

City, State - Zip: **EXCELSIOR SPRINGS, MO 64024**

Equipment Location:
(if different than above)

City, State - Zip:

TBS LOCATION

Contact Name: **Jesse Lund**

Location:

EQUIPMENT WITH CONSOLIDATED MINIMUMS

ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	STARTING METER
HP DJ T2600 36" PS	3XB78A#B1K		

☐ See attached form (Schedule "A") for Additional Equipment ☐ See attached form (Billing Schedule) for Additional Equipment/Payment Schedule

LEASE TERM & PAYMENT SCHEDULE

Number of Payments: 60		of \$ 249.47		* Security Deposit**: \$		<input type="checkbox"/> Received	*plus applicable taxes	
Payments includes:	B&W Images per Month	Excess Images at: \$			* per B&W Image	<div>Lease payment period is monthly unless otherwise indicated.</div> <div>End-of-Lease Options:</div> <div>You will have the following options at the end of your original term, provided the Agreement has not terminated early and no event of default under the Agreement has occurred and is continuing.</div> <div><div>1. Purchase the Equipment at Fair Market Value per section 16.</div><div>2. Renew the Agreement per section 17.</div><div>3. Return Equipment.</div></div>		
Payments includes:	Color Images per Month	Excess Images at: \$			* per Color Image			
Payments includes:	Scan Images per Month	Excess Images at: \$			* per Scan Image			
Payments includes:	B&W Print Images per Month	Excess Images at: \$			* per B&W Print Image			
Payments includes:	Color Print Images per Month	Excess Images at: \$			* per Color Print Image			
Origination Fee: Up to \$99.00 (included in First Invoice)		Excess Images billed:		<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Quarterly			

** Security Deposit: The security deposit is non interest bearing and is to secure your performance under this Agreement. Any security deposit made may be applied by us to satisfy any amount owed by you in, in which event you will promptly restore the security deposit to its full amount as set forth above. If all conditions are fully complied with and provided you have not ever been in default of the Agreement in the Default section, the security deposit will be refunded to you after the return of the equipment in accordance with the Return of Equipment section.

THIS IS A NONCANCELABLE / IRREVOCABLE AGREEMENT. THIS AGREEMENT CANNOT BE CANCELLED OR TERMINATED.

LESSOR ACCEPTANCE

Toshiba Financial Services	Signature:	Title:	Date:
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CUSTOMER ACCEPTANCE

You hereby acknowledge and agree that your original or electronic signature below shall constitute an enforceable and original signature for all purposes. This Agreement may be executed in counterparts. The executed counterpart which has Lessor's original signature and/or is in Lessor's possession shall constitute chattel paper as that term is defined in the Uniform Commercial Code ("UCC") and shall constitute the original agreement for all purposes, including, without limitation, (i) any hearing, trial or proceeding with respect to this Agreement, and (ii) any determination as to which version of this Agreement constitutes the single true original item of chattel paper under the UCC. If Customer signs and transmits this Agreement to Lessor by facsimile or other electronic transmission, the transmitted copy, upon execution by Lessor, shall be binding upon the parties. Customer agrees that the facsimile or other electronic transmission of this Agreement manually signed by Lessor, when attached to the facsimile or other electronic copy signed by Customer, shall constitute the original agreement for all purposes, including, without limitation, those outlined above in this Section. Without limiting and subject to the foregoing, the parties further agree that, for purposes of executing this Agreement, (a) a document signed and transmitted by facsimile or other electronic transmission shall be treated as an original document, (b) the signature of any party on such document shall be considered as an original signature, (c) the document transmitted shall have the same effect as a counterpart thereof containing original signatures, and (d) at the request of Lessor, Customer, who executed this Agreement and transmitted its signature by facsimile, or other electronic transmission shall provide the counterpart of this Agreement containing Customer's original manual signature to Lessor. No party may raise as a defense to the enforcement of this Agreement that a facsimile or other electronic transmission was used to transmit any signature of a party to this Agreement. **BY SIGNING THIS PAGE, YOU REPRESENT TO US THAT YOU HAVE RECEIVED AND READ THE ADDITIONAL TERMS AND CONDITIONS APPEARING ON THE SECOND PAGE OF THIS AGREEMENT. THIS AGREEMENT IS BINDING UPON OUR ACCEPTANCE HEREOF.**

Name: Signature: **X** Title: Date:

TERMS AND CONDITIONS

1. **Lease Agreement:** You agree to lease from us the equipment described under "ITEM DESCRIPTION" and on any attached Schedule (hereinafter, "Schedule") with all replacement parts, repairs, additions and accessories, referred to as the "Equipment" and as modified by Supplements to this Agreement from time to time signed by you and us. You authorize us to insert or correct missing information on this Agreement, including your accurate legal name, serial numbers and any other information describing the Equipment. You authorize us to change the amount of each Payment (set forth on page 1 of this Agreement) by not more than 15% due to changes in the equipment configuration which may occur prior to our acceptance of this Agreement or adjustments to reflect applicable sales taxes. We will send you copies of any changes. You agree to provide updated annual and/or quarterly financial statements to us upon request. You authorize us or our assignee to obtain credit reports and make credit inquiries regarding you and your financial condition and to provide your information, including payment history, to our assignees or third parties having an economic interest in this Agreement or the Equipment. Toshiba Financial Services (TFS) is not responsible for service or maintenance of the Equipment and is not party to any service maintenance agreement.
2. **Lease Commencement:** This Agreement will commence upon your acceptance of the applicable Equipment. When you receive the Equipment, you agree to inspect it and verify your acceptance by telephone or, at our request, by delivery of written evidence of acceptance satisfactory to us. Upon acceptance, your obligations under this Agreement will become absolute and unconditional, and are not subject to cancellation, reduction or setoff for any reason whatsoever. You agree to pay us the amounts payable under the terms of this Agreement each period by the due date in accordance with the Term and Payment schedule set forth on page 1 of this Agreement. Payments shall be delivered to our address or to such other address as we may designate in writing. For any payment that is not received by its due date, you agree to pay a late charge equal to the higher of 10% of the amount due or \$22 (not to exceed the maximum allowed by law).
3. **Image Charges:** Each month during the term of this Agreement, you agree to remit to us the Payment and all other sums when due and payable to the address we provide to you from time to time. In return for the Payment, you are entitled to produce the Images (set forth on page 1 of this Agreement) included for each applicable image type each month. You also agree to pay us the Excess Image charge (set forth on page 1 of this Agreement) for each metered image that exceeds the applicable Images Included. We reserve the right to estimate the number of images used if you do not provide us with meter readings within seven days of request. We will adjust the estimated charge for excess images upon receipt of actual meter readings. Notwithstanding any adjustments, you will never remit to us less than the Minimum Payment each month. You agree that we reserve the right to increase the maintenance and supplies portion of the Lease Payment and/or the Excess Image charge each year during the Term of the Schedule by an amount not to exceed fifteen percent (15%) of the Payment and/or the Excess Image charge in effect at the end of the prior annual period. At our option, you will: (a) provide meter readings via an automated website when requested by us. We may charge a fee to recover the cost of meter collections if meters are requested but not submitted through the automated website, (b) Provide us by telephone or facsimile the actual meter readings when requested by us, (c) Allow us (or our agent) access to the Equipment to obtain meter readings, (d) Allow us (or our agent) to attach an automatic meter reading device to the Equipment. We may audit the automatic meter reading device periodically. If you have a dispute with your service provider, you continue to pay us all Payments and Excess Image charges without deductions or withholding deductions. Images made on Equipment marked as "Customer Owned" will be included in determining your image and excess charges.
4. **WARRANTY DISCLAIMER: WE MAKE NO WARRANTY EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, THAT THE EQUIPMENT IS FIT FOR A PARTICULAR PURPOSE OR THAT THE EQUIPMENT IS MERCHANTABILITY. YOU AGREE THAT YOU HAVE SELECTED EACH ITEM OF EQUIPMENT BASED UPON YOUR OWN JUDGMENT AND DISCLAIM ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY US. YOU LEASE THE EQUIPMENT "AS IS". NO REPRESENTATION OR WARRANTY WITH RESPECT TO THE EQUIPMENT WILL BIND US, NOR WILL ANY BREACH THEREOF RELIEVE YOU OF ANY OF YOUR OBLIGATIONS HEREUNDER. YOU AGREE THAT WE WILL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL OR INCIDENTAL DAMAGES FOR ANY DEFAULT BY US UNDER THIS AGREEMENT.**
5. **Statutory Finance Lease:** You agree that this Agreement qualifies as a statutory Finance Lease under Article 2A of the Uniform Commercial Code. To the extent you are permitted by applicable law, you waive all rights and remedies provided by Article 2A (sections 508-522) of the Uniform Commercial Code.
6. **Security Interest:** You authorize us to file a financing statement with respect to the Equipment. If this Agreement is deemed to be a secured transaction, you grant us a security interest in the Equipment to secure all amounts you owe us under any agreement with us.
7. **Use Maintenance and Repair of Equipment:** YOU WILL USE THE EQUIPMENT ONLY IN THE LAWFUL CONDUCT OF YOUR BUSINESS AND NOT FOR PERSONAL, HOUSEHOLD OR FAMILY PURPOSES. You will not move the Equipment from the equipment location listed on page 1 without our advance written consent. You will give us reasonable access to the Equipment so that we can check the Equipment's existence, condition and proper maintenance. At your cost, you will keep the Equipment in good repair, condition and working order, ordinary wear and tear excepted. You will not make any permanent alterations to the Equipment. You will keep the Equipment free and clear of all liens. You assign to us all of your rights, but none of your obligations, under any purchase agreement for the Equipment. We assign to you all our rights under any warranties, so long as you are not in default.
8. **Software:** Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. You are responsible for entering into any license and/or other agreement (each a "License Agreement") required by the applicable software supplier or software licensor no later than the effective date of this Agreement and you will fully comply with such License, if any, throughout the applicable term. We are not responsible for the software or the obligations of you or the software licensor under any License Agreement.
9. **Taxes and Lease Charges:** You agree to pay all taxes, costs and expenses incurred by us as a consequence of the ownership, sale, lease or use of the Equipment, including all sales, use and documentary stamp taxes. Any fee charged under this Agreement may include a profit and is subject to applicable taxes. In addition, you agree to pay us a UCC filing fee of \$35.00.
10. **Indemnity:** You will indemnify and hold us harmless from any and all liability, damages, losses or injuries including reasonable attorney's fees, arising out of the ownership, use, condition or possession of the Equipment, except to the extent directly caused by our gross negligence or willful misconduct. We reserve the right to control the defense and to select or approve defense counsel. This indemnity will survive the termination of this Agreement.
11. **Risk of Loss; Insurance:** You are responsible for risk of loss or for any destruction of or damage to the Equipment. No such loss or damage shall relieve you from the payment obligations under this Agreement. You agree to keep the Equipment fully insured against such loss until this Agreement is paid in full and to have us and our assigns named as lender's loss payee. You also agree to maintain public liability insurance covering both personal injury and property damage and you shall name us and our assigns as additional insured. Upon request, you agree to provide us certificates or evidence of insurance acceptable to us. If you fail to comply with this requirement within 30 days after the start of this Agreement: (a) we have the right but no obligation to obtain insurance covering our interest (and only our interest) in the Equipment for the lease term, and renewals. Any insurance we obtain will not insure you against third party or liability claims and may be cancelled by us at any time. You will be required to pay us an additional amount each month for the insurance and administrative fee. The cost may be more than the cost of obtaining your own insurance and we may make a profit. You agree to cooperate with us, our insurer and our agent in the placement of coverage and with claims; or (b) we may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from to you. We may make a profit on this program. Once an acceptable certificate or evidence of insurance is submitted, any such fees will be discontinued. If any of the Equipment is lost, stolen or damaged you will at your option and cost, either (a) repair the item or replace the item with a comparable item reasonably acceptable to us, or (b) pay us the sum set forth in the Remedies section.
12. **Right to Perform:** If you fail to comply with any provision of this Agreement, we may, at our option, perform such obligations on your behalf. Upon invoice you will reimburse us for all costs incurred by us to perform such obligations.
13. **Representations:** (a) You represent and warrant to us that (1) you have the lawful power and authority to enter into this Agreement, and (2) the individuals signing this Agreement have been duly authorized to do so on your behalf, (3) you will provide us such financial information as we may reasonably request from time to time, (4) all financial information provided (or to be provided) is (or will be) accurate and complete in all material respects, (5) you will promptly notify us in writing if you move your principal place of business or there is a change in your name, state of formation, or ownership, and (6) you will take any action we reasonably request to protect our rights in the Equipment. (b) We represent and warrant to you that (1) we have the lawful power and authority to enter into this Agreement, and (2) the individuals signing this Agreement have been duly authorized to do so on our behalf.
14. **Default:** You will be in default under this Agreement if: (a) we do not receive any Payment due under this Agreement within five (5) days after its due date, (b) you fail to meet any of your obligations in the Agreement (other than payment obligations) and do not correct such default within 10 days after we send you written notice of such default, (c) you or your guarantor become insolvent, are liquidated or dissolved, merge, transfer a material portion of your ownership interest or assets, stop doing business, or assign rights or property for the benefit of creditors, (d) a petition is filed by or against you or your guarantor under any bankruptcy or insolvency law, (e) any representation made by you is false or misleading in any material respect, (f) you default on any other agreement with us or our assigns or any material agreement with any entity, or (g) there has been a material adverse change in your or any guarantor's financial, business or operating condition.
15. **Remedies:** If you are in default, we may, at our option, do any or all of the following: (a) retain your security deposit, if any, (b) terminate this Agreement, (c) require that you pay, as compensation for loss of our bargain and not as a penalty, the sum of (1) all amounts due and payable by you or accrued under this Agreement, plus (2) the present value of all remaining Payments to become due under this Agreement (discounted at 2% or the lowest rate allowed by law), and (3)(i) the amount of any purchase option and, if none is specified, 20% of the original equipment cost, which represents our anticipated residual value in the Equipment or (ii) return the Equipment to a location designated by us and pay to us the excess, if any, of the amount payable under clause (3)(i) over the Fair Market Value of the returned Equipment as determined by us in our reasonable discretion, (d) recover interest on any unpaid balance at the rate of 12% per annum, and (e) exercise any other remedies available to us at law or in equity, including requiring you to immediately stop using any financed software. You agree to pay our reasonable attorney's fees and actual court costs including any cost of appeal. If we have to take possession of the Equipment, you agree to pay the cost of repossession and we may sell or re-rent the Equipment at terms we determine, at one or more public or private sales, with or without notice to you. You may remain liable for any deficiency with any excess being retained by us.
16. **Purchase Option:** At the end of the Term provided you are not in default, and upon 30 days prior written notice from you, you will either (a) return all the Equipment, or (b) purchase all the Equipment as is, without any warranty to condition, value or title for the Fair Market Value of the Equipment as determined by us in our reasonable discretion plus applicable sales and other taxes.
17. **Automatic Renewal:** Except as set forth in Section 16, this Agreement will automatically renew on a month-to-month basis after the Term, and you shall pay us the same Payments and lease charges as applied during the Term (and be subject to the terms and conditions of this Agreement) until the Equipment is returned to us or you pay us the applicable purchase price (and taxes).
18. **Return of Equipment:** If (a) a default occurs, or (b) you do not purchase the Equipment at the end of the Term pursuant to a stated purchase option, you will immediately return the equipment to any location(s) we may designate in the continental United States. The Equipment must be returned in "Average Saleable Condition" and properly packed for shipment in accordance with our recommendations or specifications, freight prepaid and insured. "Average Saleable Condition" means that all of the Equipment is immediately available for use by a third party, other than you, without the need for any repair or refurbishment. All Equipment must be free of markings. You will pay us for any missing or defective parts or accessories.
19. **Assignment:** We may, without your consent, assign or transfer any Equipment or this Agreement, or any rights arising under this Agreement, and in such event our assignee or transferee will have the rights, power, privileges and remedies of Lessor hereunder, but none of the obligations. Upon such assignment you agree not to assert, as against our assignee, any defense, setoff, recoupment, claim or counterclaim that you may have against us. You will not assign, transfer or sublease this Agreement or any rights thereunder or any Equipment subject to this Agreement without our prior written consent.
20. **Personal Property Tax (PPT):** You agree at our discretion to (a) reimburse us annually for all personal property and similar taxes associated with the ownership, possession or use of the Equipment or (b) remit to us each billing period our estimate of the prorated equivalent of such taxes. You agree to pay us an administrative fee for the processing of such taxes. We may make a profit on such a fee.
21. **Tax Indemnity:** You agree to indemnify us for the loss of any income tax benefit caused by your acts or omissions inconsistent with our entitlement to certain tax benefits as owner of the Equipment.
22. **Governing Law: BOTH PARTIES AGREE TO WAIVE ALL RIGHTS TO A JURY TRIAL.** This Agreement and any supplement shall be deemed fully executed and performed in the state in which our (or, if we assign this Agreement, our assignee's) principal place of business is located and shall be governed by and construed in accordance with its laws. Any dispute concerning this Agreement will be adjudicated in a federal or state court in such state. You hereby consent to personal jurisdiction and venue in such courts and waive transfer of venue.
23. **Transition Billing:** In order to facilitate an orderly transition, the start date of this Agreement will be the date the Equipment is delivered to you or a date designated by us, as shown on the first invoice. If a later start date is designated, in addition to all Payments and other amounts due hereunder, you agree to pay us a transitional payment equal to 1/30th of the Payment, multiplied by the number of days between the date the Equipment is delivered to you and the designated start date. The first Payment is due 30 days after the start of this Agreement and each Payment thereafter shall be due on the same day of each month.
24. **Miscellaneous:** This Agreement contains the entire agreement between you and us and may not be modified except as provided therein or in writing signed by you and us, and supercedes any purchase orders. We will not accept payment in cash. If you so request, and we permit the early termination of this Agreement, you agree to pay a fee for such privilege. Notices must be in writing and will be deemed given five days after mailing to your or our mailing address. If a court finds any provision of this Agreement to be unenforceable, all other terms of that Agreement will remain in effect and enforceable. You agree that any delay or failure to enforce our rights under this Agreement does not prevent us from enforcing any rights at a later time. In no event will we charge or collect any amounts in excess of those allowed by applicable law. Time is of the essence. You hereby acknowledge and confirm that you have not received any tax, financial, accounting or legal advice from us, or the manufacturer of the Equipment. It is the Customer's sole and exclusive responsibility to ensure that all data from all disk drives or magnetic media are erased of any customer data and information. You hereby consent to receive electronic marketing communication on Toshiba products and services. TO HELP THE GOVERNMENT FIGHT THE FUNDING OF TERRORISM AND MONEY LAUNDERING ACTIVITIES, FEDERAL LAW REQUIRES ALL FINANCIAL INSTITUTIONS TO OBTAIN, VERIFY



REQUEST FOR CERTIFICATE OF INSURANCE

TOSHIBA

FINANCIAL SERVICES

TBS LOCATION

Contact Name: Jesse Lund

Subsidiary Location:

THIS FORM IS PROVIDED FOR THE CUSTOMER TO APPROVE AND FORWARD TO THEIR INSURERS

Date:

To: Customer's Insurance Agent

Description of Item(s) to be insured

Name of Agency:

HP DJ T2600 36" PS

Address:

City:

State - Zip:

Phone:

Fax:

Agent:

Insurable Value: \$12,974.00

We have entered into an agreement with the Owner for the above described item(s). This is a "NET" agreement and we are responsible for the insurance. The insurance policy must include a provision for the following requirements:

COMPREHENSIVE GENERAL LIABILITY/PROPERTY DAMAGE (PROPERTY DAMAGE MUST BE ALL-RISK OR "SPECIAL FORM INCLUDING THEFT").

PLEASE SHOW AS ADDITIONAL INSURED AND LENDER'S LOSS PAYEE ON THE CERTIFICATE OF INSURANCE

Name: Toshiba Financial Services and/or its assigns

Address: 1310 Madrid Street, Suite 101

City - State - Zip: Marshall, MN 56258

I authorize the above agent to immediately place the insurance coverage required for the described item(s). Please issue a binder of insurance to the above named additional Insured and Loss Payee by return mail and replace it with the original insurance policy endorsement within 30 days.

This Certificate should indicate the following: "It is agreed that Toshiba Financial Services will be notified in writing 10 days prior to cancellation or other material change in the conditions of this policy."

CUSTOMER ACCEPTANCE

Customer Name:

Signature: X

Title:

Date:

Customer Name:

Signature: X

Title:

Date:

TOSHIBA

BUSINESS SOLUTIONS

CONNECTIVITY OPTIONS AGREEMENT

CA-1.0.0

SALES PACKET NUMBER

EFFECTIVE DATE

Sales Representative: Jesse Lund**CUSTOMER INFORMATION**Customer Name: City Of Excelsior SpringsBilling Address: 201 E BROADWAY

Address 2:

City: EXCELSIOR SPRINGSState: MO Zip: 64024Customer Contact: Steve MarriottPhone #: 816-630-0760

Ext.

Customer PO #:

IT Contact: Steve MarriottIT Phone #: 816-630-0760eMail: smarriott@ci.excelsior-springs.mo.us**CONNECTIVITY OPTIONS (Check All That Apply)**☒ **OPTION A: Network Administrator Integration and Training** FREE (\$400 VALUE) (Remote)

Includes basic device configuration, print driver installation on up to three workstations and administrator training. Additional Professional Services will be billed at published TBS Professional Services rates. Includes Remote Orientation of an Administrator to controller on their network, installation of 3 workstations for printing, scanning, and PC faxing. Connection Project not to exceed 2 hours. Any additional time required beyond 2 hours will be billed at current Professional Services Rates. If less than 2 hours is required, no time is banked for future use. Includes installation of Re-Rite on client server, configuration of 6 advanced scanning workflows; Word, Excel, Text Searchable PDF, PDF Form, Slim PDF, Secure PDF. Workflows include one Advanced Scanning Template Group, 6 Templates, and 4 Re-Rite workflows, all delivered to a common output folder. One hour of MFP Training - No more than 5 users per session - Training covers basic copier functions, printing, and scanning.

☐ **OPTION B: Custom Network Integration - Variable / Additional Charges**

Qty

Charge

Unit Description

- Base Device Configuration - Setup of Network Protocols on Device
- Print Driver Installation
- PC Fax Driver Installation
- Print Driver and PC Fax Driver on same Workstation
- Scan to Copier Controller
- Scan to Network Folder
- Scan to Email - Initial Setup of communication to local SMTP server
 - Additional Setup per Scanning Template
 - Off-site SMTP Server
 - Additional Setup per Scanning Template
- Incoming Fax Routing to Copier Controller
- Incoming Fax Routing to Network Folder Location
- Incoming Fax Routing to Email - Initial Setup of SMTP Server
 - Communication to a Local SMTP Server
 - Additional Setup per Destination
 - Off-site SMTP Server
 - Additional Setup per Destination
- User Code Enforcement
- Copier Configuration Backup and Restore

Device
Workstation
Workstation
Workstation
Scanning Template
Scanning Template
Initial Setup
Scanning Template
Hour Until Completion
Scanning Template
Fax Destination
Fax Destination
Initial Setup
Destination
Hour Until Completion
Destination
10 User Codes
Backup/Restore Event

Total Connectivity Fee:

Note: Any Additional Connectivity Services performed not specified above will be billed at a rate of: \$200.00 per hour.
Connectivity support may be completed remotely or on-site at the discretion of TBS. Support covers initial installation only.

CUSTOMER ACCEPTANCE

You hereby acknowledge and agree that your electronic signature above shall constitute an enforceable and original signature for all purposes.

By signing this agreement, the customer acknowledges that he/she has read and understood the statement of work and terms and conditions of this agreement.

Print Name:

Signature: X

Title:

Date:

DECLINATION

☐ Customer certifies that they have read the statement of work and that they have decided to decline all assistance from TBS regarding the installation of their copier/printer. TBS is under no obligation and has no liability concerning any aspect of the installation process.

Print Name:

Signature: X

Title:

Date:

TBS ACCEPTANCE

Print Name:

Signature: X

Title:

Date:

STATEMENT OF WORK

This Statement of Work for Connectivity & Security Options outlines the services and deliverables for the planned implementation. This Statement of Work is intended to detail the obligations of Toshiba Business Solutions (TBS) and the Customer.

CONNECTIVITY OPTIONS - WORK TO BE PERFORMED

Option B: Covers the selected work only. Additional Professional Services fees apply for any additional work at the current TBS Professional Services rates.

Base Device Configuration Includes:

1. Verify proper network settings, i.e., print queue configuration, TCP/IP address, etc.
2. Connect base unit to customer's network via customer supplied/installed cabling.
3. Perform color calibration on base unit and RIP device.

Print Driver Installation Includes:

1. Install print drivers onto designated workstations (up to three – Option A or as specified in Option B.)
2. Confirm print capabilities via standard print driver test page.

Administrator Training Includes:

1. Training on base unit, print driver and RIP software.
2. Orientation of the administrator to the print controller on the network.

While Toshiba print drivers are compatible with most common office applications, TBS does not provide training on specific printing applications.

STATEMENT OF WORK ASSUMPTIONS

The following are the assumptions on which this Statement of Work is based. If any of these assumptions either change or are incorrect, changes to the Statement of Work may be required, which may result in changes to the Connectivity Services fee. Please review this section to make sure these assumptions are correct.

1. Client is responsible for ensuring that all applications and data are successfully backed up prior to TBS beginning work. TBS is not responsible for any lost information.
2. Building environmental conditions are within equipment specifications for airflow, temperature, humidity, and electrical quality.
3. Cabling and WAN Data Communication Lines are properly installed and tested. TBS is not responsible for any improper cabling or issues involving telecommunications lines. All troubleshooting and corrective action will be billed outside of this SOW on a time and materials basis.
4. TBS is not responsible for any conflicts with existing hardware that is no longer supported by the manufacturer.
5. TBS is only responsible for integration tasks outlined in this Statement of Work. Any work outside of this SOW will be handled through a Change Order Request Process, which may require additional billable time and materials. Customer will be informed before any out of scope work is performed.
6. Customer will provide systems personnel for the project familiar with all aspects of Customer's enterprise configuration – security, remote access, domain structure, WAN/LAN connectivity, applications used for this particular project – to work in conjunction with TBS on this implementation. Additionally, a desktop technician may be required to perform client-side duties.
7. All software being utilized is registered and authentic.
8. Equipment is connected to a dedicated power source per product specifications furnished by TBS.
9. All network addresses, print queue names and printer names, etc. are available upon request.

TERMS AND CONDITIONS

The following Terms and Conditions are an amendment to the TBS Maintenance contract. In the event that the Customer has declined a Maintenance contract, the following Terms and Conditions do not apply to this agreement.

Toshiba products and software are warranted to be compatible with hardware and operating systems listed on product specification sheet at time of installation. TBS does not guarantee compatibility with future operating systems or hardware.

Inclusions – Hardware: Service calls, replacement parts for connected devices that allow the equipment to interface with PC's and networks, e.g. printer interface cards, NIC cards, print controllers, print/scan enablers or any other items that enhance the functionality of these products.

Diagnosis of device failures will be limited to confirmation of print capabilities with a laptop computer connected via a crossover cable using a standard print driver test page.

Inclusions – Software: Service calls required as a result of the failure of Toshiba software. Upgrades to Toshiba software are included.

Service Availability: Service calls performed during normal business hours, Monday through Friday, 8:00am to 5:00pm, excluding company holidays.

Exclusions:

1. Electrical work external to the equipment.
2. Charges to install or improve telephone lines.
3. Charges to improve electrical service and/or network lines.
4. Network wiring to improve or connect the hardware to a computer or network.
5. Service necessitated as a result of malfunction of equipment when unauthorized parts, attachments, or conflicting software is used with the equipment.
6. Service necessitated as a result of alterations, malfunctioning computer or network hardware and/or operating systems.

In such event, TBS reserves the right to terminate the maintenance contract if it is determined that such changes, alterations or malfunctions make it impractical to continue to service the equipment.

7. Reinstallation of drivers and/or installation of connected devices due to changes in computer and/or network operating systems, system configuration, addition/upgrades to application software or malfunction of devices.

8. Reinstallation/service required due to the relocation of equipment.

Excluded services will be invoiced to the Customer at TBS's normal hourly labor rate then in effect for Digital Systems Integration Services.



City Manager
Council Meeting 3/16/2020

To: Mayor and City Council
From: Molly McGovern
Date: 3/10/2020
RE: Consideration of Agreement for Digester Grant Admin. - Ordinance No. 20-03-07

Please consider approval of an ordinance authorizing the City Manager to execute the attached agreement with MARC for grant compliance services. The City received two bids for services needed to complete the Sewer Digester project, the lower of the two bids was from MARC. The bid of \$26,000 is within the project budget of \$30,000 for this service.

Molly McGovern

ATTACHMENTS:

Description	Type	Upload Date
Ordinance	Ordinance	3/12/2020
MARC Agreement	Cover Memo	3/10/2020

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE CITY OF EXCELSIOR SPRINGS TO ENTER INTO AN AGREEMENT FOR GRANT ADMINISTRATION SERVICES WITH MID-AMERICA REGIONAL COUNCIL

WHEREAS, the City of Excelsior Springs, Missouri (the “City”) has received Community Development Block Grants for the Wastewater Treatment Plant Digester Project; and

WHEREAS, the City Council has determined that the expenditure of an amount not to exceed \$26,000.00 for grant administration is necessary for the benefit of the public; and

WHEREAS, the City of Excelsior Springs, Missouri (“City”) selected Mid-America Regional Council (“Contractor”) for provision of grant administration services (the “Services”).

NOW, THEREFORE, be it ordained by the City Council of the City of Excelsior Springs, Missouri, as follows:

Section 1. The City Manager of the City of Excelsior Springs is authorized to enter into an agreement whereby Contractor shall provide the Services to the City at the rate set forth herein (the “Agreement”), and the City shall expend funds in an amount not to exceed \$26,000.00 for the Services.

Section 2. The execution and delivery of the Agreement and the payment of funds to Contractor as provided in the Agreement is approved, and the City Manager is authorized to execute the Agreement and to take such other actions reasonably necessary to carry out the intent of this Ordinance on behalf of the City, the execution of the Agreement being conclusive evidence of such approval.

Section 3. The Mayor, the City Manager, the City Clerk and other appropriate City officials are hereby authorized to take any and all actions as may be deemed necessary or convenient to carry out and comply with the intent of this Ordinance and to execute and deliver for and on behalf of the City all certificates, instruments, agreements and other documents, as may be necessary or convenient to perform all matters herein authorized.

Section 4. This Ordinance shall be in full force and effect from and after its passage and approval.

INTRODUCED IN WRITING, read by title two times, passed and approved on the _____ day of _____, 2020.

Bradley T. Eales, Mayor

ATTEST:

Shannon Stroud, City Clerk

REVIEWED BY:

Molly McGovern, City Manager

AGREEMENT BETWEEN OWNER & CONSULTANT FOR PROFESSIONAL ADMINISTRATIVE SERVICES

Wastewater Treatment Plant Digester #2

This is an agreement made as of March 16, 2020 between City of Excelsior Springs (owner) and Mid-America Regional Council (consultant). The owner intends to perform a community development project, and the owner and consultant in consideration of their mutual covenants herein agree in respect of the performance of professional administrative services by consultant and the payment for those services by owner as set forth below. Consultant shall provide professional administrative services for owner in all phases of the project to which this agreement applies, serve as the owner's representative for the project as set forth below, and shall provide professional consultation of services hereunder.

Section 1 – Basic Services for Consultant

- 1.1 The consultant shall perform professional administrative services as hereinafter stated, which include the administration of the owner's Community Development Block Grant awarded January 23, 2020. The specific services of the consultant are indicated in Exhibit A, "Scope of Services."

Section 2 – Owner's Responsibilities

The owner shall:

- 2.1 Provide all criteria and full information as to owner's requirements for the project, and furnish copies of all documents related to the project.
- 2.2 Assist consultant by placing at his disposal all available information pertinent to the project, including previous reports and any other data relative to the project.
- 2.3 Give prompt written notice to consultant whenever owner observes or otherwise becomes aware of any development that affects the scope of timing of the consultant's services.
- 2.4 Bear all costs incidental to compliance with the requirements of Section 2.

Section 3 – Period of Service

- 3.1 The provisions of this Section 3 and the rates of compensation for the consultant's services provided for elsewhere in this Agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion.
- 3.2 The contractor agrees to complete the project by the ending date identified in the owner's "Grant Agreement" with the Missouri Department of Economic Development Community Development Block Grant Program from which part of the project has been financed.
- 3.3 If the owner has requested significant modifications or changes in the extent of the project, the time of performance of consultant's services and his rates of compensation shall be adjusted appropriately.

Section 4 – Payments to Consultant

- 4.1 The maximum amount the owner shall pay the consultant for professional administrative services performed under this agreement shall not exceed **\$26,000.00**. Compensation will

be based on a fixed fee basis documented in a manner acceptable by the owner. Full payment of the fees associated with Section 4.2, agreed to by the Owner and Consultant by and through this agreement consistent with CDBG program funding.

- 4.2 Consultant shall submit statements for services and expenses based on CDBG milestones incurred at the time of billing. Owner shall make prompt payments in response to consultant's statements.

Section 5 – General Considerations

- 5.1 The obligation to provide further services under this Agreement may be terminated by either party upon ten days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.
- 5.2 The consultant shall comply with all applicable rules, regulations, laws, and requirements in relation to the Community Development Block Grant Program as distributed by the Missouri Department of Economic Development.
- 5.3 The owner and consultant each binds himself and his partners, successors, executors, administrators, assigns, and legal representatives to the other party to this Agreement and to the partners, successors, executors, administrators, assigns, and legal representatives of such other party, in respect to all covenants, agreements, and obligations to this agreement.
- 5.4 Neither owner nor consultant shall assign, sublet, or transfer any rights under or interest in (including, but without limitation, monies that may become due or monies that are due) this Agreement without the written consent of the other, except as stated in paragraph 5.3 and except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to or assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent consultant from employing such independent consultants, associates, and subcontractors as he may deem appropriate to assist him in the performance of service hereunder.

Section 6 – Special Provisions and Exhibits

- 6.1 The following exhibits are attached to and made a part of this Agreement.
 - 6.1.1 Exhibit A, "Scope of Services," consisting of one page.
 - 6.1.2 Part II, "Terms and Conditions," consisting of six pages.
 - 6.1.3 "E-Verify Memorandum of Understanding" consisting of 17 pages.
 - 6.1.4 "Affidavit of Work Authorization Annual Renewal Document," consisting of one page.
- 6.2 This Agreement (consisting of pages 1 to 28, inclusive), together with the exhibits identified above, constitute the entire agreement between the owner and consultant and supersede all prior written or oral understandings. This agreement and said exhibits may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

In witness whereof, the parties hereto have made and executed this Agreement as of the day and year first above written.

Owner:

Consultant:

CITY OF EXCELSIOR SPRINGS _____

MID-AMERICA REGIONAL COUNCIL _____

PROFESSIONAL SERVICES AGREEMENT (CONTINUED)

EXHIBIT A – SCOPE OF SERVICE

The consultant shall complete, in a professional and timely manner, the following services relative to the owner's Community Development Block Grant Program. Such actions shall be performed in a manner prescribed by the Missouri Department of Economic Development.

1. Financial Management (accounting, file maintenance, cost documentation, Part 85/A-87 conformance, RFF preparation, check writing, bank statement reconciliation, and related matters)
2. Environmental Review – including completion of the entire Environmental Review Record and designation as Environmental Review Officer. Publications and related costs shall be the responsibility of the Owner.
3. Labor Standards Compliance – including review of weekly payrolls, wage rates requests for bidders, and employee interviews.
4. Civil Rights Compliance – including fair housing activities and analysis of impediments activities.
5. Public Participation Requirements (owner to pay for public notices).
6. Preparation of contract documents, except for engineering/construction specifications, bids and construction agreements.
7. Preparation of procurement documents for professional and construction contracts and a recommendation of successful proposals or bids.
8. Completion of close-out forms and required performance reports.
9. Preparation of guidelines, procedures, and forms for private investment activities including employment documentation, if required by the project.
10. Preparation of guidelines, procedures, and forms for relocation activities, and administration of relocation procedures pursuant to the "Uniform Act" if required by the project.
11. Administer procedures required by the "Uniform Act" in relation to the acquisition of property, with the exception of any task which requires an attorney.

PROFESSIONAL SERVICES AGREEMENT (CONTINUED)
CONTRACT FOR PROFESSIONAL SERVICES ADDITIONAL TERMS
AND CONDITIONS

1. Termination of Contract for Cause. If, through any cause, the Consultant shall fail to fulfill in a timely and proper manner his obligations under this Contract, or if the Consultant shall violate any of the covenants, agreements, or stipulations of this Contract, the City shall thereupon have the right to terminate this contract by giving written notice to the Consultant of such termination and specifying the effective date thereof, at least five days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, and reports prepared by the Consultant under this Contract shall, at the option of the City, become its property and the Consultant shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder.

Notwithstanding the above, the Consultant shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of the Contract by the Consultant, and the City may withhold any payments to the Consultant for the purpose of set-off until such time as the exact amount of damages due the City from the Consultant is determined.

2. Termination for Convenience of the City. The City may terminate this Contract at any time by giving at least ten (10) days notice in writing to the Consultant. If the Contract is terminated by the City as provided herein, the Consultant will be paid for the time provided and expenses incurred up to the termination date. If this Contract is terminated due to the fault of the Consultant, Paragraph 1 hereof relative to termination shall apply.
3. Changes. The City may, from time to time, request changes in the scope of the services of the Consultant to be performed hereunder. Such changes, including any increase or decrease in the amount of the Consultant's compensation, which are mutually agreed upon by and between the City and the Consultant, shall be incorporated in written amendments to this Contract.
4. Personnel.
 - a. The Consultant represents that he has, or will secure at his own expense, all personnel required in performing the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the City.
 - b. All of the services required hereunder will be performed by the Consultant or under his supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under State and Local law to perform such services.
 - c. None of the work or services covered by this Contract shall be subcontracted without the prior written approval of the City. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this Contract.

5. Assignability. The Consultant shall not assign any interest on this Contract, and shall not transfer any interest in the same (whether by assignment or invitation), without the prior written consent of the City thereto. Provided, however, that the claims for money by the Consultant from the City under this Contract may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.
6. Reports and Information. The Consultant, at such times and in such forms as the City may require, shall furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Contract.
7. Records and Audits. The Consultant shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to the Contract and such other records as may be deemed necessary by the City to assure proper accounting for all project funds, both Federal and non-Federal shares. These records will be made available for audit purposes to the City or any authorized representative, and will be retained for three years after the expiration of this Contract unless permission to destroy them is granted by the City.
8. Findings Confidential. All of the reports, information, data, etc. prepared or assembled by the Consultant under this Contract are confidential and the Consultant agrees that they shall not be made available to any individual or organization without the prior written approval of the City.
9. Copyright. No report, maps, or other documents produced in whole or in part under this Contract shall be the subject of an application for copyright by or on behalf of the Consultant.
10. Compliance with Local Laws. The Consultant shall comply with all applicable laws, ordinances, and codes of the State and local governments, and the Consultant shall save the City harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Contract.
11. Equal Employment Opportunity. During the performance of this Contract, the Consultant agrees as follows:
 - a. The Consultant will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, religion, or sex. The Consultant will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, color, national origin, religion, or sex. Such action shall include, but not be limited to, employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this non-discrimination clause.
 - b. The Consultant will, in all solicitation or advertisements for employees placed by or on behalf of the Consultant, state that all qualified applicants will receive

- consideration for employment without regard to race, creed, color, national origin, religion, or sex.
- c. The Consultant will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Contract so that provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.
 - d. The Consultant will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
 - e. The Consultant will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the City and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
 - f. In the event of the Consultant's noncompliance with the non-discrimination clauses of this Agreement or with any of such rules, regulations, or orders, this Agreement may be canceled, terminated, or suspended in whole or in part, and the Consultant may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
 - g. The Consultant will include the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204, Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Consultant will take such action with respect to any subcontract or purchase order as the City may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event the Consultant becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the City, the Consultant may request the United States Government to enter into such litigation to protect the interests of the United States.
12. Civil Rights Act of 1964. Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.
13. Section 109(a) of the Housing and Community Development Act of 1974. No person in the United States shall on the grounds of race, color, national origin, religion, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title. Any prohibition against discrimination on the basis of age under the Age Discrimination Act

of 1975, or with respect to an otherwise qualified handicapped individual as provided in Section 504 of the Rehabilitation Act of 1973, shall also apply to any such program or activity.

14. “Section 3” Compliance in the Provision of Training, Employment, and Business Opportunities.

- a. The work to be performed under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u. Section 3 requires that to the greatest extent feasible, opportunities for training and employment be given to lower income residents of the project area and contracts for work, in connection with the project, be awarded to business concerns which are located in, or owned in substantial part by, persons residing in the area of the project.

15. Section 503 of the Rehabilitation Act of 1973, as amended, provides for the nondiscrimination in contractor employment. All recipients of Federal funds must certify to the following through all contracts issued.

Affirmative Action for Handicapped Workers

- a. The consultant will not discriminate against any employee or applicant for employment because of physical or mental handicap in regard to any position for which the employee or applicant for employment is qualified. The consultant agrees to take affirmative action to employ, advance in employment, and to otherwise treat qualified handicapped individuals without discrimination based upon their physical or mental handicap in all employment practices, such as employment upgrading, demotion or transfer, recruitment, advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training including apprenticeship.
- b. The consultant agrees to comply with the rules, regulations, and relevant orders of the Secretary of Labor issued pursuant to the Act.
- c. In the event of the consultant’s noncompliance with the requirements of this clause, actions for noncompliance may be taken in accordance with the rules, regulations, and relevant orders of the Secretary of Labor issued pursuant to the Act.
- d. The consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices in a form to be prescribed by the Director, provided by or through the contracting officer. Such notices shall state the consultant’s obligation under the law to take affirmative action to employ and advance in employment qualified handicapped employees and applicants for employment, and the rights of the applicants and employees.
- e. The consultant will notify each labor union or representative of workers, if applicable, with which it has a collective bargaining agreement or other contract understanding that the contractor is bound by terms of Section 503 of the Rehabilitation Act of 1973 and is committed to take affirmative action to employ and advance in employment physically and mentally handicapped individuals.
- f. The consultant will include the provisions of this clause in every subcontract, if applicable, or purchase order of \$2,500 or more unless exempted by rules,

- regulations, or orders of the Secretary issued pursuant to Section 503 of the Act, so that such provisions will be binding upon each subcontractor or vendor. The consultant will take such action with respect to any subcontractor or purchase order as the Director of the Office of Federal Contract Compliance Programs may direct to enforce such provisions, including action for noncompliance.
16. Section 504 of the Rehabilitation Act of 1973, as amended, provides for nondiscrimination of an otherwise qualified individual solely on the basis of his handicap in benefiting from any program or activity receiving Federal financial assistance. All recipients must certify to compliance with all provisions of this Section.
 17. Age Discrimination Act of 1975. No person in the United States, on the basis of age, shall be excluded from participation in, be denied benefits of, or be subjected to discrimination under, any program or activity receiving Federal financial assistance.
 18. Interest of Members of a City. No member of the governing body of the City and no other officer, employee, or agent of the City, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Contract, and the Consultant shall take appropriate steps to assure compliance.
 19. Interest of Other Local Public Officials. No member of the governing body of the locality and no other public official of such locality, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Contract, and the Consultant shall take appropriate steps to assure compliance.
 20. Interest of Consultant and Employees. The Consultant covenants that he presently has no interest and shall not acquire interest, direct or indirect, in the study area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Consultant further covenants that in the performance of this Contract, no person having any such interest shall be employed.
 21. Americans with Disabilities Act. The Consultant shall comply with applicable provisions of the Americans with Disabilities Act of 1991. In particular, Consultant shall assist the Owner in compliance by including appropriate language in all public documents and reports notifying persons with disabilities of Consultant's policy of providing accommodations (i.e. interpreter, large print reader, hearing assistance) to persons who need such assistance to participate in the project.
 22. Prohibition against Substance Abuse. The Consultant shall provide the Owner with a copy of its drug-free workplace policy statement upon request.
 23. Governing Law. This Agreement shall be interpreted under and governed by the laws of the State of Kansas. Whenever there is no applicable state statute or decisional precedent governing the interpretation of the Agreement, then federal common law shall govern.
 24. Notices. Any action taken by Consultant under this Agreement may be taken by David A. Warm, Executive Director, or such other person as Consultant may designate for such purpose by written notice to the Owner. All compensation and written notices shall be

considered to be properly given if mailed, delivered in person or transmitted by facsimile machine to:

David A. Warm
Executive Director
Mid-America Regional Council
600 Broadway, Suite 300
Kansas City, Missouri 64105
Phone: 816-474-4240
Fax: 816-421-7758

Molly McGovern
City Manager
201 E. Broadway
Excelsior Springs, MO 64024
Phone: 816-630-0752
Fax: 816-630-4424



City Council Meetings
Council Meeting 3/16/2020

To: Mayor and City Council
From: Molly McGovern, City Manager
Date: 3/12/2020
RE: Appropriations - Ordinance No. 20-03-08

The Expenditure Approval Lists prepared February 27, March 5, and March 12 of 2020 are attached for your review and consideration. Please give me a call if you have questions prior to the March 16, 2020 meeting.

Appropriations	(02-27-20)	\$ 293,549.98
Appropriations	(03-05-20)	\$ 246,739.04
Appropriations	(03-12-20)	\$ 113,320.90
Payroll	(03-13-20)	\$ 306,277.09
<hr/>		
Total		\$ 959,887.01

I respectfully request appropriations be approved in the amount of \$959,887.01.

Respectfully submitted,

Molly McGovern, City Manager

ATTACHMENTS:

Description	Type	Upload Date
Ordinance	Ordinance	3/12/2020
2-27-20 Appropriations	Backup Material	3/12/2020
3-5-20 Appropriations	Backup Material	3/12/2020
3-12-20 Appropriations	Backup Material	3/12/2020
Coding List	Backup Material	3/10/2020

ORDINANCE NO. _____
(Appropriations Ordinance)

AN ORDINANCE ALLOWING CLAIMS AND APPROPRIATING TO PAY THE SAME BY ISSUING CHECKS OUT OF THE VARIOUS FUNDS OF THE CITY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EXCELSIOR SPRINGS, MISSOURI TO:

1. APPROPRIATE FUNDS FOR CLAIMS ATTACHED, AND THAT THE SUM OF \$ _____ BE AND THE SAME IS HERBY APPROVED FOR PAYMENT.

PASSED AND APPROVED THIS _____ DAY OF _____ 2020.

BRADLEY T. EALES (Mayor)

ATTEST:

Shannon Stroud, City Clerk

I, _____, Director of Finance of the City of Excelsior Springs, hereby Certify that there are sufficient funds to pay the amounts as approved.

Director of Finance of the City of
Excelsior Springs, Missouri

PREPARED 02/27/2020, 8:16:15
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EXPENDITURE APPROVAL LIST
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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0002976	00	AFLAC PREMIUM HOLDING /ORGID: 10590						
		002142	00	02/26/2020	780-0000-217.37-00	PREMIUMS	2,877.60	
						VENDOR TOTAL *	2,877.60	
0000791	00	AMEREN UE						
		002112	00	02/24/2020	101-1601-416.41-01	ELECTRIC SERVICE	676.41	
		002113	00	02/24/2020	101-2101-421.41-01	ELECTRIC SERVICE	1,146.91	
		002111	00	02/24/2020	101-2201-422.41-01	ELECTRIC SERVICE	1,273.67	
		002114	00	02/24/2020	101-3101-431.41-01	ELECTRIC SERVICE	9,421.14	
		002115	00	02/24/2020	101-6701-467.41-01	ELECTRIC SERVICE	283.48	
		002119	00	02/24/2020	210-1001-451.41-01	ELECTRIC SERVICE	482.05	
		002120	00	02/24/2020	281-1001-457.41-01	ELECTRIC SERVICE	5,153.16	
		002116	00	02/24/2020	510-1001-433.41-01	ELECTRIC SERVICE	9,698.26	
		002118	00	02/24/2020	520-1001-432.41-01	ELECTRIC SERVICE	19,508.13	
		002117	00	02/24/2020	530-1001-455.41-01	ELECTRIC SERVICE	703.00	
						VENDOR TOTAL *	48,346.21	
0001269	00	BLUE SHIELD TACTICAL SYSTEMS LLC						
2710		002143	00	02/26/2020	101-2101-421.67-03	TRAINING	700.00	
						VENDOR TOTAL *	700.00	
0002795	00	BOUND TREE MEDICAL, LLC						
83510035		002134	00	02/25/2020	101-2202-422.61-02	EMS SUPPLIES	922.38	
						VENDOR TOTAL *	922.38	
0002302	00	CAPITAL SAND COMPANY, INC						
83510035		002137	00	02/25/2020	101-3101-431.61-05	ICE CONTROL	168.67	
						VENDOR TOTAL *	168.67	
0002296	00	CARD SERVICES						
4101		001816	00	01/31/2020	101-3101-431.43-14	PAINT	10.58	
4251		001847	00	02/03/2020	101-3101-431.43-11	MISC PARTS	42.84	
4447		001848	00	02/03/2020	101-3101-431.43-11	BILLING ERROR	42.84	
4448		001848	00	02/03/2020	101-3101-431.43-11	MISC PARTS	39.31	
5447		001890	00	02/05/2020	101-3101-431.42-02	RAINSUIT	69.99	
5486		001890	00	02/05/2020	101-3101-431.42-02	RAINSUIT	69.99	
5868		001936	00	02/10/2020	101-3101-431.61-18	RAINSUIT	69.99	
7338		001981	00	02/18/2020	101-3101-431.43-11	WASHERS	2.24	
1099		001619	00	01/21/2020	520-1001-432.61-18	MISC MATERIAL	103.92	
4111		001799	00	01/29/2020	520-1001-432.61-18	STRAPS	34.99	
						VENDOR TOTAL *	261.03	
0002289	00	CARDMEMBER SERVICE						
		002025	00	02/24/2020	101-1101-411.58-04	MEALS/LODGING/TRAINING	15.00	
		002026	00	02/24/2020	101-1101-411.58-04	MEALS/LODGING/TRAINING	15.79	
		002086	00	02/24/2020	101-1201-412.61-07	MEALS/LODGING/TRAINING	30.67	
		002033	00	02/24/2020	101-1401-413.61-29	MEALS/LODGING/TRAINING	89.00	
		002034	00	02/24/2020	101-1401-413.67-03	MEALS/LODGING/TRAINING	280.00	
		002035	00	02/24/2020	101-1401-413.60-01	MEALS/LODGING/TRAINING	55.56	
		002036	00	02/24/2020	101-1401-413.61-29	MEALS/LODGING/TRAINING	50.00	

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0002289	00	CARDMEMBER SERVICE						
	002019		00	02/24/2020	101-1501-415.67-01	MEALS/LODGING/TRAINING	95.00	
	002027		00	02/24/2020	101-1801-418.55-00	MEALS/LODGING/TRAINING	96.91	
	002028		00	02/24/2020	101-1801-418.55-00	MEALS/LODGING/TRAINING	15.51	
	002030		00	02/24/2020	101-1801-418.60-01	MEALS/LODGING/TRAINING	21.50	
	002029		00	02/24/2020	101-1803-418.60-01	MEALS/LODGING/TRAINING	14.99	
	002062		00	02/24/2020	101-2101-421.67-03	MEALS/LODGING/TRAINING	95.00	
	002063		00	02/24/2020	101-2101-421.67-01	MEALS/LODGING/TRAINING	249.00	
	002064		00	02/24/2020	101-2101-421.60-01	MEALS/LODGING/TRAINING	13.98	
	002065		00	02/24/2020	101-2101-421.69-06	MEALS/LODGING/TRAINING	26.25	
	002066		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	92.00	
	002067		00	02/24/2020	101-2101-421.60-01	MEALS/LODGING/TRAINING	68.64	
	002068		00	02/24/2020	101-2101-421.67-03	MEALS/LODGING/TRAINING	225.00	
	002069		00	02/24/2020	101-2101-421.53-01	MEALS/LODGING/TRAINING	5.39	
	002070		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	185.99	
	002071		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	20.96	
	002072		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	21.98	
	002073		00	02/24/2020	101-2101-421.67-03	MEALS/LODGING/TRAINING	50.00	
	002074		00	02/24/2020	101-2101-421.34-01	MEALS/LODGING/TRAINING	50.00	
	002075		00	02/24/2020	101-2101-421.61-04	MEALS/LODGING/TRAINING	84.90	
	002076		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	25.67	
	002077		00	02/24/2020	101-2101-421.60-20	MEALS/LODGING/TRAINING	53.88	
	002078		00	02/24/2020	101-2101-421.60-01	MEALS/LODGING/TRAINING	59.94	
	002080		00	02/24/2020	101-2101-421.60-01	MEALS/LODGING/TRAINING	14.99	
	002081		00	02/24/2020	101-2101-421.61-04	MEALS/LODGING/TRAINING	61.47	
	002082		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	14.46	
	002083		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	15.99	
	002084		00	02/24/2020	101-2101-421.61-07	MEALS/LODGING/TRAINING	64.94	
	002079		00	02/24/2020	101-2103-421.61-07	MEALS/LODGING/TRAINING	22.98	
	002085		00	02/24/2020	101-2104-421.61-29	MEALS/LODGING/TRAINING	247.98	
	002021		00	02/24/2020	101-2201-422.58-01	MEALS/LODGING/TRAINING	233.35	
	002022		00	02/24/2020	101-2201-422.43-12	MEALS/LODGING/TRAINING	220.61	
	002023		00	02/24/2020	101-2201-422.67-01	MEALS/LODGING/TRAINING	225.00	
	002106		00	02/24/2020	101-2201-422.58-01	MEALS/LODGING/TRAINING	330.00	
	002024		00	02/24/2020	101-2202-422.67-01	MEALS/LODGING/TRAINING	80.00	
	002037		00	02/24/2020	210-1001-451.34-04	MEALS/LODGING/TRAINING	15.00	
	002038		00	02/24/2020	210-1001-451.44-04	MEALS/LODGING/TRAINING	130.00	
	002039		00	02/24/2020	210-1001-451.44-04	MEALS/LODGING/TRAINING	260.00	
	002042		00	02/24/2020	210-1001-451.61-07	MEALS/LODGING/TRAINING	73.95	
	002044		00	02/24/2020	210-1001-451.73-00	MEALS/LODGING/TRAINING	81.00	
	002045		00	02/24/2020	210-1001-451.34-04	MEALS/LODGING/TRAINING	36.00	
	002047		00	02/24/2020	210-1001-451.61-04	MEALS/LODGING/TRAINING	282.94	
	002048		00	02/24/2020	210-1001-451.43-25	MEALS/LODGING/TRAINING	78.61	
	002049		00	02/24/2020	210-1001-451.43-12	MEALS/LODGING/TRAINING	15.96	
	002050		00	02/24/2020	210-1001-451.55-00	MEALS/LODGING/TRAINING	52.46	
	002051		00	02/24/2020	210-1001-451.58-04	MEALS/LODGING/TRAINING	13.16	
	002052		00	02/24/2020	210-1001-451.61-04	MEALS/LODGING/TRAINING	52.49	
	002053		00	02/24/2020	210-1001-451.43-25	MEALS/LODGING/TRAINING	203.59	
	002054		00	02/24/2020	210-1001-451.43-11	MEALS/LODGING/TRAINING	41.54	
	002055		00	02/24/2020	210-1001-451.58-04	MEALS/LODGING/TRAINING	29.27	

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VEND NO INVOICE NO	SEQ# VOUCHER NO	VENDOR NAME P.O. NO	BNK CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0002289	00	CARDMEMBER SERVICE					
	002056		00 02/24/2020	210-1001-451.43-25	MEALS/LODGING/TRAINING	43.99	
	002057		00 02/24/2020	210-1001-451.43-11	MEALS/LODGING/TRAINING	5.29	
	002058		00 02/24/2020	210-1001-451.61-07	MEALS/LODGING/TRAINING	49.95	
	002059		00 02/24/2020	210-1001-451.61-07	MEALS/LODGING/TRAINING	429.99	
	002060		00 02/24/2020	210-1001-451.54-00	MEALS/LODGING/TRAINING	16.50	
	002040		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	35.00	
	002041		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	18.00	
	002043		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	286.46	
	002046		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	120.80	
	002061		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	307.16	
	002130		00 02/24/2020	210-4401-444.61-30	MEALS/LODGING/TRAINING	27.74	
	002087		00 02/24/2020	281-1001-457.60-01	MEALS/LODGING/TRAINING	8.30	
	002088		00 02/24/2020	281-1001-457.43-11	MEALS/LODGING/TRAINING	1,895.00	
	002089		00 02/24/2020	281-1001-457.60-01	MEALS/LODGING/TRAINING	15.87	
	002090		00 02/24/2020	281-1001-457.61-03	MEALS/LODGING/TRAINING	480.55	
	002091		00 02/24/2020	281-1001-457.60-01	MEALS/LODGING/TRAINING	239.68	
	002092		00 02/24/2020	281-1001-457.67-01	MEALS/LODGING/TRAINING	49.99	
	002093		00 02/24/2020	281-1001-457.61-04	MEALS/LODGING/TRAINING	323.80	
	002094		00 02/24/2020	281-1001-457.61-03	MEALS/LODGING/TRAINING	1,432.00	
	002095		00 02/24/2020	281-1001-457.61-03	MEALS/LODGING/TRAINING	220.98	
	002096		00 02/24/2020	281-1001-457.61-07	MEALS/LODGING/TRAINING	58.24	
	002098		00 02/24/2020	281-1001-457.54-00	MEALS/LODGING/TRAINING	30.00	
	002099		00 02/24/2020	281-1001-457.64-00	MEALS/LODGING/TRAINING	22.00	
	002100		00 02/24/2020	281-1001-457.61-07	MEALS/LODGING/TRAINING	250.56	
	002101		00 02/24/2020	281-1001-457.58-04	MEALS/LODGING/TRAINING	59.96	
	002102		00 02/24/2020	281-1001-457.44-02	MEALS/LODGING/TRAINING	9.82	
	002103		00 02/24/2020	281-1001-457.61-04	MEALS/LODGING/TRAINING	275.00	
	002105		00 02/24/2020	281-1001-457.43-11	MEALS/LODGING/TRAINING	135.00	
	002107		00 02/24/2020	281-1001-457.61-30	MEALS/LODGING/TRAINING	.60	
	002108		00 02/24/2020	281-1001-457.61-07	MEALS/LODGING/TRAINING	199.95	
	002109		00 02/24/2020	281-1001-457.60-01	MEALS/LODGING/TRAINING	76.05	
	002109		00 02/24/2020	281-1001-457.61-15	MEALS/LODGING/TRAINING	54.94	
	002109		00 02/24/2020	281-1001-457.44-02	MEALS/LODGING/TRAINING	21.00	
	002109		00 02/24/2020	281-1001-457.61-15	MEALS/LODGING/TRAINING	23.98	
	002109		00 02/24/2020	281-1001-457.61-15	MEALS/LODGING/TRAINING	44.96	
	002109		00 02/24/2020	281-1001-457.44-02	MEALS/LODGING/TRAINING	67.61	
	002109		00 02/24/2020	281-1001-457.64-00	MEALS/LODGING/TRAINING	45.00	
	002132		00 02/24/2020	281-1001-457.61-03	MEALS/LODGING/TRAINING	189.99	
	002097		00 02/24/2020	281-1005-457.61-15	MEALS/LODGING/TRAINING	322.87	
	002104		00 02/24/2020	281-1005-457.61-15	MEALS/LODGING/TRAINING	60.73	
	002109		00 02/24/2020	281-1005-457.61-15	MEALS/LODGING/TRAINING	2.75	
	002020		00 02/24/2020	510-1001-433.69-06	MEALS/LODGING/TRAINING	98.45	
	002032		00 02/24/2020	510-1001-433.53-02	MEALS/LODGING/TRAINING	.99	
	002031		00 02/24/2020	530-1001-455.60-01	MEALS/LODGING/TRAINING	43.01	
					VENDOR TOTAL *	12,461.28	
0000363	00	CENTRAL POWER SYSTEMS & SERVICES					
X114000719:01	002013		00 02/21/2020	510-1001-433.43-11	PARTS	211.32	
					VENDOR TOTAL *	211.32	
0000015	00	CHUCK ANDERSON FORD MERCURY INC.					

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0000015	00	CHUCK ANDERSON FORD MERCURY INC.						
FOQS142070	002144		00	02/26/2020	101-2101-421.43-10	OIL CHANGE	29.95	
FOCS142069	002145		00	02/26/2020	101-2101-421.43-10	ALIGNMENT	79.95	
						VENDOR TOTAL *	109.90	
0000155	00	CULLIGAN WATER CONDITIONING						
1047113	002121		00	02/24/2020	101-1601-416.43-02	WATER SOFTENER	38.85	
						VENDOR TOTAL *	38.85	
0000889	00	DOWNTOWN EXCELSIOR PARTNERSHIP						
0707	002131		00	02/24/2020	210-1001-451.67-02	DEDICATED DOWNTOWNER	100.00	
	002122		00	02/24/2020	281-1001-457.54-00	2020 INVESTMENT	100.00	
						VENDOR TOTAL *	200.00	
0001269	00	DYNAMIC BRANDS						
INV1332111	002012		00	02/21/2020	530-1003-455.46-00	BAG COVER	167.00	
						VENDOR TOTAL *	167.00	
0002124	00	E NET						
6042	002123		00	02/24/2020	510-1001-433.60-01	COMPUTER/SERVICE	1,414.00	
						VENDOR TOTAL *	1,414.00	
0003131	00	EDWARDS CHEMICALS, INC.						
056700	002124		00	02/24/2020	281-1005-457.61-15	POOL CHEMICALS	1,337.41	
						VENDOR TOTAL *	1,337.41	
0002639	00	ELECTRONIC TECHNOLOGY, INC.						
19125	002146		00	02/26/2020	270-1001-421.61-07	CAMERA REPAIRS	360.00	
						VENDOR TOTAL *	360.00	
0003156	00	ENERFAB POWER & INDUSTRIAL, INC.						
90530919	002124		00	02/24/2020	510-1001-433.43-21	LABOR/MATERIAL	11,701.70	
90548543	002135		00	02/25/2020	520-1001-432.43-22	MATERIAL/LABOR	2,174.88	
						VENDOR TOTAL *	13,876.58	
0003127	00	ENVIRO-MASTER OF KANSAS CITY						
KNS-23535	002147		00	02/26/2020	101-2101-421.43-12	SANITIZATION	60.00	
						VENDOR TOTAL *	60.00	
0000232	00	EXCELSIOR MANOR MH COMMUNITY						
000024173	UT		00	02/24/2020	510-0000-115.20-01	UB CR REFUND-FINALS	130.00	
						VENDOR TOTAL *	130.00	
0002856	00	FOLEY INDUSTRIES						
PS400295937	002136		00	02/25/2020	101-3101-431.43-11	PARTS	307.93	
						VENDOR TOTAL *	307.93	
0002643	00	FREMONT INDUSTRIES, INC.						
2020-68946-00	002012		00	02/21/2020	101-1601-416.43-02	BOILER MAINTENANCE	165.40	
						VENDOR TOTAL *	165.40	
0001269	00	FRIEES AG & TURF						

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0001269 01-7335	00	FRIEES AG & TURF 002131	00 02/24/2020	210-1001-451.62-02	LUBRICANT	12.80	
					VENDOR TOTAL *	12.80	
0002109 958963	00	GEIGER READY-MIX CO INC 002124	00 02/24/2020	510-1001-433.43-21	CONCRETE	443.38	
					VENDOR TOTAL *	443.38	
0000652 10419 10420	00	GEORGE WOOD SHEET METAL 002148 002149	00 02/26/2020 00 02/26/2020	101-2101-421.43-12 101-2101-421.43-12	HVAC REPAIRS HVAC REPAIRS	1,315.00 485.00	
					VENDOR TOTAL *	1,800.00	
0000105 9437120000	00	GRAINGER 002124	00 02/24/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	379.40	
					VENDOR TOTAL *	379.40	
0001116 11834886	00	HACH COMPANY 002013	00 02/21/2020	510-1001-433.61-04	LAB SUPPLIES	762.00	
					VENDOR TOTAL *	762.00	
0003203 4663851	00	HAWKINS, INC. 002124	00 02/24/2020	510-1001-433.61-06	CHEMICALS	4,989.60	
					VENDOR TOTAL *	4,989.60	
0000739	00	ICMA RETIREMENT TRUST 002150	00 02/26/2020	780-0000-217.07-00	EMPLOYEE CONTRIBUTIONS	2,505.99	
					VENDOR TOTAL *	2,505.99	
0003170	00	INT ASSN OF FIRE FIGHTERS, LOCAL 42 002151	00 02/26/2020	780-0000-217.52-00	FIRE UNION DUES	777.95	
					VENDOR TOTAL *	777.95	
0000336 248	00	JEFF BOYLE/CODE CONSULTANT SERVICE 002012	00 02/21/2020	101-1803-418.33-03	3RD PARTY REVIEW	262.50	
					VENDOR TOTAL *	262.50	
0000987 21104165	00	K.C. BOBCAT 002136	00 02/25/2020	101-3101-431.43-11	DRIVE CHAIN/PARTS	221.80	
					VENDOR TOTAL *	221.80	
0002962	00	KEARNEY TRUST COMPANY 002138 002138	00 02/25/2020 00 02/25/2020	405-1001-471.86-01 405-1001-472.86-02	DEBT SERVICE PAYMENT DEBT SERVICE PAYMENT	54,769.15 50,524.61	
					VENDOR TOTAL *	105,293.76	
0000232 000019019	00	KNUTTER, CHRISTOPHER P UT	00 02/24/2020	510-0000-115.20-01	UB CR REFUND-FINALS	9.22	
					VENDOR TOTAL *	9.22	
0002730	00	KONICA MINOLTA PREMIER FINANCE					

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0002730	00	KONICA MINOLTA PREMIER FINANCE						
406940528		002131	00	02/24/2020	210-1001-451.44-02	LEASE ON COPIER	408.71	
						VENDOR TOTAL *	408.71	
0000232	00	MANLEY, KENNETH E						
000016073		UT	00	02/24/2020	510-0000-115.20-01	UB CR REFUND-FINALS	102.35	
						VENDOR TOTAL *	102.35	
0002199	00	MEDIACOM						
		002131	00	02/24/2020	210-1001-451.53-01	INTERNET ACCESS	129.95	
		002012	00	02/21/2020	530-1004-455.61-07	CABLE CHARGE	18.09	
						VENDOR TOTAL *	148.04	
0000964	00	MID-AMERICA REGIONAL COUNCIL						
G-I-0010322		002152	00	02/26/2020	211-1001-421.53-01	911 EXPENSES	3,980.46	
						VENDOR TOTAL *	3,980.46	
0000617	00	MISSISSIPPI LIME						
1477854		PI0036 005010	00	02/19/2020	510-1001-433.61-06	LIME	5,375.29	
						VENDOR TOTAL *	5,375.29	
0000732	00	MISSOURI ROCK INC						
51396		002131	00	02/24/2020	210-1001-451.43-25	ROCK	280.56	
						VENDOR TOTAL *	280.56	
0003141	00	MUELLER SYSTEMS						
4186776		002124	00	02/24/2020	510-1001-433.43-21	METER PARTS	244.20	
						VENDOR TOTAL *	244.20	
0000232	00	MUETZ, DEBORAH ANN & ERIC						
000006123		UT	00	02/24/2020	510-0000-115.20-01	UB CR REFUND-FINALS	47.48	
						VENDOR TOTAL *	47.48	
0000554	00	OWEN LUMBER CO						
648122		002131	00	02/24/2020	210-1001-451.73-00	LUMBER	1,680.64	
737698		002131	00	02/24/2020	210-1001-451.73-00	SILL SEALER	14.50	
737519		002131	00	02/24/2020	210-1001-451.43-25	READY MIX	72.64	
						VENDOR TOTAL *	1,767.78	
0002877	00	PIONEER MANUFACTURING COMPANY INC						
INV749761		002131	00	02/24/2020	210-1001-451.43-25	PAINT	101.00	
INV750363		002131	00	02/24/2020	210-1001-451.43-27	POLYCAPS	285.00	
						VENDOR TOTAL *	386.00	
0000647	00	PLATTE-CLAY ELECTRIC						
		002012	00	02/21/2020	520-1001-432.41-01	ELECTRIC SERVICE	961.95	
						VENDOR TOTAL *	961.95	
0001269	00	POMP'S TIRE SERVICE, INC.						
1320016347		002015	00	02/21/2020	101-3101-431.43-11	PARTS/LABOR	366.50	

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0001269	00	POMP'S TIRE SERVICE, INC.					
					VENDOR TOTAL *	366.50	
0000060 94705555	00	PRAXAIR DISTRIBUTION, INC. 002012	00 02/21/2020	530-1004-455.46-00	CYLINDER RENTAL	30.43	
					VENDOR TOTAL *	30.43	
0002058 5771704 5771702 5771703 5771701	00	PRESTO-X LLC 002016 002016 002016 002016	00 02/21/2020 00 02/21/2020 00 02/21/2020 00 02/21/2020	101-1601-416.43-12 101-2201-422.43-12 101-2201-422.43-12 281-1001-457.43-12	PEST CONTROLL PEST CONTROLL PEST CONTROLL PEST CONTROLL	83.00 83.00 34.42 83.00	
					VENDOR TOTAL *	283.42	
0002931	00	PUBLIC WORKS PETTY CASH 002125 002126 002127 002128	00 02/24/2020 00 02/24/2020 00 02/24/2020 00 02/24/2020	510-1001-433.34-18 510-1001-433.58-04 520-1001-432.58-04 520-1001-432.61-18	RECORDING/MEALS/GIS DATA RECORDING/MEALS/GIS DATA RECORDING/MEALS/GIS DATA RECORDING/MEALS/GIS DATA	60.68 12.00 35.58 48.00	
					VENDOR TOTAL *	156.26	
0000370 4890482	00	QUILL CORP 002154 002153	00 02/26/2020 00 02/26/2020	101-1201-412.60-01 101-2101-421.60-01	PAPER PAPER	149.97 149.97	
					VENDOR TOTAL *	299.94	
0001372 CD2416876	00	R & R PRODUCTS, INC. 002012	00 02/21/2020	530-1001-455.61-20	IRRIGATION SUPPLIES	327.92	
					VENDOR TOTAL *	327.92	
0000234	00	RANAE OLIVER 002012	00 02/21/2020	101-0000-322.09-00	PERMIT REFUND	57.00	
					VENDOR TOTAL *	57.00	
0000536 2392704	00	RAY-CARROLL FUELS, LLC. 002012	00 02/21/2020	530-1001-455.62-01	FUEL TANK RENTAL	35.00	
					VENDOR TOTAL *	35.00	
0000092 FEB 2020	00	REPUBLIC SERVICES #468 002136	00 02/25/2020	550-1001-434.40-02	RESIDENTIAL REFUSE	68,318.70	
					VENDOR TOTAL *	68,318.70	
0003020 S1157888.001	00	SCHULTE SUPPLY INC. 002136	00 02/25/2020	510-1001-433.61-18	BARRICADE FLASHER	147.72	
					VENDOR TOTAL *	147.72	
0000666 60864 60869	00	SCOTT'S BARGAIN BARN 002015 002136	00 02/21/2020 00 02/25/2020	101-3101-431.43-11 510-1001-433.61-07	INNER TUBES SHOVELS	19.40 50.67	
					VENDOR TOTAL *	70.07	
0000841	00	SHARP OVERHEAD DOOR					

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0000841	00	SHARP OVERHEAD DOOR						
11996		002165	00	02/26/2020	101-3101-431.43-12	SERVICE/PARTS	191.66	
11993		002129	00	02/24/2020	510-1001-433.43-12	SERVICE	75.00	
		002165	00	02/26/2020	510-1001-433.43-12	SERVICE/PARTS	191.67	
		002165	00	02/26/2020	520-1001-432.43-12	SERVICE/PARTS	191.67	
						VENDOR TOTAL *	650.00	
0003198	00	SHAWN L. BLAIR						
		002136	00	02/25/2020	101-1201-412.35-04	JUDGE SERVICES	1,600.00	
						VENDOR TOTAL *	1,600.00	
0002558	00	SUMNER ONE						
2452724		002155	00	02/26/2020	101-2101-421.43-01	COPIER MAINTENANCE	47.53	
2392666		002156	00	02/26/2020	101-2101-421.43-01	COPIER MAINTENANCE	97.73	
						VENDOR TOTAL *	145.26	
0001269	00	TCSL OF MISSOURI						
		002131	00	02/24/2020	210-1001-451.35-01	OFFICIATING	343.64	
						VENDOR TOTAL *	343.64	
0001467	00	TERMINIX PROCESSING CENTER						
393787798		002012	00	02/21/2020	530-1001-455.43-12	PEST CONTROL	70.00	
						VENDOR TOTAL *	70.00	
0001269	00	THE CIT GROUP						
70456730		002012	00	02/21/2020	530-1003-455.46-00	SHIRTS	703.19	
						VENDOR TOTAL *	703.19	
0003196	00	THE GREEN MILE LAWN SERVICE						
70		002129	00	02/24/2020	281-1001-457.43-02	SNOW REMOVAL	236.00	
44		002129	00	02/24/2020	281-1001-457.43-02	SNOW REMOVAL	885.50	
						VENDOR TOTAL *	1,121.50	
0002158	00	TITLEIST						
0100075746		002136	00	02/25/2020	530-1003-455.46-00	MISC CHARGE	14.17	
908717962		002139	00	02/25/2020	530-1003-455.46-00	GLOVES	771.86	
908725675		002157	00	02/26/2020	530-1003-455.46-00	GLOVES	48.71	
						VENDOR TOTAL *	834.74	
0000756	00	TRIPLE E INC						
11610		002015	00	02/21/2020	250-1001-439.43-11	TIRE REPAIR	15.00	
						VENDOR TOTAL *	15.00	
0002579	00	UNIFIRST						
2735903		002129	00	02/24/2020	101-1601-416.61-03	MATS, MOPS, TOWELS	126.00	
2735902		002158	00	02/26/2020	101-2101-421.42-01	MATS, MOPS, TOWELS	79.26	
		002159	00	02/26/2020	101-2104-421.61-25	MATS, MOPS, TOWELS	84.62	
2735897		002129	00	02/24/2020	281-1001-457.61-04	MATS, MOPS, TOWELS	59.64	
						VENDOR TOTAL *	349.52	
0002488	00	UPS						

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0002488	00	UPS						
000069Y37W070	002160		00	02/26/2020	101-2101-421.60-03	SHIPPING FEE	11.93	
						VENDOR TOTAL *	11.93	
0002350	00	USA BLUE BOOK						
145182	002136		00	02/25/2020	510-1001-433.61-04	LAB SUPPLIES	533.19	
						VENDOR TOTAL *	533.19	
0002038	00	WALMART COMMUNITY BRC						
06931	002012		00	02/21/2020	101-1803-418.60-20	WATER	15.92	
	001893		00	02/05/2020	101-2101-421.61-04	MISC SUPPLIES	20.00	
04114	001893		00	02/05/2020	101-2103-421.61-03	MISC SUPPLIES	99.66	
	001893		00	02/05/2020	101-2103-421.61-27	MISC SUPPLIES	70.37	
06929	001953		00	02/11/2020	101-2201-422.61-03	MISC SUPPLIES	65.87	
	001953		00	02/11/2020	101-2201-422.61-07	MISC SUPPLIES	31.92	
	001953		00	02/11/2020	101-2201-422.58-04	MISC SUPPLIES	67.56	
04131	001890		00	02/05/2020	101-3101-431.60-01	OFFICE SUPPLIES	51.41	
09743	001774		00	01/27/2020	210-1001-451.61-03	JANITORIAL SUPPLIES	14.97	
04084	001863		00	02/04/2020	210-1001-451.61-15	MISC SUPPLIES	17.26	
00095	001863		00	02/04/2020	210-4401-444.61-30	MISC SUPPLIES	47.08	
07838	001993		00	02/18/2020	210-4401-444.61-07	MISC SUPPLIES	24.94	
	001993		00	02/18/2020	210-4401-444.61-30	MISC SUPPLIES	29.21	
09115	002017		00	02/21/2020	210-4401-444.61-30	MISC SUPPLIES	53.48	
09115	002131		00	02/24/2020	210-4401-444.60-01	MISC SUPPLIES	7.99	
	002131		00	02/24/2020	210-4401-444.61-30	MISC SUPPLIES	45.49	
09115	002017		00	02/21/2020	210-4401-444.61-30	MISC SUPPLIES	53.48	
09115	002140		00	02/26/2020	210-4401-444.61-30	MISC SUPPLIES	53.48	
09115	002167		00	02/27/2020	210-4401-444.61-30	MISC SUPPLIES	53.48	
08285	001654		00	01/22/2020	281-1001-457.61-15	MISC SUPPLIES	65.16	
05454	001630		00	01/21/2020	510-1001-433.61-03	MISC SUPPLIES	80.27	
07287	001657		00	01/22/2020	510-1001-433.61-03	JANITORIAL SUPPLIES	70.06	
03438	001794		00	01/29/2020	510-1001-433.61-03	JANITORIAL SUPPLIES	27.40	
01142	001993		00	02/18/2020	510-1001-433.61-03	JANITORIAL SUPPLIES	74.72	
00287	001936		00	02/10/2020	520-1001-432.43-10	OFFICE SUPPLIES	12.97	
08081	001970		00	02/12/2020	520-1001-432.61-03	JANITORIAL SUPPLIES	42.58	
						VENDOR TOTAL *	982.81	
0000535	00	WESTFALL GMC TRUCK						
801063	002136		00	02/25/2020	101-2202-422.43-10	MED 2 REPAIRS	511.61	
						VENDOR TOTAL *	511.61	
0001944	00	WESTLAKE HARDWARE						
6962951/506338	002164		00	02/26/2020	101-2101-421.43-12	MOUNTING TAPE	9.59	
6962806/512622	002131		00	02/24/2020	210-1001-451.62-02	BAR OIL	12.99	
6962883/512622	002131		00	02/24/2020	210-1001-451.61-15	CABLE TIES	15.99	
6962894/512622	002131		00	02/24/2020	210-1001-451.61-15	CABLE TIES	15.99	
6962908/512622	002131		00	02/24/2020	210-1001-451.43-25	PINS, WASHERS	4.75	
6962913/506325	002015		00	02/21/2020	250-1001-439.43-11	MISC PARTS	65.98	
6962920/506325	002129		00	02/24/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	83.44	
6962911/506325	002015		00	02/21/2020	510-1001-433.43-12	MISC PARTS	5.99	

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NO	NO	NO	NO	NO	NO	NO	DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
											AMOUNT
0001944	00	WESTLAKE HARDWARE									
6962950/506325	002165		00	02/26/2020	520-1001-432.61-03				JANITORIAL SUPPLIES	36.17	
6962896/506325	002012		00	02/21/2020	530-1001-455.43-12				MISC SUPPLIES	57.98	
	002012		00	02/21/2020	530-1001-455.61-20				MISC SUPPLIES	19.98	
3069656/506325	002012		00	02/21/2020	530-1001-455.43-12				MISC SUPPLIES	21.00-	
									VENDOR TOTAL *	307.85	
									TOTAL EXPENDITURES ****	293,549.98	
									GRAND TOTAL *****		293,549.98

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0002976	00	AFLAC PREMIUM HOLDING /ORGID: 10590		002213		00	03/05/2020	780-0000-217.37-00	PREMIUMS	2,861.05	
									VENDOR TOTAL *	2,861.05	
0000417	00	ALTERATIONS & CUSTOM SEWING									
806		002211		00	03/03/2020			101-2201-422.61-04	JACKETS/VESTS	902.00	
52609		002211		00	03/03/2020			101-2201-422.42-01	UNIFORM ALTERATIONS	8.50	
53374		002211		00	03/03/2020			101-2201-422.42-01	UNIFORM ALTERATIONS	10.62	
808		002211		00	03/03/2020			101-2201-422.61-04	JACKET/VEST	304.00	
800		002211		00	03/03/2020			101-2201-422.61-04	UNIFORM ALTERATIONS	54.00	
									VENDOR TOTAL *	1,279.12	
0000791	00	AMEREN UE									
		002188		00	03/03/2020			101-1602-416.41-01	ELECTRIC SERVICE	246.12	
		002182		00	03/03/2020			101-2103-421.41-01	ELECTRIC SERVICE	120.37	
		002184		00	03/03/2020			101-3101-431.41-01	ELECTRIC SERVICE	254.19	
		002183		00	03/03/2020			210-1001-451.41-01	ELECTRIC SERVICE	304.87	
		002185		00	03/03/2020			250-1001-439.41-01	ELECTRIC SERVICE	37.46	
		002187		00	03/03/2020			510-1001-433.41-01	ELECTRIC SERVICE	1,301.03	
		002186		00	03/03/2020			540-1001-454.41-01	ELECTRIC SERVICE	202.94	
		002181		00	03/03/2020			610-1001-456.41-01	ELECTRIC SERVICE	18.16	
									VENDOR TOTAL *	2,485.14	
0000346	00	AXA EQUITABLE									
		002215		00	03/05/2020			780-0000-217.09-00	CONTRIBUTION AMOUNT	750.00	
									VENDOR TOTAL *	750.00	
0000724	00	AXA EQUITABLE LIFE INSURANCE CO.									
		002214		00	03/05/2020			780-0000-217.34-00	PREMIUMS	21.75	
									VENDOR TOTAL *	21.75	
0001269	00	BEST SECURITY LLC									
31085		002204		00	03/03/2020			210-1001-451.43-02	ALARM MONITORING	65.90	
									VENDOR TOTAL *	65.90	
0000443	00	BORDER STATES INDUSTRIES									
919529940		002169		00	02/28/2020			510-1001-433.43-12	LIGHTS	188.36	
919530310		002170		00	02/28/2020			510-1001-433.43-12	TAPE	23.36	
919534265		002171		00	02/28/2020			510-1001-433.43-12	LIGHTS RETURNED	125.52	
919546282		002216		00	03/05/2020			510-1001-433.43-12	LIGHTS	128.08	
919551239		002217		00	03/05/2020			510-1001-433.43-12	LIGHTS	188.36	
									VENDOR TOTAL *	25.92	
0002795	00	BOUND TREE MEDICAL, LLC									
83524334		002211		00	03/03/2020			101-2202-422.61-02	EMS SUPPLIES	98.90	
83522476		002211		00	03/03/2020			101-2202-422.61-02	EMS SUPPLIES	954.44	
									VENDOR TOTAL *	1,053.34	
0000232	00	BOYD, MELANIE AMBER									
000024729		UT		00	03/03/2020			510-0000-115.20-01	UB CR REFUND	16.50	

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0000232	00	BOYD, MELANIE AMBER					
					VENDOR TOTAL *	16.50	
0002172 1	00	BRAD HOFFMAN PI0038 004996	00 03/03/2020	101-2202-422.33-05	MEDICAL DIRECTOR	600.00	
					VENDOR TOTAL *	600.00	
0000541 13792389-00 13804452-00	00	CARTER-WATERS CORP. 002205 002218	00 03/03/2020 00 03/05/2020	210-1001-451.43-25 230-1001-431.45-04	PLAYGROUND SUPPLIES REBAR	319.66 149.53	
					VENDOR TOTAL *	469.19	
0000211 218370	00	CENTRAL STATES BEVERAGE COMPANY 002172	00 02/28/2020	530-1004-455.46-00	BEER	111.00	
					VENDOR TOTAL *	111.00	
0000015 FOCS142173 FOCS142196 FOQS142183 FOCS142225 FOCS142269	00	CHUCK ANDERSON FORD MERCURY INC. 002219 002220 002221 002222 002223	00 03/05/2020 00 03/05/2020 00 03/05/2020 00 03/05/2020 00 03/05/2020	101-2101-421.43-10 101-2101-421.43-10 101-2101-421.43-10 101-2101-421.43-10 101-2101-421.43-10	OIL CHANGE/TIRE ROTATION VEHICLE REPAIRS VEHICLE REPAIRS VEHICLE REPAIRS VEHICLE REPAIRS	36.95 300.63 453.63 58.90 38.95	
					VENDOR TOTAL *	889.06	
0000306 FEB 2020	00	CITY OF EXCELSIOR 002176	00 03/03/2020	101-0000-101.03-07	DWI RECOUPMENT	782.13	
					VENDOR TOTAL *	782.13	
0001359	00	CITY OF EXCELSIOR/WATER BILLS 002191 002190 002189 002192	00 03/03/2020 00 03/03/2020 00 03/03/2020 00 03/03/2020	101-2201-422.41-03 520-1001-432.41-03 530-1001-455.41-03 540-1001-454.41-03	CITY WATER USAGE CITY WATER USAGE CITY WATER USAGE CITY WATER USAGE	288.26 531.67 95.68 19.33	
					VENDOR TOTAL *	934.94	
0001606 139532 139477	00	CLAYTON PAPER & DISTRIBUTION, INC. 002173 002224	00 02/28/2020 00 03/05/2020	101-1601-416.61-03 101-2101-421.61-03	JANITORIAL SUPPLIES JANITORIAL SUPPLIES	379.24 149.64	
					VENDOR TOTAL *	528.88	
0003130 36720-1 36638-1 36711-1	00	COMMERCIAL AQUATIC SERVICES 002262 002262 002262	00 03/05/2020 00 03/05/2020 00 03/05/2020	281-1005-457.61-06 281-1005-457.61-06 281-1005-457.61-06	POOL MAINTENANCE POOL MAINTENANCE POOL MAINTENANCE	719.20 1,008.03 371.37	
					VENDOR TOTAL *	2,098.60	
0001814 011663	00	CONTINENTAL RESEARCH CORP. 002225	00 03/05/2020	520-1001-432.61-04	LAB SUPPLIES	218.17	
					VENDOR TOTAL *	218.17	
0003082	00	CYCLONE, INC.					

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VEND NO INVOICE NO	SEQ# VOUCHER NO	VENDOR NAME P.O. NO	BNK CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0003082	00	CYCLONE, INC.					
22357	002206		00 03/03/2020	210-1001-451.44-04	PORTA POTTY	282.74	
22358	002174		00 02/28/2020	530-1001-455.43-24	PORTA POTTY	170.00	
					VENDOR TOTAL *	452.74	
0001269	00	DAVID E. ROSS CONSTRUCTION CO.					
21905	002174		00 02/28/2020	510-1001-433.73-00	BAG FILTER	1,440.00	
					VENDOR TOTAL *	1,440.00	
0000719	00	DELTA DENTAL OF MO					
	002226		00 03/05/2020	780-0000-217.35-00	DENTAL PREMIUM	7,562.00	
	002227		00 03/05/2020	780-0000-217.41-00	DENTAL PREMIUM	1,259.16	
					VENDOR TOTAL *	8,821.16	
0000848	00	DEPARTMENT OF REVENUE					
FEB 2020	002177		00 03/03/2020	101-0000-202.05-00	TRAINING COMMISSION FUND	171.74	
					VENDOR TOTAL *	171.74	
0003127	00	ENVIRO-MASTER OF KANSAS CITY					
KNE-23701	002228		00 03/05/2020	101-2101-421.43-12	SANITIZATION	60.00	
					VENDOR TOTAL *	60.00	
0000991	00	EXCELSIOR SPRINGS STANDARD					
279	002228		00 03/05/2020	101-2101-421.54-00	BID NOTICE	49.00	
					VENDOR TOTAL *	49.00	
0001172	00	FIDELITY SECURITY LIFE INS./EYEMED					
164200014	002228		00 03/05/2020	780-0000-217.39-00	VISION PREMIUMS	473.70	
	002228		00 03/05/2020	780-0000-217.42-00	VISION PREMIUMS	387.45	
	002228		00 03/05/2020	780-0000-217.40-00	VISION PREMIUMS	20.82	
164237834	002228		00 03/05/2020	780-0000-217.39-00	VISION PREMIUMS	462.35	
	002228		00 03/05/2020	780-0000-217.42-00	VISION PREMIUMS	390.60	
	002228		00 03/05/2020	780-0000-217.40-00	VISION PREMIUMS	20.82	
					VENDOR TOTAL *	1,755.74	
0002631	00	GALLS/QUARTERMASTER					
014989456	002228		00 03/05/2020	101-2101-421.61-04	RANK PATCHES	20.55	
					VENDOR TOTAL *	20.55	
0002109	00	GEIGER READY-MIX CO INC					
959763	002174		00 02/28/2020	520-1001-432.43-22	CONCRETE	457.50	
					VENDOR TOTAL *	457.50	
0003208	00	HASTY AWARDS					
02201782	002207		00 03/03/2020	210-1001-451.61-15	SPORT AWARDS	37.90	
02202500	002208		00 03/03/2020	210-1001-451.61-15	SPORT MEDALS	16.76	
					VENDOR TOTAL *	54.66	
0000891	00	HELGET GAS PRODUCTS					
02064616	002211		00 03/03/2020	101-2202-422.61-02	OXYGEN	40.12	

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0000891	00	HELGET GAS PRODUCTS						
01552790	002211		00	03/03/2020	101-2202-422.61-02	OXYGEN	59.20	
						VENDOR TOTAL *	99.32	
0002929	00	HERITAGE TRACTOR INC						
10623002	002209		00	03/03/2020	210-1001-451.62-02	TRACTOR SUPPLIES	70.24	
						VENDOR TOTAL *	70.24	
0000178	00	HILLYARD/KANSAS CITY						
603771032	002193		00	03/03/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	383.92	
700416876	002262		00	03/05/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	848.50	
603779817	002262		00	03/05/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	87.88	
603769293	002262		00	03/05/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	146.52	
603776678	002262		00	03/05/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	584.39	
						VENDOR TOTAL *	2,051.21	
0000665	00	HUTCHINSON SALT COMPANY						
151254	002228		00	03/05/2020	101-3101-431.61-05	WINTER SALT	206.94	
151128	002228		00	03/05/2020	720-0000-209.05-00	WINTER SALT	1,702.47	
	002228		00	03/05/2020	720-0000-209.05-00	WINTER SALT	1,482.13	
150850	002228		00	03/05/2020	720-0000-209.05-00	WINTER SALT	1,685.72	
150852	002228		00	03/05/2020	720-0000-209.05-00	WINTER SALT	1,677.01	
						VENDOR TOTAL *	6,754.27	
0002881	00	INDELCO PLASTICS CORPORATION						
INV171864	002228		00	03/05/2020	510-1001-433.43-11	BALL VALVE	198.36	
						VENDOR TOTAL *	198.36	
0001269	00	INTERSTATE ALL BATTERY CENTER						
1904301015595	002211		00	03/03/2020	101-2201-422.43-11	BATTERY REBUILD	42.95	
						VENDOR TOTAL *	42.95	
0002173	00	JCI						
8191678	PI0039 005008		00	02/24/2020	520-1001-432.43-22	PARTS/LABOR	6,565.00	
						VENDOR TOTAL *	6,565.00	
0000224	00	KA-COMM, INC.						
172743	PI0040 005021		00	02/17/2020	220-1001-421.73-00	RADIO PARTS	2,177.24	
						VENDOR TOTAL *	2,177.24	
0000539	00	KANSAS CITY WINNELSON						
604784 00	PI0037 005025		00	02/18/2020	510-1001-433.43-21	WATER METERS	18,636.00	
						VENDOR TOTAL *	18,636.00	
0001654	00	KEARNEY WINSUPPLY CO.						
314319 01	002228		00	03/05/2020	520-1001-432.43-11	MISC PARTS	120.11	
						VENDOR TOTAL *	120.11	
0001269	00	KELSEY COHALLA						
	002211		00	03/03/2020	101-2201-422.61-04	UNIFORM REIMBURSEMENT	98.99	

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0001269	00	KELSEY COHALLA						
						VENDOR TOTAL *	98.99	
0002730	00	KONICA MINOLTA PREMIER FINANCE						
408244754		002228	00	03/05/2020	510-1001-433.44-02	LEASE ON COPIER	153.22	
		002228	00	03/05/2020	520-1001-432.44-02	LEASE ON COPIER	153.21	
						VENDOR TOTAL *	306.43	
0000349	00	LARRY'S TRUCK REPAIR						
1816A		002228	00	03/05/2020	101-3101-431.69-08	TOW FEE	300.00	
						VENDOR TOTAL *	300.00	
0003099	00	LIBERTY SPORTS OFFICIALS						
SOCCER		002209	00	03/03/2020	210-1001-451.35-01	OFFICIATING	1,791.00	
						VENDOR TOTAL *	1,791.00	
0000234	00	MARY LINEBERRY						
		002209	00	03/03/2020	210-0000-347.02-13	SPORT REFUND	60.00	
						VENDOR TOTAL *	60.00	
0002199	00	MEDIACOM						
		002195	00	03/03/2020	101-1502-415.53-03	INTERNET ACCESS	206.90	
		002228	00	03/05/2020	530-1004-455.61-07	CABLE FEE	118.60	
						VENDOR TOTAL *	325.50	
0002284	00	MID-AMERICA PUMP						
41803		002228	00	03/05/2020	520-1001-432.43-11	PARTS	260.00	
						VENDOR TOTAL *	260.00	
0002327	00	MISSOURI ONE CALL SYSTEM, INC.						
0020162		002228	00	03/05/2020	510-1001-433.61-30	LOCATES	63.75	
		002228	00	03/05/2020	520-1001-432.61-30	LOCATES	63.75	
						VENDOR TOTAL *	127.50	
0000732	00	MISSOURI ROCK INC						
51430		002209	00	03/03/2020	210-1001-451.43-25	ROCK	157.80	
						VENDOR TOTAL *	157.80	
0002133	00	MO DEPARTMENT OF CORRECTIONS						
11830		002174	00	02/28/2020	250-1001-439.34-18	WORK RELEASE PROGRAM	645.00	
						VENDOR TOTAL *	645.00	
0000506	00	MO DEPT OF REVENUE						
FEB 2020		002178	00	03/03/2020	101-0000-202.03-00	CVCF FOR FEB 2020	1,226.36	
						VENDOR TOTAL *	1,226.36	
0000269	00	MO POLICE CHIEFS						
172241		002228	00	03/05/2020	101-2101-421.67-03	CONFERENCE	300.00	
172239		002228	00	03/05/2020	101-2101-421.67-03	CONFERENCE	300.00	
172228		002228	00	03/05/2020	101-2101-421.67-03	CONFERENCE	300.00	

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0000269	00	MO POLICE CHIEFS						
172240	002228		00	03/05/2020	101-2101-421.67-03	CONFERENCE	300.00	
						VENDOR TOTAL *	1,200.00	
0003141	00	MUELLER SYSTEMS						
4190306	002228		00	03/05/2020	510-1001-433.43-21	METER PARTS	438.00	
						VENDOR TOTAL *	438.00	
0003222	00	NAPA AUTO PARTS						
001147	002174		00	02/28/2020	520-1001-432.43-11	BELTS	131.96	
						VENDOR TOTAL *	131.96	
0001269	00	NATIONWIDE						
827771340	002228		00	03/05/2020	720-0000-209.05-00	SURETY BOND	100.00	
						VENDOR TOTAL *	100.00	
0002714	00	NAVAJO MANUFACTURING COMPANY						
09162019	002194		00	03/03/2020	530-1003-455.46-00	SUNGLASSES	344.84	
						VENDOR TOTAL *	344.84	
0000585	00	NEWMAN TRAFFIC SIGNS						
TRFINV019232	002228		00	03/05/2020	101-3101-431.43-13	SIGNS	180.96	
						VENDOR TOTAL *	180.96	
0000239	00	O'REILLY AUTOMOTIVE						
166-468260	001886		00	02/05/2020	101-2201-422.61-06	CAR WASH	10.29	
166-471440	002136		00	02/25/2020	101-2201-422.62-01	BLUE DEF	239.99	
468024	001822		00	01/31/2020	101-3101-431.43-10	MISC MATERIAL	16.97	
166-468088	001823		00	01/31/2020	101-3101-431.43-10	MISC MATERIAL	280.78	
166-468052	001824		00	01/31/2020	101-3101-431.43-10	BELT	6.37	
166-468727	001862		00	02/04/2020	101-3101-431.43-11	MISC MATERIAL	58.94	
166-468913	001890		00	02/05/2020	101-3101-431.43-11	MUFFLER/PARTS	70.99	
166-468949	001890		00	02/05/2020	101-3101-431.43-11	PARTS	5.79	
166-469410	001936		00	02/10/2020	101-3101-431.43-11	HOSE	42.65	
166-469108	001936		00	02/10/2020	101-3101-431.43-10	PARTS	2.00	
166-469311	001936		00	02/10/2020	101-3101-431.43-11	LUBE	38.94	
166-469863	001952		00	02/11/2020	101-3101-431.43-11	ANTI-FREEZE	65.94	
166-470178	001993		00	02/18/2020	101-3101-431.43-10	PARTS	48.99	
166-470169	001993		00	02/18/2020	101-3101-431.43-11	PARTS	16.23	
166-470310	001993		00	02/18/2020	101-3101-431.43-10	PARTS	23.28	
166-468988	001937		00	02/10/2020	210-1001-451.43-11	MEGACRIMP	12.84	
166-469099	001937		00	02/10/2020	210-1001-451.62-02	OIL FILTERS	1.29	
166-469091	001937		00	02/10/2020	210-1001-451.62-02	OIL FILTERS	20.77	
166-468798	001937		00	02/10/2020	210-1001-451.43-11	VEHICLE SUPPLIES	15.48	
166-469075	001936		00	02/10/2020	510-1001-433.43-10	FILTERS/OIL	78.39	
166-469893	001993		00	02/18/2020	510-1001-433.43-11	PARTS	5.99	
166-471359	002124		00	02/24/2020	510-1001-433.43-10	WIPER BLADES	43.58	
166-472101	002136		00	02/25/2020	510-1001-433.43-11	CARB CLEANER	10.98	
166-468262	001821		00	01/31/2020	520-1001-432.43-10	LIGHT	36.99	
166-468748	001862		00	02/04/2020	520-1001-432.43-11	LUBE	19.97	

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INVOICE		VOUCHER P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0000239	00	O'REILLY AUTOMOTIVE						
166-469257		001936	00	02/10/2020	520-1001-432.43-10	FILTERS/OIL	170.89	
166-469081		001936	00	02/10/2020	520-1001-432.43-11	PARTS	8.58	
166-471133		002013	00	02/21/2020	520-1001-432.43-10	FILTERS/OIL	76.41	
166-472222		002197	00	03/03/2020	530-1001-455.43-11	MISC SUPPLIES	32.47	
						VENDOR TOTAL *	1,462.78	
0000554	00	OWEN LUMBER CO						
737899		002209	00	03/03/2020	210-1001-451.73-00	MISC SUPPLIES/SPLASH PARK	550.63	
						VENDOR TOTAL *	550.63	
0001269	00	PETER W. SCHLOSS						
		002228	00	03/05/2020	101-2101-421.33-01	JURY TRIAL	3,227.53	
						VENDOR TOTAL *	3,227.53	
0000331	00	PRATHERSVILLE WATER DEPT						
		002229	00	03/05/2020	510-1001-433.41-03	WATER USAGE	1.52	
						VENDOR TOTAL *	1.52	
0000060	00	PRAXAIR DISTRIBUTION, INC.						
95066822		002228	00	03/05/2020	510-1001-433.61-06	TORCH CHEMICALS	33.33	
		002228	00	03/05/2020	520-1001-432.61-06	TORCH CHEMICALS	33.32	
						VENDOR TOTAL *	66.65	
0002058	00	PRESTO-X LLC						
5914002		002228	00	03/05/2020	101-2101-421.43-12	PEST CONTROL	74.00	
						VENDOR TOTAL *	74.00	
0000370	00	QUILL CORP						
		002200	00	03/03/2020	101-1401-413.60-01	COPY PAPER	58.99	
5018320		002198	00	03/03/2020	101-1501-415.60-01	COPY PAPER	58.99	
		002199	00	03/03/2020	101-1801-418.60-01	COPY PAPER	117.98	
5018135		002228	00	03/05/2020	101-2101-421.60-01	OFFICE SUPPLIES	386.98	
						VENDOR TOTAL *	622.94	
0002779	00	ROBERTA KEETON						
		002174	00	02/28/2020	610-1001-456.33-08	CEMETERY LOT SALES	1,500.00	
						VENDOR TOTAL *	1,500.00	
0001269	00	SAFETY-KLEEN SYSTEMS, INC.						
		002201	00	03/03/2020	530-1001-455.62-02	USED OIL PICKUP	70.30	
						VENDOR TOTAL *	70.30	
0000666	00	SCOTT'S BARGAIN BARN						
60868		002174	00	02/28/2020	101-3101-431.43-11	METAL PIN	3.19	
60876		002228	00	03/05/2020	510-1001-433.61-07	RAKES	28.77	
						VENDOR TOTAL *	31.96	
0002946	00	SHERIFF'S RETIREMENT SYSTEM						
FEB 2020		002179	00	03/03/2020	101-0000-202.08-00	RETIREMENT FUND	513.00	

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0002946	00	SHERIFF'S RETIREMENT SYSTEM						
						VENDOR TOTAL *	513.00	
0001269	00	SKYLA SULLIVAN						
341	002202		00	03/03/2020	530-1001-455.54-00	MARKETING ADS	450.00	
						VENDOR TOTAL *	450.00	
0002793	00	SOCKET						
0320-2000984	002230		00	03/05/2020	101-1101-411.53-01	TELEPHONE SERVICE	67.34	
	002231		00	03/05/2020	101-1401-413.53-01	TELEPHONE SERVICE	202.94	
	002232		00	03/05/2020	101-1501-415.53-01	TELEPHONE SERVICE	269.35	
	002233		00	03/05/2020	101-1601-416.53-01	TELEPHONE SERVICE	33.67	
	002234		00	03/05/2020	101-1801-418.53-01	TELEPHONE SERVICE	101.02	
	002235		00	03/05/2020	101-1803-418.53-01	TELEPHONE SERVICE	101.02	
	002236		00	03/05/2020	101-1901-419.53-01	TELEPHONE SERVICE	67.34	
	002237		00	03/05/2020	101-2101-421.53-01	TELEPHONE SERVICE	70.86	
	002238		00	03/05/2020	101-2103-421.53-01	TELEPHONE SERVICE	172.75	
	002239		00	03/05/2020	101-2201-422.53-01	TELEPHONE SERVICE	275.05	
	002240		00	03/05/2020	101-3101-431.53-01	TELEPHONE SERVICE	26.43	
	002241		00	03/05/2020	101-6701-467.53-01	TELEPHONE SERVICE	26.43	
	002242		00	03/05/2020	101-6703-467.53-01	TELEPHONE SERVICE	26.43	
	002243		00	03/05/2020	210-1001-451.53-01	TELEPHONE SERVICE	46.10	
	002244		00	03/05/2020	250-1001-439.53-01	TELEPHONE SERVICE	76.06	
	002245		00	03/05/2020	510-1001-433.53-01	TELEPHONE SERVICE	132.17	
	002246		00	03/05/2020	510-1001-433.53-01	TELEPHONE SERVICE	133.99	
	002247		00	03/05/2020	520-1001-432.53-01	TELEPHONE SERVICE	134.79	
	002248		00	03/05/2020	530-1001-455.53-01	TELEPHONE SERVICE	648.21	
	002249		00	03/05/2020	540-1001-454.53-01	TELEPHONE SERVICE	7.04	
	002250		00	03/05/2020	610-1001-456.53-01	TELEPHONE SERVICE	70.06	
						VENDOR TOTAL *	2,689.05	
0000793	00	SYNERGY SERVICES, INC.						
FEB 2020	002180		00	03/03/2020	101-0000-202.06-00	SAFE HAVEN	341.63	
						VENDOR TOTAL *	341.63	
0001269	00	THE WELLNESS CAFE						
	002262		00	03/05/2020	281-1001-457.58-04	SENIOR AWARDS/SMOOTHIES	580.00	
						VENDOR TOTAL *	580.00	
0002567	00	TOSHIBA FINANCIAL SERVICES						
408288132	002202		00	03/03/2020	101-1001-419.44-02	LEASE ON COPIER	544.98	
	002202		00	03/03/2020	101-2201-422.44-02	LEASE ON COPIER	321.27	
						VENDOR TOTAL *	866.25	
0000232	00	TYSON & MAKAEIA MARKS						
	002202		00	03/03/2020	510-0000-115.20-01	RE-ISSUE LOST CHECK	114.86	
						VENDOR TOTAL *	114.86	
0000691	00	U.S. POSTMASTER						
	002174		00	02/28/2020	101-1201-412.60-03	POSTAGE STAMPS	220.00	

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND- ISSUED
NO	NO	NO						AMOUNT
0000691	00	U.S. POSTMASTER						
						VENDOR TOTAL *	220.00	
0002579	00	UNIFIRST						
2738390	002228		00	03/05/2020	101-2101-421.42-01	MATS, TOWELS, MOPS	79.26	
	002228		00	03/05/2020	101-2104-421.61-25	MATS, TOWELS, MOPS	60.08	
2738387	002262		00	03/05/2020	281-1001-457.61-04	MATS, MOPS, TOWELS	59.64	
						VENDOR TOTAL *	198.98	
0001612	00	UNITED HEALTHCARE INSURANCE COMPANY						
	002228		00	03/05/2020	780-0000-217.36-00	HEALTH INSURANCE	137,863.62	
	002228		00	03/05/2020	780-0000-217.38-00	HEALTH INSURANCE	14,427.00	
						VENDOR TOTAL *	152,290.62	
0002829	00	UNUM LIFE INSURANCE COMPANY						
	002228		00	03/05/2020	780-0000-217.37-00	PREMIUMS WITHHELD	975.50	
						VENDOR TOTAL *	975.50	
0000693	00	VANCE BROTHERS INC						
IG00001132	002228		00	03/05/2020	510-1001-433.43-21	ASPHALT	1,107.00	
						VENDOR TOTAL *	1,107.00	
0000271	00	VERIZON WIRELESS						
	002254		00	03/05/2020	101-1101-411.53-02	MOBILE PHONE CHARGES	52.58	
	002253		00	03/05/2020	101-1601-416.53-02	MOBILE PHONE CHARGES	32.64	
	002255		00	03/05/2020	101-1803-418.53-02	MOBILE PHONE CHARGES	235.19	
9849083017	002202		00	03/03/2020	101-2101-421.53-02	MOBILE PHONE CHARGES	1,043.43	
	002202		00	03/03/2020	101-2201-422.53-02	MOBILE PHONE CHARGES	217.06	
	002259		00	03/05/2020	101-3101-431.53-02	MOBILE PHONE CHARGES	173.49	
	002260		00	03/05/2020	101-6701-467.53-02	MOBILE PHONE CHARGES	68.33	
	002258		00	03/05/2020	210-1001-451.53-02	MOBILE PHONE CHARGES	345.03	
	002256		00	03/05/2020	250-1001-439.53-02	MOBILE PHONE CHARGES	172.28	
	002261		00	03/05/2020	281-1001-457.53-02	MOBILE PHONE CHARGES	52.58	
	002251		00	03/05/2020	510-1001-433.53-02	MOBILE PHONE CHARGES	649.91	
	002252		00	03/05/2020	520-1001-432.53-02	MOBILE PHONE CHARGES	300.03	
	002257		00	03/05/2020	530-1001-455.53-02	MOBILE PHONE CHARGES	132.73	
						VENDOR TOTAL *	3,475.28	
0001944	00	WESTLAKE HARDWARE						
6962969/506325	002174		00	02/28/2020	101-3101-431.43-11	PARTS	19.05	
6962968/506325	002174		00	02/28/2020	101-3101-431.61-07	MISC TOOLS	679.97	
6962966/512622	002210		00	03/03/2020	210-1001-451.73-00	MISC SUPPLIES	31.82	
6963018/506325	002228		00	03/05/2020	230-1001-431.45-04	SAW	1,099.99	
6962967/506325	002228		00	03/05/2020	250-1001-439.43-11	MISC PARTS	52.32	
6962979/506325	002228		00	03/05/2020	510-1001-433.43-11	MISC PARTS	44.94	
6962972/506325	002202		00	03/03/2020	530-1001-455.43-24	MISC SUPPLIES	58.43	
6962958/506325	002202		00	03/03/2020	530-1001-455.61-07	HEDGE TRIMMER	399.99	
6962939/506325	002202		00	03/03/2020	530-1001-455.43-24	MISC SUPPLIES	39.23	
						VENDOR TOTAL *	2,425.74	

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NO	NO	NO	NO	NO	NO	DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED	AMOUNT
0001944	00										
TOTAL EXPENDITURES ****									246,739.04		
GRAND TOTAL *****										246,739.04	

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
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0001268	00	ALL NATIONS FLAG CO., INC						
87974		002312	00	03/10/2020	510-1001-433.43-12	FLAGS	425.00	
						VENDOR TOTAL *	425.00	
0000791	00	AMEREN UE						
		002279	00	03/09/2020	101-3101-431.41-01	ELECTRIC SERVICE	44.31	
						VENDOR TOTAL *	44.31	
0001269	00	APWA MEMBERSHIP						
653200		002313	00	03/10/2020	510-1001-433.67-02	APWA MEMBERSHIP	223.00	
						VENDOR TOTAL *	223.00	
0000035	00	BOARD OF ELECTIONS COMM						
		002304	00	03/10/2020	101-1401-413.69-07	APRIL ELECTION	2,786.61	
						VENDOR TOTAL *	2,786.61	
0000232	00	BOHEMIAN SAGE GALLERY						
000023077	UT		00	03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	90.42	
						VENDOR TOTAL *	90.42	
0000232	00	CAVES, SABRINA						
000022987	UT		00	03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	80.94	
						VENDOR TOTAL *	80.94	
0000211	00	CENTRAL STATES BEVERAGE COMPANY						
218727		002264	00	03/06/2020	530-1004-455.46-00	BEER	344.25	
						VENDOR TOTAL *	344.25	
0000015	00	CHUCK ANDERSON FORD MERCURY INC.						
FOQS142346		002343	00	03/11/2020	101-2101-421.43-10	OIL CHANGE	29.95	
FOQS142285		002314	00	03/10/2020	520-1001-432.43-10	OIL CHANGE	57.95	
						VENDOR TOTAL *	87.90	
0002315	00	CINTAS FIRST AID & SAFETY						
5016127955		002344	00	03/11/2020	101-2104-421.33-05	FIRST AID REFILLS	94.24	
						VENDOR TOTAL *	94.24	
0001034	00	CLAY COUNTY HEALTH DEPT						
		002351	00	03/11/2020	281-1005-457.61-15	POOL INSPECTION FEE	90.00	
						VENDOR TOTAL *	90.00	
0001606	00	CLAYTON PAPER & DISTRIBUTION, INC.						
139477A		002345	00	03/11/2020	101-2101-421.61-03	CAN LINERS	38.47	
						VENDOR TOTAL *	38.47	
0001483	00	CUMMINS CENTRAL POWER, LLC						
H8-10249		002324	00	03/11/2020	101-2201-422.43-10	OIL CAP	48.74	
H9-85709		002315	00	03/10/2020	520-1001-432.43-11	PARTS/LABOR	614.10	
						VENDOR TOTAL *	662.84	
0002959	00	DATA PROSE, LLC						

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0002959 DP2000472	00	DATA PROSE, LLC					
	002296		00 03/10/2020	510-1001-433.55-00	UTILITY BILLING/POSTAGE	283.54	
	002299		00 03/10/2020	510-1001-433.60-03	UTILITY BILLING/POSTAGE	616.62	
	002297		00 03/10/2020	520-1001-432.55-00	UTILITY BILLING/POSTAGE	385.53	
	002300		00 03/10/2020	520-1001-432.60-03	UTILITY BILLING/POSTAGE	838.42	
	002298		00 03/10/2020	550-1001-434.55-00	UTILITY BILLING/POSTAGE	105.21	
	002301		00 03/10/2020	550-1001-434.60-03	UTILITY BILLING/POSTAGE	228.79	
					VENDOR TOTAL *	2,458.11	
0000232 000019217	00	DECKER HOLDING LLC					
	UT		00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	124.30	
					VENDOR TOTAL *	124.30	
0000889	00	DOWNTOWN EXCELSIOR PARTNERSHIP					
	002302		00 03/10/2020	241-1001-413.54-00	EVENT FEES/MARCH	3,333.33	
					VENDOR TOTAL *	3,333.33	
0002639 17725	00	ELECTRONIC TECHNOLOGY, INC.					
	000303		00 10/24/2018	101-2101-421.43-01	VOID/NEVER CLEARED BANK	CHECK #: 123537	2,616.25-
					VENDOR TOTAL *	.00	2,616.25-
0003127 KNS-23845	00	ENVIRO-MASTER OF KANSAS CITY					
	002346		00 03/11/2020	101-2101-421.43-12	SANITIZATION	60.00	
					VENDOR TOTAL *	60.00	
0002394 AD168	00	EX SPRINGS CHAMBER OF COMMERCE					
	002305		00 03/10/2020	101-1401-413.61-29	ANNUAL DINNER	1,500.00	
					VENDOR TOTAL *	1,500.00	
0000384	00	EXCELSIOR ANIMAL CLINIC, INC.					
	002347		00 03/11/2020	101-2103-421.61-28	VET CHARGES	434.96	
					VENDOR TOTAL *	434.96	
0000486 7496	00	EXCELSIOR FLORAL & GIFTS					
	002306		00 03/10/2020	101-1401-413.29-05	FUNERAL ARRANGEMENT	65.00	
					VENDOR TOTAL *	65.00	
0000232 000025143	00	EXCELSIOR HOME MGMNT,LLC					
	UT		00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	80.65	
					VENDOR TOTAL *	80.65	
0000232 000024173	00	EXCELSIOR MANOR MH COMMUNITY					
	UT		00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	63.24	
					VENDOR TOTAL *	63.24	
0000203	00	EXCELSIOR MEDICAL CENTER					
	002316		00 03/10/2020	740-0000-209.01-00	TAXES COLLECTED TO DATE	19,000.00	
					VENDOR TOTAL *	19,000.00	
0002840	00	EZ LOAN					

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0002840	00	EZ LOAN 002317	00 03/10/2020	510-1001-433.60-03	SHIPPING FEE	31.49	
					VENDOR TOTAL *	31.49	
0001269	00	FALISHA BILLINGTON 002325	00 03/11/2020	210-4401-444.61-30	EXERCISE INSTRUCTOR	141.00	
					VENDOR TOTAL *	141.00	
0000232 000025045	00	GARDNER, ALICIA MAY UT	00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	130.00	
					VENDOR TOTAL *	130.00	
0002109 961133	00	GEIGER READY-MIX CO INC 002318	00 03/10/2020	220-1001-418.34-03	CONCRETE	337.00	
					VENDOR TOTAL *	337.00	
0000105 9450611752	00	GRAINGER 002319	00 03/10/2020	510-1001-433.61-04	LAB SUPPLIES	17.48	
					VENDOR TOTAL *	17.48	
0000103 1337331-IN	00	GULF STATE DISTRIBUTORS PI0043 005029	00 03/04/2020	101-2101-421.67-03	TRAINING AMMO	805.00	
					VENDOR TOTAL *	805.00	
0003208 02202341	00	HASTY AWARDS 002326	00 03/11/2020	210-1001-451.61-15	SPORTS AWARDS	35.72	
					VENDOR TOTAL *	35.72	
0000178 603785148	00	HILLYARD/KANSAS CITY 002351	00 03/11/2020	281-1001-457.61-03	JANITORIAL SUPPLIES	118.34	
					VENDOR TOTAL *	118.34	
0003154 20470	00	HOUSE OF EMBROIDERY DESIGNS 002327	00 03/11/2020	210-1001-451.61-04	SHIRTS/SWETSHIRTS/COATS	529.73	
					VENDOR TOTAL *	529.73	
0000739	00	ICMA RETIREMENT TRUST 002356	00 03/11/2020	780-0000-217.07-00	EMPLOYEE CONTRIBUTIONS	2,505.99	
					VENDOR TOTAL *	2,505.99	
0003170	00	INT ASSN OF FIRE FIGHTERS, LOCAL 42 002356	00 03/11/2020	780-0000-217.52-00	FIRE UNION DUES	755.37	
					VENDOR TOTAL *	755.37	
0000232 000024941	00	JEFF TUCKER CONST. INC UT	00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	143.18	
					VENDOR TOTAL *	143.18	
0001269 02-213171	00	KANSAS GOLF AND TURF INC. 002279	00 03/09/2020	530-1001-455.43-11	MOWER BLADES	235.34	

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0001269	00	KANSAS GOLF AND TURF INC.					
					VENDOR TOTAL *	235.34	
0001269 0359	00	KCGAMEON 002328	00 03/11/2020	210-1001-451.35-03	MARCH TOURNAMENT	240.00	
					VENDOR TOTAL *	240.00	
0000120 1D01483	00	KEYSTONE LABORATORIES, INC. 002320	00 03/10/2020	520-1001-432.34-01	MONTHLY TESTING	222.20	
					VENDOR TOTAL *	222.20	
0003217 0071	00	KH CONSULTING 002307	00 03/10/2020	101-1401-413.33-03	CONSULTING SERVICES	1,950.00	
					VENDOR TOTAL *	1,950.00	
0002730 408383008	00	KONICA MINOLTA PREMIER FINANCE 002321	00 03/10/2020	101-3101-431.44-02	LEASE ON COPIER	662.66	
					VENDOR TOTAL *	662.66	
0000232 000000423	00	LOVE, CONNIE & CARL G UT	00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	31.07	
					VENDOR TOTAL *	31.07	
0000234	00	LUKE MADDOX 002265	00 03/06/2020	101-0000-322.09-00	PERMIT REFUND	1,690.00	
					VENDOR TOTAL *	1,690.00	
0001269 J02233	00	MARGARITAVILLE LAKE RESORT 002350	00 03/11/2020	101-2101-421.67-03	CONFERENCE LODGING	379.62	
					VENDOR TOTAL *	379.62	
0000232 000020789	00	MARTIN, KYLIE & JONATHON UT	00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	32.87	
					VENDOR TOTAL *	32.87	
0002940 MRS20039	00	MAYER EQUIPMENT & SUPPLY, LLC 002321	00 03/10/2020	520-1001-432.43-11	PARTS	3,733.66	
					VENDOR TOTAL *	3,733.66	
0000617 1480501	00	MISSISSIPPI LIME PI0041 005010	00 03/05/2020	510-1001-433.61-06	LIME	5,248.29	
					VENDOR TOTAL *	5,248.29	
0000885 200018612	00	MISSOURI MUNICIPAL LEAGUE 002308	00 03/10/2020	101-1401-413.67-03	WEBINAR/SUNSHINE LAW	10.00	
					VENDOR TOTAL *	10.00	
0000732 51520	00	MISSOURI ROCK INC 002321	00 03/10/2020	510-1001-433.43-21	ROCK	2,867.46	
					VENDOR TOTAL *	2,867.46	
0001269	00	MISSOURI WESTERN STATE UNIVERSITY					

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INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND- ISSUED
NO	NO	NO						AMOUNT
0001269	00	MISSOURI WESTERN STATE UNIVERSITY						
030220 CSP	002348		00	03/11/2020	101-2101-421.67-03	CONFERENCE	90.00	
						VENDOR TOTAL *	90.00	
0000309	00	MO DEPT OF REVENUE						
	002329		00	03/11/2020	510-0000-202.16-00	WITHHOLDING TAX	5,357.38	
	002332		00	03/11/2020	510-0000-369.01-00	WITHHOLDING TAX	107.15	
	002330		00	03/11/2020	530-0000-202.16-00	WITHHOLDING TAX	533.58	
	002333		00	03/11/2020	530-0000-369.01-00	WITHHOLDING TAX	10.71	
	002331		00	03/11/2020	530-1001-455.61-30	WITHHOLDING TAX	1.80	
						VENDOR TOTAL *	5,774.90	
0001396	00	MO DEPT OF TRANSPORTATION						
	002321		00	03/10/2020	101-6701-467.74-02	MATCHING GRANT/PURCHASE	11,676.40	
						VENDOR TOTAL *	11,676.40	
0000781	00	MO WATER/WASTEWATER CONF						
	002321		00	03/10/2020	510-1001-433.67-03	TRAINING	100.00	
	002321		00	03/10/2020	520-1001-432.67-03	TRAINING	100.00	
						VENDOR TOTAL *	200.00	
0002140	00	NORTH KANSAS CITY BEVERAGE CO., INC.						
10068721	000708		00	11/22/2019	530-1004-455.46-00	BEER	49.00	
8040381	000709		00	11/22/2019	530-1004-455.46-00	BEER	610.45	
10075292	001559		00	01/13/2020	530-1004-455.46-00	BEER	64.30	
10071245	001616		00	01/15/2020	530-1004-455.46-00	BEER	229.00	
8103764	001616		00	01/15/2020	530-1004-455.46-00	BEER	120.00	
10080829	002136		00	02/25/2020	530-1004-455.46-00	BEER	376.55	
10080830	002136		00	02/25/2020	530-1004-455.46-00	BEER	28.80	
10081128	002174		00	02/28/2020	530-1004-455.46-00	BEER	219.95	
10081683	002196		00	03/03/2020	530-1004-455.46-00	BEER	149.20	
10082000	002266		00	03/06/2020	530-1004-455.46-00	BEER	816.80	
10082074	002267		00	03/06/2020	530-1004-455.46-00	BEER	273.75	
						VENDOR TOTAL *	1,018.90	
0000832	00	NPG NEWSPAPERS, INC.						
325656-030320	002351		00	03/11/2020	281-1001-457.54-00	ADVERTISING	303.86	
						VENDOR TOTAL *	303.86	
0002956	00	NUESYNERGY, INC.						
NP30492	002268		00	03/06/2020	101-1401-413.26-01	ADMIN FEES/SECTION 125	6.31	
	002269		00	03/06/2020	101-1501-415.26-01	ADMIN FEES/SECTION 125	12.61	
	002270		00	03/06/2020	101-1601-416.26-01	ADMIN FEES/SECTION 125	6.31	
	002271		00	03/06/2020	101-1901-419.26-01	ADMIN FEES/SECTION 125	6.31	
	002272		00	03/06/2020	101-2101-421.26-01	ADMIN FEES/SECTION 125	37.84	
	002273		00	03/06/2020	101-2202-422.26-01	ADMIN FEES/SECTION 125	31.53	
	002274		00	03/06/2020	101-3101-431.26-01	ADMIN FEES/SECTION 125	6.31	
	002275		00	03/06/2020	210-1001-451.26-01	ADMIN FEES/SECTION 125	12.61	
	002276		00	03/06/2020	520-1001-432.26-01	ADMIN FEES/SECTION 125	6.31	
	002277		00	03/06/2020	530-1004-455.26-01	ADMIN FEES/SECTION 125	12.61	

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VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO NO	BNK CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0002956	00	NUESYNERGY, INC.					
					VENDOR TOTAL *	138.75	
0000554	00	OWEN LUMBER CO					
738102	002334	00 03/11/2020	210-1001-451.73-00	REBAR		649.00	
738411	002335	00 03/11/2020	210-1001-451.73-00	NAILS		78.89	
					VENDOR TOTAL *	727.89	
0001962	00	PARADISE PLAYHOUSE					
MARCH 20	002322	00 03/10/2020	293-1001-465.45-90	TIF ALLOCATION		25.90	
FEB 2020	002322	00 03/10/2020	293-1001-465.45-90	TIF ALLOCATION		45.05	
					VENDOR TOTAL *	70.95	
0001269	00	PHILLIPS PINWOOD MULCH, INC.					
14804	002336	00 03/11/2020	210-1001-451.43-25	WOOD FIBER		2,800.00	
					VENDOR TOTAL *	2,800.00	
0003205	00	PJS APPAREL & PROMOTIONS LLC					
2085	002337	00 03/11/2020	210-1001-451.61-04	SPORTS SHIRTS		479.76	
2077	002338	00 03/11/2020	210-1001-451.61-04	STAFF SHIRTS		270.48	
2076	002339	00 03/11/2020	210-1001-451.61-04	STAFF SHIRTS		487.00	
2075	002340	00 03/11/2020	210-1001-451.61-04	SWEATSHIRTS		216.00	
2083	002341	00 03/11/2020	210-1001-451.61-15	SWEATSHIRTS		259.93	
2086	002341	00 03/11/2020	210-1001-451.61-15	SOCCER SHIRTS		518.00	
2078	002341	00 03/11/2020	210-1001-451.61-15	SOCCER SHIRTS		161.88	
2079	002341	00 03/11/2020	210-1001-451.61-15	SOCCER SHIRTS		802.75	
2080	002341	00 03/11/2020	210-1001-451.61-15	SOCCER SHIRTS		362.00	
2082	002341	00 03/11/2020	210-1001-451.61-15	SOFTBALL SHIRTS		104.88	
2081	002341	00 03/11/2020	210-1001-451.61-15	BASKETBALL SHIRTS		1,064.00	
2074	002341	00 03/11/2020	210-1001-451.61-15	SHIRTS		385.48	
					VENDOR TOTAL *	5,112.16	
0000647	00	PLATTE-CLAY ELECTRIC					
	002278	00 03/06/2020	101-3101-431.41-01	ELECTRIC SERVICE		83.50	
					VENDOR TOTAL *	83.50	
0000808	00	POLICE DEPT PETTY CASH					
	002350	00 03/11/2020	101-2101-421.58-04	MEALS/POSTAGE/TRAINING		61.40	
	002350	00 03/11/2020	101-2101-421.60-03	MEALS/POSTAGE/TRAINING		23.78	
	002350	00 03/11/2020	101-2101-421.69-06	MEALS/POSTAGE/TRAINING		18.00	
	002350	00 03/11/2020	101-2101-421.67-03	MEALS/POSTAGE/TRAINING		36.00	
	002350	00 03/11/2020	101-2101-421.60-01	MEALS/POSTAGE/TRAINING		22.16	
					VENDOR TOTAL *	161.34	
0001269	00	POLYDYNE INC.					
1436124	002321	00 03/10/2020	520-1001-432.61-06	POLYMER		535.64	
					VENDOR TOTAL *	535.64	
0000060	00	PRAXAIR DISTRIBUTION, INC.					
95126206	002321	00 03/10/2020	510-1001-433.61-06	CO2		957.33	

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VEND NO INVOICE NO	SEQ#	VENDOR NAME VOUCHER P.O. NO NO	BNK CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0000060 95293892	00	PRAXAIR DISTRIBUTION, INC. 002279	00 03/09/2020	530-1004-455.46-00	CYLINDER RENTAL	30.43	
					VENDOR TOTAL *	987.76	
0002931	00	PUBLIC WORKS PETTY CASH					
		002352	00 03/11/2020	101-6701-467.33-05	MEALS/POSTAGE/LICENSE	18.30	
		002354	00 03/11/2020	510-1001-433.58-04	MEALS/POSTAGE/LICENSE	33.38	
		002353	00 03/11/2020	520-1001-432.60-03	MEALS/POSTAGE/LICENSE	26.35	
		002355	00 03/11/2020	520-1001-432.58-04	MEALS/POSTAGE/LICENSE	67.47	
					VENDOR TOTAL *	145.50	
0003050 INV2565	00	QUICK MED CLAIMS PI0042 004997	00 02/29/2020	101-2202-422.34-17	FEB. BILLING	4,350.85	
					VENDOR TOTAL *	4,350.85	
0000370 5138220 5091085	00	QUILL CORP 002350	00 03/11/2020	101-1201-412.60-01	OFFICE SUPPLIES	187.94	
		002350	00 03/11/2020	101-2101-421.60-01	OFFICE SUPPLIES	190.91	
					VENDOR TOTAL *	378.85	
0001372 CD2421378	00	R & R PRODUCTS, INC. 002278	00 03/06/2020	530-1001-455.43-24	IRRIGATION SUPPLIES	30.25	
					VENDOR TOTAL *	30.25	
0000314	00	RAY COUNTY CLERK 002309	00 03/10/2020	101-1401-413.69-07	APRIL ELECTION	104.82	
					VENDOR TOTAL *	104.82	
0000092 0468-003268590	00	REPUBLIC SERVICES #468 002341	00 03/11/2020	220-1001-416.72-00	DUMPSTER	385.00	
					VENDOR TOTAL *	385.00	
0000988 988	00	RITE-WAY AUTO SERVICE 002341	00 03/11/2020	101-2202-422.43-10	TOW FEE	180.00	
					VENDOR TOTAL *	180.00	
0000232 000000485	00	ROOF, GARY UT	00 03/06/2020	510-0000-115.20-01	UB CR REFUND-FINALS	71.40	
					VENDOR TOTAL *	71.40	
0003017 50169	00	S & S PRINTING 002310	00 03/10/2020	101-1401-413.55-00	ENVELOPES	175.00	
					VENDOR TOTAL *	175.00	
0000666 60880 60879 60878 60887	00	SCOTT'S BARGAIN BARN 002321	00 03/10/2020	101-3101-431.43-10	MISC MATERIAL	37.94	
		002321	00 03/10/2020	101-3101-431.43-11	LED LIGHTS	58.76	
		002321	00 03/10/2020	101-3101-431.43-10	PARTS	16.59	
		002321	00 03/10/2020	520-1001-432.61-18	RUBBER GLOVES	17.90	
					VENDOR TOTAL *	131.19	
0002793	00	SOCKET					

VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND- ISSUED
NO	NO	NO						AMOUNT
0002793	00	SOCKET						
0320-2000961	002350		00	03/11/2020	101-2101-421.53-01	PHONE SERVICE	704.39	
						VENDOR TOTAL *	704.39	
0003201	00	SOUTHERN GLAZER'S OF MO						
9105875135	002278		00	03/06/2020	530-1004-455.46-00	LIQUOR	356.31	
						VENDOR TOTAL *	356.31	
0000736	00	SPIRE						
	002281		00	03/09/2020	101-1601-416.41-02	GAS SERVICE	4,021.71	
	002280		00	03/09/2020	101-1602-416.41-02	GAS SERVICE	373.94	
	002282		00	03/09/2020	101-2101-421.41-02	GAS SERVICE	799.48	
	002283		00	03/09/2020	101-2103-421.41-02	GAS SERVICE	102.69	
	002284		00	03/09/2020	101-2201-422.41-02	GAS SERVICE	607.31	
	002285		00	03/09/2020	101-2201-422.41-02	GAS SERVICE	43.30	
	002290		00	03/09/2020	101-6701-467.41-02	GAS SERVICE	80.30	
	002291		00	03/09/2020	101-6701-467.41-02	GAS SERVICE	140.58	
	002294		00	03/09/2020	281-1001-457.41-02	GAS SERVICE	4,876.88	
	002286		00	03/09/2020	510-1001-433.41-02	GAS SERVICE	301.45	
	002288		00	03/09/2020	510-1001-433.41-02	GAS SERVICE	164.43	
	002289		00	03/09/2020	510-1001-433.41-02	GAS SERVICE	594.40	
	002287		00	03/09/2020	530-1001-455.41-02	GAS SERVICE	241.91	
	002292		00	03/09/2020	540-1001-454.41-02	GAS SERVICE	239.69	
	002293		00	03/09/2020	540-1001-454.41-02	GAS SERVICE	39.12	
						VENDOR TOTAL *	12,627.19	
0002558	00	SUMNER ONE						
2468541	002350		00	03/11/2020	101-2101-421.43-01	COPIER MAINTENANCE	20.80	
LK03286049	002350		00	03/11/2020	101-2101-421.44-04	COPIER LEASE	270.00	
						VENDOR TOTAL *	290.80	
0003185	00	THUNDERBIRD ELECTRIC SUPPLY LLC						
3880	002321		00	03/10/2020	510-1001-433.43-12	LIGHTS	154.11	
						VENDOR TOTAL *	154.11	
0001269	00	TIGER BOWL						
	002350		00	03/11/2020	101-1401-413.29-05	EMPLOYEE EVENT	750.00	
						VENDOR TOTAL *	750.00	
0002158	00	TITLEIST						
908779127	002295		00	03/09/2020	530-1003-455.46-00	GOLF BALLS	1,021.80	
908779128	002295		00	03/09/2020	530-1003-455.46-00	GOLF BALLS	1,021.80	
908764084	002295		00	03/09/2020	530-1003-455.46-00	GOLF BALLS	3,664.02	
						VENDOR TOTAL *	5,707.62	
0000756	00	TRIPLE E INC						
11768	002341		00	03/11/2020	210-1001-451.43-10	MOWER TRAILER TIRES	153.50	
						VENDOR TOTAL *	153.50	
0001269	00	TRISH GUARINO						

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0001269	00	TRISH GUARINO					
		002341	00 03/11/2020	210-4401-444.61-30	EXERCISE INSTRUCTOR	82.00	
					VENDOR TOTAL *	82.00	
0002579	00	UNIFIRST					
2740965		002295	00 03/09/2020	101-1601-416.61-03	MATS, MOPS, TOWELS	126.00	
2740964		002350	00 03/11/2020	101-2101-421.42-01	MATS, MOPS, TOWELS	79.26	
		002350	00 03/11/2020	101-2104-421.61-25	MATS, MOPS, TOWELS	66.70	
2740960		002351	00 03/11/2020	281-1001-457.61-04	MATS, MOPS, TOWELS	59.64	
					VENDOR TOTAL *	331.60	
0001269	00	UNITED FIBER					
		002351	00 03/11/2020	281-1001-457.53-01	INTERNET/PHONES	838.62	
					VENDOR TOTAL *	838.62	
0002383	00	US FOODSERVICE					
3808953		002278	00 03/06/2020	530-1004-455.46-00	FOOD	988.68	
					VENDOR TOTAL *	988.68	
0002687	00	VALIDITY					
187018		002278	00 03/06/2020	101-2101-421.33-05	BACKGROUND CHECKS	10.00	
		002278	00 03/06/2020	281-1001-457.33-05	BACKGROUND CHECKS	57.00	
		002278	00 03/06/2020	281-1005-457.33-05	BACKGROUND CHECKS	120.00	
		002278	00 03/06/2020	281-1006-457.33-05	BACKGROUND CHECKS	60.00	
		002278	00 03/06/2020	530-1001-455.33-05	BACKGROUND CHECKS	234.00	
					VENDOR TOTAL *	481.00	
0000535	00	WESTFALL GMC TRUCK					
801569		002341	00 03/11/2020	101-2202-422.43-10	MED 3 REPAIRS	495.52	
					VENDOR TOTAL *	495.52	
0001944	00	WESTLAKE HARDWARE					
6963028/506325		002341	00 03/11/2020	101-2201-422.61-06	FERTILIZER	19.99	
6963016/506325		002341	00 03/11/2020	101-2202-422.61-07	FASTENERS	11.28	
6963039/506325		002321	00 03/10/2020	101-3101-431.43-11	MISC MATERIAL	16.33	
6963011/506325		002321	00 03/10/2020	101-3101-431.43-15	MISC MATERIAL	91.13	
6963010/512622		002341	00 03/11/2020	210-1001-451.61-15	MISC SUPPLIES	26.58	
6963068/506325		002321	00 03/10/2020	230-1001-431.45-04	MISC PARTS	38.99	
6963082/506325		002321	00 03/10/2020	510-1001-433.61-03	MISC MATERIAL	77.96	
6963077/506325		002295	00 03/09/2020	530-1001-455.43-24	SHOP SUPPLIES	15.57	
					VENDOR TOTAL *	297.83	
0002866	00	WEX BANK					
64152694		002295	00 03/09/2020	101-6701-467.62-01	FUEL	899.53	
					VENDOR TOTAL *	899.53	
0001269	00	WPCI					
S 137490		002321	00 03/10/2020	101-6701-467.33-05	DRUG TESTING	202.50	
					VENDOR TOTAL *	202.50	

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0001269	00								
							HAND ISSUED TOTAL ***		2,616.25-
							TOTAL EXPENDITURES ****	115,937.15	2,616.25-
							GRAND TOTAL *****		113,320.90

Account	Description
101-1001	General - Administration
101-1201	General - Municipal Court
101-1204	General - Prisoner Expense (post-court)
101-1401	General - City Manager and Council
101-1501	General - Finance
101-1502	General - Network Expense
101-1601	General - Hall of Waters
101-1801	General - Community Development - Administration
101-1802	General - Community Development - Planning
101-1803	General - Community Development - Inspections
101-1901	General - Human Resources
101-2101	General - Police Administration
101-2103	General - Animal Control
101-2104	General - Prisoner Expense (pre-court)
101-2201	General - Fire
101-2202	General - EMS
101-3101	General - Streets
101-6701	General - Transportation (OMNI)
101-6703	General - Transportation Dispatch
210-1001	Parks and Recreation - Administration
210-4401	Parks and Recreation - Senior Center
211-1001	E-911 Phone Tax
212-1001	Federal Forfeitures
220-1001	Capital Improvements
230-1001	Transportation Trust
240-1001	Neighborhood Improvement Fund
241-1001	Elms Event Fees
250-1001	Construction Services
260-1001	Community Development Block Grant
270-1001	Public Safety Sales Tax
280-1001	Community Center Sales Tax
292-1001	Wal-Mart TIF
293-1001	Paradise Playhouse TIF
294-1001	Vintage Plaza TIF I
295-1001	Elms Hotel TIF
296-1001	Vintage Plaza TIF II
352-1001	Pollution Control Improvements (Bonds)
353-1001	Water System Improvements (Bonds)
380-1001	Community Center Project (Bonds)
405-1001	Debt Service
510-1001	Water
520-1001	Sewer
530-1001	Golf - Administration
530-1003	Golf - Pro Shop
530-1004	Golf - Food and Beverage
540-1001	Airport
550-1001	Refuse
610-1001	Cemetery
720-0000	Special Road District
740-0000	Hospital (Taxes)
780-0000	Payroll Agency Fund