



INDEPENDENCE

★ MISSOURI ★

Monthly Financial
and Operating Report
May 2019

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CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 General Fund
 For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 34,715,000	34,715,000	32,133,130	(2,581,870)	92.56%
Licenses and Permits	4,817,260	4,817,260	4,329,948	(487,312)	89.88%
Intergovernmental	5,366,228	5,366,228	4,665,075	(701,153)	86.93%
Charges for Current Services	2,315,841	2,501,331	2,217,585	(283,746)	88.66%
Interfund Charges for Support Services	5,155,242	5,155,242	4,615,875	(539,367)	89.54%
Fines and Forfeitures	3,897,525	3,897,525	3,607,522	(290,003)	92.56%
Other Revenue	600,500	600,500	1,134,432	533,932	188.91%
Total Revenues	<u>56,867,596</u>	<u>57,053,086</u>	<u>52,703,567</u>	<u>(4,349,519)</u>	<u>92.38%</u>
Other Financing Sources:					
Payments In Lieu of Taxes	19,750,000	19,750,000	19,037,938	(712,062)	96.39%
Operating Transfers In	—	—	—	—	0.00%
Total Other Financing Sources	<u>19,750,000</u>	<u>19,750,000</u>	<u>19,037,938</u>	<u>(712,062)</u>	<u>96.39%</u>
Total Revenues and Other Financing Sources	<u>76,617,596</u>	<u>76,803,086</u>	<u>71,741,505</u>	<u>(5,061,581)</u>	<u>93.41%</u>
Expenditures:					
City Council & Strategic Goals	830,811	830,811	831,661	(850)	100.10%
City Clerk	302,250	302,250	203,109	99,141	67.20%
City Manager	1,511,092	1,511,092	1,119,943	391,149	74.11%
Municipal Court	1,165,716	1,165,716	1,072,490	93,226	92.00%
Law	845,434	845,434	849,673	(4,239)	100.50%
Finance	5,986,001	5,986,001	5,765,788	220,213	96.32%
Community Development	5,351,414	5,351,414	4,907,009	444,405	91.70%
Police	31,689,896	31,875,386	29,976,545	1,898,841	94.04%
Fire	20,539,523	20,539,523	20,371,805	167,718	99.18%
Public Works	6,070,802	5,980,574	6,139,155	(158,581)	102.65%
Parks and Recreation	2,311,418	2,387,289	1,934,993	452,296	81.05%
Total Expenditures	<u>76,604,357</u>	<u>76,775,490</u>	<u>73,172,171</u>	<u>3,603,319</u>	<u>95.31%</u>
Other Financing Uses:					
Transfers Out	10,000	10,000	10,000	—	100.00%
Total Expenditures and Other Financing Uses	<u>76,614,357</u>	<u>76,785,490</u>	<u>73,182,171</u>	<u>3,603,319</u>	<u>95.31%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ 3,239</u>	<u>17,596</u>	<u>(1,440,666)</u>	<u>(1,458,262)</u>	
Unassigned Fund Balance at Beginning of Year			7,030,007		
Cancellation of prior year encumbrances			6,965		
Change in other fund balance components during the year			<u>(145,140)</u>		
Ending Unassigned Fund Balance, 05/31/19			<u>5,451,166</u>		
Restricted			430,442		
Committed			55,166		
Assigned			<u>1,973,203</u>		
Total Fund Balance			<u>\$ 7,909,977</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Sales Taxes	\$ 2,250,000	2,250,000	1,997,616	(252,384)	88.78%
Investment Income (Loss)	2,000	2,000	59,658	57,658	2982.90%
Other Revenue	—	—	189,992	189,992	0.00%
Total Revenues	<u>2,252,000</u>	<u>2,252,000</u>	<u>2,247,266</u>	<u>(4,734)</u>	<u>99.79%</u>
Expenditures:					
Public Safety					
Communications	459,554	657,754	572,188	85,566	86.99%
Facilities	89,500	89,500	98,753	(9,253)	110.34%
Equipment	1,621,056	1,422,856	1,407,225	15,631	98.90%
Debt Service	—	—	520	(520)	0.00%
Total Expenditures	<u>2,170,110</u>	<u>2,170,110</u>	<u>2,078,686</u>	<u>91,424</u>	<u>95.79%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	3,436	(3,436)	0.00%
Total Other Financing Uses	—	—	3,436	(3,436)	0.00%
Total Expenditures and Other Financing Uses	<u>2,170,110</u>	<u>2,170,110</u>	<u>2,082,122</u>	<u>87,988</u>	<u>95.95%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 81,890</u>	<u>81,890</u>	<u>165,144</u>	<u>83,254</u>	
Unassigned Fund Balance at Beginning of Year			2,087,201		
Cancellation of Prior Year Encumbrances			248		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>2,252,593</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			385,465		
Restricted - Prior Year Encumbrances			21,113		
Total Fund Balance			<u>\$ 2,659,171</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Public Safety Sales Tax Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Sales Taxes	\$ 2,133,500	2,133,500	1,866,311	(267,189)	87.48%
Investment Income (Loss)	2,000	2,000	55,972	53,972	2798.60%
Other Revenue	—	—	3,342	3,342	0.00%
Total Revenues	<u>2,135,500</u>	<u>2,135,500</u>	<u>1,925,625</u>	<u>(209,875)</u>	<u>90.17%</u>
Expenditures:					
Public Safety	2,063,350	2,063,350	1,519,713	543,637	73.65%
Debt Service	73,236	73,236	73,235	1	100.00%
Total Expenditures	<u>2,136,586</u>	<u>2,136,586</u>	<u>1,592,948</u>	<u>543,638</u>	<u>74.56%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	<u>2,136,586</u>	<u>2,136,586</u>	<u>1,592,948</u>	<u>543,638</u>	<u>74.56%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses					
	<u>\$ (1,086)</u>	<u>(1,086)</u>	<u>332,677</u>	<u>333,763</u>	
Unassigned Fund Balance at Beginning of Year			1,148,069		
Cancellation of Prior Year Encumbrances			8,281		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>1,489,027</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			302,533		
Restricted - Prior Year Encumbrances			8,255		
Total Fund Balance			<u>\$ 1,799,815</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Sales Tax Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Sales Taxes	\$ 4,275,000	4,275,000	3,732,693	(542,307)	87.31%
Charges for Services	527,655	527,655	317,335	(210,320)	60.14%
Investment Income (Loss)	2,500	2,500	10,216	7,716	408.64%
Other Revenue	—	55,963	92,249	36,286	164.84%
Total Revenues	<u>4,805,155</u>	<u>4,861,118</u>	<u>4,152,493</u>	<u>(708,625)</u>	<u>85.42%</u>
Other Financing Sources:					
Transfers In	—	—	—	—	0.00%
Proceeds from Bond Issuance/Capital Lease	—	—	—	—	0.00%
Total Other Financing Sources	—	—	—	—	0.00%
Total Revenues and Other Financing Sources	<u>4,805,155</u>	<u>4,861,118</u>	<u>4,152,493</u>	<u>(708,625)</u>	<u>85.42%</u>
Expenditures:					
Culture and Recreation	3,578,900	3,643,257	3,194,022	449,235	87.67%
Capital Outlay	1,136,167	1,136,167	891,976	244,191	78.51%
Debt Service	189,225	189,225	117,829	71,396	62.27%
Total Expenditures	<u>4,904,292</u>	<u>4,968,649</u>	<u>4,203,827</u>	<u>764,822</u>	<u>84.61%</u>
Other Financing Uses:					
Transfers Out	—	—	951,619	(951,619)	0.00%
Total Other Financing Uses	—	—	<u>951,619</u>	<u>(951,619)</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>4,904,292</u>	<u>4,968,649</u>	<u>5,155,446</u>	<u>(186,797)</u>	<u>103.76%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (99,137)</u>	<u>(107,531)</u>	<u>(1,002,953)</u>	<u>(895,422)</u>	
Unassigned Fund Balance at Beginning of Year			(1,504,849)		
Cancellation of Prior Year Encumbrances			273		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>(2,507,529)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			444,809		
Restricted - Prior Year Encumbrances			27,309		
Total Fund Balance			<u>\$ (2,035,411)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Water Sales Tax Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Sales Taxes	\$ 4,275,000	4,275,000	3,732,694	(542,306)	87.31%
Investment income (loss)	4,000	4,000	243,891	239,891	6097.28%
Other Revenue	—	—	36,022	36,022	0.00%
Total revenues	<u>4,279,000</u>	<u>4,279,000</u>	<u>4,012,607</u>	<u>(266,393)</u>	<u>93.77%</u>
Expenditures:					
Storm water					
Administration	414,931	414,931	271,470	143,461	65.43%
Maintenance	2,060,866	2,060,866	1,573,893	486,973	76.37%
Permit completion	320,000	320,000	198,326	121,674	61.98%
Capital outlay	1,540,400	1,540,400	2,575,616	(1,035,216)	167.20%
Total Expenditures	<u>4,336,197</u>	<u>4,336,197</u>	<u>4,619,305</u>	<u>(283,108)</u>	<u>106.53%</u>
Total Expenditures and Other Financing Uses	<u>4,336,197</u>	<u>4,336,197</u>	<u>4,619,305</u>	<u>(283,108)</u>	
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (57,197)</u>	<u>(57,197)</u>	<u>(606,698)</u>	<u>(549,501)</u>	
Unassigned Fund Balance at Beginning of Year			7,549,565		
Cancellation of Prior Year Encumbrances			41,769		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>6,984,636</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			1,692,543		
Restricted - Prior Year Encumbrances			211,106		
Restricted - Regional Detention Construction			388,018		
Restricted - Emergency Response Relief			500,000		
Total Fund Balance			<u>\$ 9,776,303</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Sales Tax Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Sales Taxes	\$ 8,550,000	8,550,000	7,465,417	(1,084,583)	87.31%
Intergovernmental Revenue	—	95,100	35,506	(59,594)	0.00%
Investment Income (Loss)	3,300	3,300	32,473	29,173	984.03%
Other Revenue	—	—	130,578	130,578	0.00%
Total Revenues	<u>8,553,300</u>	<u>8,648,400</u>	<u>7,663,974</u>	<u>(984,426)</u>	<u>88.62%</u>
Expenditures:					
Street Maintenance	502,351	502,351	491,470	10,881	97.83%
Capital Outlay	7,977,300	8,427,400	8,040,281	387,119	95.41%
Debt Service	657,766	657,766	527,516	130,250	80.20%
Total Expenditures	<u>9,137,417</u>	<u>9,587,517</u>	<u>9,059,267</u>	<u>528,250</u>	<u>94.49%</u>
Other Financing Uses:					
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	687,830	(687,830)	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>687,830</u>	<u>(687,830)</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>9,137,417</u>	<u>9,587,517</u>	<u>9,747,097</u>	<u>(159,580)</u>	<u>101.66%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (584,117)</u>	<u>(939,117)</u>	<u>(2,083,123)</u>	<u>(1,144,006)</u>	
Unassigned Fund Balance at Beginning of Year			2,777,452		
Cancellation of Prior Year Encumbrances			2,873		
Change in Other Fund Balance Components During the Year			<u>526,245</u>		
Ending Unassigned Fund Balance, 05/31/19			<u>1,223,447</u>		
Fund Balance Components:					
Restricted - Current Year Encumbrances			1,646,760		
Restricted - Prior Year Encumbrances			<u>36,339</u>		
Total Fund Balance			<u>\$ 2,906,546</u>		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Tourism Fund

For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Transient Guest Taxes	\$ 2,058,071	2,058,071	1,705,946	(352,125)	82.89%
Investment Income (Loss)	1,000	1,000	43,701	42,701	4370.10%
Other Revenue	86,418	86,418	60,958	(25,460)	70.54%
Total Revenues	2,145,489	2,145,489	1,810,605	(334,884)	84.39%
Expenditures:					
Tourism	2,033,076	2,033,076	1,720,796	312,280	84.64%
Total Expenditures	2,033,076	2,033,076	1,720,796	312,280	84.64%
Other Financing Uses – Transfers Out	—	—	110,974	(110,974)	0.00%
Total Other Financing Uses	—	—	110,974	(110,974)	0.00%
Total Expenditures and Other Uses	2,033,076	2,033,076	1,831,770	201,306	90.10%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 112,413	112,413	(21,165)	(536,190)	
Unassigned Fund Balance at Beginning of Year			753,864		
Cancellation of Prior Year Encumbrances			4,500		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			737,199		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			89,333		
Restricted - Prior Year Encumbrances			170,413		
Restricted - Operating Reserve			451,368		
Total Fund Balance			\$ 1,448,313		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square Benefit District
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Taxes	\$ —	—	25,218	25,218	0.00%
Investment Income (Loss)	—	—	589	589	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>25,807</u>	<u>25,807</u>	<u>0.00%</u>
Expenditures:					
Capital Outlay	—	—	404	(404)	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>404</u>	<u>(404)</u>	<u>0.00%</u>
Other Financing Uses – Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Uses	<u>—</u>	<u>—</u>	<u>404</u>	<u>(404)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>25,403</u>	<u>26,211</u>	
Unassigned Fund Balance at Beginning of Year			2,909		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			<u>—</u>		
Ending Unassigned Fund Balance, 05/31/19			<u>28,312</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			<u>—</u>		
Total Fund Balance			<u>\$ 28,312</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Community Development Block Grant Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Federal Grant - CDBG	\$ 829,993	1,285,562	848,264	(437,298)	65.98%
Total Revenues	829,993	1,285,562	848,264	(437,298)	65.98%
Expenditures:					
CDBG Administration	165,999	165,999	135,331	30,668	81.53%
CDBG Expenditures	663,994	663,994	371,194	292,800	55.90%
Total Expenditures	829,993	829,993	506,525	323,468	61.03%
Other Financing Uses:					
Transfers Out	—	—	289,245	(289,245)	0.00%
Total Other Financing Uses	—	—	289,245	(289,245)	0.00%
Total Expenditures and Other Uses	829,993	829,993	795,770	34,223	95.88%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	455,569	52,494	(403,075)	
Unassigned Fund Balance at Beginning of Year			(221,525)		
Cancellation of Prior Year Encumbrances			1,142		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			(167,889)		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			32,262		
Restricted - Prior Year Encumbrances			135,119		
Total Fund Balance			\$ (508)		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Rental Rehabilitation
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
HOME Program Grant	\$ 513,941	954,669	176,327	(778,342)	18.47%
Total Revenues	<u>513,941</u>	<u>954,669</u>	<u>176,327</u>	<u>(778,342)</u>	<u>18.47%</u>
Expenditures:					
HOME Administration	51,394	51,394	19,466	31,928	37.88%
Multi Family Housing	359,759	359,759	169,153	190,606	47.02%
Community Housing Development	102,788	102,788	296,071	(193,283)	288.04%
Total Expenditures	<u>513,941</u>	<u>513,941</u>	<u>484,690</u>	<u>29,251</u>	<u>94.31%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>440,728</u>	<u>(308,363)</u>	<u>(749,091)</u>	
Unassigned Fund Balance at Beginning of Year			(1,042)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>(309,405)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			308,364		
Restricted - Prior Year Encumbrances			<u>1,049</u>		
Total Fund Balance			<u>\$ 8</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 License Surcharge
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Licenses and Permits	\$ —	—	52,005	52,005	0.00%
Investment Income (Loss)	—	—	32,758	32,758	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>84,763</u>	<u>84,763</u>	<u>0.00%</u>
Expenditures:					
General Government	—	—	329	(329)	0.00%
Total expenditures	<u>—</u>	<u>—</u>	<u>329</u>	<u>(329)</u>	<u>0.00%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>329</u>	<u>(329)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>84,434</u>	<u>84,434</u>	
Unassigned Fund Balance at Beginning of Year			1,141,200		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>1,225,634</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 1,225,634</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Grants
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Intergovernmental	\$ —	2,278,224	1,541,540	(736,684)	67.66%
Charges for Services	—	8,079	173,224	165,145	2144.13%
Other Revenue	—	37,392	18,689	(18,703)	49.98%
Total Revenues	<u>—</u>	<u>2,323,695</u>	<u>1,733,453</u>	<u>(590,242)</u>	<u>74.60%</u>
Expenditures:					
Public Safety	—	945,584	1,426,295	(480,711)	150.84%
General Government	—	—	17,967	(17,967)	0.00%
Culture and Recreation	—	24,500	84,849	(60,349)	346.32%
Community Development	—	563,148	607,570	(44,422)	107.89%
Total Expenditures	<u>—</u>	<u>1,533,232</u>	<u>2,136,681</u>	<u>(603,449)</u>	<u>139.36%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>1,533,232</u>	<u>2,136,681</u>	<u>(603,449)</u>	<u>139.36%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>790,463</u>	<u>(403,228)</u>	<u>(1,193,691)</u>	
Unassigned Fund Balance at Beginning of Year			(80,359)		
Cancellation of Prior Year Encumbrances			12,741		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>(470,846)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			236,668		
Restricted - Prior Year Encumbrances			60,427		
Total Fund Balance			<u>\$ (173,751)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Operating Revenues:					
Charges for Services	\$ 137,017,461	137,017,461	122,311,751	(14,705,710)	89.27%
Miscellaneous	6,950,174	6,950,174	5,122,786	(1,827,388)	73.71%
Total Operating Revenues	<u>143,967,635</u>	<u>143,967,635</u>	<u>127,434,537</u>	<u>(16,533,098)</u>	<u>88.52%</u>
Operating Expenses:					
Personal Services	35,511,944	35,511,944	30,392,023	5,119,921	85.58%
Other Services	24,270,983	24,270,983	21,566,422	2,704,561	88.86%
Supplies	59,316,040	59,316,040	48,855,316	10,460,724	82.36%
Capital Outlay	4,005,500	4,005,500	5,747,204	(1,741,704)	143.48%
Other Expenses	11,009,251	11,009,251	9,853,676	1,155,575	89.50%
Depreciation and Amortization	—	—	—	—	—
Total Operating Expenses	<u>134,113,718</u>	<u>134,113,718</u>	<u>116,414,641</u>	<u>17,699,077</u>	<u>86.80%</u>
Nonoperating Revenues (Expenses):					
Investment Income	625,000	625,000	1,154,386	529,386	184.70%
Miscellaneous Revenue (Expense)	1,969,802	1,969,802	1,010,922	(958,880)	51.32%
Total Nonoperating Revenue (Expenses)	<u>2,594,802</u>	<u>2,594,802</u>	<u>2,165,308</u>	<u>(429,494)</u>	<u>83.45%</u>
Income (Loss) Before Transfers	<u>12,448,719</u>	<u>12,448,719</u>	<u>13,185,204</u>	<u>(34,661,669)</u>	<u>105.92%</u>
Transfers:					
Capital Contributions	—	—	—	—	0.00%
Transfers Out – Utility Payments In Lieu of Taxes	(13,975,305)	(13,975,305)	(12,995,038)	(980,267)	92.99%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>(13,975,305)</u>	<u>(13,975,305)</u>	<u>(12,995,038)</u>	<u>(980,267)</u>	<u>92.99%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (1,526,586)</u>	<u>(1,526,586)</u>	<u>190,166</u>	<u>1,716,752</u>	
Unassigned Fund Balance at Beginning of Year			27,921,402		
Cancellation of Prior Year Encumbrances			973,140		
Change in Other Fund Balance Components During the Year			2,573,056		
Cancellation of AMI Project From Assigned Fund Balance			10,467,362		
Ending Unassigned Fund Balance, 05/31/19			<u>\$ 42,125,126</u>		

Reconciliation to GAAP	
Restricted:	
Debt Service	\$ 22,520,317
Bond Reserve Project Accounts - Capital Projects	1,574,581
Customer Deposits	1,544,926
SPP & Dogwood Reserves	1,323,040
Total Restricted	<u>26,962,864</u>
Committed:	
Capital Projects In Process - Non Bond Funded	15,909,994
Total Committed	<u>15,909,994</u>
Assigned:	
Prior Year Open Encumbrances - Excluding Capital Projects	537,820
Current Year Open Encumbrances - Excluding Capital Projects	2,690,150
Total Assigned	<u>3,227,970</u>
GAAP Adjustments	<u>1,723,969</u>

Total Fund Balance \$ 89,949,923

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water
 For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating Revenues:					
Charges for Services	\$ 32,076,000	32,076,000	29,351,848	(2,724,152)	91.51%
Miscellaneous	324,000	324,000	181,068	(142,932)	55.89%
Total Operating Revenues	32,400,000	32,400,000	29,532,916	(2,867,084)	91.15%
Operating expenses:					
Personal Services	8,499,976	8,499,976	7,599,962	900,014	89.41%
Other Services	10,180,095	10,180,095	9,046,100	1,133,995	88.86%
Supplies	2,384,440	2,384,440	2,504,320	(119,880)	105.03%
Capital Outlay	4,786,700	4,786,700	3,675,242	1,111,458	76.78%
Other Expenses	2,661,138	2,661,138	2,441,222	219,916	91.74%
Total Operating Expenses	28,512,349	28,512,349	25,266,846	3,245,503	88.62%
Nonoperating Revenues (Expenses):					
Investment Income	109,300	109,300	466,860	357,560	427.14%
Miscellaneous Revenue (Expense)	1,392,092	1,392,092	1,393,741	1,649	100.12%
Total Nonoperating Revenue (Expenses)	1,501,392	1,501,392	1,860,601	359,209	123.93%
Income (Loss) Before Transfers	5,389,043	5,389,043	6,126,671	(5,753,378)	113.69%
Transfers Out – Utility Payments In Lieu of Taxes	(3,200,000)	(3,200,000)	(2,906,883)	(293,117)	90.84%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	(3,200,000)	(3,200,000)	(2,906,883)	(293,117)	90.84%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ 2,189,043	2,189,043	3,219,788	1,030,745	
Unassigned Fund Balance at Beginning of Year			32,988,438		
Cancellation of Prior Year Encumbrances			87,249		
Change in Other Fund Balance Components During the Year			(766,836)		
Cancellation of AMI Project From Assigned Fund Balance			15,618,390		
Ending Unassigned Fund Balance, 05/31/19			<u>\$ 51,147,029</u>		

Reconciliation to GAAP	
Restricted:	
Emergency Improvement Reserve	\$ 500,000
Bond Reserve Project Accounts	3,591,607
Customer Deposits	481,059
Operating Reserve	6,140,862
Total Restricted	10,713,528
Committed:	
Capital Projects In Process	11,597,744
Total Committed	11,597,744
Assigned:	
Prior Year Open Encumbrances - Excluding Capital Projects	237,947
Current Year open Encumbrances - Excluding Capital Projects	1,768,383
Total Assigned	2,006,330
GAAP Adjustments	(566,990)

Total Fund Balance \$ 74,897,641

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water Pollution Control
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Operating revenues:					
Charges for Services	\$ 30,683,000	30,683,000	27,251,786	(3,431,214)	88.82%
Miscellaneous	275,000	275,000	21,522	(253,478)	7.83%
Total operating revenues	<u>30,958,000</u>	<u>30,958,000</u>	<u>27,273,308</u>	<u>(3,684,692)</u>	<u>88.10%</u>
Operating expenses:					
Personal Services	6,274,877	6,274,877	5,532,444	742,433	88.17%
Other Services	11,985,786	11,985,786	8,644,102	3,341,684	72.12%
Supplies	562,100	562,100	461,356	100,744	82.08%
Capital Outlay	3,015,056	3,015,056	1,755,265	1,259,791	58.22%
Other Expenses	6,317,807	6,317,807	5,922,014	395,793	93.74%
Total Operating Expenses	<u>28,155,626</u>	<u>28,155,626</u>	<u>22,315,181</u>	<u>5,840,445</u>	<u>79.26%</u>
Nonoperating Revenues (Expenses):					
Investment Income	5,000	5,000	336,215	331,215	6724.30%
Miscellaneous Revenue (Expense)	—	—	14,774	14,774	0.00%
Total Nonoperating Revenue (Expenses)	<u>5,000</u>	<u>5,000</u>	<u>350,989</u>	<u>345,989</u>	<u>7019.78%</u>
Income (Loss) Before Transfers	2,807,374	2,807,374	5,309,116	(9,179,148)	189.11%
Transfers Out – Utility Payments In Lieu of Taxes	(3,000,000)	(3,000,000)	(3,136,017)	136,017	104.53%
Transfers In	10,000	10,000	10,000	—	100.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>(2,990,000)</u>	<u>(2,990,000)</u>	<u>(3,126,017)</u>	<u>136,017</u>	<u>104.55%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (182,626)</u>	<u>(182,626)</u>	2,183,099	<u>2,365,725</u>	
Unassigned Fund Balance at Beginning of Year			14,872,050		
Cancellation of Prior Year Encumbrances			48,331		
Change in Other Fund Balance Components During the Year			(276,103)		
Cancellation of AMI Project From Assigned Fund Balance			1,735,377		
Ending Unassigned Fund Balance, 05/31/19			<u>\$ 18,562,754</u>		

Reconciliation to GAAP	
Restricted:	
Bond Reserve Project Accounts - Includes Capital Projects	\$ 8,948,187
Customer Deposits	421,257
Total Restricted	<u>9,369,444</u>
Committed:	
Capital Projects In Process - Non Bond Funded	7,569,355
Total Committed	<u>7,569,355</u>
Assigned:	
Prior Year Open Encumbrances - Excluding Capital Projects	129,965
Current Year Open Encumbrances - Excluding Capital Projects	473,991
Total Assigned	<u>603,956</u>
GAAP Adjustments	<u>(1,679,607)</u>

Total Fund Balance \$ 34,425,902

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Amended Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Operating revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Miscellaneous	—	—	—	—	0.00%
Total operating revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Operating Expenses:					
Personal Services	—	—	—	—	0.00%
Other Services	150,000	150,000	125,260	24,740	83.51%
Supplies	—	—	—	—	0.00%
Capital Outlay	1,499,000	1,499,000	2,380,279	(881,279)	158.79%
Other Expenses	4,972,344	4,972,344	4,654,012	318,332	93.60%
Total Operating Expenses	<u>6,621,344</u>	<u>6,621,344</u>	<u>7,159,551</u>	<u>(538,207)</u>	<u>108.13%</u>
Nonoperating Revenues (Expenses):					
Investment Income	—	—	132,731	132,731	0.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%
Sales Tax	—	—	4,458,585	4,458,585	0.00%
Total Nonoperating Revenue (Expenses)	<u>—</u>	<u>—</u>	<u>4,591,316</u>	<u>4,591,316</u>	<u>0.00%</u>
Income (Loss) Before Transfers	(6,621,344)	(6,621,344)	(2,568,235)	5,129,523	38.79%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (6,621,344)</u>	<u>(6,621,344)</u>	<u>(2,568,235)</u>	<u>4,053,109</u>	
Unassigned Fund Balance at Beginning of Year			(23,913,894)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(820,792)		
Ending Unassigned Fund Balance, 05/31/19			<u>(27,302,921)</u>		
Restricted:					
Bond Reserve Project Accounts			6,840,579		
Total restricted			<u>6,840,579</u>		
Committed:					
Capital Projects In Process			972,274		
Total Committed			<u>972,274</u>		
Assigned:					
Prior Year Open Encumbrances - Excluding Capital Projects			—		
Current Year Open Encumbrances - Excluding Capital Projects			—		
Total Assigned			<u>—</u>		
Total Fund Balance			<u>\$ (19,490,068)</u>		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Central Garage

For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 1,969,392	1,969,392	2,146,045	176,653	108.97%
Miscellaneous	—	—	9,102	9,102	0.00%
Total Operating Revenues	1,969,392	1,969,392	2,155,147	185,755	109.43%
Operating Expenses:					
Personal Services	767,253	767,253	607,995	159,258	79.24%
Other Services	498,873	498,873	762,419	(263,546)	152.83%
Supplies	689,366	689,366	904,120	(214,754)	131.15%
Capital Outlay	13,900	13,900	—	13,900	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	1,969,392	1,969,392	2,274,534	(305,142)	115.49%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	3,615	3,615	0.00%
Miscellaneous Revenue (Expense)	—	—	2,122	2,122	0.00%
Total Nonoperating Revenue (Expenses)	—	—	5,737	5,737	0.00%
Income (Loss) Before Transfers	—	—	(113,650)	496,634	0.00%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	—	—	—	—	0.00%
Change In Net Position (Budget Basis)	\$ —	—	(113,650)	(113,650)	
Unassigned Fund Balance at Beginning of Year			(1,972,683)		
Cancellation of Prior Year Encumbrances			77,320		
Change in Other Fund Balance Components During the Year			(102,871)		
Ending Unassigned Fund Balance GAAP Basis, 05/31/19			(2,111,884)		
Other Net Position Components:					
Assigned - Current Year Encumbrances			143,283		
Assigned - Prior Year Encumbrances			18		
Total Fund Balance			\$ (1,968,583)		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Staywell Health Care

For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 24,770,261	24,770,261	21,745,653	(3,024,608)	87.79%
Miscellaneous	—	—	—	—	0.00%
Total Operating Revenues	24,770,261	24,770,261	21,745,653	(3,024,608)	87.79%
Operating Expenses:					
Personal Services	—	—	—	—	0.00%
Other Services	24,757,761	24,757,761	24,564,416	193,345	99.22%
Supplies	12,500	12,500	3,061	9,439	24.49%
Capital Outlay	—	—	—	—	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	24,770,261	24,770,261	24,567,477	202,784	99.18%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	133,981	133,981	0.00%
Miscellaneous Revenue (Expense)	—	—	2,046,250	2,046,250	0.00%
Total Nonoperating Revenue (Expenses)	—	—	2,180,231	2,180,231	0.00%
Income (Loss) Before Transfers	—	—	(641,593)	(1,047,161)	0.00%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	—	—	—	—	0.00%
Change In Net Position (Budget Basis)	\$ —	—	(641,593)	(641,593)	
Unassigned Fund Balance at Beginning of Year			4,594,717		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(78,000)		
Ending Unassigned Fund Balance GAAP Basis, 05/31/19			<u>3,875,124</u>		
Other Net Position Components:					
Assigned - Current Year Encumbrances			9,121		
Assigned - Prior Year Encumbrances			600		
Total Fund Balance			<u>\$ 3,884,845</u>		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Workers' Compensation

For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 2,860,593	2,860,593	2,622,210	(238,383)	91.67%
Miscellaneous	—	—	448,197	448,197	0.00%
Total Operating Revenues	2,860,593	2,860,593	3,070,407	209,814	107.33%
Operating Expenses:					
Personal Services	163,691	163,691	147,187	16,504	89.92%
Other Services	2,638,225	2,638,225	3,541,323	(903,098)	134.23%
Supplies	3,300	3,300	2,202	1,098	66.73%
Capital Outlay	—	—	—	—	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	2,805,216	2,805,216	3,690,712	(885,496)	131.57%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	57,997	57,997	0.00%
Miscellaneous Revenue (Expense)	—	—	39,395	39,395	0.00%
Total Nonoperating Revenue (Expenses)	—	—	97,392	97,392	0.00%
Income (Loss) Before Transfers	55,377	55,377	(522,913)	1,192,702	-944.28%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	—	—	—	—	0.00%
Change In Net Position (Budget Basis)	\$ 55,377	55,377	(522,913)	(578,290)	
Unassigned Fund Balance at Beginning of Year			(3,521,727)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(5,829,924)		
Ending Unassigned Fund Balance GAAP Basis, 05/31/19			(9,874,564)		
Other Net Position Components:					
Restricted - Work Comp Escrow			155		
Assigned - Current Year Encumbrances			5,050		
Assigned - Prior Year Encumbrances			—		
Total Fund Balance			\$ (9,869,359)		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Enterprise Resource Planning

For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Miscellaneous	—	—	—	—	0.00%
Total Operating Revenues	—	—	—	—	0.00%
Operating Expenses:					
Personal Services	—	—	—	—	0.00%
Other Services	1,223,154	1,223,154	717,961	505,193	58.70%
Supplies	—	—	—	—	0.00%
Capital Outlay	—	—	85,587	(85,587)	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	1,223,154	1,223,154	803,548	419,606	65.69%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	9,521	9,521	0.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%
Total Nonoperating Revenue (Expenses)	—	—	9,521	9,521	0.00%
Income (Loss) Before Transfers	(1,223,154)	(1,223,154)	(794,027)	(410,085)	64.92%
Transfers Out – Utility Payments In Lieu of Taxes	—	—	—	—	0.00%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	—	—	—	—	0.00%
Change In Net Position (Budget Basis)	\$ (1,223,154)	(1,223,154)	(794,027)	429,127	
Unassigned Fund Balance at Beginning of Year			804,032		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance GAAP Basis, 05/31/19			10,005		
Other Net Position Components:					
Assigned - Current Year Encumbrances			7,744		
Assigned - Prior Year Encumbrances			416,706		
Total Fund Balance			\$ 434,455		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Debt Service - Neighborhood Improvement Districts
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	94,666	94,666	0.00%
Investment Income (Loss)	—	—	3,806	3,806	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>98,472</u>	<u>98,472</u>	<u>0.00%</u>
Expenditures:					
General Government	—	—	1,473	(1,473)	0.00%
Debt Service	100,202	100,202	98,493	1,709	98.29%
Total Expenditures	<u>100,202</u>	<u>100,202</u>	<u>99,966</u>	<u>236</u>	<u>99.76%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total expenditures and other financing uses	<u>100,202</u>	<u>100,202</u>	<u>99,966</u>	<u>236</u>	<u>99.76%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (100,202)</u>	<u>(100,202)</u>	<u>(1,494)</u>	<u>98,708</u>	
Unassigned Fund Balance at Beginning of Year			99,210		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>97,716</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 97,716</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Capital Project Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	8,324	8,324	0.00%
Investment Income	—	—	949	949	0.00%
Intergovernmental	—	—	550,580	550,580	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>559,853</u>	<u>559,853</u>	<u>0.00%</u>
Other Financing Sources:					
Transfers In	—	—	700,335	700,335	0.00%
Total Other Financing Sources	<u>—</u>	<u>—</u>	<u>700,335</u>	<u>700,335</u>	<u>0.00%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>1,260,188</u>	<u>1,260,188</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	6	(6)	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	1,013,778	376,431	637,347	37.13%
Total Expenditures	<u>—</u>	<u>1,013,778</u>	<u>376,437</u>	<u>637,341</u>	<u>37.13%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>1,013,778</u>	<u>376,437</u>	<u>637,341</u>	<u>37.13%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(1,013,778)</u>	<u>883,751</u>	<u>1,897,529</u>	
Unassigned Fund Balance at Beginning of Year			(648,128)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>235,623</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			298,721		
Committed - Prior Year Encumbrances			<u>11,117</u>		
Total Fund Balance			<u>\$ 545,461</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Revolving Public Improvements Capital Project Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Investment Income (Loss)	—	—	566	566	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>566</u>	<u>566</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	6	(6)	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>6</u>	<u>(6)</u>	<u>0.00%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>6</u>	<u>(6)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>—</u>	<u>560</u>	<u>560</u>	
Unassigned Fund Balance at Beginning of Year			19,850		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>20,410</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 20,410</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Buildings and Other Improvements Capital Project Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Investment Income	—	—	342	342	0.00%
Other Revenue	—	—	—	—	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>342</u>	<u>342</u>	<u>0.00%</u>
Other Financing Sources:					
Transfers In	—	—	1,574,080	1,574,080	0.00%
Total Other Financing Sources	—	—	1,574,080	1,574,080	0.00%
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>1,574,422</u>	<u>1,574,422</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	2,614,463	251,193	2,363,270	9.61%
Total Expenditures	<u>—</u>	<u>2,614,463</u>	<u>251,193</u>	<u>2,363,270</u>	<u>9.61%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total expenditures and other financing uses	—	2,614,463	251,193	2,363,270	9.61%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(2,614,463)</u>	1,323,229	<u>3,937,692</u>	
Unassigned Fund Balance at Beginning of Year			(1,811,926)		
Cancellation of Prior Year Encumbrances			4,438		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>(484,259)</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			34,876		
Committed - Prior Year Encumbrances			357,667		
Total Fund Balance			<u>\$ (91,716)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Drainage Capital Project Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Investment Income	—	—	—	—	0.00%
Other Revenue	—	—	—	—	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	0.00%
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total expenditures and other financing uses	—	—	—	—	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	
Unassigned Fund Balance at Beginning of Year			(16,155)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>(16,155)</u>		
Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ (16,155)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Capital Project Fund
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Investment Income (Loss)	—	—	13,747	13,747	0.00%
Other Revenue	—	—	—	—	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>13,747</u>	<u>13,747</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	385	(385)	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>385</u>	<u>(385)</u>	<u>0.00%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total expenditures and other financing uses	<u>—</u>	<u>—</u>	<u>385</u>	<u>(385)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>—</u>	<u>13,362</u>	<u>13,362</u>	
Unassigned Fund Balance at Beginning of Year			14,201		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 05/31/19			<u>27,563</u>		
Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 27,563</u>		

CITY OF INDEPENDENCE, MISSOURI
Budgetary Comparison Schedule
Private Purpose Expendable Trust Fund - Vaile Mansion
For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Charges for Services	\$ —	16,600	12,398	(4,202)	74.69%
Investment Income	—	—	341	341	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>16,600</u>	<u>12,739</u>	<u>(3,861)</u>	<u>76.74%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	16,574	14,651	1,923	88.40%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>16,574</u>	<u>14,651</u>	<u>1,923</u>	<u>88.40%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>16,574</u>	<u>14,651</u>	<u>1,923</u>	<u>88.40%</u>
Excess of revenues over (under) expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>26</u>	<u>(1,912)</u>	<u>(1,938)</u>	
Unassigned Net Position at Beginning of Year			5,512		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Net Position, 05/31/19			<u>3,600</u>		
Other Net Position Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Net Position			<u>\$ 3,600</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Events Center CID
 For the period ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Sales Taxes	\$ 5,886,844	6,858,173	5,466,908	(1,391,265)	79.71%
Investment Income	45,842	53,405	125,860	72,455	235.67%
Total Revenues	<u>5,932,686</u>	<u>6,911,578</u>	<u>5,592,768</u>	<u>(1,318,810)</u>	<u>80.92%</u>
Expenditures:					
Administrative Fee	121,737	137,163	109,338	27,825	79.71%
Insurance	1,975	1,975	1,968	7	99.65%
Legal	3,000	3,000	8,085	(5,085)	269.50%
Audit	5,300	5,300	5,300	—	100.00%
Banking	—	4,000	4,337	(337)	108.43%
Contract Services	—	—	57,500	(57,500)	0.00%
Capital Outlay	—	1,285,000	672,737	612,263	52.35%
Other	—	—	—	—	0.00%
Total Expenditures	<u>132,012</u>	<u>1,436,438</u>	<u>859,265</u>	<u>577,173</u>	<u>59.82%</u>
Other Financing Uses:					
Transfers Out - EATS	(1,049,000)	(873,067)	(348,744)	(524,323)	39.94%
Transfers Out - Debt Service (City)	(4,957,345)	(4,084,278)	(4,109,841)	25,563	100.63%
Total Other Financing Uses	<u>(6,006,345)</u>	<u>(4,957,345)</u>	<u>(4,458,585)</u>	<u>(498,760)</u>	<u>89.94%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (205,671)</u>	<u>517,795</u>	274,918	<u>(2,394,743)</u>	
Unassigned Fund Balance at Beginning of Year			5,770,601		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>6,045,519</u>		
Other Fund Balance Components:					
Restricted - current year encumbrances			55,313		
Restricted - prior year encumbrances			—		
Total Fund Balance			<u>\$ 6,100,832</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TDD
 For the period ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>(Budget Basis)</u>	<u>with Final</u>	<u>Actual</u>
Revenues:					
Sales taxes	\$ 476,387	476,387	358,950	(117,437)	75.35%
Investment income	917	917	2,066	1,149	225.30%
Total revenues	<u>477,304</u>	<u>477,304</u>	<u>361,016</u>	<u>(116,288)</u>	<u>75.64%</u>
Expenditures:					
Administrative fee	9,548	9,548	7,179	2,369	75.19%
Insurance	2,000	2,000	1,968	32	98.40%
Legal	2,000	2,000	—	2,000	0.00%
Audit	4,700	4,700	4,700	—	100.00%
Banking	750	750	347	403	46.27%
Contract services	—	—	—	—	0.00%
Capital outlay	—	—	—	—	0.00%
Other	—	—	—	—	0.00%
Total expenditures	<u>18,998</u>	<u>18,998</u>	<u>14,194</u>	<u>4,804</u>	<u>74.71%</u>
Other financing uses:					
Transfers out - EATS	(238,193)	(248,491)	(179,475)	(69,016)	72.23%
Transfers out - Debt Service (City)	(215,000)	(215,000)	(215,000)	—	100.00%
Total other financing uses	<u>(453,193)</u>	<u>(463,491)</u>	<u>(394,475)</u>	<u>(69,016)</u>	<u>85.11%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis					
	\$ <u>5,113</u>	<u>(5,185)</u>	(47,653)	<u>(190,108)</u>	
Unassigned Fund Balance at Beginning of Year			111,672		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			<u>(449)</u>		
Unassigned Ending Fund Balance, 05/31/19			<u>63,570</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - City Transportation			<u>5,157</u>		
Total Fund Balance			\$ <u>68,727</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tax Increment Financing Summary
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	16,228,916	16,246,338	17,422	100.11%
Investment Income (Loss)	—	—	531,408	531,408	0.00%
Other revenue	—	1,310,958	1,128,941	(182,017)	86.12%
Total Revenues	—	17,539,874	17,906,687	366,813	102.09%
Other Financing Sources:					
Transfers In	—	1,327,471	348,744	(978,727)	26.27%
Total Other Financing Sources	—	1,327,471	348,744	(978,727)	26.27%
Total Revenues and Other Financing Sources	—	18,867,345	18,255,431	(611,914)	96.76%
Expenditures:					
Tax Increment Financing	—	1,792,897	1,005,474	787,423	56.08%
Debt Service					
Principal	—	9,721,215	7,951,798	1,769,417	81.80%
Interest and Fiscal Agent Fees	—	5,856,896	6,827,710	(970,814)	116.58%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	17,371,008	15,784,982	1,586,026	90.87%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	580,056	(580,056)	0.00%
Total Other Financing Uses	—	—	580,056	(580,056)	0.00%
Total Expenditures and Other Financing Uses	—	17,371,008	16,365,038	1,005,970	94.21%
Excess of Revenues Over (Under) Expenditures and other financing uses	\$ —	1,496,337	1,890,393	394,056	
Unassigned Fund Balance at Beginning of Year			12,081,839		
Cancellation of Prior Year Encumbrances			500		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>13,972,732</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			<u>12,431,706</u>		
Total Fund Balance			<u>\$ 26,404,438</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Mid-Town Truman Rd TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budget Basis)</u>	<u>Variance with Final Budget</u>	<u>Percent Actual</u>
	<u>Original</u>	<u>Amended</u>			
Revenues:					
Taxes	\$ —	—	151	151	0.00%
Investment Income (Loss)	—	—	50	50	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>201</u>	<u>201</u>	<u>0.00%</u>
Expenditures:					
Tax Increment Financing	—	—	—	—	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>201</u>	<u>201</u>	
Unassigned Fund Balance at Beginning of Year			1,410		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>1,611</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 1,611</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 RSO TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	257,999	217,998	(40,001)	84.50%
Investment Income (Loss)	—	—	1,988	1,988	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>257,999</u>	<u>219,986</u>	<u>(38,013)</u>	<u>85.27%</u>
Expenditures:					
Tax Increment Financing	—	3,822	4,983	(1,161)	130.38%
Debt Service					
Principal	—	50,950	80,795	(29,845)	158.58%
Interest and Fiscal Agent Fees	—	203,227	207,205	(3,978)	101.96%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>257,999</u>	<u>292,983</u>	<u>(34,984)</u>	<u>113.56%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>257,999</u>	<u>292,983</u>	<u>(34,984)</u>	<u>113.56%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(72,997)</u>	<u>(72,997)</u>	
Unassigned Fund Balance at Beginning of Year			140,541		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>67,544</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 67,544</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Santa Fe TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	26,271	24,338	(1,933)	92.64%
Investment Income (Loss)	—	—	—	—	0.00%
Other Revenue	—	102,958	80,607	(22,351)	78.29%
Total Revenues	<u>—</u>	<u>129,229</u>	<u>104,945</u>	<u>(24,284)</u>	<u>81.21%</u>
Other Financing Sources:					
Transfers In	—	187,942	—	(187,942)	0.00%
Total Other Financing Sources	<u>—</u>	<u>187,942</u>	<u>—</u>	<u>(187,942)</u>	<u>0.00%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>317,171</u>	<u>104,945</u>	<u>(212,226)</u>	<u>33.09%</u>
Expenditures:					
Tax Increment Financing	—	7,801	7,493	308	96.05%
Debt Service					
Principal	—	185,000	185,000	—	100.00%
Interest and Fiscal Agent Fees	—	345,963	345,562	401	99.88%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>538,764</u>	<u>538,055</u>	<u>709</u>	<u>99.87%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>538,764</u>	<u>538,055</u>	<u>709</u>	<u>99.87%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>(221,593)</u>	<u>(433,110)</u>	<u>(211,517)</u>	
Unassigned Fund Balance at Beginning of Year			(2,303,487)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>(2,736,597)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			542,758		
Total Fund Balance			<u>\$ (2,193,839)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Hartman Heritage TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	1,446,920	1,389,268	(57,652)	96.02%
Investment Income (Loss)	—	—	3,874	3,874	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>1,446,920</u>	<u>1,393,142</u>	<u>(53,778)</u>	<u>96.28%</u>
Other Financing Sources:					
Transfers In	—	118,097	48,721	(69,376)	41.26%
Total Other Financing Sources	<u>—</u>	<u>118,097</u>	<u>48,721</u>	<u>(69,376)</u>	<u>41.26%</u>
Total Revenues and Other Financing Sources	<u>—</u>	<u>1,565,017</u>	<u>1,441,863</u>	<u>(123,154)</u>	<u>92.13%</u>
Expenditures:					
Tax Increment Financing	—	121,261	33,667	87,594	27.76%
Debt Service					
Principal	—	1,590,000	1,590,000	—	100.00%
Interest and Fiscal Agent Fees	—	191,406	191,406	—	100.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>1,902,667</u>	<u>1,815,073</u>	<u>87,594</u>	<u>95.40%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	48,721	(48,721)	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>48,721</u>	<u>(48,721)</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>1,902,667</u>	<u>1,863,794</u>	<u>38,873</u>	<u>97.96%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>(337,650)</u>	<u>(421,931)</u>	<u>(84,281)</u>	
Unassigned Fund Balance at Beginning of Year			(1,768,311)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>(2,190,242)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			11,430		
Total Fund Balance			<u>\$ (2,178,812)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Drumm Farm TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	568,730	598,248	29,518	105.19%
Investment Income (Loss)	—	—	46,699	46,699	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	568,730	644,947	76,217	113.40%
Expenditures:					
Tax Increment Financing	—	15,338	14,717	621	95.95%
Debt Service					
Principal	—	380,000	380,000	—	100.00%
Interest and Fiscal Agent Fees	—	43,750	43,750	—	100.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	439,088	438,467	621	99.86%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	439,088	438,467	621	99.86%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	129,642	206,480	76,838	
Unassigned Fund Balance at Beginning of Year			1,381,948		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>1,588,428</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			48		
Total Fund Balance			<u>\$ 1,588,476</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Eastland TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	5,053,492	4,838,111	(215,381)	95.74%
Investment Income (Loss)	—	—	298,874	298,874	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	5,053,492	5,136,985	83,493	101.65%
Other Financing Sources:					
Transfers In	—	664,783	281,195	(383,588)	42.30%
Total Other Financing Sources	—	664,783	281,195	(383,588)	42.30%
Total Revenues and Other Financing Sources	—	5,718,275	5,418,180	(300,095)	94.75%
Expenditures:					
Tax Increment Financing	—	457,612	283,294	174,318	61.91%
Debt Service					
Principal	—	2,735,000	2,735,000	—	100.00%
Interest and Fiscal Agent Fees	—	142,350	534,600	(392,250)	375.55%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	3,334,962	3,552,894	(217,932)	106.53%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	512,507	(512,507)	0.00%
Total Other Financing Uses	—	—	512,507	(512,507)	0.00%
Total Expenditures and Other Financing Uses	—	3,334,962	4,065,401	(730,439)	121.90%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	2,383,313	1,352,779	(1,030,534)	
Unassigned Fund Balance at Beginning of Year			7,865,145		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>9,217,924</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			901,335		
Total Fund Balance			<u>\$ 10,119,259</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 North Independence TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	57,965	43,061	(14,904)	74.29%
Investment Income (Loss)	—	—	365	365	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>57,965</u>	<u>43,426</u>	<u>(14,539)</u>	<u>74.92%</u>
Expenditures:					
Tax Increment Financing	—	1,645	858	787	52.16%
Debt Service					
Principal	—	10,000	4,135	5,865	41.35%
Interest and Fiscal Agent Fees	—	45,530	37,865	7,665	83.16%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>57,175</u>	<u>42,858</u>	<u>14,317</u>	<u>74.96%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>57,175</u>	<u>42,858</u>	<u>14,317</u>	<u>74.96%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses					
	<u>\$ —</u>	<u>790</u>	<u>568</u>	<u>(222)</u>	
Unassigned Fund Balance at Beginning of Year			10,524		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>11,092</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 11,092</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Mt Washington TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	2,179	2,011	(168)	92.29%
Investment Income (Loss)	—	—	1,115	1,115	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	2,179	3,126	947	143.46%
Other Financing Sources:					
Transfers In	—	—	—	—	0.00%
Capital lease proceeds	—	—	—	—	0.00%
Total Other Financing Sources	—	—	—	—	0.00%
Total Revenues and Other Financing Sources	—	2,179	3,126	947	143.46%
Expenditures:					
Tax Increment Financing	—	63	62	1	98.41%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	63	62	1	98.41%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	63	62	1	98.41%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	2,116	3,064	948	
Unassigned Fund Balance at Beginning of Year			39,593		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>42,657</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 42,657</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	1,589,201	1,476,924	(112,277)	92.94%
Investment Income (Loss)	—	—	55,361	55,361	0.00%
Other Revenue	—	1,208,000	1,048,334	(159,666)	86.78%
Total Revenues	—	2,797,201	2,580,619	(216,582)	92.26%
Other Financing Sources:					
Transfers In	—	315,000	—	(315,000)	0.00%
Total Other Financing Sources	—	315,000	—	(315,000)	0.00%
Total Revenues and Other Financing Sources	—	3,112,201	2,580,619	(531,582)	82.92%
Expenditures:					
Tax Increment Financing	—	48,817	43,642	5,175	89.40%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	3,779,920	3,779,918	2	100.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	3,828,737	3,823,560	5,177	99.86%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	3,828,737	3,823,560	5,177	99.86%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	(716,536)	(1,242,941)	(526,405)	
Unassigned Fund Balance at Beginning of Year			2,414,656		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>1,171,715</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			7,585,345		
Total Fund Balance			<u>\$ 8,757,060</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Old Landfill TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	496,239	548,344	52,105	110.50%
Investment Income (Loss)	—	—	9,380	9,380	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>496,239</u>	<u>557,724</u>	<u>61,485</u>	<u>112.39%</u>
Expenditures:					
Tax Increment Financing	—	9,590	10,717	(1,127)	111.75%
Debt Service					
Principal	—	486,349	481,009	5,340	98.90%
Interest and Fiscal Agent Fees	—	—	55,491	(55,491)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>495,939</u>	<u>547,217</u>	<u>(51,278)</u>	<u>110.34%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>495,939</u>	<u>547,217</u>	<u>(51,278)</u>	<u>110.34%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>300</u>	<u>10,507</u>	<u>10,207</u>	
Unassigned Fund Balance at Beginning of Year			11,533		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>22,040</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 22,040</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Trinity TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	489,107	488,128	(979)	99.80%
Investment Income (Loss)	—	—	5,946	5,946	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	489,107	494,074	4,967	101.02%
Other Financing Sources:					
Transfers In	—	32,466	15,187	(17,279)	46.78%
Total Other Financing Sources	—	32,466	15,187	(17,279)	46.78%
Total Revenues and Other Financing Sources	—	521,573	509,261	(12,312)	97.64%
Expenditures:					
Tax Increment Financing	—	11,267	10,027	1,240	88.99%
Debt Service					
Principal	—	510,360	313,723	196,637	61.47%
Interest and Fiscal Agent Fees	—	—	180,777	(180,777)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	521,627	504,527	17,100	96.72%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	15,187	(15,187)	0.00%
Total Other Financing Uses	—	—	15,187	(15,187)	0.00%
Total Expenditures and Other Financing Uses	—	521,627	519,714	1,913	99.63%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	(54)	(10,453)	(10,399)	
Unassigned Fund Balance at Beginning of Year			46,787		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>36,334</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 36,334</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 HCA TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	3,589,345	3,899,569	310,224	108.64%
Investment Income (Loss)	—	—	28,848	28,848	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	3,589,345	3,928,417	339,072	109.45%
Other Financing Sources:					
Transfers In	—	9,183	3,641	(5,542)	39.65%
Total Other Financing Sources	—	9,183	3,641	(5,542)	39.65%
Total Revenues and Other Financing Sources	—	3,598,528	3,932,058	333,530	109.27%
Expenditures:					
Tax Increment Financing	—	550,170	541,478	8,692	98.42%
Debt Service					
Principal	—	1,825,000	1,825,000	—	100.00%
Interest and Fiscal Agent Fees	—	1,104,750	1,104,750	—	100.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	3,479,920	3,471,228	8,692	99.75%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	3,641	(3,641)	0.00%
Total Other Financing Uses	—	—	3,641	(3,641)	0.00%
Total Expenditures and Other Financing Uses	—	3,479,920	3,474,869	5,051	99.85%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	118,608	457,189	338,581	
Unassigned Fund Balance at Beginning of Year			1,007,022		
Cancellation of Prior Year Encumbrances			500		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>1,464,711</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			3,390,790		
Total Fund Balance			<u>\$ 4,855,501</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Cinema East TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	257,861	250,672	(7,189)	97.21%
Investment Income (Loss)	—	—	1,375	1,375	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>257,861</u>	<u>252,047</u>	<u>(5,814)</u>	<u>97.75%</u>
Expenditures:					
Tax Increment Financing	—	5,139	5,476	(337)	106.56%
Debt Service					
Principal	—	252,902	94,814	158,088	37.49%
Interest and Fiscal Agent Fees	—	—	186,186	(186,186)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>258,041</u>	<u>286,476</u>	<u>(28,435)</u>	<u>111.02%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>258,041</u>	<u>286,476</u>	<u>(28,435)</u>	<u>111.02%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>(180)</u>	<u>(34,429)</u>	<u>(34,249)</u>	
Unassigned Fund Balance at Beginning of Year			75,223		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>40,794</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 40,794</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 1 TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	82,194	71,242	(10,952)	86.68%
Investment Income (Loss)	—	—	390	390	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>82,194</u>	<u>71,632</u>	<u>(10,562)</u>	<u>87.15%</u>
Expenditures:					
Tax Increment Financing	—	2,063	1,694	369	82.11%
Debt Service					
Principal	—	80,131	90,500	(10,369)	112.94%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>82,194</u>	<u>92,194</u>	<u>(10,000)</u>	<u>112.17%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>82,194</u>	<u>92,194</u>	<u>(10,000)</u>	<u>112.17%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(20,562)</u>	<u>(20,562)</u>	
Unassigned Fund Balance at Beginning of Year			34,122		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>13,560</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 13,560</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 2 TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	11,729	11,411	(318)	97.29%
Investment Income (Loss)	—	—	54	54	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	11,729	11,465	(264)	97.75%
Expenditures:					
Tax Increment Financing	—	246	255	(9)	103.66%
Debt Service					
Principal	—	11,483	15,300	(3,817)	133.24%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	11,729	15,555	(3,826)	132.62%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	11,729	15,555	(3,826)	132.62%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(4,090)	(4,090)	
Unassigned Fund Balance at Beginning of Year			3,682		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			(408)		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			\$ (408)		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 3 TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	24,348	23,277	(1,071)	95.60%
Investment Income (Loss)	—	—	1,385	1,385	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	24,348	24,662	314	101.29%
Expenditures:					
Tax Increment Financing	—	24,438	599	23,839	2.45%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	24,438	599	23,839	2.45%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	24,438	599	23,839	2.45%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	(90)	24,063	24,153	
Unassigned Fund Balance at Beginning of Year			57,681		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			81,744		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			\$ 81,744		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 4 TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	462,503	421,264	(41,239)	91.08%
Investment Income (Loss)	—	—	23,588	23,588	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>462,503</u>	<u>444,852</u>	<u>(17,651)</u>	<u>96.18%</u>
Expenditures:					
Tax Increment Financing	—	462,503	9,876	452,627	2.14%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>462,503</u>	<u>9,876</u>	<u>452,627</u>	<u>2.14%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>462,503</u>	<u>9,876</u>	<u>452,627</u>	<u>2.14%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>434,976</u>	<u>434,976</u>	
Unassigned Fund Balance at Beginning of Year			921,483		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>1,356,459</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 1,356,459</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	145,470	203,920	58,450	140.18%
Investment Income (Loss)	—	—	4,209	4,209	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	145,470	208,129	62,659	143.07%
Expenditures:					
Tax Increment Financing	—	7,799	3,773	4,026	48.38%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	7,799	3,773	4,026	48.38%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	7,799	3,773	4,026	48.38%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	137,671	204,356	66,685	
Unassigned Fund Balance at Beginning of Year			128,171		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>332,527</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 332,527</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 1 TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	1,152,029	1,277,862	125,833	110.92%
Investment Income (Loss)	—	—	32,808	32,808	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	1,152,029	1,310,670	158,641	113.77%
Expenditures:					
Tax Increment Financing	—	23,927	28,056	(4,129)	117.26%
Debt Service					
Principal	—	1,128,102	149,004	979,098	13.21%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	1,152,029	177,060	974,969	15.37%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	1,152,029	177,060	974,969	15.37%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	1,133,610	1,133,610	
Unassigned Fund Balance at Beginning of Year			1,492,337		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			2,625,947		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			\$ 2,625,947		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 I-70 & Little Blue Parkway Project 3 TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	382,156	336,133	(46,023)	87.96%
Investment Income (Loss)	—	—	14,219	14,219	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	382,156	350,352	(31,804)	91.68%
Expenditures:					
Tax Increment Financing	—	—	—	—	0.00%
Debt Service					
Principal	—	382,156	7,518	374,638	1.97%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	382,156	7,518	374,638	1.97%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	382,156	7,518	374,638	1.97%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	342,834	342,834	
Unassigned Fund Balance at Beginning of Year			472,734		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			815,568		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			\$ 815,568		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 1 TIF
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	97,731	71,088	(26,643)	72.74%
Investment Income (Loss)	—	—	480	480	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>97,731</u>	<u>71,568</u>	<u>(26,163)</u>	<u>73.23%</u>
Expenditures:					
Tax Increment Financing	—	3,949	1,810	2,139	45.83%
Debt Service					
Principal	—	93,782	—	93,782	0.00%
Interest and Fiscal Agent Fees	—	—	72,200	(72,200)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>97,731</u>	<u>74,010</u>	<u>23,721</u>	<u>75.73%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>97,731</u>	<u>74,010</u>	<u>23,721</u>	<u>75.73%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(2,442)</u>	<u>(2,442)</u>	
Unassigned Fund Balance at Beginning of Year			24,029		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>21,587</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 21,587</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Marketplace Project 2 TIF
 For the Period Ended May 31, 2019

	Budgeted Amounts		Actual	Variance	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual
Revenues:					
Taxes	\$ —	35,447	53,318	17,871	150.42%
Investment Income (Loss)	—	—	400	400	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	—	35,447	53,718	18,271	151.54%
Expenditures:					
Tax Increment Financing	—	35,447	1,793	33,654	5.06%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	88,000	(88,000)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	—	35,447	89,793	(54,346)	253.32%
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	—	35,447	89,793	(54,346)	253.32%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(36,075)	(36,075)	
Unassigned Fund Balance at Beginning of Year			35,447		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>(628)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ (628)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 TIF Application Fees
 For the Period Ended May 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>Percent</u>
	<u>Original</u>	<u>Amended</u>	<u>Amounts</u> <u>(Budget Basis)</u>	<u>with Final</u> <u>Budget</u>	<u>Actual</u>
Revenues:					
Taxes	\$ —	—	—	—	0.00%
Investment Income (Loss)	—	—	—	—	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Expenditures:					
Tax Increment Financing	—	—	1,204	(1,204)	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>1,204</u>	<u>(1,204)</u>	<u>0.00%</u>
Other Financing Uses:					
Issuance of Debt	—	—	—	—	0.00%
Reoffering Premium/Original Issue Discount	—	—	—	—	0.00%
Payment to Refund Loans Escrow Agent	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>—</u>	<u>—</u>	<u>1,204</u>	<u>(1,204)</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(1,204)</u>	<u>(1,204)</u>	
Unassigned Fund Balance at Beginning of Year			(10,431)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 05/31/19			<u>(11,635)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ (11,635)</u>		