



INDEPENDENCE

★ MISSOURI ★

Monthly Financial
and Operating Report
August 2019

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 35,592,370	35,592,370	3,987,701	(31,604,669)	11.20%
Licenses and Permits	4,725,150	4,725,150	701,144	(4,024,006)	14.84%
Intergovernmental	5,405,207	5,405,207	786,144	(4,619,063)	14.54%
Charges for Current Services	2,980,383	2,983,633	323,601	(2,660,032)	10.85%
Interfund Charges for Support Services	5,155,242	5,155,242	839,250	(4,315,992)	16.28%
Fines and Forfeitures	3,727,250	3,727,250	623,836	(3,103,414)	16.74%
Other Revenue	680,900	680,900	225,137	(455,763)	33.06%
Total Revenues	58,266,502	58,269,752	7,486,813	(50,782,939)	12.85%
Other Financing Sources:					
Payments In Lieu of Taxes	19,614,000	19,614,000	3,966,065	(15,647,935)	20.22%
Operating Transfers In	—	—	—	—	0.00%
Total Other Financing Sources	19,614,000	19,614,000	3,966,065	(15,647,935)	20.22%
Total Revenues and Other Financing Sources	77,880,502	77,883,752	11,452,878	(66,430,874)	14.71%
Expenditures:					
City Council & Strategic Goals	655,041	655,041	128,192	526,849	19.57%
City Clerk	383,505	383,505	208,601	174,904	54.39%
City Manager	1,250,397	1,250,397	234,905	1,015,492	18.79%
Municipal Court	1,174,653	1,174,653	258,702	915,951	22.02%
Law	623,488	623,488	203,290	420,198	32.61%
Finance	5,184,332	5,184,332	746,377	4,437,955	14.40%
Community Development	5,273,700	5,273,700	1,967,099	3,306,601	37.30%
Police	33,616,498	33,619,748	6,502,841	27,116,907	19.34%
Fire	21,539,346	21,539,346	5,056,355	16,482,991	23.47%
Public Works	5,996,756	5,996,756	1,285,522	4,711,234	21.44%
Parks and Recreation	2,025,761	2,025,761	384,718	1,641,043	18.99%
Capital outlay	—	—	—	—	0.00%
Total Expenditures	77,723,477	77,726,727	16,976,602	60,750,125	21.84%
Other Financing Uses:					
Transfers Out	10,000	10,000	—	10,000	0.00%
Total Expenditures and Other Financing Uses	77,733,477	77,736,727	16,976,602	60,760,125	21.84%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis					
	\$ 147,025	147,025	(5,523,724)	(5,670,749)	
Unassigned Fund Balance at Beginning of Year					
Cancellation of prior year encumbrances			6,580,581		
Change in other fund balance components during the year			5,037		
			(430,157)		
Ending Unassigned Fund Balance, 08/31/19			631,737		
Restricted					
Committed			214,390		
Assigned			23,901		
			2,562,881		
Total Fund Balance			\$ 3,432,909		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Sales Taxes	\$ 8,451,115	8,451,115	1,403,475	(7,047,640)	16.61%
Intergovernmental Revenue	—	—	—	—	0.00%
Investment Income (Loss)	6,800	6,800	9,151	2,351	134.57%
Other Revenue	—	—	30,000	30,000	0.00%
Total Revenues	8,457,915	8,457,915	1,442,626	(7,015,289)	17.06%
Other Financing sources:					
Issuance of debt	—	—	—	—	0.00%
Total other financing sources	—	—	—	—	0.00%
Total revenues and other financing sources	8,457,915	8,457,915	1,442,626	(7,015,289)	17.06%
Expenditures:					
General Government	—	—	—	—	
Street Maintenance	670,397	670,397	423,566	246,831	63.18%
Capital Outlay	8,377,404	12,013,319	1,799,406	10,213,913	14.98%
Debt Service	—	—	—	—	0.00%
Total Expenditures	9,047,801	12,683,716	2,222,972	10,460,744	17.53%
Other Financing Uses:					
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	9,047,801	12,683,716	2,222,972	10,460,744	17.53%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (589,886)	(4,225,801)	(780,346)	3,445,455	
Unassigned Fund Balance at Beginning of Year			(2,310,743)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(3,091,089)</u>		
Fund Balance Components:					
Restricted - Current Year Encumbrances			2,012,510		
Restricted - Prior Year Encumbrances			3,991,883		
Restricted - Debt Issuance			—		
Total Fund Balance			<u>\$ 2,913,304</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Park Improvements Sales Tax Fund
 For the period ended August 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	\$ 4,225,579	4,225,579	701,739	(3,523,840)	16.61%
Charges for Services	560,455	560,455	229,871	(330,584)	41.02%
Investment Income (Loss)	7,300	7,300	671	(6,629)	9.19%
Other Revenue	2,500	2,500	886	(1,614)	35.44%
Total Revenues	<u>4,795,834</u>	<u>4,795,834</u>	<u>933,167</u>	<u>(3,862,667)</u>	<u>19.46%</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>4,795,834</u>	<u>4,795,834</u>	<u>933,167</u>	<u>(3,862,667)</u>	<u>19.46%</u>
Expenditures:					
Culture and Recreation	3,732,901	3,757,301	1,121,871	2,635,430	29.86%
Capital Outlay	954,900	1,140,986	122,496	1,018,490	10.74%
Debt Service	196,853	196,853	74,924	121,929	38.06%
Total Expenditures	<u>4,884,654</u>	<u>5,095,140</u>	<u>1,319,291</u>	<u>3,775,849</u>	<u>25.89%</u>
Other Financing Uses:					
Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	<u>0.00%</u>
Total Expenditures and Other Financing Uses	<u>4,884,654</u>	<u>5,095,140</u>	<u>1,319,291</u>	<u>3,775,849</u>	<u>25.89%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (88,820)</u>	<u>(299,306)</u>	<u>(386,124)</u>	<u>(86,818)</u>	
Unassigned Fund Balance at Beginning of Year			(1,848,011)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(2,234,135)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			364,174		
Restricted - Prior Year Encumbrances			52,847		
Total Fund Balance			<u>\$ (1,817,114)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Water Sales Tax Fund
 For the period ended August 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	\$ 4,225,597	4,225,597	701,739	(3,523,858)	16.61%
Investment income (loss)	26,300	26,300	33,109	6,809	125.89%
Other Revenue	—	—	17,853	17,853	0.00%
Total revenues	<u>4,251,897</u>	<u>4,251,897</u>	<u>752,701</u>	<u>(3,499,196)</u>	<u>17.70%</u>
Expenditures:					
Storm water					
Administration	398,314	398,314	99,978	298,336	25.10%
Maintenance	2,094,453	2,094,453	317,731	1,776,722	15.17%
Permit completion	320,000	320,000	170,200	149,800	53.19%
Capital outlay	1,845,000	5,748,366	234,894	5,513,472	4.09%
Total Expenditures	<u>4,657,767</u>	<u>8,561,133</u>	<u>822,803</u>	<u>7,738,330</u>	<u>9.61%</u>
Total Expenditures and Other Financing Uses	<u>4,657,767</u>	<u>8,561,133</u>	<u>822,803</u>	<u>7,738,330</u>	
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (405,870)</u>	<u>(4,309,236)</u>	<u>(70,102)</u>	<u>4,239,134</u>	
Unassigned Fund Balance at Beginning of Year			7,062,677		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>6,992,575</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			552,779		
Restricted - Prior Year Encumbrances			1,082,856		
Restricted - Regional Detention Construction			413,535		
Restricted - Emergency Response Relief			500,000		
Total Fund Balance			<u>\$ 9,541,745</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Police Public Safety Sales Tax Fund
 For the period ended August 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	\$ 2,245,747	2,245,747	368,453	(1,877,294)	16.41%
Investment Income (Loss)	5,100	5,100	7,960	2,860	156.08%
Other Revenue	—	—	2,812	2,812	0.00%
Total Revenues	<u>2,250,847</u>	<u>2,250,847</u>	<u>379,225</u>	<u>(1,871,622)</u>	<u>16.85%</u>
Expenditures:					
Public Safety					
Communications	563,927	563,927	212,451	351,476	37.67%
Facilities	89,380	89,380	70,465	18,915	78.84%
Equipment	1,834,326	1,834,326	630,730	1,203,596	34.38%
Debt Service	—	—	—	—	0.00%
Total Expenditures	<u>2,487,633</u>	<u>2,487,633</u>	<u>913,646</u>	<u>1,573,987</u>	<u>36.73%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	<u>2,487,633</u>	<u>2,487,633</u>	<u>913,646</u>	<u>1,573,987</u>	<u>36.73%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (236,786)</u>	<u>(236,786)</u>	<u>(534,421)</u>	<u>(297,635)</u>	
Unassigned Fund Balance at Beginning of Year			2,407,632		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>1,873,211</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			585,273		
Restricted - Prior Year Encumbrances			70,631		
Total Fund Balance			<u>\$ 2,529,115</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Fire Public Safety Sales Tax Fund
 For the period ended August 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	\$ 2,112,842	2,112,842	350,870	(1,761,972)	16.61%
Investment Income (Loss)	5,600	5,600	5,748	148	102.64%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>2,118,442</u>	<u>2,118,442</u>	<u>356,618</u>	<u>(1,761,824)</u>	<u>16.83%</u>
Expenditures:					
Public Safety	2,219,136	2,219,136	226,730	1,992,406	10.22%
Debt Service	73,236	73,236	—	73,236	0.00%
Total Expenditures	<u>2,292,372</u>	<u>2,292,372</u>	<u>226,730</u>	<u>2,065,642</u>	<u>9.89%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	<u>2,292,372</u>	<u>2,292,372</u>	<u>226,730</u>	<u>2,065,642</u>	<u>9.89%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (173,930)</u>	<u>(173,930)</u>	<u>129,888</u>	<u>303,818</u>	
Unassigned Fund Balance at Beginning of Year			1,279,838		
Cancellation of Prior Year Encumbrances			7,500		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>1,417,226</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			98,862		
Restricted - Prior Year Encumbrances			<u>487,617</u>		
Total Fund Balance			<u>\$ 2,003,705</u>		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Tourism Fund

For the period ended August 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:					
Transient Guest Taxes	\$ 1,995,578	1,995,578	401,715	(1,593,863)	20.13%
Investment Income (Loss)	3,600	3,600	5,386	1,786	149.61%
Other Revenue	69,000	69,000	12,051	(56,949)	17.47%
Total Revenues	2,068,178	2,068,178	419,152	(1,649,026)	20.27%
Expenditures:					
Tourism	2,271,844	2,346,844	418,690	1,928,154	17.84%
Total Expenditures	2,271,844	2,346,844	418,690	1,928,154	17.84%
Other Financing Uses – Transfers Out	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Uses	2,271,844	2,346,844	418,690	1,928,154	17.84%
 Excess of Revenues Over (Under) Expenditures and Other Financing Uses	 \$ <u><u>(203,666)</u></u>	 <u><u>(278,666)</u></u>	 <u><u>462</u></u>	 <u><u>(3,577,180)</u></u>	
Unassigned Fund Balance at Beginning of Year			1,136,780		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>1,137,242</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			100,606		
Restricted - Prior Year Encumbrances			36,454		
Restricted - Operating Reserve			<u>376,368</u>		
Total Fund Balance			\$ <u><u>1,650,670</u></u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square Benefit District
 For the period ended August 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	\$ —	—	—	—	0.00%
Investment Income (Loss)	—	—	72	72	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>72</u>	<u>72</u>	<u>0.00%</u>
Expenditures:					
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</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>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>72</u>	<u>72</u>	
Unassigned Fund Balance at Beginning of Year			3,418		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>3,490</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 3,490</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Community Development Block Grant Fund
 For the period ended August 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	\$ 831,763	1,541,116	18,399	(1,522,717)	1.19%
Total Revenues	831,763	1,541,116	18,399	(1,522,717)	1.19%
Expenditures:					
CDBG Administration	188,916	166,353	18,267	148,086	10.98%
CDBG Expenditures	663,994	658,725	117,086	541,639	17.77%
Total Expenditures	852,910	825,078	135,353	689,725	16.40%
Other Financing Uses:					
Transfers Out	—	716,038	—	716,038	0.00%
Total Other Financing Uses	—	716,038	—	716,038	0.00%
Total Expenditures and Other Uses	852,910	1,541,116	135,353	1,405,763	8.78%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (21,147)	—	(116,954)	(116,954)	
Unassigned Fund Balance at Beginning of Year			(57,993)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			(174,947)		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			116,954		
Restricted - Prior Year Encumbrances			57,281		
Total Fund Balance			\$ (712)		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Rental Rehabilitation
 For the period ended August 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:					
HOME Program Grant	\$ 473,318	1,105,932	8,267	(1,097,665)	0.75%
Total Revenues	<u>473,318</u>	<u>1,105,932</u>	<u>8,267</u>	<u>(1,097,665)</u>	<u>0.75%</u>
Expenditures:					
HOME Administration	67,812	111,567	2,864	108,703	2.57%
Multi Family Housing	385,456	923,307	—	923,307	0.00%
Community Housing Development	77,091	71,058	—	71,058	0.00%
Total Expenditures	<u>530,359</u>	<u>1,105,932</u>	<u>2,864</u>	<u>1,103,068</u>	<u>0.26%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (57,041)</u>	<u>—</u>	<u>5,403</u>	<u>5,403</u>	
Unassigned Fund Balance at Beginning of Year			(292,158)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(286,755)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			<u>286,762</u>		
Total Fund Balance			<u>\$ 7</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 License Surcharge
 For the period ended August 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:					
Licenses and Permits	\$ —	—	(2,536)	(2,536)	0.00%
Investment Income (Loss)	3,400	3,400	4,529	1,129	133.21%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>3,400</u>	<u>3,400</u>	<u>1,993</u>	<u>(1,407)</u>	<u>0.00%</u>
Expenditures:					
General Government	—	—	—	—	0.00%
Total expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</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>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 3,400</u>	<u>3,400</u>	<u>1,993</u>	<u>(1,407)</u>	
Unassigned Fund Balance at Beginning of Year			1,234,159		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>1,236,152</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 1,236,152</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Grants
 For the period ended August 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:					
Intergovernmental	\$ 510,908	939,906	70,228	(869,678)	7.47%
Charges for Services	—	8,079	17,251	9,172	213.53%
Other Revenue	—	17,416	294	(17,122)	1.69%
Total Revenues	<u>510,908</u>	<u>965,401</u>	<u>87,773</u>	<u>(877,628)</u>	<u>9.09%</u>
Expenditures:					
Public Safety	510,908	931,878	174,151	757,727	18.69%
General Government	—	15,521	2,302	13,219	14.83%
Culture and Recreation	—	142,935	25,803	117,132	18.05%
Community Development	—	63,951	243,054	(179,103)	380.06%
Total Expenditures	<u>510,908</u>	<u>1,154,285</u>	<u>445,310</u>	<u>708,975</u>	<u>38.58%</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>510,908</u>	<u>1,154,285</u>	<u>445,310</u>	<u>708,975</u>	<u>38.58%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>(188,884)</u>	<u>(357,537)</u>	<u>(168,653)</u>	
Unassigned Fund Balance at Beginning of Year			(255,957)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(613,494)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			253,060		
Restricted - Prior Year Encumbrances			255,957		
Total Fund Balance			<u>\$ (104,477)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Power and Light
 For the period ended August 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	\$ 129,032,756	129,032,756	28,669,992	(100,362,764)	22.22%
Miscellaneous	6,880,289	6,880,289	1,220,314	(5,659,975)	17.74%
Total Operating Revenues	<u>135,913,045</u>	<u>135,913,045</u>	<u>29,890,306</u>	<u>(106,022,739)</u>	<u>21.99%</u>
Operating Expenses:					
Personal Services	31,688,028	31,588,018	5,966,241	25,621,777	18.89%
Other Services	22,355,604	23,626,129	6,245,813	17,380,316	26.44%
Supplies	60,432,176	60,292,661	9,700,331	50,592,330	16.09%
Capital Outlay	4,143,900	14,552,637	2,055,571	12,497,066	14.13%
Debt Service	11,507,351	11,507,351	1,942,737	9,564,614	16.88%
Other Expenses	275,000	—	—	—	0.00%
Total Operating Expenses	<u>130,402,059</u>	<u>141,566,796</u>	<u>25,910,693</u>	<u>115,656,103</u>	<u>18.30%</u>
Nonoperating Revenues (Expenses):					
Investment Income	211,000	211,000	251,176	40,176	119.04%
Miscellaneous Revenue (Expense)	2,714,336	2,714,336	520,215	(2,194,121)	19.17%
Total Nonoperating Revenue (Expenses)	<u>2,925,336</u>	<u>2,925,336</u>	<u>771,391</u>	<u>(2,153,945)</u>	<u>26.37%</u>
Income (Loss) Before Transfers	8,436,322	(2,728,415)	4,751,004	(223,832,787)	-174.13%
Transfers:					
Capital Contributions	—	—	—	—	0.00%
Transfers Out – Utility Payments In Lieu of Taxes	(13,550,000)	(13,550,000)	(2,806,910)	(10,743,090)	20.72%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>(13,550,000)</u>	<u>(13,550,000)</u>	<u>(2,806,910)</u>	<u>(10,743,090)</u>	<u>20.72%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (5,113,678)</u>	<u>(16,278,415)</u>	1,944,094	<u>18,222,509</u>	
			Beginning Available Resources	78,743,426	
			Cancellation of Prior Year Encumbrances	107,373	
			Ending Available Resources	<u>80,794,893</u>	
			Current Debt Service Due	5,795,921	
			Capital Improvement Reserve	16,426,434	
			Operating Reserve (90 Days)	34,767,064	
			Capital Projects in Process - Non Bond	16,955,380	
			Prior Year Open Encumbrances - Non Cap	1,304,907	
			Reserved Resources	<u>75,249,706</u>	
			Total Non-Restricted Resources Available	<u>\$ 5,545,187</u>	

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water
 For the period ended August 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	\$ 32,441,000	32,441,000	6,392,876	(26,048,124)	19.71%
Miscellaneous	324,000	324,000	72,690	(251,310)	22.44%
Total Operating Revenues	<u>32,765,000</u>	<u>32,765,000</u>	<u>6,465,566</u>	<u>(26,299,434)</u>	<u>19.73%</u>
Operating expenses:					
Personal Services	8,301,176	8,301,176	1,538,318	6,762,858	18.53%
Other Services	10,669,483	10,669,483	1,349,118	9,320,365	12.64%
Supplies	2,521,690	2,521,690	778,647	1,743,043	30.88%
Capital Outlay	6,109,100	15,316,148	455,470	14,860,678	2.97%
Debt Service	2,534,563	2,534,563	162,531	2,372,032	6.41%
Other Expenses	125,000	125,000	—	125,000	0.00%
Total Operating Expenses	<u>30,261,012</u>	<u>39,468,060</u>	<u>4,284,084</u>	<u>35,183,976</u>	<u>10.85%</u>
Nonoperating Revenues (Expenses):					
Investment Income	75,600	75,600	118,209	42,609	156.36%
Miscellaneous Revenue (Expense)	1,392,092	1,392,092	267,530	(1,124,562)	19.22%
Total Nonoperating Revenue (Expenses)	<u>1,467,692</u>	<u>1,467,692</u>	<u>385,739</u>	<u>(1,081,953)</u>	<u>26.28%</u>
Income (Loss) Before Transfers	3,971,680	(5,235,368)	2,567,221	(62,565,363)	-49.04%
Transfers Out – Utility Payments In Lieu of Taxes	(3,371,200)	(3,371,200)	(588,156)	(2,783,044)	17.45%
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>(3,371,200)</u>	<u>(3,371,200)</u>	<u>(588,156)</u>	<u>(2,783,044)</u>	<u>17.45%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ 600,480</u>	<u>(8,606,568)</u>	<u>1,979,065</u>	<u>10,585,633</u>	
Beginning Available Resources			26,166,541		
Cancellation of Prior Year Encumbrances			630		
Ending Available Resources			<u>28,146,236</u>		
Current Debt Service Due			231,985		
Operating Reserve (90 Days)			6,984,666		
Capital Projects in Process - Non Bond			15,663,095		
Prior Year Open Encumbrances - Non Cap			513,897		
Reserved Resources			<u>23,393,643</u>		
Total Non-Restricted Resources Available			<u>\$ 4,752,593</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Water Pollution Control
 For the period ended August 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	\$ 33,393,893	33,393,893	5,857,057	(27,536,836)	17.54%
Miscellaneous	200,000	200,000	54,073	(145,927)	27.04%
Total operating revenues	<u>33,593,893</u>	<u>33,593,893</u>	<u>5,911,130</u>	<u>(27,682,763)</u>	<u>17.60%</u>
Operating expenses:					
Personal Services	6,386,924	6,386,924	1,147,368	5,239,556	17.96%
Other Services	12,726,829	12,726,829	1,329,609	11,397,220	10.45%
Supplies	690,470	695,470	84,385	611,085	12.13%
Capital Outlay	4,570,750	14,034,546	537,551	13,496,995	3.83%
Debt Service	6,290,257	6,290,257	696,984	5,593,273	11.08%
Other Expenses	30,000	30,000	—	30,000	0.00%
Total Operating Expenses	<u>30,695,230</u>	<u>40,164,026</u>	<u>3,795,897</u>	<u>36,368,129</u>	<u>9.45%</u>
Nonoperating Revenues (Expenses):					
Investment Income	55,000	55,000	76,773	21,773	139.59%
Miscellaneous Revenue (Expense)	—	—	8,993	8,993	0.00%
Total Nonoperating Revenue (Expenses)	<u>55,000</u>	<u>55,000</u>	<u>85,766</u>	<u>30,766</u>	<u>155.94%</u>
Income (Loss) Before Transfers	2,953,663	(6,515,133)	2,200,999	(64,020,126)	-33.78%
Transfers Out – Utility Payments In Lieu of Taxes	(3,292,800)	(3,292,800)	(570,999)	(2,721,801)	17.34%
Transfers In	10,000	10,000	—	10,000	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	<u>(3,282,800)</u>	<u>(3,282,800)</u>	<u>(570,999)</u>	<u>(2,711,801)</u>	<u>17.39%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ (329,137)</u>	<u>(9,797,933)</u>	1,630,000	<u>11,427,933</u>	
Beginning Available Resources			19,139,652		
Cancellation of Prior Year Encumbrances			58,189		
Ending Available Resources			<u>20,827,841</u>		
Current Debt Service Due			855,960		
Operating Reserve (90 Days)			7,377,720		
Capital Projects in Process - Non Bond			11,278,973		
Prior Year Open Encumbrances - Non Cap			311,717		
Reserved Resources			<u>19,824,370</u>		
Total Non-Restricted Resources Available			<u>\$ 1,003,471</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Events Center Debt Service
 For the period ended August 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	—	150,000	0.00%
Supplies	—	—	—	—	0.00%
Capital Outlay	1,499,000	2,014,751	305,444	1,709,307	15.16%
Debt Service	5,078,620	5,078,620	624,354	4,454,266	12.29%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	<u>6,727,620</u>	<u>7,243,371</u>	<u>929,798</u>	<u>6,313,573</u>	<u>12.84%</u>
Nonoperating Revenues (Expenses):					
Investment Income	—	—	1,443	1,443	0.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%
Sales Tax	—	—	—	—	0.00%
Total Nonoperating Revenue (Expenses)	<u>—</u>	<u>—</u>	<u>1,443</u>	<u>1,443</u>	<u>0.00%</u>
Income (Loss) Before Transfers	<u>(6,727,620)</u>	<u>(7,243,371)</u>	<u>(928,355)</u>	<u>(6,312,130)</u>	<u>12.82%</u>
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>\$ (6,727,620)</u>	<u>(7,243,371)</u>	<u>(928,355)</u>	<u>6,315,016</u>	
Unassigned Fund Balance at Beginning of Year			(24,804,185)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(3,178,694)		
Ending Unassigned Fund Balance, 08/31/19			<u>(28,911,234)</u>		
Restricted:					
Bond Reserve Project Accounts			6,846,383		
Total restricted			<u>6,846,383</u>		
Committed:					
Capital Projects In Process			3,015,060		
Total Committed			<u>3,015,060</u>		
Assigned:					
Prior Year Open Encumbrances - Excluding Capital Projects			—		
Current Year Open Encumbrances - Excluding Capital Projects			—		
Total Assigned			<u>—</u>		
Total Fund Balance			<u>\$ (19,049,791)</u>		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Central Garage

For the period ended August 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 2,130,143	2,130,143	441,232	(1,688,911)	20.71%
Miscellaneous	—	—	—	—	0.00%
Total Operating Revenues	2,130,143	2,130,143	441,232	(1,688,911)	20.71%
Operating Expenses:					
Personal Services	753,883	753,883	123,833	630,050	16.43%
Other Services	610,328	610,328	311,019	299,309	50.96%
Supplies	770,819	770,819	213,923	556,896	27.75%
Capital Outlay	26,000	26,000	2,098	23,902	8.07%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	2,161,030	2,161,030	650,873	1,510,157	30.12%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	1,649	1,649	0.00%
Miscellaneous Revenue (Expense)	—	—	111	111	0.00%
Total Nonoperating Revenue (Expenses)	—	—	1,760	1,760	0.00%
Income (Loss) Before Transfers	(30,887)	(30,887)	(207,881)	(3,197,308)	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)	\$ (30,887)	(30,887)	(207,881)	(176,994)	
Unassigned Fund Balance at Beginning of Year			(1,237,943)		
Cancellation of Prior Year Encumbrances			10,300		
Change in Other Fund Balance Components During the Year			(20,191)		
Ending Unassigned Fund Balance GAAP Basis, 08/31/19			(1,455,715)		
Other Net Position Components:					
Assigned - Current Year Encumbrances			289,237		
Assigned - Prior Year Encumbrances			1,042		
Total Fund Balance			\$ (1,165,436)		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Staywell Health Care

For the period ended August 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 20,291,355	20,291,355	4,136,820	(16,154,535)	20.39%
Miscellaneous	—	—	—	—	0.00%
Total Operating Revenues	20,291,355	20,291,355	4,136,820	(16,154,535)	20.39%
Operating Expenses:					
Personal Services	—	—	—	—	0.00%
Other Services	22,154,047	22,154,047	4,567,947	17,586,100	20.62%
Supplies	12,500	12,500	2,236	10,264	17.89%
Capital Outlay	—	—	—	—	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	22,166,547	22,166,547	4,570,183	17,596,364	20.62%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	26,469	26,469	0.00%
Miscellaneous Revenue (Expense)	—	—	175,461	175,461	0.00%
Total Nonoperating Revenue (Expenses)	—	—	201,930	201,930	0.00%
Income (Loss) Before Transfers	(1,875,192)	(1,875,192)	(231,433)	(33,548,969)	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)	\$ (1,875,192)	(1,875,192)	(231,433)	1,643,759	
Unassigned Fund Balance at Beginning of Year			3,352,768		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance GAAP Basis, 08/31/19			<u>3,121,335</u>		
Other Net Position Components:					
Assigned - Current Year Encumbrances			—		
Assigned - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 3,121,335</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Workers' Compensation
 For the period ended August 31, 2019

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Amended Budget	Percent Actual
	Original	Amended			
Operating revenues:					
Charges for Services	\$ 3,130,989	3,130,989	521,831	(2,609,158)	16.67%
Miscellaneous	—	—	—	—	0.00%
Total Operating Revenues	3,130,989	3,130,989	521,831	(2,609,158)	16.67%
Operating Expenses:					
Personal Services	—	—	26,718	(26,718)	0.00%
Other Services	3,111,941	3,111,941	563,069	2,548,872	18.09%
Supplies	4,450	4,450	—	4,450	0.00%
Capital Outlay	1,500	1,500	—	1,500	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	3,117,891	3,117,891	589,787	2,528,104	18.92%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	13,862	13,862	0.00%
Miscellaneous Revenue (Expense)	—	—	676	676	0.00%
Total Nonoperating Revenue (Expenses)	—	—	14,538	14,538	0.00%
Income (Loss) Before Transfers	13,098	13,098	(53,418)	(5,122,724)	-407.83%
Transfers:					
Transfers In	—	—	—	—	0.00%
Transfers Out	—	—	—	—	0.00%
Total Transfers	—	—	—	—	0.00%
Change In Net Position (Budget Basis)	\$ 13,098	13,098	(53,418)	(66,516)	
Unassigned Fund Balance at Beginning of Year			(6,627,842)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(1,794)		
Ending Unassigned Fund Balance GAAP Basis, 08/31/19			(6,683,054)		
Other Net Position Components:					
Restricted - Work Comp Escrow			—		
Assigned - Current Year Encumbrances			—		
Assigned - Prior Year Encumbrances			5,205		
Total Fund Balance			\$ (6,677,849)		

CITY OF INDEPENDENCE, MISSOURI

Budgetary Comparison Schedule

Risk Management

For the period ended August 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	—	—	157,621	(157,621)	0.00%
Supplies	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	—	—	157,621	(157,621)	0.00%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	—	—	0.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%
Income (Loss) Before Transfers	—	—	(157,621)	157,621	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)	\$ —	—	(157,621)	(157,621)	
Unassigned Fund Balance at Beginning of Year			—		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance GAAP Basis, 08/31/19			(157,621)		
Other Net Position Components:					
Assigned - Current Year Encumbrances			—		
Assigned - Prior Year Encumbrances			—		
Total Fund Balance			\$ (157,621)		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Enterprise Resource Planning
 For the period ended August 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	145,229	145,229	—	145,229	0.00%
Other Services	596,172	596,172	105,776	490,396	17.74%
Supplies	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Other Expenses	—	—	—	—	0.00%
Total Operating Expenses	741,401	741,401	105,776	635,625	14.27%
Nonoperating Revenues (Expenses):					
Investment Income	—	—	—	—	0.00%
Miscellaneous Revenue (Expense)	—	—	—	—	0.00%
Total Nonoperating Revenue (Expenses)	—	—	—	—	0.00%
Income (Loss) Before Transfers	(741,401)	(741,401)	(105,776)	(635,625)	14.27%
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)	\$ (741,401)	(741,401)	(105,776)	635,625	
Unassigned Fund Balance at Beginning of Year			512,342		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance GAAP Basis, 08/31/19			<u>406,566</u>		
Other Net Position Components:					
Assigned - Current Year Encumbrances			105,776		
Assigned - Prior Year Encumbrances			299,512		
Total Fund Balance			<u>\$ 811,854</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Charges for Services	\$ —	—	—	—	0.00%
Investment Income (Loss)	200	—	319	319	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	200	—	319	319	0.00%
Expenditures:					
General Government	—	—	—	—	0.00%
Debt Service	10,409	10,409	1,204	9,205	11.57%
Total Expenditures	10,409	10,409	1,204	9,205	11.57%
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total expenditures and other financing uses	10,409	10,409	1,204	9,205	11.57%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	\$ (10,209)	(10,409)	(885)	9,524	
Unassigned Fund Balance at Beginning of Year			98,775		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>97,890</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 97,890</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Street Improvements Capital Project Fund
 For the period ended August 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	\$ —	—	503	503	0.00%
Investment Income	—	—	101	101	0.00%
Intergovernmental	—	—	—	—	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>604</u>	<u>604</u>	<u>0.00%</u>
Other Financing Sources:					
Transfers In	—	—	—	—	0.00%
Total Other Financing Sources	—	—	—	—	0.00%
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>604</u>	<u>604</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	45,616	14,035	31,581	30.77%
Total Expenditures	<u>—</u>	<u>45,616</u>	<u>14,035</u>	<u>31,581</u>	<u>30.77%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	<u>—</u>	<u>45,616</u>	<u>14,035</u>	<u>31,581</u>	<u>30.77%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(45,616)</u>	<u>(13,431)</u>	<u>32,185</u>	
Unassigned Fund Balance at Beginning of Year			(109,736)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(123,167)</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			14,483		
Total Fund Balance			<u>\$ (108,684)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Revolving Public Improvements Capital Project Fund
 For the period ended August 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)	—	—	76	76	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>76</u>	<u>76</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</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>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>—</u>	<u>76</u>	<u>76</u>	
Unassigned Fund Balance at Beginning of Year			20,573		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>20,649</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 20,649</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Buildings and Other Improvements Capital Project Fund
 For the period ended August 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	—	—	194	194	0.00%
Other Revenue	—	—	—	—	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>194</u>	<u>194</u>	<u>0.00%</u>
Other Financing Sources:					
Transfers In	—	—	—	—	0.00%
Total Other Financing Sources	—	—	—	—	0.00%
Total Revenues and Other Financing Sources	<u>—</u>	<u>—</u>	<u>194</u>	<u>194</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	1,239,016	—	1,239,016	0.00%
Total Expenditures	<u>—</u>	<u>1,239,016</u>	<u>—</u>	<u>1,239,016</u>	<u>0.00%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total expenditures and other financing uses	—	1,239,016	—	1,239,016	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis	<u>\$ —</u>	<u>(1,239,016)</u>	194	<u>1,239,210</u>	
Unassigned Fund Balance at Beginning of Year			(249,890)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>(249,696)</u>		
Other Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			179,697		
Total Fund Balance			<u>\$ (69,999)</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Storm Drainage Capital Project Fund
 For the period ended August 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>	0.00%
Total expenditures and other financing uses	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	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, 08/31/19					
			<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 August 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)	—	—	114	114	0.00%
Other Revenue	—	—	—	—	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>114</u>	<u>114</u>	<u>0.00%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</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>—</u>	<u>—</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses, Budget Basis					
	\$ <u>—</u>	<u>—</u>	<u>114</u>	<u>114</u>	
Unassigned Fund Balance at Beginning of Year			29,925		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Ending Unassigned Fund Balance, 08/31/19			<u>30,039</u>		
Fund Balance Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Fund Balance			<u>\$ 30,039</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Private Purpose Expendable Trust Fund - Vaile Mansion
 For the period ended August 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	4,948	(11,652)	29.81%
Investment Income	—	—	49	49	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>16,600</u>	<u>4,997</u>	<u>(11,603)</u>	<u>30.10%</u>
Expenditures:					
Public Works	—	—	—	—	0.00%
Culture and Recreation	18,424	18,424	2,244	16,180	12.18%
Capital Outlay	—	—	—	—	0.00%
Total Expenditures	<u>18,424</u>	<u>18,424</u>	<u>2,244</u>	<u>16,180</u>	<u>12.18%</u>
Other Financing Uses:					
Transfers Out/Capital Outlay	—	—	—	—	0.00%
Total Other Financing Uses	—	—	—	—	0.00%
Total Expenditures and Other Financing Uses	<u>18,424</u>	<u>18,424</u>	<u>2,244</u>	<u>16,180</u>	<u>12.18%</u>
Excess of revenues over (under) expenditures and Other Financing Uses, Budget Basis	<u>\$ (18,424)</u>	<u>(1,824)</u>	<u>2,753</u>	<u>4,577</u>	
Unassigned Net Position at Beginning of Year			6,839		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Net Position, 08/31/19			<u>9,592</u>		
Other Net Position Components:					
Committed - Current Year Encumbrances			—		
Committed - Prior Year Encumbrances			—		
Total Net Position			<u>\$ 9,592</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Sales Taxes	\$ —	—	767,412	767,412	0.00%
Investment Income	—	—	24,014	24,014	0.00%
Total Revenues	—	—	791,426	791,426	0.00%
Expenditures:					
Administrative Fee	121,737	121,737	15,348	106,389	12.61%
Insurance	1,975	1,975	—	1,975	0.00%
Legal	3,000	3,000	—	3,000	0.00%
Audit	5,300	5,300	—	5,300	0.00%
Banking	—	—	871	(871)	0.00%
Contract Services	—	—	—	—	0.00%
Capital Outlay	—	—	—	—	0.00%
Other	—	—	—	—	0.00%
Total Expenditures	132,012	132,012	16,219	115,793	12.29%
Other Financing Uses:					
Transfers Out - EATS	(1,049,000)	(1,049,000)	—	(1,049,000)	0.00%
Transfers Out - Debt Service (City)	(4,957,345)	(4,957,345)	—	(4,957,345)	0.00%
Total Other Financing Uses	(6,006,345)	(6,006,345)	—	(6,006,345)	0.00%
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis					
	\$ <u>(6,138,357)</u>	<u>(6,138,357)</u>	775,207	<u>(5,330,712)</u>	
Unassigned Fund Balance at Beginning of Year			6,011,770		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>6,786,977</u>		
Other Fund Balance Components:					
Restricted - current year encumbrances			—		
Restricted - prior year encumbrances			12,813		
Total Fund Balance			\$ <u>6,799,790</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TDD
 For the period ended August 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	\$ —	—	35,303	35,303	0.00%
Investment income	—	—	340	340	0.00%
Total revenues	<u>—</u>	<u>—</u>	<u>35,643</u>	<u>35,643</u>	<u>0.00%</u>
Expenditures:					
Administrative fee	9,548	9,548	706	8,842	7.39%
Insurance	2,000	2,000	—	2,000	0.00%
Legal	2,000	2,000	—	2,000	0.00%
Audit	4,700	4,700	—	4,700	0.00%
Banking	750	750	62	688	8.27%
Contract services	—	—	—	—	0.00%
Capital outlay	—	—	—	—	0.00%
Other	—	—	—	—	0.00%
Total expenditures	<u>18,998</u>	<u>18,998</u>	<u>768</u>	<u>18,230</u>	<u>4.04%</u>
Other financing uses:					
Transfers out - EATS	(238,193)	(238,193)	(17,651)	(220,542)	7.41%
Transfers out - Debt Service (City)	(215,000)	(215,000)	—	(215,000)	0.00%
Total other financing uses	<u>(453,193)</u>	<u>(453,193)</u>	<u>(17,651)</u>	<u>(435,542)</u>	<u>3.89%</u>
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses, Budget Basis					
	\$ <u>(472,191)</u>	<u>(472,191)</u>	17,224	<u>(418,129)</u>	
Unassigned Fund Balance at Beginning of Year			98,245		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(44)		
Unassigned Ending Fund Balance, 08/31/19			<u>115,425</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - City Transportation			5,294		
Total Fund Balance			<u>\$ 120,719</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Tax Increment Financing Summary
 For the Period Ended August 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	\$ 15,944,736	16,228,916	940,829	(15,288,087)	5.80%
Investment Income (Loss)	—	—	70,148	70,148	0.00%
Other revenue	1,208,000	1,310,958	83,334	(1,227,624)	6.36%
Total Revenues	<u>17,152,736</u>	<u>17,539,874</u>	<u>1,094,311</u>	<u>(16,445,563)</u>	<u>6.24%</u>
Other Financing Sources:					
Transfers In	1,139,529	1,327,471	—	(1,327,471)	0.00%
Total Other Financing Sources	<u>1,139,529</u>	<u>1,327,471</u>	<u>—</u>	<u>(1,327,471)</u>	<u>0.00%</u>
Total Revenues and Other Financing Sources	<u>18,292,265</u>	<u>18,867,345</u>	<u>1,094,311</u>	<u>(17,773,034)</u>	<u>5.80%</u>
Expenditures:					
Tax Increment Financing	1,789,075	1,792,897	6,250	1,786,647	0.35%
Debt Service					
Principal	9,493,916	9,906,215	51,434	9,854,781	0.52%
Interest and Fiscal Agent Fees	5,384,721	5,649,698	2,012,464	3,637,234	35.62%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>16,667,712</u>	<u>17,348,810</u>	<u>2,070,148</u>	<u>15,278,662</u>	<u>11.93%</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>16,667,712</u>	<u>17,348,810</u>	<u>2,070,148</u>	<u>15,278,662</u>	<u>11.93%</u>
Excess of Revenues Over (Under) Expenditures and other financing uses	<u>\$ 1,624,553</u>	<u>1,518,535</u>	<u>(975,837)</u>	<u>(2,494,372)</u>	
Unassigned Fund Balance at Beginning of Year			15,485,417		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(12,015)		
Unassigned Ending Fund Balance, 08/31/19			<u>14,497,565</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			12,432,465		
Total Fund Balance			<u>\$ 26,930,030</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	—	—	—	0.00%
Investment Income (Loss)	—	—	5	5	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>—</u>	<u>5</u>	<u>5</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>5</u>	<u>5</u>	
Unassigned Fund Balance at Beginning of Year			1,473		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>1,478</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 1,478</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	257,999	—	(257,999)	0.00%
Investment Income (Loss)	—	—	40	40	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>—</u>	<u>257,999</u>	<u>40</u>	<u>(257,959)</u>	<u>0.02%</u>
Expenditures:					
Tax Increment Financing	—	3,822	—	3,822	0.00%
Debt Service					
Principal	—	50,950	19,495	31,455	38.26%
Interest and Fiscal Agent Fees	—	203,227	40,505	162,722	19.93%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>—</u>	<u>257,999</u>	<u>60,000</u>	<u>197,999</u>	<u>23.26%</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>60,000</u>	<u>197,999</u>	<u>23.26%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>(59,960)</u>	<u>(59,960)</u>	
Unassigned Fund Balance at Beginning of Year			118,103		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>58,143</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 58,143</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ —	26,271	—	(26,271)	0.00%
Investment Income (Loss)	—	—	—	—	0.00%
Other Revenue	—	102,958	—	(102,958)	0.00%
Total Revenues	<u>—</u>	<u>129,229</u>	<u>—</u>	<u>(129,229)</u>	<u>0.00%</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>—</u>	<u>(317,171)</u>	<u>0.00%</u>
Expenditures:					
Tax Increment Financing	7,801	7,801	2,500	5,301	32.05%
Debt Service					
Principal	190,000	190,000	—	190,000	0.00%
Interest and Fiscal Agent Fees	339,938	339,938	—	339,938	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>537,739</u>	<u>537,739</u>	<u>2,500</u>	<u>535,239</u>	<u>0.46%</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>537,739</u>	<u>537,739</u>	<u>2,500</u>	<u>535,239</u>	<u>0.46%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (537,739)</u>	<u>(220,568)</u>	<u>(2,500)</u>	<u>218,068</u>	
Unassigned Fund Balance at Beginning of Year			(2,701,792)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			(12,015)		
Unassigned Ending Fund Balance, 08/31/19			<u>(2,716,307)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			554,773		
Total Fund Balance			<u>\$ (2,161,534)</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 1,446,920	1,446,920	73,826	(1,373,094)	5.10%
Investment Income (Loss)	—	—	—	—	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	1,446,920	1,446,920	73,826	(1,373,094)	5.10%
Other Financing Sources:					
Transfers In	118,097	118,097	—	(118,097)	0.00%
Total Other Financing Sources	118,097	118,097	—	(118,097)	0.00%
Total Revenues and Other Financing Sources	1,565,017	1,565,017	73,826	(1,491,191)	4.72%
Expenditures:					
Tax Increment Financing	121,261	121,261	—	121,261	0.00%
Debt Service					
Principal	1,630,000	1,630,000	—	1,630,000	0.00%
Interest and Fiscal Agent Fees	140,068	140,068	—	140,068	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	1,891,329	1,891,329	—	1,891,329	0.00%
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	1,891,329	1,891,329	—	1,891,329	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (326,312)	(326,312)	73,826	400,138	
Unassigned Fund Balance at Beginning of Year			(2,127,683)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>(2,053,857)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			119		
Total Fund Balance			<u>\$ (2,053,738)</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 568,730	568,730	3,424	(565,306)	0.60%
Investment Income (Loss)	—	—	5,899	5,899	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	568,730	568,730	9,323	(559,407)	1.64%
Expenditures:					
Tax Increment Financing	15,338	15,338	1,250	14,088	8.15%
Debt Service					
Principal	385,000	385,000	—	385,000	0.00%
Interest and Fiscal Agent Fees	36,150	36,150	—	36,150	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	436,488	436,488	1,250	435,238	0.29%
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	436,488	436,488	1,250	435,238	0.29%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 132,242	132,242	8,073	(124,169)	
Unassigned Fund Balance at Beginning of Year			1,602,265		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>1,610,338</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			84		
Total Fund Balance			<u>\$ 1,610,422</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 5,053,492	5,053,492	453,150	(4,600,342)	8.97%
Investment Income (Loss)	—	—	34,247	34,247	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	5,053,492	5,053,492	487,397	(4,566,095)	9.64%
Other Financing Sources:					
Transfers In	664,783	664,783	—	(664,783)	0.00%
Total Other Financing Sources	664,783	664,783	—	(664,783)	0.00%
Total Revenues and Other Financing Sources	5,718,275	5,718,275	487,397	(5,230,878)	8.52%
Expenditures:					
Tax Increment Financing	457,612	457,612	1,250	456,362	0.27%
Debt Service					
Principal	2,870,000	2,870,000	—	2,870,000	0.00%
Interest and Fiscal Agent Fees	115	115	—	115	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	3,327,727	3,327,727	1,250	3,326,477	0.04%
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	3,327,727	3,327,727	1,250	3,326,477	0.04%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 2,390,548	2,390,548	486,147	(1,904,401)	
Unassigned Fund Balance at Beginning of Year			9,661,558		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>10,147,705</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			896,901		
Total Fund Balance			<u>\$ 11,044,606</u>		

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

	Budgeted Amounts		Actual	Variance	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual
Revenues:					
Taxes	\$ 57,965	57,965	2,786	(55,179)	4.81%
Investment Income (Loss)	—	—	7	7	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>57,965</u>	<u>57,965</u>	<u>2,793</u>	<u>(55,172)</u>	<u>4.82%</u>
Expenditures:					
Tax Increment Financing	1,645	1,645	—	1,645	0.00%
Debt Service					
Principal	10,000	10,000	—	10,000	0.00%
Interest and Fiscal Agent Fees	45,530	45,530	5,500	40,030	12.08%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>57,175</u>	<u>57,175</u>	<u>5,500</u>	<u>51,675</u>	<u>9.62%</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>57,175</u>	<u>57,175</u>	<u>5,500</u>	<u>51,675</u>	<u>9.62%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 790</u>	<u>790</u>	<u>(2,707)</u>	<u>(3,497)</u>	
Unassigned Fund Balance at Beginning of Year			9,477		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>6,770</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 6,770</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 2,179	2,179	94	(2,085)	4.31%
Investment Income (Loss)	—	—	159	159	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	2,179	2,179	253	(1,926)	11.61%
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	2,179	253	(1,926)	11.61%
Expenditures:					
Tax Increment Financing	63	63	—	63	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	63	63	—	63	0.00%
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	63	—	63	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ 2,116	2,116	253	(1,863)	
Unassigned Fund Balance at Beginning of Year			42,957		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>43,210</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 43,210</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Crackerneck Creek TIF
 For the Period Ended August 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	\$ 1,589,201	1,589,201	121,681	(1,467,520)	7.66%
Investment Income (Loss)	—	—	4,562	4,562	0.00%
Other Revenue	1,208,000	1,208,000	83,334	(1,124,666)	6.90%
Total Revenues	<u>2,797,201</u>	<u>2,797,201</u>	<u>209,577</u>	<u>(2,587,624)</u>	<u>7.49%</u>
Other Financing Sources:					
Transfers In	315,000	315,000	—	(315,000)	0.00%
Total Other Financing Sources	<u>315,000</u>	<u>315,000</u>	<u>—</u>	<u>(315,000)</u>	<u>0.00%</u>
Total Revenues and Other Financing Sources	<u>3,112,201</u>	<u>3,112,201</u>	<u>209,577</u>	<u>(2,902,624)</u>	<u>6.73%</u>
Expenditures:					
Tax Increment Financing	48,817	48,817	—	48,817	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	3,779,920	3,779,920	1,889,959	1,889,961	50.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>3,828,737</u>	<u>3,828,737</u>	<u>1,889,959</u>	<u>1,938,778</u>	<u>49.36%</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>3,828,737</u>	<u>3,828,737</u>	<u>1,889,959</u>	<u>1,938,778</u>	<u>49.36%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (716,536)</u>	<u>(716,536)</u>	<u>(1,680,382)</u>	<u>(963,846)</u>	
Unassigned Fund Balance at Beginning of Year			1,690,298		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>9,916</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			<u>7,595,206</u>		
Total Fund Balance			<u>\$ 7,605,122</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Old Landfill TIF
 For the Period Ended August 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:					
Taxes	\$ 496,239	496,239	3,044	(493,195)	0.61%
Investment Income (Loss)	—	—	7	7	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>496,239</u>	<u>496,239</u>	<u>3,051</u>	<u>(493,188)</u>	<u>0.61%</u>
Expenditures:					
Tax Increment Financing	9,590	9,590	—	9,590	0.00%
Debt Service	486,349				
Principal	—	486,349	—	486,349	0.00%
Interest and Fiscal Agent Fees	—	—	4,000	(4,000)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>495,939</u>	<u>495,939</u>	<u>4,000</u>	<u>491,939</u>	<u>0.81%</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>495,939</u>	<u>495,939</u>	<u>4,000</u>	<u>491,939</u>	<u>0.81%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 300</u>	<u>300</u>	<u>(949)</u>	<u>(1,249)</u>	
Unassigned Fund Balance at Beginning of Year			24,456		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>23,507</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 23,507</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 489,107	489,107	21,766	(467,341)	4.45%
Investment Income (Loss)	—	—	55	55	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	489,107	489,107	21,821	(467,286)	4.46%
Other Financing Sources:					
Transfers In	32,466	32,466	—	(32,466)	0.00%
Total Other Financing Sources	32,466	32,466	—	(32,466)	0.00%
Total Revenues and Other Financing Sources	521,573	521,573	21,821	(499,752)	4.18%
Expenditures:					
Tax Increment Financing	11,267	11,267	—	11,267	0.00%
Debt Service					
Principal	510,360	510,360	—	510,360	0.00%
Interest and Fiscal Agent Fees	—	—	20,000	(20,000)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	521,627	521,627	20,000	501,627	3.83%
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	521,627	521,627	20,000	501,627	3.83%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ (54)	(54)	1,821	1,875	
Unassigned Fund Balance at Beginning of Year			49,204		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>51,025</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 51,025</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 HCA TIF
 For the Period Ended August 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	\$ 3,589,345	3,589,345	5,134	(3,584,211)	0.14%
Investment Income (Loss)	—	—	5,678	5,678	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>3,589,345</u>	<u>3,589,345</u>	<u>10,812</u>	<u>(3,578,533)</u>	<u>0.30%</u>
Other Financing Sources:					
Transfers In	9,183	9,183	—	(9,183)	0.00%
Total Other Financing Sources	<u>9,183</u>	<u>9,183</u>	<u>—</u>	<u>(9,183)</u>	<u>0.00%</u>
Total Revenues and Other Financing Sources	<u>3,598,528</u>	<u>3,598,528</u>	<u>10,812</u>	<u>(3,587,716)</u>	<u>0.30%</u>
Expenditures:					
Tax Increment Financing	550,170	550,170	1,250	548,920	0.23%
Debt Service					
Principal	1,950,000	1,825,000	—	1,825,000	0.00%
Interest and Fiscal Agent Fees	1,043,000	1,104,750	—	1,104,750	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>3,543,170</u>	<u>3,479,920</u>	<u>1,250</u>	<u>3,478,670</u>	<u>0.04%</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>3,543,170</u>	<u>3,479,920</u>	<u>1,250</u>	<u>3,478,670</u>	<u>0.04%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 55,358</u>	<u>118,608</u>	<u>9,562</u>	<u>(109,046)</u>	
Unassigned Fund Balance at Beginning of Year			1,538,843		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>1,548,405</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			<u>3,385,382</u>		
Total Fund Balance			<u>\$ 4,933,787</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Cinema East TIF
 For the Period Ended August 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	257,861	24,094	(233,767)	9.34%
Investment Income (Loss)	—	—	59	59	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>257,861</u>	<u>257,861</u>	<u>24,153</u>	<u>(233,708)</u>	<u>9.37%</u>
Expenditures:					
Tax Increment Financing	5,139	5,139	—	5,139	0.00%
Debt Service					
Principal	252,902	252,902	—	252,902	0.00%
Interest and Fiscal Agent Fees	—	—	21,000	(21,000)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>258,041</u>	<u>258,041</u>	<u>21,000</u>	<u>237,041</u>	<u>8.14%</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>258,041</u>	<u>258,041</u>	<u>21,000</u>	<u>237,041</u>	<u>8.14%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ (180)</u>	<u>(180)</u>	<u>3,153</u>	<u>3,333</u>	
Unassigned Fund Balance at Beginning of Year			52,394		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>55,547</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 55,547</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 82,194	82,194	—	(82,194)	0.00%
Investment Income (Loss)	—	—	7	7	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	82,194	82,194	7	(82,187)	0.01%
Expenditures:					
Tax Increment Financing	2,063	2,063	—	2,063	0.00%
Debt Service					
Principal	80,131	80,131	14,500	65,631	18.10%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	82,194	82,194	14,500	67,694	17.64%
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	82,194	82,194	14,500	67,694	17.64%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(14,493)	(14,493)	
Unassigned Fund Balance at Beginning of Year			24,794		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>10,301</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 10,301</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 11,729	11,729	—	(11,729)	0.00%
Investment Income (Loss)	—	—	1	1	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	11,729	11,729	1	(11,728)	0.01%
Expenditures:					
Tax Increment Financing	246	246	—	246	0.00%
Debt Service					
Principal	11,483	11,483	—	11,483	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	11,729	11,729	—	11,729	0.00%
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	11,729	—	11,729	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	1	1	
Unassigned Fund Balance at Beginning of Year			1,605		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>1,606</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 1,606</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 3 TIF
 For the Period Ended August 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	\$ 24,438	24,348	—	(24,348)	0.00%
Investment Income (Loss)	—	—	315	315	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>24,438</u>	<u>24,348</u>	<u>315</u>	<u>(24,033)</u>	<u>1.29%</u>
Expenditures:					
Tax Increment Financing	24,438	24,438	—	24,438	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>24,438</u>	<u>24,438</u>	<u>—</u>	<u>24,438</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>24,438</u>	<u>24,438</u>	<u>—</u>	<u>24,438</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>(90)</u>	<u>315</u>	<u>405</u>	
Unassigned Fund Balance at Beginning of Year			90,979		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>91,294</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 91,294</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 23rd & Noland Project 4 TIF
 For the Period Ended August 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	462,503	53,550	(408,953)	11.58%
Investment Income (Loss)	—	—	5,059	5,059	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>462,503</u>	<u>462,503</u>	<u>58,609</u>	<u>(403,894)</u>	<u>12.67%</u>
Expenditures:					
Tax Increment Financing	462,503	462,503	—	462,503	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>462,503</u>	<u>462,503</u>	<u>—</u>	<u>462,503</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>462,503</u>	<u>462,503</u>	<u>—</u>	<u>462,503</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ —</u>	<u>—</u>	<u>58,609</u>	<u>58,609</u>	
Unassigned Fund Balance at Beginning of Year			1,416,583		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>1,475,192</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 1,475,192</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 Independence Square TIF
 For the Period Ended August 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	\$ 145,470	145,470	950	(144,520)	0.65%
Investment Income (Loss)	—	—	1,123	1,123	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	<u>145,470</u>	<u>145,470</u>	<u>2,073</u>	<u>(143,397)</u>	<u>1.43%</u>
Expenditures:					
Tax Increment Financing	7,799	7,799	—	7,799	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	<u>7,799</u>	<u>7,799</u>	<u>—</u>	<u>7,799</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>7,799</u>	<u>7,799</u>	<u>—</u>	<u>7,799</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<u>\$ 137,671</u>	<u>137,671</u>	<u>2,073</u>	<u>(135,598)</u>	
Unassigned Fund Balance at Beginning of Year			338,499		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>340,572</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 340,572</u>		

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

	Budgeted Amounts		Actual	Variance	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual
Revenues:					
Taxes	\$ 1,152,029	1,152,029	154,048	(997,981)	13.37%
Investment Income (Loss)	—	—	9,874	9,874	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	1,152,029	1,152,029	163,922	(988,107)	14.23%
Expenditures:					
Tax Increment Financing	23,927	23,927	—	23,927	0.00%
Debt Service					
Principal	1,128,102	1,128,102	17,439	1,110,663	1.55%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	1,152,029	1,152,029	17,439	1,134,590	1.51%
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	1,152,029	17,439	1,134,590	1.51%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	146,483	146,483	
Unassigned Fund Balance at Beginning of Year			2,783,653		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>2,930,136</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 2,930,136</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 382,156	382,156	20,134	(362,022)	5.27%
Investment Income (Loss)	—	—	3,018	3,018	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	382,156	382,156	23,152	(359,004)	6.06%
Expenditures:					
Tax Increment Financing	—	—	—	—	0.00%
Debt Service					
Principal	382,156	382,156	—	382,156	0.00%
Interest and Fiscal Agent Fees	—	—	—	—	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	382,156	382,156	—	382,156	0.00%
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	382,156	—	382,156	0.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	23,152	23,152	
Unassigned Fund Balance at Beginning of Year			835,941		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>859,093</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 859,093</u>		

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

	Budgeted Amounts		Actual Amounts (Budget Basis)	Variance with Final Budget	Percent Actual
	Original	Amended			
Revenues:					
Taxes	\$ 97,731	97,731	—	(97,731)	0.00%
Investment Income (Loss)	—	—	27	27	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	97,731	97,731	27	(97,704)	0.03%
Expenditures:					
Tax Increment Financing	3,949	3,949	—	3,949	0.00%
Debt Service					
Principal	93,782	93,782	—	93,782	0.00%
Interest and Fiscal Agent Fees	—	—	21,500	(21,500)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	97,731	97,731	21,500	76,231	22.00%
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	97,731	97,731	21,500	76,231	22.00%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(21,473)	(21,473)	
Unassigned Fund Balance at Beginning of Year			40,147		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>18,674</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 18,674</u>		

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

	Budgeted Amounts		Actual	Variance	Percent
	Original	Amended	Amounts (Budget Basis)	with Final Budget	Actual
Revenues:					
Taxes	\$ 35,447	35,447	3,148	(32,299)	8.88%
Investment Income (Loss)	—	—	6	6	0.00%
Other Revenue	—	—	—	—	0.00%
Total Revenues	35,447	35,447	3,154	(32,293)	8.90%
Expenditures:					
Tax Increment Financing	35,447	35,447	—	35,447	0.00%
Debt Service					
Principal	—	—	—	—	0.00%
Interest and Fiscal Agent Fees	—	—	10,000	(10,000)	0.00%
Debt Issuance Costs	—	—	—	—	0.00%
Total Expenditures	35,447	35,447	10,000	25,447	28.21%
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	35,447	10,000	25,447	28.21%
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	\$ —	—	(6,846)	(6,846)	
Unassigned Fund Balance at Beginning of Year			14,271		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>7,425</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ 7,425</u>		

CITY OF INDEPENDENCE, MISSOURI
 Budgetary Comparison Schedule
 TIF Application Fees
 For the Period Ended August 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	\$ —	—	—	—	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	—	—	—	—	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>—</u>	<u>—</u>	
Unassigned Fund Balance at Beginning of Year			(22,608)		
Cancellation of Prior Year Encumbrances			—		
Change in Other Fund Balance Components During the Year			—		
Unassigned Ending Fund Balance, 08/31/19			<u>(22,608)</u>		
Other Fund Balance Components:					
Restricted - Current Year Encumbrances			—		
Restricted - Prior Year Encumbrances			—		
Restricted - Trust Debt Service			—		
Total Fund Balance			<u>\$ (22,608)</u>		