City of Kansas City, Missouri

OMB Uniform Guidance Report
(With Independent Auditor’s Report)
April 30, 2019
City of Kansas City, Missouri

OMB Uniform Guidance Report
April 30, 2019

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The Honorable Mayor and  
Members of the City Council  
City of Kansas City, Missouri  
Kansas City, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kansas City, Missouri (City), as of and for the year ended April 30, 2019, and the related notes to financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated October 30, 2019, which contained a reference to the report of other auditors and an emphasis of matter paragraph regarding a change in accounting principle. The financial statements of Kansas City International Airport – Community Improvement District, Maintenance Reserve Corporation, Employees’ Retirement System, Firefighters’ Pension System, Police Retirement System and Civilian Employees’ Retirement System, which are included in the City’s financial statements, were not audited in accordance with Government Auditing Standards. Our report includes a reference to other auditors who audited the financial statements of the Kansas City Board of Police Commissioners and the Port Authority of Kansas City, both of which are component units included in the financial statements of the aggregate discretely presented component units as described in our report on the City’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audits of the financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinions on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-001 that we consider to be a significant deficiency.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The City’s Response to Findings

The City’s response to findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City’s response was not subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C
CERTIFIED PUBLIC ACCOUNTANTS

October 30, 2019
Wichita, Kansas
INDEPENDENT AUDITOR'S REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Mayor and
Members of the City Council
City of Kansas City, Missouri
Kansas City, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kansas City, Missouri (City) as of and for the year ended April 30, 2019, and the related notes to financial statements, which collectively comprise the City’s basic financial statements. We issued our report thereon dated October 30, 2019, which contained unmodified opinions on those financial statements. Our report included a reference to the reports of other auditors and an emphasis of matter paragraph regarding a change in accounting principle. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C
CERTIFIED PUBLIC ACCOUNTANTS

October 30, 2019
Wichita, Kansas
Report on Compliance for Each Major Program
and on Internal Control over Compliance
Required by the Uniform Guidance

Independent Auditor’s Report

The Honorable Mayor
and Members of the City Council
City of Kansas City, Missouri
Kansas City, Missouri

Report on Compliance for Each Major Federal Program

We have audited the City of Kansas City, Missouri’s (the City’s) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City’s major federal programs for the year ended April 30, 2019. The City’s major federal programs are identified in the summary of auditors’ results section of the accompanying Schedule of Findings and Questioned Costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.
Basis for Qualified Opinion on Community Development Block Grant (CDBG), HOME Investment and Partnerships Program (HOME), and Assistance for Firefighters Grant

As described in the accompanying schedule of findings and questioned costs, the City did not comply with compliance requirement regarding CFDA 14.218, Community Development Block Grant, as described in finding number 2019-002 for Subrecipient Monitoring, CFDA 14.239, HOME Investment & Partnerships Program, as described in finding numbers 2019-003, 2019-004, and 2019-005 for Eligibility, Earmarking and Special Tests and Provisions, respectively, and CFDA 97.044, Assistance for Firefighters Grant, as described in finding numbers 2019-007, 2019-008, 2019-009 and 2019-010 for Cash Management, Equipment and Real Property Management, Period of Performance, and Reporting, respectively. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to the program.

Qualified Opinion on CDBG, HOME Program, and Assistance for Firefighters Grant

In our opinion, except for the noncompliances described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CDBG, HOME, and Assistance for Firefighters programs for the year ended April 30, 2019.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended April 30, 2019.

Other Matters

The results of our auditing procedures disclosed other instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-006. Our opinion on the major federal program is not modified with respect to these matters.

The City’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and/or corrective action plan section. The City’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control over compliance.
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2019-002 through 2019-005, and 2019-007 through 2019-010 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-006 to be significant deficiencies.

The City’s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan section. The City’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CMA Group LLC

Kansas City, Missouri
October 30, 2019
City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
April 30, 2019

(1) Summary of Auditor’s Results

Financial Statements

(a) The type of report issued on the basic financial statements: **Unmodified**
(b) Significant deficiencies in internal control over financial reporting were reported: **Yes**
   Material weaknesses in internal control over financial reporting were reported: **No**
(c) Noncompliance, which is material to the basic financial statements: **No**

Federal Awards

(d) Significant deficiencies in internal control over compliance were disclosed: **Yes**
   Material weaknesses in internal control over compliance were disclosed: **Yes**
(e) The type of report issued on compliance for major programs/Clusters:
   - Qualified for Community Development Block Grants/Entitlement Grants
   - Qualified for HOME Investment and Partnerships Program
   - Qualified for Assistance for Firefighters Grant
   - Unmodified for All Other Major Programs
(f) Any audit findings which are required to be reported under 2 CFR 200.516(a): **Yes**
(g) Identification of Major programs:
   - Community Development Block Grants/Entitlement Grants (14.218);
   - HOME Investment Partnerships Program (14.239);
   - Airport Improvement Program (20.106);
   - Lead-Based Paint Hazard Control Grant (14.900); and
   - Assistance to Firefighters Grant (97.044)
(h) Dollar threshold used to distinguish between Type A and Type B programs: **$1,150,649.**
(i) The City qualified as a low-risk auditee under Section 520 of the Uniform Guidance: **No**
(2) Findings Related to Financial Statements

FINDING 2019-001: Significant Control Deficiency

CRITERIA: Internal controls are designed by management to maintain accountability and safeguard assets to prevent or detect losses from unauthorized user or disposition. Bank reconciliations are a vital component to the City’s internal control structure.

CONDITION: Bank reconciliations were not prepared or reviewed accurately and timely for the City’s disbursement account requiring adjusting journal entries to the City’s cash balance.

CONTEXT: After additional review of bank reconciliation variances, adjusting journal entries were required to properly record transactions that occurred earlier in the fiscal year to properly present the City’s cash balance at year end.

QUESTIONED COSTS: Undetermined

RECOMMENDATION: We recommend bank reconciliations be completed timely and that an individual independent of the reconciliation process review and approve the bank reconciliations and supporting reconciling documentation.

VIEW OF RESPONSIBLE OFFICIAL/PLANNED CORRECTIVE ACTIONS: Due to high turnover in staff, the review and correction of reconciling items identified on various bank reconciliations was not completed in a timely manner. While there was never any concern of misappropriated funds, the correcting entries were made during the audit process instead of throughout the fiscal year. A full review of all duties and requirements associated with the City’s monthly bank reconciliation process will be conducted with staff involved with this critical function.
(3) Findings and Questioned Costs Related to Federal Awards

FINDING 2019-002: Community Development Block Grant (CFDA # 14.218)

AGENCY: Department of Housing and Urban Development (HUD)

COMPLIANCE: Subrecipient Monitoring

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per OMB Uniform Guidance, 2 CFR 200.331(d-e), “Requirements for pass-through entities,” pass-through entities are required to monitor the activities of the subrecipients to ensure proper accountability and compliance with program requirement and achievement of performance goals. The City’s policies and procedures also require that subrecipients monitoring and on-site reviews are performed on annual basis to ensure the subrecipients compliance with program requirements. OMB Uniform Guidance requires that pass-through entities to identify and communicate the subaward information to the subrecipients including the requirement to have periodic audits as required by Subpart F–Audit Requirement, when it is expected that the subrecipients Federal awards expended during respective fiscal year equaled or exceeded the threshold set forth in Section 200.501.

CONDITION: The City failed to provide subrecipient monitoring files for 3 out of the 11 subrecipients selected for our review. The City failed to perform and document the required annual subrecipient monitoring.

CONTEXT: As required per 2 CFR Part 200 and the City’s policies and procedure, we were not provided with documentation that evidences the required monitoring activities and on-site reviews were conducted to ensure the subrecipients compliance with program requirements.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: The City’s internal control procedures over the compliance are not working effectively to ensure the required subrecipient monitoring reviews and site-visits are conducted on a timely manner.

EFFECT: As a pass-through entity, the City is required to monitor the subrecipients activities to ensure compliance with program requirements and failing to monitor the activities of subrecipients is non-compliance with federal requirements. Further, the City may miss the opportunity to identify any noncompliance by the subrecipients and ensure corrective actions are taken in a timely manner.
RECOMMENDATION: We recommend that the City strengthen its internal controls over subrecipient monitoring compliance requirement. To ensure compliance with federal regulations and program requirements, the City must warrant that subrecipients activities are monitored and that the on-site monitoring visits are conducted and documented.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-003: HOME Investment Partnership Program (HOME) – (CFDA #14.239)

AGENCY: Department of Housing and Urban Development (HUD)

COMPLIANCE: Eligibility

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per 24 CFR section 92.203, the HOME program has income targeting requirements for the HOME program and for HOME projects. Therefore, the participating jurisdiction must determine each family is income eligible by determining the family’s annual income. HOME-assisted units in a rental housing project must be occupied only by households that are eligible as low-income families and must meet certain limits on the rents that can be charged.

CONDITION: We selected a sample of 11 HOME rental unit locations of the City to ensure that the HOME rental units are occupied by income eligible families and the rents charged also meet the rent limits. During our review we noted that:

- the City did not make eligibility determination or failed to provide documentation such as monitoring review files for Cameron Place Apartments, one out of the 11 samples locations selected for our review,
- the City failed to conduct the eligibility determination of families occupying HOME units at another location called the Woodland Heights Apartments (Phases I-IV). We noted that the City had communicated to the management of the apartments to schedule the dates to conduct the income eligibility and rent limits determination of the HOME units, however the monitoring was not conducted.

CONTEXT: The City failed to conduct income eligibility determination and compliance with rent limits at the two locations out of a sample of 11 locations selected for review. As required per federal regulations the City must determine if each family occupying the rental housing units are income eligible by determining the family’s annual income and must also meet certain limits on rents that can be charged.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: Lack of effective internal controls and supervisory reviews to ensure that the required income eligibility determinations and reviews of rental housing units are conducted in
a timely manner and that all the support documentation are maintained in file for future reference.

EFFECT: Lack of regular determination of income eligibility and rents paid by low income family occupants of HOME rental units could lead to noncompliance with the program requirements and it may deny the City of the opportunity to identify any noncompliance and ensure corrective actions are taken in a timely manner.

RECOMMENDATION: We recommend that the City strengthen its internal controls to ensure that the HOME rental units’ on-going reviews and income determinations are conducted and documented to ensure the City’s compliance with federal regulations and program requirements. In addition, we recommend that the City implement an oversight process whereby the work performed by staff are reviewed by a supervisor or manager to ensure that the work performed is adequately supported and any issues are resolved in a timely manner.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-004: HOME Investment Partnership Program (HOME) – (CFDA #14.239)

AGENCY: Department of Housing and Urban Development (HUD)

COMPLIANCE: Earmarking

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per 24 CFR section 92.216, each participating jurisdiction must invest HOME funds made available during a fiscal year so that, with respect to tenant-based rental assistance and rental units, not less than 90 percent of the dwelling units assisted with such funds are occupied by families whose annual incomes do not exceed 60% of the median family income for the area.

CONDITION: We selected a sample of 11 HOME rental unit locations of the City to ensure the dwelling units assisted with HOME funds are at least 90 percent occupied by families whose annual incomes do not exceed 60% of the median family income for the area. However, during our review we noted:

• the City failed to provide documentation (review or monitoring file) for Cameron Place Apartments, one out of the 11 sample locations selected, hence were unable to verify if the City meets the required percentage.

• the City also failed to conduct the annual review of the HOME dwelling units at the Woodland Heights Apartments (Phases I-IV). We noted that the City initiated communication with the management of the apartments to schedule the dates for an on-site review of the HOME units’ records and rental project compliance report, however no such review was conducted, and

• two out of the 10 files received for locations that were selected for review, we noted that the files provided were not adequately supported. The files were missing
support documents like "Rental Project Compliance Report"; pre and post monitoring correspondence by the City; and support that indicate the date of on-site visit as conducted by the City.

CONTEXT: The City failed to conduct the on-site visits to HOME unit location to review the compliance of the HOME units location with the earmarking requirements that the 90 percent of the dwelling units at each location are occupied by families whose annual income do not exceed 60% of the median family income for local area. Additionally, the City failed to adequately document in file support documentation for certain location that indicate the date of the on-site visits and correspondence of the outcome of such visits. Without conducting the on-going on-site reviews of the rental units, it is difficult to determine that the rental units meet the 90% earmarking requirement.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: Lack of effective internal controls and supervisory reviews to ensure that the required on-site reviews of rental housing units are conducted in a timely manner and that all the support documentation are maintained in file for future reference.

EFFECT: Lack of regular on-site review and maintaining records of other corroborating support documentation of HOME rental units could lead to noncompliance with the program requirements and it may deny the City of the opportunity to identify any noncompliance and ensure corrective actions are taken in a timely manner.

RECOMMENDATION: We recommend that the City strengthen its internal controls to ensure that the HOME rental units’ on-going on-site reviews are conducted and documented to ensure the City’s compliance with federal regulations and program requirements. In addition, we recommend that the City implement an oversight process whereby the compliance review work performed by staff are reviewed by a supervisor or manager to ensure that the work performed is adequately supported and any issues are resolved in a timely manner.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-005: HOME Investment Partnership Program (HOME) – (CFDA #14.239)

AGENCY: Department of Housing and Urban Development (HUD)

COMPLIANCE: Special Tests and Provisions

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per 24 CFR section 92.251(f), the participating jurisdiction must establish property standards for rental housing and the standards must ensure that owners maintain the
housing units and the participating jurisdiction must undertake ongoing property inspections, in accordance with section 92.504(d).

**CONDITION:** We selected a sample of 11 HOME rental unit locations of the City to review property quality standard inspection files and noted the following:

- property quality standard inspection files for Cameron Place were not provided for our review,
- the City failed to conduct the property standard inspection for Woodland Heights Apartments (Phases I- IV). The City communicated to the management of the apartments to schedule the dates for property inspection of the HOME units, however, no such visit was conducted, and
- the City’s staff claimed that inspection visit was done at the Blue Hills Home-4923 Olive, however, there were no support documentation that indicated the required property quality standard inspection was performed.

**CONTEXT:** The City is required to ensure through on-going inspection that the rental housing units standards are maintained. However, on three out of 11 HOME unit locations, the City failed to conduct the ongoing inspections to ensure that HOME units meet the required property quality standards.

**IDENTIFICATION OF REPEAT FINDING:** Not Applicable

**QUESTIONED COST:** None

**CAUSE:** Lack of effective internal controls and including supervisory reviews that ensure the required on-going inspections of rental housing units are conducted in a timely manner and that all the support documentations are maintained in file for future reference.

**EFFECT:** Lack of conducting on-going inspection of HOME rental units may allow substandard units to remain undetected and thereof property quality issues unresolved, and this could lead to noncompliance with the program requirements.

**RECOMMENDATION:** We recommend that the City strengthen its internal controls to ensure that the HOME rental units’ on-going required property standard inspections are conducted and documented to ensure the City’s compliance with federal regulations and program requirements.

**VIEW OF RESPONSIBLE OFFICIAL:** The City agrees with the finding. See separate auditee’s document for the planned corrective action.

**FINDING 2019-006:** Airport Improvement Grant (CFDA # 20.106)

**AGENCY:** Department of Transportation (DOT)/Federal Aviation Administration (FAA)

**COMPLIANCE:** Special tests and Provisions

**FINDING TYPE:** Compliance and Internal Control
City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
April 30, 2019

CRITERIA: 49 U.S.C. § 47107(b) and 47133 require sponsors to use airport revenue for the capital or operating costs of the airport, the local airport system, or other local facilities that are directly and substantially related to air transportation of passengers or property.

- Federal Register Notice on Policy and Procedures Concerning the Use of Airport Revenue (64 FR 7696), dated February 16, 1999 provides the final policy on the use of airport revenue. Among other things the policy prohibited the uses of airport revenue for:
  - Direct or indirect payments that exceed the fair and reasonable value of those services and facilities provided to the airport.
  - Direct or indirect payments that are based on a cost allocation formula that is not consistent with this policy statement or that is not calculated consistently for the airport and other comparable units or cost centers of government.

CONDITION: The City utilizes 745,190 square feet of land owned by the Aviation department for the City’s Fire department and Police Station serving the north Kansas City community including the Kansas City Airport. The City pays a ground rent of $0.168 per square foot per year based on a rate study done in 2003. The City was unable to verify the fair and reasonableness of the rental rate.

- Based on our review of the MOU the City signed with Aviation, the City provides ambulance services to the Aviation department and the total cost is covered by the Aviation. The ambulance station also provides emergency services to the Northland community. The Aviation department has been provided with a credit for the insurance proceeds collected by the City for the service provided at Aviation location. However, due to lack of monthly run count reconciliation, the completeness of the credit could not be verified. We were also told that the Aviation Department is receiving a credit only for the ambulance services provided by the City at the Aviation location.

- The Aviation Department is also charged for governmental service overhead costs based on an indirect cost allocation rate developed by the City. However, there was no evidence of review by the Aviation Department to ensure the reasonableness of the allocation rate.

- During our review of a selected sample of journal vouchers which were initialed by City, we noted that none of the journal vouchers contained evidence of review and or approval by Aviation Department.

CONTEXT: The City’s governmental service cost allocation and direct cost charged to the Aviation Department may not be commensurate to the services provided. Further, credits provided by the City for the use of the Aviation Department’s land and any other services may not be proportionate.

IDENTIFICATION OF REPEAT FINDING: See the prior year audit finding 2018-006

QUESTIONED COST: Undetermined
City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
April 30, 2019

CAUSE: Lack of review process of the indirect cost allocation, the City’s credits given to the Aviation Department, and general journal entries initiated by the City.

EFFECT: The lack or inadequate design of internal control over the special tests and provision compliance requirement could open for the opportunity to revenue diversion.

RECOMMENDATION: We recommend that the City document evidence of review of the indirect cost allocation worksheet, allow the Aviation Department have access to review journal vouchers entries initiated by the City, and periodically review and determine the fair and reasonableness of revenue/credit generated from the City.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-007: Assistance for Firefighters Grant (CFDA # 97.044)

AGENCY: Department of Homeland Security

COMPLIANCE: Cash Management

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per the Uniform Guidance, when entities are funded on a reimbursement basis, program costs must be paid by the non-federal entity funds before submitting a payment request from federal awarding agency (2 CFR 200.305(b)(3)).

CONDITION: We noted that the City had requested and received reimbursements of federal funds from FEMA for two of the grants (Grant No. EMW-2015-FP-0869 and EMW-2016-FO-06961) before payments were made to the vendors and the related goods and services were received.

During our review of Grant No. EMW-2016-FO-06961, there were instances where a reimbursement was received on January 31, 2019 for the cost of monitors/defibrillator and Thermal Imaging camera purchased for $216,000 and $178,052, respectively, while the vendors’ invoices were paid on March 8, 2019 and April 12, 2019, respectively.

We also noted that the City claimed and received advance fund of $35,119 in the prior fiscal year from grant No. EMW-2015-FP-0869. The related grant expenditures reported in the current fiscal year’s SEFA was $47,962 however the final reimbursement fund received during the year was only $12,843.

In both of these cases the City did not deposit the advance cash received in an interest-bearing bank account to comply with the requirement.
City of Kansas City, Missouri
Schedule of Findings and Questioned Costs
April 30, 2019

CONTEXT: The City claimed and received advance funding from FEMA while the grant was a cost reimbursement grant. The City had submitted reimbursement requests before it has received the goods and services ordered and/or paid the vendor invoices.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: Undetermined

CAUSE: Lack of effective internal control procedures that ensures the City to comply with the grant agreement.

EFFECT: The grant required the City to receive reimbursement of cost it incurred and paid for. For any grant fund received in advance, the City must deposit the fund in an interest bearing account until such fund is disbursed. The City did not meet both requirements.

RECOMMENDATION: We recommend that the City put in place internal control procedures that ensure cash management requirements are complied with.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-008: Assistance for Firefighters Grant (CFDA # 97.044)

AGENCY: Department of Homeland Security

COMPLIANCE: Equipment and Real Property Management

FINDING TYPE: Compliance and Internal Control

CRITERIA: Per the Uniform Guidance, the City is required to maintain property record that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property (2 CFR 200.313(d)(3).

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

CONDITION: During the year, the City purchased 12 X Series Monitors/Defibrillators costing $393,797 for its Fire Department using both the federal grant and City funds. Even though, the unit cost of each equipment is over the capitalization threshold of $5,000, the City did not include the equipment in the capital assets record.
Further, the Firefighter department of the City did not conduct a physical inventory of its capital assets.

CONTEXT: The property record maintained by the City’s Firefighter department did not include the new equipment purchased with a federal grant. Further, the City did not conduct a physical inventory of its capital assets.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: The City’s Firefighter Department lacks an effective internal control to ensure compliance with the requirement.

EFFECT: The city did not comply with the requirements of Equipment and Real Property Management of the grant agreement.

RECOMMENDATION: We recommend that the City implement an internal control system that ensures all acquired capital assets are recorded in the City’s property record with all required asset information. We further recommend that the Firefighter department need to take physical inventory of capital assets under its control and reconcile with the property record in order to verify the existence and condition of the equipment.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-009: Assistance for Firefighters Grant (CFDA # 97.044)

AGENCY: Department of Homeland Security

COMPLIANCE: Period of Performance

FINDING TYPE: Compliance and Internal Control

CRITERIA: Federal award should only be charged for allowable costs incurred during the period of performance or costs incurred prior to the date the federal award was made that were authorized by the federal awarding agency.

Per the Uniform Guidance (2 CFR Part 200), unless the federal awarding agency authorizes an extension, a non-federal entity must liquidate all obligations incurred under the federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award.

CONDITION: The grant period for grant No. EMW-2016-FO-06961 ended on January 4, 2019. On June 11, 2019, the City paid a vendor for an order placed before the end of the grant period. Even though the order was placed before the grant period was ended, the City
City of Kansas City, Missouri  
Schedule of Findings and Questioned Costs  
April 30, 2019  

paid the vendor beyond the 90 days requirement of liquidation of obligation after the period of performance is ended.

CONTEXT: The City made payment to a vendor 90 days after liquidation time period for period of performance lapsed.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: Lack of effective internal control system that ensures obligated funds near to the end of the grant period are properly liquidated within the given time frame.

EFFECT: The City failed to comply with the requirements of the period of performance.

RECOMMENDATION: We recommend that the City liquidate obligated grant funds within the allowed time or request and secure extension for the period of performance from the federal agency.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.

FINDING 2019-010: Assistance for Firefighters Grant (CFDA # 97.044)

AGENCY: Department of Homeland Security

COMPLIANCE: Reporting

FINDING TYPE: Compliance and Internal Control

CRITERIA: The City is required by the grant agreement to submit Semi-annual Federal Financial Reports (SF-425) and programmatic performance reports every six months after the grant award date using the online eGrants system. The City is also required to submit a final SF-425 and a final performance report within the 90 days after the end of the period of performance of the grant.

According to the federal award document, federal financial reports are due on June 30 for the period covering January 1 through June 30 and should be submitted no later than July 30; and due on December 31 for the period covering July 1 through December 31 and should be submitted no later than January 31.

CONDITION: The City failed to submit the following reports by the due dates:

- Federal financial reports for grant No. EMW-2016-FO-06961 for the period ended June 30, 2018 was submitted on September 11, 2018.

- Federal financial reports for grant No. EMW-2017-FO-06590 for the period ended December 31, 2018 was submitted on February 8, 2019.
City of Kansas City, Missouri
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- Performance reports for grant No. EMW-2016-FO-06961 for the periods from November 6, 2017 through May 5, 2018 and May 6, 2018 through November 5, 2018 were submitted on September 11, 2018 and January 7, 2019, respectively.

- The periods of performance for grant No. EMW-2015-FP-0869 and EMW-2016-FO-06961 were ended on May 31, 2018 and January 4, 2019, respectively. The closeout reports for these grants should have been submitted no later than 90 days after the end of the period of performance. The City, however, has not submitted the closeout reports to the date of this report. According to the explanation obtained from the City, it was not submitted because the online closeout reporting module was not opened and made available by FEMA.

CONTEXT: The City failed to submit the required federal financial reports, performance reports, and closeout reports by due dates. No extension was granted to submit these reports.

IDENTIFICATION OF REPEAT FINDING: Not Applicable

QUESTIONED COST: None

CAUSE: The City’s internal control for reporting requirement does not work effectively.

EFFECT: The city did not comply with the requirements of reporting and terms and conditions of the grant agreement.

RECOMMENDATION: We recommend that the City properly implement its internal control system that ensures the submission of the required reports by the due dates.

VIEW OF RESPONSIBLE OFFICIAL: The City agrees with the finding. See separate auditee’s document for the planned corrective action.
# Schedule of Expenditures of Federal Awards

## April 30, 2019

### FEDERAL FUNDING AGENCY

<table>
<thead>
<tr>
<th>Pass through Entity</th>
<th>Program Name</th>
<th>Grant Name</th>
<th>Federal Assistance Identification Number</th>
<th>CFDA #</th>
<th>Direct Expenditures</th>
<th>Amounts Passed Through to Subrecipients</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF AGRICULTURE</strong></td>
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<td>HUD Emergency Solutions</td>
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<td>Housing Opportunities for Persons with AIDS</td>
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<td>Fair Housing Assistance-HUD</td>
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<td>HUD Lead &amp; Health Homes</td>
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<td>13,457,931</td>
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</table>
# Schedule of Expenditures of Federal Awards
## April 30, 2019

<table>
<thead>
<tr>
<th>FEDERAL FUNDING AGENCY</th>
<th>Pass through Entity</th>
<th>Program Name</th>
<th>Grant Name</th>
<th>Federal Assistance Identification Number</th>
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<tbody>
<tr>
<td></td>
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<td>A4P Hospital Prevention Program</td>
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<td>KC Violence and Trauma Response Network</td>
<td>2015-VF-GX-K039</td>
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<td>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</td>
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<td>Edward Byrne Memorial Justice Assistance Grant Program</td>
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<td>Homeward Bound Program</td>
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<td><strong>Total DOJ Direct Funding</strong></td>
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<td>Domestic Violence Assistance Program</td>
<td>2018-VAWA-27</td>
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<td><strong>Total DOJ Fund Passed through Missouri Public Safety</strong></td>
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<td><strong>Total CFDA 16.588</strong></td>
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</table>

*Note: The amounts marked with an 'x' indicate the federal fundings that were not passed through to subrecipients.*
# City of Kansas City, Missouri
## Schedule of Expenditures of Federal Awards
**April 30, 2019**

### FEDERAL FUNDING AGENCY
<table>
<thead>
<tr>
<th>Pass through Entity</th>
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<th>Federal Assistance Identification Number</th>
<th>CFDA #</th>
<th>Direct Expenditures</th>
<th>Amounts Passed Through to Subrecipients</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT OF TRANSPORTATION (DOT)</td>
<td>Rehabilitate Runway 1R - 19L</td>
<td>AIP 3-29-0040-72</td>
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<td>Phase 2</td>
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<td>Rehabilitate Taxiway B</td>
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<td>Hotspot Mitigation - Taxiway D</td>
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<td>Direct Funding Federal Transit Authority (FTA)</td>
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<td>Highway Planning and Construction</td>
<td>Pasco Bridge Improvements</td>
<td>STP-3376 (403)</td>
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<td>Front St Improvement Study from I-35 to Universal Ave</td>
<td>STP-3377 (408)</td>
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<td>Englewood Road St. Recon</td>
<td>STT 3311 (402)</td>
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<td>Old Tiffany Springs Road Bridge over I-29</td>
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<td>Armour / Benton Blvd Bike Lanes</td>
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<td>Route 152 Trail Segments 8 and 9</td>
<td>STP-3400 (437)</td>
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<td>Charlotte &amp; Holmes St &amp; Lexington &amp; Gladstone Ave</td>
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<td>Brush Creek Blue River Conf Tr</td>
<td>TAP 3301 (494)</td>
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<td>Lakewood Greenway Trail</td>
<td>TAP 3301 (491)</td>
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</tbody>
</table>
## Schedule of Expenditures of Federal Awards

**City of Kansas City, Missouri**

**April 30, 2019**

### FEDERAL FUNDING AGENCY

**Pass through Entity**
- Program Name

<table>
<thead>
<tr>
<th>FEDERAL FUNDING AGENCY</th>
<th>Grant Name</th>
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<tr>
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<td>Swope Park Blue River Connector</td>
<td>TAP 3423 (406)</td>
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<td>Cliff Drive/Spirit of KC Scenic Byway</td>
<td>SBMO-12(001)</td>
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<td>Highway Planning and Construction</td>
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<td><strong>2,033,954</strong></td>
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<td>Route 152 Trail Segment 4 (from N. Amity to N. Congress)</td>
<td>STP-3400 (435)</td>
<td>20.205</td>
<td>83,456</td>
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### DEPARTMENT OF LABOR (DOL)

**Direct Funding from Equal Employment Opportunity Commission (EEOC)**
- Clearinghouse Services, Civil Rights Discrimination Complaints

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### ENVIRONMENTAL PROTECTION AGENCY (EPA)

**Direct Funding**
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## City of Kansas City, Missouri
### Schedule of Expenditures of Federal Awards
#### April 30, 2019

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**Total DHHS Direct Funding**

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| Total Direct Expenditures | 540,165 |
| Total Amounts Passed Through to Subrecipients | 3,812,557 |
| Total Expenditures | 4,352,722 |
## City of Kansas City, Missouri
### Schedule of Expenditures of Federal Awards
#### April 30, 2019

<table>
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<tr>
<th>FEDERAL FUNDING AGENCY</th>
<th>Grant Name</th>
<th>Federal Assistance Identification Number</th>
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# City of Kansas City, Missouri
## Schedule of Expenditures of Federal Awards
### April 30, 2019

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<th>Grant Name</th>
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<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Total CFDA 93.994</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>442,043</td>
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<tr>
<td><strong>Total DHHS Funding Passed Through MoDHSS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,080,935</td>
<td>926,238</td>
<td>3,007,173</td>
</tr>
<tr>
<td><strong>Passed Through Mid-America Regional Council (MARC)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Programs for the Aging, Title III, Part C, Nutrition Services</td>
<td></td>
<td></td>
<td>Special Programs for the Aging</td>
<td>17-2761020-KCPRB</td>
<td>93.045</td>
<td>1,002</td>
<td>-</td>
<td>1,002</td>
</tr>
<tr>
<td><strong>Total DHHS Fund passed through MARC</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,002</td>
<td>-</td>
<td>1,002</td>
</tr>
<tr>
<td><strong>Total CFDA 93.145</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>59,784</td>
<td>-</td>
<td>59,784</td>
</tr>
<tr>
<td><strong>Total DHS Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,062,826</td>
<td>4,831,229</td>
<td>7,894,055</td>
</tr>
</tbody>
</table>

### DEPARTMENT OF HOMELAND SECURITY (DHS)

#### Direct Funding
- **Assistance to Firefighters Grant**
  - Homeland Security Safer
    - EMW-2016-FO-06961
      - CFDA 97.044
      - 556,933
    - EMW-2015-FP-00869
      - 97.044
      - 47,962
    - EMW-2017-FO-06590
      - 97.044
      - 267,734
    - **Total CFDA 97.044**
      - 872,629
- **TSA - Explosives Detection K-9 Team Program**
  - DTFA0102X02082
    - 97.072
    - 216,783
    - **Total DHS Direct Funding**
      - 1,089,412

#### Passed Through Mid-America Regional Council (MARC)
- **Homeland Security Grant Program**
  - Urban Area Security Initiative
    - PO-004716
      - 97.067
      - 21,000
    - **Total DHS Direct Funding**
      - 21,000

#### Passed Through Missouri State Emergency Management Agency (MEMA)
- **Emergency Management Performance Grants**
  - Office of Domestic Preparedness
      - 97.042
      - 186,475
      - **Total DHS Direct Funding**
        - 186,475
## Schedule of Expenditures of Federal Awards

### April 30, 2019

<table>
<thead>
<tr>
<th>Federal Funding Agency</th>
<th>Pass Through Entity</th>
<th>Program Name</th>
<th>Grant Name</th>
<th>Federal Assistance Identification Number</th>
<th>CFDA #</th>
<th>Direct Expenditures</th>
<th>Passed Through to Subrecipients</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>DHS/Federal Emergency Management Agency (FEMA)</td>
<td>Passed Through Missouri State Emergency Management Agency (MEMA)</td>
<td>Flood Mitigation Assistance</td>
<td>Flood Mitigation Buyout</td>
<td>FMA BL12004</td>
<td>97.029</td>
<td>396,903</td>
<td>-</td>
<td>396,903</td>
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<td>Total DHS Fund passed through MEMA</td>
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<td></td>
<td></td>
<td></td>
<td>583,378</td>
<td>-</td>
<td>583,378</td>
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<tr>
<td>Total DHS Expenditures</td>
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<td></td>
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<td></td>
<td></td>
<td>1,693,790</td>
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</tr>
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</table>

### Total Expenditures of Federal Awards

- $28,319,441
- $10,035,512
- $38,354,953
City of Kansas City Missouri

Notes to Schedule of Expenditures of Federal Awards

April 30, 2019

Note 1: General

The accompanying schedule of expenditures of federal awards presents the activity of all federal programs of the City of Kansas City, Missouri (the City). The City’s reporting entity is defined in Note 1 to the City’s basic financial statements for the year ended April 30, 2019. This schedule includes only those awards received by the primary government. All federal awards received directly from federal agencies as well as federal awards passed through other agencies are included in the schedule.

Note 2: Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City’s basic financial statements. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City. The Schedule includes federally funded projects received directly from federal agencies and the federal fund amounts of pass-through awards received by the City through the State of Missouri or other non-federal entities.

Note 3: Loan Funds - Not Subject to Compliance

The City (Water Service Department) has loan funds listed below, which were originally financed with federal financial assistance, passed-through from the state of Missouri. These programs either are not part of a federal loan or loan guarantee program or have no continuing compliance requirements other than continued loan payments, therefore, the outstanding loan balances have not been included in the accompanying schedule of expenditures of federal awards.

<table>
<thead>
<tr>
<th>Funding Agency/Program Name</th>
<th>Description</th>
<th>CFDA #</th>
<th>Reference Number</th>
<th>Issue Date</th>
<th>Maturity Date</th>
<th>Balance 4/30/2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Protection Agency</td>
<td>Clean Water State Revolving Fund Loan Program (CWSRFL)</td>
<td>SRF Series 1999A</td>
<td>66.458</td>
<td>C295248-05</td>
<td>6/03/99</td>
<td>1/01/20</td>
</tr>
<tr>
<td>CWSRFL</td>
<td>SRF Series 2000A</td>
<td>66.458</td>
<td>C295248-06</td>
<td>4/12/00</td>
<td>7/01/20</td>
<td>1,565,000</td>
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<tr>
<td>CWSRFL</td>
<td>SRF Series 2000B</td>
<td>66.458</td>
<td>C295248-07</td>
<td>11/21/00</td>
<td>7/01/20</td>
<td>1,410,000</td>
</tr>
<tr>
<td>CWSRFL</td>
<td>SRF Series 2001B</td>
<td>66.458</td>
<td>C295248-08</td>
<td>11/20/01</td>
<td>7/01/22</td>
<td>4,090,000</td>
</tr>
<tr>
<td>CWSRFL</td>
<td>SRF Series 2002J</td>
<td>66.458</td>
<td>C295248-10</td>
<td>11/07/02</td>
<td>7/01/22</td>
<td>2,445,000</td>
</tr>
<tr>
<td>CWSRFL – ARRA</td>
<td>SRF Series 2009B</td>
<td>66.458</td>
<td>C295588-01</td>
<td>12/15/09</td>
<td>6/15/30</td>
<td>8,700,600</td>
</tr>
</tbody>
</table>

**Total** $22,335,600

Note 4: Indirect Costs

The City does not charge any indirect costs to federal awards.
City of Kansas City Missouri

Notes to Schedule of Expenditures of Federal Awards

April 30, 2019

Note 5: Adjustments to previously reported SEFA amounts

During the current year, the City has made the following adjustments to the previously reported SEFA:

<table>
<thead>
<tr>
<th>FEDERAL ENTITY</th>
<th>Pass-through Entity</th>
<th>CFDA No.</th>
<th>Grant Name</th>
<th>Federal Assistance Identification Number</th>
<th>Adjustment to Previous SEFA</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT OF TRANSPORTATION</td>
<td>Missouri Department of Transportation</td>
<td>20.205</td>
<td>Route 152 Trail Segments 8 and 9</td>
<td>STP-3400 (437)</td>
<td>$(994,220)</td>
</tr>
<tr>
<td>FEDERAL TRANSIT AUTHORITY</td>
<td>Federal Transit Formula Grants</td>
<td>20.507</td>
<td>Downtown Streetcar Transit - STP/CMAQ</td>
<td>MO-95-X260-00</td>
<td>$275,498</td>
</tr>
<tr>
<td>DEPARTMENT OF HOME AND SECURITY</td>
<td>Assistance to Firefighters Grant</td>
<td>97.044</td>
<td>Homeland Security Safer</td>
<td>EMW-2016-FO-06961</td>
<td>$(141,883)</td>
</tr>
</tbody>
</table>

Note 6: Subrecipients

Of the federal expenditures presented in this schedule, the City provided federal awards to the following Subrecipients:

<table>
<thead>
<tr>
<th>Grant Name</th>
<th>CFDA #</th>
<th>Federal Assistance ID</th>
<th>Subrecipients Name</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amethyst Place</td>
<td>14.218</td>
<td>B-13-MC-29-003</td>
<td>$46,158</td>
<td></td>
</tr>
<tr>
<td>Benilde Hall</td>
<td></td>
<td></td>
<td>28,000</td>
<td></td>
</tr>
<tr>
<td>Boys &amp; Girls Club</td>
<td></td>
<td></td>
<td>54,847</td>
<td></td>
</tr>
<tr>
<td>Community Assistance Council</td>
<td></td>
<td></td>
<td>187,900</td>
<td></td>
</tr>
<tr>
<td>Housing Information Center</td>
<td></td>
<td></td>
<td>117,090</td>
<td></td>
</tr>
<tr>
<td>Green Works</td>
<td></td>
<td></td>
<td>35</td>
<td></td>
</tr>
<tr>
<td>Harvesters</td>
<td></td>
<td></td>
<td>45,000</td>
<td></td>
</tr>
<tr>
<td>Guadalupe</td>
<td></td>
<td></td>
<td>145,673</td>
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</tr>
<tr>
<td>Hispanic Economic Development</td>
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<td>2,408</td>
<td></td>
</tr>
<tr>
<td>Ivanhoe Neighborhood</td>
<td></td>
<td></td>
<td>168,906</td>
<td></td>
</tr>
<tr>
<td>Justine Petersen</td>
<td></td>
<td></td>
<td>4,167</td>
<td></td>
</tr>
<tr>
<td>KC Community Gardens</td>
<td></td>
<td></td>
<td>49,841</td>
<td></td>
</tr>
<tr>
<td>Mattie Rhodes</td>
<td></td>
<td></td>
<td>26,669</td>
<td></td>
</tr>
<tr>
<td>Neighborhood Housing Services</td>
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<td></td>
<td>86,485</td>
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<tr>
<td>Northland Neighborhoods</td>
<td></td>
<td></td>
<td>328,664</td>
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</tr>
<tr>
<td>Operation Breakthrough</td>
<td></td>
<td></td>
<td>127,888</td>
<td></td>
</tr>
</tbody>
</table>
# City of Kansas City Missouri

## Notes to Schedule of Expenditures of Federal Awards

### April 30, 2019

<table>
<thead>
<tr>
<th>Grant Name</th>
<th>CFDA #</th>
<th>Federal Assistance ID</th>
<th>Subrecipients Name</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emergency Solutions Grant</td>
<td>14.231</td>
<td>E17MC290003</td>
<td>Palestine Senior</td>
<td>49,517</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Restart</td>
<td>44,277</td>
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<tr>
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<td></td>
<td>Rose Brooks</td>
<td>27,460</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Sheffield Place</td>
<td>55,544</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Synergy Services</td>
<td>30,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The Whole Person</td>
<td>107,798</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WEB Dubois</td>
<td>48,242</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Westside Housing</td>
<td>361,465</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>2,144,034</strong></td>
</tr>
<tr>
<td>Community Linc</td>
<td>14.231</td>
<td>E18MC290003</td>
<td>restart</td>
<td>17,245</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Journey to New Life</td>
<td>20,161</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>restart</td>
<td>9,794</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Metropolitan</td>
<td>3,510</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rose Brooks</td>
<td>26,648</td>
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<tr>
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<td></td>
<td></td>
<td>Sheffield Place</td>
<td>5,218</td>
</tr>
<tr>
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<td><strong>84,813</strong></td>
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<td>SAVE, Inc.</td>
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<td>MO0117L7P041709</td>
<td>Community Linc</td>
<td>54,671</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Journey to New Life</td>
<td>104,841</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Benilde</td>
<td>17,760</td>
</tr>
<tr>
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<td></td>
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<td>restart</td>
<td>50,488</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rose Brooks</td>
<td>2,011</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Sheffield Place</td>
<td>41,184</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>402,220</strong></td>
</tr>
<tr>
<td>reStart</td>
<td>14.241</td>
<td>MOH17F001</td>
<td>SAVE, Inc.</td>
<td>55,797</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>SAVE</td>
<td>309,421</td>
</tr>
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<td></td>
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<td></td>
<td><strong>159,700</strong></td>
</tr>
<tr>
<td>SAVE, Inc.</td>
<td>14.241</td>
<td>MOH18F001</td>
<td>reStart</td>
<td>57,718</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SAVE</td>
<td>101,982</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>1,103,856</strong></td>
</tr>
</tbody>
</table>

**Total Expenditures:** **$3,173,015**
### City of Kansas City Missouri

**Notes to Schedule of Expenditures of Federal Awards**

**April 30, 2019**

<table>
<thead>
<tr>
<th>CFDA #</th>
<th>Grant Name</th>
<th>Subrecipients Name</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.241</td>
<td>VAWA HOPWA</td>
<td>SAVE, Inc.</td>
<td>225,673</td>
</tr>
<tr>
<td>14.241</td>
<td>VAWA HOPWA Transitional Housing Assistance</td>
<td>Metropolitan Organization to Counter Sexual Assault</td>
<td>17,420</td>
</tr>
<tr>
<td>14.267</td>
<td>Continuum of Care</td>
<td>Journey to New Life</td>
<td>57,509</td>
</tr>
<tr>
<td>14.267</td>
<td>Continuum of Care</td>
<td>Journey to New Life</td>
<td>80,698</td>
</tr>
<tr>
<td>14.267</td>
<td>Continuum of Care</td>
<td>Journey to New Life</td>
<td>129,400</td>
</tr>
<tr>
<td>14.267</td>
<td>Continuum of Care</td>
<td>reStart</td>
<td>117,870</td>
</tr>
<tr>
<td>14.900</td>
<td>HUD Lead &amp; Healthy Homes</td>
<td>Westside Housing Org</td>
<td>29,536</td>
</tr>
<tr>
<td>16.582</td>
<td>KC Violence and Trauma Response Network</td>
<td>Truman Medical Center</td>
<td>8,250</td>
</tr>
<tr>
<td>16.590</td>
<td>Community Arrest Program</td>
<td>Rose Brooks</td>
<td>149,327</td>
</tr>
<tr>
<td>66.818</td>
<td>Brownfields Revolving Loan Fund</td>
<td>Unified Government of Wyandotte Co., KS</td>
<td>33,701</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>Good Samaritan</td>
<td>90,331</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>KC Care Clinic</td>
<td>43,135</td>
</tr>
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<td>Minority AIDS Initiative</td>
<td>Nextgen Practice Solutions</td>
<td>7,327</td>
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<td>Minority AIDS Initiative</td>
<td>Truman Medical Center</td>
<td>86,956</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>University of Kansas Hosp.</td>
<td>8,686</td>
</tr>
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<td>Minority AIDS Initiative</td>
<td>Good Samaritan</td>
<td>290,958</td>
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<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>KC Care Clinic</td>
<td>1,112,901</td>
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<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>Nextgen Practice Solutions</td>
<td>722,956</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>reStart</td>
<td>100,733</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>SAVE, Inc.</td>
<td>70,000</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>Truman Medical Center</td>
<td>764,234</td>
</tr>
<tr>
<td>93.914</td>
<td>Minority AIDS Initiative</td>
<td>University of Kansas Hosp.</td>
<td>336,765</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>Good Samaritan</td>
<td>3,638</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>KC Care Clinic</td>
<td>3,205</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>Nextgen Practice Solutions</td>
<td>6,843</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>reStart</td>
<td>6,843</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>SAVE, Inc.</td>
<td>6,843</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>Truman Medical Center</td>
<td>6,843</td>
</tr>
<tr>
<td>93.914</td>
<td>Ryan White Part A</td>
<td>University of Kansas Hosp.</td>
<td>6,843</td>
</tr>
</tbody>
</table>

**Total: 236,435**
### City of Kansas City Missouri

**Notes to Schedule of Expenditures of Federal Awards**

**April 30, 2019**

<table>
<thead>
<tr>
<th>CFDA #</th>
<th>Federal Assistance ID</th>
<th>Subrecipients Name</th>
<th>Amount Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>H89HA00028-26-00</td>
<td>KC Care Clinic</td>
<td>102,087</td>
<td></td>
</tr>
<tr>
<td>reStart</td>
<td>25,786</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SAVE INC.</td>
<td>11,446</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Truman Medical Center</td>
<td>31,412</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>170,731</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.917</td>
<td>HIV Case Management KC</td>
<td>Good Samaritan Project</td>
<td>323,321</td>
</tr>
<tr>
<td>CS160339003 - Amd 2</td>
<td>KC Care Clinic</td>
<td>156,269</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Truman Medical Center</td>
<td>251,829</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>731,419</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.928</td>
<td>KC Life 360</td>
<td>reStart</td>
<td>12,341</td>
</tr>
<tr>
<td>H97HA31430-01-00</td>
<td>Catholic Charities of Kansas City</td>
<td>31,786</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>44,127</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.928</td>
<td>KC Life 360</td>
<td>reStart</td>
<td>14,339</td>
</tr>
<tr>
<td>H97HA31430-02-01</td>
<td>Catholic Charities of Kansas City</td>
<td>33,968</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>48,307</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.940</td>
<td>HIV STD Prevention</td>
<td>Good Samaritan Project</td>
<td>62,384</td>
</tr>
<tr>
<td>AOC17380079 - Amd 2</td>
<td>KC Care Clinic</td>
<td>96,323</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>158,707</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>93.940</td>
<td>HIV STD Prevention</td>
<td>Good Samaritan Project</td>
<td>9,615</td>
</tr>
<tr>
<td>AOC17380079 - Amd 3</td>
<td>KC Care Clinic</td>
<td>26,497</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>36,112</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 10,035,512</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reference No.</td>
<td>Program/Compliance</td>
<td>Summary of Findings</td>
<td>Status</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>Finding 2018-001</td>
<td>Financial statement control Deficiency</td>
<td>An adjusting journal entry was required to properly reverse the duplicate healthcare accrual at year-end.</td>
<td>Corrective Action Plan Implemented</td>
</tr>
<tr>
<td>2018-002</td>
<td>Community Development Block Grant, HOME/special Tests and Provision</td>
<td>The City failed to timely report the second annual semi-annual status report by the due date.</td>
<td>Corrective Action Plan Implemented</td>
</tr>
<tr>
<td>2018-003</td>
<td>Community Development Block Grant/special Tests and Provision</td>
<td>For Niles Home for Children project, the construction work was completed by October 18, 2017; however, no certified payroll was received and no review of certified payrolls or on-site employee interview was performed while the project was in progress to ensure the project’s compliance.</td>
<td>Corrective Action Plan Implemented</td>
</tr>
<tr>
<td>2018-004</td>
<td>Community Development Block Grant/Procurement Suspension and Debarment</td>
<td>Per our review of a sample of contract agreements signed by the City with subrecipients and contractors during the fiscal year ended April 30, 2018, we noted that the signed contracts make a reference to the old circulars OMB A-110 and OMB A-133, and these circulars are superseded by 2 CFR Part 200 effective December 26, 2014. We also noted that no amendment was issued to correct the error.</td>
<td>Corrective Action Plan Implemented</td>
</tr>
<tr>
<td>2018-005</td>
<td>Community Development Block Grant/Program Income</td>
<td>The City received program income collected from its Neighborhood Stabilization Program (NSP1 programs) in the amount of $101,541.97 dated August 25, 2017. We noted that the NSP program income was added with other CDBG program income and reported in the quarterly Federal Financial Report (SF-425) for the period ended September 30, 2017. However, the City failed to receipt the NSP generated program income in IDIS and make drawdowns as required per the CDBG program income use requirements. Hence, the NSP generated program income was not used and the City was drawing down from the Entitlement funds. As of the end of the fiscal year, NSP program was not in a closeout stage as there were unused NSP grant funds that the City was planning to use in the future.</td>
<td>Unresolved</td>
</tr>
</tbody>
</table>
# City of Kansas City Missouri
## Summary Schedule of Prior Year Findings
### April 30, 2019

<table>
<thead>
<tr>
<th>Finding</th>
<th>Description</th>
<th>Resolution</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018-006</td>
<td>Airport Improvement Grant/Special Tests and Provisions for Revenue Diversion</td>
<td>The City’s governmental service cost allocation and direct cost charges to the Aviation Department may not be commensurate to the services provided. Further, credits provided by the City for the use of the Aviation Department’s land and any other services may not be proportionate.</td>
</tr>
<tr>
<td>Finding 2017-001</td>
<td>Community Development Block Grant/ Activities and Allowed/Unallowed</td>
<td>The charged payroll costs in the amount of $14,857 related to an employee who did not work on the program and did not have any time record (timesheet) as a proof for working on the program. Further, we noted that an employee who worked on multiple federal programs per the timesheet, was wholly charged to CDBG program. Per CPD 13-07 section 3b, the City may be allowed to charge personnel costs of other federal programs, provided the activities performed meet the CDBG requirements. Upon further review and investigation, we noted that some of the activities performed by the employee “supportive services” meet the CDBG requirements, while the “rental assistance” are not CDBG eligible activities. Therefore, a portion of the payroll costs charged to the program are not for eligible CDBG activities and are not chargeable to the program.</td>
</tr>
<tr>
<td>2013-002</td>
<td>Community Development Block Grant/Period of Availability of Federal funds</td>
<td>Per review of a selected sample of disbursement transactions, we noted that the City paid in the amount of $234,011 (FY 2013) and $50,000 (FY 2012) for expenses incurred prior to the starting period of the grant funds. The expenses were not included in the Consolidated action plans approved by HUD. The City did not have authorization or approval from HUD to pay for the expenses that were incurred prior to the start of the grant period.</td>
</tr>
<tr>
<td>Finding 2011-009</td>
<td>Airport Improvement Program/Special tests and provisions for revenue diversion.</td>
<td>The Kansas City Aviation Department (KCAD) failed to comply with the Revenue Diversion Compliance requirements.</td>
</tr>
</tbody>
</table>
The City of Kansas City, Missouri
Corrective Action Plan
For the Period Ended April 30, 2019

Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F, Section 511 – Audit Findings Follow-up requires the auditee to prepare a corrective action plan to address each audit finding included in the current year auditor’s reports. The Corrective Action Plan for Current Year Findings present the City’s corrective action plan for the Financial Statement and Federal Award Findings described in the accompanying Schedule of Findings and Questioned Costs for the period ended April 30, 2019

2019-002 Program: Community Development Block Grant (CDBG) (CFDA #14.218)
Compliance: Subrecipient Monitoring
Finding Type: Compliance and Internal Control
Agency: Department of Housing and Urban Development (HUD)
Internal Control Impact: Material Weakness
Finding: The City failed to provide subrecipient monitoring files for two of the 11 subrecipients selected for the review. The City failed to perform and to document required annual subrecipient monitoring.
Status: Corrective Action In-Progress
Corrective Action Plan: The City will continue to review compliance procedures and policies to enhance the timely compliance of CDBG activities to ensure corrective action.
Person(s) Responsible for Implementation: Contact Person: Jennifer Tidwell, Neighborhood & Housing Services, Division Manager, Telephone (816) 513-3037; E-mail Jennifer.Tidwell@kcmo.org
Implementation Date: The review process for CDBG is ongoing.

2019-003 Program: HOME Investment Partnerships Program (HOME) (CFDA #14.239)
Compliance: Eligibility
Finding Type: Compliance and Internal Control
Agency: Department of Housing and Urban Development (HUD)
Internal Control Impact: Material Weakness
Finding: Eleven HOME rental unit locations of the City were selected to ensure that the HOME rental units are occupied by income eligible families and the rents charged also meet the rent limits. It was noted:

- the City did not make eligibility determination or failed to provide documentation such as monitoring review files for Cameron Place Apartments, one out of the 11 sample locations selected for review

- the City failed to conduct the eligibility determination of families occupying HOME units at another location, Woodland Heights Apartments (Phases I-IV). It was noted that the City had communicated to apartment management to schedule the dates to conduct the income eligibility and rent limits determination of the HOME units, however the monitoring was not conducted.

Status: Corrective Action In-Progress

Corrective Action Plan: The City will strengthen its HOME procedures to ensure onsite reviews are performed and documented in compliance with the Federal regulations and program requirements.

Person Responsible for Implementation: Person(s) Responsible for Implementation: Contact Person: Jennifer Tidwell, Neighborhood & Housing Services, Division Manager, Telephone (816) 513-3037; E-mail Jennifer.Tidwell@kcmo.org

Implementation Date: The review process for monitoring will begin immediately and completion is anticipated by February 2020.
City initiated and communicated to apartment management to schedule the dates for an onsite review of the HOME units’ records and rental project compliance report, and

- Two out of the 10 files for locations that were selected for review, the files provided were not adequately supported. The files were missing support documents like “Rental Project Compliance Report”; pre and post monitoring correspondence by the City; and support that indicate the date of the onsite visit as conducted by the City

**Status:** Corrective Action In-Progress

**Corrective Action Plan:** The City will strengthen its HOME procedures to ensure onsite reviews are performed and documented in compliance with the Federal regulations and program requirements.

**Person Responsible for Implementation:** Contact Person: Jennifer Tidwell, Neighborhood & Housing Services, Division Manager, Telephone (816) 513-3037; E-mail Jennifer.Tidwell@kcmo.org

**Implementation Date:** The review process for monitoring will begin immediately and completion is anticipated by February 2020.

**Program:** HOME Investment Partnerships Program (HOME) (CFDA #14.239)

**Compliance:** Special Tests and Provisions

**Finding Type:** Compliance and Internal Control

**Agency:** Department of Housing and Urban Development (HUD)

**Internal Control Impact:** Material Weakness

**Finding:** A sample of 11 HOME rental unit locations were selected for review of property quality standard inspection files. The following were noted:

- Property quality standard inspection files for Cameron Place Apartments, one out of the 11 samples selected, were not provided for review
- The City failed to conduct the property standard inspection for another location, the Woodland Heights Apartments (Phases I-IV), although the City communicated to apartment management to schedule the dates for property inspection of the HOME units, however, no such visit was conducted,
- The City’s staff visit, we noted was done at the Blue Hills Home – 4923 Olive, however, there was no support documentation that indicted the required property quality standard inspection was performed.

**Status:** Corrective Action In-Progress
Corrective Action Plan: The City will strengthen its HOME procedure to ensure on site reviews are performed and documented in compliance with the Federal regulations and program requirements.

Person(s) Responsible for Implementation: Contact Person: Jennifer Tidwell, Neighborhood & Housing Services, Division Manager, Telephone (816) 513-3037; E-mail Jennifer.Tidwell@kcmo.org

Implementation Date: The review process for monitoring will begin immediately and completion is anticipated by February 2020.
During our review of a selected sample of journal vouchers which were initialed by the City, we noted that none of the journal vouchers contained evidence of review and/or approval by the Aviation Department.

Status: Corrective Action In-Progress

Corrective Action Plan: The Aviation Department will take steps this year to resolve these open items:

- Fair and reasonableness of the rental rate: upon completion of the New Terminal the Department will undertake either a Land Use Survey or a Market Rate Study to determine if our leased property is competitively priced.
- Ambulance Services: We will work with the Fire Department to provide accurate run counts and associated credits in order to determine if the Department is being property charged.
- Administrative Service Fee: The City is currently in the process of acquiring a new model for the purposes of calculating the Administrative Service Fee. During this process, we will push for there to be more transparency in how the expenses flow through in determining the amount the Department pays as well as providing for an easier path to review and reconcile the charges.
- Journal vouchers: The Department will work with the Finance Department to develop better processes that allow the Department to approve all journal vouchers electronically before they post.

Person(s) Responsible for Implementation: Contact Person: Fred O’Neill, Aviation Department, Fiscal Officer, Telephone (816) 243-3201; E-mail Fred_ONeill@kcmo.org

Implementation Date: April 30, 2020

2019-007 Program: Assistance for Firefighters Grant (CFDA #97.044)

Compliance: Cash Management

Finding Type: Compliance and Internal Control

Agency: Federal Emergency Management Agency (FEMA)

Internal Control Impact: Material Weakness

Finding: We noted that the City had requested and received reimbursements of federal funds from FEMA for two of the grants (Grant No. EMW-2015-FP-0869 and EMW-2016-FO-06961) before payments were made to the vendors and goods and services were received.

During our review of Grant No. EMW-2016-FO-06961, there were instances where reimbursement was received on January 31, 2019 for the cost of monitors/defibrillator and Thermal Imaging camera purchased for $216,000 and $178,052, respectively, while the vendors’ invoices were paid on March 8, 2019 and April 12, 2019, respectively.
We also noted that the City received advance funds of $35,119 in the prior year from grant No. EMW-2015-FP-0869. The grant expenditures reported in the current year SEFA was $47,962 but the reimbursement the City received was only $12,843.

In neither of these cases the City has deposited the advance cash received in an interest-bearing bank account to comply with the requirement.

**Status:** Corrective Action In-Progress

**Corrective Action Plan:** Fire Financial Services will work closely with the Fire Department’s Grants Management staff to establish an internal communication procedure of when orders for goods/services are paid then will request for reimbursements to be submitted. The Kansas City Fire Department’s Grants Management will work closely with the City Treasury Department to establish controls for advanced funds to be deposited. This should be on a very rare occurrence due to the process of requesting funds after services rendered or orders have been paid.

**Person(s) Responsible for Implementation:** Contact Person: Sheryll Wilson, Fire Department, Senior Admin Assistant, Telephone 816-513-4668; E-mail Sheryll.Wilson@kcmo.org

**Implementation Date:** December 31, 2019

**Program:** Assistance for Firefighters Grant (CFDA #97.044)

**Compliance:** Equipment and Real Property

**Finding Type:** Compliance and Internal Control

**Agency:** Federal Emergency Management Agency (FEMA)

**Internal Control Impact:** Material Weakness

**Finding:** During the year, the City purchased 12 X Series Monitors/Defibrillators costing $393,797 for its Fire Department using both the federal grant and City funds. Even though, the unit cost of each equipment is over the capitalization threshold of $5,000, the City did not include it in the capital assets record. Further, the Fire Department of the City could not provide to us with the physical inventory record of the capital assets.

**Status:** Corrective Action In-Progress

**Corrective Action Plan:** The Kansas City Fire department’s Grant Management has resolved to use, manage, and dispose of grant funded equipment in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 1.C.F.R.§ 200.212. KCFD will ensure that all funded capital assets are recorded in the city of Kansas City property records. KCFD has acquired and is implementing tracking software designed to perform timely and ongoing inventory of these assets, providing the location of each in the system and verifying its current condition on a regular basis. As advised, City Grants Finance Division will capture fixed assets of KCFD into the system for current year inventory.
Person(s) Responsible for Implementation: Contact Person: Sheryll Wilson, Fire Department, Senior Admin Assistant, Telephone 816-513-4668; E-mail Sheryll.Wilson@kcmo.org

Implementation Date: April 30, 2020

Program: Assistance for Firefighters Grant (CFDA #97.044)

Compliance: Period of Performance

Finding Type: Compliance and Internal Control

Agency: Federal Emergency Management Agency (FEMA)

Internal Control Impact: Material Weakness

Findings: We noted an instance where the City paid $19,200 for goods and services after the performance period was ended. The grants period for grant No. EMW-2016-FO-06961 ended on January 4, 2019. Even though the order was placed before the period of performance ended, the City paid the vendor later on June 11, 2019 which was beyond the 90 days requirement of liquidation of obligation after the period of performance is ended.

Status: Corrective Action In-Progress

Corrective Action Plan: Assistance to Firefighters grantees have the option to elect payment either for reimbursement or as advance on payments to be made within 30 days of receipt. It is the preferred procedure of the Kansas City Fire Department to utilize FEMA payment by reimbursement method, seeking reimbursement for funds that have been formally encumbered and orders placed. It has been determined by the Kansas City Fire Department’s Grants Management that in accordance to the US Department of Treasury regulations at 31C.F.R. Part 205, KCFD shall maintain procedures to minimize the time elapsed between the transfer of funds and the disbursement of said funds. The case in point involves a delay in payment to a vendor for which a purchase order encumbering funds had been dispatched prior to reimbursement. The recommendation for monitoring any time elapsed between dispatch of the purchase order and payment of resulting invoices is accepted and will be implemented.

Person(s) Responsible for Implementation: Contact Person: Sheryll Wilson, Fire Department, Senior Admin Assistant, Telephone 816-513-4668; E-mail Sheryll.Wilson@kcmo.org

Implementation Date: December 31, 2019

Program: Assistance for Firefighters Grant (CFDA #97.044)

Compliance: Reporting

Finding Type: Compliance and Internal Control

Agency: Federal Emergency Management Agency (FEMA)
Internal Control Impact: Material Weakness

Finding: The City failed to report the following reports on their due dates:

- Federal financial reports of grant No. EMW-2016-FO-06961 for the period ended June 30, 2018 was submitted on September 11, 2018.

- Federal financial reports of grant No. EMW-2017-FO-06590 for the period ended December 31, 2018 was submitted on February 8, 2019.

- Performance reports of grant No. EMW-2016-FO-06961 for the periods from November 6, 2017 through May 5, 2018 and May 6, 2018 through November 5, 2018 were submitted on September 11, 2018 and January 7, 2019, respectively.

- The periods of performance for grant No. EMW-2015-FP-0869 and EMW-2016-FO-06961 were ended on May 31, 2018 and January 4, 2019, respectively. The closeout reports for these grants should have been submitted no later than 90 days after the end of the period of performance. The City, however, did not submit the closeout reports to the date of this report. According to the explanation obtained from the City, it was not submitted because the online closeout reporting module was not opened and made available by FEMA.

Status: Corrective Action In-Progress

Corrective Action Plan: The Kansas City Fire Department’s Grants Management is committed to performing semi-annual performance reports and SF-425 Semi-annual reports in a timely manner in accordance to reporting due dates as provided by the FEMA reporting module. We will create a calendar of due dates as each grant is accepted, generating notices of pending due dates prior to scheduled deadlines in order to ensure submission at or before dates required.

Person(s) Responsible for Implementation: Contact Person: Sheryll Wilson, Fire Department, Senior Admin Assistant, Telephone 816-513-4668; E-mail Sheryll.Wilson@kcmo.org

Implementation Date: December 31, 2019
The City of Kansas City, Missouri
Summary Schedule of Prior Audit Findings
For the Period Ended April 30, 2019

Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F, Section 511 – Audit Findings

Follow-up requires the auditee to prepare a Summary Schedule of Prior Audit Findings (Schedule). This Schedule identifies the status of all findings included in the prior audit’s Schedule of Findings and Questions Costs and the findings reported in the prior audit’s Summary Schedule of prior Audit Findings that were identified as unresolved or partially resolved.

2018-001 Finding Type: Financial reporting control deficiency

Finding: An adjusting journal entry was required to reverse the duplicate healthcare accrual at year-end.

Status – Journal entry was reassigned in October 2018; however, these types of adjustments are only prepared annually so the actual corrective action plan was implemented at fiscal year ending April 30, 2019.

Person Responsible – Anne Kaps, Anne.Kaps@kcmo.org, phone number (816) 513-1195.

Expected Completion Date – Corrective Action Implemented.

2018-002 Programs: Community Development Block Grant (CFDA# 14.218)
HOME Investment Partnership Program (HOME) – CFDA# 14.239

Compliance: Special Tests and Provisions

Finding Type: Compliance and Internal Control

Internal Control Impact: Significant Deficiency
Agency: Department of Housing and Urban Development (HUD)

Finding: The City failed to timely report the second semi-annual status report by the due date.

Status – The Housing Division makes every effort to ensure required reports are submitted on time.

Person Responsible – Contact Heather Cater, Neighborhoods & Housing Department, Fiscal Officer, Telephone (816-513-3041; E-mail Heather.Cater@kcmo.org

Expected Completion Date – Corrective Action Implemented.

2018-003 Program: Community Development Block Grant (CFDA# 14.218)

Compliance: Special Tests and Provisions

Agency: Department of Housing and Urban Development (HUD)

Finding Type: Compliance and Internal Control

Internal Control Impact: Material Weakness

Finding: A sample of contracts or projects where the Wage Rate Determination is applicable, it was noted that for the Niles Home for Children project, the construction work was completed by October 18, 2017; however, no certified payroll was received and no review of certified payrolls or onsite employee interview was performed while the project was in progress to ensure the project’s compliance.

Status – The Housing Division continues to work with Human Relations to ensure performance of the wage determination reviews are done on time.
Finance Department  
Accounts Division

3rd Floor, City Hall  (816) 513-1173  
414 E. 12th Street  Fax: (816) 513-1174
Kansas City, Missouri 64106

Person Responsible – Contact Heather Cater, Neighborhoods & Housing Department, Fiscal Officer, Telephone (816)-513-3041; E-mail Heather.Cater@kcmo.org

Expected Completion Date – Corrective Action Implemented.

2018-004  Programs: Community Development Block Grant (CFDA# 14.218)  
HOME Investment Partnership Program (HOME) – CFDA# 14.239

Compliance:  Procurement, Suspension and Debarment

Finding Type: Compliance and Internal Control

Agency: Department of Housing and Urban Development (HUD)

Internal Control Impact: Significant Deficiency

Finding: A sample of contract agreements signed by the City with subrecipients and contractors during the fiscal year ended April 30, 2018, we noted that the signed contracts make a reference to the old circulars OMB A-110 and OMB A-133, and these circulars are superseded by 2 CFR Part 200 effective December 26, 2014. It was also noted that no amendment was issued to correct the error.

Status – The contracts were updated with the appropriate references.

Person Responsible – Contact Heather Cater, Neighborhoods & Housing Department, Fiscal Officer, Telephone (816)-513-3041; E-mail Heather.Cater@kcmo.org

Expected Completion Date – Corrective Action Implemented.
2018-005  Programs: Community Development Block Grant (CFDA# 14.218)

Compliance: Program Income

Finding Type: Compliance and Internal Control

Agency: Department of Housing and Urban Development (HUD)

Internal Control Impact: Material Weakness

Finding: The City has receipted program income collected from its Neighborhood Stabilization Program (NSP1 programs) in the amount of $101,541.97 dated August 25, 2017. We noted that the NSP program income was added with other CDBG program income and reported in the quarterly Federal Financial Report (SF-425) for the period ended September 30, 2017. However, the City failed to receipt the NSP generated program income in IDIS and make drawsdowns as required per the CDBG program income use requirements. Hence, the NSP generated program income was not used and the City was drawing down from the Entitlement funds. As of the end of the fiscal year, NSP program was not in a closeout stage as there were unused NSP grant funds that the City was planning to use in the future.

Status – The City continues to follow the CDBG and NSP regulations in regard to program income.

Person Responsible – Contact Heather Cater, Neighborhoods & Housing Department, Fiscal Officer, Telephone (816)-513-3041; E-mail Heather.Cater@kcmo.org

Expected Completion Date – Not Applicable

2018-006  Programs: Airport Improvement Program (CFDA #20.106)

Compliance: Special Tests and Provisions for Revenue Diversion
Finding Type: Compliance and Internal Control

Agency: Federal Aviation Administration (FAA)

Internal Control Impact: Significant Deficiency

Findings:

- The City utilizes 745,190 of land owned by the Aviation Department for the City’s Fire Department and Police Station serving the north Kansas City community including the KCI airport. The City pays ground rent of $0.168 per square foot per year based on a rate study done in 2003. The City was unable to verify the fair and reasonableness of the rental rate.

- Based on our review of the MOU the City signed with Aviation, the City provides ambulance services to the Aviation Department and the total cost is covered by the Aviation Department. The ambulance station also provides emergency services to the Northland community. The Aviation Department has been provided with a credit for the insurance proceeds collected by the City for the service provided at the Aviation location. However, due to a lack of a monthly run count reconciliation, the completeness of the credit could not be verified. We were also told that the Aviation Department is receiving a credit only for the ambulance services provided by the City at the Aviation location.

- The Aviation Department is also charged for governmental service overhead costs based on an indirect cost allocation rate developed by the City. There was no evidence of review by the Aviation Department to ensure the reasonableness of the allocation rate.

- During our review of a selected sample of journal vouchers which were initialed by the City, we noted that none of the journal vouchers contained evidence of review and/or approval by the Aviation Department.

Status – Corrective Action in Progress
Finance Department
Accounts Division

3rd Floor, City Hall (816) 513-1173
414 E. 12th Street Fax: (816) 513-1174
Kansas City, Missouri 64106

Corrective Action Plan: Aviation Department will take steps to resolve these open items:

- Fair and reasonableness of the rental rate: upon completion of the New Terminal the Department will undertake either a Land Use Survey or a Market Rate Study to determine if our leased property is competitively priced.
- Ambulance Services: We will work with the Fire Department to provide accurate run counts and associated credits in order to determine if the Department is being properly charged.
- Administrative Service Fee: The City is currently in the process of acquiring a new model for the purposes of calculating the Administrative Service Fee. During this process, we will push for there to be more transparency in how the expenses flow through in determining the amount the Department pays as well as providing for an easier path to review and reconcile the charges.
- Journal vouchers: The Department will work with the Finance Department to develop better processes that allow the Department to approve all journal vouchers electronically before they post.

Person(s) Responsible for Implementation: Contact Person: Fred O’Neill, Aviation Department, Fiscal Officer, Telephone (816) 243-3201; E-mail Fred_ONeill@kcmo.org

Expected Completion Date – April 30, 2020

2017-005 Programs: Airport Improvement Program (CFDA # 20.106)

Compliance: Special Tests and Provisions

Finding Type: Compliance and Internal Control

Agency: Federal Aviation Administration (FAA)

Internal Control Impact: Significant Deficiency

Findings:
The City utilizes 745,190 square feet of land owned by the Aviation Department for the City’s Fire Department and Police Station serving the north Kansas City community including the KCI airport. Based on discussion with City personnel, the Fire Department is not dedicated for the airport use. The City pays ground rent of $0.1625 per square foot per year. We were unable to verify the fair and reasonableness of the rental rate.

Based on our review of the MOU the City signed with Aviation, the City provides ambulance services to the Aviation Department and the total cost is covered by the Aviation Department. The ambulance station also provides emergency services to the Northland community. Although the Aviation Department has been provided with a credit for the insurance proceeds collected by the City, the Aviation Department might not be receiving a full credit due to a lack of reconciliation of a monthly run count with the credit provided. We were told that the Aviation Department and the City are working together to reconcile the monthly run report with the credit given.

The Aviation Department is also charged for governmental service overhead costs based on an indirect cost allocation rate developed by the City. Per our review of the general service allocation and discussion with City personnel, we noted that the general service cost pool included the Emergency Management Office costs of which $198,292 was reimbursed with a grant fund. In preparing the allocation rate, the City didn’t adjust the general services cost by the grant amount, resulting in $18,430 overcharge to the Aviation Department. The Uniform Guidance Part 200, Appendix VII subpart C requires costs associated with such grants to be excluded from the cost pool. Additionally, there was no evidence of review of the allocation calculation performed by the Aviation Department as to reasonableness of the rate developed by the City.

**Status** – Corrective Action In-Progress

**Corrective Action Plan:** Aviation Department will take steps to resolve these open items:

- Fair and reasonableness of the rental rate: upon completion of the New Terminal the Department will undertake either a Land Use Survey or a Market Rate Study to determine if our leased property is competitively priced.
- Ambulance Services: We will work with the Fire Department to provide accurate run counts and associated credits in order to determine if the Department is being property charged.
- Administrative Service Fee: The City is currently in the process of acquiring a new model for the purposes of calculating the Administrative Service Fee.
During this process, we will push for there to be more transparency in how the expenses flow through in determining the amount the Department pays as well as providing for an easier path to review and reconcile the charges.

- Journal vouchers: The Department will work with the Finance Department to develop better processes that allow the Department to approve all journal vouchers electronically before they post.

**Person(s) Responsible for Implementation:** Contact Person: Fred O’Neill, Aviation Department, Fiscal Officer, Telephone (816) 243-3201; E-mail Fred_ONeill@kcmo.org

**Expected Completion Date** – April 30, 2020
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October 30, 2019

Honorable Mayor, City Council, City Manager, and Citizens of Kansas City:

In accordance with Missouri state law requiring political subdivisions to make an annual report of financial transactions to the State Auditor, it is my pleasure to issue the Comprehensive Annual Financial Report (CAFR) of the City of Kansas City, Missouri (City) for the fiscal year ended April 30, 2019. The attached CAFR is prepared in conformity with generally accepted governmental auditing standards, attested by a certified public accountant and is in accordance with local, state, and federal laws and requirements. The independent accounting firm of Allen, Gibbs & Houlik, L.C. (AGH) whose report is included, has audited the financial statements and related notes. The independent accounting firm of CMA Group, LLC conducted the single audit, as required under OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The Independent Auditors’ Report is located on page A-1 of this report.

The report is designed to fairly present the City's financial position and results of operations as measured by the financial activity of the various funds. The City is responsible for both the accuracy of the data and the completeness and fairness of the presentations, based upon a comprehensive framework of internal controls that it has established for this purpose. Sufficient internal accounting controls exist to provide reasonable, rather than absolute, assurance regarding the safekeeping of assets as well as the fair presentation of the financial statements, supporting schedules, and statistical tables. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Management’s Discussion and Analysis (MD&A) immediately follows the Independent Auditors’ Report and provides a narrative introduction, overview, and analysis of the basic financial statements and should be read in conjunction with the basic financial statements.

This report is prepared in accordance with generally accepted accounting principles (GAAP) in conformance with the standards for financial reporting set forth by the Governmental Accounting Standards Board (GASB), using the guidelines recommended by the Government Finance Officers Association (GFOA).

Effective May 1, 2018, the City implemented the Governmental Accounting Standards Board Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pension. The primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

Effective May 1, 2018, the City implemented GASB Statement No. 85, Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending
component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

Effective May 1, 2018, the City implemented GASB Statement No. 86, Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Effective May 1, 2018, the City implemented GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

Effective May 1, 2018, the City implemented GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

This report may be obtained by calling the Finance Department's Division of Accounts at (816) 513-1173, via the City's website at http://kcmo.gov, or emailing finance@kcmo.org.
PROFILE OF THE GOVERNMENT

The City of Kansas City, Missouri was incorporated in June, 1850 and has the largest municipal government in the State of Missouri. Under a home-rule charter originally adopted in 1925 and most recently revised in 2014, a mayor and 12 council members, who may serve two consecutive four-year terms, represent six council districts. The mayor and six council members are elected at-large, and voters elect the remaining six council members within their council districts. The Mayor recommends and the City Council approves the selection of the City Manager, who is the chief administrative officer.

Kansas City, Missouri is the largest city in Missouri and is the central city of a 14 county metropolitan statistical area (MSA) which includes Bates, Caldwell, Cass, Clay, Clinton, Lafayette, Ray, Jackson, and Platte counties in the State of Missouri, and Johnson, Linn, Wyandotte, Miami, and Leavenworth counties in the State of Kansas. The City is located in parts of Jackson, Clay, Platte, and Cass counties on the western border of the State of Missouri, and is situated at the confluence of the Kansas and Missouri rivers on interstate highways I-29, I-49, I-35 and I-70.

Kansas City is a full-service city providing a wide range of municipal services including: financial services; administration of zoning and subdivision regulations; community development and neighborhood services; convention and entertainment facilities; fire and police protection; emergency medical services; public health services; refuse collection; housing; management of international and municipal airports; planning and maintenance of the City's parks, golf courses, community centers, and swimming pools; planning and maintenance of streets, roads, bridges, street lighting, and traffic systems; tree planting; and water and sewage treatment.

The City has 19 departments: Aviation, City Auditor, City Clerk, City Manager, City Planning and Development, Convention and Entertainment Facilities, Finance, Fire, General Services, Health, Human Relations, Human Resources, Law, Municipal Court, Neighborhood and Housing Services, Parks and Recreation, Police, Public Works, and Water Services.

Three departments-City Auditor, City Clerk, and City Manager- report to the Mayor and City Council. The Parks and Recreation Department reports to the mayor-appointed, five-member Board of Parks and Recreation Commissioners. The Police Department, a discretely-presented component unit, reports to a governor-appointed, five-member Board of Police Commissioners, one of whom is the Mayor. The remaining departments report directly to the City Manager.

Based on the requirements of GASB Statement Nos. 14, 39 and 61, other related entities are included in the CAFR as blended or discretely presented component units. The City has three blended component units that are legally separate entities and are part of the City's operations and 13 discretely presented component units. Detailed information on the component units may be found in footnote number one to the financial statements.

LOCAL ECONOMY

Kansas City, Missouri is situated at the junction of the Missouri and Kansas rivers and sits opposite Kansas City, Kansas. It is the largest city in the Kansas City metropolitan area, the sixth largest city in the Midwest, and the 38th most populous city in the United States. Kansas City’s location makes it a national transportation hub. The most geo-central market in the nation, metropolitan Kansas City is served by four interstate highways. Kansas City has a diversified economy including transportation, telecommunications, manufacturing, health care, legal services, trade, financial services, and governmental services. The region provides access to over one million jobs in more than 700 occupations. The top three employers by industry within Kansas City are Government at 7.32%, Healthcare Technology at 1.26% and Healthcare at 0.90%.
Per the Bureau of Labor Statistics, the average unemployment rate (not seasonally adjusted) for Kansas City as of April 30, 2019 was 3.1%, which is 0.2 percentage points lower than the national unemployment rate of 3.3%.

Housing in the City of Kansas City is comparatively affordable among major metropolitan cities, with values holding steady. The median price for existing homes is $121,600 while the median home value in Missouri is $162,400. *U.S. News and World Report* listed Kansas City 16th on its “25 Best Affordable Places to Live in the U.S.” ranking, showcasing the value of residing in Kansas City.

Kansas City is officially nicknamed the “City of Fountains - Heart of the Nation” with over 200 fountains, the second most in the world just behind Rome. Kansas City’s Parks and Recreation Department oversees 158 miles of trails and bike ways, 221 urban parks, 29 lakes, 106 playgrounds, 125 ball diamonds, 10 community centers, 116 basketball courts, five public golf courses, eight museums and attractions, and 24 aquatic facilities. Swope Park is one of the nation’s largest city parks, comprising 1,805 acres, and annually attracts more than two million visitors.

Kansas City is recognized for a growing number of hot spot attractions such as the Kauffman Center for the Performing Arts, the National World War I Memorial and Museum, the Nelson-Atkins Museum of Art, the American Jazz Museum, the Negro Leagues Baseball Museum, Arabia Steamboat Museum, Science City, Toy and Miniature Museum, Kemper Museum of Contemporary Art, and the College Basketball Experience.

Kansas City has the honor of being the only U.S. city named a City of Music by the United Nations Educational, Scientific and Cultural Organization (UNESCO). Sixty-four cities from 44 countries have received this distinguished designation as UNESCO Creative Cities. The City has joined the frontline of UNESCO’s efforts to foster innovation and creativity as key drivers for a more sustainable and inclusive urban development. While these cities differ geographically, demographically and/or economically, all Creative Cities commit to develop and exchange innovative best practices to promote creative industries, strengthen participation in cultural life, and integrate culture into sustainable urban development policies.

Kansas City’s Sprint Center hosted the 2019 U.S. Gymnastics finals and set a record for attendance with 33,894 visitors. Visitors were able to see Olympian Simone Biles and other talented athletes compete for national titles. The U.S. Gymnastics Championships put Kansas City in the national spotlight again and showed the U.S. Olympic Committee that Kansas City is both flexible and adept in handling any sport.

**MAJOR INITIATIVES**

The City is pleased to have initiated or completed several projects independently and in conjunction with private partners during the year. These projects provide enhanced quality of life for the City in a variety of areas including infrastructure, social justice, city programs, environmental, and economic development.

**INFRASTRUCTURE**

**General Obligation Bonds**

In April 2017, voters approved an $800 million plan to repair Kansas City’s crumbling infrastructure including sidewalks, streets and buildings. The City expects to issue approximately $40 million in bonds each year for 20 years to pay for maintenance and infrastructure improvements across the City that have long been deferred. Types of projects include various street, sidewalk, and ADA curb improvements; flood control projects; and public building improvements including the Kansas City Museum (also known as Corinthian Hall), City Hall, a new Animal Shelter, and a new Northland Fire Station.
Projects started in Fiscal Year 2019 include reconstruction of Wornall Road from 85th to 89th street including replacing pavement, curbs and gutters, streetlight upgrades, water lines and storm sewer improvements, and improved pedestrian access with sidewalks on both sides of the street. The reconstruction of North Oak Trafficway from Indianola Drive to the city limits of North Kansas City includes new pavement, curbs and gutters, transit stop improvements, streetlight upgrades, water lines and storm sewer improvements. The completed street will also have improved bicycle and pedestrian access with the addition of sidewalks on both sides and a multi-use path for pedestrians and bicycles on the south side.

Northland Fire Station 15 was completed and opened in September 2019. The 12,000-square-foot, state-of-the-art facility was built to increase standards of public safety in the region. The new station has drive-through bays to accommodate a pumper truck, ambulance, and a future fire truck, as needed. It also has living quarters for two captains and 10 firefighters with showers, bathrooms, a kitchen, fitness area, watch room, and a variety of additional support areas, such as a decontamination space, lockers, and an industrial laundry space.

The first phase of the Kansas City Museum restoration project is nearing completion. The museum has been a part of Kansas City’s heritage for many years and is getting repairs to restore it to its original beauty as well as enhance it with modern amenities including speakers in the walls, interactive rooms for kids, and ADA accessibility. It will give visitors an opportunity to experience Kansas City’s past, present and future and act as a teaching conduit for younger generations. Artifacts will be on display to help tell the story of Kansas City’s history and the importance of our community to all people.

In order to keep the public informed on the progress of projects funded by general obligation bonds and future planned projects, a web page has been created called GO KC, located at http://kcmo.gov.gokc/. This site contains a progress report and the latest updates as well as the GO KC yearly project lists, sidewalk projects, and answers to frequently asked questions.

Kansas City Water Department

The U.S. Army Corps of Engineers announced that the remaining work on Kansas City’s levees will be fully federally funded. The Kansas City Water Department has worked since 1993 to repair and improve seven levees identified by the Corps at risk of overtopping. The funding will cover ongoing construction costs of the Central Industrial District, also known as the West Bottoms Levee. When completed, the levees are estimated to protect 7.5 square miles of industrial properties valued at over $7 billion. Original funding of repairs required the City to match 35% of the costs. With the remaining work being fully federally funded, it is estimated the City will save $30 million.

The Kansas City Water Department is working on a $100 million project designed to protect the environment and eliminate an offensive odor. Currently the Blue River Wastewater Treatment Center uses incinerators to burn the waste that goes down the drain. Those incinerators were built in the 1960s and are now failing. The current system cannot handle the constant flow of waste, and landfills are turning it away. The Kansas City Water Department will build new stacks that act as pressure cookers called digesters. The digesters will keep the waste and smell contained and turn it into something usable and possibly sellable in the future.

KCI Airport Terminal Modernization Project

In November 2018, Kansas City, Missouri residents voted in favor of building a new single terminal at Kansas City International Airport. The $1.5 billion project had its groundbreaking ceremony on March 25, 2019, and is expected to take four years to complete. The demolition of Terminal A was the first step in the project. In an effort to complete the demolition in the most environmentally friendly way possible, concrete from Terminal A is being turned into gravel and powder on-site at the airport, and is being used as parking
lots and roadways for construction crews. In addition, heavy machines with giant magnets are being used to sort steel and other metals so those can also be reused.

More than 60 local firms, including 41 minority- or women-owned businesses, will participate in the project, which is expected to generate 5,000 construction-related jobs. The one million square foot building is the largest infrastructure project in Kansas City history. When complete, the new terminal will have 39 gates and a planned adjacent parking garage. Beyond the check-in gates, travelers will enjoy more food and shopping options than available in the current airport. In addition, the lounge areas travelers use while waiting for departure will be approximately 35% larger and offer in-seat charging for electronic devices. Construction of the new voter approved terminal is expected to continue through 2023.

SOCIAL JUSTICE

Illegal Dumping

The City recently took a proactive approach to deal with the unsightly illegal dumping that annoys neighbors and devalues neighborhoods. Based on the premise that Kansas City residents are the City’s best allies in combatting this problem, a new hotline (513-DUMP or 513-3867) was established in July, 2018 so that residents can now anonymously report illegal dumpers. With the increased utilization of this program, Kansas City residents will play an even greater role in helping to keep the City cleaner and safer.

Opioids

The City has filed a civil lawsuit against the nation’s largest pharmaceutical companies that manufacture and distribute opioids. The lawsuit alleges the companies engaged in deliberate and deceptive marketing strategies of opioid painkillers, resulting in high overdose and fatality rates in Kansas City. The lawsuit alleges the opioid epidemic is “the worst man-made epidemic in modern medical history” and seeks to hold the defendants responsible for their role in its creation. The lawsuit alleges that defendants sought to create a false perception in the minds of physicians, patients, health care providers, and health care payors that using opioids to treat chronic pain was safe for most patients and that the drugs’ benefits outweighed the risks. This was allegedly perpetrated through a coordinated, sophisticated, and highly deceptive promotion and marketing campaign that included unbranded messaging to evade extensive regulatory framework governing branded communications. These communications, which began in the late 1990s, became more aggressive around 2006 and continue today.

The opioid epidemic is impacting citizens of Kansas City at an alarming rate. For example, the City had an opioid dispensation rate of more than 586 per 1,000 residents in the second quarter of 2017. Additionally, a significant percentage of zip codes within the City were in the 99th percentile for opioid overuse-related hospital visits between 2005 and 2014. In this lawsuit, the City seeks compensation for funds it has directly expended on opioids, as well as costs the City has incurred to combat this deadly public nuisance.

Municipal Court Celebrates National Recovery Month With Receipt of $1.9 Million

The Kansas City Municipal Court received a $1.9 million grant to expand the City’s Drug Court. This award from the U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration will be paid over five years, allowing the court to expand treatment and offer support services.

Drug Court participants often enter the program by completing 21-30 days of inpatient treatment while in jail or at an inpatient treatment center. Once released on probation, they are expected to continue treatment, attend meetings, submit to regular drug testing, and appear each week in front of the Drug Court judge. However, many struggle with other corollary issues such as homelessness, unemployment, and poor
healthcare. The grant will pay for a project case manager to direct participants to services including recovery housing, transportation, and HIV and hepatitis testing. Many Drug Court participants have profound and ongoing substance abuse issues. Having a case manager dedicated to providing support services will improve their chances to complete the program and maintain their sobriety.

Kansas City Municipal Drug Court is one of the City’s three specialty courts that provide qualifying offenders with substance abuse and/or mental health treatment in lieu of jail time. The other two are Mental Health Court and Veterans’ Treatment Court.

CITY PROGRAMS

Kansas City’s Domestic Violence Court Named a Mentor Court

The Kansas City Municipal Domestic Violence Court has earned the distinction of being the only municipal court in the nation to be named a mentor court by the U.S. Department of Justice. Courts from around the country will visit the Kansas City Domestic Violence Court to observe its best practices for enforcing accountability for domestic abusers. Among the many improvements that were made to the Domestic Violence Court program during the last two years, the most serious offenders are now required to appear regularly before a Domestic Violence judge and to report regularly to an Offender Accountability Officer so the progress of their probation can be monitored. Failure to follow conditions of probation can result in various types of sanctions.

Laura Conyers Smith Municipal Rose Garden Receives Award of Garden Excellence

The Kansas City Rose Society announced that the Laura Conyers Smith Municipal Rose Garden in Loose Park was one of the gardens to receive the World Federation of Roses Societies Award of Garden Excellence. The Award of Garden Excellence recognizes rose gardens around the world that are known for their visual beauty and also demonstrate their significance historically, educationally, and horticulturally. When the rose garden was established in 1931, it contained 120 rose plants. There are now an estimated 3,000 roses of about 150 varieties displayed in a 1.5 acre outdoor garden. Not only does the garden serve as an iconic public space that is open to all, it is also regularly utilized as a gathering place to celebrate and enjoy nature, the arts, and learning.

ENVIRONMENTAL

Temporary Northland Recycling Center Opened

Northland residents have a new place to take their recyclables now that an agreement between the City’s Neighborhood and Housing Services Department, Parks and Recreation Department (KC Parks), and Bridging the Gap has been reached. A temporary recycling drop-off center opened in Pleasant Valley Park. The Pleasant Valley Park site replaces the Metro North Mall site, which closed in October 2018. Like the City’s two other recycling drop-off centers, the site accepts items including glass, paper, aluminum, and plastics. The City continues to explore options for a permanent northland location. Recycling centers are operated by Bridging the Gap, the area’s premier environmental education organization, with the help of hundreds of their volunteers.

Bike KC - A New Bikeway on Armour Boulevard

Kansas City opened a new bikeway on Armour Boulevard through Midtown and the City’s east side. Public Works crews finished the City’s first parking-protected bike lanes along Armour Boulevard from Broadway Boulevard to The Paseo (which has since been renamed as Martin Luther King, Jr. Boulevard). This project transformed Armour Boulevard from a four-lane to a two-lane roadway, offering safer travel for motorists,
pedestrians, bicyclists, and transit users. The project aligns with the City’s complete streets ordinance, approved by the City Council last year. That ordinance provides guidelines on how sidewalks and bicycles should be included in capital road projects and new development, offering increased efficiencies and lowering the environmental impact of the City’s transportation system. Residents can get updates on current Bike KC initiatives by going to the website at kcmo.gov/publicworks/bikekc/.

ECONOMIC DEVELOPMENT

Crispus Attucks Elementary School To Be Converted To Cultural Center

The Crispus Attucks Elementary School, abandoned for 15 years, was purchased by the Zhou brothers, two internationally acclaimed artists. A planned $2 million investment will help remove blight in an area that is just over a block from the American Jazz Museum, the Negro Leagues Baseball Museum, and Gem Theater in the famed 18th and Vine District, all of which attracts international travelers. The completion of the project will produce a new cultural center to include art galleries, dance spaces, a recording studio, and a café. The Zhou B Art Center Kansas City is expected to pay homage to the history of the elementary school which was built in 1905 and expanded in 1922. It is listed on the National Register of Historic Places and was described as the “oldest continually occupied school for city black students.”

Cerner Corporation’s Tower 3 and 4

Construction on phases three and four of the Cerner Corporation’s south Kansas City campus was started in March 2018 and is expected to be complete in July and February 2020, respectively. The construction is part of the $4.5 billion planned campus. Tower 3 will stand 11 stories and tower 4 will be eight stories; the two will be connected to each other with a two-story atrium and connected to the first two onsite buildings through a skywalk. These phases of the project will cost $220 million and will double the current space at the campus, with an additional 777,000 square feet and room for an additional 3,000 employees. The Innovation Campus is expected to be complete in 2025, have 4.7 million square-feet, and hold up to 16,000 employees. Retail space and an outdoor lawn for games and leisure will also be included.

Children’s Mercy Hospital

Near the heart of downtown Kansas City, Children’s Mercy Hospital has been building a new tower helped by $150 million in charitable donations. The nine-story tower is expected to be complete in 2020. It will increase the hospital’s research space by about 310,000 square feet and add capacity for 3,000 more employees. The new facility will help Children’s Mercy compete for federal research funds and improve Kansas City’s economy, as well as patient care. The new research will be targeted to all types of conditions, from behavioral health issues to cancer. Half of the space is expected to be used for information technology in order to calculate large amounts of health outcomes data collected at Children’s Mercy and break new ground in creating individualized treatments.

Awards and Acknowledgements

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended April 30, 2018. This was the 30th consecutive year the City has achieved this award. To be awarded a Certificate of Achievement, a government must publish an easily readable and organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This report is intended to meet the Certificate of Achievement Program's requirements and will be submitted to the GFOA to determine its eligibility for a certificate.
In addition, GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the City for its Popular Annual Financial Report (PAFR) for the fiscal year ended April 30, 2018. This was the eighth consecutive year the City has achieved this award. This prestigious, national award recognizes state and local government popular reports that have adhered to the highest standards of preparation. In order to receive an Award for Outstanding Achievement, a government unit must publish a popular annual financial report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award of Outstanding Achievement is valid for a period of one year only.

Finally, the GFOA awarded the City the Distinguished Budget Award for fiscal year ended April 30, 2018. This is the sixth consecutive year, and 26th time overall the City has achieved this award. In order to receive the award, a government must satisfy nationally-recognized guidelines for effective budget presentation to assess how well the budget serves as a policy document, a financial plan, an operations guide, and a communications device.

I want to express my appreciation to the staff members of the Finance Department and the City's operating departments for their joint efforts in preparing this report. I would also like to thank the Mayor, City Council, and the City Manager for their commitment and support in planning and conducting the financial affairs of the City.

Respectfully submitted,

[Signature]

Director of Finance
City of Kansas City, Missouri
Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Kansas City
Missouri

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

April 30, 2018

Christopher P. Morrill
Executive Director/CEO
Finance Department
AS OF APRIL 30, 2019

FINANCE DEPARTMENT OFFICERS

Randall J. Landes
DIRECTOR OF FINANCE

Tammy Queen
DEPUTY DIRECTOR

Eric B. Clevenger
CITY CONTROLLER

Doug Buehler
CITY TREASURER

Scott Huizenga
BUDGET OFFICER

Mari Ruck
COMMISSIONER OF REVENUE

FINANCE DEPARTMENT ORGANIZATIONAL CHART

Director of Finance

Deputy Director

ACCOUNTS

REVENUE

TREASURY

Budget
INDEPENDENT AUDITOR’S REPORT

The Honorable Mayor and
   Members of the City Council
City of Kansas City, Missouri

Report on the Financial Statements

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

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kansas City Board of Police Commissioners (Police Department) and the Port Authority of Kansas City, Missouri (Port Authority), both of which are included as discretely presented component units, which represent approximately 28%, 64%, and 6%, of the total assets, revenues, and net position of the aggregate discretely presented component units as of and for the year ended April 30, 2019, respectively. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinion on the aggregate discretely presented component units, insofar as it related to the amounts included for the Police Department and Port Authority, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Kansas City International Airport - Community Improvement District, Maintenance Reserve Corporation, Employee’s Retirement System, Firefighters’ Pension System, Police Retirement System and Civilian Employees’ Retirement System, which are included in the City’s financial statements, were not audited in accordance with Government Auditing Standards.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Emphasis of Matter

As discussed in Note 18, in 2019, the City adopted Government Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The Introductory Section, Supplementary Information-Combining and Individual Fund Statements and Schedules, and Statistical Section as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information-Combining and Individual Fund Statements and Schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information-Combining and Individual Fund Statements and Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2019, on our consideration of the City’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

*Allen, Gibbs & Houlik, L.C*

CERTIFIED PUBLIC ACCOUNTANTS

October 30, 2019
Wichita, KS
Management’s Discussion and Analysis (MD&A) offers readers a narrative overview and analysis of the financial activities of the City of Kansas City, Missouri (the City) for the fiscal year ended April 30, 2019. Readers are encouraged to consider the information presented here and in the City’s financial statements, which follow this section. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlights

The assets and deferred outflows of the City (the primary government) exceeded its liabilities and deferred inflows at the close of 2019 by $4.923 billion. The unrestricted net position is ($435.8) million. The unrestricted net position of the City’s governmental activities is in a $956.9 million deficit. The unrestricted net position of the City’s business type activities is $521.1 million and may only be used to meet the ongoing obligations of the City’s water, sewer and airports business type activities.

- The City’s total net position increased $20.3 million in 2019. Net position of the governmental activities decreased by $165.2 million, which represents a 7.06% decrease from the 2018 net position and business-type net position increased $185.5 million, which represents a 7.24% increase from the 2018 net position.

- The long-term liabilities of the City’s governmental activities decreased by $60.7 million or 2.40% as compared to the prior year amounts. The long-term liabilities of the City’s business-type activities increased by $23.3 million or 1.77% as compared to the prior year amounts.

- As of the close of the current fiscal year, the City’s governmental funds reported a combined ending fund balance of $420.4 million. The combined governmental funds’ fund balance decreased $22.9 million from the prior year’s ending fund balance. Approximately $210.8 million of the governmental funds’ fund balance is considered unrestricted at April 30, 2019.

- The general fund reported a total fund balance of $114.9 million at the end of the current fiscal year. There was a $12.8 million increase in the total fund balance for the year. Of the total fund balance $114.1 million is considered unrestricted at April 30, 2019. A portion of the fund balance is committed for a stabilization arrangement or emergency reserve in the amount of $45.9 million. The emergency reserve represents one month or 8.33% of total general fund expenditures. An additional amount of $45.9 million is assigned for a countercyclical reserve. The total of the emergency reserve and countercyclical reserve is $91.8 million or 16.67% of total general fund expenditures.

Overview of the Financial Statements

The MD&A is an introduction to the City’s basic financial statements. The City’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report contains both required and other supplementary information in addition to the financial statements.
Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the City’s finances.

The statement of net position presents information concerning the City’s assets, deferred outflows, liabilities and deferred inflows; the difference between the sum of assets and deferred outflows and the sum of liabilities and deferred inflows is reported as net position. Increases and decreases in net position serve as an indicator of the City’s change in financial position.

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

Both of these government-wide financial statements distinguish functions of the City principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business type activities). The governmental activities of the City include general government, public safety (police, fire and municipal court), public works, neighborhood development, health, culture and recreation, convention facilities, and economic development. The business type activities of the City include three enterprise activities: a water system, a sanitary sewer system, and aviation.

The government-wide financial statements include not only the City itself (known as the primary government), but include the Economic Development Corporation, Tax Increment Financing Commission, Land Clearance for Redevelopment Authority, Port Authority of Kansas City, Missouri, Kansas City Board of Police Commissioners, Economic Development Corporation Charitable Trust, Maintenance Reserve Corporation, Downtown Economic Stimulus Authority of Kansas City, Missouri, KCI Airport Community Improvement District, Performing Arts Community Improvement District, American Jazz Museum, Land Bank of Kansas City, Missouri, Kansas City, and Missouri Homesteading Authority. Financial information for these discretely presented component units is reported separately from the financial information presented for the primary government itself. Complete financial statements of these component units, which include their management’s discussion and analysis (MD&A), may be obtained from their respective administration offices.

In addition, the financial statements include the Kansas City Municipal Assistance Corporation (KCMAC), the Police Retirement System and the Civilian Employees’ Retirement System as blended component units.

The government-wide financial statements can be found on pages A-20 to A-23.
Fund Financial Statements

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

Governmental Funds

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

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

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the general fund and the capital improvements fund, which are considered major funds. Data from the other governmental funds is combined into a single, aggregated presentation.

The governmental funds financial statements can be found on pages A-24 to A-27.

Proprietary Funds

The City maintains two types of proprietary funds - enterprise funds and internal service funds. Enterprise funds report the same functions presented as business type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer (including storm water and sanitary sewer), and airport operations. The one internal service fund is used to account for a self-funded health care system for city employees and retirees. The services provided by this fund predominantly benefit the governmental rather than the business-type functions and it is included within governmental activities in the government-wide financial statements shown in this report.

The proprietary fund financial statements can be found on pages A-28 to A-32.
Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City uses fiduciary funds to account for the retirement plans for regular employees, firefighters, police officers and civilian employees of the police department, funds held for employee memorials, municipal correctional facility, special deposits, municipal court appearance bonds, tax increment financing tax deposits, police department grants, and payroll and insurance benefits.

The fiduciary fund financial statements can be found on pages A-33 to A-34.

Discretely Presented Component Units

The discretely presented component unit financial statements provide separate information for the Economic Development Corporation, Tax Increment Financing Commission, Land Clearance for Redevelopment Authority, Port Authority of Kansas City, Missouri, and Kansas City Board of Police Commissioners. The remaining discretely presented component units are aggregated and presented in a single column.

The discretely presented component unit statements can be found on pages A-35 to A-37.

Notes to the Basic Financial Statements

The notes provide additional information essential to understand the data provided in the government-wide and fund financial statements.

The notes to the basic financial statements can be found on pages A-38 to A-177.

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City’s budgetary compliance, progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees and condition assessments on infrastructure assets accounted for using the modified approach. Required supplementary information can be found on pages A-178 to A-201.

The City uses the modified approach when accounting for bridges/culverts and street lighting and uses straight line depreciation when accounting for curbs, street surfacing, sidewalks, retaining walls, traffic signals, signage, and guardrails. The City began reporting street surfacing, bridges/culverts, and street lighting retroactively with the financial report for the period ending April 30, 2003, curbs and sidewalks retroactively with the financial report for the period ending April 30, 2006, and traffic signals, guardrails and signage retroactively with the financial report for the period ending April 30, 2007.
Traffic Violation Fines and Court Costs

Section 479.359, of the Missouri Revised Statutes states - Every county, city, town, and village shall annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations, including amended charges for any municipal ordinance violations and minor traffic violations, whether the violation was prosecuted in municipal court, associate circuit court, or circuit court, occurring within the county, city, town, or village. If the percentage is more than thirty percent, the excess amount shall be sent to the director of the department of revenue. The director of the department of revenue shall set forth by rule a procedure whereby excess revenues as set forth in this section shall be sent to the department of revenue. The department of revenue shall distribute these moneys annually to the schools of the county in the same manner that proceeds of all fines collected for any breach of the penal laws of this state are distributed. Beginning January 1, 2016, the percentage specified in subsection 1 of this section shall be reduced from thirty percent to twenty percent, unless any county, city, town, or village has a fiscal year beginning on any date other than January first, in which case the reduction shall begin on the first day of the immediately following fiscal year except that any county with a charter form of government and with more than nine hundred fifty thousand inhabitants and any city, town, or village with boundaries found within such county shall be reduced from thirty percent to twelve and one-half percent. An addendum to the annual financial report submitted to the state auditor under section 105.145 by the county, city, town, or village that has chosen to have a municipal court division shall contain an accounting of: (1) Annual general operating revenue as defined in section 479.350; (2) The total revenues from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations occurring within the county, city, town, or village, including amended charges from any municipal ordinance violations and minor traffic violations; (3) The percent of annual general operating revenue from fines, bond forfeitures, and court costs for municipal ordinance violations and minor traffic violations occurring within the county, city, town, or village, including amended charges from any charged municipal ordinance violations and minor traffic violation, charged in the municipal court of that county, city, town, or village; and (4) Said addendum shall be certified and signed by a representative with knowledge of the subject matter as to the accuracy of the addendum contents.

The City reports on traffic fines as a percent of both general fund net operating revenues and governmental funds net operating revenue. The City includes traffic fines as part of fines and forfeitures reported in the Comprehensive Annual Financial Report’s (CAFR) Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances. The table below provides a reconciliation of all amounts included in fines and forfeitures and a calculation of traffic fines as both a percent of general fund revenue and as a percent of total governmental funds revenue as of April 30, 2019 (In thousands).

Per section 479.350 of Missouri Statutes “Annual general operating revenue” is defined as “revenue that can be used to pay any bill or obligation of a county, city, town, or village, including general sales tax; general use tax; general property tax; fees from licenses and permits; unrestricted user fees; fines, court costs, bond forfeitures, and penalties. Annual general operating revenue does not include designated sales or use taxes; restricted user fees; grant funds; funds expended by a political subdivision for technological assistance in collecting, storing, and disseminating criminal history record information and facilitating criminal identification activities for the purpose of sharing criminal justice-related information among political subdivisions; or other revenue designated for a specific purpose.”
Government-wide Financial Analysis

As noted earlier, net position serves as a useful indicator of the results of the City’s operations. The City’s (primary government) assets plus deferred outflows exceeded liabilities plus deferred inflows by $4.923 billion at the close of the most recent fiscal year. At the end of the prior fiscal year, assets plus deferred outflows exceeded liabilities plus deferred inflows by $4.903 billion, as restated, indicating that the government increased its financial position during the year. Governmental activities net position decreased by ($165.3) million (from $2.341 billion to $2.176 billion) and business-type activities net position increased by $185.5 million (from $2.563 billion to $2.748 billion).

The largest portion of the City’s net position, $4.937 billion or 100.3% consists of its investment in capital assets (for example, land, buildings, land improvements, monuments and fountains, machinery and equipment and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.
An additional portion of the City’s net position, $422.8 million or 8.6%, represents resources that are subject to external restrictions as to how they may be used. It is important to note that, although the remaining amount or unrestricted net position is ($435.8) million, the unrestricted net position of the City’s business-type activities ($521.1 million) may not be used to fund governmental activities.

The unrestricted net position of the governmental activities decreased by $116.0 million. The unrestricted net position of the business-type activities increased by $96.1 million. The underlying reason for the $96.1 million increase in the business-type activities can be further broken down by fund. The Water, Kansas City Airports and Sewer funds had increases in unrestricted fund balance of $18.6 million, $6.1 million, and $71.4 million respectively.

As previously mentioned, the Water fund’s unrestricted fund balance increased by $18.6 million. Factors contributing to this were a 1.5% increase in water fees and increased consumption which helped generate a $3.7 million or 2.2% increase in total operating revenues. Total operating expenses increased by $0.9 million or 0.8% over the previous year.

The unrestricted fund balance of the KC Airports fund increased by $6.1 million. Factors contributing to this were operating revenues from terminal fees, property rents, and concession fees all had increases from the prior year.

The unrestricted fund balance of the Sewer fund increased by $71.4 million. Total operating revenues increased by $26.5 million or 11.7% in fiscal year 2019. Residential and commercial retail sewer charges contributed $15.9 million or 60.3% to the increase, primarily due to the scheduled 9.5% sewer rate increase in effect all year. Total operating expenses decreased by $4.0 million or -2.5% over the previous year. The fund continues investing in sewer system improvements in order to comply with the Overflow Control Program as mandated by the Environmental Protection Agency.

<table>
<thead>
<tr>
<th>Net Position</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>$632,545</td>
<td>$634,791</td>
<td>$1,142,020</td>
</tr>
<tr>
<td>Capital assets</td>
<td>4,147,508</td>
<td>4,316,827</td>
<td>2,984,903</td>
</tr>
<tr>
<td>Total assets</td>
<td>4,780,053</td>
<td>4,951,618</td>
<td>4,126,923</td>
</tr>
<tr>
<td>Deferred outflows</td>
<td>253,789</td>
<td>329,389</td>
<td>24,949</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>288,796</td>
<td>262,503</td>
<td>63,757</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>2,762,250</td>
<td>2,796,676</td>
<td>1,402,171</td>
</tr>
<tr>
<td>Deferred inflows</td>
<td>96,040</td>
<td>120,314</td>
<td>1,659</td>
</tr>
<tr>
<td>Net position:</td>
<td>$2,175,552</td>
<td>$2,364,017</td>
<td>$2,748,042</td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>$2,922,850</td>
<td>$3,130,996</td>
<td>$1,946,711</td>
</tr>
<tr>
<td>Restricted</td>
<td>209,636</td>
<td>73,931</td>
<td>280,196</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(956,934)</td>
<td>(840,910)</td>
<td>521,135</td>
</tr>
<tr>
<td>Total net position</td>
<td>$2,175,552</td>
<td>$2,364,017</td>
<td>$2,748,042</td>
</tr>
</tbody>
</table>
Governmental Activities

Governmental activities realized $1.203 billion in revenues and $1.375 billion in expenses for fiscal year 2019. The primary government as a whole realized $1.846 billion in revenues and $1.826 billion in expenses for fiscal year 2019.

Business-type Activities

Business-type activities had increases in net position of $185.5 million, which is a 7.24% increase compared to the beginning of the year net position. The increase in net position was attributable in large part to the capital improvement programs of the Water Services Department for replacements and extensions to water and sewer lines and treatment plants. An increase in water rates (which offset the decline in usage), an increase in sewer rates and increases in terminal fees, property rental rates, and concession fees at the airport all contributed to the increase in the net position of the business-type activities. The Water, KC Airports and Sewer funds’ net positions increased by $54.4 million, $34.1 million and $97.0 million, respectively.

Components of the increase/decrease are as follows:

Changes in Net Position
(In thousands)

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2017-18</th>
<th>Total (as restated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>301,265</td>
<td>298,747</td>
<td>$589,831</td>
<td>557,110</td>
<td>891,096</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>93,982</td>
<td>96,109</td>
<td></td>
<td>93,982</td>
<td>96,109</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>13,716</td>
<td>21,880</td>
<td>23,910</td>
<td>34,449</td>
<td>56,329</td>
</tr>
<tr>
<td>General revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>148,308</td>
<td>127,138</td>
<td></td>
<td>148,308</td>
<td>127,138</td>
</tr>
<tr>
<td>Earnings and profits taxes</td>
<td>271,686</td>
<td>241,714</td>
<td></td>
<td>271,686</td>
<td>241,714</td>
</tr>
<tr>
<td>Sales taxes</td>
<td>239,742</td>
<td>230,391</td>
<td></td>
<td>239,742</td>
<td>230,391</td>
</tr>
<tr>
<td>Local option use taxes</td>
<td>42,942</td>
<td>39,783</td>
<td></td>
<td>42,942</td>
<td>39,783</td>
</tr>
<tr>
<td>Hotel and restaurant taxes</td>
<td>56,236</td>
<td>51,557</td>
<td></td>
<td>56,236</td>
<td>51,557</td>
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<tr>
<td>Gaming taxes</td>
<td>11,815</td>
<td>12,071</td>
<td></td>
<td>11,815</td>
<td>12,071</td>
</tr>
<tr>
<td>Railroad and utility taxes</td>
<td>8,579</td>
<td>7,110</td>
<td></td>
<td>8,579</td>
<td>7,110</td>
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<tr>
<td>Cigarette taxes</td>
<td>2,378</td>
<td>2,389</td>
<td></td>
<td>2,378</td>
<td>2,389</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>12,769</td>
<td>1,345</td>
<td>28,941</td>
<td>3,369</td>
<td>41,710</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,203,418</td>
<td>1,130,234</td>
<td>642,682</td>
<td>594,928</td>
<td>1,846,100</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>214,243</td>
<td>124,782</td>
<td></td>
<td>214,243</td>
<td>124,782</td>
</tr>
<tr>
<td>Public safety</td>
<td>449,507</td>
<td>467,937</td>
<td></td>
<td>449,507</td>
<td>467,937</td>
</tr>
<tr>
<td>Public works</td>
<td>374,511</td>
<td>159,853</td>
<td></td>
<td>374,511</td>
<td>159,853</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>75,062</td>
<td>100,521</td>
<td></td>
<td>75,062</td>
<td>100,521</td>
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<tr>
<td>Health</td>
<td>57,049</td>
<td>60,656</td>
<td></td>
<td>57,049</td>
<td>60,656</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>74,071</td>
<td>77,054</td>
<td></td>
<td>74,071</td>
<td>77,054</td>
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<tr>
<td>Convention facilities</td>
<td>47,387</td>
<td>131,115</td>
<td></td>
<td>47,387</td>
<td>131,115</td>
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<tr>
<td>Economic development</td>
<td>10,600</td>
<td>9,873</td>
<td></td>
<td>10,600</td>
<td>9,873</td>
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<td>Unallocated depreciation</td>
<td>1,281</td>
<td>1,281</td>
<td></td>
<td>1,281</td>
<td>1,281</td>
</tr>
<tr>
<td>Interest on long term debt and amortization</td>
<td>71,392</td>
<td>66,970</td>
<td></td>
<td>71,392</td>
<td>66,970</td>
</tr>
<tr>
<td>Total expenses</td>
<td>1,375,103</td>
<td>1,200,042</td>
<td>450,732</td>
<td>441,524</td>
<td>1,825,836</td>
</tr>
<tr>
<td>Increase/decrease in net position before transfers</td>
<td>(171,685)</td>
<td>(69,808)</td>
<td>191,949</td>
<td>153,404</td>
<td>20,264</td>
</tr>
<tr>
<td>Interfund transfers</td>
<td>6,400</td>
<td>4,397</td>
<td></td>
<td>(4,397)</td>
<td>-</td>
</tr>
<tr>
<td>Changes in net position</td>
<td>(165,285)</td>
<td>(65,411)</td>
<td>185,549</td>
<td>149,007</td>
<td>20,264</td>
</tr>
<tr>
<td>Net Position, Beginning of Year, as Previously Reported</td>
<td>2,364,017</td>
<td>2,429,428</td>
<td>2,568,250</td>
<td>2,419,243</td>
<td>4,932,267</td>
</tr>
<tr>
<td>Adjustment for Restatement (GASB No. 75)</td>
<td>(23,180)</td>
<td>(5,757)</td>
<td></td>
<td>(28,937)</td>
<td>-</td>
</tr>
<tr>
<td>Net Position, Beginning of Year, as Restated</td>
<td>2,340,837</td>
<td>2,423,671</td>
<td>2,562,493</td>
<td>2,419,243</td>
<td>4,903,330</td>
</tr>
<tr>
<td>Net Position, End of Year</td>
<td>$2,175,552</td>
<td>$2,364,017</td>
<td>$2,748,042</td>
<td>2,568,250</td>
<td>$4,923,594</td>
</tr>
</tbody>
</table>

A-11
Expenses and Program Revenues - Governmental Activities
(In thousands)

Revenues - Governmental Activities
CITY OF KANSAS CITY, MISSOURI
Management’s Discussion and Analysis
April 30, 2019

REVENUES - BUSINESS-TYPE ACTIVITIES

Service Charge Stormwater/Water 25.8%
Service Charge Sewer 38.1%
Service Charge KCI Airport 19.8%
Other Transportation - PFC, CFC 4.6%
Interest 4.5%
Grants 3.7%
All other 3.4%

Expenses and Program Revenues - Business-type Activities
(In thousands)

<table>
<thead>
<tr>
<th></th>
<th>Expenses</th>
<th>Program Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kansas City Airports</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sewer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A-13
Financial Analysis of the Government’s Funds

The City uses fund accounting to ensure and demonstrate compliance with finance related requirements.

Governmental Funds

The focus of the City’s governmental funds is to provide information on near term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unrestricted fund balance may serve as a measure of a government’s net resources available for future use.

As of April 30, 2019, the City’s governmental funds have combined ending fund balances of $420.4 million. The total fund balance decreased by $22.9 million during fiscal year 2019. The fund balances for governmental funds are reported using classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The five categories of governmental fund balance are nonspendable, restricted, committed, assigned and unassigned. The committed, assigned and unassigned classifications are considered to be unrestricted and these total to $210.8 million for all governmental funds. This is a $9.7 million or 4.84% increase from April 30, 2018.

Major Funds

The general fund is the chief operating fund of the City. At April 30, 2019, the total fund balance of the general fund was $114.9 million and expenditures were $550.7 million. The total fund balance increased by $12.8 million during fiscal year 2019. A portion of the general fund’s fund balance is committed to a stabilization arrangement or emergency reserve in the amount of $45.9 million. It is useful to compare the amount of the emergency reserve to total fund expenditures. The emergency reserve represents one month or 8.33% of the total fund expenditures. An additional amount of $45.9 million is assigned for a countercyclical reserve. The total of the emergency reserve and countercyclical reserve is $91.8 million or 16.67% of total general fund expenditures. The City’s goal is to fund the emergency reserve in an amount equal to one month or 8.33% of general fund expenditures. The goal of the countercyclical reserve is funding at an additional one month for a total of 16.67% of general fund expenditures.

The $12.8 million or 12.49% increase in total fund balance is attributable to a variety of factors. Some of the large dollar variances with an explanation of the underlying reasons for the significant changes from the prior year follow:

$26.0 million increase in tax revenues is a reflection of the continuing improvement in the local economy; the increase primarily consists of $21.0 million of earnings tax, $2.2 million of general property tax and an increase of $2.9 million of local option use tax.

$7.8 million increase in interest income due to the change in the market value in relation to the book value of the securities from the date purchased to the reporting date.

The capital improvements fund is the City’s other major governmental fund. At April 30, 2019, the total fund balance of the capital improvements fund was $78.7 million and expenditures were $73.9 million. The total fund balance decreased by $8.6 million during fiscal year 2019. The unrestricted portion of fund balance totals $78.7 million. It may be useful to compare the amount of unrestricted fund balance to total fund expenditures. The unrestricted portion of fund balance represents 106.5% of the total fund expenditures.
The $8.6 million or 9.9% decrease in total fund balance is attributable to a variety of factors. Some of the large dollar expenditures with an explanation of the underlying reasons for the significant changes from the prior year follow:

The capital improvements fund includes capital improvement and maintenance projects. The expenditure of $73.9 million was attributable to several projects. Some of the more significant capital outlays in the fund were:

- $8.6 million for City owned buildings maintenance and repairs,
- $4.5 million for street lighting and maintenance,
- $5.3 million for Bartle Hall lighting,
- $6.5 million for street maintenance, and
- $2.9 million for Tiffany Springs Road and Parkway.

The fund also provides a source of funding for debt service payments on bonds and notes that were issued to finance capital improvement projects. This is reflected in the $18.2 million of transfers-out that includes:

- $7.4 million for general obligation bonds issued for infrastructure construction and repair, KC Zoo improvements and Liberty Memorial improvements,
- $1.5 million for the Urban Youth Baseball Academy, and
- $0.8 million for streetlight improvements.

The Water fund, Sewer fund (including storm water) and the Airports fund, all of which are business-type activities, are also major funds. At April 30, 2019, the unrestricted net position of the Water fund was $155.7 million, while total net position was $875.7 million. As a measure of the Water fund’s liquidity, it may be useful to compare unrestricted net position to total fund operating expenses. Unrestricted net position represents 140.1% of the total fund operating expenses.

The unrestricted net position for the Sewer fund was $268.0 million and a total net position of $1,203.9 million. As a measure of the Sewer fund’s liquidity, it may be useful to compare unrestricted net position to total fund operating expenses. Unrestricted net position represents 173.4% of the total fund operating expenses.

The unrestricted net position for the Airports fund was $97.4 million and a total net position of $668.4 million. As a measure of the Airports fund’s liquidity, it may be useful to compare unrestricted net position to total fund operating expenses. Unrestricted net position represents 70.5% of the total fund operating expenses.
General Fund Budgetary Highlights

During fiscal year 2019, there was a $2.0 million decrease in appropriations for expenditures and other financing uses between the original and final amended budget and no changes in estimated revenues and other financing sources. The actual expenditures and other financing uses were under the final amended budget by $8.7 million and actual revenues and other financing sources were over the final amended budget by $3.0 million. Major variances from fiscal year 2018 include:

- $21.8 million increase in tax revenues is a reflection of the continuing improvement in the local economy; the increase primarily consists of $17.0 million of earnings tax, $2.4 million increase of general property tax and $3.0 million increase of local use tax.

- $7.0 million increase in other revenues due to insurance reimbursements for a fire that occurred at the police evidence warehouse.

Capital Assets and Debt Administration

Capital Assets

The City uses the modified approach when accounting for bridges/culverts and street lighting and uses straight-line depreciation when accounting for curbs, sidewalks, traffic signals, signage, guard rails, buildings, improvements, machinery and equipment, land improvements and fountains and monuments, and roads. The City’s investment in capital assets, net of related debt, for governmental and business-type activities as of April 30, 2019 amounts to $4.937 billion. This includes land, buildings, improvements, machinery and equipment, land improvements, monuments/fountains and other works of art, roads, bridges/culverts, curbs, sidewalks, street lighting, traffic signals, signage, retaining walls, guard rails water and sewer lines, runways and aprons. The total decrease in the City’s net investment in capital assets, for fiscal year 2019 was $111.9 million (a $208.1 million decrease for governmental activities and an $96.2 million increase for business-type activities when comparing to the previous year’s balance).

Major capital asset events during fiscal year 2019 included the following:

Total capital assets, net of depreciation and disposals, decreased $5.0 million.

Governmental capital assets, net of depreciation and disposals, decreased by $169.3 million. This calculation is composed of $174.6 million in new asset expenditures less ($309.0) million in depreciation plus ($34.9) million for disposals and decreases to construction in progress. The $174.6 million in new assets is due to $20.0 million in building improvements, including Municipal Court, Bartle Hall Lighting, and Vivion Rd Aquatics. $51.2 million in land improvements and infrastructure, including Penn Valley Park Slope, Lakewood Greenway Trail, Little Blue River Trail, and fencing for Holmes and 90th Street. $15.4 million for machinery, equipment & rolling stock and software, including Gillham Park spray ground equipment, new surveillance camera installations for the Parks Department, and auditorium chairs / seating for Bartle Hall $6.8 million for vehicles and numerous smaller projects. The disposal of ($14.7) million are primarily due to the sale of vehicles in the Fire and Neighborhood and Housing Services Departments. The City received assets of $6.2 million in donations. These consisted mainly of $5.5 million for land improvements deeded to the City from Friends of the Zoo.
Business type capital assets, net of depreciation and disposals, increased by $164.5 million as follows:

- $39.5 million net increase in aviation assets for airfield rehabilitation, facility upgrades, and equipment purchases
- $48.4 million net increase for water utility lines and improvements and equipment
- $76.6 million net increase for sewer utility lines and improvements

During fiscal year 2019, the condition of the City’s two networks of infrastructure assets accounted for using the modified approach had the following changes:

The overall condition level of the bridges remained at 77.00 in fiscal year 2019 on a rating scale of 100, indicating the overall condition of better. The City’s intent is that at least 75% of the bridges should be at a good or better condition (a condition level of 65 or better), with no more than 10% being in substandard condition (a condition level of less than 45).

The overall condition level of the street lighting went from 97.20 in fiscal year 2018 to 96.61 in fiscal year 2019 on a rating scale of 100, indicating the overall condition maintained a better condition. The City’s intent is to obtain an overall rating of not less than 90 (indicating a condition of better) with no more than 10% being below the better condition rating.

During fiscal year 2019, the actual amount of dollars expended to preserve and maintain the bridges and street lighting assets were 24.19% and 55.47% of the estimated amount needed, respectively.

### Capital Assets

**Governmental Activities**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Land/permanent right of way</td>
<td>366,291</td>
<td>364,477</td>
<td>55,618</td>
<td>55,101</td>
<td>421,909</td>
<td>419,578</td>
</tr>
<tr>
<td>Works of art</td>
<td>3,469</td>
<td>1,709</td>
<td>-</td>
<td>-</td>
<td>3,469</td>
<td>1,709</td>
</tr>
<tr>
<td>Buildings &amp; improvements</td>
<td>1,449,867</td>
<td>1,429,788</td>
<td>1,243,840</td>
<td>1,221,747</td>
<td>2,693,707</td>
<td>2,651,535</td>
</tr>
<tr>
<td>Monuments &amp; fountains</td>
<td>127,850</td>
<td>127,850</td>
<td>-</td>
<td>-</td>
<td>127,850</td>
<td>127,850</td>
</tr>
<tr>
<td>Temporary right of way</td>
<td>905</td>
<td>902</td>
<td>-</td>
<td>-</td>
<td>905</td>
<td>902</td>
</tr>
<tr>
<td>Land improvements</td>
<td>392,551</td>
<td>378,218</td>
<td>8,291</td>
<td>18,600</td>
<td>400,842</td>
<td>396,818</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>318,208</td>
<td>304,645</td>
<td>383,727</td>
<td>371,367</td>
<td>701,935</td>
<td>676,012</td>
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<tr>
<td>Infrastructure-modified</td>
<td>596,277</td>
<td>2,327,976</td>
<td>-</td>
<td>-</td>
<td>596,277</td>
<td>2,327,976</td>
</tr>
<tr>
<td>Infrastructure-depreciated</td>
<td>2,065,876</td>
<td>310,262</td>
<td>2,860,991</td>
<td>2,672,900</td>
<td>4,926,867</td>
<td>2,983,162</td>
</tr>
<tr>
<td>Green infrastructure</td>
<td>-</td>
<td>-</td>
<td>10,756</td>
<td>-</td>
<td>10,756</td>
<td>-</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>(1,332,500)</td>
<td>(1,024,791)</td>
<td>(1,717,831)</td>
<td>(1,653,349)</td>
<td>(3,050,331)</td>
<td>(2,678,140)</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>158,714</td>
<td>95,791</td>
<td>139,511</td>
<td>134,010</td>
<td>298,225</td>
<td>229,801</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,147,508</strong></td>
<td><strong>$4,316,827</strong></td>
<td><strong>$2,984,903</strong></td>
<td><strong>$2,820,376</strong></td>
<td><strong>$7,132,411</strong></td>
<td><strong>$7,137,203</strong></td>
</tr>
</tbody>
</table>

**Long-term Debt**

As of April 30, 2019, the City (the primary government) had total bonded debt outstanding of approximately $2.781 billion. Of this amount, $376.7 million was comprised of debt backed by the full faith and credit of the government. Additionally, the City has $1.202 billion of outstanding limited obligation debt. The remainder of the City’s debt represents bonds secured solely by specified revenue sources of the water, sewer, and airport systems totaling approximately $1.201 billion.
CITY OF KANSAS CITY, MISSOURI
Management’s Discussion and Analysis
April 30, 2019

Long-term Debt (1)
(In thousands)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th></th>
<th>Business-type Activities</th>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>$ 376,722</td>
<td>$ 347,523</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 376,722</td>
</tr>
<tr>
<td>Revenue bonds</td>
<td>-</td>
<td>-</td>
<td>1,201,314</td>
<td>1,181,657</td>
<td>1,201,314</td>
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<tr>
<td>Limited obligation debt</td>
<td>1,202,480</td>
<td>1,301,113</td>
<td>-</td>
<td>-</td>
<td>1,202,480</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,579,202</td>
<td>$ 1,648,636</td>
<td>$ 1,201,314</td>
<td>$ 1,181,657</td>
<td>$ 2,780,516</td>
</tr>
</tbody>
</table>

(1) Amounts are net of unamortized premium and discount

The City’s total debt decreased from fiscal year 2018 by $49,777 million primarily due to $251,203 million in principal payments and refunding bonds, offset by the following bonds issued during the fiscal year ending April 30, 2019:

- $42,055 million Sewer Revenue Refunding Bonds, Series 2018B
- $0.650 million Lease Purchase Agreement (Golf Course Vehicles)
- $0.412 million Lease Purchase Agreement (Police Robotic Equipment)
- $57.290 million General Obligation Improvement Bonds, Series 2019A (Streets, Sidewalks, Flood Control and City Buildings Projects)
- $98.460 million Incurrence of Obligation related to the IDA Special Obligation Series 2019A Bonds (Airport Terminal Modernization Project)

As of April 30, 2019, the City’s bond credit ratings are shown in the following table:

<table>
<thead>
<tr>
<th>Type of Bonds Issued</th>
<th>Moody's Rating</th>
<th>Standard and Poor's Rating</th>
<th>Fitch's Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>Aa2</td>
<td>AA</td>
<td>AA-</td>
</tr>
<tr>
<td>Kansas City, Missouri special obligation bonds</td>
<td>A1</td>
<td>AA-</td>
<td>Not Rated</td>
</tr>
<tr>
<td>Water revenue bonds (senior lien bonds)</td>
<td>Aa2</td>
<td>AA+</td>
<td>Not Rated</td>
</tr>
<tr>
<td>Sewer revenue bonds (junior lien bonds)</td>
<td>Aa2</td>
<td>AA</td>
<td>Not Rated</td>
</tr>
<tr>
<td>Airport revenue bonds (senior lien bonds)</td>
<td>A1</td>
<td>A+</td>
<td>Not Rated</td>
</tr>
<tr>
<td>Airport annual appropriation obligations</td>
<td>A2</td>
<td>A</td>
<td>A</td>
</tr>
</tbody>
</table>

1 A rating from Fitch was not sought for City General Obligation Refunding (Advanced Partial Refunding of General Obligation Series 2007A Bonds) Series 2015A, the General Obligation Refunding and Improvement Bonds Series 2018A and the General Obligation Improvement Bonds Series 2019A.
2 Some of the City’s annual appropriation pledge bonds are rated "A+" by Fitch.
3 On May 24, 2019, S&P Global Ratings lowered its rating on the senior lien general airport revenue bonds to 'A' from 'A+' at the same time that it issued an 'A' rating on the airport's annual appropriation obligations.

Article VI, Sections 26(b) and (c) of the state constitution permits the City, by a vote of the qualified electors, to incur indebtedness for City purposes in an aggregate amount not to exceed 10% of the assessed value of property within the City. Article VI, Section 26(d) of the state constitution permits the City, by a vote of the qualified electors, to incur indebtedness for the purposes of acquiring rights-of-way, construction, extending and improving streets, avenues and sanitary or storm sewer systems in an aggregate amount not to exceed 10% of the assessed value of property within the City. Article VI, Section 26(e) of the state constitution permits the City, by a vote of the qualified electors, to incur indebtedness for the purposes of purchasing or constructing waterworks, electric or other light plants in an aggregate amount not to exceed 10% of the assessed value of property within the City. The aggregate limit of GO debt is 20% of the assessed value of property within the City.
The City’s constitutional debt limit calculated as of April 30, 2018 was $1.619 billion. The City’s current legal debt margin is $1.262 billion, which takes into account outstanding general obligation bonds less debt service fund balances, which net to $356 million. Additional information regarding the City’s long-term debt can be found in Note 7 on pages A-85 to A-115 of this report.

Economic Factors and Next Year’s Budgets and Rates

- Per the Bureau of Labor Statistics, the unemployment rate, not seasonally adjusted data for Kansas City calculated as of April 2019 was 3.1%, which is 0.1 percentage points lower than the same calculation one year ago. This compares to the state and national unemployment rates of 2.9% and 3.3%, respectively.
- According to the Bureau of Labor Statistics consumer price index, today's prices in 2019 are 8.33% higher than average prices throughout 2015. The dollar experienced an average inflation rate of 2.02% per year during this period, meaning the real value of a dollar decreased.

All of these factors are considered in preparing the City’s budget.

Request for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City’s finances and to show accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Controller’s Office, 414 East 12th Street, Suite 302, Kansas City, Missouri 64106, or via email at finance@okc.org.
CITY OF KANSAS CITY, MISSOURI  
Statement of Net Position  
April 30, 2019  
(In thousands of dollars)  

<table>
<thead>
<tr>
<th>Assets</th>
<th>Governmental Activities</th>
<th>Business-Type Activities</th>
<th>Total</th>
<th>Discretely Presented Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$384,521</td>
<td>$584,666</td>
<td>$969,187</td>
<td>$14,607</td>
</tr>
<tr>
<td>Receivables, net</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>119,912</td>
<td>-</td>
<td>119,912</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>18,789</td>
<td>67,124</td>
<td>85,913</td>
<td>1,106</td>
</tr>
<tr>
<td>Interest</td>
<td>2,287</td>
<td>3,400</td>
<td>5,687</td>
<td>582</td>
</tr>
<tr>
<td>Other</td>
<td>3,181</td>
<td>3,760</td>
<td>6,941</td>
<td>2,322</td>
</tr>
<tr>
<td>Special assessments-net</td>
<td>1,322</td>
<td>-</td>
<td>1,322</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>9,531</td>
<td>1,501</td>
<td>11,032</td>
<td>3,800</td>
</tr>
<tr>
<td>Due from primary government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,951</td>
</tr>
<tr>
<td>Due from component units</td>
<td>3,368</td>
<td>-</td>
<td>3,368</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>-</td>
<td>3,371</td>
<td>3,371</td>
<td>1,852</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>964</td>
<td>964</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid bond insurance</td>
<td>784</td>
<td>1,673</td>
<td>2,457</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>18</td>
<td>-</td>
<td>18</td>
<td>18,417</td>
</tr>
</tbody>
</table>

Restricted assets  
Cash and short-term investments | 88,832 | 469,769 | 558,601 | 127,360 |
Due from primary government | - | - | - | 25,176 |
Accounts receivable | - | 3,148 | 3,148 | 16,944 |
Accrued interest receivable | - | 2,644 | 2,644 | - |
Net long-term lease receivable | - | - | - | - |
Capital assets, nondepreciable | 1,124,752 | 200,538 | 1,325,290 | 19,568 |
Capital assets, depreciable, net | 3,022,756 | 2,784,365 | 5,807,121 | 39,839 |

Total assets | 4,780,053 | 4,126,923 | 8,906,976 | 274,524 |

Deferred Outflows of Resources  
Items related to pension plans | 188,307 | 18,904 | 207,211 | - |
Accumulated decrease in fair value of hedging derivatives | 18,225 | - | 18,225 | - |
Items related to other post employment benefits | 5,499 | 1,366 | 6,865 | 1,033 |
Deferred charge on refunding of bonds | 41,758 | 4,679 | 46,437 | 326 |

Total deferred outflows of resources | 253,789 | 24,949 | 278,738 | 1,359 |

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI
Statement of Net Position
April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Primary Government</th>
<th>Governmental Activities</th>
<th>Business-Type Activities</th>
<th>Total</th>
<th>Discretely Presented Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$57,929</td>
<td>$45,608</td>
<td>$103,537</td>
<td>$3,168</td>
</tr>
<tr>
<td>Other accrued items</td>
<td>52,001</td>
<td>10,390</td>
<td>62,391</td>
<td>5,798</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>3,444</td>
<td>6,571</td>
<td>10,015</td>
<td>-</td>
</tr>
<tr>
<td>Internal balances</td>
<td>16,723</td>
<td>(16,723)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid lease revenue</td>
<td>-</td>
<td>2,186</td>
<td>2,186</td>
<td>-</td>
</tr>
<tr>
<td>Due to primary government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,368</td>
</tr>
<tr>
<td>Due to taxing districts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67</td>
</tr>
<tr>
<td>Due to component units</td>
<td>2,951</td>
<td>-</td>
<td>2,951</td>
<td>-</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>19,970</td>
<td>2,186</td>
<td>21,156</td>
<td>461</td>
</tr>
<tr>
<td>Accrued interest</td>
<td>112,337</td>
<td>15,412</td>
<td>127,749</td>
<td>3,394</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>5,216</td>
<td>313</td>
<td>5,529</td>
<td>1,830</td>
</tr>
<tr>
<td>Interest rate swap liabilities</td>
<td>18,225</td>
<td>-</td>
<td>18,225</td>
<td>-</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due within one year</td>
<td>119,407</td>
<td>68,877</td>
<td>188,284</td>
<td>90,500</td>
</tr>
<tr>
<td>Claims payable due within one year</td>
<td>14,383</td>
<td>7,674</td>
<td>22,057</td>
<td>6,007</td>
</tr>
<tr>
<td>Due in more than one year</td>
<td>1,499,436</td>
<td>1,141,676</td>
<td>2,641,112</td>
<td>854,919</td>
</tr>
<tr>
<td>Claims payable due in more than one year</td>
<td>46,077</td>
<td>25,131</td>
<td>71,208</td>
<td>14,186</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>710,412</td>
<td>73,249</td>
<td>783,661</td>
<td>-</td>
</tr>
<tr>
<td>Other postemployment benefits due in more than one year</td>
<td>83,739</td>
<td>21,807</td>
<td>105,546</td>
<td>48,959</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>2,762,250</td>
<td>1,402,171</td>
<td>4,164,421</td>
<td>1,032,657</td>
</tr>
<tr>
<td>Deferred Inflows of Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Items related to pension plans</td>
<td>96,040</td>
<td>1,659</td>
<td>97,699</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>96,040</td>
<td>1,659</td>
<td>97,699</td>
<td>-</td>
</tr>
<tr>
<td>Net Position (Deficit)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>2,922,850</td>
<td>2,013,790</td>
<td>4,936,640</td>
<td>57,143</td>
</tr>
<tr>
<td>Restricted for</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>8,965</td>
<td>-</td>
<td>8,965</td>
<td>-</td>
</tr>
<tr>
<td>Principal and interest</td>
<td>52,616</td>
<td>89,917</td>
<td>142,533</td>
<td>125,250</td>
</tr>
<tr>
<td>Insurance reserves</td>
<td>800</td>
<td>-</td>
<td>800</td>
<td>-</td>
</tr>
<tr>
<td>Capital projects and other</td>
<td>147,255</td>
<td>110,283</td>
<td>257,538</td>
<td>-</td>
</tr>
<tr>
<td>Aviation operations</td>
<td>-</td>
<td>12,917</td>
<td>12,917</td>
<td>-</td>
</tr>
<tr>
<td>Special programs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40,661</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>(956,934)</td>
<td>521,135</td>
<td>(435,799)</td>
<td>(979,828)</td>
</tr>
<tr>
<td>Total net position (deficit)</td>
<td>$2,175,552</td>
<td>$2,748,042</td>
<td>$4,923,594</td>
<td>$(756,774)</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.

A-21
## CITY OF KANSAS CITY, MISSOURI

### Statement of Activities

#### Year Ended April 30, 2019

(\textit{In thousands of dollars})

The accompanying notes are an integral part of these financial statements.

### Expenses

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental activities</td>
<td>$214,243 $</td>
<td>$183,863 $</td>
<td>$66,087 $</td>
<td>$314 $</td>
</tr>
<tr>
<td>General government</td>
<td>$449,507 $</td>
<td>$43,380 $</td>
<td>$3,115 $</td>
<td>$806 $</td>
</tr>
<tr>
<td>Public safety</td>
<td>$374,511 $</td>
<td>$12,662 $</td>
<td>-</td>
<td>$3,950 $</td>
</tr>
<tr>
<td>Public works</td>
<td>$75,062 $</td>
<td>$29,013 $</td>
<td>$12,455 $</td>
<td>$1,760 $</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>$57,049 $</td>
<td>$5,442 $</td>
<td>$12,204 $</td>
<td>$7 $</td>
</tr>
<tr>
<td>Health</td>
<td>$74,071 $</td>
<td>$11,913 $</td>
<td>$121 $</td>
<td>$6,879 $</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>$47,387 $</td>
<td>$9,812 $</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
<td>$10,600 $</td>
<td>$5,180 $</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Economic development</td>
<td>$1,281 $</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unallocated depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest on long-term debt and amortization of bond insurance</td>
<td>$71,392 $</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total governmental activities</td>
<td>$1,375,103 $</td>
<td>$301,265 $</td>
<td>$93,982 $</td>
<td>$13,716 $</td>
</tr>
<tr>
<td><strong>Business-type activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>$126,609 $</td>
<td>$170,945 $</td>
<td>-</td>
<td>$4,306 $</td>
</tr>
<tr>
<td>Kansas City airports</td>
<td>$149,737 $</td>
<td>$167,049 $</td>
<td>-</td>
<td>$12,011 $</td>
</tr>
<tr>
<td>Sewer</td>
<td>$174,387 $</td>
<td>$251,837 $</td>
<td>-</td>
<td>$7,593 $</td>
</tr>
<tr>
<td>Total business-type activities</td>
<td>$450,733 $</td>
<td>$589,831 $</td>
<td>-</td>
<td>$23,910 $</td>
</tr>
<tr>
<td><strong>Total primary government</strong></td>
<td>$1,825,836 $</td>
<td>$891,096 $</td>
<td>$93,982 $</td>
<td>$37,626 $</td>
</tr>
<tr>
<td><strong>Total component units</strong></td>
<td>$520,266 $</td>
<td>$10,659 $</td>
<td>$255,089 $</td>
<td>$488 $</td>
</tr>
</tbody>
</table>

### General Revenues

<table>
<thead>
<tr>
<th>Programs</th>
<th>\textit{Taxes}</th>
<th>\textit{Investment earnings}</th>
<th>\textit{Transfers}</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Property taxes, levied for general purposes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Property taxes, levied for debt service</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Earnings and profits taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sales taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Local option use taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Hotel and restaurant taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gaming taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Railroad and utility taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cigarette taxes</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tax increment financing revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Investment earnings</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transfers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total general revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Change in net position

**Net Position, Beginning of Year, as Previously Reported**

**Adjustment for Change in Accounting Principle (GASB No. 75)**

**Net Position, Beginning of Year, as Restated**

**Net Position, End of Year**

A-22
## Net (Expenses) Revenues and Changes in Net Position

<table>
<thead>
<tr>
<th>Primary Government</th>
<th>Discretely Presented Component</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activities</td>
<td>Activities</td>
</tr>
<tr>
<td></td>
<td>Governmental</td>
</tr>
<tr>
<td></td>
<td>Activities</td>
</tr>
<tr>
<td>$ 36,021</td>
<td>$ -</td>
</tr>
<tr>
<td>(402,206)</td>
<td>-</td>
</tr>
<tr>
<td>(357,899)</td>
<td>-</td>
</tr>
<tr>
<td>(31,834)</td>
<td>-</td>
</tr>
<tr>
<td>(39,396)</td>
<td>-</td>
</tr>
<tr>
<td>(55,158)</td>
<td>-</td>
</tr>
<tr>
<td>(37,575)</td>
<td>-</td>
</tr>
<tr>
<td>(5,420)</td>
<td>-</td>
</tr>
<tr>
<td>(1,281)</td>
<td>-</td>
</tr>
<tr>
<td>(71,392)</td>
<td>-</td>
</tr>
<tr>
<td>(966,140)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(966,140)</td>
</tr>
</tbody>
</table>

|                      |                      |                      | (254,030) |

| 125,193             | -                    | 125,193              | -        |
| 23,115              | -                    | 23,115               | -        |
| 271,686             | -                    | 271,686              | -        |
| 239,742             | -                    | 239,742              | 1,147    |
| 42,942              | -                    | 42,942               | -        |
| 56,236              | -                    | 56,236               | -        |
| 11,815              | -                    | 11,815               | -        |
| 8,520               | -                    | 8,520                | -        |
| 2,378               | -                    | 2,378                | -        |
|                      | -                    | -                    | 123,993  |
| 12,769              | 28,941               | 41,710               | 3,579    |
| 6,400               | (6,400)              | -                    | 873      |
| 800,855             | 22,541               | 823,396              | 129,592  |
| (165,285)           | 185,549              | 20,264               | (124,438) |
| 2,364,017           | 2,568,250            | 4,932,267            | (623,968) |
| (23,180)            | (5,757)              | (28,937)             | (8,368)  |
| 2,340,837           | 2,562,493            | 4,903,330            | (632,336) |

| $ 2,175,552         | $ 2,748,042          | $ 4,923,594          | $ (756,774) |

The accompanying notes are an integral part of these financial statements.
# Governmental Funds Balance Sheet

**City of Kansas City, Missouri**  
Governmental Funds Balance Sheet  
April 30, 2019  
*(In thousands of dollars)*

## Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash and cash equivalents</strong></td>
<td>$135,489</td>
<td>$67,301</td>
<td>$177,425</td>
<td>$380,215</td>
</tr>
<tr>
<td><strong>Receivables</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>73,808</td>
<td>13,601</td>
<td>43,448</td>
<td>130,857</td>
</tr>
<tr>
<td>Municipal court</td>
<td>2,793</td>
<td>-</td>
<td>2,793</td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td>37,162</td>
<td>2,781</td>
<td>1,909</td>
<td>41,852</td>
</tr>
<tr>
<td>Special assessments</td>
<td>9,317</td>
<td>-</td>
<td>8</td>
<td>9,325</td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>1,615</td>
<td>-</td>
<td>644</td>
<td>2,259</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>(38,221)</td>
<td>-</td>
<td>(5,758)</td>
<td>(43,979)</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>123</td>
<td>1,823</td>
<td>7,585</td>
<td>9,531</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>-</td>
<td>8,995</td>
<td>-</td>
<td>8,995</td>
</tr>
<tr>
<td>Due from component units</td>
<td>3,368</td>
<td>-</td>
<td>-</td>
<td>3,368</td>
</tr>
<tr>
<td>Other assets</td>
<td>1</td>
<td>-</td>
<td>415</td>
<td>416</td>
</tr>
<tr>
<td>Restricted assets - cash and short-term investments</td>
<td>804</td>
<td>-</td>
<td>88,821</td>
<td>89,625</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$226,259</td>
<td>$94,501</td>
<td>$314,497</td>
<td>$635,257</td>
</tr>
</tbody>
</table>

## Liabilities, Deferred Inflows of Resources and Fund Balances

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$23,564</td>
<td>$7,474</td>
<td>$26,817</td>
<td>$57,855</td>
</tr>
<tr>
<td>Other accrued items</td>
<td>9,158</td>
<td>368</td>
<td>5,232</td>
<td>14,758</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>-</td>
<td>1,716</td>
<td>1,727</td>
<td>3,443</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>25,713</td>
<td>25,713</td>
</tr>
<tr>
<td>Due to fiduciary funds</td>
<td>12,603</td>
<td>5,005</td>
<td>10,083</td>
<td>27,691</td>
</tr>
<tr>
<td>Due to component units</td>
<td>2,951</td>
<td>-</td>
<td>-</td>
<td>2,951</td>
</tr>
<tr>
<td>Advanced revenue</td>
<td>-</td>
<td>-</td>
<td>6,008</td>
<td>6,008</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
<td>-</td>
<td>5,217</td>
<td>5,217</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>48,276</td>
<td>14,563</td>
<td>80,797</td>
<td>143,636</td>
</tr>
</tbody>
</table>

## Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>52,561</td>
<td>-</td>
<td>3,752</td>
<td>56,313</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>7,197</td>
<td>-</td>
<td>1,331</td>
<td>8,528</td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>316</td>
<td>-</td>
<td>-</td>
<td>316</td>
</tr>
<tr>
<td>Charges for services</td>
<td>1,993</td>
<td>-</td>
<td>-</td>
<td>1,993</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>1,262</td>
<td>1,766</td>
<td>3,028</td>
</tr>
<tr>
<td>Special assessments</td>
<td>1,050</td>
<td>-</td>
<td>1</td>
<td>1,051</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td>63,117</td>
<td>1,262</td>
<td>6,850</td>
<td>71,229</td>
</tr>
</tbody>
</table>

## Fund Balances

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>800</td>
<td>-</td>
<td>208,836</td>
<td>209,636</td>
</tr>
<tr>
<td>Committed</td>
<td>56,812</td>
<td>39,187</td>
<td>1,041</td>
<td>97,040</td>
</tr>
<tr>
<td>Assigned</td>
<td>49,895</td>
<td>39,489</td>
<td>45,300</td>
<td>134,684</td>
</tr>
<tr>
<td>Unassigned</td>
<td>7,359</td>
<td>-</td>
<td>(28,327)</td>
<td>(20,968)</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td>114,866</td>
<td>78,676</td>
<td>226,850</td>
<td>420,392</td>
</tr>
</tbody>
</table>

## Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$226,259</td>
<td>$94,501</td>
<td>$314,497</td>
<td>$635,257</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.

A-24
CITY OF KANSAS CITY, MISSOURI
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
April 30, 2019
(In thousands of dollars)

Fund balances-total governmental funds $ 420,392
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:
  Governmental capital assets $ 5,480,010
  Less: accumulated depreciation (1,332,502)
  Net effect of capital assets 4,147,508
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due (111,974)
Revenues that are deferred in the governmental funds due to the City not receiving cash within sixty days are not available to pay current-period expenditures and, therefore, are not recorded in the funds 54,862
Prepaid bond insurance, net of related amortization, is not recorded as an asset in the governmental funds 784
Deferred charges on refunding of bonds, net of related amortization, are not recorded as a deferred outflow in the governmental funds 41,758
Deferred inflows and outflows of resources in Government Activities related to pensions and OPEB are not recorded in the fund statements 97,766
Accumulated net decrease in fair value of hedging derivatives are not reported in the governmental funds 18,225
Interest rate swap liabilities and assets are not reported in the governmental funds (18,225)
Long-term obligations, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds
  Bonds and notes payable (1,519,250)
  Unamortized premium on bond issues (62,465)
  Deferred discount on bond issues 2,513
  Net pension liability (710,412)
  Other postemployment benefit obligations (83,739)
  Compensated absences (39,641)
  Claims payable (60,461)
  Net effect of long-term obligations (2,473,455)
Internal service funds are used by management to charge the cost of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position (2,089)
Net position of governmental activities $ 2,175,552

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended April 30, 2019
(In thousands of dollars)

The accompanying notes are an integral part of these financial statements.

A-26
CITY OF KANSAS CITY, MISSOURI
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
Year Ended April 30, 2019
(In thousands of dollars)

Net change in fund balances-total governmental funds $ (22,873)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of the amount by which capital outlays exceeded depreciation in the current period:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital outlay</td>
<td>$154,442</td>
</tr>
<tr>
<td>Depreciation</td>
<td>(309,040)</td>
</tr>
<tr>
<td>Capital outlay-loss on disposal of assets</td>
<td>(14,721)</td>
</tr>
<tr>
<td><strong>Net effect of capital assets</strong></td>
<td>(169,319)</td>
</tr>
</tbody>
</table>

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (41,796)

Expenses in the statement of activities that do not use current financial resources are not reported as expenditures in the funds 49,451

Reverse Amortization of Liability with Convention Hotel charged as an expense that does not use current financial resources and is not reported as expenditures in the funds (973)

Interest expense on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in accrued interest payable</td>
<td>(7,665)</td>
</tr>
</tbody>
</table>

The issuance of long-term debt (for example, bonds, notes and loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds, an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond and note proceeds, including premium/discount</td>
<td>(62,245)</td>
</tr>
<tr>
<td>Repayment of principal (bonds, loans, capitalized lease obligations)</td>
<td>116,059</td>
</tr>
<tr>
<td>Defeasance of debt refunding</td>
<td>3,949</td>
</tr>
<tr>
<td>Defeasance of debt refunding - interest component</td>
<td>(44)</td>
</tr>
<tr>
<td>Amortization of premium/discount, net</td>
<td>12,688</td>
</tr>
<tr>
<td>Amortization of prepaid bond insurance</td>
<td>(69)</td>
</tr>
<tr>
<td>Amortization of deferred charge on refunding</td>
<td>(4,938)</td>
</tr>
<tr>
<td><strong>Net effect of long-term debt</strong></td>
<td>65,400</td>
</tr>
</tbody>
</table>

Long-term obligations are not payable from current financial resources and are not reported as liabilities of the governmental funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net pension liability</td>
<td>22,946</td>
</tr>
<tr>
<td>Change in deferred inflows and outflows related to pension plans</td>
<td>(51,217)</td>
</tr>
<tr>
<td>Change in other postemployment benefits</td>
<td>(3,250)</td>
</tr>
<tr>
<td>Change in claims payable</td>
<td>130</td>
</tr>
<tr>
<td>Change in compensated absences</td>
<td>(5,362)</td>
</tr>
<tr>
<td><strong>Net effect of other long-term obligations</strong></td>
<td>(36,753)</td>
</tr>
</tbody>
</table>

Net effect of all long-term obligations 28,647

Internal service funds are used by management to charge the costs of various activities internally to individual funds. The change in net position of certain activities of internal service funds is reported with governmental activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net position of governmental activities</td>
<td>$ (165,285)</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
### CITY OF KANSAS CITY, MISSOURI

**Proprietary Funds Statement of Net Position**

**April 30, 2019**

*(In thousands of dollars)*

---

**Business-type Activities-Enterprise Funds**

<table>
<thead>
<tr>
<th>Assets</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO HealthCare</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$5,995</td>
<td>$3,992</td>
<td>$9,849</td>
<td>$19,836</td>
<td>$4,378</td>
</tr>
<tr>
<td>Investments</td>
<td>14,479</td>
<td>12,836</td>
<td>23,807</td>
<td>51,122</td>
<td></td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td>33,356</td>
<td>7,355</td>
<td>56,185</td>
<td>96,896</td>
<td>3,483</td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>975</td>
<td>506</td>
<td>1,919</td>
<td>3,400</td>
<td>26</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>(12,858)</td>
<td>(192)</td>
<td>(16,943)</td>
<td>(29,993)</td>
<td></td>
</tr>
<tr>
<td>Notes receivable - current</td>
<td>553</td>
<td>-</td>
<td>-</td>
<td>553</td>
<td></td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>1,501</td>
<td>-</td>
<td>1,501</td>
<td></td>
</tr>
<tr>
<td>Due from other funds</td>
<td>16,835</td>
<td>-</td>
<td>2</td>
<td>16,837</td>
<td></td>
</tr>
<tr>
<td>Prepaid items</td>
<td>-</td>
<td>964</td>
<td>-</td>
<td>964</td>
<td></td>
</tr>
<tr>
<td>Inventories</td>
<td>1,971</td>
<td>838</td>
<td>562</td>
<td>3,371</td>
<td></td>
</tr>
<tr>
<td>Total unrestricted assets</td>
<td>61,306</td>
<td>27,800</td>
<td>75,381</td>
<td>164,487</td>
<td>7,887</td>
</tr>
<tr>
<td><strong>Restricted assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>1,971</td>
<td>4,196</td>
<td>13,020</td>
<td>19,187</td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>16,236</td>
<td>13,419</td>
<td>10,759</td>
<td>40,414</td>
<td></td>
</tr>
<tr>
<td>Cash with trustee</td>
<td>-</td>
<td>67,079</td>
<td>-</td>
<td>67,079</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>-</td>
<td>3,148</td>
<td>-</td>
<td>3,148</td>
<td></td>
</tr>
<tr>
<td>Interest receivable</td>
<td>490</td>
<td>825</td>
<td>1,329</td>
<td>2,644</td>
<td></td>
</tr>
<tr>
<td>Total restricted assets</td>
<td>18,697</td>
<td>88,667</td>
<td>25,108</td>
<td>132,472</td>
<td></td>
</tr>
<tr>
<td>Total current assets</td>
<td>80,003</td>
<td>116,467</td>
<td>100,489</td>
<td>296,959</td>
<td>7,887</td>
</tr>
<tr>
<td><strong>Noncurrent Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted assets-investments</td>
<td>68,290</td>
<td>102,611</td>
<td>172,188</td>
<td>343,089</td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>151,712</td>
<td>112,547</td>
<td>249,449</td>
<td>513,708</td>
<td></td>
</tr>
<tr>
<td>Notes receivable</td>
<td>3,207</td>
<td>-</td>
<td>-</td>
<td>3,207</td>
<td></td>
</tr>
<tr>
<td>Capital assets, nondepreciable</td>
<td>34,290</td>
<td>109,237</td>
<td>57,011</td>
<td>200,538</td>
<td></td>
</tr>
<tr>
<td>Capital assets, depreciable, net</td>
<td>1,010,300</td>
<td>509,570</td>
<td>1,264,495</td>
<td>2,784,365</td>
<td></td>
</tr>
<tr>
<td>Unrestricted accounts receivable, net</td>
<td>-</td>
<td>221</td>
<td>-</td>
<td>221</td>
<td></td>
</tr>
<tr>
<td>Prepaid bond insurance, net</td>
<td>1,673</td>
<td>-</td>
<td>-</td>
<td>1,673</td>
<td></td>
</tr>
<tr>
<td>Total noncurrent assets</td>
<td>1,269,472</td>
<td>834,186</td>
<td>1,743,143</td>
<td>3,846,801</td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>1,349,475</td>
<td>950,653</td>
<td>1,843,632</td>
<td>4,143,760</td>
<td>7,887</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred loss on refunding of bonds</td>
<td>1,561</td>
<td>1,186</td>
<td>1,932</td>
<td>4,679</td>
<td></td>
</tr>
<tr>
<td>OPEB</td>
<td>489</td>
<td>440</td>
<td>437</td>
<td>1,366</td>
<td></td>
</tr>
<tr>
<td>Items related to pension plan</td>
<td>6,776</td>
<td>6,088</td>
<td>6,040</td>
<td>18,904</td>
<td></td>
</tr>
<tr>
<td>Total deferred outflows of resources</td>
<td>8,826</td>
<td>7,714</td>
<td>8,409</td>
<td>24,949</td>
<td></td>
</tr>
<tr>
<td>Total assets and deferred outflows of resources</td>
<td>$1,358,301</td>
<td>$958,367</td>
<td>$1,852,041</td>
<td>$4,168,709</td>
<td>$7,887</td>
</tr>
</tbody>
</table>

---

*The accompanying notes are an integral part of these financial statements.*
## CITY OF KANSAS CITY, MISSOURI

Proprietary Funds Statement of Net Position

April 30, 2019

(In thousands of dollars)

### Business-type Activities-Enterprise Funds

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities payable from unrestricted assets</td>
<td>$9,987</td>
<td>$8,742</td>
<td>$18,302</td>
<td>$37,031</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>865</td>
<td>661</td>
<td>762</td>
<td>2,288</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>2,300</td>
<td>1,882</td>
<td>2,399</td>
<td>6,581</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>313</td>
<td>-</td>
<td>-</td>
<td>313</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>114</td>
<td>114</td>
</tr>
<tr>
<td>Prepaid lease revenue</td>
<td>-</td>
<td>2,186</td>
<td>-</td>
<td>2,186</td>
</tr>
<tr>
<td>Claims payable</td>
<td>4,364</td>
<td>939</td>
<td>2,371</td>
<td>7,674</td>
</tr>
<tr>
<td>Total liabilities payable from unrestricted assets</td>
<td>$17,829</td>
<td>$14,410</td>
<td>$23,948</td>
<td>$56,187</td>
</tr>
<tr>
<td>Liabilities payable from restricted assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>-</td>
<td>8,577</td>
<td>-</td>
<td>8,577</td>
</tr>
<tr>
<td>Matured bonds and coupons</td>
<td>-</td>
<td>289</td>
<td>-</td>
<td>289</td>
</tr>
<tr>
<td>Accrued interest and fiscal agent fees</td>
<td>6,606</td>
<td>1,344</td>
<td>7,462</td>
<td>15,412</td>
</tr>
<tr>
<td>Customer deposits and other liabilities</td>
<td>3,520</td>
<td>-</td>
<td>-</td>
<td>3,520</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>1,858</td>
<td>-</td>
<td>4,713</td>
<td>6,571</td>
</tr>
<tr>
<td>Revenue bonds, portion due within one year</td>
<td>20,425</td>
<td>22,145</td>
<td>24,019</td>
<td>66,589</td>
</tr>
<tr>
<td>Total liabilities payable from restricted assets</td>
<td>$32,409</td>
<td>$32,355</td>
<td>$36,194</td>
<td>$100,958</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>$50,238</td>
<td>$46,765</td>
<td>$60,142</td>
<td>$157,145</td>
</tr>
<tr>
<td><strong>Noncurrent liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated absences</td>
<td>2,731</td>
<td>2,039</td>
<td>2,181</td>
<td>6,951</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>26,887</td>
<td>23,480</td>
<td>22,882</td>
<td>73,249</td>
</tr>
<tr>
<td>Claims payable</td>
<td>14,399</td>
<td>2,990</td>
<td>7,742</td>
<td>25,131</td>
</tr>
<tr>
<td>Postretirement liability</td>
<td>7,813</td>
<td>7,278</td>
<td>6,716</td>
<td>21,807</td>
</tr>
<tr>
<td>Revenue bonds, less current portion</td>
<td>379,924</td>
<td>206,889</td>
<td>547,912</td>
<td>1,134,725</td>
</tr>
<tr>
<td>Total noncurrent liabilities</td>
<td>431,754</td>
<td>242,676</td>
<td>587,433</td>
<td>1,261,863</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>$481,992</td>
<td>$467,662</td>
<td>$647,575</td>
<td>$1,419,008</td>
</tr>
</tbody>
</table>

### Governmental Activities

<table>
<thead>
<tr>
<th></th>
<th>Internal Service Fund</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Items related to pension plan</td>
<td>595</td>
<td>534</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>595</td>
<td>534</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>681,493</td>
<td>448,400</td>
</tr>
<tr>
<td>Restricted - expendable</td>
<td>15,117</td>
<td>57,772</td>
</tr>
<tr>
<td>Principal and interest</td>
<td>23,417</td>
<td>51,870</td>
</tr>
<tr>
<td>Capital projects and other</td>
<td>-</td>
<td>12,917</td>
</tr>
<tr>
<td>Airline operations</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>155,687</td>
<td>97,433</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>$875,714</td>
<td>$668,392</td>
</tr>
<tr>
<td><strong>Total liabilities, deferred inflows of resources and net position</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,358,301</td>
<td>$958,367</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
## Business-type Activities-Enterprise Funds

<table>
<thead>
<tr>
<th></th>
<th>Water</th>
<th>Kansas City</th>
<th>Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$165,930</td>
<td>$127,198</td>
<td>$244,827</td>
<td>$537,955</td>
<td>$71,838</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>5,015</td>
<td>2,400</td>
<td>7,084</td>
<td>14,499</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>$170,945</td>
<td>129,598</td>
<td>251,911</td>
<td>552,454</td>
<td>71,845</td>
<td></td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries, wages and employee benefits</td>
<td>38,667</td>
<td>34,554</td>
<td>37,845</td>
<td>111,066</td>
<td>434</td>
<td></td>
</tr>
<tr>
<td>Supplies and materials</td>
<td>11,732</td>
<td>6,020</td>
<td>7,694</td>
<td>25,446</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>11,025</td>
<td>-</td>
<td>11,073</td>
<td>22,098</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Contractual services</td>
<td>13,287</td>
<td>47,716</td>
<td>48,372</td>
<td>109,375</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>10,497</td>
<td>-</td>
<td>7,837</td>
<td>18,334</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>3,342</td>
<td>-</td>
<td>3,970</td>
<td>7,312</td>
<td>69,276</td>
<td></td>
</tr>
<tr>
<td>Claims-administration</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,762</td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortization</td>
<td>22,565</td>
<td>49,970</td>
<td>37,714</td>
<td>110,249</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>27</td>
<td>27</td>
<td>308</td>
<td></td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>$111,115</td>
<td>138,260</td>
<td>154,532</td>
<td>403,907</td>
<td>72,780</td>
<td></td>
</tr>
<tr>
<td><strong>Operating income (loss)</strong></td>
<td>$59,830</td>
<td>(8,662)</td>
<td>97,379</td>
<td>148,547</td>
<td>(757)</td>
<td></td>
</tr>
<tr>
<td><strong>Nonoperating Revenues (Expenses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>8,538</td>
<td>4,794</td>
<td>15,609</td>
<td>28,941</td>
<td>178</td>
<td></td>
</tr>
<tr>
<td>Interest expense and fiscal agent fees</td>
<td>(15,338)</td>
<td>(4,681)</td>
<td>(19,855)</td>
<td>(39,874)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Passenger facility charges</td>
<td>-</td>
<td>22,733</td>
<td>-</td>
<td>22,733</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Customer facility charges</td>
<td>-</td>
<td>7,068</td>
<td>-</td>
<td>7,068</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>-</td>
<td>245</td>
<td>-</td>
<td>245</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other revenue</td>
<td>-</td>
<td>7,405</td>
<td>-</td>
<td>7,405</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Other expense</td>
<td>(156)</td>
<td>(6,796)</td>
<td>(74)</td>
<td>(7,026)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total nonoperating revenues (expenses), net</td>
<td>(6,956)</td>
<td>30,768</td>
<td>(4,320)</td>
<td>19,492</td>
<td>178</td>
<td></td>
</tr>
<tr>
<td><strong>Income (loss) before capital contributions</strong></td>
<td>52,874</td>
<td>22,106</td>
<td>93,059</td>
<td>168,039</td>
<td>(757)</td>
<td></td>
</tr>
<tr>
<td>Capital contributions</td>
<td>4,306</td>
<td>12,011</td>
<td>7,593</td>
<td>23,910</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Payments-in-lieu of taxes</td>
<td>(2,793)</td>
<td>-</td>
<td>(3,607)</td>
<td>(6,400)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Change in net position</td>
<td>54,387</td>
<td>34,117</td>
<td>97,045</td>
<td>185,549</td>
<td>(757)</td>
<td></td>
</tr>
<tr>
<td><strong>Net Position, Beginning of Year, as Originally Reported</strong></td>
<td>823,388</td>
<td>636,130</td>
<td>1,108,732</td>
<td>2,568,250</td>
<td>(1,332)</td>
<td></td>
</tr>
<tr>
<td><strong>Adjustment for Restatement</strong></td>
<td>(2,061)</td>
<td>(1,855)</td>
<td>(1,841)</td>
<td>(5,757)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Net Position, Beginning of Year, as Restated</strong></td>
<td>821,327</td>
<td>634,275</td>
<td>1,106,891</td>
<td>2,562,493</td>
<td>(1,332)</td>
<td></td>
</tr>
<tr>
<td><strong>Net Position, End of Year</strong></td>
<td>$875,714</td>
<td>$668,392</td>
<td>$1,203,936</td>
<td>$2,748,042</td>
<td>$(2,089)</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI
Proprietary Funds Statement of Cash Flows
Year Ended April 30, 2019
(In thousands of dollars)

### Operating Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received from customers</td>
<td>$170,106</td>
<td>$129,775</td>
<td>$250,316</td>
<td>$550,197</td>
<td>$71,310</td>
</tr>
<tr>
<td>Receipts from interfund services provided</td>
<td>4,680</td>
<td>-</td>
<td>1,005</td>
<td>5,685</td>
<td></td>
</tr>
<tr>
<td>Cash paid to employees, including benefits</td>
<td>(34,814)</td>
<td>(32,269)</td>
<td>(34,500)</td>
<td>(101,583)</td>
<td>(435)</td>
</tr>
<tr>
<td>Cash paid to suppliers</td>
<td>(50,017)</td>
<td>(58,250)</td>
<td>(92,543)</td>
<td>(200,810)</td>
<td>(71,833)</td>
</tr>
<tr>
<td>Cash paid for interfund services used</td>
<td>(6,277)</td>
<td>(8,230)</td>
<td>(9,929)</td>
<td>(24,436)</td>
<td></td>
</tr>
<tr>
<td>Other cash paid for operations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(521)</td>
</tr>
<tr>
<td><strong>Net cash provided by operating activities</strong></td>
<td>83,678</td>
<td>31,026</td>
<td>114,349</td>
<td>229,053</td>
<td>(1,479)</td>
</tr>
</tbody>
</table>

### Noncapital Financing Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment-in-lieu of taxes</td>
<td>(2,794)</td>
<td>-</td>
<td>(3,607)</td>
<td>(6,401)</td>
<td></td>
</tr>
<tr>
<td>Payments received on loan to General Fund</td>
<td>(1,479)</td>
<td>-</td>
<td>(1,492)</td>
<td>(1,492)</td>
<td></td>
</tr>
<tr>
<td>Refunded unused tax proceeds to MDFB</td>
<td>-</td>
<td>(1,429)</td>
<td>-</td>
<td>(1,429)</td>
<td></td>
</tr>
<tr>
<td>Proceeds from operating grants</td>
<td>-</td>
<td>245</td>
<td>-</td>
<td>245</td>
<td></td>
</tr>
<tr>
<td><strong>Net cash provided by noncapital financing activities</strong></td>
<td>(4,273)</td>
<td>(1,247)</td>
<td>(3,607)</td>
<td>(9,127)</td>
<td></td>
</tr>
</tbody>
</table>

### Capital and Related Financing Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acquisition and construction of capital assets</td>
<td>(61,469)</td>
<td>(80,455)</td>
<td>(96,567)</td>
<td>(238,491)</td>
<td></td>
</tr>
<tr>
<td>Proceeds from issuance of revenue bonds and notes, net of premium and discount</td>
<td>-</td>
<td>-</td>
<td>47,261</td>
<td>47,261</td>
<td></td>
</tr>
<tr>
<td>Proceeds from capital contributions</td>
<td>-</td>
<td>15,315</td>
<td>-</td>
<td>15,315</td>
<td></td>
</tr>
<tr>
<td>Principal paid on revenue bond maturities, notes and equipment contracts</td>
<td>(19,625)</td>
<td>(36,635)</td>
<td>(22,891)</td>
<td>(79,151)</td>
<td></td>
</tr>
<tr>
<td>Interest and fiscal agent fees paid on revenue bonds, notes and equipment contracts</td>
<td>(16,653)</td>
<td>(7,365)</td>
<td>(21,521)</td>
<td>(45,539)</td>
<td></td>
</tr>
<tr>
<td>Refunding of bond principal</td>
<td>-</td>
<td>-</td>
<td>(54,460)</td>
<td>(54,460)</td>
<td></td>
</tr>
<tr>
<td>Proceeds from sale of capital assets</td>
<td>390</td>
<td>30</td>
<td>19</td>
<td>439</td>
<td></td>
</tr>
<tr>
<td>Debt issuance costs</td>
<td>-</td>
<td>-</td>
<td>(313)</td>
<td>(313)</td>
<td></td>
</tr>
<tr>
<td>Bond proceeds</td>
<td>-</td>
<td>110,970</td>
<td>-</td>
<td>110,970</td>
<td></td>
</tr>
<tr>
<td>Proceeds from repayment of notes receivable</td>
<td>526</td>
<td>-</td>
<td>-</td>
<td>526</td>
<td></td>
</tr>
<tr>
<td>Community improvement district collections</td>
<td>-</td>
<td>1,074</td>
<td>-</td>
<td>1,074</td>
<td></td>
</tr>
<tr>
<td>Passenger facility charges</td>
<td>-</td>
<td>22,697</td>
<td>-</td>
<td>22,697</td>
<td></td>
</tr>
<tr>
<td>Customer facility charges</td>
<td>-</td>
<td>7,069</td>
<td>-</td>
<td>7,069</td>
<td></td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) capital and related financing activities</strong></td>
<td>(96,831)</td>
<td>32,700</td>
<td>(148,472)</td>
<td>(212,603)</td>
<td></td>
</tr>
</tbody>
</table>

### Investing Activities

<table>
<thead>
<tr>
<th>Activities</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of investments</td>
<td>(109,876)</td>
<td>(200,421)</td>
<td>(179,813)</td>
<td>(490,110)</td>
<td></td>
</tr>
<tr>
<td>Proceeds from sales and maturities of investments</td>
<td>111,856</td>
<td>199,501</td>
<td>214,467</td>
<td>525,824</td>
<td></td>
</tr>
<tr>
<td>Interest and dividends on investments</td>
<td>4,908</td>
<td>6,887</td>
<td>8,548</td>
<td>20,343</td>
<td>95</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) investing activities</strong></td>
<td>6,888</td>
<td>5,967</td>
<td>43,202</td>
<td>56,057</td>
<td>95</td>
</tr>
<tr>
<td>Net increase (decrease) in cash and cash equivalents</td>
<td>(10,538)</td>
<td>68,446</td>
<td>5,472</td>
<td>63,380</td>
<td>(1,384)</td>
</tr>
<tr>
<td>Cash and Cash Equivalents, Beginning of Year</td>
<td>18,504</td>
<td>6,821</td>
<td>17,397</td>
<td>42,722</td>
<td>5,762</td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalents, End of Year</strong></td>
<td>$7,966</td>
<td>$75,267</td>
<td>$22,869</td>
<td>$106,102</td>
<td>$4,378</td>
</tr>
</tbody>
</table>

### Components of Cash and Cash Equivalents, End of Fiscal Year

<table>
<thead>
<tr>
<th>Components</th>
<th>Water</th>
<th>Kansas City Airports</th>
<th>Sewer</th>
<th>Total</th>
<th>KCMO Healthcare</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>$5,995</td>
<td>$3,992</td>
<td>$9,849</td>
<td>$19,836</td>
<td>$4,378</td>
</tr>
<tr>
<td>Restricted</td>
<td>1,971</td>
<td>71,275</td>
<td>13,020</td>
<td>86,266</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$7,966</td>
<td>$75,267</td>
<td>$22,869</td>
<td>$106,102</td>
<td>$4,378</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.

A-31
CITY OF KANSAS CITY, MISSOURI
Proprietary Funds Statement of Cash Flows
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Business-type Activities-Enterprise Funds</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td>Kansas City</td>
</tr>
<tr>
<td>.nl Aires</td>
<td>Sewer</td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

Reconciliation of operating income (loss) to net cash provided by operating activities

| Operating income (loss) | $ 59,830 | $ (8,662) | $ 97,379 | $ 148,547 | $ (935) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities
  | Depreciation and amortization | 22,565 | 49,970 | 37,714 | 110,249 | - |
  | Changes in assets and liabilities
  | Decrease (increase) in accounts receivables | 3,842 | 897 | (595) | 4,144 | (458) |
  | Decrease (increase) in inventories | 349 | (6) | 161 | 504 | - |
  | Decrease (increase) in prepaid items | - | 54 | - | 54 | - |
  | Decrease (increase) in due to and from other funds, net | (476) | - | 90 | (386) | - |
  | Increase (decrease) in current liabilities, excluding debt obligations | (6,170) | (13,324) | (25,833) | (45,327) | (86) |
  | Increase (decrease) deferred inflow/outflow of resources-pensions | 5,917 | 4,173 | 5,134 | 15,224 | - |
  | Increase (decrease) deferred inflow/outflow of resources-OPEB | (489) | (440) | (437) | (1,366) | - |
  | Increase (decrease) in prepaid lease revenue | - | (449) | - | (449) | - |
  | Increase (decrease) in other post employment obligation | 289 | 259 | 258 | 806 | - |
  | Increase (decrease) in pension liability | (2,142) | (1,925) | (1,910) | (5,977) | - |
  | Increase (decrease) in claims liability | 163 | 271 | 2,388 | 2,822 | - |
  | Increase (decrease) in other accrued expenses | - | 208 | - | 208 | - |
| Total adjustments | 23,848 | 39,688 | 16,970 | 80,506 | (544) |

Net cash provided by operating activities

| Noncash activities | $ 83,678 | $ 31,026 | $ 114,349 | $ 229,053 | $ (1,479) |
| Contributions of capital assets | $ 4,306 | $ 12,011 | $ 7,593 | $ 23,910 | - |
| Change in fair value of investments | 3,106 | 3,120 | 5,233 | 11,459 | - |
| Accounts payable incurred for the purchase of capital assets | 6,017 | 12,243 | 10,179 | 28,439 | - |

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI  
Fiduciary Funds Statement of Net Position  
April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Pension Trusts</th>
<th>Private Purpose Trusts</th>
<th>Agency Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 377</td>
<td>$ 886</td>
<td>$ 5,362</td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. treasuries</td>
<td>14,645</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>U.S. government securities</td>
<td>87,287</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Municipal bonds</td>
<td>2,972</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>107,579</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds-domestic</td>
<td>36,251</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds-foreign</td>
<td>28,336</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Common and preferred stock</td>
<td>89,352</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Domestic common equities</td>
<td>250,444</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Domestic preferred equities</td>
<td>1,233</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>All country world index fund</td>
<td>149,072</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Equity funds</td>
<td>68,897</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>U.S. government-backed mortgages</td>
<td>59,552</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,051</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Partnerships</td>
<td>57,494</td>
<td>-</td>
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<tr>
<td>Partnerships-equity</td>
<td>14,289</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Partnerships-fixed income</td>
<td>141,412</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Real estate funds</td>
<td>143,997</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>49,878</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>65,112</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,610</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Emerging market equities</td>
<td>31,451</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts-equities</td>
<td>587,851</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts-fixed income</td>
<td>400,085</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts-hedge funds</td>
<td>52,599</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trust-real estate</td>
<td>169,198</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>International small cap equity funds</td>
<td>9,733</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Hedge fund of funds</td>
<td>128,751</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>3,962</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>-</td>
<td>-</td>
<td>1,920</td>
</tr>
<tr>
<td>Other</td>
<td>4,287</td>
<td>-</td>
<td>33</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>3,335</td>
<td>-</td>
<td>25,176</td>
</tr>
<tr>
<td>Securities lending collateral</td>
<td>162,576</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>7</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>2,932,675</td>
<td>889</td>
<td>32,491</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>7,544</td>
<td>-</td>
<td>26,523</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>1,880</td>
</tr>
<tr>
<td>Securities lending collateral</td>
<td>162,576</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deposits</td>
<td>-</td>
<td>-</td>
<td>4,088</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>170,120</td>
<td>-</td>
<td>32,491</td>
</tr>
<tr>
<td>Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net position restricted for pensions and other purposes</td>
<td>$ 2,762,555</td>
<td>$ 889</td>
<td>$ -</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI

Fiduciary Funds Statement of Changes in Net Position
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Pension Trusts</th>
<th>Private Purpose Trusts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City contributions</td>
<td>$86,046</td>
<td>$ -</td>
</tr>
<tr>
<td>Employee contributions</td>
<td>29,128</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total contributions</strong></td>
<td>115,174</td>
<td>-</td>
</tr>
<tr>
<td><strong>Investment income (expense)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>50,329</td>
<td>17</td>
</tr>
<tr>
<td>Net depreciation in fair value of investments</td>
<td>86,204</td>
<td>-</td>
</tr>
<tr>
<td>Investment expense</td>
<td>(12,523)</td>
<td>-</td>
</tr>
<tr>
<td>Securities lending income</td>
<td>3,968</td>
<td>-</td>
</tr>
<tr>
<td>Securities lending expense</td>
<td>(3,500)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net investment income</strong></td>
<td>124,478</td>
<td>17</td>
</tr>
<tr>
<td><strong>Total additions</strong></td>
<td>239,652</td>
<td>17</td>
</tr>
<tr>
<td><strong>Deductions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension benefits</td>
<td>186,926</td>
<td>-</td>
</tr>
<tr>
<td>Employee refunds</td>
<td>6,050</td>
<td>-</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>1,940</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total deductions</strong></td>
<td>194,916</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net decrease</strong></td>
<td>44,736</td>
<td>17</td>
</tr>
<tr>
<td><strong>Net Position, Restricted for Pensions and Other Purposes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Beginning of Year</strong></td>
<td>2,717,819</td>
<td>872</td>
</tr>
<tr>
<td><strong>End of Year</strong></td>
<td>$2,762,555</td>
<td>$889</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.

A-34
CITY OF KANSAS CITY, MISSOURI
Discretely Presented Component Units Combining
Statement of Net Position
April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Economic Development Corporation</th>
<th>Tax Increment Financing Commission</th>
<th>Land Clearance Redevelopment Authority</th>
<th>Port Authority of Kansas City, Missouri</th>
<th>Police Department</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total</td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>$3,061</td>
<td>$105</td>
<td>$233</td>
<td>$2,292</td>
<td>$5,441</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
<td>11</td>
<td>-</td>
<td>41</td>
<td>605</td>
<td>449</td>
</tr>
<tr>
<td>Notes</td>
<td>409</td>
<td>1,400</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>2</td>
<td>562</td>
<td>-</td>
<td>13</td>
<td>5</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>509</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>129</td>
<td>-</td>
<td>-</td>
<td>3,671</td>
<td>-</td>
</tr>
<tr>
<td>Due from primary government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,951</td>
<td>-</td>
</tr>
<tr>
<td>Inventories</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,819</td>
<td>33</td>
</tr>
<tr>
<td>Restricted assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>-</td>
<td>87,727</td>
<td>34,874</td>
<td>2,394</td>
<td>1,652</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>16,944</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets, nondepreciable</td>
<td>-</td>
<td>740</td>
<td>1,900</td>
<td>16,928</td>
<td>-</td>
</tr>
<tr>
<td>Capital assets, depreciable, net</td>
<td>264</td>
<td>-</td>
<td>1,747</td>
<td>13,488</td>
<td>24,340</td>
</tr>
<tr>
<td>Assets held for redevelopment</td>
<td>-</td>
<td>-</td>
<td>229</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>130</td>
<td>-</td>
<td>4</td>
<td>107</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>4,006</td>
<td>131,254</td>
<td>40,428</td>
<td>35,814</td>
<td>40,340</td>
</tr>
<tr>
<td>Deferred Outflows of Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OPEB related amounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deferred charge on refunding of bonds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred outflow of resources</td>
<td>-</td>
<td>326</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>79</td>
<td>1,635</td>
<td>55</td>
<td>599</td>
<td>573</td>
</tr>
<tr>
<td>Interest payable</td>
<td>-</td>
<td>2,615</td>
<td>779</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences—current</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,938</td>
<td>-</td>
</tr>
<tr>
<td>Claims payable—current</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,007</td>
<td>-</td>
</tr>
<tr>
<td>Current maturities of debt</td>
<td>-</td>
<td>81,562</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other accrued expense</td>
<td>1,137</td>
<td>-</td>
<td>95</td>
<td>-</td>
<td>4,194</td>
</tr>
<tr>
<td>Due to taxing districts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67</td>
<td>-</td>
</tr>
<tr>
<td>Due to primary government</td>
<td>-</td>
<td>-</td>
<td>1,471</td>
<td>-</td>
<td>1,897</td>
</tr>
<tr>
<td>Compensated absences—noncurrent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>33,019</td>
<td>-</td>
</tr>
<tr>
<td>Unearned revenue</td>
<td>124</td>
<td>-</td>
<td>6</td>
<td>239</td>
<td>90</td>
</tr>
<tr>
<td>Long-term debt</td>
<td>-</td>
<td>756,886</td>
<td>63,014</td>
<td>2,000</td>
<td>-</td>
</tr>
<tr>
<td>Net OPEB obligation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>48,959</td>
</tr>
<tr>
<td>Claims payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,186</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>925</td>
<td>-</td>
<td>-</td>
<td>905</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>1,340</td>
<td>843,623</td>
<td>65,420</td>
<td>3,743</td>
<td>117,930</td>
</tr>
<tr>
<td>Net Position (Deficit)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>-</td>
<td>740</td>
<td>3,647</td>
<td>28,416</td>
<td>24,340</td>
</tr>
<tr>
<td>Restricted - expendable for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt service</td>
<td>-</td>
<td>125,250</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special programs</td>
<td>-</td>
<td>34,323</td>
<td>1,806</td>
<td>3,729</td>
<td>803</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>2,666</td>
<td>(885,033)</td>
<td>(62,962)</td>
<td>(1,849)</td>
<td>(104,626)</td>
</tr>
<tr>
<td>Total net position (deficit)</td>
<td>$2,666</td>
<td>$(712,043)</td>
<td>$(24,992)</td>
<td>$32,071</td>
<td>$(76,557)</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI  
Discretely Presented Component Units Combining  
Statement of Activities  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Development Corporation</td>
<td>$5,259</td>
<td>$778</td>
<td>$4,198</td>
<td>$-</td>
</tr>
<tr>
<td>Tax Increment Financing Commission</td>
<td>$220,789</td>
<td>$794</td>
<td>$3,700</td>
<td>$-</td>
</tr>
<tr>
<td>Land Clearance for Redevelopment Authority</td>
<td>$19,351</td>
<td>$332</td>
<td>$2</td>
<td>$110</td>
</tr>
<tr>
<td>Port Authority of Kansas City, Missouri</td>
<td>$4,701</td>
<td>$3,962</td>
<td>$25</td>
<td>$254</td>
</tr>
<tr>
<td>Police Department</td>
<td>$254,615</td>
<td>$2,916</td>
<td>$244,295</td>
<td>$124</td>
</tr>
<tr>
<td>Other</td>
<td>$15,551</td>
<td>$1,877</td>
<td>$2,869</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$520,266</strong></td>
<td><strong>$10,659</strong></td>
<td><strong>$255,089</strong></td>
<td><strong>$488</strong></td>
</tr>
</tbody>
</table>

General revenues
- Sales and use taxes
- Investment earnings
- Other
- Tax increment financing revenues
  - Total general revenues
Change in net position
Net position (deficit)-Beginning of Year, as Previously Reported
Restatements
Net position (deficit)-Beginning of Year, as Restated
Net position (deficit)-End of Year

The accompanying notes are an integral part of these financial statements.
CITY OF KANSAS CITY, MISSOURI
Discretely Presented Component Units Combining
Statement of Activities
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Economic Development Corporation</th>
<th>Tax Increment Financing Commission</th>
<th>Land Clearance Port Authority of Redevelopment Authority</th>
<th>Kansas City, Missouri</th>
<th>Police Department</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>(283)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(283)</td>
</tr>
<tr>
<td>-</td>
<td>(216,295)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(216,295)</td>
</tr>
<tr>
<td>(283)</td>
<td>(216,295)</td>
<td>(18,907)</td>
<td>(460)</td>
<td>(7,280)</td>
<td>(10,805)</td>
<td>(254,030)</td>
</tr>
<tr>
<td>(283)</td>
<td>(216,295)</td>
<td>(18,907)</td>
<td>(460)</td>
<td>(7,280)</td>
<td>(10,805)</td>
<td>(254,030)</td>
</tr>
<tr>
<td>(231)</td>
<td>(90,913)</td>
<td>(17,990)</td>
<td>(415)</td>
<td>(8,194)</td>
<td>(124,438)</td>
<td>(24,926)</td>
</tr>
<tr>
<td>2,897</td>
<td>(621,130)</td>
<td>(7,002)</td>
<td>32,486</td>
<td>30,995</td>
<td>(623,968)</td>
<td>(2,666)</td>
</tr>
<tr>
<td>$</td>
<td>(712,043)</td>
<td>(24,992)</td>
<td>32,071</td>
<td>(76,557)</td>
<td>22,081</td>
<td>(756,774)</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
The City of Kansas City, Missouri (City) was incorporated in 1850 and covers an area of approximately 319 square miles in Jackson, Clay, Platte and Cass counties in Missouri. The City is a charter city and utilizes a council/manager form of government. The City provides services to its residents in many areas, including public safety, water and sewer services, community environment and development, recreation and various social services.

The accounting and reporting policies of the City conform to U.S. generally accepted accounting principles (GAAP) applicable to local governments. The following is a summary of the more significant accounting policies and practices of the City.

**Financial Reporting Entity**

The accompanying financial statements present the City’s primary government and component units over which the City is financially accountable. Financial accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships). Component units are reported in the City’s financial statements as follows:

**Blended Component Units**

The following legally separate entities are component units that are, in substance, a part of the City’s general operations.

*Kansas City Municipal Assistance Corporation* (KCMAC) is governed by a seven-member board appointed by the city manager. Although it is legally separate from the City, KCMAC is reported as if it were part of the primary government because its sole function is the financing of municipal projects for the City. The activities of KCMAC are included in the accompanying financial statements as part of the nonmajor governmental funds. KCMAC does not have separately issued financial statements.

The *Police Retirement System* and the *Civilian Employees’ Retirement System* are governed by a single seven-member board, as defined by state statutes. The City is legally responsible to pay the pension contributions for the two police pension plans directly to the pension systems, creating a special funding situation. The funding requirement is separate and apart from the funding requirement of the Board of Police Commissioners. These retirement systems are reported as if they are a part of the City because their sole function is to administer police benefit programs the City is required to provide. The activities of the retirement systems are included in the accompanying financial statements as pension trust funds. See Note 11 for how stand-alone financial statements for those two pension plans can be found.

**Discretely Presented Component Units**

The component units’ column in the financial statements includes the financial data of the City’s other component units. They are reported in a separate column to emphasize they are legally separate from the City.

1. Economic Development Corporation (EDC) is a 501(c)(4) not for profit business development organization funded by both public and private sector monies. City officials constitute three of the nine members of the EDC board of directors. The Mayor appoints an additional five at large members. EDC provides a financial benefit to the City by performing
economic development services that retain and grow Kansas City, Missouri businesses. The complete financial statements may be obtained by writing to the EDC at 300 Wyandotte, Suite 400, Kansas City, Missouri 64105 or by calling 816.221.0636.

2. Tax Increment Financing Commission (TIFC) uses tax increment financing as a method to finance redevelopment project expenses through payments in lieu of taxes and economic activity taxes. The mayor appoints a voting majority of the Board of Commissioners. The TIFC provides a financial benefit to the City by developing blighted, substandard and economically underutilized areas within the City. The complete financial statements may be obtained by writing to the TIFC at 300 Wyandotte, Suite 400, Kansas City, Missouri 64105 or by calling 816.221.0636.

3. Land Clearance for Redevelopment Authority (LCRA) eliminates blight within the City limits by acquiring and preparing land for redevelopment. The mayor appoints all five members of the board of commissioners. The City approves certain project budgets of the LCRA and provides a significant amount of revenue. The complete financial statements may be obtained by writing to the LCRA at 300 Wyandotte, Suite 400, Kansas City, Missouri 64105 or by calling 816.221.0636.

4. Port Authority of Kansas City, Missouri is responsible for the planning and development of the Missouri River and other development areas in the Kansas City Missouri corporate limits. The mayor appoints all nine members of the board of commissioners. The Port Authority provides a financial benefit to the City by promoting economic development and job creation within the City. The complete financial statements may be obtained by writing to Port KC at 110 Berkley Plaza, Kansas City, Missouri 64120 or by calling (816) 559-3750.

5. The Kansas City Board of Police Commissioners (Police Department) provides police services for the City and is governed by a five-member board. The mayor is a member, with the four remaining members appointed by the governor of Missouri. Under state statutes, the City must provide funding to the board amounting to at least 20% of the City’s general revenues. Further, the board cannot levy taxes or issue bonded debt, powers that are held by the City, to the benefit of the board. As a result of the board’s fiscal dependency upon the City, the City is financially accountable for the board. The complete financial statements may be obtained by writing to the Kansas City Board of Police Commissioners at 1125 Locust, Kansas City, Missouri 64106 or by calling 816.234.5055.

6. EDC-Strategic Initiatives Fund (EDC SIF) merges public and private funds and development incentives to acquire, construct, maintain and operate redevelopment projects. The EDC SIF has a five-member board of directors consisting of four Economic Development Corporation (EDC) board members, including a city council member and the president of EDC. The City has provided significant funding, by use of federal grants, to the EDC SIF, which reflects the EDC SIF’s dependence on the City. The complete financial statements may be obtained by writing to the EDC SIF at 300 Wyandotte, Suite 400, Kansas City, Missouri 64105 or by calling 816.221.0636.

7. Maintenance Reserve Corporation (MRC) administers a home maintenance program provided to certain homeowners participating in loan programs formerly administered for the City by the Housing and Economic Development Financial Corporation. MRC is governed by a four-member board of directors appointed by the city manager. Funding of MRC’s
activities is provided primarily by federal grants obtained by the City. The complete financial statements may be obtained by writing to the City of Kansas City, Missouri, Finance Department at 414 E. 12th Street, Suite 302, Kansas City, Missouri 64106 or by calling 816.513.1173.

8. Downtown Economic Stimulus Authority of Kansas City, Missouri (DESA) reviews development projects vying to use the state revenues authorized by the Missouri DESA and makes formal recommendations to the City Council and the Missouri Development Finance Board. The mayor appoints 12 of the 13 members of the board of commissioners. The City is able to impose its will on the DESA. The complete financial statements may be obtained by writing to the DESA at 300 Wyandotte, Suite 400, Kansas City, Missouri 64105 or by calling 816.221.0636.

9. Kansas City International Airport-Community Improvement District (KCICID) provides a financial benefit to the City by collecting sales and use taxes to address economic, social and infrastructure needs within the district as well as providing management, operational and ownership duties for all real and personal property either owned, leased to, or from the KCICID. The mayor appoints all five members of the KCICID board of directors. The complete financial statements may be obtained by writing to the Kansas City, Missouri International Airport at 601 Brasilia Ave., Kansas City, Missouri 64153 or by calling 816.243.3000.

10. Performing Arts Community Improvement District (PACID) provides a financial benefit to the City by collecting sales taxes and fees, rents and other charges within the district for the purpose of funding the expansion and improvements of the downtown Kansas City, Missouri area surrounding Bartle Hall and the Performing Arts Center. The mayor appoints all eight members of the PACID board of directors. The complete financial statements may be obtained by writing to the City of Kansas City, Missouri, Finance Department at 414 E. 12th St., Suite 302, Kansas City, Missouri 64106 or by calling 816.513.1173.

11. The American Jazz Museum (AJM) is responsible for overseeing operation of the American Jazz Museum, the Gem Theater, the Blue Room, the Horace Peterson III Visitors Center and the common areas of the Museum at 18th and Vine. The City has determined to include the AJM as a component unit in order to prevent its financial statements from being misleading. The complete financial statements may be obtained by writing the AJM at 1616 East 18th Street, Kansas City, Missouri 64108 or by calling 816.474.8463.

12. Land Bank of Kansas City, Missouri (Land Bank) provides a financial benefit to the City by managing, selling, transferring and disposing of interest in real estate in accordance with Chapter 74, Code of Ordinances of Kansas City, Missouri. The mayor appoints three members of the five-member board of commissioners. The complete financial statements may be obtained by writing to the Land Bank of Kansas City, Missouri at 4400 Blue Parkway, Kansas City, Missouri 64106 or by calling 816.513.9020.

13. Kansas City, Missouri Homesteading Authority (Homesteading Authority) provides a financial benefit to the City by acting as a recipient of federal, state, local or private funds and real estate to be used for housing, community development, economic activities and other related activities within Kansas City Missouri. The board of directors shall consist of seven members. Five of the members shall be appointed by the city manager and two shall
be appointed by the mayor. The complete financial statements may be obtained by writing to the Kansas City, Missouri Homesteading Authority at 4400 Blue Parkway, Missouri 64130 or by calling 816.513.9020.

*Basis of Presentation*

**Government-wide Financial Statements**

The government-wide statement of net position and statement of activities report the overall financial activity of the City and its component units, except for fiduciary activities. Eliminations on internal activities have taken place in the process of incorporating fund data into the government-wide financial statements. Exceptions to this practice include payments and other charges between the City’s enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions affected.

These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the government-wide and business-type activities of the City and for each function of the City’s governmental activities. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The fund financial statements provide information about the City’s funds, including its fiduciary funds. Separate statements for each fund category-governmental, proprietary and fiduciary—are presented. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

**General Fund**

The general fund is the main operating fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the general fund.
Capital Improvements Fund

The capital improvements fund is used to account for the financing of capital improvement projects not financed by other funds or by long-term debt. Revenues received by this fund come primarily from a sales tax allocation for capital improvements and from federal and state grants and other contributions.

The City reports the following major enterprise funds:

Water Fund

The water fund accounts for activities of the City’s water distribution system. Revenues are derived mainly from water service and installation charges.

Kansas City Airports Fund

The Kansas City airports fund accounts for the operations of the City’s two airports: Kansas City International Airport (KCI) and the Charles B. Wheeler Downtown Airport. Revenues are derived principally from hangar and terminal building rental, landing fees and parking.

Sewer Fund

The sewer fund accounts for the activities of the wastewater collection and treatment system. Revenues are derived primarily from sewer users’ service charges and fees.

The City reports the following additional fund types:

Internal Service Fund

This fund accounts for a self-funded healthcare plan for City employees and retirees.

Pension Trust Funds

These funds account for monies held in trust by the City for pension benefits. The City uses pension trust funds to account for the retirement plans for regular employees, firefighters, police officers and civilian employees of the Police Department.

Private Purpose Trust Funds

These funds account for monies held in trust by the City, other than those reported in pension trust funds, under which principal and income benefits individuals, private organizations, or other governments. The City uses private purpose trusts to account for funds held for employee memorials, municipal correctional facility inmate canteen operations and various donations provided to the City by citizens and other parties.

Agency Funds

These funds account for monies held on behalf of others as their agent. The City uses agency funds to account for various special deposits, municipal court appearance bonds, Police Department grants, payroll and insurance benefits, Tax Increment Financing district receipts and other various deposits.
**Basis of Accounting**

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, income taxes, sales taxes, grants, entitlements and donations. On an accrual basis, revenues from property taxes are recognized in the period for which the levy is intended to finance. For example, the calendar 2018 levy is recognized as revenue for the year ended April 30, 2019. Revenues from assessed taxes, principally income, sales and utility franchise taxes, are recognized in the fiscal year in which the underlying exchange transaction occurs. Revenue from grants and other contributions are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the City must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the City on a reimbursement basis.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, principal and interest on general long-term debt, claims and judgments and compensated absences are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Significant revenue sources that are susceptible to accrual include property taxes, sales taxes, utility franchise taxes, earnings taxes, interest and certain state and federal grants and entitlements. All other revenue sources, including licenses and permits, fines and forfeitures and miscellaneous revenues, are considered to be measurable and available only when cash is received.

Enterprise fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from providing services in connection with ongoing operations. Operating revenue includes activities that have characteristics of exchange transactions, including charges for services. Nonoperating revenue includes activities that have the characteristics of nonexchange transactions, such as grants, subsidies and investment income. Operating expenses include the cost of service, payroll, administrative expenses, contractual services and depreciation. All expenses not meeting the above criteria are classified as nonoperating.

The agency funds are custodial in nature and do not involve measurement of results of operations.

**Adoption of New Accounting Pronouncements**

Effective May 1, 2018, the City implemented the Governmental Accounting Standards Board Statement No.75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about
financial support for OPEB that is provided by other entities. This statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. See note 12 and 18 for more information.

Effective May 1, 2018, the City implemented the Governmental Accounting Standards Board (GASB) issued GASB Statement No.85, Omnibus 2017. The objective of this statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this statement addresses the following topics: (1) Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation, (2) Reporting amounts previously reported as goodwill and “negative” goodwill, (3) Classifying real estate held by insurance entities, (4) Measuring certain money market investments and participating interest-earning investment contracts at amortized cost, (5) Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus, (6) Recognizing on-behalf payments for pensions or OPEB in employer financial statements, (7) Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB, (8) Classifying employer-paid member contributions for OPEB, (9) Simplifying certain aspects of the alternative measurement method for OPEB, and (10) Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

Effective May 1, 2018, the City implemented the Governmental Accounting Standards Board (GASB) issued GASB Statement No.86, Certain Debt Extinguishment Issues. The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Effective May 1, 2018, the City implemented the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.
Effective May 1, 2018, the Governmental Accounting Standards Board (GASB) issued GASB Statement No.89, Accounting for Interest Cost Incurred Before the End of a Construction Period. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this statement. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

**Cash and Cash Equivalents**

For purposes of the statements of cash flows, the City’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with maturities of three months or less from date of acquisition.

**Investments**

All investments are reported at fair value. The fair value of marketable securities is based on quotations that are generally obtained from national securities exchanges. Where marketable securities are not listed on an exchange, quotations are obtained from brokerage firms or national pricing services.

**Inventories**

Inventories are stated at cost (average or first-in, first-out), which is not in excess of market. Inventories consist primarily of materials and supplies held for consumption. The cost is recorded as an expense at the time individual inventory items are used in the proprietary funds. Governmental funds record an expenditure at the time of the purchase of the inventory item. The balance of inventory items in the governmental funds is not considered significant.

**Capital Assets**

Capital assets include land, buildings, improvements, equipment and infrastructure assets (roads, bridges, storm sewers and similar items) and are included in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Capital assets are defined by the City as assets with a cost greater than a certain minimum capitalization threshold and an estimated useful life of more than one year. The minimum capitalization thresholds are $0 for land, $5,000 for equipment, vehicles, buildings, infrastructure and monuments, $25,000 for land improvements and building improvements. All purchased capital assets are valued at
cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The City elected the modified approach for certain infrastructure assets (bridges and street lighting) while the remaining infrastructure assets are depreciated.

The City elected the straight-line approach for depreciation to begin on roads this year. During 2016, engineer’s laser scanned all pavement and remaining useful life was determined by the conditional rating (ranging from failed to good). To adequately record these updates, roads were all reclassified from the modified basis of reporting to depreciable assets. Roads in the amount of $1.733 billion were reclassified as a result of this change.

The modified approach for reporting infrastructure assets takes into consideration the fact that many infrastructure assets may reasonably be expected to continue to function indefinitely if they are adequately preserved and maintained. Therefore, these particular assets would not be depreciated over a useful life. The City has established an asset management system and has committed to maintain the following networks of infrastructure assets at an established condition level as determined by the City’s Public Works Department (1) bridges and (2) street lighting. The Required Supplementary Information section of this report provides additional information regarding the condition assessments and the estimated and actual costs to maintain these assets.

Major outlays for capital improvements are capitalized as projects are constructed. Historically, interest incurred during the construction phase of capital assets of the business-type activities and proprietary funds was included as part of the capitalized value of the assets constructed. Interest capitalized was computed by applying the effective interest rate on the borrowing each year to the average balance of the applicable costs incurred, net of investment income. During the fiscal year ended April 30, 2019, the City earlier implemented GASB No. 89.

Property, buildings, equipment and infrastructure are depreciated using the straight-line method over the following estimated lives:

<table>
<thead>
<tr>
<th>Type of Asset</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>10 to 100</td>
</tr>
<tr>
<td>Improvements other than buildings</td>
<td>10 to 100</td>
</tr>
<tr>
<td>Airport runways, aprons and roads</td>
<td>15</td>
</tr>
<tr>
<td>Utility lines and improvements</td>
<td>15 to 100</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>2 to 40</td>
</tr>
<tr>
<td>Infrastructure (other than bridges and street lights)</td>
<td>10 to 50</td>
</tr>
<tr>
<td>Temporary right of way</td>
<td>Life of agreement</td>
</tr>
<tr>
<td>Fountains, outdoor sculptures and monuments</td>
<td>40</td>
</tr>
</tbody>
</table>

For retirements of assets using the above unit basis depreciation, the asset cost and related depreciation are removed from the asset and accumulated depreciation accounts. When assets are sold, the difference between the net carrying value and any proceeds is recorded as income or loss.
Water, Sewer and Storm utility plants and utility lines and improvements are depreciated on a composite basis over 15 to 100 years. At the time of retirement, or other disposition of assets for which depreciation is computed on the composite method, the original cost of the asset is removed from the asset and accumulated depreciation accounts and no retirement gain or loss is recorded.

**Compensated Absences**

City employees are granted vacation and sick leave in varying amounts. Vacation is accumulated at an annual rate of 10 to 23 days, depending on the employee’s length of service. Sick leave is accumulated at the rate of 4.4 hours per two-week pay period, with the exception of firefighters, and emergency medical services personnel assigned a 24-hour shift who accumulate 6.0 hours. The maximum amount of vacation that may be carried forward is 2.5 times the amount earned in a year. Sick leave with pay may be accumulated up to a limit of 4,000 hours. Upon separation from service, employees may convert accrued sick leave at the ratio of four hours of sick leave to one hour of vacation leave credit. Retiring employees 55 years or older with at least 25 years of creditable service; employees who are to receive a line-of-duty disability pension; and employees who qualify for a City pension and retire with a normal retirement, take early retirement at age 60 or thereafter, or die are entitled to sick leave credit at the rate of two hours of sick leave to one hour of vacation leave credit.

The liability for compensated absences reported in the government-wide and proprietary fund has been calculated using the vesting method in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Long-term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported in the statements of net position as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Gains/losses on refunding bonds are deferred and amortized over the shorter of the new bond’s life or the remaining life of the refunded bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the governmental fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Gains/losses on refunding bonds are not broken out separately within the other financing sources/uses section.

**Deferred Outflows of Resources & Deferred Inflows of Resources**

A deferred outflow of resources is a consumption of net position by the City that is applicable to a future reporting period and a deferred inflow of resources is an acquisition of net position by the City that is applicable to a future reporting period. Both deferred inflows and outflows are reported in the statement of net position but are not recognized in the financial statements as revenues and expenses until the period(s) to which they relate.
Under the modified accrual basis of accounting, revenues and other fund financial resources are recognized in the period in which they become both measurable and available. Assets recorded in the fund financial statements for which the revenues are not available are reported as a deferred inflow of resources. In addition, property tax receivables are reported as a deferred inflow of resources when levied in the fund statements.

Deferred outflows of resources of the City consist of the accumulated decrease in fair value of hedging derivatives, items related to the pensions and a deferred charge on refunding of bonds. Deferred inflows of resources are comprised of deferred gain on refunding of bonds, items related to the pension items and deferred revenue from licenses, permits and franchises where the time period when use is first permitted for revenue recognition has not been met. The deferred inflow from licenses, permits and franchises is due to quarterly business licenses paid in advance by certain utility companies, where the license to operate is issued for a future financial reporting period.

**Pension Plans**

For the purpose of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the plans and additions/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employer contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 11 for the retirement plan description.

**Fund Balance - Governmental Funds**

The fund balances for the City’s governmental funds are displayed in five classifications:

Nonspendable - Nonspendable fund balances are not in a spendable form or are required to be maintained intact.

Restricted - Restricted fund balances may be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

Committed - Committed fund balances may be used only for the specific purposes as determined by the City Council of Kansas City, Missouri. The City Council must adopt an ordinance in order to commit a portion of fund balance. Commitments may be changed or removed only by similar action by the City Council.

Assigned - Assigned fund balances are intended to be used by the City for specific purposes as determined by the Manager of Procurement Services, the City Manager and Department Directors, the Board of Parks and Recreation Commissioners and the Director of Finance. The Manager of Procurement Services, the City Manager and Department Directors and the Board of Parks and Recreation Commissioners may establish an assigned fund balance per Section 1008 of the City’s Code of Ordinances by entering into a contract with an outside entity and encumbering the funds needed to fulfill the contract. The Director of the Finance Department may establish an assigned fund balance per Section 2-1954 (f) (1) (b) of the Code of Ordinances by establishing a countercyclical reserve. The countercyclical reserve, when combined with the emergency reserve, shall not be greater than two months of general fund operating expenditures.
In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned - Unassigned fund balance is the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City applies committed amounts first, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The following table lists the amount of each of the fund balance classifications by expenditure function within each fund type (in thousands). A narrative description of the specific purposes for each of the fund balance classifications follows the table.
### CITY OF KANSAS CITY, MISSOURI

#### Notes To Basic Financial Statements

April 30, 2019

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Capital Improvements Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
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</table>

#### Restricted

<table>
<thead>
<tr>
<th>Account Description</th>
<th>General Fund</th>
<th>Capital Improvements Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workers compensation self-insurance</td>
<td>800</td>
<td>-</td>
<td>-</td>
<td>800</td>
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<tr>
<td>Principal and interest</td>
<td>-</td>
<td>-</td>
<td>52,616</td>
<td>52,616</td>
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<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>11,125</td>
<td>11,125</td>
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<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>8,923</td>
<td>8,923</td>
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<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
<td>59,641</td>
<td>59,641</td>
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<tr>
<td>Neighborhood development</td>
<td>-</td>
<td>-</td>
<td>30,985</td>
<td>30,985</td>
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<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>44,403</td>
<td>44,403</td>
</tr>
<tr>
<td>Convention and entertainment</td>
<td>-</td>
<td>-</td>
<td>114</td>
<td>114</td>
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<tr>
<td>Police</td>
<td>-</td>
<td>-</td>
<td>1,029</td>
<td>1,029</td>
</tr>
<tr>
<td>Total restricted</td>
<td>800</td>
<td>-</td>
<td>208,836</td>
<td>209,636</td>
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</table>

#### Committed

<table>
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<tr>
<th>Account Description</th>
<th>General Fund</th>
<th>Capital Improvements Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stabilization arrangement</td>
<td>45,889</td>
<td>-</td>
<td>-</td>
<td>45,889</td>
</tr>
<tr>
<td>General government</td>
<td>7,898</td>
<td>-</td>
<td>436</td>
<td>8,334</td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>17,796</td>
<td>90</td>
<td>17,886</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>583</td>
<td>762</td>
<td>187</td>
<td>1,532</td>
</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>1,679</td>
<td>38</td>
<td>1,717</td>
</tr>
<tr>
<td>Convention and entertainment</td>
<td>-</td>
<td>-</td>
<td>245</td>
<td>245</td>
</tr>
<tr>
<td>Re-appropriations</td>
<td>2,442</td>
<td>18,950</td>
<td>-</td>
<td>21,392</td>
</tr>
<tr>
<td>Total committed</td>
<td>56,812</td>
<td>39,187</td>
<td>1,041</td>
<td>97,040</td>
</tr>
</tbody>
</table>

#### Assigned

<table>
<thead>
<tr>
<th>Account Description</th>
<th>General Fund</th>
<th>Capital Improvements Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Countercyclical reserve</td>
<td>45,889</td>
<td>-</td>
<td>-</td>
<td>45,889</td>
</tr>
<tr>
<td>General government</td>
<td>3,266</td>
<td>1,906</td>
<td>586</td>
<td>5,758</td>
</tr>
<tr>
<td>Fire</td>
<td>168</td>
<td>-</td>
<td>-</td>
<td>168</td>
</tr>
<tr>
<td>Public works</td>
<td>265</td>
<td>9,412</td>
<td>462</td>
<td>10,139</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>301</td>
<td>597</td>
<td>101</td>
<td>999</td>
</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>467</td>
<td>467</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>6</td>
<td>5,090</td>
<td>3,251</td>
<td>8,347</td>
</tr>
<tr>
<td>Convention and entertainment</td>
<td>-</td>
<td>-</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td>Residual fund balance</td>
<td>-</td>
<td>22,484</td>
<td>40,369</td>
<td>62,853</td>
</tr>
<tr>
<td>Total assigned</td>
<td>49,895</td>
<td>39,489</td>
<td>45,300</td>
<td>134,684</td>
</tr>
</tbody>
</table>

#### Unassigned

<table>
<thead>
<tr>
<th>Account Description</th>
<th>General Fund</th>
<th>Capital Improvements Fund</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unassigned</td>
<td>7,359</td>
<td>-</td>
<td>(28,327)</td>
<td>(20,968)</td>
</tr>
<tr>
<td>Total fund balances</td>
<td>$ 114,866</td>
<td>$ 78,676</td>
<td>$ 226,850</td>
<td>$ 420,392</td>
</tr>
</tbody>
</table>

Below is a description of the specific purposes for each of the fund balance components.

#### Restricted

Workers compensation self-insurance - An escrow required by the State of Missouri for local governments who choose to self-insure against worker’s compensation claims.

Principal and interest - Amounts held for the payment of principal and interest on outstanding bonds.
General government - Amounts restricted for various purposes including $5.8 million for police station improvements, $3.2 million to promote cultural and social activity at the neighborhood level, and $2.0 million for fire station improvements. All restrictions are due to external grants and/or bond documents.

Fire - Amounts used for constructing new or improved facilities and to operate the fire stations including staffing. All restrictions are external due to a voter approved fire and public safety sales tax.

Public works - Amounts restricted for a variety of reasons. The largest projects include: $21.3 million for a south extension of the streetcar and operation of the streetcar system, $4.2 million for street improvements at 75th and Wornall Road, $4.1 million for curbs and sidewalks city wide, $3.8 million for Front Street road improvements, $2.9 million for a bridge to the Swope Park Industrial Area, $2.7 million to street corners accessible to persons with disabilities, $2.6 million Red Bridge Road improvements, $2.3 million for improvements to NW Prairie View Road, $1.0 million each for repairs to the Gregory Boulevard Bridge, and the Chouteau Parkway improvements, as well as numerous projects below $1 million. All restrictions are due to bond documents except the streetcar restriction, which is due to voter approval.

Neighborhood development - Amounts restricted for various purposes, including: $21.5 million for development of the Two Light residential tower, $1.8 million of federal grants awarded to the City to help prevent homelessness and/or provide housing solutions, $1.4 million for neighborhood initiatives and preservation, $0.9 million to spark redevelopment along the Prospect Avenue Corridor, and $0.9 million for redevelopment of the 63rd and Prospect area. All restrictions are due to external grants and/or bond documents.

Culture and recreation - Amounts restricted for various projects, including: $17.0 million of public donations and gifts to fund projects approved by the Board of Parks and Recreation Commissioners, $9.35 million for the maintenance and upkeep of the Liberty Memorial Monument and Museum, $8.9 million for construction of a new animal shelter, and $6.9 million for the Paseo Gateway construction. Restrictions are due to public donations, voter approval and bond documents.

Convention and entertainment - Amounts restricted for improvements and upkeep to the Sprint Center and Municipal Auditorium. This restriction is due to bond documents.

Police - Amounts utilized for new construction and improvements to existing police stations and facilities. All restrictions are due to bond documents.

**Committed**

Stabilization arrangement - Established by the City Council as an emergency reserve that is equal to one month of general fund operating expenditures. This emergency reserve is available to address one-time operational emergencies, unexpected revenue reductions and/or unanticipated expenditure requirements occurring within a fiscal year. Funds may be withdrawn from this emergency reserve when an emergency has been recognized by ordinance prior to fiscal year end, the fund’s budgeted contingency is exhausted, the countercyclical reserve has been exhausted, and the withdrawal is needed to prevent the fund from ending the fiscal year with a negative unassigned fund balance.

General government - Amounts committed for various items including: $4.2 million for ADA compliance, $1.7 million for Federal Communication Commission rebanding, and $1.6 million for fire station construction.
Public works - Amounts committed for various projects including: $7.2 million for upgrades to Englewood Road, $4.9 million for Tiffany Springs Road construction, and $3.4 million for 155th Street improvements.

Neighborhood development - Amounts committed for various purposes including: $0.7 million for leaf and brush drop off, $0.3 million for the animal shelter construction, and $0.2 million each for Brownfields remediation and land development inspections.

Health - Amounts committed for various Health Department purposes.

Culture and recreation - Amounts committed for various purposes including: $1.4 million for the Maplewoods Parkway improvements, and $0.2 million for museum operations.

Convention and entertainment - Amounts committed for maintenance of convention facilities.

Re-appropriations - Available fiscal year 2019 appropriations (net of uncollected revenue) authorized by City Council ordinance to be re-appropriated to fiscal year 2020. The primary purposes for these re-appropriations are the funding of capital improvement projects, which span more than one fiscal year and federal and state grants where the grant year is different from the City’s fiscal year.

**Assigned**

Countercyclical reserve - Assigned by the Director of Finance in the maximum amount of one month of general fund operating expenditures for varying purposes including but not limited to: reserves for tax increment financing, debt service stabilization, interest rate risk, capital maintenance, swap termination payments, legal claims and disaster recovery.

General government - Amounts assigned for a large variety of purposes. The bulk of the amount is set aside to fund employee health insurance benefits.

Fire - Amounts used to operate the fire stations, including staffing.

Public works - Amounts assigned for various projects. A few of the larger amounts are: $2.0 million for sidewalks and curbs citywide, $1.0 million for Englewood Road upgrades, $0.9 million for Marlborough Community infrastructure improvements, $0.8 million for 74th Street and Palmer intersection, and numerous projects with less than $0.6 million remaining for completion.

Neighborhood development - Amounts assigned for various purposes. The largest project is $0.8 million for dangerous buildings demolition.

Health - Amounts assigned for various Health Department purposes such as lead hazard prevention, and the care and monitoring of contagious diseases.

Culture and recreation - Amounts assigned for various purposes. The largest projects are $2.4 million for parks maintenance, $0.9 million for boulevards and parkways maintenance, $0.7 million for Hodge Park athletic fields, $0.5 for the Paseo Gateway, $0.4 million for park improvements, with the remaining for various park maintenance and repairs.

Convention and entertainment - Amounts committed for maintenance of convention facilities.
Residual fund balance - For funds other than the general fund, this amount represents any remaining positive fund balances that have not been restricted, committed or otherwise assigned. This indicates that the residual fund balance in governmental funds other than the general fund is, at a minimum, intended to be used for the purpose of that fund. The following table lists the funds with an assigned residual fund balance (in thousands).

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Capital Improvements</th>
<th>Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major Governmental</td>
<td></td>
<td>$22,484</td>
<td>$-</td>
</tr>
<tr>
<td>Capital Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nonmajor Special Revenue</td>
<td></td>
<td>-</td>
<td>$11,719</td>
</tr>
<tr>
<td>Park &amp; Recreation</td>
<td>-</td>
<td>-</td>
<td>$5,680</td>
</tr>
<tr>
<td>Golf Operations</td>
<td>-</td>
<td>-</td>
<td>$4,490</td>
</tr>
<tr>
<td>Development Services</td>
<td>-</td>
<td>-</td>
<td>$6,101</td>
</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>$5,471</td>
</tr>
<tr>
<td>Convention and Tourism</td>
<td></td>
<td>-</td>
<td>$348</td>
</tr>
<tr>
<td>Arterial Street Impact Fee</td>
<td></td>
<td>-</td>
<td>$418</td>
</tr>
<tr>
<td>Other Special Revenue</td>
<td></td>
<td>-</td>
<td>$-</td>
</tr>
<tr>
<td>Nonmajor Debt Services</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special Assessment Sewer</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nonmajor Capital Project</td>
<td></td>
<td>-</td>
<td>$4,621</td>
</tr>
<tr>
<td>Equipment Lease</td>
<td>-</td>
<td>-</td>
<td>$1,019</td>
</tr>
<tr>
<td>Health Department Building</td>
<td></td>
<td>-</td>
<td>$6</td>
</tr>
<tr>
<td>Series 1991 Sewer Special Assessment</td>
<td></td>
<td>-</td>
<td>$451</td>
</tr>
<tr>
<td>Series 1996 Sewer Special Assessment</td>
<td></td>
<td>-</td>
<td>$19</td>
</tr>
<tr>
<td>General Improvements</td>
<td>-</td>
<td>-</td>
<td>$26</td>
</tr>
<tr>
<td>KCMAC AC 04B Bartle Hall Expansion</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total residual fund balance</td>
<td>$-</td>
<td>$22,484</td>
<td>$40,369</td>
</tr>
</tbody>
</table>

Stabilization Arrangement

The City Council per Section 2-1954 (f) (1) (a) of the Code of Ordinances has established a stabilization arrangement (emergency reserve). The emergency reserve portion of committed fund balance shall not be less than one month of general fund operating expenditures. The emergency reserve is available to address one-time operational emergencies, unexpected revenue reductions and/or unanticipated expenditure requirements occurring within a fiscal year. Funds may be withdrawn from this emergency reserve when an emergency has been recognized by ordinance prior to fiscal year end, the fund’s budgeted contingency is exhausted, the countercyclical reserve has been exhausted, and the withdrawal is needed to prevent the fund from ending the fiscal year with a negative unassigned fund balance. An ordinance appropriating funds from the emergency reserve shall include language stating the City Council is waiving the fund balance and reserve policy for a use of the emergency reserve.
Once the stabilization amount has been fully funded, if it should fall below its floor, the Director of Finance or Budget Officer will prepare and present to the City Council a plan to replenish the stabilization amount. The City Council must approve and adopt a plan within 12 months after the stabilization amount first falls below its floor, which establishes a time frame to restore the reserve to, at minimum, its floor level.

**Net Position**

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

- **Net Investment in Capital Assets** - This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

- **Restricted-Expendable** - This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is generally the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

- **Unrestricted** - This consists of a net position that does not meet the definition of “restricted-expendable” or “net investment in capital assets.”

**Interfund Transactions**

Transactions between City funds are accounted for as revenues and expenditures or expenses in the funds involved if they are similar to transactions with organizations external to City government.

Reimbursements for expenditures made on behalf of another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transfers of resources from a fund receiving revenues to a fund through which the revenues are to be expended are separately reported as a transfer in the respective funds’ operating statements.

**Special Assessments**

The City acts as an agent on certain construction projects financed by third-party lenders and repaid by assessments to property owners benefited. The City reports these arrangements in the agency funds, special revenue funds and enterprise funds as special assessments receivable and deposits.

**Contributions and Grants**

Governmental-wide Financial Statements - Contributions and grants for both capital and operating purposes are broken out by function under program revenues.

Governmental Funds - Contributions and grants for both capital and operating purposes are included in revenues.

Proprietary Funds - Contributions of, or for, capital assets (including those received from other City funds), grants and assistance received from other governmental units for the acquisition of capital assets are reported in changes in net position.
Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Pronouncements Not Yet Effective

In November 2016, the GASB issued Statement No. 83, Certain Asset Retirement Obligations. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement. If applicable, the City will implement GASB Statement No. 83 beginning with the year ending April 30, 2020.

In January 2018, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, Fiduciary Activities. The new guidance addresses: (1) the categorization of fiduciary activities for financial reporting, (2) how fiduciary activities are to be reported, and (3) when liabilities to beneficiaries must be disclosed. Statement No. 84 provides conditions for governments to classify their fiduciary activities. The types of fiduciary funds that must be reported include: Pension (and other employee benefit) trust funds; Investment trust funds; Private-purpose trust funds; and Custodial funds. If applicable, the City will implement GASB Statement No. 84 beginning with the year ending April 30, 2020.

In June 2018, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. If applicable, the City will implement this statement beginning with the period ending April 30, 2021.
In August 2018, the Governmental Accounting Standards Board (GA SB) issued GASB Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. If applicable, the City will implement GASB Statement No. 90 beginning with the year ending April 30, 2020.

In May 2019, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. If applicable, the City will implement GASB Statement No. 91 beginning in the year ending April 30, 2022.

The City has not completed its assessment of the impact of the adoption of these statements.

**Note 2: Deposits and Investments**

*Primary Government*

**Deposits**

The City maintains a cash and investment pool that is available for use by all funds. The pool is comprised of demand and time deposits and other investments with maturities of less than five years. At April 30, 2019, the carrying amount (book value) of the City’s deposits, including the collateralized money market account and three certificates of deposit, was approximately $43,984,000, which was covered by federal depository insurance, Letters of Credit issued directly to the City and held in the City’s vault in the Treasury Division, or by collateral held by the City’s agents under joint custody agreements in accordance with the City’s administrative code. A difference exists between bank and book balances of approximately $2,166,000 due to deposits in transit, checks outstanding and other reconciling items.

**Investments - Pooled and Non-Pooled**

The City is empowered by City Charter to invest in the following types of securities:

1. **U.S. Treasury Securities (Bills, Notes, Bonds, and Strips)**. The City may invest in obligations of the United States government for which the full faith and credit of the United States are pledged for the payment for the payment or principal and interest.
2. **U.S. Agency/GSE Securities.** The City may invest in obligations issued or guaranteed by any agency of the U.S. Government and in obligations issued by any government sponsored enterprise (GSE) which have a liquid market and a readily determinable market value that are described as follows:

   a. **U.S. Government Agency Coupon and Zero-Coupon Securities.**

   b. **U.S. Government Agency Discount Notes.**

   c. **U.S. Government Agency Callable Securities.** Restricted to securities callable at par only.

   d. **U.S. Government Agency Step-Up Securities.** The coupon rate is fixed for an initial term. At the step-up date, the coupon rate rises to a new, higher fixed interest rate.

   e. **U.S. Government Agency Floating Rate Securities.** Restricted to coupons with no interim caps that reset at least quarterly and that float off of only one index.

   f. **U.S. Government Agency/GSE Mortgage Backed Securities (MBS, CMO, Pass-Thru Securities).** Restricted to securities with final maturities of five (5) years or less or have the final projected payment no greater than five (5) years when analyzed in a +300 basis point interest rate environment.

3. **Collateralized Time Deposits.** (Non-negotiable certificates of deposit.)

4. **Repurchase Agreements.** The City may invest in contractual agreements between the City and commercial banks or primary government securities dealers. The Securities Industry & Financial Markets Association’s (or any successor’s thereto) guidelines for the Master Repurchase Agreement will be used and will govern all repurchase agreement transactions. All repurchase agreement transactions will be either physical delivery or tri-party.

5. **Bankers’ Acceptances.** The City may invest in bankers’ acceptances issued by domestic commercial banks possessing the highest credit rating issued by S&P Global Ratings (S&P) or Moody’s Investors Service, Inc. (Moody’s).

6. **Commercial Paper.** The City may invest in commercial paper issued by domestic corporations, which has received the highest short-term credit rating issued by S&P or Moody’s. Eligible paper is further limited to issuing corporations that have total assets in excess of five hundred million dollars ($500,000,000) and are not listed on Credit Watch with negative implications by any of the NRSRO’s at the time of purchase.

7. **Municipal Securities (State and Local Government Obligations).** The City may invest in municipal obligations that are issued in either tax-exempt or taxable form.

   a. Any full faith and credit obligations of the State of Missouri rated at least A or A2 by S&P or Moody’s.

   b. Any full faith and credit obligations of any city, county, or school district in the state of Missouri rated at least AA or Aa2 by S&P or Moody’s.
c. Any full faith and credit obligations, revenue bonds, or special obligation bonds of the City of Kansas City, Missouri rated at least A or A2 by S&P or Moody’s.

d. Any full faith and credit obligation of any state or territory of the United States of America rated at least AA or Aa2 by S&P or Moody’s.

e. Any full faith and credit obligations of any city, county, or school district in any state or territory of the United States of America rated AAA or Aaa by S&P or Moody’s.

f. Any revenue bonds issued by the Missouri Department of Transportation rated at least AA or Aa2 by S&P or Moody’s.

g. Any municipal obligation that is pre-refunded or escrowed to maturity as to both principal and interest with escrow securities that are fully guaranteed by the U.S. government, without regard to rating by S&P or Moody’s.

8. With respect to the investment of bond proceeds, money market mutual funds registered under the Federal Investment Company Act of 1940, whose shares are registered under the Federal Securities Act of 1933, rated in either of the two highest categories by S&P and Moody’s (in either case without regard to any modifier.)

9. Such other investments not described above that are allowed pursuant to Missouri Law and approved in the City Charter.

Interest Rate Risk

Interest rate risk is the risk that the fair value of the City’s investments will decrease as a result of an increase in interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the final maturity on any security owned to a maximum of five years. In addition, the City compares the weighted average maturity of its portfolio to the weighted average maturity of the Blended Bloomberg Barclays U.S. Treasury/Agency 1-3 Year Index, and relative to the index, may decrease the weighted average maturity of the portfolio during periods of rising interest rates or increase it during periods of declining rates. As of April 30, 2019, the City had the following investments and maturities (amounts are in thousands):
Callable Agency Securities. The City actively monitors its callable bond portfolio with respect to probability of call relative to market rates of interest. As of April 30, 2019, the total fair value of the City’s callable bond portfolio (pooled and restricted) is $236,657,029.

Credit Risk

Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. While the City does not have a formal policy relating to credit risk, the City’s investment policy requires that all investments be in either: 1) U.S. Treasury Obligations and other such obligations as expressly guaranteed by the U.S. Government; 2) U.S. Government Agency and Government Sponsored Enterprise Obligations; 3) Certain Municipal Obligations with defined minimum ratings; 4) Banker’s Acceptances with the highest credit rating by such rating organization; 5) Certain Commercial Paper Obligations with the highest credit rating by such rating organization; and 6) Repurchase Agreements in either physical delivery or tri-party form.

As of April 30, 2019, the City had the following pooled and non-pooled investment balances which are rated by both Moody’s and Standard and Poor’s (amounts are in thousands):

<table>
<thead>
<tr>
<th>Moody's / S&amp;P Ratings</th>
<th>Fair Value</th>
<th>U.S. Agency securities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aaa/AA+</td>
<td>$ 1,030,025</td>
<td></td>
</tr>
</tbody>
</table>

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party (i.e., the City’s safekeeping institution).
The City’s investment policy requires that all funds on deposit with any financial institution be secured with collateral securities in an amount equal to at least 102 percent of the deposit less any amount insured by the Federal Deposit Insurance Corporation (FDIC), or any other governmental agency performing a similar function. As of April 30, 2019, all deposits were adequately and fully collateralized.

The City’s investment policy requires that all investment securities be held in the City’s name in the City’s safekeeping account at its safekeeping institution, thereby mitigating custodial credit risk. As of April 30, 2019, all investment securities were in the City’s name in the City’s safekeeping accounts at its safekeeping institutions. In addition, all collateral securities were in the City’s joint custody account(s) at the Federal Reserve Bank and were either US Treasury (US Government guaranteed) or US Agency (Aaa/AA+ rated) obligations. In addition, there are three Irrevocable Letters of Credit issued in the City’s favor by the Federal Home Loan Bank, two in the amount of $5,000,000 each, and one in the amount of $2,000,000, to secure Certificates of Deposit. The three Letters of Credit expire November 18, 2019, December 16, 2020, and May 30, 2019, respectively, and are safekept in the City’s cash vault in the Cash Operations section of the Treasury Division.

Concentration of Credit Risk

More than 5 percent of the City’s investments are in the following U.S. Agency discount notes/securities: Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation and Federal National Mortgage Association. These investments are 14%, 31%, 15% and 17%, respectively, of the City’s total investments. In our opinion, the debt securities issued by these agencies do not have an explicit government guarantee, but rather an implied guarantee and, therefore, the City does not impose limits as to the concentration of any one agency. However, total agency securities in the portfolio are limited by the investment policy to 80% of the total portfolio value.

Investments - Trustee-Held

In the normal course of business, the City finances various projects by issuing debt in the form of municipal bonds. Cash raised by the issuance of such debt is placed with a trustee bank. All investment activity within such accounts is governed by the City’s Investment Policy, except that excess cash is allowed by the bond indentures to be invested in overnight U.S. Government and U.S. Agency money market funds.

Interest Rate Risk

Interest rate risk is the risk that the fair value of the City’s trustee-held investments will decrease as a result of an increase in interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy limits the final maturity on any trustee-held security owned to a maximum of five years. In addition, covenants in the bond documents often limit the final maturity of such investments to shorter periods of time. As of April 30, 2019, the City had the following trustee-held investments and maturities (amounts are in thousands):
Investment Type | Fair Value | Less Than 1 | 1 - 2 | 2 - 3 | 3 - 5 | Weighted Average
--- | --- | --- | --- | --- | --- | ---
Trustee-Held Investments
Money Market Accounts | $81,955 | $81,955 | $- | $- | $- | -
U.S. Treasury Notes/Bonds | 67,379 | 32,239 | 7,674 | 12,666 | 7,800 | 1.09
Total Pooled | $149,334 | $114,194 | $7,674 | $12,666 | $7,800 | 0.34

Credit Risk

Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. While the City’s trustee-held investments do not have a formal policy relating to credit risk, the City’s Investment Policy requires that all trustee-held investments be in either: 1) Overnight money market funds (as described above); 2) U.S. Government securities; and 3) U.S. Agency Securities.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party (i.e., the Trustee bank). As of April 30, 2019, all trustee-held investment securities were in the City’s name in the Trustee bank’s safekeeping accounts at the Federal Reserve Bank, thereby mitigating custodial credit risk.

Summary

The following is a complete listing of cash and investments held by the City at April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits</td>
<td>$43,984</td>
</tr>
<tr>
<td>Pooled and non-pooled investments</td>
<td>1,326,283</td>
</tr>
<tr>
<td>Real estate investments</td>
<td>14,390</td>
</tr>
<tr>
<td>Trustee accounts</td>
<td>149,335</td>
</tr>
<tr>
<td>Imprest funds</td>
<td>44</td>
</tr>
</tbody>
</table>

| Total | $1,534,036 |
The deposits and investments of the City of April 30, 2019 are reflected in the financial statements as follows (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Government - Wide Statement of Net Position</th>
<th>Fiduciary Funds Statement of Net Position (Excluding Pension Trust)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and short-term investments</td>
<td>$969,187</td>
<td>$6,248</td>
<td>$975,435</td>
</tr>
<tr>
<td>Restricted cash and short-term investments</td>
<td>$558,601</td>
<td>-</td>
<td>$558,601</td>
</tr>
<tr>
<td>Total</td>
<td>$1,527,788</td>
<td>$6,248</td>
<td>$1,534,036</td>
</tr>
</tbody>
</table>

**Pension Systems**

**Employees’ Retirement System**

**Deposits and Investments**

The City administrative code and ordinances passed by the City Council provide that the Employees’ Retirement System (Plan) investments may include, but are not limited to, obligations of the United States government, State of Missouri, municipal corporations, including school districts, corporate bonds, real estate mortgages and common and preferred stocks, collective trusts and derivatives. The Plan purchases investments from U.S. Securities and Exchange Commission registered securities broker-dealers and banks through its investment managers. Investments in United States Treasury obligations are held at the Federal Reserve Bank through the customer account of a financial institution.

**Investment Policy**

The asset type and classes, target allocation and ranges that have been approved by the Plan’s Board of Trustees (Board) are shown below. All percentages are based on market values. The Board has authorized Plan staff, with the guidance from the investment consultant, to rebalance the portfolio in accordance with the strategy guidelines below:
### Asset Type and Class

<table>
<thead>
<tr>
<th>Asset Type and Class</th>
<th>Range</th>
<th>Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Equity</td>
<td>6.50% - 16.05%</td>
<td>11.50%</td>
</tr>
<tr>
<td>Emerging Manager of Managers</td>
<td>2.00% - 7.00%</td>
<td>4.00%</td>
</tr>
<tr>
<td>Non-U.S. Equity</td>
<td>11.00% - 21.00%</td>
<td>16.00%</td>
</tr>
<tr>
<td>Emerging Markets Equity</td>
<td>2.00% - 5.00%</td>
<td>3.50%</td>
</tr>
<tr>
<td>Global Equity</td>
<td>2.00% - 8.00%</td>
<td>5.00%</td>
</tr>
<tr>
<td>Long/Short Equity</td>
<td>2.00% - 8.00%</td>
<td>5.00%</td>
</tr>
<tr>
<td>Global Fixed Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Core Fixed Income</td>
<td>20.00% - 30.00%</td>
<td>25.00%</td>
</tr>
<tr>
<td>Non-Core Fixed Income</td>
<td>2.00% - 12.00%</td>
<td>7.00%</td>
</tr>
<tr>
<td>Real Estate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>2.50% - 12.50%</td>
<td>7.50%</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>1.00% - 4.00%</td>
<td>2.50%</td>
</tr>
<tr>
<td>Opportunistic</td>
<td>7.00% - 17.00%</td>
<td>12.00%</td>
</tr>
<tr>
<td>Cash</td>
<td>0.00% - 5.00%</td>
<td>1.00%</td>
</tr>
</tbody>
</table>

### Securities Lending Transactions

City ordinances and the Plan’s Board policies permit the Plan to use investments of the Plan to enter into securities lending transactions - loans of securities to broker-dealers and other entities for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The Plan has contracted with Northern Trust as its third-party lending agent to lend domestic equity and debt securities for cash collateral of not less than 102% of the market value and international debt and equity securities of not less than 105% of the market value. At April 30, 2019, management believes the Plan has no credit risk exposure to borrowers because the amounts the Plan owes the borrowers exceed the amounts the borrowers owe the Plan. Contracts with the lending agent require it to indemnify the Plan if borrowers fail to return the securities, if the collateral is inadequate to replace the securities lent or if the borrowers fail to pay the Plan for income distributions by the securities’ issuers while the securities are on loan; therefore, non-cash collateral is not recorded as an asset or liability on the financial statements.

#### (in thousands)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market value of securities loaned</td>
<td>$ 59,219</td>
</tr>
<tr>
<td>Market value of cash collateral received from borrowers</td>
<td>$ 60,724</td>
</tr>
<tr>
<td>Market value of non-cash collateral received from borrowers</td>
<td>-</td>
</tr>
<tr>
<td>Total market value of collateral</td>
<td>$ 60,724</td>
</tr>
</tbody>
</table>

All securities loans can be terminated on demand by either the Plan or the borrower. The cash collateral received on each security loan was invested in accordance with the Plan investment guidelines, in short-term funds. The maturities of the resulting investments generally match the maturities of the securities lending arrangements themselves. The Plan is not permitted to pledge or sell collateral received unless the borrower defaults.
Investments

At April 30, 2019, the Plan had the following investments and maturities (in thousands):

<table>
<thead>
<tr>
<th>Type</th>
<th>Fair Value</th>
<th>Maturities in Years</th>
<th>Loaned Under Securities Lending Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Less than 1</td>
<td>1-5</td>
</tr>
<tr>
<td>U.S. treasuries</td>
<td>$14,645</td>
<td>$5,776</td>
<td>$8,869</td>
</tr>
<tr>
<td>U.S. government-backed mortgages</td>
<td>53,683</td>
<td>69</td>
<td>396</td>
</tr>
<tr>
<td>Municipal bonds</td>
<td>2,972</td>
<td>-</td>
<td>2,972</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,051</td>
<td>-</td>
<td>69</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,610</td>
<td>-</td>
<td>273</td>
</tr>
<tr>
<td>Corporate bonds - domestic</td>
<td>36,251</td>
<td>2,134</td>
<td>16,469</td>
</tr>
<tr>
<td>Corporate bonds - foreign</td>
<td>28,336</td>
<td>978</td>
<td>9,435</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>19,631</td>
<td>19,631</td>
<td>-</td>
</tr>
<tr>
<td>Domestic preferred stocks</td>
<td>1,233</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Domestic common stocks</td>
<td>173,828</td>
<td>42,221</td>
<td>42,221</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>2,200</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Partnerships</td>
<td>42,514</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - equities</td>
<td>405,087</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - fixed income</td>
<td>238,883</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - real estate</td>
<td>115,372</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Hedge funds</td>
<td>23,207</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$1,168,503</td>
<td>$2,134</td>
<td>$16,469</td>
</tr>
</tbody>
</table>

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Consistent with the Plan’s securities lending policy, $59,218,527, was held by the counterparty that was acting as the Plan’s agent in securities lending transactions.

Investment Concentrations

The following presents investments that represent 5% or more of the fiduciary net position of the Plan, as of April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Investment</th>
<th>Fair Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investments managed by Prudential, Inc.</td>
<td>$153,383</td>
</tr>
<tr>
<td>Investments managed by FIAM</td>
<td>85,500</td>
</tr>
<tr>
<td>Investments managed by Lazard</td>
<td>80,454</td>
</tr>
<tr>
<td>Investments managed by BGI Alpha Advantage</td>
<td>75,438</td>
</tr>
<tr>
<td>Investments managed by Mellon</td>
<td>73,387</td>
</tr>
<tr>
<td>Investments managed by JP Morgan</td>
<td>69,336</td>
</tr>
</tbody>
</table>
Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the Plan. The Plan’s policy is that fixed income securities must have a minimum investment quality of “B” at the time of purchase. The weighted average credit rating of the portfolio must have a minimum investment quality of “A.” As of April 30, 2019, the Plan’s fixed income assets that are not government guaranteed represented 87.36% of the fixed income portfolio. The following table summarizes the Plan’s fixed income portfolio exposure levels and credit qualities at April 30, 2019.

Average credit quality and exposure levels of nongovernment guaranteed securities (in thousands):

<table>
<thead>
<tr>
<th>Fixed Income Security Type</th>
<th>Fair Value</th>
<th>Precentage of all Fixed Income Assets</th>
<th>S&amp;P Weighted Average Credit Quality</th>
<th>Ratings Disposition Requiring Further Exposure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal bonds</td>
<td>$2,972</td>
<td>0.7%</td>
<td>A+</td>
<td>See below</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,051</td>
<td>2.0%</td>
<td>AA+</td>
<td>See below</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,610</td>
<td>0.6%</td>
<td>BBB</td>
<td>See below</td>
</tr>
<tr>
<td>Corporate bonds - domestic</td>
<td>36,251</td>
<td>9.0%</td>
<td>BBB</td>
<td>See below</td>
</tr>
<tr>
<td>Corporate bonds - foreign</td>
<td>28,336</td>
<td>7.0%</td>
<td>BBB</td>
<td>See below</td>
</tr>
<tr>
<td>Money market funds</td>
<td>19,631</td>
<td>4.8%</td>
<td>Not rated</td>
<td>None</td>
</tr>
<tr>
<td>Collective trusts-fixed income</td>
<td>238,882</td>
<td>59.0%</td>
<td>Not rated</td>
<td>None</td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td>$336,733</td>
<td>83.1%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Each portfolio is managed in accordance with operational guidelines that are specific as to permissible credit quality ranges, exposure levels within individual quality tiers and the average credit quality of the overall portfolios.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government’s investment in a single issue. The Plan’s policy for each specific portfolio limits investments in any corporate entity to no more than 5% of the market value of the account for actively managed portfolios, excluding U.S. Government and agency obligations. As of April 30, 2019, there were no investments in any corporate entity greater than 5%, excluding external investment pools and other pooled investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. This risk is managed within the portfolio using the effective duration of option-adjusted methodology. The Plan’s policy is to manage duration to a maximum 25% of underweighting/overweighting relative to the Barclays Aggregate Bond Index.
Effective duration of fixed income assets by security type at April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Fixed Income Security Type</th>
<th>Fair Value April 30, 2019</th>
<th>Percentage of all Fixed Income Assets</th>
<th>Weighted Average Effective Duration (Years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. treasuries</td>
<td>14,645</td>
<td>3.6%</td>
<td>5.19</td>
</tr>
<tr>
<td>U.S. government backed mortgages</td>
<td>53,684</td>
<td>13.3%</td>
<td>2.38</td>
</tr>
<tr>
<td>Municipal bonds</td>
<td>2,972</td>
<td>0.7%</td>
<td>9.42</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,051</td>
<td>2.0%</td>
<td>6.32</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,610</td>
<td>0.6%</td>
<td>5.79</td>
</tr>
<tr>
<td>Corporate bonds - domestic</td>
<td>36,251</td>
<td>8.9%</td>
<td>6.68</td>
</tr>
<tr>
<td>Corporate bonds - foreign</td>
<td>28,336</td>
<td>7.0%</td>
<td>5.79</td>
</tr>
<tr>
<td>Money market funds**</td>
<td>19,631</td>
<td>4.8%</td>
<td>**</td>
</tr>
<tr>
<td>Collective trusts - fixed income</td>
<td>238,882</td>
<td>59.0%</td>
<td>5.93</td>
</tr>
<tr>
<td>**</td>
<td>$ 405,062</td>
<td>100.0%</td>
<td></td>
</tr>
</tbody>
</table>

**The Plan actually owns an interest in the underlying assets of the money market funds and the unit values are based on the fair value of their underlying assets. The money market funds do not have a maturity date, even though their underlying assets do have maturity dates of less than one year.

**Foreign Currency Risk**

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan’s currency risk exposure, or exchange rate risk, primarily reside within the Plan’s foreign debt obligations and foreign equity holdings through the Plan’s various asset managers. The Plan’s policy for each specific portfolio does not place limits on the amount of foreign exposure that can be held by the individual asset managers.

**Annual Money-Weighted Rate of Return**

For the year ended April 30, 2019, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expense, was 5.32%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of fiduciary net position.

Plan contributions are made and the total pension liability are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to financial statements.
Firefighters’ Pension System

**Deposits and Investments**

The City administrative code and ordinances passed by the City Council provide that Firefighters’ Pension Plan (Firefighters’ Plan) investments may include, but are not limited to, obligations of the U.S. government, state of Missouri and municipal corporations, including school districts, corporate bonds, real estate mortgages and common and preferred stocks. The Firefighters’ Plan purchases investments from Securities and Exchange Commission registered securities broker dealers and banks through its investment managers. Investments in U.S. Treasury obligations are held at the Federal Reserve Bank through the customer account of a financial institution.

**Investment Policy**

The asset type and classes, target allocation and ranges that have been approved by the Firefighters’ Plan’s Board of Trustees (Firefighters’ Board) are shown below. All percentages are based on market values. The Firefighters’ Board has authorized Firefighters’ Plan staff, with the guidance from the investment consultant, to rebalance the portfolio in accordance with the strategy guidelines below:

<table>
<thead>
<tr>
<th>Asset Type and Class</th>
<th>Range</th>
<th>Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Large Cap Equity</td>
<td>10% - 20%</td>
<td>15%</td>
</tr>
<tr>
<td>Small Cap Equity</td>
<td>5% - 15%</td>
<td>10%</td>
</tr>
<tr>
<td>Non-U.S. Equity</td>
<td>10% - 20%</td>
<td>15%</td>
</tr>
<tr>
<td>Long/Short Equity</td>
<td>5% - 15%</td>
<td>10%</td>
</tr>
<tr>
<td>Global Equity</td>
<td>5% - 15%</td>
<td>10%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>25% - 35%</td>
<td>30%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>5% - 15%</td>
<td>10%</td>
</tr>
</tbody>
</table>

**Securities Lending Transactions**

City ordinances and the Firefighters’ Plan’s Board policies permit the Firefighters’ Plan to use investments of the Firefighters’ Plan to enter into securities lending transactions - loans of securities to broker-dealers and other entities for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The Firefighters’ Plan has contracted with Northern Trust as its third-party lending agent to lend domestic equity and debt securities for cash collateral of not less than 102% of the market value and international debt and equity securities of not less than 105% of the market value. At April 30, 2019, management believes the Firefighters’ Plan has no credit risk exposure to borrowers because the amounts the Firefighters’ Plan owes the borrowers exceed the amounts the borrowers owe the Firefighters’ Plan. Contracts with the lending agent require it to indemnify the Firefighters’ Plan if borrowers fail to return the securities, if the collateral is inadequate to replace the securities lent or if the borrowers fail to pay the Firefighters’ Plan for income distributions by the securities’ issuers while the securities are on loan; therefore, non-cash collateral is not recorded as an asset or liability on the financial statements.
Market value of securities loaned $ 23,254
Market value of cash collateral received from borrowers $ 23,834
Market value of non-cash collateral received from borrowers -
Total market value of collateral $ 23,834

All securities loans can be terminated on demand by either the Firefighters’ Plan or the borrower. The cash collateral received on each security loan was invested, in accordance with the Firefighters’ Plan investment guidelines, in short-term funds. The maturities of the resulting investments generally match the maturities of the securities lending arrangements themselves. The Firefighters’ Plan is not permitted to pledge or sell collateral received unless the borrower defaults.

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Firefighters’ Plan will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Consistent with the Firefighters’ Plan’s securities lending policy, $23,254,256 was held by the counterparty that was acting as the Firefighters’ Plan’s agent in securities lending transactions.

**Investment Concentrations**

The following presents investments that represent 5% or more of the fiduciary net position of the Firefighters’ Plan, as of April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Investment</th>
<th>Fair Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Northern Trust Collective Funds</td>
<td>$ 62,463</td>
</tr>
<tr>
<td>Acadian Global Equity Fd</td>
<td>54,632</td>
</tr>
<tr>
<td>Pioneer Multi-Sector Fixed Income</td>
<td>68,198</td>
</tr>
<tr>
<td>Georgetown Diversified Fund, Ltd.</td>
<td>52,599</td>
</tr>
<tr>
<td>Marathon-London International Fund</td>
<td>45,462</td>
</tr>
<tr>
<td>Blackrock Strategic Income</td>
<td>47,223</td>
</tr>
<tr>
<td>Franklin Templeton Global Multisectorplus Trust Fund</td>
<td>31,071</td>
</tr>
<tr>
<td>JPMCB Special Situation Property Fund</td>
<td>30,608</td>
</tr>
</tbody>
</table>

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the Firefighters’ Plan. As of April 30, 2019, the Firefighters’ Plan’s fixed income assets that are not government guaranteed represented 100% of the fixed income portfolio. The Firefighters’ Plan has not established a policy in regard to credit risk. The following table summarizes the Firefighters’ Plan’s fixed income portfolio exposure levels and credit qualities at April 30, 2019:
Average Credit Quality and Exposure levels of Nongovernment Guaranteed Securities (in thousands):

<table>
<thead>
<tr>
<th>Fixed Income Security Type</th>
<th>Fair Value April 30, 2019</th>
<th>Percentage of all Fixed Income Assets</th>
<th>S&amp;P Weighted Average Credit Quality</th>
<th>Ratings Disposition Requiring Further Exposure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money market funds</td>
<td>$10,406</td>
<td>6.10%</td>
<td>Not rated</td>
<td>None</td>
</tr>
<tr>
<td>Collective trusts - fixed income</td>
<td>161,203</td>
<td>93.90%</td>
<td>Not rated</td>
<td>None</td>
</tr>
<tr>
<td>Total investments</td>
<td>$171,609</td>
<td>100.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Each portfolio is managed in accordance with operational guidelines that are specific as to permissible credit quality ranges, exposure levels within individual quality tiers and the average credit quality of the overall portfolios.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government’s investment in a single issuer. The Firefighters’ Plan’s policy for each specific portfolio limits investments in any corporate entity to no more than 5% of the market value of the account for actively managed portfolios, excluding U.S. government and agency obligation. As of April 30, 2019, there were no investments in any corporate entity greater than 5%, excluding external investment pools and other pooled investments.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Firefighters’ Plan has not established a policy with regard to interest rate risk. The Firefighters’ Plan actually owns an interest in the underlying assets of the collective trusts and the money market funds and the unit values are based on the fair value of their underlying assets.

Effective duration of fixed income assets by security type at April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Fixed Income Security Type</th>
<th>Fair Value April 30, 2019</th>
<th>Percentage of all Fixed Income Assets</th>
<th>Weighted Average Effective Duration (Years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money market funds**</td>
<td>$10,406</td>
<td>6.1%</td>
<td>**</td>
</tr>
<tr>
<td>Collective trusts - fixed income</td>
<td>161,203</td>
<td>93.9%</td>
<td>2.68</td>
</tr>
<tr>
<td>Total</td>
<td>$171,609</td>
<td>100.0%</td>
<td></td>
</tr>
</tbody>
</table>

**The Firefighters’ Plan actually owns an interest in the underlying assets of the money market funds and the unit values are based on the fair value of their underlying assets. The money market funds do not have a maturity date, even though their underlying assets do have maturity dates of less than one year.
Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Firefighters’ Plan’s currency risk exposure, or exchange rate risk, primarily reside within the Firefighters’ Plan’s foreign debt obligations and foreign equity holdings through the Firefighters’ Plan’s various asset managers. The Firefighters’ Plan’s policy for each specific portfolio does not place limits on the amount of foreign exposure that can be held by the individual asset managers.

Annual Money-Weighted Rate of Return

For the year ended April 30, 2019, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expense, was 4.62%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Risks and Uncertainties

The Firefighters’ Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of fiduciary net position.

Firefighters’ Plan contributions are made and the total pension liability are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Civilian Employees' Retirement System and Police Retirement System

Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government’s deposits may not be returned to it. The Civilian Employees’ Retirement System and Police Retirement System’s (Civilian and Police Plans) deposit policies for custodial credit risk require compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. treasury, U.S. agencies or instrumentalities or the state of Missouri; bonds of any city, county, school district or special road district of the state of Missouri; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

The Civilian and Police Plans had no bank balances exposed to custodial credit risk at April 30, 2019.
Investments

For the year ended April 30, 2019, Northern Trust was the master custodian for substantially all of the securities of the Civilian and Police Plans. The investments held by the Civilian and Police Plans are managed by fourteen Retirement Board-appointed money managers (Board). Each of the money managers has a different asset allocation based on Board approved policy. The Civilian and Police Plans may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. treasury and U.S. agencies and instrumentalities, real estate, partnerships, corporate bonds, commodities and equity securities.

The asset type and classes, target asset allocation and ranges to be used in the Civilian and Police Plans, are shown below. All percentages are based on market values. The Board has authorized Civilian and Police Plans’ Staff, with guidance from the Investment Consultant, to rebalance the portfolio in accordance with the strategy guidelines as of April 30, 2019:

<table>
<thead>
<tr>
<th>Asset Type and Class</th>
<th>Range</th>
<th>Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Global Equity</td>
<td>32% - 42%</td>
<td>37%</td>
</tr>
<tr>
<td>Private Equity</td>
<td>0% - 3%</td>
<td>2%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>25% - 35%</td>
<td>30%</td>
</tr>
<tr>
<td>Alternatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>5% - 15%</td>
<td>11%</td>
</tr>
<tr>
<td>Absolute Return</td>
<td>10% - 20%</td>
<td>15%</td>
</tr>
<tr>
<td>Direct Lending</td>
<td>0% - 10%</td>
<td>5%</td>
</tr>
<tr>
<td>Cash</td>
<td>0% - 5%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Securities Lending Transactions

State statutes and the Civilian and Police Plans’ Board policies permit the Civilian and Police Plans to use investments of the Civilian and Police Plans to enter into securities lending transactions—loans of securities to broker-dealers and other entities for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The Civilian and Police Plans have contracted with Northern Trust as their third-party lending agent to lend domestic equity and debt securities for cash collateral of not less than 102% of the market value and international debt and equity securities of not less than 105% of the market value. Contracts with the lending agent require it to indemnify the Civilian and Police Plans, if borrowers fail to return the securities, if the collateral is inadequate to replace the securities lent, or if the borrowers fail to pay the Civilian and Police Plans for income distributions by the securities’ issuers while the securities are on loan; therefore, noncash collateral is not recorded as an asset or liability on the financial statements.

<table>
<thead>
<tr>
<th></th>
<th>Civilian</th>
<th>Police</th>
</tr>
</thead>
<tbody>
<tr>
<td>(in thousands)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market value of securities loaned</td>
<td>$ 14,665</td>
<td>$ 61,503</td>
</tr>
<tr>
<td>Market value of cash collateral received from borrowers</td>
<td>$ 15,019</td>
<td>$ 62,999</td>
</tr>
<tr>
<td>Market value of non-cash collateral received from borrowers</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total market value of collateral</td>
<td>$ 15,019</td>
<td>$ 62,999</td>
</tr>
</tbody>
</table>
All securities loans can be terminated on demand by either the Civilian and Police Plans or the borrower. The cash collateral received on each security loan was invested, in accordance with the Civilian and Police Plans investment guidelines, in short-term funds. The maturities of the resulting investments generally match the maturities of the securities lending arrangements themselves. The Civilian and Police Plans are not permitted to pledge or sell collateral received unless the borrower defaults.

**Investments**

At April 30, 2019, the Civilian and Police Plans had the following investments and maturities (in thousands):

### Civilian Employees’ Retirement System

<table>
<thead>
<tr>
<th>Type</th>
<th>Fair Value</th>
<th>Less than 1</th>
<th>1-5</th>
<th>6-10</th>
<th>More than 10</th>
<th>Loaned Under Securities Lending Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. treasury obligations</td>
<td>$11,563</td>
<td>-</td>
<td>$5,195</td>
<td>$2,685</td>
<td>$3,683</td>
<td>$6,874</td>
</tr>
<tr>
<td>U.S. agencies obligations</td>
<td>1,804</td>
<td>1,324</td>
<td>480</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>15,441</td>
<td>202</td>
<td>6,895</td>
<td>6,854</td>
<td>1,490</td>
<td>6,322</td>
</tr>
<tr>
<td>Government mortgage-backed securities</td>
<td>722</td>
<td>-</td>
<td>5</td>
<td>-</td>
<td>717</td>
<td>-</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>2,345</td>
<td>2,345</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$2,547</td>
<td>$13,419</td>
<td>$10,019</td>
<td>$5,890</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Common and preferred stock</td>
<td>7,140</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,206</td>
</tr>
<tr>
<td>All country world index fund</td>
<td>21,453</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Real estate funds</td>
<td>18,245</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Hedge fund of funds</td>
<td>14,058</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Partnership - equity</td>
<td>1,575</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Partnership - fixed income</td>
<td>21,623</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Foreign equity</td>
<td>4,133</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>263</td>
</tr>
<tr>
<td>Equity funds</td>
<td>20,376</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>International small cap equity fund</td>
<td>1,328</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Emerging market equity fund</td>
<td>4,164</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>$145,970</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$14,665</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Police Retirement System

<table>
<thead>
<tr>
<th>Type</th>
<th>Fair Value</th>
<th>Less than 1</th>
<th>1-5</th>
<th>6-10</th>
<th>More than 10</th>
<th>Loaned Under Securities Lending Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. treasury obligations</strong></td>
<td>$66,071</td>
<td>$ -</td>
<td>$30,182</td>
<td>$14,266</td>
<td>$21,623</td>
<td>$30,708</td>
</tr>
<tr>
<td><strong>U.S. agencies obligations</strong></td>
<td>7,850</td>
<td></td>
<td>7,850</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Corporate bonds and notes</strong></td>
<td>92,138</td>
<td>1,210</td>
<td>41,283</td>
<td>40,059</td>
<td>9,586</td>
<td>15,098</td>
</tr>
<tr>
<td><strong>Government mortgage-backed securities</strong></td>
<td>5,146</td>
<td></td>
<td>37</td>
<td>-</td>
<td>5,109</td>
<td>-</td>
</tr>
<tr>
<td><strong>Short-term investment funds</strong></td>
<td>17,495</td>
<td>17,495</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$18,705</td>
<td>$79,352</td>
<td>$54,325</td>
<td>$36,318</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Common and preferred stock                | 82,212     |             |      |      | 14,179 |                                          |
| All country world index fund              | 127,619    |             |      |      | -      |                                          |
| Real estate funds                         | 125,752    |             |      |      | -      |                                          |
| Hedge fund of funds                       | 91,486     |             |      |      | -      |                                          |
| Partnerships - equity                     | 12,714     |             |      |      | -      |                                          |
| Partnerships - fixed income               | 119,790    |             |      |      | -      |                                          |
| Foreign equity                            | 56,786     |             |      |      | 1,518  |                                          |
| Equity funds                              | 48,521     |             |      |      | -      |                                          |
| International small cap equity fund       | 8,404      |             |      |      | -      |                                          |
| Emerging market equity fund               | 27,287     |             |      |      | -      |                                          |
| **Total**                                 | $889,271   |             |      |      | $61,503 |                                          |

#### Interest Rate Risk

The money market mutual funds are presented as an investment with a maturity of less than one year because they are redeemable in full immediately. The debt securities are presented in their respective category based on final maturity date. The Civilian and Police Plans’ investment policies do not specifically address exposure to fair value losses arising from rising interest rates.

#### Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. It is the Civilian and Police Plans’ policies to limit their investments in corporate bonds to those that are rated BBB or better by credit rating agencies. Core fixed income managers may hold bonds with a rating equal to or above BB. At April 30, 2019, the Civilian and Police Plans’ investments in corporate bonds were rated BBB or better by Standard & Poor’s. U.S. Treasury obligations were explicitly guaranteed by the U.S. Government. Additionally, the Civilian and Police Plans’ investments in U.S. agencies obligations not directly guaranteed by the U.S. Government (including Federal National Mortgage Association, Federal Home Loan Banks and Federal Home Loan Mortgage Corporation) and in government mortgage-backed securities were rated AA+ or better by Standard & Poor’s. The Civilian and Police Plans’ investments in money market mutual funds were not rated by Standard & Poor’s.
The following table summarizes the Civilian and Police Plans’ fixed income portfolio exposure level and credit qualities at April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Fixed Income Security Type</th>
<th>Civilian</th>
<th>Police</th>
<th>S&amp;P Weighted Average Credit Quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. agencies obligations</td>
<td>$1,804</td>
<td>$7,850</td>
<td>AA+</td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>15,441</td>
<td>92,138</td>
<td>A</td>
</tr>
<tr>
<td>Government mortgage-backed securities</td>
<td>722</td>
<td>5,146</td>
<td>AA+</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>2,345</td>
<td>17,495</td>
<td>Not rated</td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td><strong>$20,312</strong></td>
<td><strong>$122,629</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Custodial Credit Risk**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Civilian and Police Plans will not be able to recover the value of their investments or collateral securities that are in the possession of an outside party. Consistent with the Civilian Employees’ Retirement System’s securities and lending policy, $14,664,836 was held by the counterparty that was acting as the system’s agent in securities lending transactions. In addition, consistent with the Police Retirement System’s securities and lending policy, $61,503,398 was held by the counterparty that was acting as the system’s agent in securities lending transactions.

**Concentration of Credit Risk**

The Civilian and Police Plans limit the amounts that may be invested in any one security at 5% to 15% of total plan assets.

**Investment Concentrations**

The following presents investments that represent 5% or more of the Civilian and Police Plans fiduciary net position at April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Investment Name</th>
<th>Civilian</th>
<th>Police</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCI Core Fixed Income</td>
<td>$29,530</td>
<td>$171,204</td>
</tr>
</tbody>
</table>
Foreign Currency Risk

This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The Civilian and Police Plans’ investment policies permits investments in international equities, American Depository Receipts (ADRs), warrants, rights, 144A securities, convertible bonds and U.S. registered securities whose principal markets are outside of the United States. All foreign equities held are denominated in U.S. dollars.

Annual Money-Weighted Rate of Return

For the year ended April 30, 2019, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expense, was 4.13% and 4.15% for the Police and Civilian Plans, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Note 3: Intergovernmental Receivables

Intergovernmental governmental receivables as of April 30, 2019 are as follows (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Funds</th>
<th>Kansas City Airports</th>
<th>Total Intergovernmental Receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal government grants and reimbursements for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airport Improvement Programs</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1,501</td>
<td>$ 1,501</td>
</tr>
<tr>
<td>Public Health Preparedness</td>
<td>-</td>
<td>-</td>
<td>52</td>
<td>-</td>
<td>52</td>
</tr>
<tr>
<td>Federal Highway Transportation</td>
<td>123</td>
<td>1,823</td>
<td>34</td>
<td>-</td>
<td>1,980</td>
</tr>
<tr>
<td>Violence Prevention Efforts</td>
<td>-</td>
<td>-</td>
<td>222</td>
<td>-</td>
<td>222</td>
</tr>
<tr>
<td>Continuum of Care</td>
<td>-</td>
<td>-</td>
<td>59</td>
<td>-</td>
<td>59</td>
</tr>
<tr>
<td>Emergency Shelter Solutions</td>
<td>-</td>
<td>-</td>
<td>569</td>
<td>-</td>
<td>569</td>
</tr>
<tr>
<td>Neighborhood Stabilization</td>
<td>-</td>
<td>-</td>
<td>974</td>
<td>-</td>
<td>974</td>
</tr>
<tr>
<td>Byrne Memorial Justice Assistance</td>
<td>-</td>
<td>-</td>
<td>22</td>
<td>-</td>
<td>22</td>
</tr>
<tr>
<td>Sexually Transmitted Disease Prevention</td>
<td>-</td>
<td>-</td>
<td>22</td>
<td>-</td>
<td>22</td>
</tr>
<tr>
<td>HIV Surveillance and Prevention</td>
<td>-</td>
<td>-</td>
<td>48</td>
<td>-</td>
<td>48</td>
</tr>
<tr>
<td>HIV Case Management</td>
<td>-</td>
<td>-</td>
<td>208</td>
<td>-</td>
<td>208</td>
</tr>
<tr>
<td>Ryan White Title II</td>
<td>-</td>
<td>-</td>
<td>238</td>
<td>-</td>
<td>238</td>
</tr>
<tr>
<td>Housing Opportunities for Persons with AIDS</td>
<td>-</td>
<td>-</td>
<td>361</td>
<td>-</td>
<td>361</td>
</tr>
<tr>
<td>Maternal Child Healthcare</td>
<td>-</td>
<td>-</td>
<td>36</td>
<td>-</td>
<td>36</td>
</tr>
<tr>
<td>Community Development Block Grant</td>
<td>-</td>
<td>-</td>
<td>2,085</td>
<td>-</td>
<td>2,085</td>
</tr>
<tr>
<td>Lead Poisoning Prevention</td>
<td>-</td>
<td>-</td>
<td>46</td>
<td>-</td>
<td>46</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>15</td>
<td>-</td>
<td>15</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>123</td>
<td>1,823</td>
<td>4,991</td>
<td>1,501</td>
<td>8,438</td>
</tr>
</tbody>
</table>

State of Missouri grants and reimbursements for:

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Capital Improvements</th>
<th>Nonmajor Funds</th>
<th>Kansas City Airports</th>
<th>Total Intergovernmental Receivables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle Fuel Tax</td>
<td>-</td>
<td>-</td>
<td>2,594</td>
<td>-</td>
<td>2,594</td>
</tr>
<tr>
<td><strong>Total intergovernmental receivable</strong></td>
<td>$ 123</td>
<td>$ 1,823</td>
<td>$ 7,585</td>
<td>$ 1,501</td>
<td>$ 11,032</td>
</tr>
</tbody>
</table>
Note 4: Tax Revenues

Tax revenues of the governmental funds, including interest and penalties, are as follows (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>Capital Improvement</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Governmental Funds Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings and profit</td>
<td>$259,868</td>
<td>$ -</td>
<td>$2,925</td>
<td>$262,793</td>
</tr>
<tr>
<td>Sales</td>
<td>-</td>
<td>$74,398</td>
<td>$165,342</td>
<td>$239,740</td>
</tr>
<tr>
<td>General property</td>
<td>$62,035</td>
<td>-</td>
<td>$79,622</td>
<td>$141,657</td>
</tr>
<tr>
<td>Hotel and restaurant</td>
<td>$338</td>
<td>-</td>
<td>$54,313</td>
<td>$54,651</td>
</tr>
<tr>
<td>Local option use tax</td>
<td>$39,292</td>
<td>-</td>
<td>$3,650</td>
<td>$42,942</td>
</tr>
<tr>
<td>Gaming</td>
<td>$11,815</td>
<td>-</td>
<td>-</td>
<td>$11,815</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>$3,380</td>
<td>-</td>
<td>$4,815</td>
<td>$8,195</td>
</tr>
<tr>
<td>Cigarette</td>
<td>$2,378</td>
<td>-</td>
<td>-</td>
<td>$2,378</td>
</tr>
<tr>
<td></td>
<td>$379,106</td>
<td>$74,398</td>
<td>$310,667</td>
<td>$764,171</td>
</tr>
</tbody>
</table>

The City’s property tax is levied each November 1 on the assessed value as of the prior January 1 for all real and personal property located in the City within the counties of Jackson, Platte, Clay and Cass and is due by December 31. Property taxes are delinquent on January 1 for all properties within Jackson, Platte, Clay and Cass counties.

Assessed values are established by the Jackson, Clay, Platte and Cass County assessors subject to review by the counties’ Board of Equalization and State Tax Commission. The City is permitted by state statutes to levy taxes up to $1.00 per $100 of assessed valuation for general government purposes other than payment of principal and interest on long-term debt; up to $0.72 per $100 of assessed valuation for public health, hospital and recreational grounds; up to $0.02 per $100 of assessed valuation for museums; and in unlimited amounts for the payment of principal and interest on long-term debt. Article X, Sections 16 through 24, of the Missouri Constitution, known as the “Hancock Amendment,” imposes limits on state and local government taxation and spending. Under the Hancock Amendment, the City may not increase the current levy of any tax, license or fee above its mandated level without the approval of the required majority of the qualified voters of the City voting thereon. Property tax levies per $100 assessed valuation for the year ended April 30, 2019 follow:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$0.6923</td>
</tr>
<tr>
<td>Health</td>
<td>0.6926</td>
</tr>
<tr>
<td>Museum</td>
<td>0.2742</td>
</tr>
<tr>
<td>Debt service</td>
<td>0.0192</td>
</tr>
</tbody>
</table>

Total general levy rate $1.6783
Currently, the City collects 3.000% percent of sales tax for the following purposes:

- One percent for capital improvements, authorized through December 31, 2038
- One-half percent for Public Mass Transportation (approximately 7.5% of the one-half percent tax is dedicated for capital improvement of interstate transportation systems), no expiration
- One-quarter percent for the City’s fire department to be used for operations and improvements, authorized through December 31, 2036
- One-quarter percent to fund a capital plan for public safety, authorized through June 30, 2026
- Three-eighths percent for the KCATA, authorized through March 31, 2024
- One-half percent for Parks and Recreation, no expiration
- One-eighth percent for Economic Development, authorized through September 30, 2027

The City collects a convention and tourism tax comprised of the following:

- Two percent on food, beverage and liquor sales from restaurants (the restaurant tax). The receipts are restricted to capital expenditures, including debt service requirements for sports, convention, tourism and exhibition facilities including Truman Sports Complex, Barney Allis Plaza, Bartle Hall and the Municipal Auditorium.
- Seven and one-half percent on gross receipts of hotel and motel room sales (the hotel tax)-40% of the gross receipts for the Convention and Visitors Association, 10% for the neighborhood tourism development fund and the remaining 50% for operating costs and capital expenses.

The City collects an earnings and profits tax equal to the following:

- A levy of 1% on earnings of all Kansas City, Missouri residents and all nonresidents working in Kansas City, Missouri
- A levy of 1% on business net profits
- The earnings and profits tax is required to be renewed every five years by public vote of Kansas City residents - the current voter approved authorization expires on December 31, 2021
Note 5: Interfund Transactions, Receivables, Payables and Transfers

Payments to the general fund by the enterprise funds for certain administrative, information and technology, accounting, legal and other services for the year ended April 30, 2019 are as follows (in thousands):

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td>$ 5,386</td>
</tr>
<tr>
<td>Kansas City Airports</td>
<td>3,679</td>
</tr>
<tr>
<td>Sewer</td>
<td>7,663</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 11,597</strong></td>
</tr>
</tbody>
</table>

Individual interfund receivable and payable balances at April 30, 2019 are as follows (in thousands):

<table>
<thead>
<tr>
<th>Major governmental funds:</th>
<th>Governmental Funds</th>
<th>Nonmajor governmental funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Capital improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nonmajor governmental funds</td>
<td>-</td>
<td>8,995</td>
<td>8,995</td>
</tr>
<tr>
<td><strong>Total governmental funds</strong></td>
<td>-</td>
<td>8,995</td>
<td>8,995</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiduciary funds:</th>
<th>Governmental Funds</th>
<th>Nonmajor governmental funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total fiduciary funds</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total major enterprise funds</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$</td>
<td>$ 8,995</td>
<td>$ 8,995</td>
</tr>
</tbody>
</table>
## Pension Trust Funds

<table>
<thead>
<tr>
<th>Funds</th>
<th>Agency Funds</th>
<th>Water</th>
<th>Total</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,516</td>
<td>$10,087</td>
<td>$</td>
<td>-</td>
<td>$12,603</td>
</tr>
<tr>
<td>-</td>
<td>5,005</td>
<td>-</td>
<td>-</td>
<td>5,005</td>
</tr>
<tr>
<td>-</td>
<td>10,084</td>
<td>16,721</td>
<td>16,721</td>
<td>35,800</td>
</tr>
<tr>
<td>2,516</td>
<td>25,176</td>
<td>16,721</td>
<td>16,721</td>
<td>53,408</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>114</td>
<td>114</td>
<td>114</td>
</tr>
<tr>
<td>$2,516</td>
<td>$25,176</td>
<td>$16,835</td>
<td>$16,835</td>
<td>$53,522</td>
</tr>
</tbody>
</table>
The City initiates interfund receivables and payables for various reasons. The reasons for the major receivables and payables during the current fiscal year are as follows:

**General Fund Payable to Pension Trust Funds**
- Represents contributions due to the pension trust funds

**General Fund Payable to Agency Funds**
- Amounts due for tax increment financing (TIF) activity. Economic activity taxes are collected by the general fund, but are required to be transferred to the TIF agency fund as reimbursement for eligible project costs incurred on TIF projects

**General Fund Payable to Water and Sewer Fund**
- Amounts due for reimbursement for various operating costs

**Capital Improvements Fund Payable to Agency Funds**
- Amounts due for tax increment financing (TIF) activity. Economic activity taxes are collected by the capital improvement fund, but are required to be transferred to the TIF agency fund as reimbursement for eligible project costs incurred on TIF projects

**Nonmajor Governmental Funds Payable to the Capital Improvements Fund**
- Due to interfund cash borrowing to cover cash deficits

**Nonmajor Governmental Funds Payable to Agency Funds**
- Amounts due for tax increment financing (TIF) activity. Economic activity taxes are collected by the nonmajor governmental funds, but are required to be transferred to the TIF agency fund as reimbursement for eligible project costs incurred on TIF projects

**Fiduciary Funds - Agency Payable to the Capital Improvements Fund**
- Due to interfund cash borrowing to cover cash deficits

**Sewer Fund Payable to Water Fund**
- Amounts due for reimbursement for various operating costs

**Water Fund Payable to Sewer Fund**
- Amounts due for reimbursement for various operating costs
CITY OF KANSAS CITY, MISSOURI
Notes To Basic Financial Statements
April 30, 2019

Interfund transfers for the year ended April 30, 2019 are as follows (in thousands):

<table>
<thead>
<tr>
<th>Transfers Into Major Government Funds</th>
<th>Capital Improvements Funds</th>
<th>Nonmajor Governmental Funds</th>
<th>Total Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$</td>
<td>$18,213</td>
<td>$84,338</td>
</tr>
<tr>
<td>Capital improvements</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Nonmajor governmental funds</td>
<td>44,481</td>
<td>272</td>
<td>118,894</td>
</tr>
<tr>
<td>Total governmental funds</td>
<td>44,481</td>
<td>272</td>
<td>221,445</td>
</tr>
</tbody>
</table>

The City initiates transfers between funds for various reasons. The reasons for the majority of transfers during the current fiscal year are as follows:

**General Fund to Nonmajor Governmental Funds**
- Transfers for general operating subsidies
- Transfers to eliminate fund deficits
- Transfers to fund debt service payments

**Capital Improvements Fund to Nonmajor Governmental Funds**
- Transfers to fund debt service payments

**Nonmajor Governmental Funds to General Fund**
- Transfers were made from various nonmajor governmental funds to close out project funds or repay prior year interfund transfers to cover fund deficits
- Transfers were made to fund legal settlements

**Nonmajor Governmental Funds to Capital Improvements Fund**
- Transfers were made from various nonmajor governmental funds to partially fund streetcar debt and streetcar project costs

**Nonmajor Governmental Funds to Nonmajor Governmental Funds**
- Transfers were made between various nonmajor governmental funds to fund debt service for certain outstanding bonds and notes, partially fund ambulance service operations and to fund convention and tourism activities
Note 6: Capital Assets

Capital asset activity for the year ended April 30, 2019 is as follows (in thousands):

<table>
<thead>
<tr>
<th>Nondepreciable capital assets</th>
<th>Balance April 30, 2018</th>
<th>Reclass</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and permanent right of way</td>
<td>$364,477</td>
<td>$ -</td>
<td>$1,814</td>
<td>$ -</td>
<td>$366,291</td>
</tr>
<tr>
<td>Works of art and historical treasures</td>
<td>1,709</td>
<td>-</td>
<td>1,760</td>
<td>-</td>
<td>3,469</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>2,327,976</td>
<td>(1,732,922)</td>
<td>1,223</td>
<td>-</td>
<td>596,277</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>95,791</td>
<td>-</td>
<td>83,053</td>
<td>(20,130)</td>
<td>158,714</td>
</tr>
<tr>
<td><strong>Total nondepreciable capital assets</strong></td>
<td>$2,789,953</td>
<td>(1,732,922)</td>
<td>87,850</td>
<td>(20,130)</td>
<td>1,124,751</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Depreciable capital assets</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary right of way</td>
<td>902</td>
<td>-</td>
<td>3</td>
<td>-</td>
<td>905</td>
</tr>
<tr>
<td>Land improvements</td>
<td>378,218</td>
<td>-</td>
<td>14,333</td>
<td>-</td>
<td>392,551</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>1,429,788</td>
<td>-</td>
<td>20,079</td>
<td>-</td>
<td>1,449,867</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>304,645</td>
<td>-</td>
<td>15,431</td>
<td>(1,868)</td>
<td>318,208</td>
</tr>
<tr>
<td>Fountains, statues and monuments</td>
<td>127,850</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>127,850</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>310,262</td>
<td>1,732,922</td>
<td>36,876</td>
<td>(14,184)</td>
<td>2,065,876</td>
</tr>
<tr>
<td><strong>Total depreciable capital assets</strong></td>
<td>$2,551,665</td>
<td>1,732,922</td>
<td>86,722</td>
<td>(16,052)</td>
<td>4,355,257</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Less accumulated depreciation</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary right of way</td>
<td>(279)</td>
<td>-</td>
<td>(318)</td>
<td>-</td>
<td>(597)</td>
</tr>
<tr>
<td>Land improvements</td>
<td>(157,082)</td>
<td>-</td>
<td>(17,825)</td>
<td>-</td>
<td>(174,907)</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>(493,135)</td>
<td>-</td>
<td>(40,472)</td>
<td>-</td>
<td>(533,607)</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>(191,080)</td>
<td>-</td>
<td>(20,834)</td>
<td>1,331</td>
<td>(210,583)</td>
</tr>
<tr>
<td>Fountains, statues and monuments</td>
<td>(52,904)</td>
<td>-</td>
<td>(3,063)</td>
<td>-</td>
<td>(55,967)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>(130,311)</td>
<td>-</td>
<td>(226,528)</td>
<td>-</td>
<td>(356,839)</td>
</tr>
<tr>
<td><strong>Total accumulated depreciation</strong></td>
<td>(1,024,791)</td>
<td>-</td>
<td>(309,040)</td>
<td>1,331</td>
<td>(1,332,500)</td>
</tr>
</tbody>
</table>

| Total depreciable capital assets, net | $1,526,874 | 1,732,922 | (222,318) | (14,721) | 3,022,757 |

| Total governmental activities capital assets, net | $4,316,827 | - | $134,468 | (34,851) | $4,147,508 |

*Infrastructure roads were retired as is and capitalized as fixed assets beginning this year. This approach facilitated the use of the straight-line depreciation method. See Note 1 for more information.

Depreciation expense was charged to functions as follows (in thousands):

- General government: $13,398
- Public safety (police, fire and municipal courts): $12,080
- Public works: $241,856
- Convention facilities: $15,056
- Culture and recreation: $21,967
- Neighborhood development: $2,530
- Health: $872
- Unallocated: $1,281

Total depreciation expense -governmental activities: $309,040
### Water

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 30, 2018</td>
<td>$4,903</td>
<td>$12</td>
<td>$5,405</td>
<td>$10,320</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>23,751</td>
<td>57,886</td>
<td>(57,667)</td>
<td>23,970</td>
</tr>
<tr>
<td>Total nondepreciable capital assets</td>
<td>$28,654</td>
<td>$57,898</td>
<td>(52,262)</td>
<td>$34,290</td>
</tr>
</tbody>
</table>

### Depreciable capital assets

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>$183,061</td>
<td>7,152</td>
<td>(2,993)</td>
<td>187,220</td>
</tr>
<tr>
<td>Utility lines and improvements</td>
<td>912,195</td>
<td>48,013</td>
<td>(11,121)</td>
<td>949,087</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>99,001</td>
<td>16,135</td>
<td>(14,478)</td>
<td>100,658</td>
</tr>
<tr>
<td>Total depreciable capital assets</td>
<td>$1,194,257</td>
<td>$71,300</td>
<td>(28,592)</td>
<td>$1,236,965</td>
</tr>
</tbody>
</table>

Less accumulated depreciation

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>(74,342)</td>
<td>(3,267)</td>
<td>2,993</td>
<td>(74,616)</td>
</tr>
<tr>
<td>Utility lines and improvements</td>
<td>(113,553)</td>
<td>(13,412)</td>
<td>5,386</td>
<td>(121,579)</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>(38,822)</td>
<td>(5,886)</td>
<td>14,238</td>
<td>(30,470)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(226,717)</td>
<td>(22,565)</td>
<td>22,617</td>
<td>(226,665)</td>
</tr>
</tbody>
</table>

Total depreciable capital assets, net

|                | $967,540 | $48,735   | (5,975)    | $1,010,300 |

Total water capital assets

|                | $996,194 | $106,633  | (58,237)   | $1,044,590 |

### Kansas City Airports

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$36,319</td>
<td>-</td>
<td>$ -</td>
<td>$36,319</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>63,847</td>
<td>83,040</td>
<td>(73,969)</td>
<td>72,918</td>
</tr>
<tr>
<td>Total nondepreciable capital assets</td>
<td>$100,166</td>
<td>$83,040</td>
<td>(73,969)</td>
<td>$109,237</td>
</tr>
</tbody>
</table>

### Depreciable capital assets

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>$699,189</td>
<td>16,010</td>
<td>-</td>
<td>715,199</td>
</tr>
<tr>
<td>Airport runways, aprons and roads</td>
<td>690,734</td>
<td>57,221</td>
<td>(37)</td>
<td>747,918</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>113,892</td>
<td>7,225</td>
<td>(979)</td>
<td>120,138</td>
</tr>
<tr>
<td>Total depreciable capital assets</td>
<td>$1,503,815</td>
<td>$80,456</td>
<td>(1,016)</td>
<td>$1,583,255</td>
</tr>
</tbody>
</table>

Less accumulated depreciation

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>(409,338)</td>
<td>(23,028)</td>
<td>-</td>
<td>(432,366)</td>
</tr>
<tr>
<td>Airport runways, aprons and roads</td>
<td>(512,125)</td>
<td>(22,482)</td>
<td>-</td>
<td>(534,607)</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>(103,238)</td>
<td>(4,453)</td>
<td>979</td>
<td>(106,712)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(1,024,701)</td>
<td>(49,963)</td>
<td>979</td>
<td>(1,073,685)</td>
</tr>
</tbody>
</table>

Total depreciable capital assets, net

|                | $479,114 | $30,493   | (37)       | $509,570 |

Total Kansas City airports capital assets

|                | $579,280 | $113,533  | (74,006)   | $618,807 |
### Sewer

**Nondepreciable capital assets**
- Land and permanent right of way: $13,880 + $508 - $ - $14,388
- Construction in progress: 46,411 + 100,609 - (104,397) = 42,623
- **Total nondepreciable capital assets**: 60,291 + 101,117 - (104,397) = 57,011

**Depreciable capital assets**
- Buildings and improvements: 339,497 + 7,333 - (5,409) = 341,421
- Utility lines and improvements: 1,069,971 + 94,114 - (5,509) = 1,158,576
- Machinery and equipment: 158,474 + 16,778 - (12,320) = 162,932
- Land improvements: 9,929 + 436 - (2,074) = 8,291
- Green infrastructure: 8,671 + 2,085 - - = 10,756
- **Total depreciable capital assets**: 1,586,542 + 120,746 - (25,312) = 1,681,976

Less accumulated depreciation:
- Buildings and improvements: (216,136) + (8,481) + 5,409 = (219,208)
- Utility lines and improvements: (129,565) + (17,375) + 4,687 = (142,253)
- Machinery and equipment: (55,720) + (11,490) + 12,067 = (55,143)
- Land improvements: (438) + (184) - - = (622)
- Green infrastructure: (72) + (183) - - = (255)
- **Total accumulated depreciation**: (401,931) + (37,713) + 22,163 = (417,481)

**Total depreciable capital assets, net**: 1,184,611 + 83,033 - (3,149) = 1,264,495

**Total sewer capital assets**: 1,244,902 + 184,150 - (107,546) = 1,321,506

**Total business-type activities capital assets**: 2,820,376 + 400,774 - (236,247) = 2,984,903

---

Business-type activities depreciation and amortization expense for the year ended April 30, 2019 was as follows:

- Water: $22,416
- Sewer: 49,963
- Kansas City Airports: 37,746
- **Total**: $110,125
Note 7: Long-Term Obligations

The following is a summary of long-term obligations of the City for the year ended April 30, 2019 (in thousands):

<table>
<thead>
<tr>
<th>Payable at May 1, 2018</th>
<th>Additions</th>
<th>Reductions</th>
<th>Refunding / Defeasance</th>
<th>Payable at April 30, 2019</th>
<th>Amounts due within one year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary government:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General obligation bonds</td>
<td>$327,275</td>
<td>$57,290</td>
<td>$27,810</td>
<td>-</td>
<td>$356,755</td>
</tr>
<tr>
<td>Bonds - KCMAC</td>
<td>90,636</td>
<td>-</td>
<td>15,920</td>
<td>-</td>
<td>74,716</td>
</tr>
<tr>
<td>Implied loan-off market swap</td>
<td>3,105</td>
<td>-</td>
<td>161</td>
<td>-</td>
<td>2,944</td>
</tr>
<tr>
<td>Bonds - PIEA</td>
<td>3,655</td>
<td>-</td>
<td>425</td>
<td>-</td>
<td>3,230</td>
</tr>
<tr>
<td>Special obligations</td>
<td>896,418</td>
<td>-</td>
<td>54,493</td>
<td>3,905</td>
<td>838,020</td>
</tr>
<tr>
<td>Bonds - IDA</td>
<td>144,545</td>
<td>-</td>
<td>4,465</td>
<td>-</td>
<td>140,080</td>
</tr>
<tr>
<td>Bonds - LCRA</td>
<td>2,320</td>
<td>-</td>
<td>2,320</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Notes payable - various</td>
<td>77,161</td>
<td>1,062</td>
<td>10,465</td>
<td>-</td>
<td>67,758</td>
</tr>
<tr>
<td>Contract payments due developer</td>
<td>34,775</td>
<td>-</td>
<td>(972)</td>
<td>-</td>
<td>35,747</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>733,358</td>
<td>270,012</td>
<td>292,958</td>
<td>-</td>
<td>710,412</td>
</tr>
<tr>
<td>Total other postemployment benefit obligation liability (1)</td>
<td>80,489</td>
<td>6,394</td>
<td>3,144</td>
<td>-</td>
<td>83,739</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>34,280</td>
<td>6,659</td>
<td>1,298</td>
<td>-</td>
<td>39,641</td>
</tr>
<tr>
<td>Claims payable</td>
<td>60,590</td>
<td>14,905</td>
<td>15,035</td>
<td>-</td>
<td>60,460</td>
</tr>
<tr>
<td>Total governmental activities long-term liabilities</td>
<td>$2,488,607</td>
<td>356,322</td>
<td>427,522</td>
<td>3,905</td>
<td>2,413,502</td>
</tr>
</tbody>
</table>

Add unamortized premium | 71,208 | 4,169 | 12,912 | - | 62,465 | - |
Less: Discount           | 2,462    | 275      | 224   | - | 2,513 | - |

(1) The beginning net position of the City’s governmental activities was restated due to the implementation of GASB Statement 75 - Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions. The restatement is as follows:

<table>
<thead>
<tr>
<th>OPEB Liability as previously reported</th>
<th>Change due to GASB 75</th>
<th>OPEB as restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental activities</td>
<td>$57,309</td>
<td>$23,180</td>
</tr>
</tbody>
</table>

The general fund and certain special revenue funds have typically been used in prior years to liquidate the compensated absences, pension, claims payable and other postemployment benefit obligation liabilities for the governmental activities.
### Business-type activities

#### Water

<table>
<thead>
<tr>
<th>Description</th>
<th>Payable at May 1, 2018</th>
<th>Additions</th>
<th>Reductions</th>
<th>Refundings/ defeasance</th>
<th>Payable at April 30, 2019</th>
<th>Amounts Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue bonds</td>
<td>$394,505</td>
<td></td>
<td>$19,625</td>
<td>$25,932</td>
<td>$374,880</td>
<td>$20,425</td>
</tr>
<tr>
<td>Add unamortized premium</td>
<td>$27,349</td>
<td></td>
<td>$1,417</td>
<td></td>
<td>$26,922</td>
<td></td>
</tr>
<tr>
<td>Less</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount</td>
<td>$486</td>
<td></td>
<td>$23</td>
<td></td>
<td>$463</td>
<td></td>
</tr>
<tr>
<td>Net pension liability</td>
<td>$29,029</td>
<td>$15,504</td>
<td>$17,646</td>
<td></td>
<td>$26,887</td>
<td></td>
</tr>
<tr>
<td>Total other postemployment benefit obligation liability (1)</td>
<td>$7,524</td>
<td>$568</td>
<td>$279</td>
<td></td>
<td>$7,813</td>
<td></td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$3,622</td>
<td>$768</td>
<td>$794</td>
<td></td>
<td>$3,596</td>
<td>865</td>
</tr>
<tr>
<td>Claims payable</td>
<td>$18,601</td>
<td>$3,993</td>
<td>$3,831</td>
<td></td>
<td>$18,763</td>
<td>$4,364</td>
</tr>
<tr>
<td><strong>Total Water</strong></td>
<td>$480,144</td>
<td>$20,833</td>
<td>$43,569</td>
<td></td>
<td>$457,408</td>
<td>$25,654</td>
</tr>
</tbody>
</table>

#### Sewer

<table>
<thead>
<tr>
<th>Description</th>
<th>Payable at May 1, 2018</th>
<th>Additions</th>
<th>Reductions</th>
<th>Refundings/ defeasance</th>
<th>Payable at April 30, 2019</th>
<th>Amounts Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue bonds and loans</td>
<td>$556,791</td>
<td>$42,055</td>
<td>$22,846</td>
<td>$53,105</td>
<td>$522,895</td>
<td>$24,019</td>
</tr>
<tr>
<td>Add unamortized premium</td>
<td>$47,663</td>
<td>$5,206</td>
<td>$2,934</td>
<td></td>
<td>$49,935</td>
<td></td>
</tr>
<tr>
<td>Less</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discount</td>
<td>$24,793</td>
<td>$13,820</td>
<td>$15,731</td>
<td></td>
<td>$22,882</td>
<td></td>
</tr>
<tr>
<td>Net pension liability</td>
<td>$6,458</td>
<td>$508</td>
<td>$250</td>
<td></td>
<td>$6,716</td>
<td></td>
</tr>
<tr>
<td>Total other postemployment benefit obligation liability (1)</td>
<td>$2,796</td>
<td>$684</td>
<td>$537</td>
<td></td>
<td>$2,943</td>
<td>762</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$7,725</td>
<td>$6,458</td>
<td>$4,070</td>
<td></td>
<td>$10,113</td>
<td>$2,371</td>
</tr>
<tr>
<td>Claims payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Sewer</strong></td>
<td>$645,237</td>
<td>$68,731</td>
<td>$46,278</td>
<td>$53,105</td>
<td>$614,585</td>
<td>$27,152</td>
</tr>
</tbody>
</table>

(1) The beginning net position of the City’s governmental activities was restated due to the implementation of GASB Statement 75 - Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions. The restatement is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>OPEB Liability as previously reported</th>
<th>Change due to GASB 75</th>
<th>OPEB as restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td>$5,463</td>
<td>$2,061</td>
<td>$7,524</td>
</tr>
<tr>
<td>Sewer</td>
<td>$4,617</td>
<td>$1,841</td>
<td>$6,458</td>
</tr>
</tbody>
</table>
### Notes To Basic Financial Statements
April 30, 2019

<table>
<thead>
<tr>
<th>Kansas City Airports</th>
<th>Payable at May 1, 2018</th>
<th>Additions</th>
<th>Reductions</th>
<th>Refundings/Defeasance</th>
<th>Payable at April 30, 2019</th>
<th>Amounts Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue bonds</td>
<td>$147,050</td>
<td>$</td>
<td>$21,060</td>
<td>$15,575</td>
<td>$110,415</td>
<td>$22,145</td>
</tr>
<tr>
<td>IDA special obligation aviation bonds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bonds</td>
<td>-</td>
<td>98,460</td>
<td>-</td>
<td>-</td>
<td>98,460</td>
<td>-</td>
</tr>
<tr>
<td>Add unamortized premium</td>
<td>9,791</td>
<td>12,511</td>
<td>2,143</td>
<td>-</td>
<td>20,159</td>
<td>-</td>
</tr>
<tr>
<td>Discount</td>
<td>17</td>
<td>-</td>
<td>17</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net pension liability</td>
<td>25,405</td>
<td>13,931</td>
<td>15,856</td>
<td>-</td>
<td>23,480</td>
<td>-</td>
</tr>
<tr>
<td>Total other postemployment benefit obligation liability</td>
<td>7,018</td>
<td>511</td>
<td>251</td>
<td>-</td>
<td>7,278</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>2,625</td>
<td>677</td>
<td>602</td>
<td>-</td>
<td>2,700</td>
<td>661</td>
</tr>
<tr>
<td>Claims payable</td>
<td>3,657</td>
<td>966</td>
<td>604</td>
<td>-</td>
<td>3,929</td>
<td>939</td>
</tr>
<tr>
<td><strong>Total Kansas City Airports</strong></td>
<td><strong>195,529</strong></td>
<td><strong>127,056</strong></td>
<td><strong>40,589</strong></td>
<td><strong>15,575</strong></td>
<td><strong>266,421</strong></td>
<td><strong>23,745</strong></td>
</tr>
<tr>
<td>Total business-type activities long-term liabilities</td>
<td>1,320,910</td>
<td>216,620</td>
<td>130,436</td>
<td>68,680</td>
<td>1,338,414</td>
<td>76,551</td>
</tr>
<tr>
<td><strong>Total primary government</strong></td>
<td><strong>3,878,263</strong></td>
<td><strong>576,836</strong></td>
<td><strong>570,646</strong></td>
<td><strong>72,585</strong></td>
<td><strong>3,811,868</strong></td>
<td><strong>210,341</strong></td>
</tr>
</tbody>
</table>

(1) The beginning net position of the City’s governmental activities was restated due to the implementation of GASB Statement 75 - Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions. The restatement is as follows:

<table>
<thead>
<tr>
<th>OPEB Liability as previously reported</th>
<th>Change due to GASB 75</th>
<th>OPEB as restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas City Airports</td>
<td>$5,163</td>
<td>$1,855</td>
</tr>
</tbody>
</table>
Component units

<table>
<thead>
<tr>
<th>Tax Increment Financing</th>
<th>Payable at May 1, 2018</th>
<th>Additions</th>
<th>Reductions</th>
<th>Payable at April 30, 2019</th>
<th>Amounts Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Commission</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term debt</td>
<td>$ 79,727</td>
<td>$ -</td>
<td>$ 18,352</td>
<td>$ 61,375</td>
<td>$ 15,562</td>
</tr>
<tr>
<td>Premium</td>
<td>260</td>
<td></td>
<td>21</td>
<td>239</td>
<td>-</td>
</tr>
<tr>
<td>Discount</td>
<td>47</td>
<td></td>
<td>4</td>
<td>43</td>
<td>-</td>
</tr>
<tr>
<td>Reimbursable developer project costs</td>
<td>675,684</td>
<td>168,393</td>
<td>67,200</td>
<td>776,877</td>
<td>66,000</td>
</tr>
<tr>
<td><strong>Police Department</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total other postemployment benefit obligation liability (1)</td>
<td>45,600</td>
<td>4,317</td>
<td>958</td>
<td>48,959</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>42,630</td>
<td>12,356</td>
<td>13,029</td>
<td>41,957</td>
<td>8,938</td>
</tr>
<tr>
<td>Claims payable</td>
<td>19,660</td>
<td>6,540</td>
<td>6,007</td>
<td>20,193</td>
<td>6,007</td>
</tr>
<tr>
<td><strong>Land Clearance for Development Authority</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term debt</td>
<td>63,400</td>
<td></td>
<td></td>
<td>63,400</td>
<td>-</td>
</tr>
<tr>
<td>Premium</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discount</td>
<td>404</td>
<td></td>
<td>18</td>
<td>386</td>
<td>-</td>
</tr>
<tr>
<td><strong>Port Authority</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-term debt</td>
<td>288</td>
<td>2,000</td>
<td>288</td>
<td>2,000</td>
<td>-</td>
</tr>
<tr>
<td>Total component units</td>
<td>$ 926,798</td>
<td>$ 193,606</td>
<td>$ 105,833</td>
<td>$ 1,014,571</td>
<td>$ 96,507</td>
</tr>
</tbody>
</table>

(1) The beginning net position of the City’s governmental activities was restated due to the implementation of GASB Statement 75 - *Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions*. The restatement is as follows:

<table>
<thead>
<tr>
<th>OPEB Liability</th>
<th>as previously reported</th>
<th>Change due to GASB 75</th>
<th>OPEB as restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police Department</td>
<td>$ 36,275</td>
<td>$ 9,325</td>
<td>$ 45,600</td>
</tr>
</tbody>
</table>
The annual requirements to retire bonds, notes and leases outstanding at April 30, 2019, including interest payments, are as follows (in thousands):

**Governmental Activities**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Obligation</th>
<th>General Obligation (BABS)</th>
<th>Street Light Full Faith &amp; Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Principal</td>
</tr>
<tr>
<td>2020</td>
<td>$ 30,540</td>
<td>$ 14,005</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>31,685</td>
<td>13,453</td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>30,955</td>
<td>12,466</td>
<td>2,305</td>
</tr>
<tr>
<td>2023</td>
<td>32,575</td>
<td>11,194</td>
<td>2,555</td>
</tr>
<tr>
<td>2024</td>
<td>32,595</td>
<td>9,567</td>
<td>2,630</td>
</tr>
<tr>
<td>2025-2029</td>
<td>116,850</td>
<td>26,408</td>
<td>2,705</td>
</tr>
<tr>
<td>2030-2034</td>
<td>39,545</td>
<td>8,838</td>
<td></td>
</tr>
<tr>
<td>2035-2039</td>
<td>29,620</td>
<td>2,858</td>
<td></td>
</tr>
<tr>
<td>2040-2044</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>2045-2049</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 344,365</td>
<td>$ 98,789</td>
<td>$ 10,195</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>KCMAC</th>
<th>PIEA Bonds</th>
<th>Contract Payments Due Developer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Principal</td>
</tr>
<tr>
<td>2020</td>
<td>$ 10,175</td>
<td>$ 510</td>
<td>$ 460</td>
</tr>
<tr>
<td>2021</td>
<td>7,098</td>
<td>8,395</td>
<td>485</td>
</tr>
<tr>
<td>2022</td>
<td>6,953</td>
<td>9,203</td>
<td>525</td>
</tr>
<tr>
<td>2023</td>
<td>6,740</td>
<td>10,056</td>
<td>565</td>
</tr>
<tr>
<td>2024</td>
<td>5,720</td>
<td>9,485</td>
<td>600</td>
</tr>
<tr>
<td>2025-2029</td>
<td>25,564</td>
<td>58,721</td>
<td>595</td>
</tr>
<tr>
<td>2030-2034</td>
<td>12,466</td>
<td>36,394</td>
<td>-</td>
</tr>
<tr>
<td>2035-2039</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2040-2044</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2045-2049</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 74,716</td>
<td>$ 132,764</td>
<td>$ 3,230</td>
</tr>
</tbody>
</table>
## Notes To Basic Financial Statements

April 30, 2019

### Neighborhood District Full Faith & Credit

<table>
<thead>
<tr>
<th>Principal</th>
<th>Interest</th>
<th>Special Obligations</th>
<th>Interest</th>
<th>IDA</th>
<th>Principal</th>
<th>Interest</th>
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<td>$51,857</td>
<td>$40,415</td>
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<td>$40,415</td>
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<td>68,346</td>
<td>41,500</td>
<td>68,346</td>
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</table>

| $120      | $12      | $838,020            | $429,134 | $140,080 | $54,952 |

### Other Notes & Lease Purchase

<table>
<thead>
<tr>
<th>Principal</th>
<th>Interest</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
<th>Principal</th>
<th>Interest</th>
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<td>$11,038</td>
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<td>14,173</td>
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<td>210</td>
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<td>223</td>
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</table>

| $67,758   | $6,603   | $2,944    | $1,414   | $1,519,250 | $743,890 |

A-90
## Business-type Activities and Component Units

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<thead>
<tr>
<th>Fiscal Year</th>
<th>Water Principal</th>
<th>Water Interest</th>
<th>Sewer Principal</th>
<th>Sewer Interest</th>
<th>Storm Loan Principal</th>
<th>Storm Loan Interest</th>
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<td>$20,425</td>
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<td>Total</td>
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<th>Fiscal Year</th>
<th>TIF Commission Principal</th>
<th>TIF Commission Interest</th>
<th>Port Authority Principal</th>
<th>Port Authority Interest</th>
<th>LCRA Principal</th>
<th>LCRA Interest</th>
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<td>$125</td>
<td>$-</td>
<td>$3,117</td>
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<tr>
<td>2021</td>
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<td>125</td>
<td>-</td>
<td>3,117</td>
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<tr>
<td>2022</td>
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<td>1,561</td>
<td>-</td>
<td>125</td>
<td>-</td>
<td>3,117</td>
</tr>
<tr>
<td>2023</td>
<td>6,245</td>
<td>1,270</td>
<td>-</td>
<td>125</td>
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<td>3,117</td>
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<tr>
<td>2024</td>
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<td>2,000</td>
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<td>-</td>
<td>3,117</td>
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<td>2025-2029</td>
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<td>$615</td>
<td>$63,400</td>
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### Business-type Activities and Component Units

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<tr>
<th>Airports Activities</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Business-type Activities</th>
<th>Principal</th>
<th>Interest</th>
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<td>$66,589</td>
<td>$47,760</td>
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<td>$9,156</td>
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<td>45,426</td>
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<td>7,978</td>
<td>57,271</td>
<td>40,451</td>
<td>13,015</td>
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<tr>
<td>47,710</td>
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<td>20,455</td>
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<tr>
<td>29,625</td>
<td>14,042</td>
<td>219,090</td>
<td>46,685</td>
<td>37,815</td>
<td>5,856</td>
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<td>96,325</td>
<td>10,005</td>
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<td>$1,106,650</td>
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<table>
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<tr>
<th>Total Component Units</th>
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<td>10,558</td>
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<tr>
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<td>4,512</td>
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<tr>
<td>7,735</td>
<td>4,196</td>
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<td>17,522</td>
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<tr>
<td>9,750</td>
<td>14,570</td>
<td></td>
</tr>
<tr>
<td>22,000</td>
<td>9,325</td>
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</tr>
<tr>
<td>32,900</td>
<td>1,645</td>
<td></td>
</tr>
<tr>
<td>$126,775</td>
<td>$91,185</td>
<td></td>
</tr>
</tbody>
</table>
Bonds, Notes and Lease Purchase payable at April 30, 2019, are comprised of the following issues:

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas City Capital Improvement/Refunding 2010A</td>
<td>February 1, 2022</td>
<td>2.00% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2021 are subject to the following optional redemptions: February 1, 2020 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>$ 4,920,000</td>
</tr>
<tr>
<td>Kansas City Capital Improvement/Refunding 2011A</td>
<td>February 1, 2031</td>
<td>2.50% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2022 are subject to the following optional redemptions: February 1, 2021 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>33,010,000</td>
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<tr>
<td>Kansas City Capital Improvement/Refunding 2012A</td>
<td>February 1, 2032</td>
<td>2.00% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2023 are subject to the following optional redemptions: February 1, 2022 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>132,525,000</td>
</tr>
<tr>
<td>Kansas City Capital Refunding 2015A</td>
<td>February 1, 2027</td>
<td>5.00%</td>
<td>The bonds maturing on and after February 1, 2024 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>35,700,000</td>
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<tr>
<td>Kansas City Capital Improvement/Refunding 2018A</td>
<td>February 1, 2038</td>
<td>3.00% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2028 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>80,920,000</td>
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<tr>
<td>Kansas City Capital Improvement 2019A</td>
<td>February 1, 2039</td>
<td>2.75% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2028 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>57,290,000</td>
</tr>
<tr>
<td><strong>Total General Obligation Bonds Outstanding</strong></td>
<td></td>
<td></td>
<td></td>
<td>$ 344,365,000</td>
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</tbody>
</table>

The bonds, at the option of the City, in whole or in part, on any date upon the occurrence of an Extraordinary Event equal to the greater of the principal amount to be redeemed or the sum of the present values of the remaining scheduled debt service payments. The bonds maturing on and after February 1, 2021 are subject to the following optional redemptions: February 1, 2020 and thereafter - 100%, as a whole or in part, at any time.  

$ 10,195,000  

**Total General Obligation RZED Bonds Outstanding**  

$ 10,195,000
<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Streetlight Project, Series 2011A</td>
<td>February 1, 2022</td>
<td>2.50% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2022 are subject to the following optional redemptions: February 1, 2021 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>$ 2,075,000</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Total General Obligation Streetlight Bonds</td>
<td>$ 2,075,000</td>
</tr>
<tr>
<td>General Obligation Bonds NID</td>
<td>February 1, 2022</td>
<td>2.50% - 5.00%</td>
<td>The bonds maturing on and after February 1, 2022 are subject to the following optional redemptions: February 1, 2021 and thereafter - 100%, as a whole or in part, at any time.</td>
<td>$ 120,000</td>
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<tr>
<td>General Obligation Bonds NID Series 2011A</td>
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<td></td>
<td>Total General Obligation NID Bonds Outstanding</td>
<td>$ 120,000</td>
</tr>
</tbody>
</table>
### Notes To Basic Financial Statements

**City of Kansas City, Missouri**

**April 30, 2019**

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>KCMAC Bonds Bartle, Series 2004B-1 (CABS)</td>
<td>April 15, 2032</td>
<td>4.82% - 5.34% (CAB’s yield)</td>
<td>Capital Appreciation Bonds (CABS) are not subject to optional call.</td>
<td>$64,411,041</td>
</tr>
<tr>
<td>KCMAC Bonds Municipal Auditorium Parking Garage/ Music Hall and Bartle Hall, Series 2006A</td>
<td>April 15, 2020</td>
<td>4.25% - 5.00%</td>
<td>Bonds maturing in the years 2017, 2021 through 2026, inclusive, and $6,500,000 in aggregate principal amount maturing in the year 2020 are subject to optional redemption on and after April 15, 2016, in whole or in part at any time at a price equal to 100%. (Partially Refunded in April 2016).</td>
<td>10,110,000</td>
</tr>
<tr>
<td>KCMAC Bonds Municipal Service Center Improvements</td>
<td>April 15, 2022</td>
<td>2.53%</td>
<td>Bonds maturing in the years on an after April 15, 2019 are subject to optional redemption in whole or in part at any time at a redemption price equal 100% of the principal amount thereof, plus accrued interest to the redemption date.</td>
<td>195,000</td>
</tr>
<tr>
<td>Other Notes Payable (Lease Purchase)</td>
<td>Various</td>
<td>Various</td>
<td>Subject to prepayment.</td>
<td>$63,722,414</td>
</tr>
<tr>
<td>PIESA Bonds Taxable Lease Revenue (300 Wyandotte) Series 2005</td>
<td>January 1, 2025</td>
<td>4.90% - 5.70%</td>
<td>Bonds maturing in the year 2017 and thereafter are subject to the following optional redemptions: January 1, 2016 and thereafter – 100%; as a whole or in part at any time.</td>
<td>$3,230,000</td>
</tr>
<tr>
<td>Contract Payments Due Developer KC Hotel Developers (Downtown Convention Center Hotel)</td>
<td>May 1, 2035</td>
<td>4.25%</td>
<td>Not applicable</td>
<td>$35,747,587</td>
</tr>
</tbody>
</table>

**Total KCMAC Bonds Outstanding**: $74,716,041

**Total Other Notes Payable Outstanding**: $63,722,414

**Total Implied Loans**: $2,944,040

**Total PIESA Bonds Outstanding**: $3,230,000

**Total Contract Payments Outstanding**: $35,747,587
### CITY OF KANSAS CITY, MISSOURI

**Notes To Basic Financial Statements**

**April 30, 2019**

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special Obligation Bonds</strong></td>
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<tr>
<td><strong>KCMO Special Obligation, Series 2008D</strong></td>
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<tr>
<td>Downtown Arena Project</td>
<td>April 1, 2040</td>
<td>6.43% - 7.83%</td>
<td>The Series 2008D bonds are subject to optional redemption and payment at any time, at the option of the City, as a whole or in part at a redemption price equal to the greater of (i) 100% of the principal amount thereof or (ii) the discounted value thereof, together, in either case, with accrued interest to the redemption date.</td>
<td>$ 13,935,000</td>
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<td><strong>KCMO Special Obligation, Series 2008E</strong></td>
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<tr>
<td>Bartle Hall Convention Center Project</td>
<td>April 15, 2034</td>
<td>Variable Rate Bonds - Series 2008E initially bear interest in the weekly interest rate period; 2.40% at April 30, 2019</td>
<td>The Series 2008E bonds bearing interest at a weekly interest rate are subject to optional redemption by the City, in whole or in part, at any time, at a redemption price equal to the principal amount thereof to be redeemed, plus accrued but unpaid interest to the redemption date.</td>
<td>$ 81,400,000</td>
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<tr>
<td><strong>KCMO Special Obligation, Series 2008F</strong></td>
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<tr>
<td>Bartle Hall Convention Center Project</td>
<td>April 15, 2025</td>
<td>Variable Rate Bonds - Series 2008F initially bear interest in the weekly interest rate period; 2.40% at April 30, 2019</td>
<td>The Series 2008F bonds bearing interest at a weekly interest rate are subject to optional redemption by the City, in whole or in part, at any time, at a redemption price equal to the principal amount thereof to be redeemed, plus accrued but unpaid interest to the redemption date.</td>
<td>$ 20,865,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2009B</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>President Hotel Project</td>
<td>March 1, 2028</td>
<td>Variable Rate Bonds - Series 2009B initially bear interest in the weekly interest rate period; 2.43% at April 30, 2019</td>
<td>The Series 2009B bonds bearing interest at a weekly interest rate are subject to optional redemption by the City, in whole or in part, at any time, at a redemption price equal to the principal amount thereof to be redeemed, plus accrued but unpaid interest to the redemption date.</td>
<td>$ 11,315,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2009C</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chouteau I-35 Project</td>
<td>March 1, 2024</td>
<td>Variable Rate Bonds - Series 2009C initially bear interest in the weekly interest rate period; 2.44% at April 30, 2019</td>
<td>The Series 2009C bonds bearing interest at a weekly interest rate are subject to optional redemption by the City, in whole or in part, at any time, at a redemption price equal to the principal amount thereof to be redeemed, plus accrued but unpaid interest to the redemption date.</td>
<td>$ 2,880,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2009D</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chouteau I-35 Project</td>
<td>March 1, 2023</td>
<td>Variable Rate Bonds - Series 2009D initially bear interest in the weekly interest rate period; 2.44% at April 30, 2019</td>
<td>The Series 2009D bonds bearing interest at a weekly interest rate are subject to optional redemption by the City, in whole or in part, at any time, at a redemption price equal to the principal amount thereof to be redeemed, plus accrued but unpaid interest to the redemption date.</td>
<td>$ 1,365,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2009E</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performing Arts Center Garage</td>
<td>February 1, 2029</td>
<td>3.10% - 6.98%</td>
<td>Not subject to optional redemption.</td>
<td>$ 36,660,275</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2010A</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>East Village Project</td>
<td>April 15, 2031</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing in year 2021 and thereafter are subject to redemption in whole or in part, on any day on and after April 15, 2020 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 3,880,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2010B</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Various Refunding</td>
<td>January 1, 2021</td>
<td>3.00% - 4.125%</td>
<td>Bonds maturing in year 2021 and thereafter are subject to redemption in whole or in part, on any day on and after January 1, 2020 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 4,890,000</td>
</tr>
<tr>
<td><strong>KCMO Special Obligation Series 2012A</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Various Capital Projects</td>
<td>March 1, 2032</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on March 1, 2023 and thereafter are subject to redemption in whole or at any time on and after March 1, 2022 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 13,615,000</td>
</tr>
<tr>
<td>Description</td>
<td>Date of Maturity</td>
<td>Range of Interest Rates</td>
<td>Optional Redemption Dates/ Redemption Price</td>
<td>Outstanding Balance</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
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</tr>
<tr>
<td>KCMO Special Obligation Series 2012B</td>
<td>March 1, 2022</td>
<td>1.46% - 5.25%</td>
<td>Bonds maturing on March 1, 2023 and thereafter are subject to redemption in whole or in part, at any time on or after March 1, 2022 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 32,935,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2013B</td>
<td>August 1, 2023</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on August 1, 2023 and thereafter are subject to redemption in whole or in part, at any time on and after August 1, 2022 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 29,830,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2013C</td>
<td>August 1, 2023</td>
<td>0.75% - 6.00%</td>
<td>Bonds maturing on August 1, 2023 and thereafter are subject to redemption in whole or in part, at any time on and after August 1, 2022 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 12,390,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2014A</td>
<td>September 1, 2023</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on September 1, 2020 and thereafter are subject to redemption in whole or in part, at any time on and after September 1, 2019 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 56,170,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2014B</td>
<td>September 1, 2023</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on September 1, 2024 and thereafter are subject to redemption in whole or in part, at any time on and after September 1, 2023 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 11,155,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2014C</td>
<td>September 1, 2023</td>
<td>4.00% - 5.00%</td>
<td>Bonds maturing on and after September 1, 2023 are subject to redemption in whole or in part, at any time at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 32,775,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2015A</td>
<td>April 15, 2026</td>
<td>1.95%</td>
<td>No optional redemption.</td>
<td>$ 13,925,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2016A</td>
<td>April 15, 2026</td>
<td>3.00% - 5.00%</td>
<td>Bonds maturing on October 1, 2026 and thereafter are subject to redemption in whole or in part, at any time on and after October 1, 2025 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 43,215,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Taxable Series 2016B</td>
<td>April 15, 2026</td>
<td>0.82% - 3.94%</td>
<td>Bonds maturing on October 1, 2026 and thereafter are subject to redemption in whole or in part, at any time on and after October 1, 2025 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>$ 26,315,000</td>
</tr>
<tr>
<td>Description</td>
<td>Date of Maturity</td>
<td>Range of Interest Rates</td>
<td>Optional Redemption Dates/Redemption Price</td>
<td>Outstanding Balance</td>
</tr>
<tr>
<td>-----------------------------------------------------</td>
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<td>--------------------------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on October 1, 2026 and thereafter are subject to redemption in whole or in part, at any time on and after October 1, 2025 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>October 1, 2027</td>
<td>3.00% - 5.00%</td>
<td>$ 17,130,000</td>
<td></td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on April 15, 2026 and thereafter are subject to redemption in whole or in part, at any time on and after April 15, 2025 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>April 15, 2031</td>
<td>3.00% - 5.00%</td>
<td>23,375,000</td>
<td></td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on April 1, 2026 and thereafter are subject to redemption in whole or in part, at any time on and after April 1, 2025 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>April 1, 2040</td>
<td>3.125% - 5.00%</td>
<td>169,705,000</td>
<td></td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on October 1, 2028 and thereafter are subject to redemption in whole or in part, at any time on and after October 1, 2027 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>October 1, 2039</td>
<td>1.375% - 4.625%</td>
<td>30,320,000</td>
<td></td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on September 1, 2028 and thereafter are subject to redemption in whole or in part, at any time on and after September 1, 2027 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>September 1, 2032</td>
<td>3.250% - 5.00%</td>
<td>89,410,000</td>
<td></td>
</tr>
<tr>
<td>KCMO Special Obligation Series 2017D Refunding IDA</td>
<td>April 1, 2022</td>
<td>5.00%</td>
<td>The Series 2017D Bonds are not subject to redemption and payment prior to maturity.</td>
<td>9,645,000</td>
</tr>
<tr>
<td>KCMO Special Obligation Bonds maturing on April 1, 2029 and thereafter are subject to redemption in whole or in part, at any time on and after April 1, 2028 at 100% of the principal amount thereof, plus interest accrued to the redemption date.</td>
<td>April 1, 2038</td>
<td>2.53% - 4.39%</td>
<td>34,065,000</td>
<td></td>
</tr>
<tr>
<td>Total Special Obligation Bonds</td>
<td></td>
<td></td>
<td>$ 838,020,275</td>
<td></td>
</tr>
</tbody>
</table>
### Industrial Development Authority (IDA) Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/ Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDA Bonds</td>
<td></td>
<td></td>
<td>Bonds maturing in September 1, 2022 and thereafter are subject to the following optional redemptions</td>
<td>$ 140,800,000</td>
</tr>
<tr>
<td>KC Live Project Refunding Series 2011A</td>
<td>September 1, 2023</td>
<td>2.00% - 5.50%</td>
<td>September 1, 2021 and thereafter – 100%; from time to time as a whole or in part.</td>
<td></td>
</tr>
<tr>
<td>Total IDA Bonds</td>
<td></td>
<td></td>
<td>$ 140,800,000</td>
<td></td>
</tr>
</tbody>
</table>

### Notes HUD

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/ Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>HUD - 108 18th and Vine</td>
<td>August 1, 2022</td>
<td>1.00%</td>
<td>Term is $355,000 annual principal payment.</td>
<td>1,420,000</td>
</tr>
<tr>
<td>HUD - 108 Seven Oaks Housing St. Michael's Veterans Support Services Center &amp; YMCA Expansion</td>
<td>August 1, 2036</td>
<td>2.54%-3.635%</td>
<td>Term is $147,000 annual principal payment.</td>
<td>2,614,930</td>
</tr>
<tr>
<td>Total HUD 108 Notes Outstanding</td>
<td></td>
<td></td>
<td>$ 4,034,930</td>
<td></td>
</tr>
</tbody>
</table>

### Water Revenue Bonds

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/ Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Bonds, Water Subordinate Series 2008A</td>
<td>December 1, 2027</td>
<td>4.66%</td>
<td>Bonds may be called for redemption and payment prior to their stated maturity on June 1, 2018 and, thereafter, 100 % of the principal amount as a whole or in part at any time in such amounts for each stated maturity.</td>
<td>$ 20,390,000</td>
</tr>
<tr>
<td>Revenue Bonds, Water Refunding and Improvement Revenue Bonds Series 2009A</td>
<td>December 1, 2032</td>
<td>2.00% - 5.25%</td>
<td>Bonds maturing on and after December 1, 2019 are subject to redemption prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2018 at the principal amount thereof, together with accrued interest thereon to date of redemption at a price equal to 100%.</td>
<td>87,375,000</td>
</tr>
<tr>
<td>Revenue Bonds, Water Improvement Revenue Bonds Series 2012A</td>
<td>December 1, 2036</td>
<td>1.00% - 5.00%</td>
<td>Bonds maturing on and after December 1, 2022 are subject to redemption prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2021, at the principal amount thereof, together with accrued interest thereon to date of redemption at a redemption price equal to 100%.</td>
<td>37,770,000</td>
</tr>
<tr>
<td>Description</td>
<td>Date of Maturity</td>
<td>Range of Interest Rates</td>
<td>Optional Redemption Dates/Redemption Price</td>
<td>Outstanding Balance</td>
</tr>
<tr>
<td>--------------------------------------------</td>
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</tr>
<tr>
<td>Revenue Bonds, Water Improvement Revenue Bonds Series 2013A</td>
<td>December 1, 2037</td>
<td>2.00% - 4.00%</td>
<td>Bonds maturing on and after December 1, 2022 are subject to redemption prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2021, at the principal amount thereof, together with accrued interest thereon to date of redemption at a redemption price equal to 100%.</td>
<td>$ 49,335,000</td>
</tr>
<tr>
<td>Revenue Bonds, Water Improvement Revenue Bonds Series 2014A</td>
<td>December 1, 2038</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on and after December 1, 2024 are subject to redemption prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2023, at the principal amount thereof, together with accrued interest thereon to date of redemption at a redemption price equal to 100%.</td>
<td>48,645,000</td>
</tr>
<tr>
<td>Revenue Bonds, Water Improvement Revenue Bonds Series 2015A</td>
<td>December 1, 2039</td>
<td>3.25% - 5.00%</td>
<td>Bonds maturing on and after December 1, 2025 are subject to redemption prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2024, at the principal amount thereof, together with accrued interest thereon to date of redemption at a redemption price equal to 100%.</td>
<td>57,395,000</td>
</tr>
<tr>
<td>Revenue Bonds, Water Improvement Revenue Bonds Series 2017A</td>
<td>December 1, 2041</td>
<td>3.00% - 5.00%</td>
<td>Bonds maturing on and after December 1, 2027 are subject to redemption and payment prior to maturity, at the option of the City, in whole or in part at any time on or after December 1, 2026, at the principal amount thereof, together with accrued interest thereon to date of redemption at a redemption price equal to 100%.</td>
<td>73,970,000</td>
</tr>
</tbody>
</table>

Total Water Revenue Bonds $ 374,880,000
### Sewer Revenue Bonds

Original optional redemption was as follows: Bonds maturing on and after January 1, 2010 may be called for redemption in whole or in part on any date with the consent of the bond owner or on each June 1 and December 1 commencing June 1, 2009 following redemption dates and prices:
- June 1, 2009 to May 31, 2010 - 101%
- June 1, 2010 to May 31, 2011 - 100.5%
- June 1, 2011 and thereafter - 100%
This optional redemption was amended by ordinance No. 040140 wherein the City irrevocably and unconditionally waives its right to optionally redeem certain bond maturities covered during the redemption period.

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Bonds Sewer, Series 1999A, (State Revolving Fund)</td>
<td>January 1, 2020</td>
<td>3.625% - 5.25%</td>
<td></td>
<td>$ 445,000</td>
</tr>
<tr>
<td>Revenue Bonds Sewer, Series 2000A, (State Revolving Fund)</td>
<td>July 1, 2020</td>
<td>4.60% - 5.75%</td>
<td></td>
<td>1,565,000</td>
</tr>
<tr>
<td>Revenue Bonds Sewer, Series 2000B, (State Revolving Fund)</td>
<td>July 1, 2020</td>
<td>4.25% - 5.625%</td>
<td></td>
<td>1,410,000</td>
</tr>
<tr>
<td>Revenue Bonds Sewer, Series 2001B, (State Revolving Fund)</td>
<td>July 1, 2022</td>
<td>3.00% - 5.375%</td>
<td></td>
<td>4,090,000</td>
</tr>
<tr>
<td>Revenue Bonds Sewer, Series 2002J</td>
<td>July 1, 2022</td>
<td>2.00% - 5.50%</td>
<td></td>
<td>2,445,000</td>
</tr>
<tr>
<td>Description</td>
<td>Date of Maturity</td>
<td>Range of Interest Rates</td>
<td>Optional Redemption Dates/Redemption Price</td>
<td>Outstanding Balance</td>
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</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2004H</td>
<td>January 1, 2025</td>
<td>3.00% - 5.25%</td>
<td>Bonds maturing on January 1, 2015 and thereafter, except as provided below, may be called for redemption prior to maturity in whole or in part on any date with the consent of the bond owner or on each June 1 and December 1, commencing December 1, 2013 at the redemption price of 100%. Bonds maturing on January 1, 2019, January 1, 2020 and January 1, 2021 are not subject to redemption.</td>
<td>$3,680,000</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2009B</td>
<td>January 1, 2030</td>
<td>1.48%</td>
<td>At the option of the City, with the prior written consent of the owner of the bonds may be called for redemption and payment prior to stated maturity in whole or in part at any time, at the redemption price of 100%.</td>
<td>8,700,600</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2011A</td>
<td>January 1, 2037</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on and after January 1, 2022 are subject to the following optional redemption: January 1, 2021 and thereafter - 100%, as a whole or in part at any time.</td>
<td>70,090,000</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2012A</td>
<td>January 1, 2037</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on and after January 1, 2023 are subject to the following optional redemption: January 1, 2022 and thereafter - 100%, as a whole or in part at any time.</td>
<td>62,130,000</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2016A</td>
<td>January 1, 2040</td>
<td>2.00% - 5.00%</td>
<td>Bonds maturing on and after January 1, 2026 are subject to the following optional redemption: January 1, 2025 and thereafter - 100%, as a whole or in part at any time.</td>
<td>164,660,000</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2018A</td>
<td>January 1, 2042</td>
<td>3.125% - 5.00%</td>
<td>Bonds maturing on and after January 1, 2029 are subject to the following optional redemption: January 1, 2028 and thereafter - 100%, as a whole or in part at any time.</td>
<td>160,285,000</td>
</tr>
<tr>
<td>Revenue Bonds, Sewer, Series 2018B</td>
<td>January 1, 2034</td>
<td>5.00%</td>
<td>Bonds maturing on and after January 1, 2029 are subject to the following optional redemption: January 1, 2028 and thereafter - 100%, as a whole or in part at any time.</td>
<td>42,055,000</td>
</tr>
<tr>
<td>Total Sewer Revenue Bonds</td>
<td></td>
<td></td>
<td>Total Sewer Revenue Bonds</td>
<td>$521,555,600</td>
</tr>
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</table>
### Storm Water Loans

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of Maturity</th>
<th>Range of Interest Rates</th>
<th>Optional Redemption Dates/Redemption Price</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Storm Water Loan, Series 2000</td>
<td>December 1, 2020</td>
<td>1.70%</td>
<td>Subject to prepayment.</td>
<td>$ 146,800</td>
</tr>
<tr>
<td>Storm Water Loan, Series 2001 &amp; 2002</td>
<td>December 1, 2021</td>
<td>1.60%</td>
<td>Subject to prepayment</td>
<td>989,000</td>
</tr>
<tr>
<td>Storm Water Loan, Series 2007</td>
<td>June 1, 2027</td>
<td>1.40%</td>
<td>Subject to prepayment</td>
<td>203,000</td>
</tr>
</tbody>
</table>

### Airport Revenue Bonds

- **Airport Revenue Bonds, General Improvement:***
  - Refunding, Series 2013A: September 1, 2027, 2.00% - 5.25%, Bonds maturing on and after September 1, 2022 may be called for redemption in whole or in part at any time on and after September 1, 2021 equal to 100% of the principal amount, plus accrued interest thereon to the redemption date. $ 98,925,000

- **Airport Revenue Bonds, General Improvement:***
  - Refunding, Series 2013B: September 1, 2019, 4.00% - 5.00%, The Series 2013B are not subject to redemption prior to maturity. 11,490,000

### Industrial Development Authority (IDA) Bonds

- **Special Obligation Annual Appropriation Obligation, Series 2019A:** March 1, 2044, 2.85% - 5.00%, Bonds maturing on and after March 1, 2030 may be called for redemption in whole or in part at any time on and after March 1, 2029 equal to 100% of the principal amount, plus accrued interest thereon to the redemption date. $ 98,460,000

### Total Summary

- **Total Storm Water Loans Outstanding:** $ 1,338,800
- **Total Airport Revenue Bonds Outstanding:** $ 110,415,000
- **Total IDA Special Obligation Bonds Outstanding:** $ 98,460,000
- **Total Airport Revenue Bonds and Annual Appropriation Obligations Outstanding:** $ 208,875,000
Variable Rate Demand Bonds

The City has outstanding $117,825,000 principal amount of various variable rate demand bonds (Bonds) as of April 30, 2019. These Bonds are remarketed by remarketing agents on a periodic basis for an annual fee of 8 basis points (0.08%) of the outstanding principal amount of the Bonds. The Bonds are supported by liquidity agreements in the event the Bonds are not able to be remarketed. As of April 30, 2019, the liquidity agreements have varying expiration dates from May 1, 2020 through August 3, 2020. Any advances made under the liquidity agreements are generally converted to installment loans payable over a period of three (3) to five (5) years. The portion of the bonds that could be required to be repaid within one year under the demand provisions or the liquidity agreements is reflected as current in the schedules above, and has been included as Demand bonds due within one year in the Statement of Net Position. At April 30, 2019, all variable rate bonds had been successfully remarketed. The interest rates on each of the Bonds for the last week of April 2019 were used for calculating estimated future interest payments on the Bonds.

Note: The following are the remarketing agents for the City’s special obligation variable rate demand bonds: (a) Merrill Lynch, Pierce, Fenner and Smith Inc. for Series 2009B, 2009C and 2009D and (e) Citigroup Global Markets, Inc. for Series 2008E and 2008F.

As mentioned above, the liquidity agreements include a provision for the provider to convert the bonds to an installment loan in the event the remarketing agent is unable to resell the bonds, commonly referred to as a take-out agreement. As shown in the table below, none of the City’s take-out agreements expire within one year of the fiscal year ending April 30, 2019.
The following table shows the various terms of the liquidity for each of the Bonds:

<table>
<thead>
<tr>
<th>Issue</th>
<th>Bond Name</th>
<th>Purpose</th>
<th>MatURITY Date</th>
<th>Bonds Subject to Purchase on the Demand of the Bondholders</th>
<th>Optional Redemption Provision</th>
<th>LOC Provider</th>
<th>LOC Signature</th>
<th>LOC Commitment</th>
<th>LOC For Fox in Fiscal Year 2019</th>
<th>Bond Results as of 4/30/19</th>
<th>Term Loan Royalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Obligation (City)</td>
<td>City of Kansas City, Missouri Variable Rate Demand Special Obligations Refunding Bonds, Series 2008A</td>
<td>to refund bonds, which funded the H.R. Roe Bartle Convention Center Project</td>
<td>4/15/2014</td>
<td>Annual Appropriation Pledge</td>
<td>Bonds bearing interest of a weekly interest rate are subject to optional redemption, in whole or in part, at any time, in the principal amount, prior to the maturity date of the bonds, as determined by the Board of City of Kansas City, Missouri Variable Rate Refunding Corporation</td>
<td>Suntrust Bank, NA</td>
<td>08/03/20</td>
<td>0.48%</td>
<td>principal of bonds plus accrued but unpaid interest to the redemption date</td>
<td>$586,127</td>
<td>None</td>
</tr>
<tr>
<td>Special Obligation (City)</td>
<td>City of Kansas City, Missouri Variable Rate Demand Special Obligations Refunding Bonds, Series 2008B</td>
<td>to refund Series 2005 bonds, which funded the H.R. Roe Bartle Convention Center Project</td>
<td>4/15/2015</td>
<td>Annual Appropriation Pledge</td>
<td>Bonds bearing interest of a weekly interest rate are subject to optional redemption, in whole or in part, at any time, in the principal amount, prior to the maturity date of the bonds, as determined by the Board of City of Kansas City, Missouri Variable Rate Refunding Corporation</td>
<td>Suntrust Bank, NA</td>
<td>08/03/20</td>
<td>0.48%</td>
<td>principal of bonds plus accrued but unpaid interest to the redemption date</td>
<td>$145,626</td>
<td>None</td>
</tr>
<tr>
<td>Special Obligation (City)</td>
<td>City of Kansas City, Missouri Variable Rate Demand Special Obligations Refunding Bonds, Series 2009A</td>
<td>to refund Series 2005 bonds, which funded the Chouteau I-35 Redevelopment Project</td>
<td>2009C - 1/1/2020</td>
<td>Annual Appropriation Pledge</td>
<td>Bonds bearing interest of a weekly interest rate are subject to optional redemption, in whole or in part, at any time, in the principal amount, prior to the maturity date of the bonds, as determined by the Board of City of Kansas City, Missouri Variable Rate Refunding Corporation</td>
<td>Morgan Chase Bank, NA</td>
<td>05/01/20</td>
<td>0.75%</td>
<td>principal of bonds plus accrued but unpaid interest to the redemption date</td>
<td>$27,680</td>
<td>None</td>
</tr>
<tr>
<td>Special Obligation (City)</td>
<td>City of Kansas City, Missouri Variable Rate Demand Special Obligations Refunding Bonds, Series 2009A</td>
<td>to refund Series 2004 bonds, which funded the President Hotel Redevelopment Project</td>
<td>3/1/2020</td>
<td>Annual Appropriation Pledge</td>
<td>Bonds bearing interest of a weekly interest rate are subject to optional redemption, in whole or in part, at any time, in the principal amount, prior to the maturity date of the bonds, as determined by the Board of City of Kansas City, Missouri Variable Rate Refunding Corporation</td>
<td>Morgan Chase Bank, NA</td>
<td>05/01/20</td>
<td>0.75%</td>
<td>principal of bonds plus accrued but unpaid interest to the redemption date</td>
<td>$78,383</td>
<td>None</td>
</tr>
</tbody>
</table>

Notes: Information is as of April 30, 2019 and is for discussion purposes only. Actual terms are provisions subject to change.

* Five years unless the following occurs earlier: (a) Early Expiration Date, (b) Maturity Date of the bonds, (c) an Event of Default and (d) acceleration, prepayment, redemption, defeasance or other payment of the Bank Bonds purchased pursuant to such Principal Purchase Drawing.

**Sanitary Sewer Refunding Bonds - Series 2018B**

On October 4, 2018, the City issued its Sanitary Sewer Refunding Bonds, Series 2018B (Sewer Revenue Refunding Bonds, Series 2018B) to refund the following bonds (Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds):

- **Current Refunding** - Sanitary Sewer Revenue Bonds (System Improvement Projects) Series 2009A (Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds)

  The par amount of the Sewer Revenue Refunding Bonds, Series 2018B was $42,055,000. The Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds were refunded to reduce the City’s annual debt service requirement. On October 4, 2018, $54,459,957 was directly sent to the paying agent of the Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds to be deposited into an irrevocable escrow deposit trust and used to purchase U.S. government securities. The Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds were called for redemption on
January 1, 2019. As a result of these actions, the Sanitary Sewer Revenue Bonds Series 2009A Refunded Bonds are considered to be defeased and the liability for those bonds has been removed from the long-term obligations. Refer to the following table for more additional refunding information.

<table>
<thead>
<tr>
<th>Refunded Bonds</th>
<th>Type of Refunding</th>
<th>Optional Call Dates</th>
<th>Par Amount</th>
<th>Interest Rate</th>
<th>Original Par Amount of Refunding Bonds</th>
<th>Refunded Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Revenue, Series 2009A</td>
<td>Current</td>
<td>10/4/2018</td>
<td>$42,055,000</td>
<td>3.40%</td>
<td>$69,480,000</td>
<td>$69,480,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>$42,055,000</td>
<td></td>
<td>$69,480,000</td>
<td></td>
</tr>
</tbody>
</table>

**Calculation of Escrow Monies**

<table>
<thead>
<tr>
<th>Par Amount</th>
<th>$42,055,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premium/(Discount)</td>
<td>$5,205,651</td>
</tr>
<tr>
<td>Other Sources</td>
<td>$7,568,308</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
</tr>
<tr>
<td>Cost of Issuance</td>
<td>$369,002</td>
</tr>
<tr>
<td>Escrow Deposits</td>
<td>$54,459,957</td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI
**Notes To Basic Financial Statements**
April 30, 2019

<table>
<thead>
<tr>
<th>Principal Amount of Refunded Bonds</th>
<th>Interest Range of Refunded Bonds</th>
<th>Amount Escrowed</th>
<th>Types of Investments Purchased</th>
<th>Total Years of Savings/ Dissavings</th>
<th>Gross Savings/ (Dissavings)</th>
<th>Economic Gain/ (Loss)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$53,105,000</td>
<td>4.00%-5.25%</td>
<td>$54,459,957</td>
<td>SLGS</td>
<td>15</td>
<td>$13,900,833</td>
<td>$5,558,072</td>
</tr>
<tr>
<td>$53,105,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Defeasance of Bonds Using Existing Resources

Defeasance and Redemption of Variable Rate Demand Taxable Special Obligation Refunding Bonds, Series 2009A (909 Walnut Parking Facility Project)

On December 27, 2018, the City irrevocably instructed the trustee of the Variable Rate Demand Taxable Special Obligation Refunding Bonds, Series 2009A (Series 2009A Bonds) to draw from a letter of credit and combine with a transfer from funds held under the trust indenture in order to fund the defeasance of the outstanding $3,905,000 Series 2009A Bonds and $43,864 of accrued interest, at the maximum interest rate, on January 11, 2019. The letter of credit provider was reimbursed on the same day with $928,805 of funds held under the Series 2009A Bonds trust indenture and $3,010,431 of funds from the sale of property (Property) financed with the bonds refunded by the Series 2009A issue. The defeasance was executed as a condition of the City’s approval of the assignment of rights and obligations from the seller to the purchaser of the Property. A total of $10,164 in interest was paid during the defeasance period along with $3,905,000 in principal on the redemption date. Excess defeasance amounts were refunded to the Seller of the Property.

Defeasance and Redemption of the Subordinated Taxable Airport Improvement and Refunding Bonds, Series 2005C (Consolidated Rental Car Facility Project)

On July 27, 2018, the Aviation Department (Airport) of the City of Kansas City, Missouri (City), defeased the outstanding principal of $15,575,000 of the Subordinated Taxable Airport Improvement and Refunding Bonds, Series 2005C (Series 2005C Bonds). The City deposited $15,980,080 from existing appropriated funds in an escrow account to pay all principal and interest on the redemption date on September 1, 2018.

Principal Outstanding Amounts of Previously Advance Refunded Bonds

The following are the principal amounts outstanding of bonds that were advance refunded by the City in prior years and have not been called by the respective paying agent as of April 30, 2019:

<table>
<thead>
<tr>
<th>Description of Bonds</th>
<th>Fiscal Year of the Advanced Refunding</th>
<th>Call Date</th>
<th>Escrow Agent</th>
<th>Outstanding Amounts as of April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Revenue Bonds, Series 2004D</td>
<td>2009</td>
<td>Shall mature in accordance with the stated terms</td>
<td>UMB Bank, NA</td>
<td>$ 10,200,000</td>
</tr>
<tr>
<td>Water Revenue Bonds, Series 2005F</td>
<td>2009</td>
<td>Shall mature in accordance with the stated terms</td>
<td>UMB Bank, NA</td>
<td>$ 18,870,000</td>
</tr>
</tbody>
</table>
Derivative Instruments

At April 30, 2019, the City had the following two interest rate derivative instruments outstanding (amounts in thousands):

<table>
<thead>
<tr>
<th>Derivative Instrument</th>
<th>Type</th>
<th>Objective</th>
<th>Counterparty</th>
<th>Original Notional Amount of April 30, 2019</th>
<th>Notional Amount as Effective Date</th>
<th>Effective Date</th>
<th>Termination Date</th>
<th>Cash (Paid) Received</th>
<th>Swap Advisor Fee</th>
<th>Terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Pay-fixed interest rate swap (Bartle Hall Project)</td>
<td>Citibank, N.A.</td>
<td>$80,885</td>
<td>Amended - 8/13/2008</td>
<td>$80,885</td>
<td>Original - 10/19/2004</td>
<td>4/15/2034</td>
<td>$35 USD-LIBOR-BBA</td>
<td>3.677%</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Pay-fixed interest rate swap (Bartle Hall Project)</td>
<td>Citibank, N.A.</td>
<td>$20,610</td>
<td>Amended - 8/13/2008</td>
<td>$20,610</td>
<td>Original - 1/19/2005</td>
<td>4/15/2025</td>
<td>$35 USD-LIBOR-BBA</td>
<td>3.667%</td>
<td></td>
</tr>
</tbody>
</table>

Outstanding Derivative Instrument

Citibank, N.A., (Swap Counterparty) and the Kansas City Municipal Assistance Corporation (KCMAC) previously entered into a certain ISDA Master Agreement (derivative instruments A & B) dated as of October 18, 2004, including Schedule, Credit Support Annex and Confirmations (Original Derivative Instrument - Bartle Hall Project) with respect to the KCMAC Series 2004A and Series 2005 Bonds (collectively referred to herein as KCMAC Refunded Bonds). The KCMAC Refunded Bonds were issued to finance the City’s H. Roe Bartle Convention Center Project.

The City refunded the KCMAC Refunded Bonds by issuing its Kansas City, Missouri Special Obligation Refunding Bonds, Series 2008E and 2008F (collectively referred to herein as City Refunding Bonds). At the time of the refunding, KCMAC assigned to the City all of its rights and obligations under the Original Derivative Instrument - Bartle Hall Project pursuant to an Assignment and Assumption Agreement among KCMAC, the City and the Swap Counterparty.

The City implemented GASB 72 (GASB 72) for the fiscal year ending April 30, 2017. GASB 72 requires that derivatives are to be reported in its financial statements on a fair value that reflects credit, or non-performance risk of the City. A description of the valuation techniques utilized under this reporting methodology can be found in the paragraph on the subsequent page.
Fair Values (Credit Adjusted At-Market Portion)

Table A

<table>
<thead>
<tr>
<th>Derivative Instrument</th>
<th>April 30, 2018 Asset (Liability)</th>
<th>April 30, 2019 Asset (Liability)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>$(13,787,889)</td>
<td>$(16,332,382)</td>
</tr>
<tr>
<td>B</td>
<td>(1,828,561)</td>
<td>(2,043,970)</td>
</tr>
</tbody>
</table>

$(15,616,450)  $(18,376,352) *

* Net of Implied Note Outstanding balance as of April 30, 2019. The amount includes both the credit adjusted at-market portion of $18,225,112 and the accrued interest payable portion of $151,240.

Table B (in thousands):

<table>
<thead>
<tr>
<th>Classification</th>
<th>Governmental activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash flow hedges:</td>
</tr>
<tr>
<td>Pay-fixed interest rate swaps</td>
<td>Deferred Outflows $ (2,784) Other Liabilities $18,225 $101,495</td>
</tr>
<tr>
<td></td>
<td>Accrued interest 151</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

As of the end of the current period, all of the City’s interest rate derivatives are effective cash flow hedges and were classified as hedging derivatives in its financial statement. The fair value of the at-market portion is reported as other assets and deferred inflows if positive and other liabilities and deferred outflows if negative on the statement of net positions.

Valuation Techniques

The fair values of the interest rate swaps were estimated using the zero-coupon method. This method calculates the future net settlement payments required by the swap, assuming that the current forward rates implied by the yield curve correctly anticipate future spot interest rates. These payments are then discounted using the spot rates implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swaps.

Non-performance risk was measured using credit spreads implied by the credit rating for debt issues by entities with similar credit characteristics. This is the best method available under current market conditions since the City has no credit default swaps that actively trade in the marketplace. For a derivative asset, the adjustment for non-performance risk of counterparties is determined by analyzing counterparty-specific credit default swaps, if available. If not available, credit default swaps in the market for entities of similar type and rating are used with information found in various
public and private information services. This analysis is used to construct a credit curve that is applied to the discount curve on the net settlement payments of the derivative. A level two (2) category hierarchy was employed for fair valuation measurement.

**Hybrid Instruments**

In August 2008, the City refunded its Series 2004A and 2005 bonds - Bartle Hall Project and amended the two associated pay-fixed swaps with Citibank N.A., without terminating the existing derivative instruments. As a result, the two pay-fixed swaps with Citibank N.A., now hedging Series 2008E and 2008F, had “off-market” terms at the time of the refunding and are accounted for as hybrid instruments in the City’s financial statements.

**Risks**

**Credit Risk** - All derivative instruments rely upon the performance of swap counterparties. The City is exposed to the risk that its counterparty may become unable to fulfill its financial obligations under the derivative instrument. The City measures the extent of this risk based upon the counterparty credit ratings and the fair value of the respective derivative instrument. The credit ratings of the City’s single counterparty (Citibank) as of April 30, 2019 are shown in the following table:

<table>
<thead>
<tr>
<th>Derivative Instrument</th>
<th>Counterparty</th>
<th>Moody’s Credit Rating (1)</th>
<th>S&amp;P Credit Rating (2)</th>
<th>Fitch Credit Rating (3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A &amp; B</td>
<td>Citibank N.A.</td>
<td>A1</td>
<td>A+</td>
<td>A+</td>
</tr>
</tbody>
</table>

Fitch’s rating - Fitch Ratings website

(1) Senior Unsecured Ratings
(2) Long-term Local Currency Credit Rating
(3) Senior Unsecured Rating

To mitigate the risk of counterparty non-performance, the City’s swap policy includes collateral posting requirements. Under the Credit Support Annex for derivative instrument A & B, the Amended Derivative Instrument, the counterparty will post collateral in the event that its credit rating is downgraded below A2 /A or not rated from Moody’s and Standard and Poor’s, respectively. The City is not required to post collateral.

As of April 30, 2019, the City was not exposed to actual credit risk under the derivative instrument because each instrument had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the City would be exposed to credit risk in the amount of the derivative instrument’s fair value. In the event Citibank, N.A. has to post collateral, it should be in the form of cash or debt obligations issued by the U.S Treasury Department or any other collateral acceptable to the Secured Party.

The City’s swap policy does not require that derivative instruments include netting arrangements across multiple transactions. Derivative instruments A and B do not provide netting provisions across multiple transactions, but they allow netting payments within the same transaction.

The credit adjusted at-market portion, the accrued interest portion and off-market fair value of derivative instruments A and B are in liability positions of $18,225,112, $151,240 and $2,944,040, respectively, at April 30, 2019. The aggregate fair value is negative $21,320,392 (gross of implied note outstanding balance as of April 30, 2019). This represents the maximum loss that would be
recognized at the reporting date if one or both counterparty failed to perform as contracted. There is no posted collateral to net against the aforementioned fair value.

The contracts for derivative instruments A and B are held by Citibank, N.A. and comprise 100% of the net exposure to credit risk.

**Termination Risk** - Termination risk is generally referred to as the risk that a derivative instrument could be terminated causing the City to owe a termination payment as a result of any of several events, which may include: a ratings downgrade of the swap counterparty; covenant violations by either party; bankruptcy of either party; a swap payment default of either party; and other default events as defined by the derivative instrument. Any such termination may require the City to make significant termination payments in the future. The approximate amount of termination payment that the City would have to pay if each of the derivative instruments were terminated on April 30, 2019 is approximately $21,393,207. It should be noted that this is the non-credit adjusted (non GASB 72) mark-to-market valuation as of last business day of the fiscal year. The provisions of the agreements related to each derivative instrument allow for the offset of certain reimbursable costs related to the termination process.

To further mitigate the effect of termination risk relative to derivative instruments A and B, the agreements contain certain safeguards which include (i) collateral posting requirements as discussed in the preceding Credit Risk section and (ii) except for certain types of termination events there is no automatic early termination.

Derivative instruments A and B may be terminated, if the underlying rating of the City’s obligations that are subject to annual appropriation falls below “BBB” from S&P or below “Baa2” from Moody’s.

While there is no optional termination language in the confirmations of derivative instruments A and B, Citibank, N.A. may accommodate the City to terminate the derivative instruments early, subject to credit approval.

If, at the time of termination, a swap has a negative fair value, the City could be liable to the counterparty for a payment equal to the derivative instrument’s fair value. If any of the derivative instruments are terminated, either the associated variable rate bonds would no longer be hedged with a synthetic fixed interest rate or the nature of the basis risk associated with the derivative instrument may change. As of April 30, 2019, the City is not aware of any pending event that would lead to a termination event with respect to any of its existing derivative instruments, which are in force and effect as of such date.

**Basis Risk** - Each of the derivative instruments is associated with certain debt obligations. The debt associated with each of the derivative instrument pays interest at variable interest rates. The City receives variable payments under the derivative instrument. To the extent these variable payments are not equal to the variable interest payments on the associated debt, there may be either a net loss or net benefit to the City.

Tax risk is an extreme form of basis risk in which changes in the trading relationship between taxable and tax-exempt bonds reduce swap receipts to the point that they are insufficient to offset portions of any variable rate bond payments. Tax risk is inherent in any unhedged tax-exempt variable rate bonds issued by the City.
For Fiscal Year 2018-2019, the following were the weekly average interest rates on the City’s swap agreements:

<table>
<thead>
<tr>
<th>Derivative Instrument</th>
<th>Weekly Average Variable Interest Rate</th>
<th>Weekly Average SIFMA Index</th>
<th>Weekly Average 68% of USD-LIBOR-BBA</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1.527%</td>
<td>1.506%</td>
<td>1.547%</td>
</tr>
<tr>
<td>B</td>
<td>1.527%</td>
<td>1.506%</td>
<td>1.547%</td>
</tr>
</tbody>
</table>

*Based on weekly rate resets by the remarketing agents.

**Rollover Risk** - Rollover risk occurs when the term of the derivative instrument is not coincident with the repayment term of the underlying debt obligation. Derivative instruments A and B have terms equal to the repayment terms of the underlying debt obligations.

**Interest Rate Risk** - The City is exposed to interest rate risk on its interest rate derivative instruments. On its pay-fixed, receive-variable interest rate swaps, to the extent these variable payments are not equal to the variable interest payments on the associated debt, there may be either a net loss or net benefit to the City.

**Projected Debt Service Requirements** - As of April 30, 2019, the projected debt service requirements for the City’s hedged variable rate debt, net of swap payments, (assuming current interest rates remain constant and the swap receipt rate is equal to 68% of the USD-LIBOR-BBA) for derivative instruments A and B, are shown in the tables that follow. As short-term interest rates vary, the variable rate bond interest payments and net swap payments will also vary in the future.

### Bartle Hall Series 2008E

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Principal</th>
<th>Interest @4.93%</th>
<th>Total Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$</td>
<td>$4,020,350</td>
<td>$4,020,350</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>4,005,690</td>
<td>4,005,690</td>
</tr>
<tr>
<td>2022</td>
<td>-</td>
<td>4,013,020</td>
<td>4,013,020</td>
</tr>
<tr>
<td>2023</td>
<td>-</td>
<td>4,013,020</td>
<td>4,013,020</td>
</tr>
<tr>
<td>2024</td>
<td>-</td>
<td>4,020,350</td>
<td>4,020,350</td>
</tr>
<tr>
<td>2025-2034</td>
<td>81,400,000</td>
<td>36,321,284</td>
<td>117,721,284</td>
</tr>
<tr>
<td>Total</td>
<td>$81,400,000</td>
<td>$56,393,714</td>
<td>$137,793,714</td>
</tr>
</tbody>
</table>

**Assumptions**

- Synthetic Fixed - 3.68%
- Swap Inefficiency in the last week of Fiscal Year 2019 - 0.44%
- Remarketing, LOC and other fees - 0.81%

Note: Only $80,885,000 of the $81,400,000 bond outstanding is hedged.
Bartle Series 2008F

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Principal</th>
<th>Interest @4.92%</th>
<th>Total Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$</td>
<td>$ 1,026,558</td>
<td>$ 1,026,558</td>
</tr>
<tr>
<td>2021</td>
<td>-</td>
<td>1,026,558</td>
<td>1,026,558</td>
</tr>
<tr>
<td>2022</td>
<td>-</td>
<td>1,026,558</td>
<td>1,026,558</td>
</tr>
<tr>
<td>2023</td>
<td>-</td>
<td>1,026,558</td>
<td>1,026,558</td>
</tr>
<tr>
<td>2024</td>
<td>2,285,000</td>
<td>1,026,558</td>
<td>3,311,558</td>
</tr>
<tr>
<td>2025-2029</td>
<td>18,580,000</td>
<td>914,136</td>
<td>19,494,136</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,865,000</strong></td>
<td><strong>$6,046,926</strong></td>
<td><strong>$26,911,926</strong></td>
</tr>
</tbody>
</table>

**Assumptions**

- Synthetic Fixed - 3.67%
- Swap Inefficiency in the last week of Fiscal Year 2019 - 0.44%
- Remarketing, LOC and other fees - 0.81%

Note: Only $20,610,000 of the $20,865,000 bond outstanding is hedged.

**Contingencies**

The City’s derivative instruments do not include provisions that require the City to post collateral.

**Discretely Presented Component Units**

Information about specific component unit debt is available in each component unit’s separately issued financial statements.

**Conduit Debt**

The City has issued Chapter 100 debt for economic development from time to time. This debt was issued for the benefit of third parties and the City has no obligation beyond the rents, revenues and receipts derived by the City from the project. Debt outstanding of this nature includes taxable industrial revenue bonds of $999,158,199 as follows:
## Description of Chapter 100 Bonds

<table>
<thead>
<tr>
<th>Description of Chapter 100 Bonds</th>
<th>Principal Outstanding as of April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cerner Series 2008A</td>
<td>$38,564,973</td>
</tr>
<tr>
<td>Cerner Series 2008B</td>
<td>362,564,492</td>
</tr>
<tr>
<td>Cerner Series 2011A</td>
<td>50,000,000</td>
</tr>
<tr>
<td>Heartland Sheets 2012A</td>
<td>1,781,250</td>
</tr>
<tr>
<td>Heartland Sheets 2012B</td>
<td>5,500,000</td>
</tr>
<tr>
<td>Lockton Inc. 2012C</td>
<td>12,967,814</td>
</tr>
<tr>
<td>Data Systems 2012D</td>
<td>5,663,579</td>
</tr>
<tr>
<td>North American Savings Bank 2012E</td>
<td>421,545</td>
</tr>
<tr>
<td>Plaza Vista 2012F-1</td>
<td>55,965,081</td>
</tr>
<tr>
<td>Plaza Vista 2012F-2</td>
<td>24,768,855</td>
</tr>
<tr>
<td>Plaza Vista 2012F-3</td>
<td>36,523,929</td>
</tr>
<tr>
<td>New Direction Behavioral Health 2012G</td>
<td>293,582</td>
</tr>
<tr>
<td>Freightquote 2012H-1</td>
<td>40,729,037</td>
</tr>
<tr>
<td>Freightquote 2012H-2</td>
<td>6,791,121</td>
</tr>
<tr>
<td>A.B. May Company, Series 2013B-1</td>
<td>3,520,000</td>
</tr>
<tr>
<td>A.B. May Company, Series 2013B-2</td>
<td>*</td>
</tr>
<tr>
<td>DST Systems, Series 2014A-1</td>
<td>33,926,287</td>
</tr>
<tr>
<td>DST Systems, Series 2014A-2</td>
<td>69,999,827</td>
</tr>
<tr>
<td>Burns &amp; McDonnell Project, Series 2014B-1</td>
<td>65,589,163</td>
</tr>
<tr>
<td>Burns &amp; McDonnell Project, Series 2014B-2</td>
<td>55,910,837</td>
</tr>
<tr>
<td>Cerner Properties, Inc., Series 2015B</td>
<td>42,661,765</td>
</tr>
<tr>
<td>Challenge Manufacturing Co. Series 2015A-1</td>
<td>28,903,855</td>
</tr>
<tr>
<td>Challenge Manufacturing Co. Series 2015A-2</td>
<td>19,111,207</td>
</tr>
<tr>
<td>McGown &amp; Gordon, Series 2018A</td>
<td>12,000,000</td>
</tr>
<tr>
<td>Bayer, Series 2018A</td>
<td>25,000,000</td>
</tr>
</tbody>
</table>

*Total Principal Outstanding $999,158,199

*Currently active Chapter 100 Bonds.

### Note 8: Tax Abatements

The City and its component units provide tax redirection through four programs - Tax Increment Financing (TIF), “Super” TIF, Land Bank and various City Council Initiatives. The City and its component units also provide tax abatement through six programs - Chapter 100 RSMo, Chapter 353 RSMo, Missouri Works - Enhanced Enterprise Zones, Sale / Leaseback - Land Clearance for Redevelopment Authority (LCRA), Sale / Leaseback - Port KC, and the Urban Renewal Program.
The Tax Increment Financing Commission of Kansas City (TIFC) administers the TIF program which allows for future real property taxes paid in the form of payments in lieu of taxes (PILOTs) and economic activity taxes (EATs) to be utilized to pay for costs of construction, public infrastructure, and other improvements per Sections 99.800 - 99.865 Revised Statutes of Missouri (RSMo). A proposed TIF Plan includes a cost-benefit analysis, a finding that the redevelopment project would not occur “but-for” the assistance of TIF, and a determination that the TIF Plan is a “blighted area,” “conservation area,” and/or “economic development area.” Plans and projects must be approved by the City Council. EATs generated within TIF project areas are calculated annually and compared to the EATs calculated within the project area in the calendar year prior to the adoption of TIF. Fifty percent (50%) of the local incremental EATs (i.e., earnings, sales, use, convention & tourism, and utility taxes) are redirected for up to 23 years to reimburse specific costs related to the TIF project. Taxable assessed value within TIF project area is frozen at the value in place on January 1st of the year TIF is adopted. One hundred percent (100%) of local incremental real property taxes are redirected for up to 23 years to reimburse specific costs related to the TIF project. Minority, Women and Disadvantaged Business Enterprise (MWDBE) utilization goals for TIF projects are set and monitored by the City’s Human Relations Department and enforced by the TIFC. The City has made financial commitments related to infrastructure projects which utilize TIF revenues as well as other funding sources. These projects include road and trail construction, floodwater management, land acquisition, and neighborhood housing programs.

The City administers two tax redirection programs:

The City’s Super TIF program allows for future economic activity taxes (EATs) to be utilized to pay for costs of construction, public infrastructure and other improvements. Projects must first receive approval for TIF and then receive approval from City Council. The remaining portions of local incremental EATs (i.e., earnings, sales, use, convention & tourism, and utility taxes), not redirected through the TIF program, may be redirected to reimburse specific costs related to the project. The taxes and percentages which are subject to redirection are specified in an agreement, authorized by ordinance. Performance standards and recapture provisions may also be specified in an agreement.

The City’s Council Initiatives program allows for future economic activity taxes (EATs) to be utilized to pay various costs related to select business expansion and retention projects. Portions of EATs (i.e., earnings, sales, use, convention and tourism and utility taxes) may be redirected to support the project. The specific taxes and percentages which are subject to redirection are specified in an agreement, authorized by ordinance. Performance standards and recapture provisions may also be specified in an agreement.

The City may elect to provide credit enhancement for bonds issued within the TIF, Super TIF, and City Council Initiatives programs. For such projects, the City commits to annually budget appropriations for the payment of principal and interest, subject to City Council approval. In the event that project revenues are insufficient to pay principal and interest, the City subsidizes projects using general municipal revenues or convention and tourism revenues. In FY 2018-19, the City used $14,016,000 to pay principal and interest for economic development debt projects.

The City administers two tax abatement programs:

The Chapter 100 program provides property tax abatement and sales tax exemption to purchase, construct, improve, and equip certain industrial development projects through the issuance of industrial development bonds per Sections 100.010 - 100.200 RSMo. Eligible types of projects include warehouses, distribution facilities, office industries, and others listed within Section 100.010.
CITY OF KANSAS CITY, MISSOURI
Notes To Basic Financial Statements
April 30, 2019

RSMo. The City’s policy for the use of Chapter 100 bonds, per Committee Substitute for Resolution No. 041033, requires a minimum issuance of $5 million for businesses located within Kansas City and $10 million for businesses relocating to Kansas City. Project improvements and equipment financed with Chapter 100 bonds are deeded to City, and exempt from ad valorem taxes per Section 137.100 RSMo, as long as the bonds are outstanding. Companies commit to operational standards for payroll and investment. Failing to meet those standards may result in the company repaying a portion of the abated taxes. The City received PILOTs in the amount of $488,000 and $29,000 of administrative fees during the fiscal year.

The Chapter 353 program provides property tax abatement to encourage developers to improve and / or remove blight (e.g. renovating abandoned buildings for new uses) per Chapter 353 RSMo. A financial need analysis, proof of a blight study, and a plan approved by City Council are required. The program also requires the formation of an Urban Redevelopment Corporation, rezoning to an Urban Revitalization District, compliance with MWDBE and Prevailing Wage requirements, and submission of annual project reports. Developers under this program are normally granted 25 years of property tax abatement on improvements made to real property. Abatements generally occur in two phases (Phase I - 100% abatement of property taxes on the assessed value of the improved property, followed by a Phase II - 50% abatement of property taxes for 15 years). Recapture of abated taxes may occur if the recipient does not fulfill their commitments under the redevelopment plan agreements. The development agreement may also require an annual PILOT during the first phase. The City received PILOTs of approximately $136,000 during the fiscal year.

The Land Clearance for Redevelopment Authority (LCRA) administers tax abatements through two programs:

The Urban Renewal Area or Chapter 99 program provides property tax abatement to encourage developers to reduce and / or remove blight (e.g. rehabilitating distressed buildings, constructing public improvements, etc.) per Sections 99.300 - 99.660 RSMo, et. seq. A financial needs analysis, proof of a blight study, and a plan approved by City Council / LCRA are required. The program also requires the project be located within an Urban Renewal Area, meet Urban Revitalization District requirements, and be compliant with MWDBE requirements. Developers under this program are normally granted 10 years of property tax abatement on improvements made to a property (100% abatement of property taxes on the assessed value of the improved property). Recapture of abated taxes may occur if the recipient does not fulfill their commitments under the redevelopment plan agreements. The development agreement may require an annual PILOT during the abatement term. The City received PILOTs of approximately $10,000 during the fiscal year.

The LCRA also administers a sale / leaseback program which provides real property tax abatement to develop, construct, repair, or improve property per Sections 99.300 - 99.660 RSMo, et. seq. Eligible types of projects include residential, commercial, industrial, recreational, or public purposes which are in accordance with the redevelopment or urban renewal plan and such other covenants which may be deemed necessary to prevent a recurrence of blight or insanitary areas or to effectuate the purpose of the LCRA Law. Property is deeded to the LCRA and is exempt from ad valorem taxes pursuant to Section 137.100 RSMo. The City received PILOTs in the amount of $3,000 during the fiscal year.

The Missouri Department of Economic Development and various Enhanced Enterprise Zone boards administer the Missouri Works / EEZ program to assist in establishing quality jobs and investment by providing state income tax retention or state income tax credits and local property tax abatement to new or expanding eligible businesses per Sections 135.207 - 135.210 RSMo. Businesses must engage in assembling, distribution, manufacturing, warehousing, or other uses permitted by statute in
order to be eligible. Eligible businesses must be located within one of the City’s three Enhanced Enterprise Zones and must create two new jobs and invest at least $100,000 within two years. The program typically abates 50% of property taxes resulting from improvements made to real property for a period of 10 years after the incentive is granted. Additional abatement may be granted by the respective EEZ board and the City Council.

The Land Bank of Kansas City, Missouri (Land Bank) administers a neighborhood stabilization program which acquires, manages, and transfers vacant and abandoned properties per Sections 141.210 - 141.210 and 141.980 - 141.1015 RSMo. The Land Bank is required to sell properties for at least two-thirds of their fair market value. Purchase offers for less than two-thirds fair market value must be approved by four of the five commissioners. Purchase offers must include the scope of repairs to be performed after purchase, a timeline for completion of the repairs, and evidence of resources to complete the repairs. Purchasers make commitments to complete the repairs, maintain the property, and pay property taxes. A deed of trust is executed at the time of purchase which allows the Land Bank to foreclose the property if commitments are not met. After being sold, taxes due on properties are distributed to the Land Bank by the County Collector for a period of three years.

Port KC Conduit Debt and Properties Operated by Third Parties:

Per Chapter 68 RSMo, all property owned by Port KC is exempt from taxes and assessments. As an incentive for economic development and job growth, Port KC has engaged in agreements to acquire both real and personal property, in which the property becomes exempt through a sale / leaseback bond issuance. In exchange, Port KC imposes fees and tax compliance payments, the latter of which is enforced through a tax compliance agreement (TCA). For calendar year 2018, Port KC issued payments due under the various TCAs in the approximate amount of $658,000 to various taxing jurisdictions, including $106,000 to the City. Port KC does not collect any administrative fees on TCA payments. These agreements are enacted simultaneously with the issuance of general revenue bonds and sales tax exemption certificates to construct and improve the acquired property. Project equipment and project improvements financed using bond proceeds are deeded to Port KC and are exempt from taxes, as long as the bonds are outstanding. Conduit debt responsibilities are serviced by the developer without recourse.
## Tax Redirection Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount of Taxes Redirected During Fiscal Year (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tax Increment Financing (TIF)</strong></td>
<td></td>
</tr>
<tr>
<td>Profits, Withholdings, Use, Utility GR</td>
<td>$22,297</td>
</tr>
<tr>
<td>Convention &amp; Tourism Tax</td>
<td>3,119</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>34,688</td>
</tr>
<tr>
<td>Property Tax</td>
<td>6,061</td>
</tr>
<tr>
<td><strong>Super TIF</strong></td>
<td></td>
</tr>
<tr>
<td>Profits, Withholdings, Use, Utility GR</td>
<td>8,853</td>
</tr>
<tr>
<td>Convention &amp; Tourism Tax</td>
<td>4,314</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>7,926</td>
</tr>
<tr>
<td><strong>City Council Initiatives</strong></td>
<td></td>
</tr>
<tr>
<td>Profits, Withholdings, Use, Utility GR</td>
<td>1,450</td>
</tr>
<tr>
<td>Convention &amp; Tourism Tax</td>
<td>2,830</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>591</td>
</tr>
<tr>
<td><strong>Land Bank of Kansas City - 2nd Phase</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>48</td>
</tr>
<tr>
<td><strong>Total City Tax Redirection</strong></td>
<td>$92,177</td>
</tr>
</tbody>
</table>

## Tax Abatement Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Amount of Taxes Abated During Fiscal Year (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chapter 353</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>$1,803</td>
</tr>
<tr>
<td><strong>Chapter 100</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>1,829</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>2</td>
</tr>
<tr>
<td><strong>Enhanced Enterprise Zones</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>360</td>
</tr>
<tr>
<td><strong>Sale / Leaseback - LCRA</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>233</td>
</tr>
<tr>
<td><strong>Sale / Leaseback - Port KC</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>739</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>2</td>
</tr>
<tr>
<td><strong>Urban Renewal Area</strong></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>551</td>
</tr>
<tr>
<td><strong>Total City Tax Redirection</strong></td>
<td>$5,515</td>
</tr>
</tbody>
</table>

---

1 Total property tax abated / redirected for all taxing jurisdictions across all program is $64,320
2 Unable to determine the amount of taxes abated
**Planned Industrial Expansion Authority (PIEA) of Kansas City, Missouri Abatements**

The PIEA after declaring an area blighted and insanitary in need of redevelopment and rehabilitation may abate taxes pursuant to the Missouri PIEA law under 100.300-100.620 RSMO. City property tax revenues were reduced by $3,976,000. Property tax revenues for all other taxing jurisdictions were reduced by $18,125,000. Per agreements, taxing jurisdictions receive payment in-lieu of tax from some of the property owners. The City received approximately $600,000 of PILOTs during the fiscal year. All other taxing jurisdictions received approximately $2,987,000 during the City’s fiscal year.

**Note 9: Lease Agreements**

Following are descriptions of the City’s major lease agreements:

**Business-type Activities**

*Kansas City Airports Fund (Lessor)*

The Fund’s current three-year Use and Lease Agreement (Agreement) with certain air carriers (signatory carriers) serving Kansas City International (KCI) runs through April 30, 2020. Pursuant to the Agreement, signatory air carriers have agreed to a guaranteed minimum amount of rentals and fees based on expected levels of use of airport facilities. Further, the Agreement provides the determination for the landing fees and apron, terminal and passenger boarding bridge rents at KCI along with granting certain rights and privileges to air carriers, both passenger and cargo. The Agreement provides for an annual settlement, post fiscal year-end close, whereby the rates and charges are recalculated using audited financial statements to determine any airline over/under payment. For settlements completed in fiscal years ended April 30, 2019 and 2018, net amounts due (to) from the airlines were $1,808,504 and $2,394,439, respectively.

Minimum future rentals scheduled to be received on operating leases that have initial or remaining non-cancellable terms in excess of one year for each of the next five years and thereafter at April 30, 2019 are as follows:

<table>
<thead>
<tr>
<th>Fiscal Year(s)</th>
<th>Minimum Future Rentals</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 10,262,625</td>
</tr>
<tr>
<td>2021</td>
<td>8,350,278</td>
</tr>
<tr>
<td>2022</td>
<td>7,724,946</td>
</tr>
<tr>
<td>2023</td>
<td>6,921,975</td>
</tr>
<tr>
<td>2024</td>
<td>6,220,860</td>
</tr>
<tr>
<td>2025 - 2029</td>
<td>25,024,935</td>
</tr>
<tr>
<td>2030 - 2034</td>
<td>11,929,256</td>
</tr>
<tr>
<td>2035 - 2039</td>
<td>7,793,214</td>
</tr>
<tr>
<td>2040 - 2044</td>
<td>4,640,191</td>
</tr>
<tr>
<td>2045 - 2049</td>
<td>3,897,142</td>
</tr>
<tr>
<td>2050 - 2054</td>
<td>3,350,586</td>
</tr>
<tr>
<td>2055 - 2059</td>
<td>3,480,675</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 99,596,683</strong></td>
</tr>
</tbody>
</table>
Note 10: Related Parties

Lease Agreements with Related Party

Port Authority of Kansas City, Missouri

On May 14, 1993, the City entered into a long-term lease agreement for certain real property fronting along the Missouri River (Property) with Port KC. Effective September 21, 2011, the original lease was superseded and replaced by the “First Amended and Restated Lease Agreement” (Restated Lease). Under the Restated Lease the property continues to be leased for development purposes and the expiration date was changed to be midnight on August 20, 2056.

As rent, Port KC is required to set aside for use by the City fifty percent of the total gross revenue received by Port KC attributable to operations of the leased property. Currently, all of the operating revenues from the property are attributable to the Isle of Capri Casino lease described below. The City is to use the amounts set aside for capital; public improvements or development or redevelopment projects within specified boundaries, primarily within the riverfront area.

In March of 1993, Port KC entered into a development agreement (Development Agreement) with Hilton Hotels Corporation (Hilton), whereby Hilton agreed to develop certain portions of the Property for riverboat gambling (Casino Property). In addition, Port KC, as the landlord and Hilton, as the tenant, entered into a long-term lease agreement for the Casino Property. On August 21, 1995, Port KC and Hilton entered into an amended and restated lease for the Casino Property (as subsequently amended on October 31, 1995 and on June 10, 1996, the Casino Lease).

The Casino Lease provided for an initial 10-year term, beginning on the “Opening Date” of the casino, which was October 18, 1995, so the initial 10-year term expired on October 18, 2005. The tenant is deemed to have elected to renew the Casino Lease for subsequent 5-year renewal terms (for a total of eight 5-year renewal terms, if all are elected) unless the tenant notifies Port KC at least 12 months before the end of the immediately preceding term negating the deemed election. Port KC is in the third year of the third five-year renewal term.

Hilton’s rights and obligations under the Development Agreement and the Casino Lease were assigned to and assumed by the Isle of Capri Casino (IOC) in 2001. Port KC and IOC entered into an Amended and Restated Development Agreement in August 2005. Eldorado Resorts purchased IOC in May 2017 and assumed responsibility for the Casino Lease. Eldorado Resorts continued to operate the casino as “Isle of Capri Casino”.

Beginning on the Opening Date and continuing during the remainder of the initial 10-year term, the tenant was to pay a minimum net annual rent of $2,000,000 per year, in advance, on the Opening Date and on the date of each and every annual anniversary of the Opening Date thereafter. The agreement provides for increases in the minimum net annual rent for each renewal term by the percentage of change in the Consumer Price Index (CPI) as of the Opening Date to the Consumer Price Index as of the first day of any such renewal term. Effective October 18, 2011 and based on the change in the Consumer Price Index, the minimum net annual rent for the second renewal term was increased to $3,054,062. In addition to the minimum net annual rent, the tenant throughout the term of the lease (including renewal periods) is required to pay as percentage rent an amount equal to 3.25% of gross revenues (as defined in the agreement) less the minimum net annual rent paid in advance. During the year ended April 30, 2019, there was $3,054,062 of total lease revenue (net annual rent) attributable to the Isle of Capri Casino lease.
Note 11: Pension Plans

The City has two defined benefit pension plans covering substantially all employees of the primary government, as follows:

- City of Kansas City, Missouri - Employees’ Retirement System
- City of Kansas City, Missouri - Firefighters’ Pension System

The City is a nonemployer contributing entity for two other plans, as follows:

- Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri
- Police Retirement System of Kansas City, Missouri

The majority of the City’s employees, including the business-type activities employees, are covered under the Employees’ Retirement System. Full-time firefighters are covered under the Firefighters’ Pension System, full-time policemen are covered under the Police Retirement System and full time police department civilian employees are covered under the Civilian Employees’ Retirement System.

A summary of pension related items as of and for the year ended April 30, 2019, is presented below (in thousands):

<table>
<thead>
<tr>
<th>Plan</th>
<th>Net Pension Liability</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Pension Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees’ Retirement System</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental Activities</td>
<td>$132,603</td>
<td>$32,630</td>
<td>$2,865</td>
<td>$28,861</td>
</tr>
<tr>
<td>Business-type Activities</td>
<td>$73,249</td>
<td>18,904</td>
<td>1,659</td>
<td>16,721</td>
</tr>
<tr>
<td>Firefighters’ Pension System</td>
<td>$216,479</td>
<td>79,613</td>
<td>7,584</td>
<td>37,703</td>
</tr>
<tr>
<td>Civilian Retirement System</td>
<td>$36,788</td>
<td>9,635</td>
<td>16,292</td>
<td>5,057</td>
</tr>
<tr>
<td>Police Retirement System</td>
<td>$324,542</td>
<td>66,429</td>
<td>69,299</td>
<td>37,579</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$783,661</strong></td>
<td><strong>$207,211</strong></td>
<td><strong>$97,699</strong></td>
<td><strong>$125,921</strong></td>
</tr>
</tbody>
</table>

1. City of Kansas City, Missouri - The Employees’ Retirement System

Plan Description

The Board of Trustees of the Employees’ Retirement System (Board) administers the Employees’ Retirement System of the City, a contributory, single-employer defined benefit pension plan.

The Employees’ Retirement System (Plan) was established in the code of ordinances under Part I, Chapter II, Article IX, Division 2, Section 2-1172 which states, “All full-time, permanent employees in the classified and unclassified services shall become members of the retirement system as a condition of employment, including, all full-time, permanent former MAST employees who became City employees as of April 25, 2010, and who did not become members of the Firefighters’ Pension System. Former MAST employees have the option within 60 days of the passage of this ordinance to elect to become members of this plan in lieu of participation in the defined contribution plan set
out in Division 10. Also included in membership are those who have retired in circumstances establishing eligibility for an annuity in this pension system and inactive members on leave of absence:”

The Board shall consist of nine members, including the Director of Human Resources and Director of Finance, two shall be active employees and members of the retirement system, one retired member of the system and one member designated by Firefighters IAFF Local 42. The remaining four members are prominent Kansas City business or civic leaders appointed by the Mayor.

The Board is responsible for establishing or amending plan provisions. The Board issues publicly available financial reports that include financial statements and required supplementary information. The financial reports may be obtained by writing to:

**The Employees’ Retirement System**
The Retirement Division  
City Hall-10th Floor  
414 East 12th Street  
Kansas City, Missouri 64106  
Phone 816.513.1928

The Employees’ Retirement System’s financial report can also be found at:

https://www.kemo.gov/city-hall/departments/human-resources/retirement-information/retirement-reports

**Employees Covered by Benefit Terms**

At April 30, 2018, the measurement date for the year ended April 30, 2019, the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th>Tier I</th>
<th>Tier II</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members</td>
<td>Members</td>
<td></td>
</tr>
<tr>
<td>Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them</td>
<td>2,637</td>
<td>-</td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vested</td>
<td>2,097</td>
<td>-</td>
</tr>
<tr>
<td>Nonvested</td>
<td>137</td>
<td>984</td>
</tr>
<tr>
<td>Inactive</td>
<td>68</td>
<td>189</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,939</strong></td>
<td><strong>1,173</strong></td>
</tr>
</tbody>
</table>

**Retirement Benefits**

Benefit terms for the Plan are established in the City administrative code and can only be amended by the City Council. The Plan provides retirement benefits as well as pre-retirement death benefits as noted below:
Tier I Members

The Plan provides retirement benefits, for those employees hired before April 20, 2014 (Tier I Members). Employees become vested for retirement benefits after five years of service. Members who retire with total age and creditable service equal to 80, or the later of age 60 and 10 years of creditable service, are entitled to an annual pension based on a percentage of final average compensation multiplied by years and months of creditable service. If married, at the time of retirement, the percentages are 2.0% for general employees and 2.2% for elected officials, and if unmarried, at the date of retirement, the percentage is 2.2% up to a maximum of 70% of final average compensation, as defined in the Plan. If the employee has at least 10 years of creditable service, the minimum benefit is $400 per month.

If members terminate prior to retirement and before rendering five years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to City contributions and are refunded their member contributions with interest. Such refunds result in the forfeiture of all other benefits under the Plan. Members terminating prior to retirement with five or more years of service may elect to receive refund of their member contributions with interest as a lump-sum distribution, or they may elect to receive a deferred pension. An automatic annual cost-of-living adjustment of 3%, non-compounded, is provided annually.

Tier II Members

The Plan provides retirement benefits, for those employees hired on or after April 20, 2014 (Tier II Members). Employees become vested for retirement benefits after 10 years of service. Members who retire with total age and creditable service equal to 85, or the later of age 62 and 10 years of creditable service are entitled to an annual pension of 1.75% of final average compensation multiplied by the number of years of creditable service, subject to a maximum limit of 70% of final average compensation, as defined in the Plan.

If employees terminate prior to retirement and before rendering 10 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to City contributions and are refunded their member contributions with interest. An annual cost-of-living adjustment, not to exceed 2.5%, non-compounded, per year is provided to pensioners age 62 and older if the prior year funding ratio is equal to or greater than 80% and will be equal to the percentage increase in the prior 12 months of the final national Consumer Price Index.

Death Benefits

If a retired member dies, the following benefits shall be paid:

To the member’s spouse until death, a retirement benefit equal to one-half of the member’s normal retirement benefit.

To the member’s designated beneficiary or estate, if there is no surviving spouse, any remaining member contributions and interest.

If an active member dies, the member contributions and interest are distributed to the surviving spouse or, if none, to the designated beneficiary. The surviving spouse, however, may elect to receive monthly benefit payments instead of the lump-sum distribution if the member had five or more years of creditable service.
Contributions

Funding is provided by contributions from plan members, the City and earnings on investments. Members contribute 5% of their base salary. The City’s contribution is set by the City Council in conjunction with its approval of the annual budget, based on the actuarially determined contribution rate set by the Plan’s consulting actuary. For the year beginning May 1, 2018, the City contributed 15.68% of payroll, which is the actuarially determined Board contribution rate for the prior year. Future City contributions will be determined through the City’s budgeting process.

The Plan’s governing body has the authority to establish and amend the contribution requirements of the City and active employees. The governing body establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended April 30, 2019, employees contributed $8,514,325 and the City contributed $26,032,072 to the Plan.

Net Pension Liability

The City’s net pension liability as of April 30, 2019 was measured as of April 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 30, 2017 rollforward one year using standard actuarial techniques.

The total pension liability in the April 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 3.00%
- Salary increases: Ranges from 3.75% to 5.00%
- Ad hoc cost of living adjustments: 3.00%, simple for Tier I Members, 2.50% for Tier II Members
- Investment rate of return: 7.50%

Mortality rates were based on the RP-2000 Mortality Tables projected using a modified scale MP-2015 on a generational basis.

The actuarial assumptions used in the April 30, 2018 valuations were based on the results of an actuarial experience study for the period 2010 - 2015 and showed that there were sufficient margins in the rates to provide for potential future improvements in mortality.

The investment return assumption of 7.50% was selected based upon an analysis that included (a) capital market assumptions provided by the investment consultant, (b) the asset allocation of the fund and (c) investment return assumptions of other public retirement systems.

The inflation assumption of 3.0% was selected based upon an analysis that included (a) input from the investment consultant, (b) historical inflation as measured by Consumer Price Index, and (c) implied inflation in long-term government bonds.

The long-term wage growth assumption of 3.75% was based upon the inflation assumption of 3.0% plus a real growth wage assumption of 0.75%, which was derived from an analysis of historical increases in Social Security average earnings.
The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the future real rates of return by the target asset allocation percentage and by adding expected inflation. Best-estimates arithmetic real rates of return for each major asset class including the plan’s target asset allocation as of April 30, 2019 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Equity</td>
<td>11.50%</td>
<td>3.8%</td>
</tr>
<tr>
<td>Emerging Manager of Managers</td>
<td>4.00%</td>
<td>3.8%</td>
</tr>
<tr>
<td>Non-U.S. Equity</td>
<td>16.00%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Emerging Markets Equity</td>
<td>3.50%</td>
<td>7.3%</td>
</tr>
<tr>
<td>Global Equity</td>
<td>5.00%</td>
<td>4.7%</td>
</tr>
<tr>
<td>Long/Short Equity</td>
<td>5.00%</td>
<td>4.2%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Core Fixed Income</td>
<td>20.00%</td>
<td>0.5%</td>
</tr>
<tr>
<td>Non-Core Fixed Income</td>
<td>12.00%</td>
<td>2.5%</td>
</tr>
<tr>
<td>Real Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>7.50%</td>
<td>3.3%</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>2.50%</td>
<td>3.0%</td>
</tr>
<tr>
<td>Opportunistic</td>
<td>12.00%</td>
<td>4.1%</td>
</tr>
<tr>
<td>Cash</td>
<td>1.00%</td>
<td>-0.5%</td>
</tr>
</tbody>
</table>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50%, which is the assumed long-term expected rate of return in plan investments. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan’s fiduciary net position will be greater than or equal to the benefit payments projected for each future period. Benefit payments are projected through 2118.
Changes in the Net Pension Liability

Changes in the total pension liability, Plan fiduciary net position and the net pension liability are (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Total Pension Liability (a)</th>
<th>Plan Fiduciary Net Position (b)</th>
<th>Net Pension Liability (a) - (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$1,314,446</td>
<td>$1,092,299</td>
<td>$222,147</td>
</tr>
<tr>
<td>Changes for the year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>20,086</td>
<td>-</td>
<td>20,086</td>
</tr>
<tr>
<td>Interest</td>
<td>97,267</td>
<td>-</td>
<td>97,267</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(2,292)</td>
<td>-</td>
<td>(2,292)</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions - employer</td>
<td>-</td>
<td>24,530</td>
<td>(24,530)</td>
</tr>
<tr>
<td>Contributions - employee</td>
<td>-</td>
<td>8,623</td>
<td>(8,623)</td>
</tr>
<tr>
<td>Net investment income</td>
<td>-</td>
<td>98,766</td>
<td>(98,766)</td>
</tr>
<tr>
<td>Benefit payments, including refunds of employee contributions</td>
<td>(71,994)</td>
<td>(71,994)</td>
<td>-</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>-</td>
<td>(563)</td>
<td>563</td>
</tr>
<tr>
<td>Net changes</td>
<td>43,067</td>
<td>59,362</td>
<td>(16,295)</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$1,357,513</td>
<td>$1,151,661</td>
<td>$205,852</td>
</tr>
</tbody>
</table>

The net pension liability (asset) of the City has been calculated using a discount rate of 7.50%. The following presents the net pension liability using a discount rate 1% higher and 1% lower than the current rate (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Current 1% Decrease Discount Rate 1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6.50% 7.50% 8.50%</td>
</tr>
<tr>
<td>City’s net pension liability (asset)</td>
<td>$368,405  $205,852  $69,600</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Notes To Basic Financial Statements
April 30, 2019

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2019, the City recognized pension expense on the Employees’ Plan of $45,581,572. At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to the Employees’ Plan from the following sources (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-Type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change on assumptions</td>
<td>$ 10,906</td>
<td>$ 6,319</td>
<td>$ 17,225</td>
</tr>
<tr>
<td>Net difference between projected and actual earning on pension plan investments</td>
<td>5,241</td>
<td>3,036</td>
<td>8,277</td>
</tr>
<tr>
<td>City’s contribution made subsequent to the measurement date of net pension liability</td>
<td>16,483</td>
<td>9,549</td>
<td>26,032</td>
</tr>
<tr>
<td><strong>Total Deferred Outflows of Resources</strong></td>
<td>$ 32,630</td>
<td>$ 18,904</td>
<td>$ 51,534</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>2,864</td>
<td>1,659</td>
<td>4,523</td>
</tr>
<tr>
<td><strong>Total Deferred Inflows of Resources</strong></td>
<td>$ 2,864</td>
<td>$ 1,659</td>
<td>$ 4,523</td>
</tr>
</tbody>
</table>

At April 30, 2018, the City reported $26,032,072 as deferred outflows of resources related to the Employees’ Plan resulting from City contributions subsequent to the measurement date and prior to year-end that will be recognized as a reduction of net pension liability at April 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources at April 30, 2019, related to the Employees’ Plan, will be recognized in pension expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>16,760</td>
</tr>
<tr>
<td>2021</td>
<td>18,512</td>
</tr>
<tr>
<td>2022</td>
<td>(10,176)</td>
</tr>
<tr>
<td>2023</td>
<td>(4,117)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20,979</td>
</tr>
</tbody>
</table>

Payable to the Pension Plan

At April 30, 2019, the City reported a payable of $1,242,495 for the outstanding amount of the legally required contributions to the Plan for the year ended April 30, 2019.
2. City of Kansas City, Missouri - Firefighters’ Pension System

Plan Description

The Board of Trustees of the Firefighters’ Pension System (Board) administers the Firefighters’ Pension System of the City (Plan), a contributory, single-employer defined benefit pension plan.

The Firefighters’ Pension System was established in the code of ordinances under Part I, Chapter II, Article IX, Division 4, Section 2-1252 which states, “(a) Generally. All persons who become firefighters shall become members of the pension system set out in this division as a condition of employment. (b) Effective date. Membership shall begin on the first day of employment and shall cease upon termination of employment or death. (c) Solely for the purpose of determining whether a member has incurred a break in service, any leave of absence granted by an employer, up to 12 weeks, that qualifies under the Family and Medical Leave Act (FMLA) shall not be counted as a break in service for purposes of determining eligibility and vesting.”

The Board shall consist of nine persons, which shall be constituted as follows:

a. The fire chief, ex officio;

b. The director of finance, ex officio;

c. The director of human resources, ex officio;

d. The city treasurer, ex officio;

e. Four members to be elected by the members of the pension system with nominations and vote by secret written ballot, at an election supervised by the ex officio members of the board of trustees, for terms of three years each, respectively; provided however, one of the first three members so elected shall serve for one year, one member for two years, and the third member for three years from the date such pension system becomes operative, and thereafter all members so elected shall serve for terms of three years each, respectively; and

f. One retiree member to be jointly appointed by Local 42 and Local 3808 of the International Association for Fire Fighters; provided however, the retiree member shall have all the rights and responsibilities of the trustees on the board, but non-voting, and therefore shall not be counted towards a quorum.

The Board is responsible for establishing or amending plan provisions. The Board issues publicly available financial reports that include financial statements and required supplementary information. The financial reports may be obtained by writing to:

Firefighters’ Pension System
The Retirement Division
City Hall-10th Floor
414 East 12th Street
Kansas City, Missouri 64106
Phone 816.513.1928
The Firefighters’ Pension System’s financial report can also be found at:

https://www.kcmo.gov/city-hall/departments/human-resources/retirement-information/retirement-reports

The Plan’s fiduciary net position that is included in the net pension liability calculation and basis of accounting are consistent with those used by the Firefighters’ Pension System’s financial report.

At April 30, 2018, the measurement date for the year ended April 30, 2019, the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th></th>
<th>Tier I Members</th>
<th>Tier II Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them</td>
<td>931</td>
<td>-</td>
<td>931</td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vested</td>
<td>643</td>
<td>-</td>
<td>643</td>
</tr>
<tr>
<td>Nonvested</td>
<td>144</td>
<td>194</td>
<td>338</td>
</tr>
<tr>
<td>Inactive</td>
<td>5</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>1,723</td>
<td>195</td>
<td>1,918</td>
</tr>
</tbody>
</table>

**Benefits Provided**

Benefit terms for the Plan are established in the City administrative code and can only be amended by the City Council. The Plan provides retirement, survivor, disability as well as pre-retirement death benefits as noted below:

**Tier I Members**

The Plan provides retirement benefits, for those employees hired before April 20, 2014 (Tier I Members). Members become vested for retirement benefits after 10 years of service. Members who retire with 25 years or more of creditable service are entitled to an annual pension of 2.5% of final average compensation multiplied by the number of years of creditable service, subject to a maximum limit of 80% of final compensation, as defined in the Plan.

If members terminate prior to retirement and before rendering 10 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to City contributions and are refunded their member contributions with interest. Such refunds result in the forfeiture of all other benefits under the Plan and are reduced by a service charge if the terminated employee has less than five years of service.

An automatic annual cost-of-living adjustment of 3.0%, non-compounded, per year is provided in the Plan. The Plan also provides for a minimum monthly payment of $600 to all current and future service and disability retirees.
Tier II Members

The Plan provides retirement benefits, for those employees hired on or after April 20, 2014 (Tier II Members). Members become vested for retirement benefits after 10 years of service. Members who retire with 27 years or more of creditable service are entitled to an annual pension of 2.5% of final average compensation multiplied by the number of years of creditable service, subject to a maximum limit of 80% of final compensation, as defined in the Plan.

If members terminate prior to retirement and before rendering 10 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to City contributions and are refunded their member contributions with interest. Such refunds result in the forfeiture of all other benefits under the Plan and are reduced by a service charge if the terminated employee has less than five years of service.

An annual cost-of-living adjustment, not to exceed 2.5%, non-compounded, per year is provided in the Plan if the prior year funding ratio is equal to or greater than 80% and will be equal to the percentage increase in the prior 12 months of the final national consumer price index. The Plan also provides for a minimum monthly payment of $600 to all current and future service and disability retirees.

Death Benefits

If an active member dies, the following benefits shall be paid:

A funeral benefit of $2,000 to the spouse or named beneficiary.

To the member’s spouse until death, a pension equal to one-half of the member’s accrued pension, but not less than 25% of the member’s average final compensation. The minimum monthly benefit is $275 to all spouses. Certain benefit provisions have been established for deaths sustained in the performance of a member’s duties, or deaths of active members prior to retirement who have achieved 25 years or more of creditable service.

To the member’s children, an allowance of $100 a month each until the attainment of age 18, unless certain conditions are met whereby benefits may continue.

To the member’s designated beneficiary or estate, if there is no surviving spouse or qualifying child, any remaining member contributions and interest.

If a retired member dies, the following benefits shall be paid:

To the member’s spouse until death, a retirement benefit equal to one-half of the member’s normal retirement benefit.

To the member’s designated beneficiary or estate, if there is no surviving spouse, any remaining member contributions and interest.

Disability Benefits

Disability benefits are available for members and are based on an average final compensation. The Plan provides for a minimum monthly payment of $600 to all current and future disability retirees.
**Health Care Subsidy**

Effective May 1, 1991, the Plan established a subsidy fund (subsidy). The City and active firefighters each contribute 2% and 1% of salary, respectively. Prior to April 1 of each year, the Board of Trustees of the Plan establishes the dollar value of the monthly subsidy. The monthly subsidy for the year ended April 30, 2019 was $470.

The subsidy is invested in both fixed income and equity securities and is stated at fair value. Investments totaled $3,603,992 at April 30, 2019.

The actuarial valuations do not consider the subsidy’s fiduciary net position, which at April 30, 2019 was $3,603,992. According to the City ordinance that established the subsidy, if the fiduciary net position available for the subsidy is zero, the subsidy will no longer be available. For the year ended April 30, 2019, City contribution for the subsidy was $2,938,956, and the employee contribution was $675,978.

**Contributions**

Funding is provided by contributions from the Plan members, the City and earnings on investments. Members contribute 10.55% of their base salary and an additional 1% to fund the health insurance subsidy for the year ended April 30, 2019. The City’s contribution is set by the City Council in conjunction with its approval of the City’s annual budget, based on the actuarially determined contribution rate set by the Plan’s consulting actuary.

Based upon the April 30, 2018 actuarial valuation, the actuary recommended a City contribution rate of 32.54%. The Board of Trustees recognized the City Council approved a scheduled City contribution rate of 32.54% from May 1, 2018 to April 30, 2019 of annual projected payroll. The City Council contributed 2% toward the health insurance subsidy for 2019.

The City’s governing body has the authority to establish and amend the contribution requirements of the City and active employees. The governing body establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended April 30, 2019, employees contributed $7,785,106 and the City contributed $20,015,327 to the Plan.

**Net Pension Liability**

The City’s net pension liability as of April 30, 2019 was measured as of April 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 30, 2017 rolled forward one year using standard actuarial techniques.

The total pension liability in the April 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- **Inflation**: 2.50%
- **Salary increases**: Ranges from 3.00% to 8.00%
- **Ad hoc cost of living adjustments**: 3.00%, simple for Tier I Members; 2.50% for Tier II Members
- **Investment rate of return**: 7.25%
Mortality rates were based on the RP-2000 Combined Mortality Table, as appropriate with adjustments for mortality improvements set forward one year for males and females with 5% of deaths assumed to be duty related for healthy individuals and set forth three years for disabled members.

The actuarial assumptions used in the April 30, 2018 valuations were based on the results of an actuarial experience study for the period 2011 - 2016 and showed that there were sufficient margins in the rates to provide for potential future improvements in mortality.

The investment return assumption of 7.25% was selected based upon an analysis that included (a) capital market assumptions provided by the investment consultant, (b) the asset allocation of the fund and (c) investment return assumptions of other public retirement systems.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the future real rates of return by the target asset allocation percentage and by adding expected inflation. Best-estimates arithmetic real rates of return for each major asset class including the Plan’s target asset allocation as of April 30, 2019 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Large Cap Equity</td>
<td>15%</td>
<td>8.5%</td>
</tr>
<tr>
<td>U.S. Small Cap Equity</td>
<td>10%</td>
<td>9.8%</td>
</tr>
<tr>
<td>Non-U.S. Equity</td>
<td>15%</td>
<td>9.7%</td>
</tr>
<tr>
<td>Global Equiy</td>
<td>10%</td>
<td>9.3%</td>
</tr>
<tr>
<td>Global Long/Short</td>
<td>10%</td>
<td>7.3%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>30%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>10%</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, which is the assumed long-term expected rate of return in plan investments. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan’s fiduciary net position will be greater than or equal to the benefit payments projected for each future period. Benefit payments are projected through 2118.
Changes in the Net Pension Liability

Changes in the total pension liability, Plan fiduciary net position and the net pension liability are (in thousands):

<table>
<thead>
<tr>
<th>Total Pension Liability (a)</th>
<th>Plan Fiduciary Net Position (b)</th>
<th>Net Pension Liability (a) - (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$ 719,981</td>
<td>$ 506,698</td>
</tr>
</tbody>
</table>

Changes for the year:
- Service cost: 15,135
- Interest: 52,445
- Differences between expected and actual experience: 6,557
- Changes of assumptions: -
- Contributions - employer: -17,436
- Contributions - employee: 6,882
- Net investment income: 47,010
- Benefit payments, including refunds of employee contributions: -37,246
- Administrative expense: -387

Net changes: 36,891

Balance, end of year: $ 756,872 $ 540,393 $ 216,479

The net pension liability of the City has been calculated using a discount rate of 7.25%. The following presents the net pension liability using a discount rate 1% higher and 1% lower than the current rate (in thousands).

<table>
<thead>
<tr>
<th>Current</th>
<th>1% Decrease</th>
<th>Discount Rate</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.25%</td>
<td>7.25%</td>
<td>8.25%</td>
<td></td>
</tr>
</tbody>
</table>

City’s net pension liability: $ 317,053 $ 216,479 $ 133,609
Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended April 30, 2019, the City recognized pension expense for the Plan of $37,703,070. At April 30, 2019, the City reported deferred outflows of resources related to the Plan from the following sources (in thousands):

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$5,620</td>
<td>$1,906</td>
</tr>
<tr>
<td>Change of assumptions</td>
<td>52,391</td>
<td>-</td>
</tr>
<tr>
<td>Net difference between projected and actual earning on pension plan investments</td>
<td>-</td>
<td>5,678</td>
</tr>
<tr>
<td>City's contributions made subsequent to the measurement date of the net pension liability</td>
<td>21,602</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: $79,613 $7,584

At April 30, 2019, the City reported $21,602,327 as deferred outflows of resources related to the Firefighters’ Plan, resulting from City contributions subsequent to the measurement date and prior to year end that will be recognized as a reduction of net pension liability at April 30, 2020. Other amounts reported as deferred outflows of resources at April 30, 2019, related to the Firefighters’ Plan, will be recognized in pension expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$12,880</td>
</tr>
<tr>
<td>2021</td>
<td>12,622</td>
</tr>
<tr>
<td>2022</td>
<td>3,936</td>
</tr>
<tr>
<td>2023</td>
<td>8,839</td>
</tr>
<tr>
<td>2024</td>
<td>11,213</td>
</tr>
<tr>
<td>Thereafter</td>
<td>937</td>
</tr>
</tbody>
</table>

Total: $50,427

Payable to the Pension Plan

At April 30, 2019, the City reported a payable of $995,191 for the outstanding amount of the legally required contributions to the pension plan for the year ended April 30, 2019.
3. Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri

Plan Description

The following summary description of the Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri (Plan) provides only general information. Participants should refer to the Plan Statutes (Sections 86.1310 to 86.1640 RSMo) for a more complete description of the Plan’s provisions.

The Plan is a contributory, single-employer defined benefit pension plan established by the State of Missouri’s General Assembly and administered by the Retirement Board of the Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri (Board). The Board is composed of nine members, two are appointed by the Board of Police Commissioners, two are appointed by the City Council and five are elected by the membership of the Retirement Systems. The elected members must include one member of the Civilian Employees’ Retirement System, one member retired from active service in the Police Retirement System and one active member of the Police Retirement System who has not attained the rank of Sergeant or higher. Elections are held annually and Board members are elected to serve for three-year terms.

Employees Covered by Benefit Terms

At April 30, 2018, the measurement date for the year ended April 30, 2019, the following employees were covered by benefit terms:

<table>
<thead>
<tr>
<th>Members</th>
<th>Tier I</th>
<th>Tier II</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirees and beneficiaries currently receiving benefits</td>
<td>272</td>
<td>-</td>
<td>272</td>
</tr>
<tr>
<td>Terminated employees entitled to benefits but not yet receiving them</td>
<td>40</td>
<td>-</td>
<td>40</td>
</tr>
<tr>
<td>Current employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vested</td>
<td>359</td>
<td>-</td>
<td>359</td>
</tr>
<tr>
<td>Nonvested</td>
<td>6</td>
<td>146</td>
<td>152</td>
</tr>
<tr>
<td>Total</td>
<td>677</td>
<td>146</td>
<td>823</td>
</tr>
</tbody>
</table>

Benefits Provided - Benefit terms for the Plan are established in Missouri Revised Statutes 86.1310 to 86.1640 and can only be amended by the Missouri General Assembly. The Plan provides retirement benefits, as well as pre-retirement death benefits, duty and non-duty related disability benefits, and termination benefits to civilian employees of the Kansas City, Missouri Police Department.
Service Retirement

Eligibility

Tier I member - Later of age 65 or member’s 10th anniversary of employment.

Tier II member - Later of age 67 or member’s 20th anniversary of employment.

Amount of Pension - Benefit equal to 2% of Final Compensation multiplied by years of creditable service.

Final Compensation

Tier I Member - Average annual compensation during the two years of service with the highest salary, whether consecutive or otherwise, or during the entire period of service if less than two years.

Tier II Member - Average annual compensation during the three years of service with the highest salary, whether consecutive or otherwise, or during the entire period of service if less than three years.

Early Retirement

Tier I Member - Eligible for early retirement as follows:

a) Beginning at age 55, if member has at least 10 years of creditable service. Pension computed as service retirement and then reduced by 0.50% for each month the benefit commences prior to the month following that in which the member turns age 60.

b) Beginning at age 60, if member has at least five years of creditable service. Pension computed as service retirement and then reduced by 0.50% for each month the benefit commences prior to the month following that in which the member turns age 65.

c) At any time after the member’s age plus years of creditable service equals or exceeds 80 (Rule of 80). Pension computed as service retirement without reduction.

Tier II Member - Eligible for early retirement as follows:

d) Beginning at age 62, if member has at least five years of creditable service. Pension computed as service retirement and then reduced by 0.50% for each month the benefit commences prior to the month following that in which the member turns age 67.

e) Beginning at age 62, if member has at least 20 years of creditable service. Pension computed as service retirement without reduction.

f) At any time after the member’s age plus years of creditable service equals or exceeds 85 (Rule of 85). Pension computed as service retirement without reduction.
Deferred Retirement (Vested Termination)

Eligibility - Five or more years of creditable services.

Amount of Pension - Computed as service retirement but based upon service, final compensation and benefit formula in effect at termination of employment. Benefits may begin at early retirement age, adjusted by applicable reductions.

Disability

Duty Disability Eligibility - A member in active service who has a total and permanent disability that prevents the member from engaging in any occupation or performing any work for remuneration or profit for the remainder of their life. The disability must be the direct result of performance of duties with the Police Department. No age or service requirement.

Amount of Pension - 50 percent of Final Compensation payable for the remainder of the member’s life or as long as the permanent disability continues.

Non-Duty Disability Eligibility - A member in active service, with a minimum of 10 years of service, who has a total and permanent disability that prevents the member from engaging in any occupation or performing any work for remuneration or profit for the remainder of their life. Disability is not the direct result of performance of duties with the Police Department.

Amount of Pension - 30 percent of Final Compensation but in no event less than the amount the member would have been entitled to as a pension if the member had retired on the same date with equivalent age and creditable service. Disability benefits may be subject to offset or reduction by amounts paid or payable under any Workers’ Compensation law. A disability retiree who is not age 60 may be required by the Retirement Board to undergo continuing eligibility reviews once every three years which may include a medical re-examination.

Death in Service (less than 20 years of service)

Eligibility - Death of an active member with at least five but less than 20 years of service.

Amount of Pension - 50 percent of the member’s accrued pension payable to the surviving spouse for spouse’s lifetime. The effective date shall be the later of the first day of the month after the member’s death or what would have been the member’s earliest retirement date.

Funeral Benefit - $1,000 payable upon the death of an active member.

Death in Service (20 or more years of service)

Eligibility - Death of an active member with 20 or more years of service.

Amount of Pension - Surviving spouse may elect the greater of 50 percent of the member’s accrued pension commencing as described above, or a monthly benefit determined on a joint and survivor’s basis from the actuarial value of the member’s accrued pension at date of death.

Funeral Benefit - $1,000 payable upon the death of an active member.
Death After Retirement

Eligibility - Death of a retired member who was receiving a benefit.

Amount of Pension - Eligible surviving spouse receives a pension equal to 50 percent of the member’s benefit at the time of actual retirement plus cost of living adjustments. Benefit is payable for the life of the surviving spouse.

In lieu of the 50 percent surviving spouse death benefit, a member may elect, at the time of retirement, a reduced actuarially equivalent 100 percent surviving spouse annuity. In such case, the surviving spouse shall receive the same amount as the benefit being paid to the member and such benefit is payable for the life of the surviving spouse.

If the total amount paid to a member and surviving spouse is less than the member’s accumulated contributions, with interest, an amount equal to the difference shall be paid to the member’s named beneficiary.

Funeral Benefit - $1,000 payable upon the death of a retired member.

Non-Vested Termination

Eligibility - Termination of employment and no pension is or will become payable.

Amount of Benefit - Refund of member’s contributions with interest.

Post-Retirement Benefit Increases

Eligibility - Members and surviving spouses eligible if member’s pension commenced by December 31 of prior calendar year.

Amount of Benefit - May receive an annual cost-of-living adjustment (COLA) an amount not to exceed 3 percent of their respective base pension. Base pension is the pension computed under the provisions of the law at the date of retirement, without regard to COLAs. The COLA is normally effective with the June 1st benefit payment. Statutes require that the Retirement Board must act upon the advice of a qualified actuary when granting cost-of-living adjustments.

Member Contributions

Five percent of base pay.

Supplemental Retirement Benefit

Retirement on or before August 28, 2007 - current retired and disabled members and their surviving spouses are eligible to receive the supplemental benefit of $160 per month in addition to pension benefits.

Retirements after August 28, 2007 - current and future retired and disabled members and their surviving spouses are eligible to receive the supplemental benefit of $160 per month if the member had 15 years of creditable service.
Optional Form of Benefit Payment

Members retiring with at least one or more years of service beyond their eligible retirement date may elect to take a portion of their benefit as a lump-sum distribution (PLOP). Members electing PLOP will receive an actuarially reduced monthly benefit for their lifetime.

Social Security and Medicare

Tier I member - Members participate in Social Security and Medicare.

Tier II member - Members participate in Social Security and Medicare.

Contributions

The Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri has a special funding situation. The Kansas City Board of Police Commissioners is the employer, but the City of Kansas City, Missouri is a nonemployer entity solely responsible for the contributions to the system, as set forth in Section 86.1390 of Missouri state statutes.

State statutes set out the funding requirements for the plan, which can only be amended by the Missouri General Assembly. The Retirement Board establishes a rate based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the employer actuarially determined contribution rate. For the year ended April 30, 2019, active members contributed at a rate of 5% of base pay, and the City contributed at a rate of 17.15% of annual projected payroll. For the year ended April 30, 2019, employees contributed $1,355,426 and the City contributed $4,778,854.

Net Pension Liability

The City’s net pension liability as of April 30, 2019 was measured as of April 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation prepared as of April 30, 2017, rolled forward one year using standard actuarial techniques.

The total pension liability in the April 30, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

- Price inflation: 3.00%
- Wage inflation: 3.75%
- Salary increase, including inflation: Ranges from 3.75% to 7.75%
- Long-term investment rate of return net of pension plan investment expense, including price inflation: 7.50%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table with a 1-year set forward for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.
The actuarial assumptions used in the valuation are based on the results of the most recent actuarial experience study, which covered the 5-year period ending April 30, 2012. The experience study report is dated October 3, 2013.

For purposes of calculating the total pension liability, future ad hoc COLAs of 2.5% (simple COLA) were assumed to be granted in all future years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best-estimates arithmetic real rates of return for each major asset class included the plan’s target asset allocation as of April 30, 2019 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Equity</td>
<td>37%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>30%</td>
<td>1.0%</td>
</tr>
<tr>
<td>Direct Lending</td>
<td>5%</td>
<td>4.5%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>11%</td>
<td>3.8%</td>
</tr>
<tr>
<td>Private Equity</td>
<td>2%</td>
<td>8.3%</td>
</tr>
<tr>
<td>Absolute Return</td>
<td>15%</td>
<td>3.3%</td>
</tr>
</tbody>
</table>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the employer actuarially determined contribution rate.

A municipal bond rate was not used in determining the discount rate. If it were required, the rate would be 3.90 percent on the measurement date.

The Civilian Employees’ Retirement System’s financial report can also be found at:

http://www.kcpers.org/default.aspx/MenuItemID/134/MenuGroup/Publications.htm
Changes in the Net Pension Liability

Changes in the total pension liability, Plan fiduciary net position and the net pension liability are (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Total Pension Liability (a)</th>
<th>Plan Fiduciary Net Position (b)</th>
<th>Net Pension Liability (a) - (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$173,716</td>
<td>$132,566</td>
<td>$41,150</td>
</tr>
<tr>
<td>Changes for the year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>3,914</td>
<td>-</td>
<td>3,914</td>
</tr>
<tr>
<td>Interest</td>
<td>12,743</td>
<td>-</td>
<td>12,743</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(3,214)</td>
<td>-</td>
<td>(3,214)</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non-employer contributions</td>
<td>-</td>
<td>4,994</td>
<td>(4,994)</td>
</tr>
<tr>
<td>Contributions - employee</td>
<td>-</td>
<td>1,272</td>
<td>(1,272)</td>
</tr>
<tr>
<td>Net investment income</td>
<td>-</td>
<td>11,687</td>
<td>(11,687)</td>
</tr>
<tr>
<td>Benefit payments, including refunds of employee contributions</td>
<td>(7,766)</td>
<td>(7,766)</td>
<td>-</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>-</td>
<td>(148)</td>
<td>148</td>
</tr>
<tr>
<td>Net changes</td>
<td>5,677</td>
<td>10,039</td>
<td>(4,362)</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$179,393</td>
<td>$142,605</td>
<td>$36,788</td>
</tr>
</tbody>
</table>

The net pension liability of the City has been calculated using a discount rate of 7.50%. The following presents the net pension liability using a discount rate 1% higher and 1% lower than the current rate (in thousands):

<table>
<thead>
<tr>
<th></th>
<th>Current 1% Decrease Discount Rate 1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6.50% 7.50% 8.50%</td>
</tr>
<tr>
<td>City’s net pension liability</td>
<td>$59,966 $36,788 $17,402</td>
</tr>
</tbody>
</table>
Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended April 30, 2019, the City recognized pension expense on the Plan of $5,057,389. At April 30, 2019, the City reported deferred outflows of resources related to the Plan from the following sources (in thousands):

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 9,635</td>
<td>$ 16,292</td>
</tr>
<tr>
<td>Change of assumptions</td>
<td>3,254</td>
<td>6,721</td>
</tr>
<tr>
<td>Net difference between projected and actual earnings on pension plan investments</td>
<td>1,602</td>
<td>-</td>
</tr>
<tr>
<td>City's contributions made subsequent to the measurement date of the net pension liability</td>
<td>4,779</td>
<td>-</td>
</tr>
</tbody>
</table>

At April 30, 2019, the City reported $4,778,854 as deferred outflows of resources related to the Civilian Employees’ Retirement System resulting from the City contributions subsequent to the measurement date and prior to year end that will be recognized as a reduction of net pension liability at April 30, 2020. Other amounts reported as deferred outflows of resources at April 30, 2018 related to the Plan will be recognized in pension expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>(594)</td>
</tr>
<tr>
<td>2021</td>
<td>(996)</td>
</tr>
<tr>
<td>2022</td>
<td>(3,007)</td>
</tr>
<tr>
<td>2023</td>
<td>(2,548)</td>
</tr>
<tr>
<td>2024</td>
<td>(2,450)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>(1,841)</td>
</tr>
</tbody>
</table>

$ (11,436)
4. **Police Retirement System of Kansas City, Missouri**

**Plan Description**

The following summary description of the Police Retirement System of Kansas City, Missouri (Plan) provides only general information. Participants should refer to the Plan Statutes (Sections 86.900 to 86.1280 RSMo) for a more complete description of the Plan’s provisions.

The Plan is a contributory, single-employer defined benefit pension plan established by the State of Missouri’s General Assembly and administered by the Retirement Board of the Police Retirement System of Kansas City, Missouri (Board). The Board is composed of nine members, two are appointed by the Board of Police Commissioners, two are appointed by the City Council and five are elected by the membership of the Retirement Systems. The elected members must include one member of the Civilian Employees’ Retirement System, one member retired from active service in the Police Retirement System and one active member of the Police Retirement System who has not attained the rank of Sergeant or higher. Elections are held annually and Board members are elected to serve for three-year terms.

**Police Officers’ Covered by Benefit Terms**

At April 30, 2018, the measurement date for the year ended April 30, 2019, the following police officers’ were covered by benefit terms:

<table>
<thead>
<tr>
<th>Tier</th>
<th>Members</th>
<th>Tier</th>
<th>Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>1,330</td>
<td>II</td>
<td>2</td>
<td>1,332</td>
</tr>
<tr>
<td>II</td>
<td>28</td>
<td></td>
<td>-</td>
<td>28</td>
</tr>
<tr>
<td>Total</td>
<td>2,454</td>
<td>195</td>
<td></td>
<td>2,649</td>
</tr>
</tbody>
</table>

**Benefits Provided** - Benefit terms for the Plan are established in Missouri Revised Statutes 86.900 to 86.1280 and can only be amended by the Missouri General Assembly. The Plan provides retirement benefits, as well as pre-retirement death benefits, duty and non-duty related disability benefits and termination benefits to sworn law enforcement employees of the Kansas City, Missouri Police Department.

**Service Retirement**

**Eligibility**

**Tier I member** - 25 years of service, without regard to age, or at age 60 with at least 10 years of service.
Tier II member - 27 years of service, without regard to age, or at age 60 with at least 15 years of service. All members must retire at the completion of 35 years of service, or at age 65, whichever occurs first.

*Amount of Pension* - For a member retiring prior to August 28, 2000, benefit equal to 2% of Final Compensation multiplied by years of creditable service, subject to a maximum benefit of 60% of Final Compensation.

For a member retiring on or after August 28, 2000 and before August 28, 2013, benefit equal to 2.5% of Final Compensation multiplied by years of creditable service, subject to a maximum benefit of 75% of Final Compensation.

For a member retiring on or after August 28, 2013, benefit equal to 2.5% of Final Compensation multiplied by years of creditable service, subject to a maximum benefit of 80% of Final Compensation.

**Final Compensation**

Tier I member - Average annual compensation during the two years of service with the highest salary, whether consecutive or otherwise, or during the entire period of service if less than two years.

Tier II member - Average annual compensation during the three years of service with the highest salary, whether consecutive or otherwise, or during the entire period of service if less than three years.

**Deferred Retirement (Vested Termination)**

*Eligibility* - 15 years of creditable service.

Tier I member - Benefit begins at age 55.

Tier II member - Benefit begins at age 60.

*Amount of Pension* - Computed as service retirement but based on service, Final Compensation and benefit formula in effect at termination of employment. Benefits are unreduced.

**Disability**

*Duty Disability Eligibility* - A member in active service who has become permanently unable to perform the full and unrestricted duties of a police officer, as determined by the Board of Police Commissioners, as the exclusive result of an accident or disease occurring in the line of duty.

*Amount of Pension* - For a member retiring on or after August 28, 2001 and before August 28, 2013, benefit equal to 75 percent of Final Compensation payable for life or as long as the permanent disability continues.

For a member retiring on or after August 28, 2013, benefit equal to 80% of Final Compensation payable for life or as long as the permanent disability continues.
Non-Duty Disability Eligibility - A member in active service, with a minimum of 10 years of service, who has become permanently unable to perform the full and unrestricted duties of a police officer as determined by the Board of Police Commissioners. Disability is not exclusively caused by the actual performance of official duties.

Amount of Pension - 2.5 percent of Final Compensation multiplied by years of creditable service payable for life or as long as the permanent disability continues.

Disability benefits may be subject to offset or reduction by amounts paid or payable under any Workers’ Compensation law. A disability retiree who is not age 60 may be required by the Retirement Board to undergo continuing eligibility reviews once every three years which may include a medical re-examination.

Death in Service - Duty or Non-Duty

Eligibility - Benefit payable to a surviving spouse, if any, upon the death of an active member. Benefit payable for the life of the surviving spouse. If there is no surviving spouse, benefit payable to an eligible child or children in equal shares until age 18. No service requirement.

Amount of Pension - 40 percent of Final Compensation payable to surviving spouse for life.

Child Benefit - $600 annually for each child under the age of 18, if any, until the child reaches age 18 or age 21, if a full time student. A child who is mentally or physically incapacitated from wage earning at the time of a member’s death shall qualify, without regard to age, for life or so long as the incapacity existing at time of member’s death continues.

Funeral Benefit - $1,000 payable upon the death of an active member.

Line of Duty Death

Eligibility - Benefit payable to a surviving spouse. If no surviving spouse, benefit payable to children under age 21 or children over age 21 if mentally or physically incapacitated from wage earning, in equal shares. Death resulting from performance of official duties; no service requirement.

Amount of Benefit - In addition to benefits payable under Death in Service shown above, a lump sum of $50,000.

Death After Retirement

Eligibility - Benefit payable to an eligible surviving spouse, if any, upon the death of a retired member. Benefit payable for the life of the surviving spouse. If there is no surviving spouse, benefit payable to an eligible child or children in equal shares until age 18.

Amount of Pension:

Tier I member - Benefit equal to 80 percent of the straight life pension the deceased member was receiving at time of death.
Tier II member - Benefit equal to 50 percent of the straight life pension the deceased member was receiving at time of death. In lieu of the percent surviving spouse benefit, a Tier II member may elect, at the time of retirement, a reduced actuarially equivalent annuity of either a 75% or 100% surviving spouse benefit.

Funeral Benefit - $1,000 payable upon the death of a retired member.

Non-Vested Termination

Eligibility - Termination of employment and no pension is or will become payable.

Amount of Benefit - Refund of member’s contributions without interest.

Minimum Pension Benefit

Eligibility - Any retired member who is entitled to a pension benefit and who either has at least 25 years of creditable service or is retired as a result of an injury or illness. A surviving spouse qualifies for the minimum monthly benefit if the member had at least 25 years of creditable service, died in service or was retired as a result of an injury or illness.

Amount of Benefit - Minimum monthly benefit of not less than $600 in combined pension benefit and cost-of-living adjustments. The minimum monthly pension benefit is in addition to the Supplemental Retirement Benefit.

Post-Retirement Benefit Increases

Eligibility:

Tier I members and surviving spouses - Member’s pension must have commenced by December 31 of prior calendar year.

Tier II members and surviving spouses - Service retirements generally eligible in the year following the year in which member would have attained thirty-two years of service. Duty Disability retirements eligible in year following retirement. Non-duty Disability retirements eligible earlier of year following fifth year after retirement or year following the year in which they would have attained thirty-two years of service. Surviving spouses of retired members eligible at same time member would have been if living.

Amount of Benefit - May receive an annual cost-of-living adjustment (COLA) in an amount not to exceed 3 percent of their respective base pension. Base pension is the pension computed under the provisions of the law at the date of retirement, without regard to COLAs. The COLA is normally effective with the May 31st benefit payment.

Statutes require that the Retirement Board must act upon the advice of a qualified actuary when granting cost-of-living adjustments.

Supplemental Retirement Benefit

Tier I member - Current and future retired and disabled members and their surviving spouses are eligible to receive $420 per month in addition to pension benefits.
Tier II member - Current and future retired and disabled members and their surviving spouses are eligible to receive $200 per month in addition to pension benefits.

Optional Form of Benefit Payment

Tier I member - Member retiring with at least 26 or more years of service may elect to take a portion of their lifetime benefit as a lump-sum distribution (PLOP).

Tier II member - Member retiring with at least 28 or more years of service may elect to take a portion of their lifetime benefit as a lump-sum distribution (PLOP). Members electing PLOP will receive an actuarially reduced monthly benefit for their lifetime.

Social Security and Medicare

Tier I member - Members do not participate in Social Security although members hired after 1986 do contribute to Medicare.

Tier II member - Members do not participate in Social Security but do contribute to Medicare.

Contributions

The Police Retirement System of Kansas City, Missouri has a special funding situation. The Kansas City Board of Police Commissioners is the employer, but the City of Kansas City, Missouri is a nonemployer entity solely responsible for the contributions to the system as set forth in Section 86.1000.1 of State Statutes.

State statutes set out the funding requirements for the plan, which can only be amended by the Missouri General Assembly. The Retirement Board establishes a rate based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the employer actuarially determined contribution rate. For the year ended April 30, 2019, active members contributed at a rate of 11.55% of base pay, and the City contributed at a rate of 30.01% of annual projected payroll. In addition, the City was obligated to make contributions of $200 per month of supplemental benefit for eligible members. For the year ended April 30, 2019, employees contributed $11,412,617 and the City contributed $32,280,943.

Net Pension Liability

The City’s net pension liability as of April 30, 2019 was measured as of April 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 30, 2017 rolled forward to April 30, 2018.

The total pension liability in the April 30, 2018 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Price inflation: 3.00%
- Wage inflation: 3.75%
- Salary increase, including inflation: Ranges from 3.75% to 8.75%
- Long-term investment rate of return net of pension plan investment expense, including price inflation: 7.50%
Mortality rates were based on the RP-2000 Healthy Annuitant Table for Males or Females as appropriate, with adjustments for mortality improvement based on Scale AA.

The actuarial assumptions used in the April 30, 2018 valuations were based on the results of an actuarial experience study for the five year period ending April 30, 2012. The experience study report is dated October 3, 2013.

For purposes of calculating the total pension liability, future ad hoc COLAs of 2.5% (simple COLA) were assumed to be granted in all future years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best-estimates arithmetic real rates of return for each major asset class included the plan’s target asset allocation as of April 30, 2019 are summarized in the following table:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Target Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Equity</td>
<td>37%</td>
<td>5.2%</td>
</tr>
<tr>
<td>Fixed Income</td>
<td>30%</td>
<td>1.0%</td>
</tr>
<tr>
<td>Direct Lending</td>
<td>5%</td>
<td>4.5%</td>
</tr>
<tr>
<td>Real Estate</td>
<td>11%</td>
<td>3.8%</td>
</tr>
<tr>
<td>Private Equity</td>
<td>2%</td>
<td>8.3%</td>
</tr>
<tr>
<td>Absolute Return</td>
<td>15%</td>
<td>3.3%</td>
</tr>
</tbody>
</table>

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the employer actuarially determined contribution rate.

A municipal bond rate was not used in determining the discount rate. If it were required, the rate would be 3.90 percent on the measurement date.

The Police Retirement System’s financial report can be found at:

http://www.kcpers.org/default.aspx/MenuItemID/134/MenuGroup/Publications.htm
# Changes in the Net Pension Liability

Changes in the total pension liability, Plan fiduciary net position and the net pension liability are *(in thousands)*:

<table>
<thead>
<tr>
<th></th>
<th>Total Pension Liability (a)</th>
<th>Plan Fiduciary Net Position (b)</th>
<th>Net Pension Liability (a) - (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, beginning of year</td>
<td>$1,163,351</td>
<td>$827,347</td>
<td>$336,004</td>
</tr>
<tr>
<td>Changes for the year:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>24,998</td>
<td>-</td>
<td>24,998</td>
</tr>
<tr>
<td>Interest</td>
<td>84,868</td>
<td>-</td>
<td>84,868</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(4,446)</td>
<td>-</td>
<td>(4,446)</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions - employer</td>
<td>-</td>
<td>32,103</td>
<td>(32,103)</td>
</tr>
<tr>
<td>Contributions - employee</td>
<td>-</td>
<td>11,391</td>
<td>(11,391)</td>
</tr>
<tr>
<td>Net investment income</td>
<td>-</td>
<td>74,103</td>
<td>(74,103)</td>
</tr>
<tr>
<td>Benefit payments, including refunds of employee contributions</td>
<td>(64,732)</td>
<td>(64,732)</td>
<td>-</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>-</td>
<td>(715)</td>
<td>715</td>
</tr>
<tr>
<td>Net changes</td>
<td>40,688</td>
<td>52,150</td>
<td>(11,462)</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$1,204,039</td>
<td>$879,497</td>
<td>$324,542</td>
</tr>
</tbody>
</table>

The net pension liability of the City has been calculated using a discount rate of 7.50%. The following presents the net pension liability using a discount rate 1% higher and 1% lower than the current rate *(in thousands)*:

<table>
<thead>
<tr>
<th>Current</th>
<th>1% Decrease Discount Rate 1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6.50% 7.50% 8.50%</td>
</tr>
<tr>
<td>City’s net pension liability</td>
<td>$480,596 $324,542 $195,564</td>
</tr>
</tbody>
</table>
Pension Expense and Deferred Outflows of Resources Related to Pensions

For the period ended April 30, 2019, the City recognized pension expense for the Police Plan of $37,578,797. At April 30, 2019, the City reported deferred outflows of resources, related to the Plan, from the following sources (in thousands):

<table>
<thead>
<tr>
<th>Description</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Differences between expected and actual experience</td>
<td>$ 18,426</td>
<td>$ -</td>
</tr>
<tr>
<td>Change of assumptions</td>
<td>26,968</td>
<td>50,873</td>
</tr>
<tr>
<td>Net difference between projected and actual earning on pension plan investments</td>
<td>7,180</td>
<td>-</td>
</tr>
<tr>
<td>City's contributions made subsequent to the measurement date of the net pension liability</td>
<td>32,281</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 66,429</strong></td>
<td><strong>$ 69,299</strong></td>
</tr>
</tbody>
</table>

At April 30, 2019, the City reported $32,280,943 as deferred outflows of resources related to the Plan resulting from City contributions subsequent to the measurement date and prior to year end that will be recognized as a reduction of net pension liability at April 30, 2020. Other amounts reported as deferred outflows of resources at April 30, 2019, related to the Plan, will be recognized in pension expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$(368)</td>
</tr>
<tr>
<td>2021</td>
<td>$(2,306)</td>
</tr>
<tr>
<td>2022</td>
<td>$(15,850)</td>
</tr>
<tr>
<td>2023</td>
<td>$(16,116)</td>
</tr>
<tr>
<td>2024</td>
<td>$(512)</td>
</tr>
<tr>
<td>Thereafter</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$(35,152)</td>
</tr>
</tbody>
</table>
Note 12: Postemployment Benefits Other than Pensions

City of Kansas City, Missouri

Effective May 1, 2018, the City of Kansas City, Missouri (City), adopted Governmental Accounting Standard Board Statement No. 75 (GASB Statement 75), Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, (OPEB). GASB Statement 75 replaces the requirements of GASB Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and GASB Statement 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The primary purpose of this statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The City implemented GASB Statement 75 prospectively.

Reporting under GASB Statement 75 is effective for fiscal years commencing after June 15, 2017. See Note 18 for restatement due to implementation of GASB No.75.

Employees'/Firefighters’ OPEB Plan

Plan Description

The City sponsors a single-employer, defined benefit healthcare plan that provides for continuation of medical and prescription drug benefits to employees and their dependents that retire from City employment and who participate in the Employees’ Retirement System of the City of Kansas City, Missouri (Employees) or the Firefighters’ Pension System of the City of Kansas City, Missouri (Firefighters).

The City requires retirees to pay 100 percent of the full medical premium charged for active employees. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. The difference between these amounts is the implicit rate subsidy, which is considered other post employment benefits (OPEB) under GASB Statement 75. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The City’s OPEB plan does not issue a separate report.

Retirees and spouses have the same benefits as active employees. Retiree coverage terminates either when the retiree becomes covered under another employer health plan, when the retiree elects to participate in Medicare, or dies. Retirees have the option of utilizing the City’s healthcare plan as secondary coverage to Medicare benefits. Dependent coverage is available until the retiree becomes covered under another health plan. Upon the retiree’s death, spouses can elect to continue coverage until they are covered by another health plan, or die.

Employees Covered by Benefit Terms

As of April 30, 2018 actuarial valuation, the following employees were covered by the benefit terms:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirees and Beneficiaries</td>
<td>1,200</td>
</tr>
<tr>
<td>Active Employees</td>
<td>4,280</td>
</tr>
<tr>
<td></td>
<td>5,480</td>
</tr>
</tbody>
</table>
Total OPEB Liability

The Employees/Firefighters total OPEB liability of $105,545,611 was measured as of April 30, 2018 and was determined by an actuarial valuation as of April 30, 2018.

Actuarial Methods and Assumptions

The total OPEB liability in the April 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

- **Salary Increases**
  - Employees: Service based rates from 3.00% to 5.00%
  - Firefighters: Service based rates from 3.00% to 8.00%
- **Discount Rate**
  - 3.71% as of measurement date; 3.72% for prior year
- **Health Care Trend Rates**
  - Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years

The discount rate was based on the Fidelity “20-Year Municipal GO AA Index.”

Mortality rates were based on the RP-2000 Combined Healthy Non-Annuitant Mortality Table for all active members. For the Employees, the mortality rates for active employees are multiplied by 0.956 for males and 0.96 for females. The RP 2000 Combined Healthy Annuitant Mortality Table is used for healthy retirees and is set forward one year for firefighters and for employees is multiplied 1.078 for males and 1.065 for females. The RP 2000 Combined Disabled Mortality Table is applied to disabled retirees and employees and is multiplied by 1.3 for males and 1.5 for females. Future mortality improvements were modeled using a modified Scale MP-2015.

The actuarial assumptions used in the April 30, 2018 valuation were based on an experience analysis of the Plan’s past experience, the actuary’s experience with plans of similar size, plan design, and retiree contribution level.

Change in the Total OPEB Liability *(in thousands)*

<table>
<thead>
<tr>
<th>Total OPEB Liability</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of year</td>
<td>$ 101,489</td>
</tr>
<tr>
<td>Charged for the year</td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>4,058</td>
</tr>
<tr>
<td>Interest</td>
<td>3,778</td>
</tr>
<tr>
<td>Change in benefit terms</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>146</td>
</tr>
<tr>
<td>Benefit payments, net of contributions</td>
<td>(3,925)</td>
</tr>
<tr>
<td>Net changes</td>
<td>4,057</td>
</tr>
<tr>
<td>End of year</td>
<td>$ 105,546</td>
</tr>
<tr>
<td>Governmental</td>
<td>$ (83,739)</td>
</tr>
<tr>
<td>Water Fund</td>
<td>(7,813)</td>
</tr>
<tr>
<td>Airports Fund</td>
<td>(7,278)</td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>(6,716)</td>
</tr>
<tr>
<td>Total</td>
<td>$ (105,546)</td>
</tr>
</tbody>
</table>
Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the Employees/Firefighters, calculated using the discount rate of 3.71%, as well as what the Employees/Firefighters Total OPEB Liability would be using a discount rate that is one percentage point lower (2.71%) and one percentage point higher (4.71%) than the current rate (in thousands).

<table>
<thead>
<tr>
<th></th>
<th>Current</th>
<th>1% Decrease</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount Rate</td>
<td>2.71%</td>
<td>3.71%</td>
<td>4.71%</td>
</tr>
<tr>
<td>Total OPEB liability</td>
<td>$122,038</td>
<td>$105,546</td>
<td>$92,245</td>
</tr>
</tbody>
</table>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Total OPEB Liability of the Employees/Firefighters, calculated using the healthcare cost trend rate of 7.20%, as well as what the Employees/Firefighters Total OPEB Liability would be using a discount rate that is one percentage point lower (6.1 decreasing to 3.25%) and one percentage point higher (8.1 decreasing to 5.25%) than the current rate (in thousands).

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease</th>
<th>Healthcare Rate</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>(6.20% decreasing to 3.25%)</td>
<td>$95,177</td>
<td>(7.20% decreasing to 4.25%)</td>
<td>$105,546</td>
</tr>
<tr>
<td>(8.20% decreasing to 5.25%)</td>
<td>$118,816</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total OPEB liability

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended April 30, 2018, the Employees/Firefighters recognized OPEB expense of $7,854,669. The Employees/Firefighters reported deferred outflows related to OPEB from the following sources:

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change of assumptions</td>
<td>128</td>
</tr>
<tr>
<td>Contributions (benefit payments) subsequent to the measurement date</td>
<td>6,736</td>
</tr>
<tr>
<td>Total</td>
<td>6,864</td>
</tr>
</tbody>
</table>
Amounts reported as deferred outflows of resources related to OPEB changes in assumptions as of the measurement date will be recognized as a reduction of OPEB expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30,</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$18</td>
</tr>
<tr>
<td>2021</td>
<td>18</td>
</tr>
<tr>
<td>2022</td>
<td>18</td>
</tr>
<tr>
<td>2023</td>
<td>19</td>
</tr>
<tr>
<td>2024</td>
<td>19</td>
</tr>
<tr>
<td>Thereafter</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>$128</td>
</tr>
</tbody>
</table>

**Kansas City Board of Police Commissioners**

**Police/Civilian OPEB Plan**

**Plan Description**

The Police Department’s (Department) defined benefit OPEB plan, the Kansas City Police and Civilian Retiree Health Care Plan (Plan) provides for a continuation of medical, prescription drug, and dental insurance benefits to employees (and their dependents) that retire from Department employment and who participate in the Police Retirement System of Kansas City, Missouri or the Civilian Employees’ Retirement System of the Police Department of Kansas City, Missouri. The benefits that are provided through the fully-insured arrangements that collectively operate as a single-employer defined benefit plan, administered by the Department. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75 (GASB Statement 75).

The Department requires the retirees to pay 100% of the blended health care premium. The rates being paid by retirees for benefits are typically lower than those for individual health insurance policies. (The retiree insurance is guaranteed issue; no medical questionnaire is required.) The difference between these amounts is the implicit rate subsidy, which is considered other post-employment benefits (OPEB) under GASB Statement 75. The Department’s OPEB plan does not issue a separate report.

Retirees and their dependents have the same benefits as active employees. Retiree coverage terminates either when the retiree becomes covered under another employer health plan, when the retiree elects to participate in Medicare, or dies. Retirees have the option of utilizing the Department’s healthcare plan as secondary coverage to Medicare benefits. Additionally, retirees have a one-time option, before the age of 65; to rejoin the Plan should they ever terminate coverage.
Employees Covered by Benefit Terms

As of April 30, 2018 actuarial valuation, the following employees were covered by the benefit terms:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirees and Beneficiaries</td>
<td>434</td>
</tr>
<tr>
<td>Active Employees</td>
<td>1,806</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,240</strong></td>
</tr>
</tbody>
</table>

Total OPEB Liability

The Police/Civilian total OPEB liability of $48,959,041 was measured as of April 30, 2018 and was determined by an actuarial valuation as of April 30, 2018.

Actuarial Methods and Assumptions

The total OPEB liability in the April 30, 2018 actuarial valuation was determined using actuarial assumptions and other inputs, applied to all periods included in the measurement:

- **Salary Increases**
  - Civilians: Service based rates from 3.75% to 7.75%
  - Police: Service based rates from 3.75% to 8.75% with additional longevity increases of 10.00% at 8 years

- **Discount Rate**
  - 3.71% as of measurement date; 3.72% for prior year

- **Health Care Trend Rates**
  - Initial rate of 7.20% declining to an ultimate rate of 4.25% after 14 years

The discount rate was based on the S&P Municipal Bond 20 year High Grade and the Fidelity GO AA-20 Years indexes.

Mortality rates were based on the Society of Actuaries RP-2000 tables for active members and is set forward one year for Civilian employees. The RP 2000 tables for healthy annuitant mortality table is used for healthy retirees and is set forward one year for Civilian employees. The RP 2000 healthy annuitant mortality table is set forward 5 years is applied to disabled retirees. Future mortality improvements were modeled using projection scale AA.

The actuarial assumptions used in the April 30, 2018 valuation were based on an experience analysis of the Plan’s past experience, the actuary’s experience with plans of similar size, plan design, and retiree contribution level.
Change in the Total OPEB Liability (in thousands)

Total OPEB Liability

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of year</td>
<td>$45,600</td>
</tr>
<tr>
<td>Charges for the year</td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>2,529</td>
</tr>
<tr>
<td>Interest</td>
<td>1,726</td>
</tr>
<tr>
<td>Change in benefit terms</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>61</td>
</tr>
<tr>
<td>Benefit payments, net of contributions</td>
<td>(957)</td>
</tr>
<tr>
<td>Net changes</td>
<td>3,359</td>
</tr>
<tr>
<td>End of year</td>
<td>$48,959</td>
</tr>
</tbody>
</table>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the Police/Civilian, calculated using the discount rate of 3.71%, as well as what the Police/Civilian Total OPEB Liability would be using a discount rate that is one percentage point lower (2.71%) or one percentage point higher (4.71%) than the current rate (in thousands).

<table>
<thead>
<tr>
<th></th>
<th>Current</th>
<th>1% Decrease</th>
<th>Discount Rate</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2.71%</td>
<td>3.71%</td>
<td>4.71%</td>
</tr>
<tr>
<td>Total OPEB liability</td>
<td>$55,709</td>
<td>$48,959</td>
<td>$43,320</td>
<td></td>
</tr>
</tbody>
</table>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Total OPEB Liability of the Police/Civilian, calculated using the healthcare cost trend rate of 7.10%, as well as what the Police/Civilian Total OPEB Liability would be using a discount rate that is one percentage point lower (6.10% decreasing to 3.25%) or one percentage point higher (8.10% decreasing to 5.75%) than the current rate (in thousands).

<table>
<thead>
<tr>
<th></th>
<th>1% Decrease</th>
<th>Healthcare Rate</th>
<th>1% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(6.10% decreasing)</td>
<td>(7.10% decreasing)</td>
<td>(8.10% decreasing)</td>
</tr>
<tr>
<td></td>
<td>to 3.25%</td>
<td>to 4.25%</td>
<td>to 5.25%</td>
</tr>
<tr>
<td>Total OPEB liability</td>
<td>$42,143</td>
<td>$48,959</td>
<td>$57,426</td>
</tr>
</tbody>
</table>
OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended April 30, 2018, the Police/Civilian recognized OPEB expense of $4,261,837. The Police/Civilian reported deferred outflows related to OPEB from the following sources (in thousands):

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Change of assumptions</td>
<td>$ 55</td>
</tr>
<tr>
<td>Contributions (benefit payments) subsequent to the measurement date</td>
<td>978</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,033</td>
</tr>
</tbody>
</table>

Amounts reported as deferred outflows of resources related to OPEB changes in assumptions as of the measurement date will be recognized as a reduction of OPEB expense as follows (in thousands):

<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$ 7</td>
</tr>
<tr>
<td>2021</td>
<td>7</td>
</tr>
<tr>
<td>2022</td>
<td>7</td>
</tr>
<tr>
<td>2023</td>
<td>7</td>
</tr>
<tr>
<td>2024</td>
<td>7</td>
</tr>
<tr>
<td>Thereafter</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>$ 55</td>
</tr>
</tbody>
</table>
Note 13: Disclosures About Fair Value of Assets

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The City has the following fair value measurements as of April 30, 2019 and 2018:

- The City holds Federal agency securities, U.S. treasury bills, and U.S. treasury notes/bonds of approximately $1,326,283,000 and $1,331,620,000, respectively, in its pooled investment account which is valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs).

- Real estate held for the production of income with a value of $14,389,942 and $17,000,000, respectively, is valued using third party purchase offers (Level 3 input).

The City has the following recurring fair value measurements as of April 30, 2018 for the pension trust funds:

**The Employees’ Retirement System**

**Recurring Measurements**

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2019:
<table>
<thead>
<tr>
<th>Investments by fair value level</th>
<th>Fair Value</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. treasuries</td>
<td>$14,645,298</td>
<td>-</td>
<td>$14,645,298</td>
<td>-</td>
</tr>
<tr>
<td>Municipal bonds</td>
<td>2,972,036</td>
<td>-</td>
<td>2,972,036</td>
<td>-</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,050,597</td>
<td>-</td>
<td>8,050,597</td>
<td>-</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,609,685</td>
<td>-</td>
<td>2,609,685</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds - domestic</td>
<td>36,251,398</td>
<td>-</td>
<td>36,251,398</td>
<td>-</td>
</tr>
<tr>
<td>Corporate bonds - foreign</td>
<td>28,335,866</td>
<td>-</td>
<td>28,335,866</td>
<td>-</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>19,631,100</td>
<td>19,631,100</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Domestic preferred equities</td>
<td>1,232,768</td>
<td>1,232,768</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Domestic common equities</td>
<td>173,827,795</td>
<td>173,827,795</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>2,200,066</td>
<td>2,200,066</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - equities</td>
<td>38,082,013</td>
<td>-</td>
<td>38,082,013</td>
<td>-</td>
</tr>
<tr>
<td>Total investments</td>
<td>$381,522,134</td>
<td>$196,891,729</td>
<td>$180,470,249</td>
<td>$4,160,156</td>
</tr>
</tbody>
</table>

Investments measured at the net asset value (NAV) (A)

<table>
<thead>
<tr>
<th>Investments measured at the net asset value (NAV) (A)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective trusts - equities</td>
<td>$367,005,400</td>
</tr>
<tr>
<td>Collective trust fixed income</td>
<td>238,882,585</td>
</tr>
<tr>
<td>Equity funds</td>
<td>-</td>
</tr>
<tr>
<td>Partnerships</td>
<td>42,514,100</td>
</tr>
<tr>
<td>Collective trusts - real estate</td>
<td>115,372,048</td>
</tr>
<tr>
<td>Hedge funds</td>
<td>23,206,749</td>
</tr>
<tr>
<td>Real estate funds</td>
<td>-</td>
</tr>
<tr>
<td>Total investments measured at NAV</td>
<td>786,980,882</td>
</tr>
<tr>
<td>Total investments</td>
<td>$1,168,503,016</td>
</tr>
</tbody>
</table>

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of fiduciary net position.

Equity and short-term investment funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate and Governmental debt securities as well as certain collective trusts classified as Level 2 of the fair value hierarchy are valued using third-party pricing services based on market observable information such as market quotes for similar assets, as well as normal market pricing considerations such as duration, interest rates and prepayment assumptions.

The fair value estimates presented herein are based on pertinent information available to management as of April 30, 2019. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, etc.
cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Fair value determinations for Level 3 measurements of securities are the responsibility of the Pension Administrator’s office. The Pension Administrator’s office contracts with the respective money manager to engage a pricing specialist to generate fair value estimates on a monthly or quarterly basis. The Pension Administrator’s office challenges the reasonableness of the assumptions used and reviews the methodology to ensure the estimated fair value complies with accounting standards generally accepted in the United States.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented below.

### Employees’ Pension System

<table>
<thead>
<tr>
<th></th>
<th>Fair Value</th>
<th>Unfunded Commitments</th>
<th>Redemption Frequency (If Currently Eligible)</th>
<th>Redemption Notice Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective trusts - equities (A)</td>
<td>$367,005,400</td>
<td>$</td>
<td>Daily/Monthly</td>
<td>1-7 Business Days</td>
</tr>
<tr>
<td>Collective trusts - fixed income (B)</td>
<td>238,882,585</td>
<td>-</td>
<td>Daily</td>
<td>1 Business Day</td>
</tr>
<tr>
<td>Partnerships (C)</td>
<td>42,514,100</td>
<td>-</td>
<td>Semi-annual</td>
<td>2 Months</td>
</tr>
<tr>
<td>Collective trusts - real estate (D)</td>
<td>115,372,048</td>
<td>-</td>
<td>Quarterly</td>
<td>45 Days</td>
</tr>
<tr>
<td>Hedge funds (E)</td>
<td>23,206,749</td>
<td>-</td>
<td>Bi-Monthly</td>
<td>75 Days</td>
</tr>
</tbody>
</table>

| Total                    | $786,980,882 | $                     |                                             |                          |

(A) This category includes a limited partnership, mutual fund, collective trust fund and collective investment trusts. Each invests in equity securities both on the national and international markets listed on public market exchanges and are traded daily.

(B) This category is a fixed income fund that is traded daily. The fund includes U.S. and Non-U.S. government, securitized and corporate bonds, and currencies across the entire quality spectrum.

(C) This category is a limited partnership. Investments are open-ended Global Core/Core Plus infrastructure investments.

(D) This category is a common collective trust redeemable quarterly with a 45 day notice period. Investments are open-ended U.S. Commercial real estate.

(E) This category is a limited partnership domiciled in the Cayman Islands. Investments provide exposure to more than sixty “hedge fund risk premiums” across nine broad strategy groups (event driven, convertible arbitrage, equity market neutral, dedicated short bias, long/short equity, emerging markets, global macro, managed futures, and fixed income relative value) with a dynamic and disciplined investment process that aims to provide risk-balanced, long-term exposure to the underlying strategies. The result is a high risk-adjusted expected return stream with low correlation to traditional asset classes.
**Recurring Measurements**

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2019:

<table>
<thead>
<tr>
<th>Firefighters' Pension System</th>
<th>Total</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fair Value</td>
<td>Level 1</td>
</tr>
<tr>
<td>Investments by fair value level</td>
<td>$76,615,337</td>
<td>$76,615,337</td>
</tr>
<tr>
<td>Domestic common equities</td>
<td>$76,615,337</td>
<td>$76,615,337</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>$1,992,406</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - equities</td>
<td>$62,463,424</td>
<td>-</td>
</tr>
<tr>
<td>Collective trusts - fixed income</td>
<td>$14,710,960</td>
<td>-</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>$10,405,729</td>
<td>$10,405,729</td>
</tr>
<tr>
<td>Total investments</td>
<td>$166,187,856</td>
<td>$89,013,472</td>
</tr>
</tbody>
</table>

| Investments measured at the net asset value (NAV) (A) | | |
|-----------------------------------------------|----------|----------|----------|----------|
| Collective trusts - fixed income | $146,492,344 | - | - | - |
| Collective trusts - equities | $120,300,901 | - | - | - |
| Partnerships | $14,980,288 | - | - | - |
| Collective trusts - real estate | $53,825,953 | - | - | - |
| Collective trusts - hedge funds | $52,599,029 | - | - | - |
| Total investments measured at NAV | $388,198,515 | - | - | - |
| Total investments | $554,386,371 | - | - | - |

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of fiduciary net position.

Equity and short-term investment funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Certain collective trusts classified as Level 2 of the fair value hierarchy are valued using third-party pricing services based on market observable information such as market quotes for similar assets, as well as normal market pricing considerations such as duration, interest rates and prepayment assumptions.

The fair value estimates presented herein are based on pertinent information available to management as of April 30, 2019. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters,
including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented below.

**Firefighters' Pension System**

<table>
<thead>
<tr>
<th>Category</th>
<th>Fair Value</th>
<th>Unfunded Commitments</th>
<th>Redemption Frequency (If Currently Eligible)</th>
<th>Redemption Notice Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collective trusts - fixed income (A)</td>
<td>$146,492,344</td>
<td>$</td>
<td>Daily</td>
<td>1 Business Day</td>
</tr>
<tr>
<td>Collective trusts - equities (B)</td>
<td>$120,300,901</td>
<td>-</td>
<td>Daily/Monthly</td>
<td>3-30 Days</td>
</tr>
<tr>
<td>Partnerships (C)</td>
<td>$14,980,288</td>
<td>-</td>
<td>Monthly</td>
<td>15 Days</td>
</tr>
<tr>
<td>Collective trust - real estate (D)</td>
<td>$30,608,117</td>
<td>-</td>
<td>Quarterly</td>
<td>45 Days Prior to Quarter End</td>
</tr>
<tr>
<td>Collective trusts - hedge funds (E)</td>
<td>$23,217,835</td>
<td>-</td>
<td>Daily</td>
<td>1 Business Day</td>
</tr>
<tr>
<td>Collective trusts - real estate (D)</td>
<td>$52,599,029</td>
<td>-</td>
<td>Quarterly</td>
<td>90 Days</td>
</tr>
</tbody>
</table>

| Total                                    | $388,198,514 | $                     |                                             |                            |

(A) This category is a fixed income fund that is traded daily. The fund includes U.S. and Non-U.S. government, securitized and corporate bonds, and currencies across the entire quality spectrum.

(B) This category includes collective trust funds. Each invests in equity securities both on the national and international markets listed on public market exchanges and are traded daily.

(C) This category is a limited partnership. Investments are open-ended Global Core/Core Plus infrastructure investments.

(D) This category is a common collective trust redeemable quarterly with a 45 day and 1 day notice period, respectively. Investments are open-ended U.S. Commercial real estate.

(E) This category is a limited partnership domiciled in the Cayman Islands. Investments provide exposure to more than sixty “hedge fund risk premiums” across nine broad strategy groups (event driven, convertible arbitrage, equity market neutral, dedicated short bias, long/short equity, emerging markets, global macro, managed futures, and fixed income relative value) with a dynamic and disciplined investment process that aims to provide risk-balanced, long term exposure to the underlying strategies. The result is a high risk-adjusted expected return stream with low correlation to traditional asset classes.
### Police Retirement System

#### Recurring Measurement

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2019:

<table>
<thead>
<tr>
<th>Investments by fair value level</th>
<th>Total Fair Value</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Level 1</td>
<td>Level 2</td>
</tr>
<tr>
<td>U.S. government securities</td>
<td>$73,921,121</td>
<td>$73,921,121</td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>92,137,574</td>
<td>92,137,574</td>
</tr>
<tr>
<td>Common and preferred stock</td>
<td>82,212,040</td>
<td>82,212,040</td>
</tr>
<tr>
<td>Government mortgage-back securities</td>
<td>5,145,659</td>
<td>5,145,659</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>17,494,944</td>
<td>17,494,944</td>
</tr>
<tr>
<td>All country world index fund</td>
<td>127,619,491</td>
<td>127,619,491</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>56,786,086</td>
<td>56,786,086</td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td>$455,316,915</td>
<td>$156,493,070</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Investments measured at the net asset value (NAV) (A)</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Real estate funds</td>
<td>$125,751,726</td>
<td>$125,751,726</td>
<td>$125,751,726</td>
</tr>
<tr>
<td>Partnerships - equity</td>
<td>12,714,025</td>
<td>12,714,025</td>
<td>12,714,025</td>
</tr>
<tr>
<td>Hedge funds of funds</td>
<td>91,485,513</td>
<td>91,485,513</td>
<td>91,485,513</td>
</tr>
<tr>
<td>Emerging markets equity funds</td>
<td>27,287,316</td>
<td>27,287,316</td>
<td>27,287,316</td>
</tr>
<tr>
<td>International small cap equity fund</td>
<td>8,404,462</td>
<td>8,404,462</td>
<td>8,404,462</td>
</tr>
<tr>
<td>Equity funds</td>
<td>48,521,243</td>
<td>48,521,243</td>
<td>48,521,243</td>
</tr>
<tr>
<td><strong>Total investments measured at NAV</strong></td>
<td>433,953,750</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td>$889,270,665</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of fiduciary net position.

Equity and short-term investment funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate and Governmental debt securities classified as Level 2 of the fair value hierarchy are valued using third-party pricing services based on market observable information such as market quotes for similar assets, as well as normal market pricing considerations such as duration, interest rates and prepayment assumptions.

The fair value estimates presented herein are based on pertinent information available to management as of April 30, 2019. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.
Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented below:

<table>
<thead>
<tr>
<th>Police Pension System</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fair Value</strong></td>
<td><strong>Unfunded Commitments</strong></td>
</tr>
<tr>
<td>Real estate funds (A)</td>
<td>$125,751,726</td>
</tr>
<tr>
<td>Partnerships - equity (B)</td>
<td>12,714,025</td>
</tr>
<tr>
<td>Partnerships - fixed income (C)</td>
<td>119,789,465</td>
</tr>
<tr>
<td>Hedge fund of funds</td>
<td>91,485,513</td>
</tr>
<tr>
<td>Emerging market equity funds (E)</td>
<td>27,287,316</td>
</tr>
<tr>
<td>International small cap equity funds (F)</td>
<td>8,404,462</td>
</tr>
<tr>
<td>Equity funds (G)</td>
<td>48,521,243</td>
</tr>
</tbody>
</table>

$433,953,750 $855,701

(A) This category includes two open-ended real estate funds that invest in U.S. commercial real estate. Periodic distributions from each fund are made as the underlying investments of the funds are liquidated. Redemptions can be made quarterly.

(B) This category includes two private equity funds of funds that invest primarily in U.S. and International Corporate Finance and Venture Capital. Distributions from each fund are made as the underlying investments of the funds are liquidated. It is estimated the underlying assets of the funds will be liquidated over the next three to five years.

(C) This category includes a commingled core fixed income fund and comingled private debt fund. The fixed income fund is a mutual fund that invests in core fixed income. The underlying bonds, and mutual fund, trade daily on public markets. The private debt fund focuses on lending to U.S. based middle market and small cap companies. The underlying loans have an average duration of 2-4 years. Periodic distributions from the fund are made as underlying loans are repaid. Redemptions can be made quarterly.

(D) This category includes a hedge fund of funds which invests in 29 hedge funds that pursue multiple strategies to diversify risks and reduce volatility. The hedge funds’ composite portfolio for this type includes investments in approximately 30% Equities, 28% Credit, 13% Relative Value, 5% Quantitative, 13% Macro and Commodities and 11% Multi-Strategy. Redemptions can be made quarterly.

(E) This category includes a commingled emerging markets equity fund which trades monthly. The underlying emerging market stocks trade daily on public markets.

(F) This category includes a commingled international small cap equity fund which trades monthly on public markets.

(G) This category includes commingled equity funds which trade daily on public markets.
Civilian Employees’ Retirement System

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2019:

<table>
<thead>
<tr>
<th>Investments by fair value level</th>
<th>Total Fair Value</th>
<th>April 30, 2019</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. government securities</td>
<td>$13,366,552</td>
<td>$ -</td>
<td>$13,366,552</td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>15,441,299</td>
<td>-</td>
<td>15,441,299</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Common and preferred stock</td>
<td>7,139,832</td>
<td>7,139,832</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Government mortgage-back securities</td>
<td>721,799</td>
<td>-</td>
<td>721,799</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>2,345,440</td>
<td>2,345,440</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>All country world index fund</td>
<td>21,453,390</td>
<td>-</td>
<td>21,453,390</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Foreign equities</td>
<td>4,133,168</td>
<td>4,133,168</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td><strong>$64,601,480</strong></td>
<td><strong>$13,618,440</strong></td>
<td><strong>$50,983,040</strong></td>
<td><strong>$ -</strong></td>
<td></td>
</tr>
</tbody>
</table>

Investments measured at the net asset value (NAV) (A)

<table>
<thead>
<tr>
<th>Investments measured at the net asset value (NAV) (A)</th>
<th>Total Fair Value</th>
<th>April 30, 2019</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Real estate funds</td>
<td>$18,244,472</td>
<td>$ -</td>
<td>$18,244,472</td>
<td>$ -</td>
<td></td>
</tr>
<tr>
<td>Partnerships - equity</td>
<td>1,574,926</td>
<td>-</td>
<td>1,574,926</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Partnerships - fixed income</td>
<td>21,623,240</td>
<td>-</td>
<td>21,623,240</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Hedge funds of funds</td>
<td>14,057,530</td>
<td>-</td>
<td>14,057,530</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Emerging markets equity funds</td>
<td>4,163,973</td>
<td>-</td>
<td>4,163,973</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>International small cap equity fund</td>
<td>1,328,138</td>
<td>-</td>
<td>1,328,138</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Equity funds</td>
<td>20,376,085</td>
<td>-</td>
<td>20,376,085</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total investments measured at NAV</strong></td>
<td><strong>81,368,364</strong></td>
<td><strong>$13,618,440</strong></td>
<td><strong>$50,983,040</strong></td>
<td><strong>$ -</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td><strong>$145,969,844</strong></td>
<td><strong>$13,618,440</strong></td>
<td><strong>$50,983,040</strong></td>
<td><strong>$ -</strong></td>
<td></td>
</tr>
</tbody>
</table>

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of fiduciary net position.

Equity and short-term investment funds classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate and Governmental debt securities classified as Level 2 of the fair value hierarchy are valued using third-party pricing services based on market observable information such as market quotes for similar assets, as well as normal market pricing considerations such as duration, interest rates and prepayment assumptions.

The fair value estimates presented herein are based on pertinent information available to management as of April 30, 2019. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.
Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented below.

### Civilian Employee's Retirement System

<table>
<thead>
<tr>
<th></th>
<th>April 30, 2019</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fair Value</td>
<td>Unfunded</td>
<td>Redemption</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Commitments</td>
<td>Frequency</td>
</tr>
<tr>
<td>Real estate funds (A)</td>
<td>$18,244,472</td>
<td>$-</td>
<td>Quarterly</td>
</tr>
<tr>
<td>Partnerships - equity (B)</td>
<td>1,574,926</td>
<td>104,338</td>
<td>N/A</td>
</tr>
<tr>
<td>Partnerships - fixed income (C)</td>
<td>21,623,240</td>
<td>-</td>
<td>Monthly</td>
</tr>
<tr>
<td>Hedge fund of funds</td>
<td>14,057,530</td>
<td>-</td>
<td>Quarterly</td>
</tr>
<tr>
<td>Emerging market equity funds (E)</td>
<td>4,163,973</td>
<td>-</td>
<td>Monthly</td>
</tr>
<tr>
<td>International small cap equity funds (F)</td>
<td>1,328,138</td>
<td>-</td>
<td>Monthly</td>
</tr>
<tr>
<td>Equity funds (G)</td>
<td>20,376,085</td>
<td>-</td>
<td>Daily</td>
</tr>
<tr>
<td></td>
<td>81,368,364</td>
<td>104,338</td>
<td></td>
</tr>
</tbody>
</table>

(A) This category includes two open-ended real estate funds that invest in U.S. commercial real estate. Periodic distributions from each fund are made as the underlying investments of the funds are liquidated. Redemptions can be made quarterly.

(B) This category includes two private equity funds of funds that invest primarily in U.S. and International Corporate Finance and Venture Capital. Distributions from each fund are made as the underlying investments of the funds are liquidated. It is estimated the underlying assets of the funds will be liquidated over the next three to five years.

(C) This category includes a commingled core fixed income fund and commingled private debt fund. The fixed income fund is a mutual fund that invests in core fixed income. The underlying bonds, and mutual fund, trade daily on public markets. The private debt fund focuses on lending to U.S. based middle market and small cap companies. The underlying loans have an average duration of 2-4 years. Periodic distributions from the fund are made as underlying loans are repaid. Redemptions can be made quarterly.

(D) This category includes a hedge fund of funds which invests in 29 hedge funds that pursue multiple strategies to diversify risks and reduce volatility. The hedge funds’ composite portfolio for this type includes investments in approximately 30% Equities, 28% Credit, 13% Relative Value, 5% Quantitative, 13% Macro and Commodities and 11% Multi-Strategy. Redemptions can be made quarterly.

(E) This category includes a commingled emerging markets equity fund which trades monthly. The underlying emerging market stocks trade daily on public markets.

(F) This category includes a commingled international small cap equity fund which trades monthly on public markets. This category includes commingled equity funds which trade daily on public markets.

(G) This category includes commingled equity funds which trade daily on public markets.
Note 14: Commitments and Contingencies

Purchase and Construction Commitments

At April 30, 2019, encumbrance balances for purchases and construction contract commitments, including obligations for capital outlay, by major fund and nonmajor governmental funds in the aggregate were (in thousands):

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$ 11,213</td>
</tr>
<tr>
<td>Capital improvements</td>
<td>43,718</td>
</tr>
<tr>
<td>Nonmajor governmental</td>
<td>61,006</td>
</tr>
<tr>
<td>Water</td>
<td>48,044</td>
</tr>
<tr>
<td>Kansas City Airports</td>
<td>97,292</td>
</tr>
<tr>
<td>Sewer</td>
<td>182,920</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 444,193</strong></td>
</tr>
</tbody>
</table>

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is self-insured for workers’ compensation and general liability exposures. The general fund (Fund) is used to account for these exposures. The City has purchased insurance to limit the exposure to $1,000,000 on workers’ compensation claims per occurrence occurring prior to fiscal year 1997, $500,000 exposure for all claims originating in fiscal year 1997, $400,000 exposure for all claims originating in fiscal year 1998, $2,000,000 exposure for all claims originating in fiscal years 2003 through 2007, and $1,000,000 exposure for all claims originating in fiscal years 2008 through 2011, and $2,000,000 for all claims originating thereafter. The City also purchases an excess liability policy to cover torts, which are not barred by sovereign immunity. The policy has a $2,800,000 retention and a $10,000,000 loss limit. Current sovereign tort immunity statutes and law limit general liability and automobile claim exposure to a maximum of $1,000,000 per person and $3,000,000 per occurrence. Settled claims have not exceeded the self-insured retention in any of the past three fiscal years. The City also maintains commercial insurance coverage for those areas not covered by the City’s self-insurance programs, such as excess general liability, property, cyber and auto. Settled claims have not exceeded commercial insurance coverage for the past three years.

All funds of the City participate in the program and make payments to the Fund based on estimates of the amounts needed to pay prior and current year claims. The claims liability of $60,460,645, $18,763,568, $10,113,652 and $3,928,910 for the governmental activities and the Water, Sewer and Kansas City Airports funds, respectively, at April 30, 2019 is based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.
The total claims liability reported in the governmental activities and business-type activities are as follows (in thousands):

<table>
<thead>
<tr>
<th>Year</th>
<th>Beginning</th>
<th>Estimate Changes</th>
<th>Claim Payments</th>
<th>End of Year</th>
<th>Due Within One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$90,573</td>
<td>$26,322</td>
<td>$23,630</td>
<td>$93,265</td>
<td>$22,057</td>
</tr>
<tr>
<td>2018</td>
<td>80,373</td>
<td>28,729</td>
<td>18,529</td>
<td>90,573</td>
<td>20,729</td>
</tr>
<tr>
<td>2017</td>
<td>75,081</td>
<td>27,917</td>
<td>22,625</td>
<td>80,373</td>
<td>20,706</td>
</tr>
</tbody>
</table>

**Federal Grant Funds**

Use of federal, state and locally administered grant funds is subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant.

The Department of Homeland Security-Office of Inspector General (OIG) did audit certain public assistance funds awarded to the City. The City received a pass-through award of $28.44 million from the State of Missouri, State Emergency Management Agency (SEMA), a Federal Emergency Management Agency (FEMA) grantee for damages resulting from a severe winter ice storm that took place on January 29, 2002.

The audit was issued on July 28, 2006 to the Regional Director of FEMA Region VII and has questioned $9,301,699 of previously reimbursed costs to the City. The audit recommends that the Regional Director disallow the full $9,301,699. The Regional Director has not provided a response to the audit.

The City has decided to not further contest questioned costs of $874,100 and has recorded this amount as a liability in the financial statements. The City believes that it is reasonably possible that additional amounts may be owed; however, since the Regional Director has not responded to the audit findings, the amount and outcome cannot be reasonably estimated and no additional liability has been recorded.

**Memorandum of Agreement with the U.S. Department of Housing and Urban Development (HUD)**

On April 1, 2013, the City entered into a Memorandum of Agreement with the Housing and Urban Development (HUD) to establish performance measures by which HUD will evaluate the City in its efforts to develop, or cause the development of, the properties funded in whole or in part with funds under the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) programs that were previously held by the Housing and Economic Development Financial Corporation (HEDFC).

The purpose of this Memorandum of Agreement was to identify specific corrective action the City must undertake in order to resolve deficiencies related to its capacity and ability to effectively and efficiently administer formula grant funds in compliance with federal requirements and in accordance with the City’s Consolidated Plan.
On March 31, 2005, HUD issued a Limited Denial of Participation (LDP) to HEDFC, the City’s largest subrecipient, for various violations of HUD regulations. On April 21, 2005, the City filed a Complaint against HEDFC in the U.S. District Court for the Western District of Missouri (Court) seeking an order to compel HEDFC to return the CDBG and HOME program income and CDBG and HOME-derived assets it was holding. Seeking a declaratory judgment regarding the effect of the LDP, HUD was also named as a defendant in that suit.

At the request of the City and HUD, the court appointed a receiver on May 16, 2005 to oversee the daily operations of HEDFC and to take possession and control of all assets of HEDFC. Under the supervision of the Court, the City, the Receiver and HUD have been collaborating in order to develop, transfer or liquidate the remaining HEDFC assets in a manner that accords with HUD’s program requirements. An important document created by the City was its reBuildKC/Neighborhoods (reBuildKC) plan in 2010, which serves as a master guideline for specific actions the City has committed to undertake in addressing the HEDFC assets, identifying a five-year development strategy, re-connecting with local nonprofit and profit partners and in adding capacity for the housing department.

As a result of these efforts, the City accepted the transfer and loan servicing responsibilities of all the remaining loans in HEDFC’s loan portfolio. In addition, a number of HEDFC-owned properties once under receivership are now in some phase of development. Through these activities and despite a difficult lending and development environment, the City has identified developers, whom HUD has approved, who will develop projects representing total investments of over $138 million. HUD and the City agree that there are HEDFC assets which have not been brought into compliance with HUD program requirements.

HUD and the City have listed a series of projects, parcels of real properties and activities that will be developed or completed in compliance with HUD’s regulations and requirements. These are referred to as Time Sensitive Performance Measures and consist of three benchmarks regarding when these projects must be completed.

If HUD determines that the City has failed to meet a performance deadline, HUD will, after adhering to applicable notice and procedural requirements, advise or instruct the City to use non-federal funds to reimburse its CDBG or HOME program accounts. Upon receipt of such advice, the City agrees to reimburse those program accounts for the full repayment amount.

Staff continues to make progress and is actively working towards completing the following major projects:

- Southwest Quadrant - construction is complete on the $3 million Forest Avenue Infrastructure Improvements allowing re-platting and sale of lots for 28 new homes;

- Troost at 26th to 27th Commercial Site - Urban Core and Milhaus was selected as the developer for this mixed use project. The project will be completed in the fall of 2019 and reduce the City's liability to HUD by $1,245,406;

- LaQuinta Hotel at 24th and Troost (formerly Commercial Property North of Student along Troost) - a 81-room hotel with commercial spaces will be completed in the fall of 2019 and reduce the City's liability to HUD by $1,011,348;

- Mixed-Use Development at 25th and Troost - a major $40 million development is under construction;
Mt. Prospect Single Family - construction underway on 32 single family homes;

Commercial Development on the Two Corners at 27th and Troost - a proposal to develop was received and pre-development underway.

Completion of these projects will reduce the City’s repayment liability by $3,729,993, leaving a balance of zero. The City does not believe any of this amount will be subject to repayment by use of non-federal funds.

**City of Kansas City, Missouri Overflow Control Program**

In 2003, the City Council directed the City Manager to prepare a long range plan to manage wet weather flow in both the separate and combined sewer systems within the city. In response, Kansas City Water Services prepared an Overflow Control Plan (Plan). Creation of the Plan was driven by requirements of the federal Clean Water Act and by policies of the United States Environmental Protection Agency (EPA) and Missouri Department of Natural Resources (MDNR) related to sewer infrastructure. The Plan is structured to prevent as much stormwater as practicable from entering the combined sewer system and separate sewer system to reduce sewer overflows and provide a platform to facilitate implementation of a comprehensive green solutions initiative in the city.

Kansas City’s Plan was developed to meet regulatory requirements related to reducing wet-weather overflows from the combined sewer system and preventing overflows from the separate sewer system. The City and its regulatory partners have agreed to meet those objectives over a 25-year time period by completing a planned list of improvements targeted at capturing for treatment 88 percent of combined sewer flows and eliminating sanitary sewer overflows from the separate sanitary system. Individual elements of the City’s Overflow Control Program (OCP) became part of an enforceable document on September 27, 2010, with the entry of a Consent Decree in United States District Court for the Western District of Missouri. To date, the City has fulfilled all requirements set forth in the Consent Decree.

Beginning in mid-2013, Water Services and its Overflow Control Program team members worked with EPA to modify specific components of the control measure implementation schedule to allow sufficient time for the City to better determine the sizing of any necessary infrastructure investments for control of sewer overflows in the Blue River South Basin prior to initiating construction. EPA approved these changes in November 2014. The modifications also resulted in the strategic advancement of several other projects that are intended to reduce the frequency of overflow events in the combined sewer system and to reduce the amount of excessive inflow and infiltration into the City’s separate system. In November of 2016, Water Services and its Overflow Control Program team members submitted a request for a second modification that extended the completion date for six particular projects in order to better sequence construction, capitalize on the timing of other municipal infrastructure projects and to optimize the scope of particular projects to achieve greater public benefits. EPA approved these modifications in November of 2017.

The current estimated capital cost of this control plan is projected to cost approximately $4.5 billion with estimated inflation at the end of the 25-year timeframe. In addition, there is expected to be a $72 million increase in annual expenditures for operation and maintenance. It is anticipated that this Plan will be funded primarily from the City’s sewer fund, which is separate from the general fund. The City does not anticipate that the City’s general fund will be relied upon to assist in the financing of the Plan. As implementation of the Plan continues, specific financing strategies to offset the cost will be evaluated and implemented, which could include appropriation of monies from the City’s general fund.
The Overflow Control Program contains some 120 overflow control measure projects to be implemented over the 25 year implementation period. The program is currently on schedule and on budget with Water Services having completed a total of 32 projects and currently implementing 48 projects.

**Truman and Wyandotte Urban Renewal Plan and Downtown Hotel**

On July 23, 2015, the City Council passed Committee Substitute for Ordinance No. 150597, which approved the urban renewal plan known as the Truman and Wyandotte Urban Renewal Plan, established the Kansas City Convention Center Headquarters Hotel Community Improvement District, approved the Kansas City Convention Center Headquarters Hotel Tax Increment Financing Plan, and authorized the Tax Increment Financing (TIF) Commission to enter into a Redevelopment Agreement with KC Hotel Developers, LLC (Redeveloper).

The hotel project (Project) includes the acquisition, development, financing, construction, and equipping of an approximately 800 room headquarters convention center hotel, approximately 75,000 square feet of meeting space, approximately 15,540 square feet of retail, restaurant, bar and lounge areas, approximately 9,900 square feet of recreational facilities, an approximately 450 space parking structure, and a connection between the hotel and Bartle Hall Convention Center.

Committee Substitute for Ordinance No. 150597 also authorized the City Manager, on behalf of the City, to take actions necessary to cause the city property located in the urban renewal plan to be transferred to the Land Clearance for Redevelopment Authority, to enter into Master Financing and Exclusive Catering agreements, to enter into a Super-TIF Financing agreement with the TIF Commission, the Redeveloper, the Convention and Visitors Bureau of Greater Kansas City, and other such parties to provide additional financing, and to execute any amendments or additional agreements as may be required to complete the financing of the Project.

Committee Substitute for Ordinance No. 150597 and the agreements call for the City to contribute $35,000,000 toward the cost of the project. The City issued special obligation bonds in April 2018 to satisfy this obligation. In addition, the City anticipates making payments under the Second Amended and Restated Master Financing Agreement and the Second Amended and Restated Exclusive Catering Agreement. The catering payments are expected to be covered by net catering revenues from the use of space in Bartle Hall Convention Center for catered events booked by the hotel operator. Both of these payments are expected to begin in fiscal year 2021.
Note 15: Fund Deficits

The Police Drug Enforcement fund (special revenue fund) has a deficit balance of $783,000 due to not receiving reimbursement of all expenditures as of the end of the fiscal year. Future grant reimbursements from the federal government will cover the deficit.

The Community Development fund (special revenue fund) has a deficit balance of $3,587,000 due to not receiving reimbursement of all expenditures as of the end of the fiscal year. Future grant reimbursements from the federal government will cover the deficit.

The Other Governmental grant fund (special revenue fund) has a deficit balance of $756,000 due to not receiving reimbursement of all expenditures as of the end of the fiscal year. Future grant reimbursements from the federal government will cover the deficit.

The Justice Assistance grant fund (special revenue fund) has a deficit balance of $17,000 due to not receiving reimbursement of all expenditures as of the end of the fiscal year. Future grant reimbursements from the federal government will cover the deficit.

The 2017 Flood Control fund (capital project fund) has a deficit balance of $7,460,000 due to not having sold the bonds. Receipts from the bond proceeds will cover the deficit.

The 2018 Flood Control fund (capital project fund) has a deficit balance of $7,094,000 due to not having sold the bonds. Receipts from the bond proceeds will cover the deficit.

Note 16: Subsequent Events

Reappropriation of Fund Balance

On April 11, 2019, the City Council passed Committee Substitute for Ordinance No.190275. This ordinance authorized certain unencumbered and unexpended appropriations from fiscal year 2019 to be reappropriated to fiscal year 2020, and for certain uncollected revenues in fiscal year 2019 to be re-estimated in fiscal year 2020. The net of these amounts are included in committed fund balance in the City’s financial statements for each of the respective funds.

These net reappropriations are summarized in the following table (in thousands):

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General fund</td>
<td>$2,442</td>
</tr>
<tr>
<td>Capital improvements fund</td>
<td>18,950</td>
</tr>
<tr>
<td>Non major</td>
<td>6,582</td>
</tr>
<tr>
<td><strong>Total governmental funds</strong></td>
<td><strong>$27,974</strong></td>
</tr>
</tbody>
</table>

Debt

On June 27, 2019, the Industrial Development Authority of the City of Kansas City, Missouri (Issuer) Airport Special Obligation Bonds (Kansas City International Airport Terminal Modernization Project), Series 2019B (AMT), were issued in the principal amount of $824,765,000 (Series 2019B Bonds) and its Airport Special Obligation Bonds (Kansas City International Airport Terminal Modernization Project), Series 2019C (Non-AMT), were issued in the principal
amount of $61,520,000 (Series 2019C Bonds and, together with the Series 2019B Bonds, the Series 2019 Bonds). The Series 2019 Bonds financed (1) a portion of the costs of the Terminal Modernization Project, (2) a deposit to the debt service reserve fund, (3) a deposit to the capitalized interest fund, and (4) the costs of issuing the Series 2019 Bonds. The Series 2019 Bonds and the interest thereon are special, limited obligations of the Issuer payable solely out of the Debt Service Payments and other payments derived by the Issuer under the Financing Agreement between the Issuer, the bond trustee and the City. Pursuant to the Financing Agreement, in consideration of the Issuer making the proceeds of the Series 2019 Bonds available to the City for the purposes described above, the City has agreed to make Debt Service Payments and Additional Payments to the Issuer, subject to appropriation by the City Council.

On June 20, 2019, the City issued its Taxable Industrial Revenue Bonds, Series 2019 (Menlo, Inc. Project) (Series 2019 Bonds) in the amount of $29,000,000. The Series 2019 Bonds were authorized and issued under and pursuant to Chapter 100 of the Revised Statutes of Missouri, as amended (Act) and a trust indenture, dated as of June 1, 2019, between the City and Commerce Bank, as trustee. The Series 2019 Bonds financed the costs of acquiring and installing equipment and machinery (Project Equipment) for Menlo Inc.’s new facility. The City entered into a lease agreement (Series 2019 Lease Agreement) with Menlo, Inc., pursuant to which the City acquired the Project Equipment and leased it back to Menlo, Inc. The Series 2019 Bonds are solely payable from rents, revenues and receipts derived by the City under the Series 2019 Lease Agreement.

On July 2, 2019, the City issued its Sanitary Sewer System Refunding Revenue Bonds, Series 2019A (Series 2019A Bonds) in the amount of $59,735,000. The Series 2019A Bonds financed the costs of extending and improving the City’s Sanitary Sewer System and paying the costs of issuance.

On August 7, 2019, the City issued its Water Refunding Revenue Bonds, Series 2019A (Water Series 2019A Bonds) in the amount of $72,865,000. The Water Series 2019A Bonds financed (1) the cost of currently refunding $87,375,000 of the outstanding Water Refunding and Improvement Revenue Bonds, Series 2009A (Water Series 2009A Bonds), which were redeemed on September 9, 2019; (2) paying the costs of issuance on the Water Series 2019A Bonds; and (3) paying an estimated yield reduction payment of $1,505,757.19 on transferred proceeds, held in escrow, of the Water Series 2009A Bonds.

On September 6, 2019, the City, as the obligated person, defeased $3,230,000 of the Taxable Industrial Revenue (300 Wyandotte Parking Garage Project) Series 2005 Bonds (Series 2005 Bonds) of the Planned Industrial Expansion Authority of Kansas City, Missouri (PIEA) for a final redemption on October 9, 2019. $3.079 million of the $3.279 million defeasance requirement was funded from proceeds of the sale of the parking garage, by the PIEA to a private developer, that was financed by the Series 2005 Bonds. The defeasance requirement included the amount of $3,230,000 in outstanding par amount of the Series 2005 bonds and accrued interest of $ 49,868.39 to the redemption date on October 9, 2019.
## Note 17: Pledged Revenues

The City has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The following table lists those revenues and the corresponding debt issue along with the purpose of the debt, the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year and the approximate percentage of the revenue stream that has been committed if estimable (in thousands):

<table>
<thead>
<tr>
<th>Issue</th>
<th>Type Revenue Pledged</th>
<th>Amount of Revenue Pledged</th>
<th>General Purpose for Debt</th>
<th>Term of Commitment</th>
<th>% of Revenue Pledged</th>
<th>Principal &amp; Interest Paid for the Year</th>
<th>Pledged Revenue Recognized for the Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water Revenue Bonds</td>
<td>Net revenues derived from the Water fund</td>
<td>$535,481</td>
<td>To finance improvements to the water systems and facilities, to cover installation of automated meter reading system and lab equipment</td>
<td>through 2042</td>
<td>24.50</td>
<td>36,270</td>
<td>95,028</td>
</tr>
<tr>
<td>Sewer Revenue Bonds</td>
<td>Net revenues of the Sewer fund</td>
<td>769,685</td>
<td>To finance improvements to sewer system and facilities</td>
<td>through 2042</td>
<td>22.30 (1)</td>
<td>44,388</td>
<td>150,092</td>
</tr>
<tr>
<td>Stormwater Loans</td>
<td>Net revenues of the Stormwater fund</td>
<td>1,387</td>
<td>To finance improvements to stormwater system</td>
<td>through 2028</td>
<td>24.70</td>
<td>444</td>
<td>609</td>
</tr>
<tr>
<td>General Improvement Airport Revenue Bonds</td>
<td>Net revenues from Airport operations</td>
<td>67,515</td>
<td>To fund all or portions of the costs of constructing and rehabilitating airport facilities</td>
<td>through 2028</td>
<td>4.30-12.40</td>
<td>17,967</td>
<td>55,574</td>
</tr>
<tr>
<td>Industrial Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airport Special Obligation Bonds (KCI Terminal Modernization Project)</td>
<td>Annual appropriation pledge of net revenues from Airport operations</td>
<td>187,470</td>
<td>To fund all or portions of the costs of constructing a new airport terminal</td>
<td>through 2044</td>
<td>0</td>
<td>- (943)</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated Rental Car Facility Bonds (2008C)</td>
<td>Revenues from Airport operations (Customer Facility Charge)</td>
<td>- (4)</td>
<td>To fund the costs of constructing a consolidated rental car facility</td>
<td>through 2019</td>
<td>N/A (4)</td>
<td>15,980</td>
<td>15,980</td>
</tr>
<tr>
<td>GBRA, Special Obligation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>* Special Obligation 2010B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Refunding KMAMC 2001B)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>and 2013B (Refunding KMAMC 2003C-1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>* Special Obligation 2010B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Refunding KMAMC 2001B)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Prospect North Project) and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Obligation Series 2015A (KMAMC 2004A-2 refunding)</td>
<td>TIF revenues, payment in lieu of taxes and certain economic activity taxes generated from the Prospect North TIF plan</td>
<td>3,809</td>
<td>To finance development of the Prospect North TIF plan</td>
<td>through 2022</td>
<td>100</td>
<td>1,135</td>
<td>125</td>
</tr>
<tr>
<td>*KCMAMC and LCRRA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Auditorium Plaza Garage Project) (KCMAMC 2006A)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>*Special Obligation VRDO</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunded and Improvement Revenue Bonds Series 2009C &amp; D (Refunded TIFC Series 2003C (Tax-Exempt) and Refunding Series 2003D (Taxable))</td>
<td>Net operating revenue of the Auditorium Plaza Garage</td>
<td>835</td>
<td>To finance Auditorium Plaza Garage</td>
<td>through 2020</td>
<td>100</td>
<td>809</td>
<td>1,019</td>
</tr>
<tr>
<td>* Special Obligation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improvement and Refunding Bond Series 2013B (Refunding TIFC Improvement Revenue Bonds and Series 2004)</td>
<td>TIF revenues</td>
<td>4,650</td>
<td>To finance I-35 and Chouteau Project</td>
<td>through 2024</td>
<td>100</td>
<td>1,832 (2) (3)</td>
<td>1,184</td>
</tr>
<tr>
<td>STIF Revenues/Community Improvement District Sales Tax</td>
<td></td>
<td>10,915</td>
<td>To refinance the TIF 2004 Series that financed the construction of the Blue Parkway business district</td>
<td>through 2028</td>
<td>100</td>
<td>1,335</td>
<td>753</td>
</tr>
</tbody>
</table>

A-175
<table>
<thead>
<tr>
<th>Issue</th>
<th>Type Revenue Pledged</th>
<th>Amount of Revenue Pledged</th>
<th>General Purpose for Debt</th>
<th>Term of Commitment</th>
<th>% of Revenue Pledged</th>
<th>Principal &amp; Interest Paid for the Year</th>
<th>Pledged Revenue Recognized for the Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Special Obligation VRDO Improvement Revenue Bonds Series 2009A (Refunded TIFC Series 2005 Issuance)</td>
<td>TIF/STIF Revenues, parking revenues and Special Assessment revenues</td>
<td>-</td>
<td>Refunding of bonds originally used to construct and equip 909 Walnut parking garage</td>
<td>through 2019</td>
<td>100 (2)(6)</td>
<td>4,413</td>
<td>3,587</td>
</tr>
<tr>
<td>*Special Obligation VRDO Improvement Revenue Bonds Series 2009B (Refunded TIFC Taxable Series 2004)</td>
<td>TIF/STIF Revenues, Convention and Visitors Association reimbursements, Minimum Property Assessment Value Payments</td>
<td>13,341</td>
<td>Refunding of bonds originally used to finance the refurbishing of the President Hotel</td>
<td>through 2028</td>
<td>100 (2)</td>
<td>1,233</td>
<td>1,601</td>
</tr>
<tr>
<td>*IDA Refunded Revenue Bonds 2005A and Special Obligation Series 2015C (refunded remainder of IDA Series 2005A)</td>
<td>DESA revenues</td>
<td>126,238</td>
<td>To finance KC Live Project</td>
<td>through 2033</td>
<td>100</td>
<td>4,302</td>
<td>968</td>
</tr>
<tr>
<td>*Special Obligation taxable 2008D Refunding Bonds 2008D (Refunding TIF/STIF and financing improvements)</td>
<td>Future car rental and hotel fees net of Convention and Visitors Bureau share; User Fees</td>
<td>298,136</td>
<td>To finance the building of a downtown arena</td>
<td>through 2040</td>
<td>100</td>
<td>13,984</td>
<td>15,046</td>
</tr>
<tr>
<td>*LCRA Leasehold Revenue Refunding Bonds and Special Obligation Series Taxable Revenue Bonds (LCRA 2006E and Special Obligation Series 2010C)</td>
<td>TIF/STIF Revenues, Convention and Visitor Association Reimbursements Revenues</td>
<td>- (6)</td>
<td>To finance the Muehlebach Hotel Project</td>
<td>through 2019</td>
<td>100 (7)</td>
<td>4,930</td>
<td>3,072</td>
</tr>
<tr>
<td>*PRIA Taxable Industrial Revenue Bonds (2005)</td>
<td>Neighborhood Development District Special Assessments and Non-TIF redirection/ parking revenues</td>
<td>3,904</td>
<td>To finance the 300 Wyandotte Parking Garage Project</td>
<td>through 2025</td>
<td>100</td>
<td>632</td>
<td>36</td>
</tr>
<tr>
<td>*IDA Refunding Revenue Bonds (Refunded the MDFB Series 2005A) (2007A) and Special Obligation Series 2017D (Refunded IDA Series 2007A Bonds)</td>
<td>State and City TIF/STIF revenues associated with the redevelopment areas</td>
<td>10,583</td>
<td>To finance the Mall of America District project</td>
<td>through 2022</td>
<td>100</td>
<td>4,037</td>
<td>7,385</td>
</tr>
<tr>
<td>*Special Obligation 2008A Refunding and Improvement Revenue Bonds, and Special Obligation Refunding Bonds Series 2010C (Second Street Portion)</td>
<td>Revenues from TIF revenues from the redevelopment area</td>
<td>774</td>
<td>To finance improvements to Second Street redevelopment area</td>
<td>through 2026</td>
<td>100</td>
<td>136</td>
<td>721</td>
</tr>
<tr>
<td>*Special Obligation 2008A Refunding and Improvement Revenue Bonds, Hodge Park Shad Creek Golf Courses and Special Obligation Refunding Bonds Series 2014C (Hodge Park Portion)</td>
<td>Revenues from golf operations</td>
<td>1,991</td>
<td>To refinance the KCMAC 1998 construction of Hodge Park, Shad Creek golf courses</td>
<td>through 2023</td>
<td>100</td>
<td>500</td>
<td>502</td>
</tr>
<tr>
<td>*Special Obligation 2014D Refunding Bonds (Refunded Special Obligation Series 2008B) and 2015A Improvement Revenue Bonds, East Village Project</td>
<td>State and City TIF/STIF Revenues</td>
<td>36,306</td>
<td>To finance parking garage and public improvements</td>
<td>through 2031</td>
<td>100</td>
<td>2,333 (8)</td>
<td>2,855</td>
</tr>
</tbody>
</table>
Note 18: Change in Accounting Principle

The beginning net position of the City’s governmental activities was restated due to the implementation of GASB Statement 75 - Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions (in thousands).

<table>
<thead>
<tr>
<th>Issue</th>
<th>Type</th>
<th>Revenue Pledged</th>
<th>General Purpose for Debt</th>
<th>Term of Commitment</th>
<th>% of Revenue Pledged</th>
<th>Principal &amp; Interest Paid for the Year</th>
<th>Pledged Revenue Recognized for the Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax on retail sales occurring within the Downtown Streetcar District and Special Assessments on real property within the District</td>
<td><em>Special Obligation 2014A Downtown Street Car Project</em></td>
<td>88,698</td>
<td>To finance the design, construction and equipping of a two-mile north-south streetcar route</td>
<td>2038</td>
<td>100</td>
<td>4,434</td>
<td>13,830</td>
</tr>
<tr>
<td>TIF/STIF revenues associated with the redevelopment areas</td>
<td><em>Special Obligation 2017A Linwood Shopping Center Project</em></td>
<td>25,348</td>
<td>To finance the design, construction and equipping of an approximately 38,000 square foot grocery store and the renovation of approximately 26,000 square feet of additional retail space, together with surface parking and landscaping</td>
<td>2040</td>
<td>100</td>
<td>1,206</td>
<td>-</td>
</tr>
</tbody>
</table>

(1) Gross Debt Service.
(2) Amounts include support costs paid on variable rate bonds.
(3) $480,000 of Series 2009C and $1,220,000 of Series 2009D were redeemed on September 1, 2018 using trustee held TIF Revenues. The amounts that would have otherwise would have been scheduled redemptions for the year were $480,000 of Series 200C bonds and $480,000 of Series Series 2009D bonds. The pledged revenues recognized were only what was collected during the fiscal year and does not include amounts on hand with the trustee that were used for the redemptions on September 1, 2018.
(4) The Airport CFC Series 2005C bonds were defeased on July 27, 2018.
(5) Special Obligation 2009A debt was defeased on December 27, 2018, upon the sale of the 909 Walnut Building. Revenues include a $3.021 million in sale proceeds as well as project revenues held by the trustee.
(6) Final redemption on the LCRA Series 200E bonds occurred on December 1, 2018. Final redemption on the Series 2010C occurred on April 1, 2019.
(7) Final debt service payment on the LCRA Series 200E bonds, totaling $2.3 million, was paid from the $3.3 million debt service reserve fund established in 2010. The Series 2010C debt service reserve, totaling $1.25 million was used to service the final debt service payment of $2.8 million.
(8) Revenues include approximately $411,000 in project proceeds from a closed project fund transferred to Series 2010A debt service account to fund the FY 2019 debt service.
(9) The IDA Series 2010A Bonds were issued on March 29, 2019. No debt service was paid in fiscal 2019.
(10) Prior to March 1, 2023, interest payable on this obligation will be payable from capitalized interest proceeds held by the Trustee. After March 1, 2023, these bonds and the interest thereon will be payable solely from net revenues derived from airport operations on a parity with the Airport GARFs in any fiscal year in which the City has appropriated the funds and satisfied the debt service coverage requirements for the payment.

*The City believes that the revenues pledged for the respective debt issues do not meet the definition of pledged revenues under GASB 48. Although these bonds may have dedicated revenues, they are ultimately secured by the annual appropriation pledge of the City. The City believes that showing specific revenue streams that are used to pay principal and interest on the debt is beneficial to the respective bondholders.*

Net Position (deficit) as previously reported | Change due to GASB 75 | Net Position (deficit) as restated |
---|---|---|
Governmental activities | $ 2,364,017 | $ (23,180) | $ 2,340,837 |
Business-type activities | | | |
Water fund | 823,388 | (2,061) | 821,327 |
Airports fund | 636,130 | (1,855) | 634,275 |
Sewer fund | 1,108,732 | (1,841) | 1,106,891 |
Total Business-type activities | $ 2,568,250 | $ (5,757) | $ 2,562,493 |
Total primary government | $ 4,932,267 | $ (28,937) | $ 4,903,330 |
Discretely presented component units | (623,968) | (8,368) | (632,336) |
### Revenues

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$465,747</td>
<td>$465,747</td>
<td>$479,552</td>
<td>$13,805</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>29,276</td>
<td>29,276</td>
<td>29,485</td>
<td>209</td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>6,792</td>
<td>6,792</td>
<td>8,345</td>
<td>1,553</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>950</td>
<td>950</td>
<td>772</td>
<td>(178)</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>2,304</td>
<td>2,304</td>
<td>3,698</td>
<td>1,394</td>
</tr>
<tr>
<td>Charges for services</td>
<td>56,674</td>
<td>56,674</td>
<td>45,422</td>
<td>(11,252)</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>4,123</td>
<td>4,123</td>
<td>2,354</td>
<td>(1,769)</td>
</tr>
<tr>
<td>Special assessments</td>
<td>300</td>
<td>300</td>
<td>405</td>
<td>105</td>
</tr>
<tr>
<td>Other</td>
<td>9,603</td>
<td>9,477</td>
<td>8,645</td>
<td>(832)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>575,769</td>
<td>575,643</td>
<td>578,678</td>
<td>3,035</td>
</tr>
</tbody>
</table>

**Other financing sources:**

- Transfers in: 21,686 (12)

**Total revenues and other financing sources:** 597,455 (3,023)

### Expenditures

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mayor and City Council</td>
<td>5,061</td>
<td>4,991</td>
<td>4,987</td>
<td>4</td>
</tr>
<tr>
<td>City Clerk</td>
<td>452</td>
<td>465</td>
<td>465</td>
<td>-</td>
</tr>
<tr>
<td>City Auditor</td>
<td>1,289</td>
<td>1,289</td>
<td>1,289</td>
<td>-</td>
</tr>
<tr>
<td>General Services</td>
<td>37,447</td>
<td>39,299</td>
<td>39,259</td>
<td>40</td>
</tr>
<tr>
<td>Board of Election Commissioners</td>
<td>3,525</td>
<td>3,301</td>
<td>3,115</td>
<td>186</td>
</tr>
<tr>
<td>City Manager</td>
<td>8,820</td>
<td>8,563</td>
<td>8,663</td>
<td>100</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>15,537</td>
<td>15,196</td>
<td>14,865</td>
<td>331</td>
</tr>
<tr>
<td>Finance</td>
<td>18,220</td>
<td>17,606</td>
<td>17,419</td>
<td>187</td>
</tr>
<tr>
<td>Law</td>
<td>6,304</td>
<td>6,095</td>
<td>5,676</td>
<td>419</td>
</tr>
<tr>
<td>Human Resources</td>
<td>3,806</td>
<td>3,704</td>
<td>3,703</td>
<td>1</td>
</tr>
<tr>
<td>Human Relations</td>
<td>1,904</td>
<td>1,843</td>
<td>1,701</td>
<td>142</td>
</tr>
<tr>
<td>Contingent Appropriation</td>
<td>840</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>2,681</td>
<td>2,681</td>
<td>2,647</td>
<td>34</td>
</tr>
<tr>
<td>Fire</td>
<td>159,141</td>
<td>159,459</td>
<td>158,980</td>
<td>479</td>
</tr>
<tr>
<td>Public Works</td>
<td>2,525</td>
<td>2,132</td>
<td>304</td>
<td>1,828</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>44,570</td>
<td>42,744</td>
<td>41,976</td>
<td>768</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>665</td>
<td>495</td>
<td>421</td>
<td>74</td>
</tr>
<tr>
<td>Police</td>
<td>221,704</td>
<td>222,586</td>
<td>219,669</td>
<td>2,917</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>534,491</td>
<td>532,449</td>
<td>525,139</td>
<td>7,310</td>
</tr>
</tbody>
</table>

**Other financing uses:**

- Transfers out: 75,104 (1,371)

**Total expenditures and other financing uses:** 609,595 (8,681)

### Excess (deficiency) of revenues and other financing sources over (under) expenditures

- Excess (deficiency): (12,140) $ (10,224) $ 1,480 $ 11,704

### Net change in encumbrances, reserves and prior year adjustments

- Net change: - 11,998 11,998

### Net change in fund balance

- Fund Balance (budget basis):
  - Beginning of year: $95,650
  - End of year: $109,128
Budgetary Process

The reported budgetary data represent the final approved budget after amendments as adopted by the City council (Council). Amendments to the original budget were not material and unencumbered appropriations lapse at year-end. Encumbered appropriations at year-end are carried forward into the following year for final disposition. These procedures are followed in establishing the budget:

1. The Mayor and Council adopt a five-year financial plan no later than November 1 of each year.

2. On or before the second regular meeting of the City Council in February, the City Manager submits to the Mayor and the Council, the budget prepared by the City Manager considering the five-year-financial plan adopted by the Mayor and Council.

3. The City Council conducts a review of the budget, including hearings with the City Manager and department officers. Upon conclusion of its review and not later than the first regular meeting of the Council in March, the budget ordinance is introduced for consideration.

4. Public hearings are conducted to obtain citizens’ comments.

5. At the fourth regular meeting in March, the Council adopts the budget ordinance with or without alteration or amendment.

Financial Statement Presentation-Budget Basis

The City prepares legally adopted annual operating budgets for the general fund, special revenue funds (which include arterial street impact fee, brownfields revolving, central city sales tax, CID/NID revolving loan, community development block grant, convention and tourism, development services, domestic violence shelter operations, economic development initiative - HUD grant, fire sales tax, golf operations, governmental grants, health levy, HOME investment, homesteading authority, housing opportunities for persons with AIDS, HUD lead-based paint grant, inmate security, justice assistance grants, KCATA sales tax, land bank, liberty memorial trust, museum, neighborhood grants, neighborhood stabilization grant, neighborhood tourist development, parking garage, parks and recreation, performing arts center parking garage, police drug enforcement, police grants, public mass transportation, public safety sales tax, Ryan White HIV/AIDS, special housing rehabilitation, strategic neighborhoods, street car, and street maintenance), capital projects funds (which include capital improvements and revolving public improvement) and debt service funds (which include convention and sports complex, downtown arena debt, general debt and interest, GO recovery zone bonds, KC downtown redevelopment district, N.I.D. GO bond, sewer special assessment, STIF-909 Walnut Tower, STIF-12th and Wyandotte, STIF-Brush Creek/Blue Parkway/Town Center, STIF-East Village, STIF-HOK Sport Garage, STIF-Hotel President, STIF Linwood Shopping, STIF-Midtown, streetlight debt and TIF debt). The City also prepares annual operating budgets for the enterprise funds; however, there is no requirement to report on these budgets. Therefore, the financial statements include a comparison of budget to actual only for the budgeted governmental funds.

The City’s policy is to prepare the governmental fund types’ annual budgets on a cash basis, which is modified to include encumbrances as the equivalent of expenditures.
After passage of the annual appropriation ordinance, upon recommendation of the Director of Finance, the Council may by ordinance authorize the transfer of unencumbered balances appropriated for one department to any other department. An unencumbered balance appropriated for one purpose may be transferred to another purpose within a department upon the approval of the department head and subject to the certification of available funds by the Director of Finance. Additionally, an unencumbered balance appropriated to a department for a specific purpose may be transferred to any other department for the same purpose within the same fund upon approval of the respective department heads and subject to the certification of available funds by the Director of Finance. (Code of Ordinances, Section 2-1992).

Project budgets are adopted in the certain capital projects funds where appropriations do not lapse at fiscal year end.

**Budgeting and Budgetary Control**

The accounting principles employed by the City in its budgetary accounting and reporting system are designed to enhance budgetary control. Certain of these principles differ from those used to present financial statements in accordance with U.S. generally accepted accounting principles. The significant differences are the exclusion of accrued and deferred revenues and accrued expenditures and transfers out from the budgetary-basis statements.

Following is a reconciliation of these differences for the year ended April 30, 2019 *(in thousands)*:

<table>
<thead>
<tr>
<th>General</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net change in fund balances - budgetary basis</td>
<td>$13,478</td>
</tr>
<tr>
<td>Adjustments</td>
<td></td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments, budgetary basis</td>
<td>$(11,998)</td>
</tr>
<tr>
<td>To record accrual and deferral of revenues, net</td>
<td>$47,413</td>
</tr>
<tr>
<td>To record accrual of expenditures and transfers out</td>
<td>$(36,135)</td>
</tr>
<tr>
<td>Net change in fund balances - GAAP basis</td>
<td>$12,758</td>
</tr>
</tbody>
</table>
Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the funds. Other commitments include encumbrances that have been established for future planned expenditures where the purpose is known but a specific contract with a vendor has not yet been finalized.

At April 30, 2019, encumbrance balances by major fund and nonmajor governmental funds in the aggregate were (in thousands):

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$11,213</td>
</tr>
<tr>
<td>Capital improvements</td>
<td>43,718</td>
</tr>
<tr>
<td>Nonmajor governmental</td>
<td>61,006</td>
</tr>
<tr>
<td>Water</td>
<td>48,044</td>
</tr>
<tr>
<td>Kansas City Airports</td>
<td>97,292</td>
</tr>
<tr>
<td>Sewer</td>
<td>182,920</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$444,193</strong></td>
</tr>
</tbody>
</table>
### Required Supplementary Information (Unaudited)

#### Schedule of Changes in the City’s Net Pension Liability and Related Ratios

The Employees’ Retirement System

April 30, 2019

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2018</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total pension liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$20,085,682</td>
<td>$20,048,780</td>
<td>$19,485,402</td>
<td>$19,694,295</td>
</tr>
<tr>
<td>Interest on total pension liability</td>
<td>97,267,046</td>
<td>94,116,208</td>
<td>87,902,877</td>
<td>85,393,038</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(2,291,715)</td>
<td>(431,574)</td>
<td>(6,077,385)</td>
<td>-</td>
</tr>
<tr>
<td>Changes in assumptions</td>
<td>-</td>
<td>-</td>
<td>43,062,525</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments, including member refunds</td>
<td>(71,994,704)</td>
<td>(67,877,732)</td>
<td>(67,603,613)</td>
<td>(63,149,987)</td>
</tr>
<tr>
<td><strong>Net change in total pension liability</strong></td>
<td>$43,066,309</td>
<td>$45,855,682</td>
<td>$76,769,806</td>
<td>$41,937,346</td>
</tr>
<tr>
<td><strong>Total pension liability-beginning</strong></td>
<td>$1,314,446,559</td>
<td>$1,268,590,877</td>
<td>$1,191,821,071</td>
<td>$1,149,883,725</td>
</tr>
<tr>
<td><strong>Total pension liability-ending</strong></td>
<td>$1,357,512,868</td>
<td>$1,314,446,559</td>
<td>$1,268,590,877</td>
<td>$1,191,821,071</td>
</tr>
<tr>
<td><strong>Fiduciary net position</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment income</td>
<td>98,766,580</td>
<td>105,285,874</td>
<td>(26,366,931)</td>
<td>84,827,952</td>
</tr>
<tr>
<td>City contributions</td>
<td>24,530,445</td>
<td>23,701,217</td>
<td>24,577,647</td>
<td>27,569,434</td>
</tr>
<tr>
<td>Member contributions</td>
<td>8,622,835</td>
<td>7,966,105</td>
<td>8,235,367</td>
<td>8,610,268</td>
</tr>
<tr>
<td>Benefits paid</td>
<td>(68,328,453)</td>
<td>(64,197,401)</td>
<td>(63,007,355)</td>
<td>(58,650,593)</td>
</tr>
<tr>
<td>Refunds of contributions</td>
<td>(3,666,251)</td>
<td>(3,680,331)</td>
<td>(4,596,258)</td>
<td>(4,499,394)</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>(563,030)</td>
<td>(386,784)</td>
<td>(365,571)</td>
<td>(379,424)</td>
</tr>
<tr>
<td><strong>Net change in fiduciary net position</strong></td>
<td>$59,362,126</td>
<td>$68,688,680</td>
<td>(61,523,105)</td>
<td>57,478,243</td>
</tr>
<tr>
<td><strong>Fiduciary net position-beginning</strong></td>
<td>$1,092,298,852</td>
<td>$1,023,610,172</td>
<td>$1,085,133,277</td>
<td>$1,027,655,034</td>
</tr>
<tr>
<td><strong>Fiduciary net position-ending</strong></td>
<td>$1,151,660,978</td>
<td>$1,092,298,852</td>
<td>$1,023,610,172</td>
<td>$1,085,133,277</td>
</tr>
<tr>
<td><strong>Net pension liability, ending</strong></td>
<td>$205,851,890</td>
<td>$222,147,707</td>
<td>$244,980,705</td>
<td>$106,687,794</td>
</tr>
<tr>
<td><strong>Fiduciary net position as a percentage of total pension liability</strong></td>
<td>84.84%</td>
<td>83.10%</td>
<td>80.69%</td>
<td>91.05%</td>
</tr>
<tr>
<td><strong>Covered payroll</strong></td>
<td>$167,811,028</td>
<td>$164,248,048</td>
<td>$166,853,097</td>
<td>$167,629,048</td>
</tr>
<tr>
<td><strong>Net pension liability as a percentage of covered payroll</strong></td>
<td>122.67%</td>
<td>135.25%</td>
<td>146.82%</td>
<td>63.65%</td>
</tr>
</tbody>
</table>

**Note to schedule:** This schedule is intended to show a 10-year trend. Additional years will be reported as they become available. The total pension liability and related ratios were measured as of April 30 of the prior year. See Note 10 for further discussion on measurement and valuation dates.
## Fiscal Year Actuarially Determined Contributions vs. Actual Employer Contributions

<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30</th>
<th>Actuarially Determined Contributions</th>
<th>Actual Employer Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Contributions as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$29,589,060</td>
<td>$19,186,317</td>
<td>$10,402,743</td>
<td>$153,948,044</td>
<td>12.46%</td>
</tr>
<tr>
<td>2011</td>
<td>27,772,227</td>
<td>18,822,709</td>
<td>8,949,518</td>
<td>163,133,722</td>
<td>11.54%</td>
</tr>
<tr>
<td>2012</td>
<td>26,326,555</td>
<td>20,543,487</td>
<td>5,783,068</td>
<td>161,134,295</td>
<td>12.75%</td>
</tr>
<tr>
<td>2013</td>
<td>27,682,872</td>
<td>23,744,372</td>
<td>3,938,500</td>
<td>166,877,689</td>
<td>14.23%</td>
</tr>
<tr>
<td>2014</td>
<td>27,568,194</td>
<td>25,987,662</td>
<td>1,580,532</td>
<td>167,629,048</td>
<td>15.50%</td>
</tr>
<tr>
<td>2015</td>
<td>27,568,194</td>
<td>27,569,434</td>
<td>(1,240)</td>
<td>167,629,048</td>
<td>16.45%</td>
</tr>
<tr>
<td>2016</td>
<td>24,540,893</td>
<td>24,577,647</td>
<td>(36,754)</td>
<td>166,853,097</td>
<td>14.73%</td>
</tr>
<tr>
<td>2017</td>
<td>23,042,413</td>
<td>23,701,217</td>
<td>(658,804)</td>
<td>164,248,048</td>
<td>14.43%</td>
</tr>
<tr>
<td>2018</td>
<td>24,390,835</td>
<td>24,530,445</td>
<td>(139,610)</td>
<td>167,811,028</td>
<td>14.62%</td>
</tr>
<tr>
<td>2019</td>
<td>25,842,898</td>
<td>26,032,072</td>
<td>(189,174)</td>
<td>171,688,301</td>
<td>15.16%</td>
</tr>
</tbody>
</table>

### Notes to Schedule

**Valuation Date:** 5/1/2017

**Timing:** Actuarially determined contribution rates are calculated based on the actuarial valuation one year prior to the beginning of the plan year.

### Key Methods and Assumptions used to Determine Contribution Rates:

- **Actuarial cost method:** Entry Age
- **Asset valuation method:** 4-year smoothing using Expected Value Method. 85%/110% corridor around market value.
- **Amortization method:** 20-year layered amortization as a level percent of pay. Changes to the 5/1/2009 unfunded actuarial liability was amortized over 30 years.
- **Discount rate:** 7.50%
- **Amortization growth rate:** 3.75%
- **Price inflation:** 3.00%
- **Salary increases:** Ranges from 5.0% to 3.75%
- **Cost-of-living adjustments:** Tier 1: 3.00% simple
  
  **Mortality:**
  
  - Non-Annuitants: RP-2000 Combined Healthy Non-Annuitant Mortality Table (multiplied by 0.956 for males and 0.960 for females), projected using a modified Scale MP-2015 on a generational basis.
  - Healthy Annuitants: RP-2000 Combined Healthy Annuitant Mortality Table (multiplied by 1.078 for males and 1.065 for females), projected using a modified Scale MP-2015 on a generational basis.
  - Disabled: RP-2000 Combined Healthy Annuitant Mortality Table (multiplied by 1.300 for males and 1.500 for females), projected using a modified Scale MP-2015 on a generational basis.
Changes of benefit and funding terms - The following changes to the Employees’ Retirement System (Plan) provisions were reflected in the valuation as listed below:

4/30/2017-2015

- No changes to benefits or funding terms.

4/30/2014 Valuation

- Effective April 20, 2014, Tier I member contribution rates increased by 1.00% and the interest credited to employee account balances decreased to 5.00%.

- Tier II members were added.

4/30/2013 Valuation

- The City contribution rate changed from 9.50% of payroll for General Employees and 19.50% of payroll for Judges and Elected Officials to the prior year’s actuarially determined contribution rate.

4/30/2012 Valuation

- The Plan was amended to provide MAST employees with service prior to April 25, 2010 and to implement a special benefit schedule for these employees.

4/30/2011 Valuation

- The Plan was amended according to Ordinance No. 110218, so that unless otherwise provided, no members of the Council, including the Mayor, who commence a term of office after April 30, 2011 shall participate in this Plan for any service after April 30, 2011. However, members of the Council, including the Mayor, elected on March 27, 2007 for a term beginning May 1, 2007 and also elected on March 22, 2011 for a term beginning on May 1, 2011 are members of this Plan as long as they are continuously a member of the Council, including the Mayor.

Changes in actuarial assumptions and methods - The following changes to the Plan provisions were reflected in the valuations as listed below:

4/30/2017-2015

- No change in actuarial assumptions or methods.

4/30/2014 Valuation

- All assumptions have been revised based on the results of the experience study conducted for the period May 1, 2010 to April 30, 2015. These assumptions were incorporated into the GASB 67 disclosures and net pension liability calculation for the Plan’s 2016 fiscal year-end which is based on the 4/30/2014 Valuation.
4/30/2011 Valuation

- Actuarial assumptions were changed based on recommendations from the May 1, 2006 through April 30, 2010 actuarial experience study that was adopted by the Board. The changes affected withdrawal rates, retirement rates, age of spouse assumptions, salary increases and J&S election assumptions.

4/30/2009 Valuation

- The amortization of UAL changed from a 20-year level percent of pay amortization method to a 30-year layered level percent of pay amortization method for the May 1, 2009 change to the unfunded actuarial liability.

4/30/2008 Valuation

- The Asset Smoothing Method switched from the prior method of using preliminary asset value plus 20% of the difference between the market value and the preliminary asset value to the new method of using 100% of expected returns plus 25% of actual returns above or below the expected return. The minimum asset corridor also changed from 90% to 85%.

- The amortization of UAL changed from a 30-year rolling level dollar amortization method to a 20-year layered level percent of pay amortization method.

- The investment return assumption changed from 7.75% to 7.50%.
### CITY OF KANSAS CITY, MISSOURI

Required Supplementary Information (Unaudited)

Schedule of Changes in the City’s Net Pension Liability and Related Ratios

Firefighters’ Pension System

April 30, 2019

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total pension liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$15,135,242</td>
<td>$12,886,414</td>
<td>$13,124,510</td>
<td>$13,137,551</td>
</tr>
<tr>
<td>Interest on total pension liability</td>
<td>52,444,755</td>
<td>46,425,259</td>
<td>44,922,139</td>
<td>43,442,934</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>6,556,970</td>
<td>(1,411,774)</td>
<td>(1,569,538)</td>
<td>-</td>
</tr>
<tr>
<td>Changes in assumptions</td>
<td>-</td>
<td>73,346,941</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments, including member refunds</td>
<td>(37,245,710)</td>
<td>(36,922,344)</td>
<td>(35,808,161)</td>
<td>(34,761,116)</td>
</tr>
</tbody>
</table>

| **Net change in total pension liability** | 36,891,257 | 94,324,496 | 20,668,950 | 21,819,369 |
| **Total pension liability-beginning**    | 719,980,737| 625,656,241| 604,987,291| 583,167,922|
| **Total pension liability-ending**       | 756,871,994| 719,980,737| 625,656,241| 604,987,291|

### Fiduciary net position

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net investment income</td>
<td>47,009,524</td>
<td>58,651,918</td>
<td>(7,690,067)</td>
<td>32,940,446</td>
</tr>
<tr>
<td>City contributions</td>
<td>17,435,993</td>
<td>16,754,798</td>
<td>16,631,844</td>
<td>16,258,533</td>
</tr>
<tr>
<td>Member contributions</td>
<td>6,882,375</td>
<td>6,534,349</td>
<td>6,173,154</td>
<td>6,258,482</td>
</tr>
<tr>
<td>Benefits paid</td>
<td>(36,339,478)</td>
<td>(36,310,596)</td>
<td>(34,757,146)</td>
<td>(32,804,795)</td>
</tr>
<tr>
<td>Refunds of contributions</td>
<td>(906,232)</td>
<td>(611,748)</td>
<td>(1,051,015)</td>
<td>(1,956,321)</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>(386,608)</td>
<td>(345,060)</td>
<td>(300,479)</td>
<td>(264,100)</td>
</tr>
</tbody>
</table>

| **Net change in fiduciary net position** | 33,695,574 | 44,673,661 | (20,993,709) | 20,432,245 |
| **Fiduciary net position-beginning**    | 506,697,663| 462,024,002| 483,017,711 | 462,585,466|
| **Fiduciary net position-ending**       | 540,393,237| 506,697,663| 462,024,002 | 483,017,711|

| **Net pension liability, ending**       | $216,478,757| $213,283,074| $163,632,239| $121,969,580|
| **Fiduciary net position as a percentage of total pension liability** | 71.40% | 70.38% | 73.85% | 79.84% |
| **Covered payroll**                     | $64,492,241 | $67,625,619 | $59,294,555 | $59,410,476 |
| **Net pension liability as a percentage of covered payroll** | 335.67% | 370.12% | 275.97% | 205.30% |

**Note to schedule:** This schedule is intended to show a 10-year trend. Additional years will be reported as they become available. The total pension liability and related ratios were measured as of April 30 of the prior year. See Note 10 for further discussion on measurement and valuation dates.
CITY OF KANSAS CITY, MISSOURI
Required Supplementary Information (Unaudited)
Schedule of Employer Contributions
Firefighters’ Pension System
Last Ten Years

<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30</th>
<th>Actuarially Determined Contributions</th>
<th>Actual Employer Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Contributions as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$17,123,835</td>
<td>$10,465,322</td>
<td>$6,658,513</td>
<td>$53,612,509</td>
<td>19.52%</td>
</tr>
<tr>
<td>2011</td>
<td>12,827,773</td>
<td>10,297,638</td>
<td>2,530,135</td>
<td>51,934,305</td>
<td>19.83%</td>
</tr>
<tr>
<td>2012</td>
<td>14,045,886</td>
<td>11,603,818</td>
<td>2,442,068</td>
<td>51,983,293</td>
<td>22.32%</td>
</tr>
<tr>
<td>2013</td>
<td>15,400,404</td>
<td>13,120,169</td>
<td>2,280,235</td>
<td>60,062,558</td>
<td>21.84%</td>
</tr>
<tr>
<td>2014</td>
<td>16,182,139</td>
<td>11,795,883</td>
<td>4,386,256</td>
<td>58,356,072</td>
<td>20.21%</td>
</tr>
<tr>
<td>2015</td>
<td>16,162,139</td>
<td>16,258,533</td>
<td>(96,394)</td>
<td>59,410,476</td>
<td>27.37%</td>
</tr>
<tr>
<td>2016</td>
<td>16,581,464</td>
<td>16,631,844</td>
<td>(50,380)</td>
<td>59,294,555</td>
<td>28.05%</td>
</tr>
<tr>
<td>2017</td>
<td>16,726,994</td>
<td>16,754,798</td>
<td>(27,804)</td>
<td>57,625,619</td>
<td>29.08%</td>
</tr>
<tr>
<td>2018</td>
<td>17,316,499</td>
<td>17,435,993</td>
<td>(119,494)</td>
<td>64,492,241</td>
<td>27.04%</td>
</tr>
<tr>
<td>2019</td>
<td>19,747,524</td>
<td>20,015,326</td>
<td>(267,802)</td>
<td>66,264,508</td>
<td>30.21%</td>
</tr>
</tbody>
</table>

Notes to Schedule
Valuation Date 5/1/2017
Timing Actuarially determined contribution rates are calculated based on the actuarial valuation one year prior to the beginning of the plan year

Key Methods and Assumptions Used to Determine Contribution Rates:

- Actuarial cost method: Entry Age
- Asset valuation method: 5-year smoothed market. 80%/120% corridor around market value.
- Amortization method: 30-year layered amortization as a level percent of pay for changes to the unfunded actuarial liability on or after May 1, 2008.
- Discount rate: 7.50%
- Amortization growth rate: 3.00%
- Price inflation: 2.50%
- Salary Increases: Ranges from 8.0% to 3.0%
- Cost-of-living adjustments: Tier 1: 3.00% simple
  Tier 2: 2.50% simple payable at the 27th anniversary of date of hire if the prior year's funding ratio is greater than or equal to 80%
- Mortality: Healthy: RP-2000 Combined Mortality Table set forward one year for males and females.
  Disabled: RP-2000 Combined Mortality Table set forward three years for males and females.
Changes of benefit and funding terms - The following changes to the Firefighters’ Pension System (Plan) provisions were reflected in the valuation as listed below:

4/30/2017-2015

• No changes to benefits or funding terms.

4/30/2014 Valuation

• Effective April 20, 2014, member contribution rates increased by 1.00% and Tier II have been added to the Plan.

4/30/2011 Valuation

• According to Ordinance No. 100606, members can now designate at retirement that a qualified domestic partner receive death benefits.

Changes in actuarial assumptions and methods - The following changes to the plan provisions were reflected in the valuations as listed below:

4/30/2017

• All assumptions have been revised based on the results of the experience study conducted for May 1, 2011 to April 30, 2016.

• Administrative expense assumption was increased from 0.35 percent of payroll to 0.37 percent of payroll.

4/30/2015

• All assumptions have been revised based on the results of the experience study conducted for the period May 1, 2011 to April, 2016. These assumptions were incorporated into the GASB 67 disclosures and net pension liability calculation for the Plan’s 2017 fiscal year-end which are based on the 4/30/2015 Valuation.

4/30/2014 Valuation

• The investment return assumption decreased from 7.75% to 7.50%.

4/30/2012 Valuation

• An actuarial experience study was conducted and resulted to changes in the following assumptions:
  
  o Inflation

  o Real wage growth
CITY OF KANSAS CITY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Required Supplementary Information
Firefighters’ Pension System
April 30, 2019

- Termination rates
- Retirement rates
- Disability rates
- Duty related disability percentage
- Spouse age difference
- Marriage assumption
- Health mortality
- Disabled mortality

4/30/2009 Valuation

- The minimum asset corridor, used in the asset smoothing method, changed from 85% to 80% and the maximum asset corridor changed from 110% to 120%.

- The amortization of UAL changed from a 20-year fixed level percent of pay amortization method for changes to the UAL for the years on and after May 1, 2009 to a 30-year fixed level percent of pay amortization method for changes to the UAL for the years on and after May 1, 2009.

4/30/2008 Valuation

- The minimum asset corridor, used in the asset smoothing method, changed from 90% to 85%.

- The amortization of UAL changed from a 30-year rolling level percent of pay amortization method to a 30-year fixed level percent of pay amortization of the May 1, 2008 UAL and a 20-year fixed level percent of pay amortization method for changes to the UAL for the years on and after May 1, 2009.

- The investment return assumption was changed from 8.00% to 7.75%.
### Schedule of Changes in the City’s Net Pension Liability and Related Ratios
**Civilian Employees’ Retirement System**
**April 30, 2019**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total pension liability</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$3,914,244</td>
<td>$4,598,304</td>
<td>$4,630,006</td>
<td>$4,403,101</td>
</tr>
<tr>
<td>Interest on total pension liability</td>
<td>12,742,742</td>
<td>12,509,148</td>
<td>12,015,197</td>
<td>11,366,771</td>
</tr>
<tr>
<td>Effect of assumption changes or inputs</td>
<td>-</td>
<td>(9,116,555)</td>
<td>3,350,712</td>
<td>2,318,394</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(3,213,708)</td>
<td>(7,303,863)</td>
<td>(2,293,671)</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments, including member refunds</td>
<td>(7,765,679)</td>
<td>(7,185,237)</td>
<td>(7,220,946)</td>
<td>(6,320,353)</td>
</tr>
<tr>
<td>Net change in total pension liability</td>
<td>5,677,599</td>
<td>(6,498,203)</td>
<td>10,481,298</td>
<td>11,767,913</td>
</tr>
<tr>
<td>Total pension liability-beginning</td>
<td>173,715,867</td>
<td>180,214,070</td>
<td>169,732,772</td>
<td>157,964,859</td>
</tr>
<tr>
<td>Total pension liability-ending</td>
<td>179,393,466</td>
<td>173,715,867</td>
<td>180,214,070</td>
<td>169,732,772</td>
</tr>
<tr>
<td>Fiduciary net position</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment income</td>
<td>11,661,350</td>
<td>11,383,598</td>
<td>(815,408)</td>
<td>6,756,442</td>
</tr>
<tr>
<td>Net securities lending income</td>
<td>25,377</td>
<td>36,760</td>
<td>21,305</td>
<td>23,157</td>
</tr>
<tr>
<td>City of Kansas City, MO contributions</td>
<td>4,994,191</td>
<td>5,063,240</td>
<td>5,048,167</td>
<td>4,920,686</td>
</tr>
<tr>
<td>Member contributions</td>
<td>1,271,683</td>
<td>1,253,047</td>
<td>1,287,388</td>
<td>1,323,061</td>
</tr>
<tr>
<td>Benefits paid</td>
<td>(7,424,849)</td>
<td>(6,888,499)</td>
<td>(6,887,482)</td>
<td>(6,185,573)</td>
</tr>
<tr>
<td>Refunds of contributions</td>
<td>(340,830)</td>
<td>(296,738)</td>
<td>(333,464)</td>
<td>(134,780)</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>(147,653)</td>
<td>(120,257)</td>
<td>(126,924)</td>
<td>(112,924)</td>
</tr>
<tr>
<td>Net change in fiduciary net position</td>
<td>10,039,269</td>
<td>10,431,151</td>
<td>(1,806,418)</td>
<td>6,600,069</td>
</tr>
<tr>
<td>Fiduciary net position-beginning</td>
<td>132,565,840</td>
<td>122,134,689</td>
<td>123,941,107</td>
<td>117,341,038</td>
</tr>
<tr>
<td>Fiduciary net position-ending</td>
<td>142,605,109</td>
<td>132,565,840</td>
<td>122,134,689</td>
<td>123,941,107</td>
</tr>
<tr>
<td>Net pension liability, ending</td>
<td>$36,788,357</td>
<td>$41,150,027</td>
<td>$58,079,381</td>
<td>$45,791,665</td>
</tr>
<tr>
<td>Fiduciary net position as a percentage of total pension liability</td>
<td>79.49%</td>
<td>76.31%</td>
<td>67.77%</td>
<td>73.02%</td>
</tr>
<tr>
<td>Covered payroll</td>
<td>$25,433,860</td>
<td>$25,060,993</td>
<td>$25,747,787</td>
<td>$26,461,305</td>
</tr>
<tr>
<td>Net pension liability as a percentage of covered payroll</td>
<td>144.64%</td>
<td>164.20%</td>
<td>225.57%</td>
<td>173.05%</td>
</tr>
</tbody>
</table>

**Notes to schedule:** This schedule is intended to show a 10-year trend. Additional years will be reported as they become available. The total pension liability and related ratios were measured as of April 30 of the prior year. See Note 10 for further discussion on measurement and valuation dates.
<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30</th>
<th>Actuarially Determined Contributions</th>
<th>Actual Employer Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered Payroll</th>
<th>Contributions as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$3,616,000</td>
<td>$3,330,000</td>
<td>$286,000</td>
<td>$25,340,000</td>
<td>13.14%</td>
</tr>
<tr>
<td>2011</td>
<td>4,748,000</td>
<td>3,185,000</td>
<td>1,563,000</td>
<td>25,162,000</td>
<td>12.66%</td>
</tr>
<tr>
<td>2012</td>
<td>4,361,000</td>
<td>3,146,000</td>
<td>1,215,000</td>
<td>23,976,000</td>
<td>13.12%</td>
</tr>
<tr>
<td>2013</td>
<td>4,956,000</td>
<td>3,283,000</td>
<td>1,673,000</td>
<td>25,006,000</td>
<td>13.13%</td>
</tr>
<tr>
<td>2014</td>
<td>5,658,000</td>
<td>4,122,000</td>
<td>1,536,000</td>
<td>25,617,000</td>
<td>16.09%</td>
</tr>
<tr>
<td>2015</td>
<td>4,931,000</td>
<td>4,931,000</td>
<td>-</td>
<td>26,461,000</td>
<td>18.63%</td>
</tr>
<tr>
<td>2016</td>
<td>5,048,000</td>
<td>5,048,000</td>
<td>-</td>
<td>25,748,000</td>
<td>19.61%</td>
</tr>
<tr>
<td>2017</td>
<td>5,063,000</td>
<td>5,063,000</td>
<td>-</td>
<td>25,061,000</td>
<td>20.20%</td>
</tr>
<tr>
<td>2018</td>
<td>4,994,000</td>
<td>4,994,000</td>
<td>-</td>
<td>25,434,000</td>
<td>19.64%</td>
</tr>
<tr>
<td>2019</td>
<td>4,779,000</td>
<td>4,779,000</td>
<td>-</td>
<td>27,108,000</td>
<td>17.63%</td>
</tr>
</tbody>
</table>

**Notes to Schedule**

The following actuarial methods and assumptions were used to determine the actuarially determined employer contribution reported in the most recent fiscal year, which was based on the April 30, 2017 actuarial valuation:

- **Actuarial cost method**: Entry age normal
- **Amortization method**: Level percentage of payroll, open
- **Remaining amortization period**: 30 years
- **Assets valuation method**: 5-years smoothing of actual vs expected return on market value
- **Price inflation**: 3.00%
- **Salary increases**: 3.75% to 7.75%, including inflation
- **Investment rate of return**: 7.50%, net of investments expenses and including inflation
- **Future cost-of-living adjustments**: 2.50% (simple)
Changes of benefit and funding terms - The following changes to the Civilian Employees’ Retirement System (Plan) provisions were reflected in the valuation performed as of April 30 listed below:

2013 - The 2013 Missouri General Assembly passed Senate Bill 215/House Bill 418, which created a new benefit tier for members hired on or after August 28, 2013. The Plan provisions changed were:

- Normal retirement changed from age 65 to age 67,
- Early retirement, without a reduction in benefit amount changed from Rule of 80 (age plus service equal or exceeds 80) or age 60 with 10 years of creditable service to Rule of 85 or age 62 with 20 years of creditable service,
- Final compensation changed from an average of the highest two years to the highest three years.

Changes in actuarial assumptions and methods - The following changes to the Plan provisions were reflected in the valuations as listed below:

4/30/2017 Valuation:

- The amortization of the unfunded actuarial accrued liability at April 30, 2017 is amortized over a closed 30-year period. Subsequent changes in the funded actuarial liability due to experience are amortized in a separate base with payments over a closed 20-year period.

4/30/2013 Valuation:

- Reduction of the investment return assumption from 7.75% to 7.50%.
- Reduction of the assumed cost-of-living adjustment from 3.00% to 2.50%.
- Reduction of the general wage increase assumption from 4.00% to 3.75%.
- Modification of both early and normal retirement assumptions to better reflect the actual, observed experience.
- Termination of employment assumption was changed to a pure service-based assumption with one set of rates applicable to both males and females.
- The assumption regarding vested members who terminated employment was modified to value the greater of the value of the deferred monthly benefit or the value payable as a refund.
- The merit salary assumption was modified to reflect the current pay scales.
- The amortization of the UAAL was changed to be a single base, recalculated each year and amortized as a level percentage of payroll over an open 30 year period.
4/30/2011 Valuation:

- The Board of Trustees adopted a change in the asset smoothing method and implemented it by resetting the actuarial value of assets equal to the market value of assets as of April 30, 2011. The new smoothing method recognizes the difference between the actual and expected return on the market value of assets evenly over a five-year period.
### Schedule of Changes in the City's Net Pension Liability and Related Ratios

#### Police Retirement System

April 30, 2019

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total pension liability</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$24,997,759</td>
<td>$28,978,200</td>
<td>$27,423,797</td>
<td>$26,900,131</td>
</tr>
<tr>
<td>Interest on total pension liability</td>
<td>84,867,808</td>
<td>81,761,243</td>
<td>79,502,922</td>
<td>76,210,579</td>
</tr>
<tr>
<td>Effect of assumption changes or inputs</td>
<td>-</td>
<td>(76,763,170)</td>
<td>40,565,354</td>
<td>14,987,963</td>
</tr>
<tr>
<td>Differences between expected and actual experience</td>
<td>(4,446,480)</td>
<td>(13,081,322)</td>
<td>(11,656,885)</td>
<td>-</td>
</tr>
<tr>
<td>Benefit payments, including member refunds</td>
<td>(64,731,647)</td>
<td>(60,163,764)</td>
<td>(58,588,761)</td>
<td>(55,405,669)</td>
</tr>
<tr>
<td><strong>Net change in total pension liability</strong></td>
<td>40,687,440</td>
<td>(39,268,813)</td>
<td>77,246,427</td>
<td>62,693,004</td>
</tr>
</tbody>
</table>

| **Total pension liability-beginning** | 1,163,351,475 | 1,202,620,288 | 1,125,373,861 | 1,062,680,857 |
| **Total pension liability-ending** | 1,204,038,915 | 1,163,351,475 | 1,202,620,288 | 1,125,373,861 |

| **Fiduciary net position** |            |            |            |            |
| Net investment income     | 73,985,926 | 72,448,615 | (3,094,475) | 46,824,719 |
| Net securities lending income | 116,726 | 182,798 | 135,246 | 126,375 |
| City of Kansas City, MO contributions | 32,103,207 | 30,979,978 | 30,272,063 | 28,933,261 |
| Member contributions      | 11,390,571 | 11,751,066 | 10,748,236 | 10,874,921 |
| Benefits paid             | (63,777,210) | (59,554,625) | (57,970,768) | (55,006,617) |
| Refunds of contributions  | (954,437) | (609,139) | (617,993) | (399,052) |
| Administrative expenses   | (714,956) | (642,688) | (561,591) | (549,742) |
| **Net change in fiduciary net position** | 52,149,827 | 54,556,005 | (21,089,282) | 30,803,865 |

| **Fiduciary net position-beginning** | 827,347,041 | 772,791,036 | 793,880,318 | 763,076,453 |
| **Fiduciary net position-ending** | 879,496,868 | 827,347,041 | 772,791,036 | 793,880,318 |

| **Net pension liability, ending** | $324,542,047 | $336,004,434 | $429,829,252 | $331,493,543 |

| **Fiduciary net position as a percentage of total pension liability** | 73.05% | 71.12% | 64.26% | 70.54% |

| **Covered payroll** | $91,597,650 | $90,570,590 | $91,951,939 | $91,749,770 |

| **Net pension liability as a percentage of covered payroll** | 354.31% | 370.99% | 467.45% | 361.30% |

**Notes to schedule:** This schedule is intended to show a 10-year trend. Additional years will be reported as they become available. The total pension liability and related ratios were measured as of April 30 of the prior year. See Note 10 for further discussion on measurement and valuation dates.
CITY OF KANSAS CITY, MISSOURI
Required Supplementary Information (Unaudited)
Schedule of Employer Contributions
Police Retirement System
Last Ten Years

<table>
<thead>
<tr>
<th>Fiscal Year Ending April 30</th>
<th>Actuarially Determined Contributions</th>
<th>Actual Employer Contributions</th>
<th>Contribution Deficiency (Excess)</th>
<th>Covered payroll</th>
<th>Contributions as a % of Covered Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$22,154,000</td>
<td>$16,645,000</td>
<td>$5,509,000</td>
<td>$84,494,000</td>
<td>19.70%</td>
</tr>
<tr>
<td>2011</td>
<td>32,020,000</td>
<td>16,532,000</td>
<td>15,488,000</td>
<td>87,105,000</td>
<td>18.98%</td>
</tr>
<tr>
<td>2012</td>
<td>28,277,000</td>
<td>16,477,000</td>
<td>11,800,000</td>
<td>83,784,000</td>
<td>19.67%</td>
</tr>
<tr>
<td>2013</td>
<td>31,653,000</td>
<td>16,934,000</td>
<td>14,719,000</td>
<td>86,036,000</td>
<td>19.68%</td>
</tr>
<tr>
<td>2014</td>
<td>35,062,000</td>
<td>22,242,000</td>
<td>12,820,000</td>
<td>89,320,000</td>
<td>24.90%</td>
</tr>
<tr>
<td>2015</td>
<td>28,933,000</td>
<td>28,933,000</td>
<td>-</td>
<td>91,750,000</td>
<td>31.53%</td>
</tr>
<tr>
<td>2016</td>
<td>30,272,000</td>
<td>30,272,000</td>
<td>-</td>
<td>91,952,000</td>
<td>32.92%</td>
</tr>
<tr>
<td>2017</td>
<td>30,980,000</td>
<td>30,980,000</td>
<td>-</td>
<td>90,571,000</td>
<td>34.21%</td>
</tr>
<tr>
<td>2018</td>
<td>32,103,000</td>
<td>32,103,000</td>
<td>-</td>
<td>91,598,000</td>
<td>35.05%</td>
</tr>
<tr>
<td>2019</td>
<td>32,281,000</td>
<td>32,281,000</td>
<td>-</td>
<td>94,574,000</td>
<td>34.13%</td>
</tr>
</tbody>
</table>

Notes to Schedule

The following actuarial methods and assumptions were used to determine the actuarially determined employer contribution reported in the most recent fiscal year, which was based on the April 30, 2017 actuarial valuation:

- Actuarial cost method: Entry age normal
- Amortization method: Level percentage of payroll, open
- Remaining amortization period: 30 years
- Assets valuation method: 5-years smoothing of actual vs expected return on market value
- Price inflation: 3.00%
- Salary increases: 3.75% to 8.75%, including inflation
- Investment rate of return: 7.50%, net of investments expenses and including inflation
- Future cost-of-living adjustments: 2.50% (simple)
Changes of benefit and funding terms - The following changes to the Police Retirement System (Plan) provisions were reflected in the valuation performed as of April 30 listed below:

2013  The 2013 Missouri General Assembly passed Senate Bill 215/House Bill 418, which provided for the following changes to the System:

- Increased the number of years of creditable service from 30 to 32 (which results in the maximum benefit increasing from 75% to 80% of final average pay).

- Created a new benefit tier for new hires with the same benefit structure except final compensation is based on the average of the highest three years, eligibility for service retirement is the earlier of 27 years of service or age 60 with 15 years of service, and the form of payment is a joint and 50% survivor benefit, if married.

- Required the City to contribute the full employer actuarial contribution plus an additional $200 per month for every member entitled to receive a supplemental benefit.

The Retirement Board increased the employee contribution rate by 1.00% from 10.55% to 11.55%.

2011  A new employer policy allowed police officers to continue working until they reach 32 years of service, although benefit accruals and member contributions ended at 30 years.

Changes in actuarial assumptions and methods - The following changes to the Plan provisions were reflected in the valuations as listed below:

4/30/2017 Valuation:

- The amortization of the unfunded actuarial accrued liability at April 30, 2017 is amortized over a closed 30-year period. Subsequent changes in the unfunded actuarial liability due to experience are amortized in a separate base with payments over a closed 20-year period.

4/30/2013 Valuation:

- Reduction of the investment return assumption from 7.75% to 7.50%.

- Reduction of the assumed cost of living adjustment from 3.00% to 2.50%.

- Reduction of the general wage increase assumption from 4.00% to 3.75%.

- Modification of retirement rates to reflect the change in the benefit structure (years of creditable service increasing from 30 to 32), the change in the mandatory retirement policy of the Police Department (from 32 to 35 years of service), and to better reflect the actual, observed experience.

- Lowered termination rates.

- Adjusted the merit scale component of the salary scale to reflect the current pay scale.
• The amortization of the UAAL was changed to be a single base, recalculated each year and amortized as a level percentage of payroll over an open 30 year period.

4/30/2011 Valuation:

• The Board of Trustees adopted a change in the asset smoothing method and implemented it by resetting the actuarial value of assets equal to the market value of assets as of April 30, 2011. The new smoothing method recognizes the difference between the actual and expected return on the market value of assets evenly over a five-year period.
CITY OF KANSAS CITY, MISSOURI
Required Supplementary Information (Unaudited)
Schedule of Changes in the City’s Total OPEB Liability
April 30, 2019

Employee/Firefighter Total OPEB Liability at April 30,

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB liability</td>
<td></td>
</tr>
<tr>
<td>Service cost</td>
<td>$ 4,058,358</td>
</tr>
<tr>
<td>Interest on the total OPEB liability</td>
<td>3,777,849</td>
</tr>
<tr>
<td>Changes of benefit terms</td>
<td></td>
</tr>
<tr>
<td>Difference between expected and actual experience of the total OPEB liability</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>146,222</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(3,925,445)</td>
</tr>
<tr>
<td>Net change in total OPEB liability</td>
<td>4,056,984</td>
</tr>
<tr>
<td>Total OPEB liability-ending</td>
<td>101,488,627</td>
</tr>
<tr>
<td>Total OPEB liability-ending</td>
<td>$ 105,545,611</td>
</tr>
<tr>
<td>Covered-employee payroll</td>
<td>$ 242,850,028</td>
</tr>
<tr>
<td>Total OPEB liability as a percentage of covered-employee payroll</td>
<td>43.46%</td>
</tr>
</tbody>
</table>

Changes in assumptions reflect a change in the discount rate from 3.72% as of April 30, 2018 to 3.71% as of April 30, 2019.
Police/Civilian OPEB Total Liability at April 30,

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service cost</td>
<td>$ 2,529,442</td>
</tr>
<tr>
<td>Interest on the total OPEB liability</td>
<td>1,725,564</td>
</tr>
<tr>
<td>Changes of benefit terms</td>
<td>-</td>
</tr>
<tr>
<td>Difference between expected and actual experience of the total OPEB liability</td>
<td>-</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>61,468</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(957,672)</td>
</tr>
<tr>
<td><strong>Net change in total OPEB liability</strong></td>
<td><strong>3,358,802</strong></td>
</tr>
<tr>
<td><strong>Total OPEB liability-beginning</strong></td>
<td><strong>45,600,239</strong></td>
</tr>
<tr>
<td><strong>Total OPEB liability-ending</strong></td>
<td><strong>$ 48,959,041</strong></td>
</tr>
</tbody>
</table>

**Covered-employee payroll** $120,518,136

Total OPEB liability as a percentage of covered-employee payroll **40.62%**

Changes in assumptions reflect a change in the discount rate from 3.72% as of April 30, 2018 to 3.71% as of April 30, 2019.
### Condition Assessment

<table>
<thead>
<tr>
<th></th>
<th>Percentage in Good or Better Condition</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2017</td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td>80.22</td>
<td>80.22</td>
<td>80.93</td>
</tr>
<tr>
<td>Street lighting</td>
<td></td>
<td>97.16</td>
<td>97.20</td>
<td>96.61</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>Percentage in Fair Condition</th>
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<tr>
<td></td>
<td></td>
<td>2017</td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td>16.15</td>
<td>16.15</td>
<td>13.54</td>
</tr>
<tr>
<td>Street lighting</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>Percentage in Substandard Condition</th>
<th></th>
<th></th>
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</tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td>2017</td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td>3.63</td>
<td>3.63</td>
<td>5.53</td>
</tr>
<tr>
<td>Street lighting</td>
<td></td>
<td>2.84</td>
<td>2.80</td>
<td>3.39</td>
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<table>
<thead>
<tr>
<th></th>
<th>Overall Condition Level</th>
<th></th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>2017</td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>Bridges</td>
<td></td>
<td>77.00</td>
<td>77.00</td>
<td>77.64</td>
</tr>
<tr>
<td>Street lighting</td>
<td></td>
<td>97.16</td>
<td>97.20</td>
<td>96.61</td>
</tr>
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</table>

### Estimated and Actual Costs to Maintain

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
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</thead>
<tbody>
<tr>
<td>Bridges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated</td>
<td>$ 36,886</td>
<td>$ 36,402</td>
<td>$ 36,402</td>
<td>$ 36,401</td>
<td>$ 41,326</td>
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<tr>
<td>Actual</td>
<td>5,874</td>
<td>1,771</td>
<td>3,439</td>
<td>3,708</td>
<td>11,447</td>
</tr>
<tr>
<td>Difference</td>
<td>$(31,012)</td>
<td>$(34,631)</td>
<td>$(32,963)</td>
<td>$(32,693)</td>
<td>$(29,879)</td>
</tr>
<tr>
<td>Street lighting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated</td>
<td>$ 8,571</td>
<td>$ 8,656</td>
<td>$ 8,990</td>
<td>$ 9,066</td>
<td>$ 9,195</td>
</tr>
<tr>
<td>Actual</td>
<td>5,905</td>
<td>6,110</td>
<td>5,629</td>
<td>4,440</td>
<td>5,100</td>
</tr>
<tr>
<td>Difference</td>
<td>$(2,666)</td>
<td>$(2,546)</td>
<td>$(3,361)</td>
<td>$(4,626)</td>
<td>$(4,095)</td>
</tr>
</tbody>
</table>
As allowed by GASB Statement No. 34, the City has adopted an alternative process for recording depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the City expenses maintenance costs and does not report depreciation expense.

In order to utilize this approach, the City is required to:

- Maintain an asset management system to include up-to-date inventory of eligible infrastructure assets.
- Perform a condition assessment.
- Estimate each year the amount to maintain and preserve the assets.
- Document that the assets are being preserved approximately at, or above, the established condition level.

The condition of bridges is measured using the Federal Highway Administration Rating System. The Federal system uses a measurement scale that is based on a condition index ranging from zero for a failed bridge to 100 for a bridge in perfect condition. The condition index is used to classify bridges and culverts in good or better condition (65 and 75 on up, respectively), fair condition (45 to 64) and substandard condition (less than 45). It is the City’s policy to maintain, on average, at least 75 percent of its bridge system at a good or better condition level. No more than 10 percent should be in the substandard condition. Condition assessments are determined every other year. All bridges are rated at least once every two years.

The condition of street lighting is measured using a system designed by the City. The system uses a measurement scale that is based on an assigned condition index to a streetlight of zero for failing or 100 for passing each measured factor and measures 16 different factors. The condition index is used to classify street lighting in better condition (90 and up), good condition (80 to 89) and substandard condition (less than 80). It is the City’s policy to maintain an overall average of at least 90 percent condition rating (better condition rating) for the entire street light system. No more than 10 percent of the entire street lighting system should be below the better condition rating. Condition assessments are determined every year. Street lights are selected for condition assessments systematically by a private contractor hired to assess and immediately repair all street lights inspected. The plan is to have 100 percent of all street lights inspected, with corresponding repairs, every four years.
Special revenue funds are used to account for the proceeds of specific revenue sources (other than certain capital projects and expendable trusts) that are legally restricted to expenditure for specified purposes.

**Museum** - Used to account for special museum taxes levied by the City and contributions to the Kansas City Museum for operating expenses.

**Street Maintenance** - Accounts for the City’s allocations of the State of Missouri motor fuel tax and expenditures for reconstruction, maintenance, repair and cleaning of roads and streets.

**Public Mass Transportation** - Includes the accounts relating to the City-enacted sales tax and expenditures for transportation purposes, which include financial support of a public mass transportation system; construction and maintenance of streets, roads, bridges and airports; acquisition of lands and right-of-ways; and related planning and feasibility studies to the extent of tax revenues.

**KCATA Sales Tax** - Accounts for a three-eighths percent sales tax dedicated to fund the Kansas City Area Transit Authority operations.

**Infrastructure and Maintenance** - Accounts for the City’s collection of gaming revenues and fund expenditures for infrastructure and maintenance.

**Parks & Recreation** - Used to account for a one-half percent sales tax to fund operations, maintenance, and construction relating to the City’s parks, recreation centers, parkways, boulevards and roads in the park districts.

**Neighborhood Grants** - Used to account for funds related to the neighborhood grants.

**Special Gifts - Parks and Recreation** - The City receives donations from a variety of sources for parks and recreation facilities; the Parks Board of Commissioners approves expenditures to ensure they meet the contributor’s requirements.

**Golf Operations** - Includes accounts relating to the operation of the City’s golf courses. Revenues from golf course green fees are recorded in this fund and the fund balance is restricted for the purpose of acquiring, developing, or improving park and recreation lands or facilities.

**Parking Garage** - Used to account for the operation and maintenance of the 11th and Oak garage.

**Fire Sales Tax** - Used to account for a one-quarter percent sales tax dedicated to fund the operations of the City’s Fire Department.

**Development Services** - Used to account for the fee-supported operations of the City Planning and Development Department.

**Public Safety Sales Tax** - Used to account for a one-quarter percent sales tax dedicated to fund a capital plan for public safety operations.

**Central City Sales Tax** - Used to account for a one-eighth percent sales tax for economic development in the City’s central core.
Street Car - Used to account for the expenses of building and maintaining the downtown streetcar project.

Neighborhood Stabilization - Used to account for funds related to the Neighborhood stabilization grant. The overall purpose of the program is to stabilize communities that have suffered from foreclosures and abandonment through the purchase and redevelopment of foreclosed and abandoned homes and residential properties.

Strategic Neighborhoods - Used to account for strategic neighborhood initiatives, including nuisance abatement and structural demolitions.

Health - Used to account for property tax receipts dedicated to expenditures related to healthcare for the indigent.

Public Improvement Guarantee Fund - Used to account for deposits from private developers for various public improvement projects.

Police Drug Enforcement - Used to account for funds received from Jackson County for Police Department drug enforcement efforts. Revenues arise from a 0.25% sales tax assessed by Jackson County for drug enforcement activities.

Neighborhood Tourist Development - A fund established by Missouri state law requiring cities levying a convention and tourism tax to provide ten percent of the receipts from the tax for the purpose of promoting cultural, social, ethnic, historic and recreation activities at the neighborhood level.

Convention and Tourism - A fund established by Missouri state law for the deposit of the City’s convention and tourism tax. The fund is also used to account for the revenues and expenditures related to convention center operations.

Performing Arts Center - Used to account for the revenues and expenditures related to the Performing Arts Center garage.

Domestic Violence - Used to account for domestic violence-related fines collected for use in domestic violence shelter operations.

Community Development Governmental Grants - Under the Community Development Block Grant Program, the City receives a certain amount of money from the U.S. government each year for a variety of uses within defined target areas and populations. These target areas and populations can generally be defined as suffering from various levels of economic distress.

Governmental Grants Fund - Other - Used to account for assistance from significant federal and state programs or agencies. These funds are operated by expending moneys received from the granting agencies in accordance with the specific terms of the grant agreements. In this report, Community Development Block Grant funds are presented separately, while the revenues and expenditures of other grant funds have been combined.
CITY OF KANSAS CITY, MISSOURI
Nonmajor Governmental Funds
Special Revenue Funds
April 30, 2019

Liberty Memorial Endowment - Established to accumulate funds for future preservation of the Liberty Memorial and its museum. The primary source of revenue is the tax collections in excess of $30,000,000 of the ½ of 1% sales tax that was in effect from May 1999 until September 2000 and the interest earned on these collections.

Justice Assistance Grant - Includes moneys received as a grant from the United States Department of Justice for various law enforcement activities.

Arterial Street Impact Fee - Used to account for revenues collected for arterial street impact fees, which are imposed on new developments proportionate with the costs the City will incur to provide arterial streets.

Inmate Security - Authorized for the purpose of supporting the Citywide development of an inmate biometric identification system.

Other - Primarily used to account for user fees and contributions collected for the purpose of neighborhood improvements, paying off lease purchase or repairs associated with Municipal Auditorium and providing upkeep on Union Cemetery.
The debt service funds are used to account for the accumulation of resources for and the payment of, general long-term debt principal and interest.

**General Debt and Interest** - Used to account for the payment of principal and interest on the City’s general obligation debt. The primary source of revenue is the City’s tax levy on tangible property.

**KCMAC Funds** - Used to account for the lease purchase activities and related debt service payments for the Kansas City Municipal Assistance Corporation’s (KCMAC) various debt issues, including the convention and sports complex.

**STIF** - 12th and Wyandotte, Midtown, Tower 909 Walnut, Hotel President, Brush Creek / Blue Parkway, HOK Sport Garage, East Village, and Linwood Shopping Center-Used to account for the collection of super-tax increment financing (STIF) taxes and payment of principal and interest on STIF bonds.

**Streetlight Debt** - Used to account for the payment of principal and interest on the City’s streetlight general obligation (GO) bond debt. The primary source of revenue is the City’s tax levy on tangible property.

**KC Downtown Redevelopment District** - Used to account for funds for the payment of principal and interest on the City’s bond debt to cover the cost of the KC Live redevelopment.

**Neighborhood Improvement District GO Bond** - Used to account for the payment of principal and interest on the City’s general obligation debt issued for neighborhood improvement districts.

**Downtown Arena Debt** - Used to account for funds to fulfill the public’s obligation in financing the development and construction of the Sprint Arena in downtown Kansas City.

**Special Assessment Sewer** - Used to account for the payment of debt service on the City’s special assessment debt issued for improvements to the City’s sewer system. The primary source of revenue arises from special assessment collections.

**Recovery Zone Bond** - Used to account for the debt payments and IRS interest subsidy on the Taxable General Obligation Improvement Bonds 2010B.


**TIF Debt** - Used to pay debt of TIF backed bonds.
The capital projects funds account for resources used for the acquisition of capital facilities, except those financed by the proprietary fund and those budgeted in the general or special revenue funds, when resources are derived exclusively from the direct revenues for the fund and do not involve long-term borrowing.

**General Government**

*Equipment Lease* - To account for the acquisition of major equipment funded through lease-purchase arrangements.

*GO KC Projects Fund* - To account for the voter approved bonds to fund a capital improvements program for streets, sidewalks, flood control, and other infrastructure needs, and the construction of a new animal shelter complex.

*Special Obligation Series 2013B* - To account for improvements to the City’s municipal auditorium.


*Special Obligation Series 2017 Taxable and Tax Exempt* - Used to account for the issuance of special obligation bonds Series 2017.

*Taxable Special Obligation Series 2018A* - Convention Center Hotel-Used to account for the issuance of bonds to facilitate development of a new headquarters convention center hotel.

*2017 and 2018 Flood Control* - Used to account for the local matching funds for two flood control projects being constructed by the United States Army Corps of Engineers (Corps) pursuant to two Project Cooperation Agreements (PCA) relating to the construction of a flood damage reduction projects in the Dodson Industrial District and Turkey Creek.

*General Obligation Series 2010A* - Used to account for the issuance of general obligation (GO) bonds for the purpose of paying for deferred maintenance and basic capital infrastructure (Basic Capital Infrastructure Project), such as streets, bridges, catch basins and other projects.

*General Obligation Series 2011* - Used to account for the issuance of general obligation (GO) bonds for the purpose of paying for deferred maintenance and basic capital infrastructure, such as streets, parks, zoo and other projects.

*General Obligation Series 2012A* - Used to account for the issuance of general obligation (GO) bonds for the purpose of financing basic infrastructure, KC Zoo Projects, Public Safety Projects and the refunding of GO Bond Series 2003F and 2004F.

*Special Obligation Series 2009E* - Used to account for the development, design and construction of a 1,000 space underground parking garage, including a green space/park area on the roof (Parking Garage) adjacent to the Performing Arts Center (PAC), fund a Debt Service Reserve Fund and pay certain costs of issuance.
Special Obligation Series 2014B - Used to account for the issuance of bonds to acquire and construct the downtown streetcar system, certain capital improvements required under the Americans with Disabilities Act, installation of traffic signals, enterprise permitting system and to refund a portion of bonds issued by the Industrial Development Authority.

Public Safety

Health Department Building - Used to account for the funds used in the construction of the Health Services Building at 24th and Troost. The building was completed during fiscal year 1997. The building is being partially financed through funds from Medicaid incentive moneys, which include federal as well as City dollars.

Special Assessments

1991 and 1996 Series Sewer Special Assessment - To finance and account for expenditures associated with improvements of sanitary and storm sewer systems.

General Improvements - A revolving fund established by the sale of $1,000,000 of general obligation bonds to provide money that can be advanced to pay engineering and other developmental costs for special assessments projects. After the projects are completed and special assessments are levied, the amount borrowed from this fund is repaid. The general obligation bonds financing this fund are serviced by the debt service fund.

Public Works

Special Obligation Series 2012A - To account for the purchase of a software system for revenue collection and funds to acquire and construct public infrastructure projects.

Special Obligation Series 2014A - To account for the downtown streetcar transit system project.

Special Obligation Series 2013C - To account for the construction, maintenance and operation of the Soccer Village in Swope Park.

Special Obligation Series 2014D - To account for the downtown streetcar transit system project phase II.

Special Obligation Tax-Exempt Bond Series 2016 (comprised of the Series 2016A, Series 2016C, Series 2016D and Series 2016E Bonds) - Used to account for the issuance of bonds to acquire and construct ADA compliant improvements to various City facilities, a North Patrol Police Station and furnishings, various road and bridge improvements, a trail near the Blue River, lighting improvements to Bartle Hall, improvements to the City Parks Department administration building, a budget software system, an Urban Baseball Academy, improvements to the Sprint Arena and to refund a portion of the KCMAC Series 2006A bonds and Special Obligation Series 2008A, 2008B and 2008C bonds in their entirety.

Special Obligation Taxable Series 2016B - Used to account for the issuance of bonds to acquire and construct a Linwood Grocery Store property, the Two-Light Downtown Residential project, parking system equipment, a Building Demolition project and a Paseo Gateway land acquisition.
**KCMAC Bartle Hall Expansion 04A & 04B** - These funds accounts for the construction of an expanded ballroom for the Bartle Hall Convention Center.

**KCMAC 17 MSC Fueling Station** - This fund accounts for expenses to pay a portion of the costs of the Municipal Service Center Project.

**KCMAC 04B Tow Lot** - This fund accounts for expenses related to the construction of a new tow lot facility.

**Other**

**STIF Special Obligation 2008B** - This fund accounts for funds to build a parking garage on 11th Street east of City Hall. Debt service on the Series 2008B Bonds will be funded by the local TIF, STIF and State Supplemental TIF revenues of the project and supported by an annual appropriation pledge of the City’s general municipal revenues.
## CITY OF KANSAS CITY, MISSOURI
### Nonmajor Governmental Funds
#### Combing Balance Sheet
April 30, 2019
*(in thousands of dollars)*

### Special Revenue Funds
### Debt Service Funds
### Capital Project Funds
### Total Nonmajor Governmental Funds

<table>
<thead>
<tr>
<th>Assets</th>
<th>Special Revenue Funds</th>
<th>Debt Service Funds</th>
<th>Capital Project Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$114,819</td>
<td>$11,166</td>
<td>$51,440</td>
<td>$177,425</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>2,528</td>
<td>297</td>
<td>-</td>
<td>2,825</td>
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<tr>
<td>Personal property</td>
<td>4,478</td>
<td>1,364</td>
<td>-</td>
<td>5,842</td>
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<tr>
<td>Sales</td>
<td>26,563</td>
<td>-</td>
<td>-</td>
<td>26,563</td>
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<tr>
<td>Hotel and restaurant</td>
<td>7,664</td>
<td>-</td>
<td>-</td>
<td>7,664</td>
</tr>
<tr>
<td>Local use</td>
<td>554</td>
<td>-</td>
<td>-</td>
<td>554</td>
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<tr>
<td>Total taxes</td>
<td>41,787</td>
<td>1,661</td>
<td>-</td>
<td>43,448</td>
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<td>Accounts</td>
<td>384</td>
<td>1,525</td>
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<td>1,909</td>
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<td>Special assessments</td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>8</td>
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<td>Interest and dividends</td>
<td>352</td>
<td>142</td>
<td>150</td>
<td>644</td>
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<td>Allowance for uncollectible receivables</td>
<td>(4,708)</td>
<td>-</td>
<td>(1,046)</td>
<td>(4)</td>
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<tr>
<td>Total receivables</td>
<td>37,819</td>
<td>2,282</td>
<td>150</td>
<td>40,251</td>
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<tr>
<td>Due from other governments</td>
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<td></td>
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<tr>
<td>Grants receivable</td>
<td>4,957</td>
<td>-</td>
<td>34</td>
<td>4,991</td>
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<tr>
<td>Motor fuel</td>
<td>2,594</td>
<td>-</td>
<td>-</td>
<td>2,594</td>
</tr>
<tr>
<td>Total due from other governments</td>
<td>7,551</td>
<td>-</td>
<td>34</td>
<td>7,585</td>
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<tr>
<td>Other assets</td>
<td>397</td>
<td>-</td>
<td>18</td>
<td>415</td>
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<tr>
<td>Restricted assets-cash and short-term investments</td>
<td>7,221</td>
<td>26,338</td>
<td>55,262</td>
<td>88,821</td>
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<tr>
<td>Total assets</td>
<td>$167,807</td>
<td>$39,786</td>
<td>$106,904</td>
<td>$314,497</td>
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</table>

<table>
<thead>
<tr>
<th>Liabilities, Deferred Inflows of Resources and Fund Balances</th>
<th>Special Revenue Funds</th>
<th>Debt Service Funds</th>
<th>Capital Project Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Accounts payable</td>
<td>$20,619</td>
<td>$304</td>
<td>$5,894</td>
<td>$26,817</td>
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<tr>
<td>Other accrued items</td>
<td>4,883</td>
<td>-</td>
<td>349</td>
<td>5,232</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>163</td>
<td>-</td>
<td>1,564</td>
<td>1,727</td>
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<tr>
<td>Due to other funds</td>
<td>1,707</td>
<td>3,584</td>
<td>20,422</td>
<td>25,713</td>
</tr>
<tr>
<td>Due to fiduciary funds</td>
<td>10,083</td>
<td>-</td>
<td>-</td>
<td>10,083</td>
</tr>
<tr>
<td>Advanced revenue</td>
<td>6,008</td>
<td>-</td>
<td>-</td>
<td>6,008</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>5,217</td>
<td>-</td>
<td>-</td>
<td>5,217</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>48,680</td>
<td>3,888</td>
<td>28,229</td>
<td>80,797</td>
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<tr>
<td>Deferred Inflows of Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>3,403</td>
<td>349</td>
<td>-</td>
<td>3,752</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>1,331</td>
<td>-</td>
<td>1,331</td>
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<tr>
<td>Intergovernmental revenue</td>
<td>1,732</td>
<td>-</td>
<td>34</td>
<td>1,766</td>
</tr>
<tr>
<td>Special assessments</td>
<td>1</td>
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<td>1</td>
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<tr>
<td>Total deferred inflows of resources</td>
<td>5,136</td>
<td>1,680</td>
<td>34</td>
<td>6,850</td>
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<tr>
<td>Fund balances</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>87,717</td>
<td>34,218</td>
<td>86,901</td>
<td>208,836</td>
</tr>
<tr>
<td>Committed</td>
<td>1,018</td>
<td>-</td>
<td>23</td>
<td>1,041</td>
</tr>
<tr>
<td>Assigned</td>
<td>39,029</td>
<td>-</td>
<td>6,271</td>
<td>45,300</td>
</tr>
<tr>
<td>Unassigned</td>
<td>(13,773)</td>
<td>-</td>
<td>(14,554)</td>
<td>(28,327)</td>
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</table>
### CITY OF KANSAS CITY, MISSOURI
Nonmajor Special Revenue Funds
Combing Balance Sheet
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
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<tbody>
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<td>Cash and cash equivalents</td>
<td>$1,380</td>
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<td></td>
<td></td>
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<tr>
<td>Taxes</td>
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<tr>
<td>Sales</td>
<td>-</td>
<td>-</td>
<td>6,289</td>
<td>5,072</td>
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</tr>
<tr>
<td>Hotel and restaurant tax</td>
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<tr>
<td>Local use</td>
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<td>-</td>
</tr>
<tr>
<td>Total taxes</td>
<td>227</td>
<td>-</td>
<td>6,289</td>
<td>5,072</td>
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<tr>
<td>Accounts</td>
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<tr>
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<tr>
<td>Interest and dividends</td>
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<td>Allowance for uncollectible receivables</td>
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<tr>
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<td>6,289</td>
<td>5,072</td>
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<tr>
<td>Due from other governments</td>
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<tr>
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<tr>
<td>Other assets</td>
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</tr>
<tr>
<td>Restricted assets-cash and short-term investments</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$1,454</td>
<td>$10,158</td>
<td>$8,613</td>
<td>$5,766</td>
<td>$2</td>
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</table>

<table>
<thead>
<tr>
<th>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
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<tr>
<td>Other liabilities</td>
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<tr>
<td>Total liabilities</td>
<td>65</td>
<td>2,328</td>
<td>8,613</td>
<td>5,766</td>
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<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
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<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
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<tbody>
<tr>
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<td>Licenses, permits and franchises</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>53</td>
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<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
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</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>1,336</td>
<td>7,830</td>
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</tr>
<tr>
<td>Committed</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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<td>Assigned</td>
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</tr>
<tr>
<td>Unassigned</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balances (deficit)</td>
<td>1,336</td>
<td>7,830</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total liabilities, deferred inflows of resources and fund balances (deficit)</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,454</td>
<td>$10,158</td>
<td>$8,613</td>
<td>$5,766</td>
<td>$2</td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI

### Nonmajor Special Revenue Funds

### Combing Balance Sheet

April 30, 2019

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Assets</th>
<th>Parks &amp; Recreation</th>
<th>Neighborhoods Grants</th>
<th>Special Gifts - Parks and Recreation</th>
<th>Golf Operations</th>
<th>Parking Garage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$12,185</td>
<td>$ -</td>
<td>$17,598</td>
<td>$ -</td>
<td>$667</td>
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<tr>
<td>Taxes</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>Personal property</td>
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<tr>
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<td>-</td>
<td>-</td>
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<td>Local use</td>
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</tr>
<tr>
<td>Grants receivable</td>
<td>-</td>
<td>570</td>
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<td>-</td>
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</tr>
<tr>
<td>Motor fuel</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total due from other governments</td>
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<td>570</td>
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<tr>
<td>Other assets</td>
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<td>190</td>
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<tr>
<td>Restricted assets-cash and short-term investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total assets</td>
<td>$19,423</td>
<td>$570</td>
<td>$17,701</td>
<td>$235</td>
<td>$667</td>
</tr>
</tbody>
</table>

### Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Parks &amp; Recreation</th>
<th>Neighborhoods Grants</th>
<th>Special Gifts - Parks and Recreation</th>
<th>Golf Operations</th>
<th>Parking Garage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$932</td>
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<td>$50</td>
<td>$531</td>
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<td>Construction contracts and retainages payable</td>
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<tr>
<td>Due to other funds</td>
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</tr>
<tr>
<td>Due to fiduciary funds</td>
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</tr>
<tr>
<td>Advanced revenue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
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<td>-</td>
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<td>-</td>
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<tr>
<td>Total liabilities</td>
<td>4,397</td>
<td>248</td>
<td>321</td>
<td>193</td>
<td>544</td>
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</tbody>
</table>

### Deferred Inflows of Resources

| Taxes | | | | | |
| Licenses, permits and franchises | - | - | - | - | - |
| Intergovernmental revenue | 50 | 174 | - | - | - |
| Special assessments | - | - | - | - | - |
| Total deferred inflows of resources | 50 | 174 | - | - | - |

### Fund balances (deficit)

| Restricted | 56 | 148 | 17,380 | - | - |
| Committed | - | - | - | - | - |
| Assigned | 14,920 | - | - | 42 | 123 |
| Unassigned | - | - | - | - | - |
| Total fund balances (deficit) | 14,976 | 148 | 17,380 | 42 | 123 |

### Total liabilities, deferred inflows of resources and fund balances (deficit)

<table>
<thead>
<tr>
<th></th>
<th>Parks &amp; Recreation</th>
<th>Neighborhoods Grants</th>
<th>Special Gifts - Parks and Recreation</th>
<th>Golf Operations</th>
<th>Parking Garage</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,423</td>
<td>$570</td>
<td>$17,701</td>
<td>$235</td>
<td>$667</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Nonmajor Special Revenue Funds
Combing Balance Sheet
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Sales Tax</th>
<th>Central City Sales Tax</th>
<th>Street Car</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
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<td>$7,192</td>
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<tr>
<td>Taxes</td>
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</tr>
<tr>
<td>Real estate</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Personal property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td>3,381</td>
<td>3,381</td>
<td>1,691</td>
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<tr>
<td>Hotel and restaurant tax</td>
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<td></td>
<td></td>
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<tr>
<td>Local use</td>
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</tr>
<tr>
<td>Total taxes</td>
<td>3,935</td>
<td>3,381</td>
<td>1,691</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Special assessments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends</td>
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<td>87</td>
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<tr>
<td>Allowance for uncollectible receivables</td>
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</tr>
<tr>
<td>Total receivables</td>
<td>3,935</td>
<td>3,381</td>
<td>1,691</td>
<td>87</td>
<td></td>
</tr>
<tr>
<td>Due from other governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants receivable</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Motor fuel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total due from other governments</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Other assets</td>
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</table>

Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Sales Tax</th>
<th>Central City Sales Tax</th>
<th>Street Car</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Construction contracts and retainages payable</td>
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<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to fiduciary funds</td>
<td>1,251</td>
<td>1,251</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advanced revenue</td>
<td>-</td>
<td>-</td>
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<td></td>
<td></td>
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<tr>
<td>Other liabilities</td>
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</table>

Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Taxes</th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Sales Tax</th>
<th>Central City Sales Tax</th>
<th>Street Car</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses, permits and franchises</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
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<tr>
<td>Special assessments</td>
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<tr>
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<td>26</td>
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</tbody>
</table>

Fund balances (deficit)

| Restricted | 3,148 | | 5,869 | 16,420 | 14,671 |
| Committed | - | 187 | | | - |
| Assigned | - | 6,216 | | | |
| Unassigned | | | | | |
| Total fund balances (deficit) | 3,148 | 6,403 | 5,869 | 16,420 | 14,671 |

Total liabilities, deferred inflows of resources and fund balances (deficit)

<table>
<thead>
<tr>
<th></th>
<th>City of Kansas City, Missouri</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total liabilities</td>
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### Assets

<table>
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<tr>
<th>Description</th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
<th>Public Improvement Guarantee Fund</th>
<th>Police Drug Enforcement</th>
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<tr>
<td><strong>Taxes</strong></td>
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### Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)

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<th>Description</th>
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<td><strong>Motor fuel</strong></td>
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### Deferred Inflows of Resources

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### Total liabilities, deferred inflows of resources and fund balances (deficit)

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<td>$ 173</td>
<td>$ 7,676</td>
<td>$ 7,158</td>
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</table>
## Nonmajor Special Revenue Funds

### City of Kansas City, Missouri

#### Combing Balance Sheet

**April 30, 2019**

**(in thousands of dollars)**

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<thead>
<tr>
<th>Assets</th>
<th>Neighborhood Development</th>
<th>Convention and Tourism</th>
<th>Performing Arts Center</th>
<th>Domestic Violence</th>
<th>Community Development Grants</th>
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<tr>
<td>Personal property</td>
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<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Hotel and restaurant tax</td>
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<tr>
<td>Local use</td>
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</tr>
<tr>
<td>Total taxes</td>
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<td></td>
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<tr>
<td>Accounts</td>
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<td></td>
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</tr>
<tr>
<td>Special assessments</td>
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</tr>
<tr>
<td>Interest and dividends</td>
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</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
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</tr>
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<tr>
<td>Grants receivable</td>
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<tr>
<td>Motor fuel</td>
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<tr>
<td>Total due from other governments</td>
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<td>Restricted assets-cash and short-term investments</td>
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<td>$119</td>
<td>$209</td>
<td>$3,089</td>
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</tbody>
</table>

| Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits) |
|-----------------------------|------------------------|------------------------|------------------------|------------------|-----------------------------|
| Liabilities                 |                        |                        |                        |                  |                             |
| Accounts payable            | $112                   | $1,663                 | $17                    | $1               | $761                        |
| Other accrued items         |                        |                        |                        |                  |                             |
| Construction contracts and retainages payable |          |                        |                        |                  |                             |
| Due to other funds          |                        |                        |                        |                  |                             |
| Due to fiduciary funds      |                        |                        |                        |                  |                             |
| Advanced revenue            |                        |                        |                        |                  |                             |
| Other liabilities           |                        |                        |                        |                  |                             |
| Total liabilities           | $112                   | $4,662                 | $17                    | $20              | $6,493                      |

#### Deferred Inflows of Resources

| Deferred Inflows of Resources |
|-------------------------------|------------------------|------------------------|------------------------|------------------|-----------------------------|
| Taxes                         |                        |                        |                        |                  |                             |
| Licenses, permits and franchises |                      |                        |                        |                  |                             |
| Intergovernmental revenue    |                        |                        |                        |                  |                             |
| Special assessments           |                        |                        |                        |                  |                             |
| Total deferred inflows of resources |            |                        |                        |                  |                             |

#### Fund balances (deficit)

<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
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<tbody>
<tr>
<td>Restricted</td>
</tr>
<tr>
<td>Committed</td>
</tr>
<tr>
<td>Assigned</td>
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<tr>
<td>Unassigned</td>
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<td>Total fund balances (deficit)</td>
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### Total liabilities, deferred inflows of resources and fund balances (deficit)

<p>| Total liabilities, deferred inflows of resources and fund balances (deficit) |
|-----------------------------|------------------------|------------------------|------------------------|------------------|-----------------------------|
| $540                        | $12,990                | $119                   | $209                   | $3,089           |                             |</p>
<table>
<thead>
<tr>
<th>Assets</th>
<th>Other Governmental</th>
<th>Liberty Memorial Endowment</th>
<th>Justice Assistance Grant</th>
<th>Arterial Street Impact Fee</th>
<th>Inmate Security</th>
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<tbody>
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<td>$1,141</td>
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Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)

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<td>673</td>
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<td>179</td>
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</table>

Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Taxes</th>
<th>Other Governmental</th>
<th>Liberty Memorial Endowment</th>
<th>Justice Assistance Grant</th>
<th>Arterial Street Impact Fee</th>
<th>Inmate Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>136</td>
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<td>22</td>
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<tr>
<td>Special assessments</td>
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<td>-</td>
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<tr>
<td>Total deferred inflows of resources</td>
<td>136</td>
<td>-</td>
<td>22</td>
<td>-</td>
<td>132</td>
</tr>
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</table>

Fund balances (deficit)

<table>
<thead>
<tr>
<th>Restricted</th>
<th>Other Governmental</th>
<th>Liberty Memorial Endowment</th>
<th>Justice Assistance Grant</th>
<th>Arterial Street Impact Fee</th>
<th>Inmate Security</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committed</td>
<td>-</td>
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<td>-</td>
<td>113</td>
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<tr>
<td>Assigned</td>
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<td>Total fund balances (deficit)</td>
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<td>9,507</td>
<td>(17)</td>
<td>5,756</td>
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</tbody>
</table>

Total liabilities, deferred inflows of resources and fund balances (deficit)

| $1,121 | $9,640 | $678 | $5,780 | $1,141 |
## Nonmajor Special Revenue Funds

### Combing Balance Sheet

April 30, 2019  
*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Assets</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$430</td>
<td>$114,819</td>
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<td>Receivables</td>
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<tr>
<td>Taxes</td>
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<td></td>
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<tr>
<td>Real estate</td>
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<td>2,526</td>
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<td>4</td>
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<td>Interest and dividends</td>
<td>3</td>
<td>352</td>
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<tr>
<td>Allowance for uncollectible receivables</td>
<td>(3)</td>
<td>(4,708)</td>
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<tr>
<td>Total receivables</td>
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<tr>
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<tr>
<td>Motor fuel</td>
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<tr>
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<tr>
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</tr>
<tr>
<td>Total assets</td>
<td>$434</td>
<td>$167,807</td>
</tr>
</tbody>
</table>

| Liabilities, Deferred Inflows of Resources  |       |           |
| and Fund Balances (Deficits)                |       |           |
| Liabilities                                 |       |           |
| Accounts payable                            | $     | $20,619   |
| Other accrued items                         | 15    | 4,883     |
| Construction contracts and retainages payable | -   | 163       |
| Due to other funds                          | -     | 1,707     |
| Due to fiduciary funds                      | -     | 10,083    |
| Advanced revenue                            | -     | 6,008     |
| Other liabilities                           | -     | 5,217     |
| Total liabilities                           | 15    | 48,680    |

| Deferred Inflows of Resources               |       |           |
| Taxes                                       | -     | 3,403     |
| Licenses, permits and franchises            | -     | -         |
| Intergovernmental revenue                   | -     | 1,732     |
| Special assessments                         | 1     | 1         |
| Total deferred inflows of resources         | 1     | 5,136     |

| Fund balances (deficit)                     |       |           |
| Restricted                                  | -     | 87,717    |
| Committed                                  | -     | 1,018     |
| Assigned                                   | 418   | 39,029    |
| Unassigned                                 | -     | (13,773)  |
| Total fund balances                         | 418   | 113,991   |

| Total liabilities, deferred inflows of      |       |           |
| resources and fund balances (deficit)       | $434  | $167,807  |
CITY OF KANSAS CITY, MISSOURI
Nonmajor Debt Service Funds
Combing Balance Sheet
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>General Debt and Interest</th>
<th>Convention and Sports Complex</th>
<th>Equipment Lease DS</th>
<th>STIF - 12th and Wyandotte</th>
<th>STIF - Midtown</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$20</td>
<td>$7,194</td>
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<td>$7,268</td>
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<table>
<thead>
<tr>
<th>Liabilities, Deferred Inflows of Resources and Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
</tr>
<tr>
<td>Accounts payable</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
</tr>
<tr>
<td>Advanced revenue</td>
</tr>
<tr>
<td>Due to other funds</td>
</tr>
<tr>
<td>Other liabilities</td>
</tr>
<tr>
<td>Total liabilities</td>
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</table>

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
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<tr>
<td>Intergovernmental revenue</td>
</tr>
<tr>
<td>Special assessments</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund balance</th>
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</thead>
<tbody>
<tr>
<td>Restricted</td>
</tr>
<tr>
<td>Assigned</td>
</tr>
<tr>
<td>Unassigned</td>
</tr>
<tr>
<td>Total fund balance</td>
</tr>
<tr>
<td>Total liabilities, deferred inflows of resources and fund balance</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Nonmajor Debt Service Funds  
Combing Balance Sheet  
April 30, 2019  
(in thousands of dollars)

<table>
<thead>
<tr>
<th>STIF - Tower - 909</th>
<th>STIF - Hotel President</th>
<th>STIF - Brush Creek / Blue Pkwy</th>
<th>STIF - HOK</th>
<th>STIF - East Village</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
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<td>$ 153</td>
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<tr>
<td>Real estate</td>
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<td>-</td>
</tr>
<tr>
<td>Personal property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Accounts</td>
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</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
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<td>Total receivables</td>
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</tr>
<tr>
<td>Liabilities</td>
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<td>Accounts payable</td>
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<tr>
<td>Due to other funds</td>
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<tr>
<td>Other liabilities</td>
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<td>- 522</td>
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<tr>
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</tr>
<tr>
<td>Intergovernmental revenue</td>
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<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
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<tr>
<td>Total deferred inflows of resources</td>
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<tr>
<td><strong>Fund balance</strong></td>
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</tr>
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<td>Restricted</td>
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<td>718</td>
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<tr>
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</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
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<td>Unassigned</td>
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<td>-</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>17</td>
<td>718</td>
<td>1</td>
<td>- 1</td>
</tr>
<tr>
<td><strong>Total liabilities, deferred inflows of resources and fund balance</strong></td>
<td>$ 17</td>
<td>$ 740</td>
<td>$ 522</td>
<td>$ -</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Nonmajor Debt Service Funds
Combing Balance Sheet
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>STIF Linwood Shopping</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
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<tbody>
<tr>
<td>Cash and cash equivalents</td>
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<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
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<tr>
<td>Personal property</td>
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<td>-</td>
</tr>
<tr>
<td>Total taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,525</td>
</tr>
<tr>
<td>Special assessments</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,525</td>
</tr>
<tr>
<td>Restricted assets-cash and short-term</td>
<td>-</td>
<td>-</td>
<td>2,542</td>
<td>-</td>
</tr>
<tr>
<td>investments</td>
<td></td>
<td></td>
<td></td>
<td>11,210</td>
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<tr>
<td>Total assets</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,542</td>
<td>$ 80</td>
</tr>
<tr>
<td>$ 16,081</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Liabilities, Deferred Inflows of Resources  |                       |                                   |                                  |                    |
| and Fund Balances                           |                       |                                   |                                  |                    |
| Liabilities                                 |                       |                                   |                                  |                    |
| Accounts payable                            | $ -                   | $ -                               | $ -                              | $ -                |
| Construction contracts and retainages       | -                     | -                                 | -                                | -                  |
| Due to other funds                          | -                     | -                                 | 2,541                            | -                  |
| Other liabilities                           | -                     | -                                 | -                                | -                  |
| Total liabilities                           | -                     | -                                 | 2,541                            | -                  |
| Deferred Inflows of Resources               |                       |                                   |                                  |                    |
| Taxes                                       | -                     | -                                 | -                                | -                  |
| Licenses, permits and franchises            | -                     | -                                 | -                                | 1,331             |
| Intergovernmental revenue                   | -                     | -                                 | -                                | -                  |
| Special assessments                         | -                     | -                                 | -                                | -                  |
| Total deferred inflows of resources         | -                     | -                                 | -                                | 1,331             |
| Fund balance                                |                       |                                   |                                  |                    |
| Restricted                                  | -                     | -                                 | 1                                | 80                |
| Assigned                                    | -                     | -                                 | -                                | -                  |
| Unassigned                                  | -                     | -                                 | -                                | -                  |
| Total fund balance                          | -                     | -                                 | 1                                | 80                |
| $ 16,081                                    |                       |                                   |                                  |                    |

| Total liabilities, deferred inflows of      | $ -                   | $ -                               | $ 2,542                          | $ 80               |
| resources and fund balance                  | $ 16,081              | $ 16,081                         |                                  |                    |
## Nonmajor Debt Service Funds
### Combining Balance Sheet
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Special Assessment</th>
<th>Recovery Zone Bond</th>
<th>Refunding Bond</th>
<th>TIF Debt</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
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<tr>
<td>Real estate</td>
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</tr>
<tr>
<td>Personal property</td>
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</tr>
<tr>
<td>Total taxes</td>
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</tr>
<tr>
<td>Accounts</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>3</td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
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<td>-</td>
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<td>(1,046)</td>
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<tr>
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<td>2,013</td>
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<td>$2,031</td>
<td>$2,345</td>
</tr>
</tbody>
</table>

**Liabilities, Deferred Inflows of Resources and Fund Balances**

| Liabilities          |                   |                    |                |          |       |
| Accounts payable     | $-                | $-                | $-            | $-       | $7    | $304   |
| Construction contracts and retainages payable | - | - | - | - | - |
| Advanced revenue     | -                | -                | -             | -        | -     | -      |
| Due to other funds   | -                | -                | -             | -        | -     | 3,584  |
| Other liabilities    | -                | -                | -             | -        | -     | -      |
| Total liabilities    |                   |                    |                | 7        |       | 3,888  |

**Deferred Inflows of Resources**

| Taxes                |                   |                    |                |          |       |
| Licenses, permits and franchises | - | - | - | - | 1,331 |
| Intergovernmental revenue | - | - | - | - | - |
| Special assessments   | -                | -                | -             | -        | -     | -      |
| Total deferred inflows of resources | - | - | - | - | 1,680 |

**Fund balance**

| Restricted           | 15               | -                | 2,031         | 2,338    | 34,218|
| Committed            | -                | -                | -             | -        | -     |
| Assigned             | -                | -                | -             | -        | -     |
| Unassigned           | -                | -                | -             | -        | -     |
| Total fund balance   | 15               | -                | 2,031         | 2,338    | 34,218|

**Total liabilities, deferred inflows of resources and fund balance**

| Total liabilities, deferred inflows of resources and fund balance | $15 | $- | $2,031 | $2,345 | $39,786 |
## Combing Balance Sheet

**City of Kansas City, Missouri**  
Nonmajor Capital Projects Funds  
April 30, 2019  
*(in thousands of dollars)*

### Assets

<table>
<thead>
<tr>
<th></th>
<th>Equipment Lease</th>
<th>GO KC Bond</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
<th>Sp Ob GO 2017 - Taxable</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Special assessments</td>
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</tr>
<tr>
<td>Interest</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
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<td>-</td>
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<tr>
<td>Total receivables</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>1,143</td>
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<tr>
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<td>$43,701</td>
<td>$189</td>
<td>$1,143</td>
<td>$8,185</td>
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</table>

### Liabilities, Deferred Inflows of Resources and Fund Balances

<table>
<thead>
<tr>
<th></th>
<th>GO KC Bond</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
<th>Sp Ob GO 2017 - Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
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<tr>
<td>Advanced revenue</td>
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<td>-</td>
<td>-</td>
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<tr>
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<tr>
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<td>4,596</td>
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### Deferred Inflows of Resources

<table>
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<th>GO KC Bond</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
<th>Sp Ob GO 2017 - Taxable</th>
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<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
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<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
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</tr>
<tr>
<td>Total deferred inflows of resources</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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</tbody>
</table>

### Fund balances (deficit)

<table>
<thead>
<tr>
<th></th>
<th>GO KC Bond</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
<th>Sp Ob GO 2017 - Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
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<td>39,105</td>
<td>180</td>
<td>1,113</td>
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<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Assigned</td>
<td>4,621</td>
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</tr>
<tr>
<td>Unassigned</td>
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<td>-</td>
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</tr>
<tr>
<td>Total fund balance</td>
<td>8,553</td>
<td>39,105</td>
<td>180</td>
<td>1,113</td>
</tr>
</tbody>
</table>

### Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th></th>
<th>GO KC Bond</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
<th>Sp Ob GO 2017 - Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,954</td>
<td>$43,701</td>
<td>$189</td>
<td>$1,143</td>
<td>$8,185</td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Nonmajor Capital Projects Funds
### Combing Balance Sheet
### April 30, 2019
### (in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$-</td>
<td>$-</td>
<td>$161</td>
<td>$1,995</td>
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<td>Receivables</td>
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<tr>
<td>Personal property</td>
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<tr>
<td>Special assessments</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total receivables</td>
<td>-</td>
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<td>11</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>6,549</td>
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<tr>
<td>Total assets</td>
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<td>$1</td>
<td>$161</td>
<td>$2,006</td>
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### Liabilities, Deferred Inflows of Resources and Fund Balances

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$333</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
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<tr>
<td>Other accrued items</td>
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<td>-</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
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<td>Due to other funds</td>
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<td>9,100</td>
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<tr>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
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<tr>
<td>Total liabilities</td>
<td>717</td>
<td>-</td>
<td>7,621</td>
<td>9,100</td>
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</table>

### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
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<td>-</td>
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</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Fund balances (deficit)

<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>5,832</td>
<td>1</td>
<td>-</td>
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</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>(7,460)</td>
<td>(7,094)</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>5,832</td>
<td>1</td>
<td>(7,460)</td>
<td>(7,094)</td>
</tr>
</tbody>
</table>

### Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th></th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total liabilities</td>
<td>$6,549</td>
<td>$1</td>
<td>$161</td>
<td>$2,006</td>
</tr>
</tbody>
</table>
# CITY OF KANSAS CITY, MISSOURI  
Nonmajor Capital Projects Funds  
Combing Balance Sheet  
April 30, 2019  
*(in thousands of dollars)*

## Assets

<table>
<thead>
<tr>
<th></th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$377</td>
<td>$916</td>
<td>$102</td>
<td>-$</td>
<td>$1,123</td>
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<td>-</td>
</tr>
<tr>
<td>Interest</td>
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<td>-</td>
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<tr>
<td>Allowance for uncollectible receivables</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total receivables</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
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<td>1,029</td>
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<tr>
<td>Cash and short-term investments</td>
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<td>5,456</td>
<td>1,029</td>
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</tr>
<tr>
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<td>$377</td>
<td>$916</td>
<td>$5,559</td>
<td>$1,029</td>
<td>$1,123</td>
</tr>
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</table>

## Liabilities, Deferred Inflows of Resources and Fund Balances

### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$-</td>
<td>$19</td>
<td>$-</td>
<td>$60</td>
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</tr>
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<tr>
<td>Construction contracts and retainages payable</td>
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<td>48</td>
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<td>10</td>
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</tr>
<tr>
<td>Due to other funds</td>
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</tr>
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<tr>
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<td>67</td>
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<td>344</td>
<td>31</td>
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### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th></th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Fund balances (deficit)

<table>
<thead>
<tr>
<th></th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
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<td>849</td>
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<td>-</td>
<td>19</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,073</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>364</td>
<td>849</td>
<td>5,559</td>
<td>685</td>
<td>1,092</td>
</tr>
</tbody>
</table>

## Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th></th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
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</thead>
<tbody>
<tr>
<td>$377</td>
<td>$916</td>
<td>$5,559</td>
<td>$1,029</td>
<td>$1,123</td>
<td></td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI  
Nonmajor Capital Projects Funds  
Combing Balance Sheet  
April 30, 2019  
*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Assets</th>
<th>Series 1991 Sewer Special Assessment</th>
<th>Series 1996 Sewer Special Assessment</th>
<th>General Improvements</th>
<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
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<tbody>
<tr>
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<td>$ 19</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Receivables</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Real estate</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Personal property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>-</td>
<td>-</td>
<td>(4)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total receivables</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>4,902</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 7</td>
<td>$ 541</td>
<td>$ 19</td>
<td>$ 1</td>
<td>$ 4,936</td>
</tr>
</tbody>
</table>

### Liabilities, Deferred Inflows of Resources and Fund Balances

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Series 1991 Sewer Special Assessment</th>
<th>Series 1996 Sewer Special Assessment</th>
<th>General Improvements</th>
<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 3</td>
</tr>
<tr>
<td>Other accrued items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>-</td>
<td>12</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Due to other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>130</td>
</tr>
<tr>
<td>Advanced revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>-</td>
<td>12</td>
<td>-</td>
<td>-</td>
<td>133</td>
</tr>
</tbody>
</table>

### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Deferred inflows of Resources</th>
<th>Series 1991 Sewer Special Assessment</th>
<th>Series 1996 Sewer Special Assessment</th>
<th>General Improvements</th>
<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
</tbody>
</table>

### Fund balances (deficit)

<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
<th>Series 1991 Sewer Special Assessment</th>
<th>Series 1996 Sewer Special Assessment</th>
<th>General Improvements</th>
<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Committed</td>
<td>1</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Assigned</td>
<td>6</td>
<td>526</td>
<td>19</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total fund balance</strong></td>
<td>7</td>
<td>529</td>
<td>19</td>
<td>1</td>
<td>4,769</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Total liabilities, deferred inflows of resources and fund balances</th>
<th>Series 1991 Sewer Special Assessment</th>
<th>Series 1996 Sewer Special Assessment</th>
<th>General Improvements</th>
<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 7</td>
<td>$ 541</td>
<td>$ 19</td>
<td>$ 1</td>
<td>$ 4,936</td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Nonmajor Capital Projects Funds
### Combing Balance Sheet
### April 30, 2019
### (in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Special Obligation Bond 2013 C</th>
<th>Special Obligation Tax Exempt Bond 2016</th>
<th>Special Obligation Taxable Bond 2016B</th>
<th>KCMAC 04A Bartle Hall Expansion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ 5</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Real estate</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Personal property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>64</td>
<td>-</td>
<td>10,532</td>
<td>4,055</td>
</tr>
<tr>
<td>Total assets</td>
<td>64</td>
<td>5</td>
<td>10,532</td>
<td>4,055</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities, Deferred Inflows of Resources and Fund Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Total liabilities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
</tr>
<tr>
<td>Special assessments</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
</tr>
<tr>
<td>Committed</td>
</tr>
<tr>
<td>Assigned</td>
</tr>
<tr>
<td>Unassigned</td>
</tr>
<tr>
<td>Total fund balance</td>
</tr>
</tbody>
</table>

| Total liabilities, deferred inflows of resources and fund balances | 64 | 5 | 10,532 | 4,055 | 29 |
## Combing Balance Sheet

### April 30, 2019

*(in thousands of dollars)*

### Assets

<table>
<thead>
<tr>
<th>KCMAC 17 MSC Fueling Station</th>
<th>KCMAC 04B Tow Lot</th>
<th>Special Oblig 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Personal property</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td>Due from other governments</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Allowance for uncollectible receivables</td>
<td>-</td>
<td>-</td>
<td>(4)</td>
</tr>
<tr>
<td>Total receivables</td>
<td>-</td>
<td>-</td>
<td>184</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>18</td>
</tr>
<tr>
<td>Restricted assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and short-term investments</td>
<td>217</td>
<td>5</td>
<td>2,033</td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 217</td>
<td>$ 5</td>
<td>$ 2,033</td>
</tr>
</tbody>
</table>

### Liabilities, Deferred Inflows of Resources and Fund Balances

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>KCMAC 17 MSC Fueling Station</th>
<th>KCMAC 04B Tow Lot</th>
<th>Special Oblig 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ 17</td>
<td>-</td>
<td>-</td>
<td>5,894</td>
</tr>
<tr>
<td>Other accrued items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>349</td>
</tr>
<tr>
<td>Construction contracts and retainages payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,564</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>60</td>
<td>-</td>
<td>500</td>
<td>20,422</td>
</tr>
<tr>
<td>Advanced revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>77</td>
<td>-</td>
<td>500</td>
<td>28,229</td>
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</tbody>
</table>

### Deferred Inflows of Resources

<table>
<thead>
<tr>
<th>Deferred Inflows of Resources</th>
<th>KCMAC 17 MSC Fueling Station</th>
<th>KCMAC 04B Tow Lot</th>
<th>Special Oblig 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
<tr>
<td>Special assessments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deferred inflows of resources</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34</td>
</tr>
</tbody>
</table>

### Fund balances (deficit)

<table>
<thead>
<tr>
<th>Fund balances (deficit)</th>
<th>KCMAC 17 MSC Fueling Station</th>
<th>KCMAC 04B Tow Lot</th>
<th>Special Oblig 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>140</td>
<td>5</td>
<td>1,533</td>
<td>86,901</td>
</tr>
<tr>
<td>Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>23</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,271</td>
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<tr>
<td>Unassigned</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(14,554)</td>
</tr>
<tr>
<td>Total fund balance</td>
<td>140</td>
<td>5</td>
<td>1,533</td>
<td>78,641</td>
</tr>
</tbody>
</table>

### Total liabilities, deferred inflows of resources and fund balances

<table>
<thead>
<tr>
<th>Total liabilities, deferred inflows of resources and fund balances</th>
<th>KCMAC 17 MSC Fueling Station</th>
<th>KCMAC 04B Tow Lot</th>
<th>Special Oblig 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 217</td>
<td>$ 5</td>
<td>$ 2,033</td>
<td>$ 106,904</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Special Revenue Funds</th>
<th>Debt Service Funds</th>
<th>Capital Project Funds</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General property</td>
<td>$ 56,991</td>
<td>$ 22,631</td>
<td>-</td>
<td>$ 79,622</td>
</tr>
<tr>
<td>Earnings and profits</td>
<td>846</td>
<td>2,079</td>
<td>-</td>
<td>2,925</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>3,476</td>
<td>1,339</td>
<td>-</td>
<td>4,815</td>
</tr>
<tr>
<td>Sales</td>
<td>155,939</td>
<td>9,403</td>
<td>-</td>
<td>165,342</td>
</tr>
<tr>
<td>Hotel and restaurant</td>
<td>51,510</td>
<td>2,803</td>
<td>-</td>
<td>54,313</td>
</tr>
<tr>
<td>Local option use</td>
<td>3,594</td>
<td>56</td>
<td>-</td>
<td>3,650</td>
</tr>
<tr>
<td><strong>Total taxes</strong></td>
<td><strong>272,356</strong></td>
<td><strong>38,311</strong></td>
<td>-</td>
<td><strong>310,667</strong></td>
</tr>
<tr>
<td>Licenses, permits, and franchises</td>
<td>10,368</td>
<td>16,460</td>
<td>-</td>
<td>26,828</td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>3,658</td>
<td>-</td>
<td>-</td>
<td>3,658</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>16,249</td>
<td>701</td>
<td>-</td>
<td>16,950</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>1,719</td>
<td>1,790</td>
<td>1,659</td>
<td>5,168</td>
</tr>
<tr>
<td>Charges for services</td>
<td>29,433</td>
<td>170</td>
<td>-</td>
<td>29,603</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>50,387</td>
<td>2,000</td>
<td>411</td>
<td>52,798</td>
</tr>
<tr>
<td>Special assessments</td>
<td>9,380</td>
<td>212</td>
<td>3</td>
<td>9,595</td>
</tr>
<tr>
<td>Contributions</td>
<td>3,874</td>
<td>7,576</td>
<td>-</td>
<td>11,450</td>
</tr>
<tr>
<td>Other</td>
<td>262</td>
<td>2,874</td>
<td>35</td>
<td>3,171</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>397,686</strong></td>
<td><strong>70,094</strong></td>
<td>2,108</td>
<td><strong>469,888</strong></td>
</tr>
</tbody>
</table>

| Expenditures | Current |                      |                      |                                  |
|--------------|---------|----------------------|----------------------|                                  |
| General government | 9,958   | 938                  | 6,748                | 17,644                           |
| Fire         | 17,698  | -                    | 36                   | 17,734                           |
| Public works | 52,811  | 125                  | 1,807                | 54,734                           |
| Neighborhood development | 27,171 | 1,393 | 1,810 | 30,374 |
| Health       | 57,200  | -                    | -                    | 57,200                           |
| Culture and recreation | 46,498 | - | - | 46,498 |
| Convention facilities | 29,349 | 3,404 | - | 32,753 |
| Police       | 5,100   | -                    | 2,110                | 7,210                            |
| Economic development | 10,021 | 579                  | -                    | 10,600                           |
| Intergovernmental-public transportation | 59,390 | - | - | 59,390 |
| Debt service  |                      |                     |                      |                                  |
| Principal retirement | - | 116,059 | - | 116,059 |
| Interest      | -       | 64,819               | -                    | 64,819                           |
| Fiscal agent fees | - | - | 293 | 1,403 |
| Bond issue costs | - | - | 303 | 303 |
| Capital outlay |                      |                     |                      |                                  |
| Public works   | 5,096   | 30                   | 39,377               | 44,503                           |
| Health        | 283     | -                    | -                    | 283                              |
| Culture and recreation | 6,496 | - | 22,074 | 28,570 |
| Convention facilities | 2,710 | 1,078 | 38 | 3,826 |
| Police        | 194     | -                    | 32                   | 226                              |
| Neighborhood development | 49 | - | 4,663 | 4,712 |
| Fire          | 392     | -                    | 4,325                | 4,717                            |
| General government | 882 | 368                  | 7,644                | 8,894                            |
| **Total expenditures** | **331,838** | **189,903** | **91,260** | **613,001** |

| Excess (deficiency) of revenues over expenditures | 65,848 | (119,809) | (89,152) | (143,113) |

<table>
<thead>
<tr>
<th>Other financing sources (uses)</th>
<th>Transfers in</th>
<th>45,887</th>
<th>123,184</th>
<th>7,621</th>
<th>176,692</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers out</td>
<td>(100,944)</td>
<td>(9,644)</td>
<td>(8,306)</td>
<td>(118,894)</td>
<td></td>
</tr>
<tr>
<td>Issuance of debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>58,351</td>
<td></td>
</tr>
<tr>
<td>Premium on bond issue</td>
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<td>4,168</td>
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<td>Discount on bond issue</td>
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<td>(3,949)</td>
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<td>109,591</td>
<td>61,560</td>
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<tr>
<td><strong>Net change in fund balances</strong></td>
<td>10,791</td>
<td>(10,218)</td>
<td>(27,592)</td>
<td>(27,019)</td>
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<td>44,436</td>
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<tr>
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<td>$113,991</td>
<td>$34,218</td>
<td>$78,641</td>
<td>$226,850</td>
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</table>
### CITY OF KANSAS CITY, MISSOURI

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended April 30, 2019

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tots</td>
<td>$1,157</td>
<td>$7,547</td>
<td>-</td>
<td>3,602</td>
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<tr>
<td>Licenses, permits, and franchises</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Fines and forfeitures</td>
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</tr>
<tr>
<td>Rents and concessions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment income and interest</td>
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<tr>
<td>Charges for services</td>
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<td>28,961</td>
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<td>-</td>
<td>18,456</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions</td>
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<td>-</td>
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<td>Other</td>
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<td>$35,786</td>
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<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
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<tbody>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
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</tr>
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<tr>
<td>Health</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Police</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Neighborhood development</td>
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<tr>
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<td>$39,526</td>
<td>$33,212</td>
<td>$32,646</td>
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</table>

| Excess (deficiency) of revenues over expenditures | $630 | $15,337 | $2,574 | $3,602 | - |

<table>
<thead>
<tr>
<th>Other financing sources (uses)</th>
<th>Museum</th>
<th>Street Maintenance</th>
<th>Public Mass Transportation</th>
<th>KCATA Sales Tax</th>
<th>Infrastructure and Maintenance</th>
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<tbody>
<tr>
<td>Transfers in</td>
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<td>-</td>
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<td>Fund balances (deficit), beginning of year</td>
<td>$1,157</td>
<td>$7,547</td>
<td>-</td>
<td>$3,602</td>
<td>-</td>
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</table>

| Fund balances (deficit), end of year | $1,336 | $7,830 | $ - | $ - | $ - |
CITY OF KANSAS CITY, MISSOURI  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended April 30, 2019  
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Parks &amp; Recreation</th>
<th>Neighborhoods Grants</th>
<th>Special Gifts - Parks and Recreation</th>
<th>Golf Operations</th>
<th>Parking Garage</th>
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<tbody>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>General property</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Earnings and profit</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Railroad and utility</td>
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<td>Sales</td>
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<td>Hotel and restaurant</td>
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<td>-</td>
</tr>
<tr>
<td>Local option use</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total sales</td>
<td>36,932</td>
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<td>5,976</td>
<td>7,132</td>
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<tr>
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<tr>
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<tr>
<td>Fire</td>
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<td>-</td>
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<tr>
<td>Public works</td>
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<td>4,166</td>
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<td>-</td>
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<tr>
<td>Health</td>
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<tr>
<td>Police</td>
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<td>-</td>
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<td>339</td>
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<tr>
<td>Interest</td>
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</tr>
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<td>Fiscal agent fees</td>
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</tr>
<tr>
<td>Capital outlay</td>
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<td></td>
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</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>6,393</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Police</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,166</td>
<td>-</td>
</tr>
<tr>
<td>General government</td>
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</tr>
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<td>2,336</td>
<td>5,831</td>
<td>4,505</td>
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<td>1,027</td>
<td>145</td>
<td>2,627</td>
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<td></td>
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<tr>
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<td>-</td>
<td>-</td>
<td>(594)</td>
<td>(8,073)</td>
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<tr>
<td>Net other financing sources (uses)</td>
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<td>-</td>
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<td>(2,262)</td>
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<td>16,353</td>
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<td>(242)</td>
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<td>$ 14,976</td>
<td>$ 148</td>
<td>$ 17,380</td>
<td>$ 42</td>
<td>$ 123</td>
</tr>
</tbody>
</table>
**CITY OF KANSAS CITY, MISSOURI**  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended April 30, 2019  
*(in thousands of dollars)*

### Revenues

<table>
<thead>
<tr>
<th></th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Tax</th>
<th>Central City Sales</th>
<th>Street Car</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Earnings and profit</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sales</td>
<td>18,485</td>
<td>-</td>
<td>18,485</td>
<td>10,592</td>
<td>6,510</td>
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<tr>
<td>Hotel restaurant</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Local option use</td>
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<td>-</td>
<td>-</td>
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</tr>
<tr>
<td><strong>Total taxes</strong></td>
<td>22,079</td>
<td>-</td>
<td>18,485</td>
<td>10,592</td>
<td>6,510</td>
</tr>
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<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Fines and forfeitures</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
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<td>-</td>
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<td>Other</td>
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</tr>
<tr>
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<td>23,251</td>
<td>14,600</td>
<td>18,641</td>
<td>10,668</td>
<td>11,952</td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Tax</th>
<th>Central City Sales</th>
<th>Street Car</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current</strong></td>
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<tr>
<td>Culture and recreation</td>
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<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Economic development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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<td>Police</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>2,066</td>
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<tr>
<td>Intergovernmental-public transportation</td>
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</tr>
<tr>
<td>Debt service</td>
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<td>-</td>
</tr>
<tr>
<td>Fiscal agent fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td><strong>Capital outlay</strong></td>
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<td>Public works</td>
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<tr>
<td>Health</td>
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<td>Culture and recreation</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Convention facilities</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Police</td>
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<td>Fire</td>
<td>392</td>
<td>-</td>
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</tr>
<tr>
<td>General government</td>
<td>72</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,227</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>19,389</td>
<td>12,543</td>
<td>3,147</td>
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<td>10,313</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues over expenditures</strong></td>
<td>3,862</td>
<td>2,057</td>
<td>15,394</td>
<td>10,659</td>
<td>1,639</td>
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### Other financing sources (uses)

<table>
<thead>
<tr>
<th></th>
<th>Fire Sales Tax</th>
<th>Development Services</th>
<th>Public Safety Tax</th>
<th>Central City Sales</th>
<th>Street Car</th>
</tr>
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<tbody>
<tr>
<td><strong>Transfers in</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td><strong>Transfers out</strong></td>
<td>(4,312)</td>
<td>(2,736)</td>
<td>(13,186)</td>
<td>-</td>
<td>(5,260)</td>
</tr>
<tr>
<td>Issuance of debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net other financing sources (uses)</strong></td>
<td>(4,312)</td>
<td>(2,736)</td>
<td>(13,186)</td>
<td>-</td>
<td>(3,135)</td>
</tr>
<tr>
<td><strong>Net change in fund balances</strong></td>
<td>(450)</td>
<td>(679)</td>
<td>2,208</td>
<td>10,659</td>
<td>(1,496)</td>
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<tr>
<td><strong>Fund balances (deficit), beginning of year</strong></td>
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<td>7,082</td>
<td>3,661</td>
<td>5,761</td>
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<td><strong>Fund balances (deficit), end of year</strong></td>
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<td>6,403</td>
<td>5,869</td>
<td>16,420</td>
<td>14,671</td>
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B-29
## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Year Ended April 30, 2019

*(in thousands of dollars)*

### Revenues

<table>
<thead>
<tr>
<th></th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
<th>Public Improvement Guarantee Fund</th>
<th>Police Drug Enforcement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General property</td>
<td>$ -</td>
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<td>$ 54,926</td>
<td>$ -</td>
<td>$ -</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Railroad and utility</td>
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<td>3,382</td>
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<td>-</td>
</tr>
<tr>
<td>Hotel and restaurant</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Local option use</td>
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<td>-</td>
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<td>58,309</td>
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<td><strong>Licenses, permits, and franchises</strong></td>
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<td>-</td>
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<td><strong>Fines and forfeitures</strong></td>
<td>-</td>
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<td><strong>Rents and concessions</strong></td>
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<td>189</td>
<td>-</td>
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</tr>
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<td><strong>Investment income and interest</strong></td>
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<td>-</td>
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<tr>
<td><strong>Charges for services</strong></td>
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<td>1,781</td>
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<tr>
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### Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
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<th>Police Drug Enforcement</th>
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<tbody>
<tr>
<td><strong>Current</strong></td>
<td></td>
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</tr>
<tr>
<td>General government</td>
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<td>Fire</td>
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<td>Neighborhood development</td>
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<tr>
<td>Convention facilities</td>
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<tr>
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<td>146</td>
<td>-</td>
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<tr>
<td>Intergovernmental-public transportation</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Debt service</strong></td>
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<td>-</td>
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<td>-</td>
</tr>
<tr>
<td><strong>Principal retirement</strong></td>
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<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Interest</strong></td>
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<tr>
<td><strong>Capital outlay</strong></td>
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<td></td>
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</tr>
<tr>
<td>Public works</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>283</td>
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</tr>
<tr>
<td>Culture and recreation</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Convention facilities</td>
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<tr>
<td>Police</td>
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<td>-</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>48,525</td>
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<td>2,431</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Excess (deficiency) of revenues over expenditures</strong></th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
<th>Public Improvement Guarantee Fund</th>
<th>Police Drug Enforcement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>190</td>
<td>15,230</td>
<td>226</td>
<td>(650)</td>
</tr>
</tbody>
</table>

### Other financing sources (uses)

<table>
<thead>
<tr>
<th></th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
<th>Public Improvement Guarantee Fund</th>
<th>Police Drug Enforcement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transfers in</strong></td>
<td>-</td>
<td>-</td>
<td>392</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Transfers out</strong></td>
<td>-</td>
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<td>(307)</td>
<td>(15,626)</td>
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<td>(307)</td>
<td>(15,234)</td>
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<tr>
<td><strong>Net other financing sources (uses)</strong></td>
<td>-</td>
<td>(307)</td>
<td>(15,234)</td>
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<tr>
<td><strong>Net change in fund balances</strong></td>
<td>-</td>
<td>(117)</td>
<td>(4)</td>
<td>226</td>
<td>(650)</td>
</tr>
<tr>
<td><strong>Fund balances (deficit), beginning of year</strong></td>
<td>33</td>
<td>283</td>
<td>5,006</td>
<td>1,715</td>
<td>(133)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Fund balances (deficit), end of year</strong></th>
<th>Neighborhood Stabilization</th>
<th>Strategic Neighborhoods</th>
<th>Health</th>
<th>Public Improvement Guarantee Fund</th>
<th>Police Drug Enforcement</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$ 33</td>
<td>$ 166</td>
<td>$ 5,002</td>
<td>$ 1,941</td>
<td>$ (783)</td>
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</table>
## CITY OF KANSAS CITY, MISSOURI
### Nonmajor Special Revenue Funds
### Combining Statement of Revenues, Expenditures and Changes in Fund Balances
### Year Ended April 30, 2019
### (in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Neighborhood Development</th>
<th>Convention and Tourism</th>
<th>Performing Arts Center</th>
<th>Domestic Violence</th>
<th>Community Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General property</td>
<td>$</td>
<td>-</td>
<td>$</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Earnings and profit</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sales</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Hotel and restaurant</td>
<td>-</td>
<td>50,124</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Licenses, permits, and franchises</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Fines and forfeitures</td>
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<tr>
<td>Charges for services</td>
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<td>Special assessments</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
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<tr>
<th>Expenditures</th>
<th>Neighborhood Development</th>
<th>Convention and Tourism</th>
<th>Performing Arts Center</th>
<th>Domestic Violence</th>
<th>Community Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
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<tr>
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</tr>
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<td>Police</td>
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<td>Intergovernmental-public transportation</td>
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<td>-</td>
</tr>
<tr>
<td>Debt service</td>
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<td>-</td>
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<td>-</td>
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</tr>
<tr>
<td>Interest</td>
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</tr>
<tr>
<td>Public works</td>
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</tr>
<tr>
<td>Health</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
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<td>-</td>
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</tr>
<tr>
<td>Neighborhood development</td>
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<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>88</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>-</td>
<td>2,310</td>
<td>32,669</td>
<td>360</td>
<td>821</td>
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</table>

<table>
<thead>
<tr>
<th>Excess (deficiency) of revenues over expenditures</th>
<th>Neighborhood Development</th>
<th>Convention and Tourism</th>
<th>Performing Arts Center</th>
<th>Domestic Violence</th>
<th>Community Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2,310)</td>
<td>27,213</td>
<td>824</td>
<td>(79)</td>
<td>1,388</td>
<td>-</td>
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</table>

<table>
<thead>
<tr>
<th>Other financing sources (uses)</th>
<th>Neighborhood Development</th>
<th>Convention and Tourism</th>
<th>Performing Arts Center</th>
<th>Domestic Violence</th>
<th>Community Development Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>1,651</td>
<td>5,000</td>
<td>8,067</td>
<td>167</td>
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<td>Transfers out</td>
<td>-</td>
<td>(29,222)</td>
<td>(8,789)</td>
<td>-</td>
<td>(617)</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net other financing sources (uses)</td>
<td>1,651</td>
<td>(24,222)</td>
<td>(722)</td>
<td>167</td>
<td>(617)</td>
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<td>Net change in fund balances</td>
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<td>2,991</td>
<td>102</td>
<td>88</td>
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<td>66</td>
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<td>$ 428</td>
<td>$ 6,451</td>
<td>$ 102</td>
<td>$ 154</td>
<td>$ (3,587)</td>
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## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Year Ended April 30, 2019**

(in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Governmental Grants</th>
<th>Liberty Memorial Endowment</th>
<th>Justice Assistance Grant</th>
<th>Arterial Street Impact Fee</th>
<th>Inmate Security</th>
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<tr>
<td>Railroad and utility</td>
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<td>Sales</td>
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<tr>
<td>Hotel and restaurant</td>
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<tr>
<td>Local option use</td>
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<td>-</td>
</tr>
<tr>
<td>Total taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Licenses, permits, and franchises</td>
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<tr>
<td>Fines and forfeitures</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Rents and concessions</td>
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<td>-</td>
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<table>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
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<td>Police</td>
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<tr>
<td>Intergovernmental-public transportation</td>
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<td>-</td>
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<tr>
<td>Interest</td>
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<tr>
<td>Fiscal agent fees</td>
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<td>16</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Police</td>
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<tr>
<td>Neighborhood development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<td>110</td>
</tr>
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<td>3,184</td>
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<tr>
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<td>(341)</td>
<td>(1,233)</td>
<td>(6)</td>
<td>1,304</td>
<td>24</td>
</tr>
<tr>
<td>Other financing sources (uses)</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(586)</td>
</tr>
<tr>
<td>Issuance of debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net other financing sources (uses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(586)</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(341)</td>
<td>(1,233)</td>
<td>(6)</td>
<td>1,304</td>
<td>(562)</td>
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<tr>
<td>Fund balances (deficit), beginning of year</td>
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<td>10,740</td>
<td>(11)</td>
<td>4,452</td>
<td>1,392</td>
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<td>Fund balances (deficit), end of year</td>
<td>$ (756)</td>
<td>$ 9,507</td>
<td>$ (17)</td>
<td>$ 5,756</td>
<td>$ 830</td>
</tr>
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</table>
CITY OF KANSAS CITY, MISSOURI  
Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended April 30, 2019  
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General property</td>
<td>$100</td>
<td>$56,991</td>
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<tr>
<td>Earnings and profit</td>
<td>846</td>
<td>846</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>-</td>
<td>3,476</td>
</tr>
<tr>
<td>Sales</td>
<td>363</td>
<td>155,939</td>
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<tr>
<td>Hotel and restaurant</td>
<td>1,386</td>
<td>51,510</td>
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<tr>
<td>Local option use</td>
<td>-</td>
<td>3,594</td>
</tr>
<tr>
<td>Total taxes</td>
<td>2,695</td>
<td>272,356</td>
</tr>
<tr>
<td>Licenses, permits, and franchises</td>
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<td>10,368</td>
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<td>Fines and forfeitures</td>
<td>-</td>
<td>3,658</td>
</tr>
<tr>
<td>Rents and concessions</td>
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<td>16,249</td>
</tr>
<tr>
<td>Investment income and interest</td>
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<tr>
<td>Charges for services</td>
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<td>29,433</td>
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<tr>
<td>Intergovernmental</td>
<td>3,130</td>
<td>50,387</td>
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<td>Special assessments</td>
<td>5,194</td>
<td>9,380</td>
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<td>-</td>
<td>3,874</td>
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<tr>
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<td>-</td>
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<td>Total revenues</td>
<td>11,151</td>
<td>397,686</td>
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</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Current</th>
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<tbody>
<tr>
<td>General government</td>
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<td>9,958</td>
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<td>29,349</td>
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<td>Economic development</td>
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<td>10,021</td>
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<td>Police</td>
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<tr>
<td>Intergovernmental-public transportation</td>
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<td>59,930</td>
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<td>Debt service</td>
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</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fiscal agent fees</td>
<td>-</td>
<td>-</td>
<td></td>
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<tr>
<td>Capital outlay</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Public works</td>
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<td>49</td>
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<td>Fire</td>
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<td>-</td>
<td>882</td>
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<tr>
<td>Total expenditures</td>
<td>10,092</td>
<td>331,838</td>
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</tr>
</tbody>
</table>

| Excess (deficiency) of revenues over expenditures | 1,059 | 65,848 |

| Other financing sources (uses) |       |       |
| Transfers in | - | 45,887 |
| Transfers out | (913) | (100,944) |
| Net other financing sources (uses) | (913) | (55,057) |
| Net change in fund balances | 146 | 10,791 |
| Fund balances (deficit), beginning of year | 272 | 103,200 |
| Fund balances (deficit), end of year | $418 | $113,991 |
### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Year Ended April 30, 2019**

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>General Debt and Interest</th>
<th>Convention and Sports Complex</th>
<th>Equipment Lease DS</th>
<th>STIF - 12th and Wyandotte</th>
<th>STIF - Midtown</th>
</tr>
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<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
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<tr>
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<td>-</td>
<td>-</td>
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<td>222</td>
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<td>Hotel and restaurant</td>
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<td>-</td>
<td>1,303</td>
<td>118</td>
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<tr>
<td>Local option use</td>
<td>-</td>
<td>-</td>
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<td>25</td>
</tr>
<tr>
<td><strong>Total taxes</strong></td>
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<td>-</td>
<td>123</td>
<td>2,172</td>
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<td>Investment income and interest</td>
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<td>40</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
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<td>84</td>
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<tr>
<td>Intergovernmental</td>
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<td>2,000</td>
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<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
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</tr>
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<td>Contributions</td>
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<tr>
<td>Neighborhood development</td>
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<td>1,193</td>
</tr>
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<td>(116)</td>
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<td>STIF - Hotel President Creek / Blue Pkwy</td>
<td>STIF - HOK</td>
<td>STIF - East Village</td>
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<tr>
<td>------------------------------------------------------</td>
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<td>----------------------------------------</td>
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<tr>
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<tr>
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</tr>
<tr>
<td>Convention facilities</td>
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<tr>
<td>Capital outlay</td>
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</tr>
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<td>Public works</td>
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<td>Culture and recreation</td>
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<td>Convention facilities</td>
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<td>-</td>
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<tr>
<td>Police</td>
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<td>-</td>
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</tr>
<tr>
<td>Neighborhood development</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fire</td>
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<td>-</td>
</tr>
<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total expenditures</strong></td>
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<td>(382)</td>
<td>(598)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
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<td>-</td>
<td>383</td>
<td>598</td>
</tr>
<tr>
<td>Transfers out</td>
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<td>846</td>
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<tr>
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<td>-</td>
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<tr>
<td>Premium on bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discount on bond issue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payment to bond escrow agent</td>
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<tr>
<td><strong>Net other financing sources (uses)</strong></td>
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<td>-</td>
<td>383</td>
<td>598</td>
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<td>(233)</td>
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<td>951</td>
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</tbody>
</table>

B-35
## CITY OF KANSAS CITY, MISSOURI

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended April 30, 2019

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Revenues</th>
<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate</td>
<td>$</td>
<td>-</td>
<td>$163</td>
<td>-</td>
<td>$</td>
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<tr>
<td>Personal property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Railroad and utility</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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<td>Sales</td>
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<td>-</td>
<td>3,228</td>
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<td>-</td>
</tr>
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<td>Earnings and profits</td>
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<td>-</td>
<td>-</td>
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<tr>
<td>Hotel and restaurant</td>
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<td>Licenses, permits and franchises</td>
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<td>298</td>
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<td>15,576</td>
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<td>Intergovernmental</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Special assessments</td>
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<td>Rents and concessions</td>
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<td>-</td>
<td>660</td>
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<td>-</td>
<td>-</td>
<td>6,645</td>
<td>55</td>
<td>16,509</td>
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</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General government</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Public works</td>
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<td>125</td>
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<td>Economic development</td>
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<tr>
<td>Neighborhood development</td>
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<td>645</td>
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<td>4,720</td>
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</tr>
<tr>
<td>Fiscal agent fees</td>
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<td>-</td>
<td>10</td>
<td>7</td>
<td>11</td>
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<tr>
<td>Payment to refunding bond escrow agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>Total expenditures</strong></td>
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<td>768</td>
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<td>15,725</td>
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<table>
<thead>
<tr>
<th>Excess (deficiency) of revenues</th>
<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
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</thead>
<tbody>
<tr>
<td>over expenditures</td>
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<td>(768)</td>
<td>(13,360)</td>
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<td>784</td>
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<table>
<thead>
<tr>
<th>Other financing sources (uses)</th>
<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>1,344</td>
<td>768</td>
<td>13,359</td>
<td>-</td>
<td>32</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Issuance of debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on bond issue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Discount on bond issue</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payment to bond escrow agent</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net other financing sources (uses)</strong></td>
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<td>13,359</td>
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<td>32</td>
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<td>816</td>
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<table>
<thead>
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<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
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<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund balances, end of year</th>
<th>STIF Linwood Shopping</th>
<th>Streetlight Debt</th>
<th>KC Downtown Redevelopment District</th>
<th>Neighborhood Improvement District</th>
<th>Downtown Arena Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
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<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

B-36
# CITY OF KANSAS CITY, MISSOURI

## Nonmajor Debt Service Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Year Ended April 30, 2019**

*(in thousands of dollars)*

<table>
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<td>(305)</td>
<td>43</td>
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<td>$ 2,338</td>
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</table>
## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Year Ended April 30, 2019**

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Equipment Lease</th>
<th>GO KC Bond Series</th>
<th>Special Obligation Bond 2013B</th>
<th>Special Obligation Taxable Bond 2012B</th>
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<td><strong>122</strong></td>
<td><strong>8</strong></td>
<td><strong>20</strong></td>
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<tr>
<td>Convention facilities</td>
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<td><strong>141</strong></td>
<td><strong>233</strong></td>
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<td>(9,100)</td>
<td>(51,763)</td>
<td>(508)</td>
<td>(335)</td>
<td>(3,807)</td>
</tr>
</tbody>
</table>

| Other financing sources (uses)                |                 |                   |                             |                                       |                         |
| Transfers in                                  | -               | -                 | -                          | -                                     | -                       |
| Transfers out                                 | (61)            | (7,621)           | -                          | (5)                                   | -                       |
| Issuance of debt                              | 1,061           | 57,290            | -                          | -                                     | -                       |
| Premium on bond issue                         | -               | 4,168             | -                          | -                                     | -                       |
| Discount on bond issue                        | -               | (274)             | -                          | -                                     | -                       |
| Issuance of refunding debt                    | -               | -                 | -                          | -                                     | -                       |
| Premium on refunding bond issue               | -               | -                 | -                          | -                                     | -                       |
| Discount on refunding bond issue              | -               | -                 | -                          | -                                     | -                       |
| Payment to refund bond escrow agent           | -               | -                 | -                          | -                                     | -                       |
| Net other financing sources (uses)            | 1,000           | 53,563            | -                          | -                                     | (5)                     |
| Net change in fund balances                   | (8,100)         | 1,800             | (508)                      | (335)                                 | (3,812)                 |
| **Fund balances, beginning of year**          | 16,653          | 37,305            | 688                        | 1,448                                 | 11,904                  |
| **Fund balances, end of year**                | **$ 8,553**     | **$ 39,105**      | **$ 180**                  | **$ 1,113**                           | **$ 8,092**             |
CITY OF KANSAS CITY, MISSOURI
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Sp Ob 2017 - Tax-Exempt</th>
<th>Taxable Special Obligation Improvement Bonds, 2018A</th>
<th>2017 Flood Control</th>
<th>2018 Flood Control</th>
<th>General Obligation Series 2010A</th>
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<tr>
<td>Other</td>
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<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
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<td>1</td>
<td>11</td>
<td>48</td>
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<td><strong>Expenditures</strong></td>
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</tr>
<tr>
<td>Fire</td>
<td>-</td>
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<tr>
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<td>7,142</td>
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<td>Excess (deficiency) of revenues over expenditures</td>
<td>(4,249)</td>
<td>(91)</td>
<td>(311)</td>
<td>(7,094)</td>
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<tr>
<td><strong>Other financing sources (uses)</strong></td>
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<tr>
<td>Transfers in</td>
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<td>Transfers out</td>
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<td>(38)</td>
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<tr>
<td><strong>Net other financing sources (uses)</strong></td>
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<td><strong>Net change in fund balances</strong></td>
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<td>(129)</td>
<td>7,310</td>
<td>(7,094)</td>
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## CITY OF KANSAS CITY, MISSOURI

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended April 30, 2019

(in thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
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<tr>
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<tr>
<td>Total revenues</td>
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<table>
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<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
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<tbody>
<tr>
<td></td>
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<tr>
<td>Interest</td>
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</tr>
<tr>
<td>Fiscal agent fees</td>
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<td>-</td>
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<tr>
<td>Bond issue costs</td>
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</tr>
<tr>
<td>Payment to refund bond escrow agent</td>
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</tr>
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<tr>
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<tr>
<td>Convention facilities</td>
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<td>Police</td>
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</tr>
<tr>
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<td>-</td>
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<td>-</td>
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<td>79</td>
<td>29</td>
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<td>-</td>
<td>890</td>
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<td>(79)</td>
<td>(29)</td>
<td>188</td>
<td>(867)</td>
<td>(438)</td>
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</table>

## Other financing sources (uses)

<table>
<thead>
<tr>
<th>Other financing sources (uses)</th>
<th>General Obligation Series 2011</th>
<th>General Obligation Series 2012A</th>
<th>Special Obligation Series 2009E Performing Arts Center</th>
<th>Special Obligation Series 2014B</th>
<th>Health Department Building</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
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<td>-</td>
<td>-</td>
<td>(6)</td>
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</tr>
<tr>
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<td>-</td>
<td>(50)</td>
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</tr>
<tr>
<td>Discount on bond issue</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Premium on refunding bond issue</td>
<td>-</td>
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</tr>
<tr>
<td>Discount on refunding bond issue</td>
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<tr>
<td>Payment to refund bond escrow agent</td>
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<td>(6)</td>
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<td>Net other financing sources (uses)</td>
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</tr>
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<td>Net change in fund balances</td>
<td>(79)</td>
<td>(29)</td>
<td>182</td>
<td>(867)</td>
<td>(488)</td>
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</tbody>
</table>

| Fund balances, beginning of year | 443                     | 878                             | 5,377                           | 1,552                         | 1,580                       |

| Fund balances, end of year | $ 364               | $ 849                           | $ 5,559                         | $ 685                         | $ 1,092                     |

B-40
## CITY OF KANSAS CITY, MISSOURI
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Series 1991 Sewer Special Obligation Bond</th>
<th>Series 1996 Sewer Special Obligation Bond</th>
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<th>Special Obligation Bond 2012A</th>
<th>Special Obligation Bond 2014A</th>
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<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
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</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<tr>
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</tr>
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<td>Fire</td>
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<td>Health</td>
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<td>Police</td>
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<tr>
<td>Debt service</td>
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<tr>
<td>Principal retirement</td>
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<td>Fiscal agent fees</td>
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<td>Neighborhood development</td>
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<tr>
<td>Convention facilities</td>
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<td>Police</td>
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<td>Fire</td>
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</table>
CITY OF KANSAS CITY, MISSOURI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Special Obligation Bond 2013C</th>
<th>Special Obligation Bond 2014D</th>
<th>Special Obligation Tax Exempt Bond 2016</th>
<th>Special Obligation Taxable Bond 2016B</th>
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<td>93</td>
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<tr>
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<tr>
<td>Current</td>
<td></td>
<td></td>
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<tr>
<td>General government</td>
<td>-</td>
<td>-</td>
<td>4</td>
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<tr>
<td>Fire</td>
<td>-</td>
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<td>Public works</td>
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<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Police</td>
<td>-</td>
<td>-</td>
<td>1,665</td>
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<td>1,722</td>
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<td>-</td>
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</tr>
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<td>Debt service</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fiscal agent fees</td>
<td>-</td>
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</tr>
<tr>
<td>Bond issue costs</td>
<td>-</td>
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</tr>
<tr>
<td>Payment to refund bond escrow agent</td>
<td>-</td>
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<tr>
<td>Capital outlay</td>
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<tr>
<td>Fire</td>
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<tr>
<td>Total expenditures</td>
<td>-</td>
<td>-</td>
<td>8,281</td>
<td>2,351</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>1</td>
<td>-</td>
<td>(8,016)</td>
<td>(2,258)</td>
</tr>
<tr>
<td>Other financing sources (uses)</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(32)</td>
<td>-</td>
</tr>
<tr>
<td>Issuance of debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discount on bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Issuance of refunding debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on refunding bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discount on refunding bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payment to refund bond escrow agent</td>
<td>-</td>
<td>-</td>
<td>(32)</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>1</td>
<td>-</td>
<td>(8,048)</td>
<td>(2,258)</td>
</tr>
<tr>
<td>Fund balances, beginning of year</td>
<td>63</td>
<td>5</td>
<td>16,254</td>
<td>6,157</td>
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<td>Fund balances, end of year</td>
<td>$ 64</td>
<td>$ 5</td>
<td>$ 8,206</td>
<td>$ 3,899</td>
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</table>
CITY OF KANSAS CITY, MISSOURI
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>KCMAC 17</th>
<th>KCMAC 04B</th>
<th>Special Obligation 2008B</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
<tr>
<td>Revenues</td>
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<td></td>
<td></td>
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<tr>
<td>Investment income and interest</td>
<td>$ 4</td>
<td>$ 26</td>
<td>$ 1,659</td>
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<td>Contributions</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>411</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>35</td>
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<td>26</td>
<td>2,108</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>-</td>
<td>6,748</td>
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<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>36</td>
</tr>
<tr>
<td>Public works</td>
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<td>-</td>
<td>1,807</td>
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<td>Health</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Convention facilities</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Police</td>
<td>-</td>
<td>-</td>
<td>2,110</td>
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<tr>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal retirement</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fiscal agent fees</td>
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<td>293</td>
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<td>303</td>
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<tr>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital outlay</td>
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<td></td>
</tr>
<tr>
<td>Public works</td>
<td>-</td>
<td>-</td>
<td>39,377</td>
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<td>-</td>
<td>-</td>
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<td>Culture and recreation</td>
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<tr>
<td>Police</td>
<td>-</td>
<td>-</td>
<td>32</td>
</tr>
<tr>
<td>Fire</td>
<td>-</td>
<td>-</td>
<td>4,325</td>
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<tr>
<td>General government</td>
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<td>-</td>
<td>7,644</td>
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<tr>
<td>Total expenditures</td>
<td>99</td>
<td>-</td>
<td>91,260</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(95)</td>
<td>-</td>
<td>26</td>
</tr>
<tr>
<td>Other financing sources (uses)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>7,621</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>(411)</td>
<td>(8,306)</td>
</tr>
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<td>-</td>
<td>58,351</td>
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<td>Premium on bond issue</td>
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<td>-</td>
<td>(274)</td>
</tr>
<tr>
<td>Issuance of refunding debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Premium on refunding bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Discount on refunding bond issue</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Payment to refund bond escrow agent</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net other financing sources (uses)</td>
<td>-</td>
<td>(411)</td>
<td>61,560</td>
</tr>
<tr>
<td>Net change in fund balances</td>
<td>(95)</td>
<td>-</td>
<td>(385)</td>
</tr>
<tr>
<td>Fund balances, beginning of year</td>
<td>235</td>
<td>5</td>
<td>1,918</td>
</tr>
<tr>
<td>Fund balances, end of year</td>
<td>$ 140</td>
<td>$ 5</td>
<td>$ 1,533</td>
</tr>
</tbody>
</table>

B-43
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Capital Improvements
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$72,960</td>
<td>$72,960</td>
<td>$73,340</td>
<td>$380</td>
</tr>
<tr>
<td>Charges for services</td>
<td>-</td>
<td>200</td>
<td>200</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>23,314</td>
<td>5,477</td>
<td>6,643</td>
<td>1,166</td>
</tr>
<tr>
<td>Other</td>
<td>7,976</td>
<td>1,355</td>
<td>1,478</td>
<td>123</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>104,250</td>
<td>79,992</td>
<td>81,661</td>
<td>1,669</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>272</td>
<td>272</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$104,250</td>
<td>$79,992</td>
<td>$81,933</td>
<td>$1,941</td>
</tr>
</tbody>
</table>

| **Expenditures**     |                 |       |        |                           |
| General Services     | $12,333         | $9,570 | $9,570 | -                         |
| City Manager         | 4,238           | 404   | 404    | -                         |
| Finance              | 33,279          | 6,612 | 6,439  | 173                       |
| Law                  | -               | 171   | 171    | -                         |
| Human Relations      | 263             | 263   | 263    | -                         |
| City Planning and Development | 714 | 1,571 | 1,571 | -                         |
| Public Works         | 62,887          | 47,230 | 42,680 | 4,550                     |
| Water Services       | (3,269)         | 1,598 | 1,598  | -                         |
| Neighborhood and Housing Services | 1,361 | 2,038 | 2,038 | -                         |
| Parks and Recreation | 27,535          | 17,864 | 17,860 | 4                         |
| Public Transportation| 1,500           | -     | -      | -                         |
| **Total expenditures** | 140,841         | 87,321 | 82,594 | 4,727                     |
| Other financing uses: |                 |       |        |                           |
| Transfers out        | 7,542           | 7,542 | 7,541  | 1                         |
| **Total expenditures and other financing uses** | 148,383 | 94,863 | 90,135 | 4,728                     |

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Final</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(44,133)</td>
<td>(14,871)</td>
<td>(8,202)</td>
<td>6,669</td>
<td></td>
</tr>
</tbody>
</table>

Net change in encumbrances, reserves and prior year adjustments

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>(8,307)</td>
<td>(8,307)</td>
<td></td>
</tr>
</tbody>
</table>

Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Final</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(44,133)</td>
<td>(14,871)</td>
<td>(16,509)</td>
<td>(1,638)</td>
<td></td>
</tr>
</tbody>
</table>

Fund Balance (budget basis):
- Beginning of year
  
  $42,784
- End of year
  
  $26,275
# CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Museum
Year Ended April 30, 2019
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th></th>
<th></th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$1,680</td>
<td>$1,680</td>
<td>$1,768</td>
<td>$88</td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>6</td>
<td>6</td>
<td>-</td>
<td>-</td>
<td>(6)</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>3</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>(3)</td>
</tr>
<tr>
<td>Other</td>
<td>12</td>
<td>12</td>
<td>22</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,701</td>
<td>1,701</td>
<td>1,790</td>
<td>89</td>
<td></td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>12</td>
<td>12</td>
<td>11</td>
<td>1</td>
<td>(1)</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$1,713</td>
<td>$1,713</td>
<td>$1,801</td>
<td>$88</td>
<td></td>
</tr>
</tbody>
</table>

| **Expenditures**     |         |        |        |        |                            |
| Finance              | $32     | $33    | $28    | $5     |                            |
| Law                  | 4       | 4      | -      | 4      |                            |
| Parks and Recreation | 1,700   | 1,607  | 1,534  | 73     |                            |
| **Total expenditures** | 1,736  | 1,644  | 1,562  | 82     |                            |
| **Other financing uses:** |        |        |        |        |                            |
| Transfers out        | 37      | 37     | 36     | 1      |                            |
| **Total expenditures and other financing uses** | 1,773  | 1,681  | 1,598  | 83     |                            |

**Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses**

(60) 32 203 171

**Net change in encumbrances, reserves and prior year adjustments**

- - (74) (74)

**Net change in fund balance**

$60 $32 129 $97

**Fund Balance (budget basis):**

**Beginning of year**

1,074

**End of year**

$1,203
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses, permits and franchises</td>
<td>$4,504</td>
<td>$4,504</td>
<td>$5,455</td>
<td>$951</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>-</td>
<td>-</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Charges for services</td>
<td>499</td>
<td>499</td>
<td>187</td>
<td>(312)</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>18,700</td>
<td>18,700</td>
<td>18,426</td>
<td>(274)</td>
</tr>
<tr>
<td>Other</td>
<td>1,097</td>
<td>865</td>
<td>89</td>
<td>(776)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>24,800</td>
<td>24,568</td>
<td>24,160</td>
<td>(408)</td>
</tr>
</tbody>
</table>

## Other financing sources:

- **Transfers in** 18,452 18,452 19,457 1,005

## Total revenues and other financing sources

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$43,252</td>
<td>$43,020</td>
<td>$43,617</td>
<td>$597</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Service</td>
<td>$2,868</td>
<td>$2,857</td>
<td>$2,857</td>
<td>-</td>
</tr>
<tr>
<td>City Manager</td>
<td>92</td>
<td>90</td>
<td>90</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>38,839</td>
<td>37,909</td>
<td>37,173</td>
<td>736</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>124</td>
<td>81</td>
<td>81</td>
<td>-</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>3,292</td>
<td>1,846</td>
<td>1,846</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>45,215</td>
<td>42,783</td>
<td>42,047</td>
<td>736</td>
</tr>
</tbody>
</table>

## Other financing uses:

- **Transfers out** 1,045 1,045 1,046 (1)

## Total expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>46,260</td>
<td>43,828</td>
<td>43,093</td>
<td>735</td>
</tr>
</tbody>
</table>

## Excess (deficiency) of revenues and other financing sources over (under) expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(3,008)</td>
<td>(808)</td>
<td>524</td>
<td>1,332</td>
</tr>
</tbody>
</table>

## Net change in encumbrances, reserves and prior year adjustments

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>126</td>
<td>126</td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(3,008)</td>
<td>(808)</td>
<td>650</td>
<td>$1,458</td>
</tr>
</tbody>
</table>

## Fund Balance (budget basis):

- **Beginning of year** 3,328
- **End of year** 3,978

---

B-46
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Public Mass Transportation
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$35,544</td>
<td>$35,544</td>
</tr>
<tr>
<td>Charges for services</td>
<td>61</td>
<td>61</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>95</td>
<td>95</td>
</tr>
<tr>
<td>Total revenues</td>
<td>35,700</td>
<td>35,700</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$35,700</td>
<td>$35,700</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Service</td>
<td>$1</td>
<td>$1</td>
</tr>
<tr>
<td>City Manager</td>
<td>423</td>
<td>423</td>
</tr>
<tr>
<td>Finance</td>
<td>-</td>
<td>185</td>
</tr>
<tr>
<td>Public Works</td>
<td>5,617</td>
<td>5,213</td>
</tr>
<tr>
<td>Intergovernmental - KCATA</td>
<td>27,979</td>
<td>26,979</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>34,020</td>
<td>32,801</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>2,812</td>
<td>2,825</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>36,832</td>
<td>35,626</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(1,132)</td>
<td>74</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (1,132)</td>
<td>$ 74</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$28,351</td>
<td>$28,351</td>
<td>$28,636</td>
<td>$285</td>
</tr>
<tr>
<td><strong>Intergovernmental revenues</strong></td>
<td>77</td>
<td>77</td>
<td>84</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>28,428</td>
<td>28,428</td>
<td>28,720</td>
<td>292</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$28,428</td>
<td>$28,428</td>
<td>$28,720</td>
<td>$292</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Intergovernmental - KCATA</strong></td>
<td>$33,113</td>
<td>$33,113</td>
<td>$33,113</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>33,113</td>
<td>33,113</td>
<td>33,113</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>33,113</td>
<td>33,113</td>
<td>33,113</td>
<td>-</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess (deficiency)</strong></td>
<td>(4,685)</td>
<td>(4,685)</td>
<td>(4,393)</td>
<td>292</td>
</tr>
</tbody>
</table>

Net change in encumbrances, reserves and prior year adjustments

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>(4,685)</td>
<td>(4,685)</td>
<td>(4,393)</td>
<td>$292</td>
</tr>
</tbody>
</table>

Fund Balance (budget basis):

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning of year</strong></td>
<td>5,087</td>
</tr>
<tr>
<td><strong>End of year</strong></td>
<td>$694</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Parks and Recreation
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$36,093</td>
<td>$36,093</td>
<td>$36,415</td>
<td>$322</td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>130</td>
<td>130</td>
<td>358</td>
<td>228</td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>360</td>
<td>360</td>
<td>352</td>
<td>(8)</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>306</td>
<td>306</td>
<td>224</td>
<td>(82)</td>
</tr>
<tr>
<td>Charges for services</td>
<td>3,428</td>
<td>3,428</td>
<td>3,577</td>
<td>149</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>549</td>
<td>406</td>
<td>197</td>
<td>(209)</td>
</tr>
<tr>
<td>Other</td>
<td>203</td>
<td>203</td>
<td>7</td>
<td>(196)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>41,069</td>
<td>40,926</td>
<td>41,130</td>
<td>204</td>
</tr>
</tbody>
</table>

Other financing sources:
| Transfers in              | 2,500    | 2,500  | 2,500  | -            |

Total revenues and other financing sources
| $43,569                   | $43,426  | $43,630| $204     |

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Service</td>
<td>$194</td>
<td>$194</td>
<td>$194</td>
<td>-</td>
</tr>
<tr>
<td>Finance</td>
<td>1,162</td>
<td>1,216</td>
<td>1,161</td>
<td>55</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>48,375</td>
<td>43,426</td>
<td>41,051</td>
<td>2,375</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>49,731</td>
<td>44,836</td>
<td>42,406</td>
<td>2,430</td>
</tr>
</tbody>
</table>

Other financing uses:
| Transfers out             | 1,618    | 1,618  | 1,469  | 149          |

Total expenditures and other financing uses
| 51,349                    | 46,454   | 43,875 | 2,579    |

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses
| (7,780)                   | (3,028)  | (245)  | 2,783    |

Net change in encumbrances, reserves and prior year adjustments:

Net change in fund balance
| (7,780)                   | (3,028)  | 2,956  | $5,984   |

Fund Balance (budget basis):
| Beginning of year         | 5,350    |
End of year
| $8,306                    |
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Neighborhood Grants  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$ 2,028</td>
<td>$ 1,953</td>
</tr>
<tr>
<td>Total revenues</td>
<td>2,028</td>
<td>1,953</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other</td>
<td>$ 2,028</td>
<td>$ 1,953</td>
</tr>
<tr>
<td>financing sources</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Expenditures                   |           |       |        |                           |
| Finance                        | $ -      | $ 230 | $ -   | $ 230                     |
| Human Resources                | 75       | 75    | -     | 75                        |
| Contingent Appropriation       | 184      | 155   | 155   | -                         |
| City Planning and Development | 18       | -     | -     | -                         |
| Neighborhood and Housing       | 2,068    | 1,023 | 1,023 | -                         |
| Services                      | 2,345    | 1,483 | 1,178 | 305                       |
| Total expenditures             | 2,408    | 1,546 | 1,241 | 305                       |
| Other financing uses:          |           |       |        |                           |
| Transfers out                  | 63       | 63    | 63    | -                         |
| Total expenditures and other   | 2,408    | 1,546 | 1,241 | 305                       |
| financing uses                 |           |       |        |                           |

| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (380) | 407 | 282 | (125) |
| Net change in encumbrances, reserves and prior year adjustments | - | - | (131) | (131) |

| Net change in fund balance | $ (380) | $ 407 | 151 | $ (256) |

| Fund Balance (budget basis): |       |       |     |       |
| Beginning of year            | (772) |       |     |       |
| End of year                  | $ (621) |     |     |       |
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Golf Operations
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>$ 20</td>
<td>$ 20</td>
<td>$ 22</td>
<td>$ 2</td>
</tr>
<tr>
<td>Charges for services</td>
<td>6,137</td>
<td>6,137</td>
<td>5,954</td>
<td>(183)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>6,157</td>
<td>6,157</td>
<td>5,976</td>
<td>(181)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>550</td>
<td>550</td>
<td>402</td>
<td>(148)</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 6,707</td>
<td>$ 6,707</td>
<td>$ 6,378</td>
<td>$ (329)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 596</td>
<td>$ 596</td>
<td>$ 594</td>
<td>$ 2</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>5,812</td>
<td>5,812</td>
<td>5,784</td>
<td>28</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>6,408</td>
<td>6,408</td>
<td>6,378</td>
<td>30</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>143</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>6,551</td>
<td>6,408</td>
<td>6,378</td>
<td>30</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>156</td>
<td>299</td>
<td>-</td>
<td>(299)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td></td>
<td>-</td>
<td>-</td>
<td>46</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ 156</td>
<td>$ 299</td>
<td>46</td>
<td>$ (253)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ 46</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Parking Garage
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses, permits and franchises</td>
<td>$1,035</td>
<td>$1,035</td>
<td>$685</td>
<td>$(350)</td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>1,900</td>
<td>1,900</td>
<td>1,489</td>
<td>(411)</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>5,137</td>
<td>5,137</td>
<td>4,604</td>
<td>(533)</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>120</td>
<td>120</td>
<td>210</td>
<td>90</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Total revenues</td>
<td>8,192</td>
<td>8,192</td>
<td>7,033</td>
<td>(1,159)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>5,864</td>
<td>5,864</td>
<td>5,811</td>
<td>(53)</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$14,056</td>
<td>$14,056</td>
<td>$12,844</td>
<td>$(1,212)</td>
</tr>
</tbody>
</table>

| Expenditures                                  |          |       |        |                            |
| Public Works                                  | $12,492.00| $12,361.00| $12,358.00| $3.00                     |
| Police                                        | 450      | 435   | 339    | 96                         |
| Total expenditures                            | 12,942   | 12,796| 12,697 | 99                         |
| Other financing uses                          |          |       |        |                            |
| Transfers out                                 | -        | -     | -      | -                         |
| Total expenditures and other financing uses   | 12,942   | 12,796| 12,697 | 99                         |

Excess (deficiency) of revenues and
other financing sources over (under) expenditures
and other financing uses

Net change in fund balance

Fund Balance (budget basis):

<table>
<thead>
<tr>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,114</td>
<td>1,260</td>
<td>-</td>
<td>$(1,260)</td>
</tr>
</tbody>
</table>

B-52
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - Fire Sales Tax
#### Year Ended April 30, 2019
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$21,513</td>
<td>$21,513</td>
<td>$21,827</td>
<td>$314</td>
</tr>
<tr>
<td>Charges for services</td>
<td>186</td>
<td>186</td>
<td>161</td>
<td>(25)</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>474</td>
<td>958</td>
<td>994</td>
<td>36</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>(50)</td>
<td>(50)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>22,173</td>
<td>22,657</td>
<td>22,932</td>
<td>275</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$22,173</td>
<td>$22,657</td>
<td>$22,932</td>
<td>$275</td>
</tr>
</tbody>
</table>

|                                |          |        |        |                             |
| **Expenditures**               |          |        |        |                             |
| General Services               | $2,196   | $1,502 | $1,338 | $164                        |
| Finance                        | -        | 1      | -      | 1                           |
| Fire                           | 21,723   | 21,886 | 21,762 | 124                         |
| **Total expenditures**         | 23,919   | 23,389 | 23,100 | 289                         |
| **Other financing uses:**      |          |        |        |                             |
| Transfers out                  | -        | -      | -      | -                           |
| **Total expenditures and other financing uses** | 23,919 | 23,389 | 23,100 | 289 |

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

Net change in encumbrances, reserves and prior year adjustments

Net change in fund balance

Fund Balance (budget basis):
- **Beginning of year**: 1,060
- **End of year**: $ (24)
# Budgetary Comparison Schedule - Development Services

## Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses, permits and franchises</td>
<td>$85</td>
<td>$85</td>
<td>$85</td>
<td>$-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>12,837</td>
<td>12,837</td>
<td>14,354</td>
<td>1,517</td>
</tr>
<tr>
<td>Other</td>
<td>5</td>
<td>5</td>
<td>161</td>
<td>156</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>12,927</td>
<td>12,927</td>
<td>14,600</td>
<td>1,673</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$12,927</td>
<td>$12,927</td>
<td>$14,601</td>
<td>$1,674</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Service</td>
<td>$1,572</td>
<td>$1,167</td>
<td>$645</td>
<td>$522</td>
</tr>
<tr>
<td>City Manager</td>
<td>508</td>
<td>429</td>
<td>308</td>
<td>121</td>
</tr>
<tr>
<td>Finance</td>
<td>43</td>
<td>43</td>
<td>30</td>
<td>13</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>12,758</td>
<td>11,892</td>
<td>11,990</td>
<td>(98)</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>14,881</td>
<td>13,531</td>
<td>12,973</td>
<td>558</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>2,424</td>
<td>2,424</td>
<td>2,111</td>
<td>313</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>17,305</td>
<td>15,955</td>
<td>15,084</td>
<td>871</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

(4,378)   (3,028)   (483)  2,545

Net change in encumbrances, reserves and prior year adjustments

-      -      (531) (531)

Net change in fund balance

$4,378   $3,028  (1,014) $2,014

Fund Balance (budget basis):

<table>
<thead>
<tr>
<th>Beginning of year</th>
<th>End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,233</td>
<td>$6,219</td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Public Safety Sales Tax
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$18,013</td>
<td>$18,013</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>52</td>
<td>52</td>
</tr>
<tr>
<td>Total revenues</td>
<td>18,065</td>
<td>18,065</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$18,065</td>
<td>$18,065</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Services</td>
<td>$714</td>
<td>$699</td>
</tr>
<tr>
<td>City Manager</td>
<td>533</td>
<td>480</td>
</tr>
<tr>
<td>Finance</td>
<td>2,983</td>
<td>3,015</td>
</tr>
<tr>
<td>Police</td>
<td>1,352</td>
<td>2,329</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>5,582</td>
<td>6,523</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>12,651</td>
<td>12,651</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>18,233</td>
<td>19,174</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(168)</td>
<td>(1,109)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (168)</td>
<td>$ (1,109)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fund Balance: 1,556

Net change: 3,658
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Street Car
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 5,757</td>
<td>$ 5,757</td>
<td>$ 6,510</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$ 753</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>131</td>
<td>131</td>
<td>128</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(3)</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>80</td>
<td>80</td>
<td>260</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>180</td>
</tr>
<tr>
<td>Charges for services</td>
<td>150</td>
<td>150</td>
<td>260</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>110</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>-</td>
<td>-</td>
<td>361</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>361</td>
</tr>
<tr>
<td>Special assessments</td>
<td>3,737</td>
<td>3,737</td>
<td>4,186</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>449</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>9,855</td>
<td>9,855</td>
<td>11,705</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,850</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>1,992</td>
<td>1,992</td>
<td>2,125</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>133</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 11,847</td>
<td>$ 11,847</td>
<td>$ 13,830</td>
</tr>
<tr>
<td></td>
<td>$ 1,983</td>
<td>$ 1,983</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Law</td>
<td>$ 5</td>
<td>$ -</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>11,262</td>
<td>8,701</td>
<td>8,701</td>
</tr>
<tr>
<td>Intergovernmental - KCATA</td>
<td>5,346</td>
<td>5,896</td>
<td>5,896</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>16,613</td>
<td>14,597</td>
<td>14,597</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>250</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>16,613</td>
<td>14,847</td>
<td>14,847</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>(4,766)</td>
<td>(3,000)</td>
<td>(1,017)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1,983</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>2,224</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2,224</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (4,766)</td>
<td>$ (3,000)</td>
<td>1,207</td>
</tr>
<tr>
<td></td>
<td>$ 4,207</td>
<td>$ 4,207</td>
<td></td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>5,233</td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td>$ 6,440</td>
<td></td>
</tr>
</tbody>
</table>

B-56
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Neighborhood Stabilization
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$ 608</td>
<td>$ 687</td>
</tr>
<tr>
<td>Total revenues</td>
<td>608</td>
<td>687</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 608</td>
<td>$ 687</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Housing and Community Development</td>
<td>$ 669</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>669</td>
<td>-</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>669</td>
<td>-</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and</td>
<td>(61)</td>
<td>687</td>
</tr>
<tr>
<td>other financing sources over (under)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>expenditures and other financing uses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>prior year adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (61)</td>
<td>$ 687</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Strategic Neighborhoods  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 440</td>
<td>$ 440</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>41</td>
<td>41</td>
</tr>
<tr>
<td>Total revenues</td>
<td>481</td>
<td>481</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 481</td>
<td>$ 481</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Health</td>
<td>$ -</td>
<td>$ 50</td>
</tr>
<tr>
<td>Finance</td>
<td>307</td>
<td>307</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>466</td>
<td>267</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>773</td>
<td>624</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>773</td>
<td>624</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (292) | (143) | (181) | (38) |

Net change in encumbrances, reserves and prior year adjustments | - | - | 15 | 15 |

Net change in fund balance | $ (292) | $ (143) | (166) | $ (23) |

Fund Balance (budget basis):  
Beginning of year | 141 |
End of year | $ (25) |
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$55,902</td>
<td>$55,902</td>
<td>$58,397</td>
<td>$2,495</td>
</tr>
<tr>
<td><strong>Charges for services</strong></td>
<td>5,543</td>
<td>5,543</td>
<td>5,362</td>
<td>(181)</td>
</tr>
<tr>
<td><strong>Intergovernmental revenues</strong></td>
<td>11</td>
<td>11</td>
<td>20</td>
<td>9</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>553</td>
<td>553</td>
<td>65</td>
<td>(488)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>62,009</td>
<td>62,009</td>
<td>63,844</td>
<td>1,835</td>
</tr>
</tbody>
</table>

## Other financing sources:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>419</td>
<td>419</td>
<td>392</td>
<td>(27)</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$62,428</td>
<td>$62,428</td>
<td>$64,236</td>
<td>$1,808</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Services</strong></td>
<td>$1,042</td>
<td>$1,548</td>
<td>$1,547</td>
<td>$1</td>
</tr>
<tr>
<td><strong>City Manager</strong></td>
<td>973</td>
<td>927</td>
<td>924</td>
<td>3</td>
</tr>
<tr>
<td><strong>Municipal Court</strong></td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Finance</strong></td>
<td>954</td>
<td>961</td>
<td>920</td>
<td>41</td>
</tr>
<tr>
<td><strong>Law</strong></td>
<td>84</td>
<td>84</td>
<td>-</td>
<td>84</td>
</tr>
<tr>
<td><strong>Health</strong></td>
<td>14,727</td>
<td>13,147</td>
<td>12,961</td>
<td>186</td>
</tr>
<tr>
<td><strong>Health &amp; Medical Care Facilities</strong></td>
<td>32,348</td>
<td>32,110</td>
<td>32,082</td>
<td>28</td>
</tr>
<tr>
<td><strong>Police</strong></td>
<td>146</td>
<td>146</td>
<td>146</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>50,374</td>
<td>48,923</td>
<td>48,580</td>
<td>343</td>
</tr>
</tbody>
</table>

## Other financing uses:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers out</td>
<td>14,957</td>
<td>14,957</td>
<td>14,957</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>65,331</td>
<td>63,880</td>
<td>63,537</td>
<td>343</td>
</tr>
</tbody>
</table>

## Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2,903)</td>
<td>(1,452)</td>
<td>699</td>
<td>2,151</td>
<td></td>
</tr>
</tbody>
</table>

## Net change in encumbrances, reserves and prior year adjustments

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(512)</td>
<td>(512)</td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (2,903)</td>
<td>$ (1,452)</td>
<td>187</td>
<td>$ 1,639</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balance (budget basis):

<table>
<thead>
<tr>
<th></th>
<th>Beginning of year</th>
<th>End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,212</td>
<td>$4,399</td>
</tr>
</tbody>
</table>
### Budgetary Comparison Schedule - Police Drug Enforcement

Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>2,728</td>
<td>2,331</td>
<td>1,782</td>
</tr>
<tr>
<td>Total revenues</td>
<td>2,728</td>
<td>2,331</td>
<td>1,782</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>2,728</td>
<td>2,331</td>
<td>1,782</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>2,728</td>
<td>2,728</td>
<td>2,432</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,728</td>
<td>2,728</td>
<td>2,432</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>2,728</td>
<td>2,728</td>
<td>2,432</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>and other financing uses</td>
<td>-</td>
<td>(397)</td>
<td>(650)</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>-</td>
<td>(397)</td>
<td>(650)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>(133)</td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>(783)</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Neighborhood Tourism Development  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>1,719</td>
<td>1,719</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 1,719</td>
<td>$ 1,719</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Manager</td>
<td>$ 428</td>
<td>$ 409</td>
</tr>
<tr>
<td>Convention &amp; Tourism</td>
<td>2,327</td>
<td>1,815</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,755</td>
<td>2,224</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>2,755</td>
<td>2,224</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(1,036)</td>
<td>(505)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (1,036)</td>
<td>$ (505)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Budgetary Comparison Schedule - Convention and Tourism

Year Ended April 30, 2019

*(In thousands of dollars)*

## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$48,297</td>
<td>$48,297</td>
<td>$49,240</td>
<td>$943</td>
</tr>
<tr>
<td><strong>Rents and concessions</strong></td>
<td>8,677</td>
<td>8,677</td>
<td>9,563</td>
<td>886</td>
</tr>
<tr>
<td><strong>Intergovernmental revenues</strong></td>
<td>48</td>
<td>48</td>
<td>49</td>
<td>1</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>300</td>
<td>300</td>
<td>145</td>
<td>(155)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>57,322</td>
<td>57,322</td>
<td>58,997</td>
<td>1,675</td>
</tr>
</tbody>
</table>

## Other financing sources:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transfers in</strong></td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$62,322</td>
<td>$62,322</td>
<td>$63,997</td>
<td>$1,675</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mayor and City Council</strong></td>
<td>$60</td>
<td>58</td>
<td>58</td>
<td>-</td>
</tr>
<tr>
<td><strong>General Services</strong></td>
<td>1,554</td>
<td>1,709</td>
<td>1,672</td>
<td>37</td>
</tr>
<tr>
<td><strong>City Manager</strong></td>
<td>1,516</td>
<td>1,566</td>
<td>1,482</td>
<td>84</td>
</tr>
<tr>
<td><strong>Finance</strong></td>
<td>719</td>
<td>718</td>
<td>718</td>
<td>-</td>
</tr>
<tr>
<td><strong>Parks and Recreation</strong></td>
<td>130</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Convention and Entertainment Facilities</strong></td>
<td>20,878</td>
<td>20,575</td>
<td>20,574</td>
<td>1</td>
</tr>
<tr>
<td><strong>Convention and Tourism</strong></td>
<td>10,409</td>
<td>10,164</td>
<td>10,164</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>35,266</td>
<td>34,790</td>
<td>34,668</td>
<td>122</td>
</tr>
</tbody>
</table>

## Other financing uses:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transfers out</strong></td>
<td>27,044</td>
<td>26,923</td>
<td>28,135</td>
<td>(1,212)</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>62,310</td>
<td>61,713</td>
<td>62,803</td>
<td>(1,090)</td>
</tr>
</tbody>
</table>

## Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Excess (deficiency)</strong></td>
<td>12</td>
<td>609</td>
<td>1,194</td>
<td>585</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>1,932</td>
<td>1,932</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$12</td>
<td>$609</td>
<td>3,126</td>
<td>$2,517</td>
</tr>
</tbody>
</table>

## Fund Balance (budget basis):

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning of year</strong></td>
<td></td>
<td>867</td>
</tr>
<tr>
<td><strong>End of year</strong></td>
<td></td>
<td>$3,993</td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - Performing Arts Center  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>$1,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>8,777</td>
<td>8,777</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$9,777</td>
<td>$9,777</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>$688</td>
<td>$586</td>
</tr>
<tr>
<td>Convention &amp; Tourism</td>
<td>8,790</td>
<td>8,790</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>9,478</td>
<td>9,376</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>9,478</td>
<td>9,376</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>299</td>
<td>401</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$299</td>
<td>$401</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$ -</td>
<td></td>
</tr>
</tbody>
</table>
# Budgetary Comparison Schedule - Domestic Violence

Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget Original</th>
<th>Budget Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>$274</td>
<td>$274</td>
<td>$357</td>
<td>$83</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>(248)</td>
<td>355</td>
<td>362</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$26</td>
<td>629</td>
<td>719</td>
<td>90</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>97</td>
<td>97</td>
<td>167</td>
<td>70</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$123</td>
<td>$726</td>
<td>$886</td>
<td>$160</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipal Court</td>
<td>$ -</td>
<td>$9</td>
<td>$9</td>
<td>$ -</td>
</tr>
<tr>
<td>Finance</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Law</td>
<td>365</td>
<td>509</td>
<td>369</td>
<td>140</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>715</td>
<td>444</td>
<td>439</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,081</td>
<td>963</td>
<td>817</td>
<td>146</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>1,081</td>
<td>963</td>
<td>817</td>
<td>146</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures</strong></td>
<td>(958)</td>
<td>(237)</td>
<td>69</td>
<td>306</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>185</td>
<td>185</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (958)</td>
<td>$ (237)</td>
<td>254</td>
<td>$491</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>(379)</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ (125)</td>
<td></td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - HUD section 108 Loan
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th></th>
<th></th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1</td>
<td>$ 1</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>-</td>
<td>-</td>
<td>174</td>
<td>174</td>
</tr>
<tr>
<td>Total revenues</td>
<td>-</td>
<td>-</td>
<td>175</td>
<td>175</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 175</td>
<td>$ 175</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>$ -</td>
<td>$ 201</td>
<td>$ 201</td>
<td>$ -</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>-</td>
<td>201</td>
<td>201</td>
<td>-</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>-</td>
<td>201</td>
<td>201</td>
<td>-</td>
</tr>
</tbody>
</table>

**Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses:**
- (201) | (26) | 175

**Net change in encumbrances, reserves and prior year adjustments:**
- | - | 26 | 26

**Net change in fund balance:**
$ - | $ (201) | - | $ 201

**Fund Balance (budget basis):**

<table>
<thead>
<tr>
<th>Beginning of year</th>
<th>End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 43</td>
<td>$ 43</td>
</tr>
</tbody>
</table>
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment income and interest</td>
<td>$ 8</td>
<td>$ -</td>
<td>$ 6</td>
<td>$ 6</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>378</td>
<td>263</td>
<td>275</td>
<td>12</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>386</td>
<td>263</td>
<td>281</td>
<td>18</td>
</tr>
</tbody>
</table>

## Other financing sources:

- Transfers in: -

**Total revenues and other financing sources**: $386, $263, $281, $18

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>$ -</td>
<td>$ 217</td>
<td>$ -</td>
<td>$ 217</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>950</td>
<td>292</td>
<td>232</td>
<td>60</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>950</td>
<td>509</td>
<td>232</td>
<td>277</td>
</tr>
</tbody>
</table>

## Other financing uses:

- Transfers out: -

**Total expenditures and other financing uses**: 950, 509, 232, 277

## Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(564)</td>
<td>(246)</td>
<td>49</td>
<td>295</td>
<td></td>
</tr>
</tbody>
</table>

## Net change in encumbrances, reserves and prior year adjustments

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(534)</td>
<td>(534)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(564)</td>
<td>(246)</td>
<td>(485)</td>
<td>(239)</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balance (budget basis):

- **Beginning of year**: 175
- **End of year**: $ (310)
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Community Development Fund - Community Development Block Grant
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 9,857</td>
<td>$ 12,150</td>
</tr>
<tr>
<td>revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td>9,857</td>
<td>12,150</td>
</tr>
<tr>
<td>**Other financing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and</td>
<td>$ 9,857</td>
<td>$ 12,150</td>
</tr>
<tr>
<td>other financing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sources</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human Relations</td>
<td>$ 139</td>
<td>$ 132</td>
</tr>
<tr>
<td>Neighborhood and</td>
<td>11,160</td>
<td>9,763</td>
</tr>
<tr>
<td>Housing Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>11,299</td>
<td>9,895</td>
</tr>
<tr>
<td>**Other financing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>11,299</td>
<td>9,895</td>
</tr>
<tr>
<td>and other financing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>uses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>**Excess (deficiency)</td>
<td>$ (1,442)</td>
<td>$ 2,255</td>
</tr>
<tr>
<td>of revenues and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>other financing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>sources over (under)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>expenditures and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>other financing uses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>**Net change in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>encumbrances, reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>and prior year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>**Net change in fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>balance</td>
<td>$ (1,442)</td>
<td>$ 2,255</td>
</tr>
<tr>
<td>**Fund Balance (budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Community Development Fund - HOME Investment
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental revenues</td>
<td>$ 3,623</td>
<td>$ 6,305</td>
<td>$ 5,136</td>
<td>($1,169)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>3,623</td>
<td>6,305</td>
<td>5,136</td>
<td>($1,169)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 3,623</td>
<td>$ 6,305</td>
<td>$ 5,136</td>
<td>($1,169)</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>$ 7,051</td>
<td>$ 6,050</td>
<td>$ 2,566</td>
<td>$ 3,484</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>7,051</td>
<td>6,050</td>
<td>2,566</td>
<td>3,484</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>7,051</td>
<td>6,050</td>
<td>2,566</td>
<td>3,484</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and expenditures over (under) expenditures and other financing uses</td>
<td>(3,428)</td>
<td>255</td>
<td>2,570</td>
<td>2,315</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td></td>
<td></td>
<td>1,837</td>
<td>1,837</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (3,428)</td>
<td>$ 255</td>
<td>4,407</td>
<td>$ 4,152</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>(4,198)</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ 209</td>
<td></td>
</tr>
<tr>
<td>Revenues</td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>----------</td>
<td>-------</td>
<td>--------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>Taxes</td>
<td>$10,450</td>
<td>$10,450</td>
<td>$10,513</td>
<td>$63</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>77</td>
<td>77</td>
</tr>
<tr>
<td>Total revenues</td>
<td>10,450</td>
<td>10,450</td>
<td>10,590</td>
<td>140</td>
</tr>
</tbody>
</table>

| Other financing sources:       |          |       |        |                           |
| Transfers in                   | -        | -     | -      | -                         |

| Total revenues and other financing sources | $10,450 | $10,450 | $10,590 | $140                     |

| Expenditures                   |          |       |        |                           |
| City Planning and Development  | $10,450  | $9    | $9     | $-                        |
| Total expenditures             | 10,450   | 9     | 9      | -                         |

| Other financing uses:          |          |       |        |                           |
| Transfers out                  | -        | -     | -      | -                         |

| Total expenditures and other financing uses | 10,450 | 9 | 9 | - |

| Excess (deficiency) of revenues and other financing sources over (under) expenditures |          |       |        |                           |
| and other financing uses          | -        | 10,441 | 10,581 | 140                       |

| Net change in encumbrances, reserves and prior year adjustments |          |       |        |                           |
|                                                              | -        | -     | (908)  | (908)                     |

| Net change in fund balance | $-       | $10,441 | 9,673  | $ (768)                  |

| Fund Balance (budget basis): |          |       |        |                           |
| Beginning of year            |          |       | 4,149  |                           |

| End of year                  |          |       | $13,822|                           |
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Other Governmental Grants - Health
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$5,720</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$5,720</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$5,720</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>$6,932</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>$6,932</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>$6,932</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>$(1,212)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$(1,212)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Other Governmental Grants -  
Ryan White HIV/AIDS  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Budget</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$6,511</td>
<td>$4,669</td>
<td>$4,470</td>
<td>$(199)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$6,511</td>
<td>$4,669</td>
<td>$4,470</td>
<td>$(199)</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$6,511</td>
<td>$4,669</td>
<td>$4,470</td>
<td>$(199)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>$8,246</td>
<td>$4,780</td>
<td>$4,581</td>
<td>$199</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>$8,246</td>
<td>$4,780</td>
<td>$4,581</td>
<td>$199</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>$8,246</td>
<td>$4,780</td>
<td>$4,581</td>
<td>$199</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and expenditures and other financing uses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1,735)</td>
<td>(111)</td>
<td>(111)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>(1,635)</td>
<td>(1,635)</td>
<td></td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (1,735)</td>
<td>$ (111)</td>
<td>$ (1,746)</td>
<td>$ (1,635)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>(1,862)</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ (3,608)</td>
<td></td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - Other Governmental Grants - Housing Opportunities for person with AIDS
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th></th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$1,561</td>
<td>$1,649</td>
<td>$1,524</td>
<td>$(125)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,561</td>
<td>1,649</td>
<td>1,524</td>
<td>$(125)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$1,561</td>
<td>$1,649</td>
<td>$1,524</td>
<td>$(125)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budget</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>$2,245</td>
<td>$1,693</td>
<td>$1,568</td>
<td>$125</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>2,245</td>
<td>1,693</td>
<td>1,568</td>
<td>125</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>2,245</td>
<td>1,693</td>
<td>1,568</td>
<td>125</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses: $(684)$ $(44)$ $(44)$ -

Net change in encumbrances, reserves and prior year adjustments: $- - $104 $104

Net change in fund balance: $(684)$ $(44)$ $60 $(104)$

Fund Balance (budget basis):
Beginning of year: (1,006)
End of year: $(946)$
# Budgetary Comparison Schedule - Other Governmental Grants - HUD Lead-Based Paint

Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Variance with Final Budget</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>$ 1,148</td>
<td>$ 1,173</td>
<td>$ 1,173</td>
<td>$ -</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,148</td>
<td>1,173</td>
<td>1,173</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 1,148</td>
<td>$ 1,173</td>
<td>$ 1,173</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>$ 1,237</td>
<td>$ 1,172</td>
<td>$ 1,172</td>
<td>$ -</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,237</td>
<td>1,172</td>
<td>1,172</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>1,237</td>
<td>1,172</td>
<td>1,172</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>(89)</td>
<td>1</td>
<td>1</td>
<td>-</td>
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<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td></td>
<td></td>
<td>(97)</td>
<td>(97)</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (89)</td>
<td>$ 1</td>
<td>(96)</td>
<td>$ (97)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>(58)</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ (154)</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Liberty Memorial Endowment  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th></th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$152</td>
<td>$152</td>
<td>$148</td>
<td></td>
<td>$(5)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>152</td>
<td>152</td>
<td>148</td>
<td></td>
<td>$(5)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$152</td>
<td>$152</td>
<td>$148</td>
<td></td>
<td>$(5)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>$68</td>
<td>$68</td>
<td>$1,405</td>
<td></td>
<td>$(1,336)</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>68</td>
<td>68</td>
<td>1,405</td>
<td></td>
<td>(1,336)</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>68</td>
<td>68</td>
<td>1,405</td>
<td></td>
<td>(1,336)</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>84</td>
<td>84</td>
<td>(1,257)</td>
<td></td>
<td>(1,341)</td>
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<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td></td>
<td></td>
<td>1,332</td>
<td></td>
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</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$84</td>
<td>$84</td>
<td>75</td>
<td></td>
<td>$(9)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>9,446</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>9,521</td>
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<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - Justice Assistance Grant
#### Year Ended April 30, 2019
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental revenue</td>
<td>$821</td>
<td>$686</td>
</tr>
<tr>
<td>Total revenues</td>
<td>821</td>
<td>686</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>306</td>
<td>243</td>
</tr>
<tr>
<td>Police</td>
<td>(64)</td>
<td>118</td>
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<tr>
<td>Total expenditures</td>
<td>242</td>
<td>414</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>242</td>
<td>414</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and</strong></td>
<td>$579</td>
<td>272</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$579</td>
<td>$272</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Beginning of year</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>End of year</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - Arterial Street Impact Fee
#### Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$ 39</td>
<td>$ 39</td>
</tr>
<tr>
<td>Charges for services</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>39</td>
<td>39</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 39</td>
<td>$ 39</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>$ 112</td>
<td>$ 112</td>
</tr>
<tr>
<td>Public Works</td>
<td>619</td>
<td>369</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>255</td>
<td>201</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>986</td>
<td>682</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>986</td>
<td>682</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(947)</td>
<td>(643)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (947)</td>
<td>$ (643)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fines and forfeitures</td>
<td>$1,059</td>
<td>$1,059</td>
<td>$1,441</td>
<td>$382</td>
</tr>
<tr>
<td>Charges for services</td>
<td>968</td>
<td>968</td>
<td>1,066</td>
<td>98</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>4,721</td>
<td>2,593</td>
<td>720</td>
<td>(1,873)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>6,748</td>
<td>4,620</td>
<td>3,227</td>
<td>(1,393)</td>
</tr>
</tbody>
</table>

### Other financing sources:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$6,748</td>
<td>$4,620</td>
<td>$3,227</td>
<td>$(1,393)</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Services</td>
<td>$210</td>
<td>$210</td>
<td>$210</td>
<td>$-</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>7,643</td>
<td>4,406</td>
<td>3,382</td>
<td>1,024</td>
</tr>
<tr>
<td>Finance</td>
<td>51</td>
<td>380</td>
<td>50</td>
<td>330</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>81</td>
<td>381</td>
<td>343</td>
<td>38</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>7,985</td>
<td>5,377</td>
<td>3,985</td>
<td>1,392</td>
</tr>
</tbody>
</table>

### Other financing uses:

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>7,985</td>
<td>5,377</td>
<td>3,985</td>
<td>1,392</td>
</tr>
</tbody>
</table>

## Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1,237)</td>
<td>(757)</td>
<td>(758)</td>
<td>(1)</td>
<td></td>
</tr>
</tbody>
</table>

## Net change in encumbrances, reserves and prior year adjustments

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>323</td>
<td>323</td>
</tr>
</tbody>
</table>

## Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$(1,237)</td>
<td>$(757)</td>
<td>$(435)</td>
<td>$322</td>
<td></td>
</tr>
</tbody>
</table>

## Fund Balance (budget basis):

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of year</td>
<td></td>
<td>585</td>
</tr>
<tr>
<td>End of year</td>
<td>$</td>
<td>150</td>
</tr>
</tbody>
</table>

---

CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Inmate Security
Year Ended April 30, 2019
(In thousands of dollars)
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenues</td>
<td></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td></td>
<td>$ -</td>
<td>$ 27</td>
<td>$ -</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>27</td>
<td>27</td>
<td></td>
<td>27</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>27</td>
<td>27</td>
<td></td>
<td>27</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>(27)</td>
<td>(27)</td>
<td>-</td>
<td>27</td>
</tr>
</tbody>
</table>

Net change in encumbrances, reserves and prior year adjustments:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td></td>
<td>27</td>
</tr>
</tbody>
</table>

Net change in fund balance:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (27)</td>
<td>$ (27)</td>
<td>27</td>
<td>$ 54</td>
</tr>
</tbody>
</table>

Fund Balance (budget basis):

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of year</td>
<td>47</td>
</tr>
<tr>
<td>End of year</td>
<td>$ 74</td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Police Grant
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>$1,104</td>
<td>$1,625</td>
</tr>
<tr>
<td>Charges for services</td>
<td>829</td>
<td>2,066</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>7,746</td>
<td>9,502</td>
</tr>
<tr>
<td>Total revenues</td>
<td>9,679</td>
<td>13,193</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$9,679</td>
<td>$13,193</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>$7,090</td>
<td>$10,422</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>7,090</td>
<td>10,422</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>7,090</td>
<td>10,422</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures</td>
<td>2,589</td>
<td>2,771</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$2,589</td>
<td>$2,771</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - Economic Development
#### Year Ended April 30, 2019
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th></th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$3,495</td>
<td>$3,495</td>
<td>$3,462</td>
<td>$(33)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>3,495</td>
<td>3,495</td>
<td>3,462</td>
<td>(33)</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>2,243</td>
<td>2,243</td>
<td>1,930</td>
<td>(313)</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$5,738</td>
<td>$5,738</td>
<td>$5,392</td>
<td>$(346)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Manager</td>
<td>$4,206</td>
<td>$4,183</td>
<td>$4,082</td>
<td>$101</td>
</tr>
<tr>
<td>Finance</td>
<td>1,221</td>
<td>1,170</td>
<td>999</td>
<td>171</td>
</tr>
<tr>
<td>Law</td>
<td>125</td>
<td>144</td>
<td>143</td>
<td>1</td>
</tr>
<tr>
<td>Human Relations</td>
<td>147</td>
<td>147</td>
<td>78</td>
<td>69</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>91</td>
<td>91</td>
<td>87</td>
<td>4</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>5,790</td>
<td>5,735</td>
<td>5,389</td>
<td>346</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>$5,790</td>
<td>$5,735</td>
<td>$5,389</td>
<td>346</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>(52)</td>
<td>3</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$(52)</td>
<td>$3</td>
<td>-</td>
<td>$(3)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - General Debt and Interest
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 22,472</td>
<td>$ 22,472</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>94</td>
<td>94</td>
</tr>
<tr>
<td>Total revenues</td>
<td>22,566</td>
<td>22,566</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>18,989</td>
<td>18,989</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 41,555</td>
<td>$ 41,555</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 41,277</td>
<td>$ 41,277</td>
</tr>
<tr>
<td>Law</td>
<td>28</td>
<td>28</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>41,305</td>
<td>41,305</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>41,305</td>
<td>41,305</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>250</td>
<td>250</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ 250</td>
<td>$ 250</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$ 26</td>
<td></td>
</tr>
</tbody>
</table>
## Budgetary Comparison Schedule - Convention and Sports Complex

**Year Ended April 30, 2019**

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$3</td>
<td>$3</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Total revenues</td>
<td>2,003</td>
<td>2,003</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>24,479</td>
<td>24,479</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$26,482</td>
<td>$26,482</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>General Services</td>
<td>$2,535</td>
<td>$248</td>
</tr>
<tr>
<td>Finance</td>
<td>25,427</td>
<td>25,427</td>
</tr>
<tr>
<td>Convention and Entertainment Facilities</td>
<td>1,087</td>
<td>1,087</td>
</tr>
<tr>
<td>Convention &amp; Tourism</td>
<td>2,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>31,049</td>
<td>28,762</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>31,049</td>
<td>28,765</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures

| Excess (deficiency) | (4,567) | (2,283) | (281) | 2,002 |

Net change in encumbrances, reserves and prior year adjustments

| Net change in encumbrances, reserves and prior year adjustments | - | - | 248 | 248 |

Net change in fund balance

| Net change in fund balance | (4,567) | (2,283) | (33) | $2,250 |

**Fund Balance (budget basis):**

| Beginning of year | 5,699 |
| End of year | $5,666 |
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - STIF-12th and Wyandotte
#### Year Ended April 30, 2019
##### (In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Variance with</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Actual</td>
<td>Final Budget</td>
<td></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 2,617</td>
<td>$ 2,617</td>
<td>$ 2,429</td>
<td>$ (188)</td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
<td>44</td>
<td>44</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>198</td>
<td>198</td>
<td>(271)</td>
<td>(469)</td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td>2,815</td>
<td>2,815</td>
<td>2,202</td>
<td>(613)</td>
<td></td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>870</td>
<td>870</td>
<td>874</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 3,685</td>
<td>$ 3,685</td>
<td>$ 3,076</td>
<td>$ (609)</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 4,938</td>
<td>$ 4,938</td>
<td>$ 4,934</td>
<td>$ 4</td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>4,938</td>
<td>4,938</td>
<td>4,934</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>9,938</td>
<td>9,938</td>
<td>9,934</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>other financing sources over (under) expenditures and other financing uses</td>
<td>(6,253)</td>
<td>(6,253)</td>
<td>(6,858)</td>
<td>(605)</td>
<td></td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
<td>3,697</td>
<td>3,697</td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (6,253)</td>
<td>$ (6,253)</td>
<td>(3,161)</td>
<td>$ 3,092</td>
<td></td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>3,172</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$ 11</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - STIF-Midtown

Year Ended April 30, 2019

(In thousands of dollars)

<table>
<thead>
<tr>
<th>Budget Item</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$5,882</td>
<td>$5,882</td>
<td>$5,183</td>
<td>$(699)</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>18</td>
<td>18</td>
<td>179</td>
<td>161</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>1,716</td>
<td>1,716</td>
<td>1,788</td>
<td>72</td>
</tr>
<tr>
<td>Other</td>
<td>706</td>
<td>706</td>
<td>230</td>
<td>(476)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>8,322</td>
<td>8,322</td>
<td>7,380</td>
<td>(942)</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$8,322</td>
<td>$8,322</td>
<td>$7,381</td>
<td>$(941)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$4,040</td>
<td>$4,040</td>
<td>$4,039</td>
<td>1</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>600</td>
<td>1,000</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>30</td>
<td>30</td>
<td>-</td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>409</td>
<td>342</td>
<td>193</td>
<td>149</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>5,049</td>
<td>5,412</td>
<td>5,262</td>
<td>150</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>3,456</td>
<td>3,456</td>
<td>3,456</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>8,505</td>
<td>8,868</td>
<td>8,718</td>
<td>150</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>(183)</td>
<td>(546)</td>
<td>(1,337)</td>
<td>(791)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
<td>187</td>
<td>187</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (183)</td>
<td>$ (546)</td>
<td>(1,150)</td>
<td>$(604)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>7,804</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$6,654</td>
<td></td>
</tr>
</tbody>
</table>
### CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - STIF-Uptown
Year Ended April 30, 2019
(\textit{In thousands of dollars})

<table>
<thead>
<tr>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
</tr>
</tbody>
</table>

#### Revenues

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total revenues</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

#### Expenditures

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>$ 736</td>
<td>$ 736</td>
<td>$ 722</td>
<td>$ 14</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>$ 736</td>
<td>$ 736</td>
<td>$ 722</td>
<td>$ 14</td>
</tr>
</tbody>
</table>

#### Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(736)</td>
<td>(736)</td>
<td>(722)</td>
<td>14</td>
<td></td>
</tr>
</tbody>
</table>

#### Net change in encumbrances, reserves and prior year adjustments

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

#### Net change in fund balance

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$ (736)</td>
<td>$ (736)</td>
<td>$ (722)</td>
<td>$ 14</td>
<td></td>
</tr>
</tbody>
</table>

#### Fund Balance (budget basis):

- **Beginning of year**: 722
- **End of year**: $ -
### CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - STIF-909 Walnut Tower
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 446</td>
<td>$ 446</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for services</td>
<td>203</td>
<td>203</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>3,012</td>
<td>3,012</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>3,661</td>
<td>3,661</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 3,661</td>
<td>$ 3,661</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 861</td>
<td>$ 5,703</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>861</td>
<td>5,703</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>861</td>
<td>5,703</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>2,800</td>
<td>(2,042)</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ 2,800</td>
<td>$ (2,042)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>End of year</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI
### Budgetary Comparison Schedule - STIF-Hotel President
#### Year Ended April 30, 2019
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 836</td>
<td>$ 836</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Special assessments</td>
<td>155</td>
<td>155</td>
</tr>
<tr>
<td>Other</td>
<td>648</td>
<td>648</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,639</td>
<td>1,639</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 1,639</td>
<td>$ 1,639</td>
</tr>
</tbody>
</table>

| **Expenditures**        |                |                |              |                              |
| Finance                 | $ 1,468        | $ 2,047        | $ 1,812      | $ 235                       |
| **Total expenditures**  | 1,468          | 2,047          | 1,812        | 235                         |
| **Total expenditures and other financing uses** | 1,468 | 2,047 | 1,812 | 235 |

**Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses:**

|                      | 171            | (408)          | (211)        | 197                         |

**Net change in encumbrances, reserves and prior year adjustments:**

|                      | -              | -              | -            | -                            |

**Net change in fund balance:**

|                      | $ 171          | $ (408)        | (211)        | $ 197                       |

**Fund Balance (budget basis):**

|                      |                |                |              |                              |
| Beginning of year    |                |                |              | 950                         |
| End of year          |                |                |              | $ 739                        |
## CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - STIF-Brush Creek/Blue Parkway/Town Center

Year Ended April 30, 2019

(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$532</td>
<td>$532</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>198</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>730</td>
<td>730</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>410</td>
<td>410</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$1,140</td>
<td>$1,140</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$1,136</td>
<td>$1,136</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,136</td>
<td>1,136</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>1,136</td>
<td>1,136</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$4</td>
<td>$4</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

B-88
## CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - STIF-HOK Sport Garage

Year Ended April 30, 2019

(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$43</td>
<td>$43</td>
<td>$40</td>
<td>$ (3)</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
<td>(4)</td>
<td>(4)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>43</td>
<td>43</td>
<td>36</td>
<td>(7)</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>595</td>
<td>595</td>
<td>598</td>
<td>3</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$638</td>
<td>$638</td>
<td>$634</td>
<td>$ (4)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$636</td>
<td>$636</td>
<td>$634</td>
<td>$2</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>636</td>
<td>636</td>
<td>634</td>
<td>2</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>636</td>
<td>636</td>
<td>634</td>
<td>2</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>(2)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$2</td>
<td>$2</td>
<td>-</td>
<td>$ (2)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B-89
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - STIF-East Village
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 707</td>
<td>$ 707</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental revenues</td>
<td>930</td>
<td>930</td>
</tr>
<tr>
<td>Other</td>
<td>245</td>
<td>245</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,882</td>
<td>1,882</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>1,410</td>
<td>1,410</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 3,292</td>
<td>$ 3,292</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 3,293</td>
<td>$ 3,293</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>3,293</td>
<td>3,293</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>3,293</td>
<td>3,293</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(1)</td>
<td>(1)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (1)</td>
<td>$ (1)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B-90
## Budgetary Comparison Schedule - STIF Linwood Shopping Center

**Year Ended April 30, 2019**

*(In thousands of dollars)*

### Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$170</td>
<td>$170</td>
<td>$</td>
<td>$ (170)</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>122</td>
<td>122</td>
<td>$</td>
<td>(122)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>292</td>
<td>292</td>
<td>$</td>
<td>(292)</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transfers in</strong></td>
<td>1,056</td>
<td>1,056</td>
<td>1,344</td>
<td>288</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$1,348</td>
<td>$1,348</td>
<td>$1,344</td>
<td>$ (4)</td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Finance</strong></td>
<td>$1,348</td>
<td>$1,348</td>
<td>$1,344</td>
<td>$ 4</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>1,348</td>
<td>1,348</td>
<td>1,344</td>
<td>4</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transfers out</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>1,348</td>
<td>1,348</td>
<td>1,344</td>
<td>4</td>
</tr>
</tbody>
</table>

**Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses**

- $ (4)

**Net change in encumbrances, reserves and prior year adjustments**

- $ -

**Net change in fund balance**

- $ -

**Fund Balance (budget basis):**

- Beginning of year

- $ -

- End of year

- $ -
### CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Streetlight Debt
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>769</td>
<td>769</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 769</td>
<td>$ 769</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 769</td>
<td>$ 769</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>769</td>
<td>769</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>769</td>
<td>769</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td>$ -</td>
<td></td>
</tr>
</tbody>
</table>
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$4,994</td>
<td>$4,994</td>
<td>$5,056</td>
<td>$62</td>
</tr>
<tr>
<td><strong>Investment income and interest</strong></td>
<td>-</td>
<td>-</td>
<td>46</td>
<td>46</td>
</tr>
<tr>
<td><strong>Intergovernmental revenues</strong></td>
<td>1,079</td>
<td>1,079</td>
<td>968</td>
<td>(111)</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>789</td>
<td>789</td>
<td>576</td>
<td>(213)</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>6,862</td>
<td>6,862</td>
<td>6,646</td>
<td>(216)</td>
</tr>
</tbody>
</table>

Other financing sources:

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Transfers in</strong></td>
<td>13,064</td>
<td>13,064</td>
<td>13,359</td>
<td>295</td>
</tr>
</tbody>
</table>

**Total revenues and other financing sources**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,926</td>
<td>$19,926</td>
<td>$20,005</td>
<td>$79</td>
<td></td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Finance</strong></td>
<td>$19,033</td>
<td>$19,033</td>
<td>$19,032</td>
</tr>
<tr>
<td><strong>City Planning and Development</strong></td>
<td>974</td>
<td>974</td>
<td>973</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>20,007</td>
<td>20,007</td>
<td>20,005</td>
</tr>
</tbody>
</table>

**Total expenditures and other financing uses**

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,007</td>
<td>$20,007</td>
<td>$20,005</td>
<td>2</td>
</tr>
</tbody>
</table>

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>(81)</td>
<td>(81)</td>
<td>-</td>
<td>81</td>
</tr>
</tbody>
</table>

Net change in encumbrances, reserves and prior year adjustments

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Net change in fund balance

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>(81)</td>
<td>(81)</td>
<td>-</td>
<td>$81</td>
<td></td>
</tr>
</tbody>
</table>

Fund Balance (budget basis):

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning of year</strong></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>End of year</strong></td>
<td>$ -</td>
<td></td>
</tr>
</tbody>
</table>
### Budgetary Comparison Schedule - N.I.D. GO Bond

Year Ended April 30, 2019  
*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$ 1</td>
<td>$ 1</td>
</tr>
<tr>
<td>Special assessments</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>51</td>
<td>51</td>
</tr>
<tr>
<td><strong>Other financing sources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 51</td>
<td>$ 51</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 49</td>
<td>$ 49</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>49</td>
<td>49</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>49</td>
<td>49</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ 2</td>
<td>$ 2</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td>73</td>
<td></td>
</tr>
<tr>
<td><strong>End of year</strong></td>
<td>$ 81</td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF KANSAS CITY, MISSOURI

Budgetary Comparison Schedule - Downtown Arena Debt

Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th>Description</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses, permits and franchises</td>
<td>$15,500</td>
<td>$15,500</td>
<td>$16,049</td>
<td>$549</td>
</tr>
<tr>
<td>Rents and concessions</td>
<td>-</td>
<td>-</td>
<td>277</td>
<td>277</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
<td>225</td>
<td>225</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>15,500</td>
<td>15,500</td>
<td>16,551</td>
<td>1,051</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>32</td>
<td>32</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$15,500</td>
<td>$15,500</td>
<td>$16,583</td>
<td>$1,083</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$13,996</td>
<td>$13,996</td>
<td>$13,995</td>
<td>$1</td>
</tr>
<tr>
<td>City Planning and Development</td>
<td>200</td>
<td>200</td>
<td>200</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>243</td>
<td>243</td>
<td>125</td>
<td>118</td>
</tr>
<tr>
<td>Convention and Entertainment Facilities</td>
<td>125</td>
<td>125</td>
<td>75</td>
<td>50</td>
</tr>
<tr>
<td>Convention and Tourism</td>
<td>1,442</td>
<td>1,280</td>
<td>1,280</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>16,006</td>
<td>15,844</td>
<td>15,675</td>
<td>169</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>16,006</td>
<td>15,844</td>
<td>15,675</td>
<td>169</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures</strong></td>
<td>(506)</td>
<td>(344)</td>
<td>908</td>
<td>1,252</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>(45)</td>
<td>(45)</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (506)</td>
<td>$ (344)</td>
<td>863</td>
<td>$1,207</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>13,510</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$14,373</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - Sewer Special Assessment  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>$ 11</td>
<td>$ 11</td>
</tr>
<tr>
<td>Special assessments</td>
<td>339</td>
<td>339</td>
</tr>
<tr>
<td>Total revenues</td>
<td>350</td>
<td>350</td>
</tr>
</tbody>
</table>

| Other financing sources:          |              |       |         |                      |
| Transfers in                      |              |       |         |                      |
| Total revenues and other financing sources | $ 350 | $ 350 | $ 10 | $(340) |

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Finance</td>
<td>$ 31</td>
<td>$ 31</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>31</td>
<td>31</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>31</td>
<td>31</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>319</td>
<td>319</td>
</tr>
</tbody>
</table>

| Net change in encumbrances, reserves and prior year adjustments | 0 | 0 | 0 | 0 |

| Net change in fund balance | $ 319 | $ 319 | 7 | $(312) |

| Fund Balance (budget basis): |       |       |       |       |
| Beginning of year            |       |       |       | -     |
| End of year                  | $ 7   |       |       |       |
## Budgetary Comparison Schedule - Sewer Sp Assessments Bond 1991

**Year Ended April 30, 2019**

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>$ 4</td>
<td>$ 3</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>(4)</td>
<td>(3)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ (4)</td>
<td>$ (3)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Budgetary Comparison Schedule - GO Recovery Zone Bonds  
Year Ended April 30, 2019  
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income and interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>528</td>
<td>528</td>
<td>306</td>
<td>(222)</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>528</td>
<td>528</td>
<td>528</td>
<td>-</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>528</td>
<td>528</td>
<td>528</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>528</td>
<td>528</td>
<td>528</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
</tbody>
</table>
### Budgetary Comparison Schedule - TIF Debt

Year Ended April 30, 2019

*(In thousands of dollars)*

<table>
<thead>
<tr>
<th>Budget</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 741</td>
<td>$ 741</td>
<td>$ 783</td>
<td>$ 42</td>
</tr>
<tr>
<td>Investment income and interest</td>
<td>-</td>
<td>-</td>
<td>32</td>
<td>32</td>
</tr>
<tr>
<td>Other</td>
<td>782</td>
<td>782</td>
<td>505</td>
<td>(277)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>1,523</td>
<td>1,523</td>
<td>1,320</td>
<td>(203)</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 1,523</td>
<td>$ 1,523</td>
<td>$ 1,320</td>
<td>$ (203)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$ 1,411</td>
<td>$ 2,151</td>
<td>$ 1,968</td>
<td>$ 183</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,411</td>
<td>2,151</td>
<td>1,968</td>
<td>183</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>1,411</td>
<td>2,151</td>
<td>1,968</td>
<td>183</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>112</td>
<td>(628)</td>
<td>(648)</td>
<td>(20)</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ 112</td>
<td>$ (628)</td>
<td>(648)</td>
<td>$ (20)</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
<td>2,990</td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
<td>$ 2,342</td>
<td></td>
</tr>
</tbody>
</table>
### Budgetary Comparison Schedule - General Improvements
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special assessments</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 3</td>
<td>$ 3</td>
</tr>
<tr>
<td>Total revenues</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</strong></td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>3</td>
<td>$ 3</td>
</tr>
</tbody>
</table>

Fund Balance (budget basis):
- Beginning of year: $16
- End of year: $19
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Land Bank
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 37</td>
<td>$ 37</td>
</tr>
<tr>
<td>Charges for services</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Other</td>
<td>290</td>
<td>290</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>342</td>
<td>342</td>
</tr>
<tr>
<td><strong>Other financing sources:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>2,186</td>
<td>2,186</td>
</tr>
<tr>
<td><strong>Total revenues and other financing sources</strong></td>
<td>$ 2,528</td>
<td>$ 2,528</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>$ 2,565</td>
<td>$ 2,546</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>2,565</td>
<td>2,546</td>
</tr>
<tr>
<td><strong>Other financing uses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditures and other financing uses</strong></td>
<td>2,565</td>
<td>2,546</td>
</tr>
<tr>
<td><strong>Excess (deficiency) of revenues and other financing sources over (under) expenditures</strong></td>
<td>(37)</td>
<td>(18)</td>
</tr>
<tr>
<td><strong>Net change in encumbrances, reserves and prior year adjustments</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in fund balance</strong></td>
<td>$ (37)</td>
<td>$ (18)</td>
</tr>
<tr>
<td><strong>Fund Balance (budget basis):</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Budgetary Comparison Schedule - Homesteading Authority
Year Ended April 30, 2019
(In thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$ 301</td>
<td>$ 301</td>
</tr>
<tr>
<td>Total revenues</td>
<td>301</td>
<td>301</td>
</tr>
<tr>
<td>Other financing sources:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues and other financing sources</td>
<td>$ 301</td>
<td>$ 301</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neighborhood and Housing Services</td>
<td>$ 301</td>
<td>$ 301</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>301</td>
<td>301</td>
</tr>
<tr>
<td>Other financing uses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditures and other financing uses</td>
<td>301</td>
<td>301</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in encumbrances, reserves and prior year adjustments</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Fund Balance (budget basis):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>End of year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Trust funds are used to account for assets held by the City in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, or other City funds.

**Pension Trust Funds**

*Employees’ Retirement System* - Provides pension and benefits for City employees excluding firefighters, police and civilian employees in the Police Department.

*Firefighters’ Pension System* - Provides pension and benefits for City firefighters.

*Police Retirement System* - Provides pension and benefits for police employees.

*Civilian Employees’ Retirement System* - Provides pension and benefits for civilian employees of the Police Department.

**Private Purpose Trust Funds**

*Employee Memorial* - Contributions are collected to construct a memorial to the City’s employees.

*Inmate Canteen* - Used to account for fees and income generated from inmates for canteen use and telephone charges at the Municipal Correction Institution.

*Gifts-Board of Trustees* - The City receives contributions from various outside sources; the Parks Board of Commissioners approves expenditures to ensure they meet the requirements of the contributors.

*Tri-Centennial* - The City received donations for a tri-centennial celebration.

**Agency Funds**

*Payroll Clearing* - Used to account for cash transferred from other funds to pay City payroll, accounts payable and other expenditures.

*Special Deposits* - Used to account for various moneys held in trust by the City.

*Municipal Court Appearance Bond* - Used to account for the holding of deposits made from court appearance bonds.

*TIF Special Allocation Agency* - Used to account for payments in lieu of taxes and economic activity taxes.

*EMS Escrow* - Used to account for employer and employee pension contributions for former MAST employees until they can be distributed to an approved pension plan.

*Health Insurance* - Used to account for moneys held by the City until disbursements are made for employees’ insurance.

*Police Grant* - Used to account for moneys held by the City until disbursements are made for law enforcement activities.

*Other* - Accounts for various moneys held in trust by the City treasurer.
### CITY OF KANSAS CITY, MISSOURI
Pension Trust Funds
Combining Statement of Fiduciary Net Position
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Employees' Retirement System</th>
<th>Firefighters' Pension Retirement System</th>
<th>Police Employees' Retirement System</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$</td>
<td>$</td>
<td>$ 352</td>
<td>$ 25</td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td></td>
<td></td>
<td>$ 377</td>
</tr>
<tr>
<td>U.S. treasuries</td>
<td>14,645</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>U.S. government securities</td>
<td>-</td>
<td>73,921</td>
<td>13,366</td>
<td>87,287</td>
</tr>
<tr>
<td>Municipal bonds</td>
<td>2,972</td>
<td></td>
<td>-</td>
<td>2,972</td>
</tr>
<tr>
<td>Corporate bonds and notes</td>
<td>-</td>
<td>92,138</td>
<td>15,441</td>
<td>107,579</td>
</tr>
<tr>
<td>Corporate bonds-domestic</td>
<td>36,251</td>
<td></td>
<td>-</td>
<td>36,251</td>
</tr>
<tr>
<td>Corporate bonds-foreign</td>
<td>28,336</td>
<td></td>
<td>-</td>
<td>28,336</td>
</tr>
<tr>
<td>Common and preferred stock</td>
<td>-</td>
<td>82,212</td>
<td>7,140</td>
<td>89,352</td>
</tr>
<tr>
<td>Domestic common equities</td>
<td>173,828</td>
<td>76,616</td>
<td>-</td>
<td>250,444</td>
</tr>
<tr>
<td>Domestic preferred equities</td>
<td>1,233</td>
<td></td>
<td>-</td>
<td>1,233</td>
</tr>
<tr>
<td>All country world index fund</td>
<td>-</td>
<td>127,619</td>
<td>21,453</td>
<td>149,072</td>
</tr>
<tr>
<td>Equity funds</td>
<td>-</td>
<td>48,521</td>
<td>20,376</td>
<td>68,897</td>
</tr>
<tr>
<td>U.S. government-backed mortgages</td>
<td>53,684</td>
<td></td>
<td>722</td>
<td>59,552</td>
</tr>
<tr>
<td>Asset-backed securities</td>
<td>8,051</td>
<td></td>
<td>-</td>
<td>8,051</td>
</tr>
<tr>
<td>Partnerships</td>
<td>42,514</td>
<td>14,980</td>
<td>-</td>
<td>57,494</td>
</tr>
<tr>
<td>Partnerships-equity</td>
<td>-</td>
<td>12,713</td>
<td>1,575</td>
<td>14,289</td>
</tr>
<tr>
<td>Partnerships-fixed income</td>
<td>-</td>
<td>119,789</td>
<td>21,623</td>
<td>141,412</td>
</tr>
<tr>
<td>Real estate funds</td>
<td>-</td>
<td>125,752</td>
<td>18,245</td>
<td>143,997</td>
</tr>
<tr>
<td>Short-term investment funds</td>
<td>19,631</td>
<td>10,406</td>
<td>17,495</td>
<td>49,878</td>
</tr>
<tr>
<td>Foreign equities</td>
<td>2,200</td>
<td>1,993</td>
<td>56,786</td>
<td>65,112</td>
</tr>
<tr>
<td>Foreign debt obligations</td>
<td>2,610</td>
<td></td>
<td>-</td>
<td>2,610</td>
</tr>
<tr>
<td>Emerging market equities</td>
<td>-</td>
<td>27,287</td>
<td>4,164</td>
<td>31,451</td>
</tr>
<tr>
<td>Collective trusts-equities</td>
<td>405,087</td>
<td>182,764</td>
<td>-</td>
<td>587,851</td>
</tr>
<tr>
<td>Collective trusts-fixed income</td>
<td>238,882</td>
<td>161,203</td>
<td>-</td>
<td>400,085</td>
</tr>
<tr>
<td>Collective trusts-hedge funds</td>
<td>-</td>
<td>52,599</td>
<td>-</td>
<td>52,599</td>
</tr>
<tr>
<td>Collective trust-real estate</td>
<td>115,372</td>
<td>53,826</td>
<td>-</td>
<td>169,198</td>
</tr>
<tr>
<td>International small cap equity funds</td>
<td>-</td>
<td>8,405</td>
<td>1,328</td>
<td>9,733</td>
</tr>
<tr>
<td>Hedge fund of funds</td>
<td>23,207</td>
<td></td>
<td>91,486</td>
<td>128,751</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>1,163</td>
<td>195</td>
<td>2,240</td>
<td>3,962</td>
</tr>
<tr>
<td>Other</td>
<td>1,485</td>
<td>1,373</td>
<td>1,429</td>
<td>4,287</td>
</tr>
<tr>
<td>Contributions</td>
<td>1,635</td>
<td>1,422</td>
<td>278</td>
<td>3,335</td>
</tr>
<tr>
<td>Securities lending collateral</td>
<td>60,724</td>
<td>23,834</td>
<td>62,999</td>
<td>162,576</td>
</tr>
<tr>
<td>Other assets</td>
<td>-</td>
<td>-</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 1,233,510</td>
<td>$ 581,211</td>
<td>$ 956,576</td>
<td>$ 161,378</td>
</tr>
</tbody>
</table>

### Liabilities and Net Position

#### Liabilities

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Employees' Retirement System</th>
<th>Firefighters' Pension Retirement System</th>
<th>Police Employees' Retirement System</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$ 3,515</td>
<td>$ 1,507</td>
<td>$ 2,351</td>
<td>$ 171</td>
</tr>
<tr>
<td>Securities lending collateral</td>
<td>60,724</td>
<td>23,834</td>
<td>62,999</td>
<td>15,019</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>64,239</td>
<td>25,341</td>
<td>65,350</td>
<td>15,190</td>
</tr>
</tbody>
</table>

#### Net position

| Restricted for pensions         | 1,169,271                    | 552,266                                | 891,226                             | 146,188 | 2,758,951 |
| Held interest for health care subsidy | -                          | 3,604                                  | -                                   | -      | 3,604    |
| Total net position              | 1,169,271                    | 555,870                                | 891,226                             | 146,188 | 2,762,555 |

Total liabilities and net position | $ 1,233,510 | $ 581,211 | $ 956,576 | $ 161,378 | $ 2,932,675 |
CITY OF KANSAS CITY, MISSOURI
Pension Trust Funds
Combining Statement of Changes in Fiduciary Net Position
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>Employees' Retirement System</th>
<th>Firefighters' Pension System</th>
<th>Police Retirement System</th>
<th>Civilian Employees' Retirement System</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City contributions</td>
<td>$26,032</td>
<td>$20,015</td>
<td>$32,281</td>
<td>$4,779</td>
</tr>
<tr>
<td>City contributions-health subsidy</td>
<td>-</td>
<td>1,352</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>City contributions-health subsidy-supplement</td>
<td>-</td>
<td>1,587</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employee contributions</td>
<td>8,514</td>
<td>7,109</td>
<td>11,413</td>
<td>1,416</td>
</tr>
<tr>
<td>Employee contributions-health subsidy</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total contributions</td>
<td>34,546</td>
<td>30,739</td>
<td>43,694</td>
<td>6,195</td>
</tr>
<tr>
<td><strong>Investment income (expense)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>21,258</td>
<td>4,676</td>
<td>21,110</td>
<td>3,285</td>
</tr>
<tr>
<td>Net appreciation in fair value of investments</td>
<td>41,855</td>
<td>22,196</td>
<td>18,895</td>
<td>3,258</td>
</tr>
<tr>
<td>Investment expense</td>
<td>(3,853)</td>
<td>(2,587)</td>
<td>(5,233)</td>
<td>(850)</td>
</tr>
<tr>
<td>Securities lending income</td>
<td>1,689</td>
<td>702</td>
<td>1,328</td>
<td>249</td>
</tr>
<tr>
<td>Securities lending expense</td>
<td>(1,496)</td>
<td>(599)</td>
<td>(1,184)</td>
<td>(221)</td>
</tr>
<tr>
<td>Net investment income</td>
<td>59,453</td>
<td>24,388</td>
<td>34,916</td>
<td>5,721</td>
</tr>
<tr>
<td>Total additions</td>
<td>93,999</td>
<td>55,127</td>
<td>78,610</td>
<td>11,916</td>
</tr>
<tr>
<td><strong>Deductions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension benefits</td>
<td>71,411</td>
<td>42,035</td>
<td>65,505</td>
<td>7,975</td>
</tr>
<tr>
<td>Employee refunds</td>
<td>4,393</td>
<td>863</td>
<td>573</td>
<td>221</td>
</tr>
<tr>
<td>Administrative expense</td>
<td>585</td>
<td>415</td>
<td>803</td>
<td>137</td>
</tr>
<tr>
<td>Total deductions</td>
<td>76,389</td>
<td>43,313</td>
<td>66,881</td>
<td>8,333</td>
</tr>
<tr>
<td><strong>Net decrease</strong></td>
<td>17,610</td>
<td>11,814</td>
<td>11,729</td>
<td>3,583</td>
</tr>
</tbody>
</table>

Net position restricted for pensions and other purposes, beginning of year

<table>
<thead>
<tr>
<th>Employees' Retirement System</th>
<th>Firefighters' Pension System</th>
<th>Police Retirement System</th>
<th>Civilian Employees' Retirement System</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,151,661</td>
<td>544,056</td>
<td>879,497</td>
<td>142,605</td>
</tr>
</tbody>
</table>

Net position restricted for pensions and other purposes, end of year

<table>
<thead>
<tr>
<th>Employees' Retirement System</th>
<th>Firefighters' Pension System</th>
<th>Police Retirement System</th>
<th>Civilian Employees' Retirement System</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,169,271</td>
<td>$555,870</td>
<td>$891,226</td>
<td>$146,188</td>
</tr>
</tbody>
</table>
### Assets

<table>
<thead>
<tr>
<th></th>
<th>Employee Memorial</th>
<th>Inmate Canteen</th>
<th>Gifts - Board of Trustees</th>
<th>Tricentennial</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 30</td>
<td>$ 315</td>
<td>$ 538</td>
<td>$ 3</td>
<td>$ 886</td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Total assets</td>
<td>$ 30</td>
<td>$ 315</td>
<td>$ 541</td>
<td>$ 3</td>
<td>$ 889</td>
</tr>
</tbody>
</table>

### Liabilities and Net Position

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

### Net Position

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>30</td>
<td>315</td>
<td>541</td>
<td>3</td>
<td>889</td>
</tr>
<tr>
<td>Total net position</td>
<td>30</td>
<td>315</td>
<td>541</td>
<td>3</td>
<td>889</td>
</tr>
<tr>
<td>Total liabilities and net position</td>
<td>$ 30</td>
<td>$ 315</td>
<td>$ 541</td>
<td>$ 3</td>
<td>$ 889</td>
</tr>
</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI  
Private Purpose Trusts Funds  
Combining Statement of Changes in Net Position  
Year Ended April 30, 2019  
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Employee Memorial</th>
<th>Inmate Canteen</th>
<th>Gifts - Board of Trustees</th>
<th>Tricentennial</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 17</td>
<td>$ -</td>
<td>$ 17</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total additions</td>
<td>-</td>
<td>-</td>
<td>17</td>
<td>-</td>
<td>17</td>
</tr>
<tr>
<td><strong>Deductions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nondepartmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total deductions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net increase (decrease)</td>
<td>-</td>
<td>-</td>
<td>17</td>
<td>-</td>
<td>17</td>
</tr>
<tr>
<td><strong>Net position, beginning of year</strong></td>
<td>30</td>
<td>315</td>
<td>524</td>
<td>3</td>
<td>872</td>
</tr>
<tr>
<td><strong>Net position, end of year</strong></td>
<td>$ 30</td>
<td>$ 315</td>
<td>$ 541</td>
<td>$ 3</td>
<td>$ 889</td>
</tr>
</tbody>
</table>
# CITY OF KANSAS CITY, MISSOURI

Agency Funds

Combining Statement of Changes in Fiduciary Assets and Liabilities

Year Ended April 30, 2019

*(in thousands of dollars)*

## Payroll Clearing

<table>
<thead>
<tr>
<th></th>
<th>April 30, 2018</th>
<th>Additions</th>
<th>Deductions</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Cash and cash equivalents</td>
<td>$ 766</td>
<td>$ 26,906</td>
<td>$ 26,696</td>
<td>$ 976</td>
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<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
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<tr>
<td>Accounts payable</td>
<td>$ 766</td>
<td>$ 35,466</td>
<td>$ 35,256</td>
<td>$ 976</td>
</tr>
</tbody>
</table>

## Special Deposits

|                      |               |            |            |               |
|**Assets**            |               |            |            |               |
| Cash and cash equivalents | $ 2,673      | $ 3,690    | $ 3,661    | $ 2,702       |
| **Liabilities**      |               |            |            |               |
| Deposits             | $ 2,673       | $ 3,690    | $ 3,661    | $ 2,702       |

## Municipal Court Appearance Bond

|                      |               |            |            |               |
|**Assets**            |               |            |            |               |
| Cash and cash equivalents | $ 948        | $ 3,481    | $ 3,773    | $ 656         |
| **Liabilities**      |               |            |            |               |
| Deposits             | $ 948         | $ 188      | $ 480      | $ 656         |

## TIF Special Allocation

|                      |               |            |            |               |
|**Assets**            |               |            |            |               |
| Cash and cash equivalents | $ 47         | $ 96,201   | $ 96,182   | $ 66          |
| Due from other funds | $ 27,728      | $ 25,176   | $ 27,728   | $ 25,176      |
| **Total assets**     | $ 27,775      | $ 121,377  | $ 123,910  | $ 25,242      |
| **Liabilities**      |               |            |            |               |
| Accounts payable     | $ 27,775      | $ 160,894  | $ 163,427  | $ 25,242      |

## EMS Escrow

|                      |               |            |            |               |
|**Assets**            |               |            |            |               |
| Cash and cash equivalents | -            | $ 105,966  | $ 105,966  | -             |
| **Liabilities**      |               |            |            |               |
| Deposits             | -             | $ 5,268    | $ 5,268    | -             |

## Health Insurance

|                      |               |            |            |               |
|**Assets**            |               |            |            |               |
| Cash and cash equivalents | $ 256        | $ 198      | $ 149      | $ 305         |
| **Liabilities**      |               |            |            |               |
| Accounts payable     | $ 256         | $ 1,581    | $ 1,532    | $ 305         |
## CITY OF KANSAS CITY, MISSOURI
### Agency Funds
Combining Statement of Changes in Fiduciary Assets and Liabilities
Year Ended April 30, 2019
(in thousands of dollars)

### Police Grant

<table>
<thead>
<tr>
<th></th>
<th>April 30, 2018</th>
<th>Additions</th>
<th>Deductions</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
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<tr>
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<td>1,920</td>
<td>3,468</td>
<td>1,920</td>
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<td>$ 17,549</td>
<td>$ 1,920</td>
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<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due to other funds</td>
<td>$ 3,428</td>
<td>1,880</td>
<td>3,428</td>
<td>1,880</td>
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<tr>
<td>Deposits</td>
<td>40</td>
<td>-</td>
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<td>$ 3,468</td>
<td>$ 1,880</td>
<td>$ 3,428</td>
<td>$ 1,920</td>
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### Other

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<tr>
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<th>April 30, 2018</th>
<th>Additions</th>
<th>Deductions</th>
<th>April 30, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
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<td>Cash and cash equivalents</td>
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<td>$ 657</td>
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<td>69</td>
<td>48</td>
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<tr>
<td><strong>Total assets</strong></td>
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<td>$ 202</td>
<td>$ 796</td>
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<tr>
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<tr>
<td>Deposits</td>
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<td>$ 690</td>
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### Total Agency Funds

<table>
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<tr>
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<th>Additions</th>
<th>Deductions</th>
<th>April 30, 2019</th>
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<tr>
<td><strong>Assets</strong></td>
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<td>69</td>
<td>48</td>
<td>33</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>3,468</td>
<td>1,920</td>
<td>3,468</td>
<td>1,920</td>
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<tr>
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<td>$ 277,821</td>
<td>$ 282,500</td>
<td>$ 32,491</td>
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<tr>
<td><strong>Liabilities</strong></td>
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<tr>
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<td>9,237</td>
<td>10,094</td>
<td>4,088</td>
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<td><strong>Total liabilities</strong></td>
<td>$ 37,170</td>
<td>$ 209,058</td>
<td>$ 213,737</td>
<td>$ 32,491</td>
</tr>
</tbody>
</table>
Economic Development Corporation (EDC) - Strategic Initiatives Fund merges public and private funds and development incentives to acquire, construct, maintain and operate redevelopment projects.

Maintenance Reserve Corporation (MRC) administers a home maintenance program provided to certain homeowners participating in loan programs formerly administered for the City by the Housing and Economic Development Financial Corporation.

Downtown Economic Stimulus Authority of Kansas City, Missouri (DESA) reviews development projects wishing to use the state revenues authorized by the Missouri DESA and makes formal recommendations to the City Council and the Missouri Development Finance Board.

Kansas City International Airport-Community Improvement District (KCICID) collects sales and use taxes within the district to address economic, social and infrastructure needs within the district as well as providing management, operational and ownership duties for all real and personal property either owned, leased to, or from the KCICID.

Performing Arts Community Improvement District (PACID) collects sales taxes and fees, rents and other charges within the district for the purpose of funding the expansion and improvements of the downtown Kansas City, Missouri area surrounding Bartle Hall and the Performing Arts Center.

The American Jazz Museum (AJM) is responsible for overseeing the construction/renovation and maintenance of the Jazz Hall of Fame, the GEM Theatre, the Negro Baseball Hall of Fame (Cultural Facility) and the Museum.

Land Bank of Kansas City, Missouri (Land Bank) manages, sales, transfers and disposes of interest in real estate in accordance with Chapter 74, Code of Ordinances of Kansas City, Missouri.

Kansas City, Missouri Homesteading Authority (Homesteading Authority) acts as a recipient of federal, state, local or private funds and real estate to be used for housing, community development, economic activities and other related activities within Kansas City, Missouri.
### CITY OF KANSAS CITY, MISSOURI
Other Component Units
Combining Statement of Net Position
April 30, 2019
(in thousands of dollars)

#### Assets

<table>
<thead>
<tr>
<th></th>
<th>EDC Strategic Initiative Fund</th>
<th>Maintenance Reserve Corporation</th>
<th>Downtown Economic Stimulus Authority</th>
<th>KCI Airport Community Improvement District</th>
<th>Performing Arts Community Improvement District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and short-term investments</td>
<td>$979</td>
<td>$954</td>
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<td>Accounts</td>
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<tr>
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<tr>
<td>Inventories</td>
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<tr>
<td>Restricted assets</td>
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<td></td>
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</tr>
<tr>
<td>Cash and short-term investments</td>
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</tr>
<tr>
<td>Capital assets, net</td>
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<tr>
<td>Land</td>
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</tr>
<tr>
<td>Buildings and improvements</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Furniture and equipment</td>
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<tr>
<td>Assets held for redevelopment</td>
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<tr>
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<td>$1,028</td>
<td>$321</td>
<td>$49</td>
<td>$655</td>
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</table>

#### Liabilities and Net Position

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>EDC Strategic Initiative Fund</th>
<th>Maintenance Reserve Corporation</th>
<th>Downtown Economic Stimulus Authority</th>
<th>KCI Airport Community Improvement District</th>
<th>Performing Arts Community Improvement District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current maturities of long-term debt</td>
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<td>Accounts payable</td>
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<tr>
<td>Due to primary government</td>
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<tr>
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<tr>
<td>Other liabilities</td>
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<td>Total liabilities</td>
<td>8</td>
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<td>321</td>
<td>47</td>
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</table>

<table>
<thead>
<tr>
<th>Net position</th>
<th>EDC Strategic Initiative Fund</th>
<th>Maintenance Reserve Corporation</th>
<th>Downtown Economic Stimulus Authority</th>
<th>KCI Airport Community Improvement District</th>
<th>Performing Arts Community Improvement District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net investment in capital - assets</td>
<td>-</td>
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<tr>
<td>Restricted - expendable</td>
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<td>1,028</td>
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<tr>
<td>Total net position</td>
<td>$1,065</td>
<td>$1,028</td>
<td>$-</td>
<td>$2</td>
<td>$655</td>
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</tbody>
</table>
CITY OF KANSAS CITY, MISSOURI
Other Component Units
Combining Statement of Net Position
April 30, 2019
(in thousands of dollars)

<table>
<thead>
<tr>
<th>American Jazz Museum</th>
<th>Land Bank of Kansas City, Missouri</th>
<th>Kansas City, Missouri Homesteading Authority</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>357</td>
<td>110</td>
<td>453</td>
<td>3,475</td>
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<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>-</td>
<td>509</td>
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</tr>
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<td>509</td>
</tr>
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<td>1,129</td>
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<tr>
<td>228</td>
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<tr>
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<tr>
<td>1,031</td>
<td>15,704</td>
<td>2,596</td>
<td>22,081</td>
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B-112
<table>
<thead>
<tr>
<th>Component units</th>
<th>Expenses</th>
<th>Charges for Services</th>
<th>Grants and Services</th>
<th>Contributions</th>
<th>Capital Contributions</th>
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<tr>
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<td>Performing Arts Community Improvement District</td>
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<tr>
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<td>699</td>
<td>863</td>
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<td>Land Bank of Kansas City, Missouri</td>
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<td>728</td>
<td>1,804</td>
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<tr>
<td>Kansas City, Missouri Homesteading Authority</td>
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<td><strong>Total other component units</strong></td>
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</table>
CITY OF KANSAS CITY, MISSOURI
Other Component Units
Statement of Activities
Year Ended April 30, 2019
(in thousands of dollars)

Net (Expenses) Revenues and Changes in Net Position

<table>
<thead>
<tr>
<th>EDC Strategic Initiative Fund</th>
<th>Maintenance Reserve Corporation</th>
<th>Downtown Economic Stimulus Authority</th>
<th>Airport Community Improvement District</th>
<th>Performing Arts Community District</th>
<th>American Jazz Museum</th>
<th>Land Bank of Kansas City, Missouri Authority</th>
<th>Kansas City, Missouri Homesteading Authority</th>
<th>Net Revenues (Expenses) and Changes in Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<td>(872)</td>
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<td>246</td>
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<td>(8,677)</td>
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<td>(381)</td>
</tr>
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<td>37</td>
<td>(10)</td>
<td>(872)</td>
<td>(935)</td>
<td>(213)</td>
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<td>(184)</td>
<td>872</td>
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<td>212</td>
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<tr>
<td>$ 1,065</td>
<td>$ 1,028</td>
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<td>$ 1,031</td>
<td>$ 15,704</td>
<td>$ 2,596</td>
<td>$ 22,081</td>
</tr>
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</table>
The statistical section of the Comprehensive Annual Financial Report contains supplementary information to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to the financial statements and required supplementary information to understand and assess the City’s economic condition. The statistical section includes the following five categories of information.

**Financial Trends**

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

**Revenue Capacity**

These schedules contain information to help the reader assess the City’s most significant local revenue source, the earnings and profits tax. Additionally, information is presented on property taxes.

**Debt Capacity**

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

**Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

**Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.
### Table 1

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental activities:</strong></td>
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</tr>
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<td>Net investment in capital assets</td>
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<td>$2,850,604</td>
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<td>17,937</td>
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<td>Total governmental activities net position</td>
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<td>$2,882,495</td>
<td>$2,845,688</td>
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<td><strong>Business-type activities:</strong></td>
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<tr>
<td>Net investment in capital assets</td>
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<td><strong>Primary government:</strong></td>
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<tr>
<td>Net investment in capital assets</td>
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<td>170,960</td>
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<tr>
<td>Unrestricted</td>
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<td>135,363</td>
<td>172,976</td>
<td>73,355</td>
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<td>Total primary governmental net position</td>
<td>$4,376,221</td>
<td>$4,534,257</td>
<td>$4,644,232</td>
<td>$4,694,391</td>
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</table>

Source: Comprehensive Annual Financial Report.

Years 2012 through 2013 have been restated as disclosed in the FY 2014 Comprehensive Annual Financial Report.
## CITY OF KANSAS CITY, MISSOURI

### Net Position by Category - Ten Year Trend

*(in thousands)*

**Table 1**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
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<td>$3,053,850</td>
<td>$3,077,258</td>
<td>$3,091,641</td>
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<td>53,074</td>
<td>48,944</td>
<td>60,215</td>
<td>58,953</td>
<td>73,931</td>
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<td>(240,020)</td>
<td>(638,824)</td>
<td>(679,775)</td>
<td>(721,166)</td>
<td>(840,910)</td>
<td>(956,934)</td>
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<td>$2,457,698</td>
<td>$2,429,428</td>
<td>$2,364,017</td>
<td>$2,175,552</td>
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<td>$1,561,121</td>
<td>$1,625,502</td>
<td>$1,701,705</td>
<td>$1,790,953</td>
<td>$1,917,563</td>
<td>$2,013,790</td>
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<tr>
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<td>143,560</td>
<td>179,105</td>
<td>215,266</td>
<td>231,744</td>
<td>225,591</td>
<td>213,117</td>
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<td>259,348</td>
<td>277,356</td>
<td>330,394</td>
<td>396,546</td>
<td>425,096</td>
<td>521,135</td>
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<td>$2,247,365</td>
<td>$2,419,243</td>
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<td>$2,748,042</td>
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<tr>
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<td>$4,597,681</td>
<td>$4,679,352</td>
<td>$4,778,963</td>
<td>$4,882,594</td>
<td>$5,048,559</td>
<td>$4,936,640</td>
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<td>196,634</td>
<td>228,049</td>
<td>275,481</td>
<td>290,697</td>
<td>299,522</td>
<td>422,753</td>
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<td>19,328</td>
<td>(361,468)</td>
<td>(349,381)</td>
<td>(324,620)</td>
<td>(415,814)</td>
<td>(435,799)</td>
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<td>$4,813,643</td>
<td>$4,545,933</td>
<td>$4,705,063</td>
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</table>
### Table 2

#### Expenses:

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<th>Activity</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>$107,350</td>
<td>$121,989</td>
<td>$139,636</td>
<td>$126,641</td>
</tr>
<tr>
<td>Public safety</td>
<td>$314,546</td>
<td>$350,145</td>
<td>$354,495</td>
<td>$388,478</td>
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<tr>
<td>Public works</td>
<td>$152,661</td>
<td>$129,398</td>
<td>$161,870</td>
<td>$212,726</td>
</tr>
<tr>
<td>Neighborhood development</td>
<td>$90,620</td>
<td>$99,172</td>
<td>$66,847</td>
<td>$60,992</td>
</tr>
<tr>
<td>Health</td>
<td>$66,924</td>
<td>$52,844</td>
<td>$54,489</td>
<td>$55,501</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>$51,318</td>
<td>$54,601</td>
<td>$57,211</td>
<td>$57,783</td>
</tr>
<tr>
<td>Convention facilities</td>
<td>$35,543</td>
<td>$42,942</td>
<td>$46,663</td>
<td>$45,314</td>
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<tr>
<td>Economic development</td>
<td>$49,359</td>
<td>$15,591</td>
<td>$2,003</td>
<td>$2,372</td>
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<tr>
<td>Undisbursed depreciation</td>
<td>$1,195</td>
<td>$1,205</td>
<td>$1,232</td>
<td>$1,407</td>
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<tr>
<td>Interest on long-term debt and amortization</td>
<td>$74,349</td>
<td>$73,400</td>
<td>$78,194</td>
<td>$79,780</td>
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<tr>
<td>Total governmental expenses</td>
<td>$943,865</td>
<td>$939,287</td>
<td>$962,630</td>
<td>$1,030,994</td>
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</table>

#### Business-type activities:

<table>
<thead>
<tr>
<th>Activity</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water</td>
<td>$80,226</td>
<td>$84,505</td>
<td>$97,010</td>
<td>$102,975</td>
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<tr>
<td>Kansas City airports</td>
<td>$154,376</td>
<td>$147,155</td>
<td>$147,722</td>
<td>$150,338</td>
</tr>
<tr>
<td>Sewer</td>
<td>$86,176</td>
<td>$86,576</td>
<td>$92,288</td>
<td>$99,699</td>
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<tr>
<td>Nonmajor enterprise</td>
<td>$1,628</td>
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<td>Total business-type activities</td>
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<td>$323,947</td>
<td>$337,030</td>
<td>$353,012</td>
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<tr>
<td>Total governmental program revenues</td>
<td>$1,266,271</td>
<td>$1,263,234</td>
<td>$1,299,650</td>
<td>$1,384,006</td>
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#### Program revenues:

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<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tbody>
<tr>
<td>General government</td>
<td>$190,834</td>
<td>$208,540</td>
<td>$186,653</td>
<td>$178,334</td>
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<tr>
<td>Public safety</td>
<td>$29,058</td>
<td>$31,342</td>
<td>$57,700</td>
<td>$35,681</td>
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<tr>
<td>Public works</td>
<td>$18,531</td>
<td>$22,390</td>
<td>$27,611</td>
<td>$23,839</td>
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<td>Neighborhood development</td>
<td>$20,527</td>
<td>$15,854</td>
<td>$18,850</td>
<td>$17,794</td>
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<tr>
<td>Health</td>
<td>$3,283</td>
<td>$3,247</td>
<td>$3,277</td>
<td>$3,581</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>$9,646</td>
<td>$7,302</td>
<td>$8,068</td>
<td>$7,781</td>
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<tr>
<td>Convention facilities</td>
<td>$6,267</td>
<td>$6,785</td>
<td>$7,324</td>
<td>$7,793</td>
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<tr>
<td>Economic Development</td>
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<td>$125</td>
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<tr>
<td>Other</td>
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<tr>
<td>Operating grants and contributions</td>
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<td>$138,770</td>
<td>$114,875</td>
<td>$129,564</td>
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<td>Capital grants and contributions</td>
<td>$16,748</td>
<td>$15,843</td>
<td>$13,722</td>
<td>$150,338</td>
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<tr>
<td>Total governmental program revenues</td>
<td>$357,431</td>
<td>$390,340</td>
<td>$411,502</td>
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<tr>
<td>Total primary government program revenues</td>
<td>$733,994</td>
<td>$870,413</td>
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<td>$854,835</td>
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#### Net (expenses) revenues:

<table>
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<th>2012</th>
<th>2013</th>
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</thead>
<tbody>
<tr>
<td>General government</td>
<td>$(567,302)</td>
<td>$(459,214)</td>
<td>$(521,283)</td>
<td>$(612,637)</td>
</tr>
<tr>
<td>Total primary government net expenses</td>
<td>$(532,277)</td>
<td>$(392,821)</td>
<td>$(446,801)</td>
<td>$(529,171)</td>
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#### General revenues and other changes in net position:

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<th>2012</th>
<th>2013</th>
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</thead>
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<td>Taxes</td>
<td>$109,661</td>
<td>$123,155</td>
<td>$121,189</td>
<td>$122,395</td>
</tr>
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<td>Earnings and profits taxes</td>
<td>$178,950</td>
<td>$191,425</td>
<td>$183,662</td>
<td>$198,146</td>
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<td>Sales taxes</td>
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<td>$137,820</td>
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<td>Local option use taxes</td>
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<td>$24,432</td>
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<td>Hotel and restaurant taxes</td>
<td>$31,364</td>
<td>$34,751</td>
<td>$36,244</td>
<td>$37,689</td>
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<tr>
<td>Gaming taxes</td>
<td>$17,144</td>
<td>$17,588</td>
<td>$18,737</td>
<td>$20,405</td>
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<tr>
<td>Railroad and utility taxes</td>
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<td>$4,794</td>
<td>$5,404</td>
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<td>Cigarette taxes</td>
<td>$2,691</td>
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<td>$2,512</td>
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<td>PILOTS and business replacement taxes</td>
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<tr>
<td>Investment earnings</td>
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<td>$5,769</td>
<td>$4,714</td>
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<td>Miscellaneous</td>
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</tr>
<tr>
<td>Transfers</td>
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<td></td>
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</tr>
<tr>
<td>Intergovernmental transfers</td>
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<tr>
<td>Total governmental activities</td>
<td>$570,900</td>
<td>$543,779</td>
<td>$549,227</td>
<td>$573,680</td>
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</table>

<table>
<thead>
<tr>
<th>Activity</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business-type activities</td>
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</tr>
<tr>
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<td>$7,549</td>
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<tr>
<td>Miscellaneous</td>
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<tr>
<td>Transfers</td>
<td></td>
<td></td>
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<tr>
<td>Total business-type activities</td>
<td>$9,798</td>
<td>$7,078</td>
<td>$7,549</td>
<td>$4,322</td>
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<tr>
<td>Total primary government</td>
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<td>$556,795</td>
<td>$578,002</td>
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</table>

#### Change in net position:

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<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
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<tr>
<td>Governmental activities</td>
<td>$3,598</td>
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<tr>
<td>Total primary government</td>
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<td>$158,036</td>
<td>$109,995</td>
<td>$48,811</td>
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</tbody>
</table>

Source: Comprehensive Annual Financial Report.

Years 2012 through 2013 have been restated as disclosed in the FY 2014 Comprehensive Annual Financial Report.
<table>
<thead>
<tr>
<th>Year</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Changes in Net Position - Ten Year Trend (in thousands)</td>
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<tr>
<td>CITY OF KANSAS CITY, MISSOURI</td>
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<td></td>
</tr>
<tr>
<td>Table 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ 125,180</td>
<td>$ 121,623</td>
<td>$ 121,497</td>
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CITY OF KANSAS CITY, MISSOURI
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(in thousands)

Table 3

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<th>Fund Type</th>
<th>2010</th>
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<th>2012</th>
<th>2013</th>
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All other governmental funds:

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Effective May 1, 2011, the City adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Statement No. 54). The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The adoption of this statement required a re-statement of beginning of the year fund balance for certain

Source: Comprehensive Annual Financial Report.
### Table 3

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<td>(275)</td>
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## CITY OF KANSAS CITY, MISSOURI

### Changes in Fund Balances, Governmental Funds

#### Last Ten Fiscal Years

*(in thousands)*

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<th>2013</th>
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<th>2013</th>
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<th>2013</th>
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<td>Excess of revenues over (under) expenditures</td>
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Source: Comprehensive Annual Financial Report.
# Changes in Fund Balances, Governmental Funds
## Last Ten Fiscal Years

(in thousands)

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<td>221,445</td>
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<td>14.6%</td>
<td>14.9%</td>
<td>15.2%</td>
<td>16.7%</td>
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## Program Revenues by Function/Program

**Last Ten Fiscal Years**

*(in thousands)*

### Table 5

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<th>Function/Program</th>
<th>2010</th>
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<th>2012</th>
<th>2013</th>
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### CITY OF KANSAS CITY, MISSOURI

Tax Revenue by Source, Governmental Funds

Last Ten Fiscal Years

*(in thousands)*

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<th>Earnings and Profits</th>
<th>Sales</th>
<th>Local Option Use</th>
<th>Hotel and Restaurant</th>
<th>Gaming</th>
<th>Railroad and Utility</th>
<th>Cigarette</th>
<th>Total</th>
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### CITY OF KANSAS CITY, MISSOURI

Combining Statement of Changes in Pension Trust Net Position

Employees’ Pension System

Last Ten Fiscal Years

*(in thousands)*

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<th>2011</th>
<th>2012</th>
<th>2013</th>
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<td>864,606</td>
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*Table 7*
### Combining Statement of Changes in Pension Trust Net Position

**Employees’ Pension System**

**Last Ten Fiscal Years**

*(in thousands)*

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CITY OF KANSAS CITY, MISSOURI
Combining Statement of Changes in Pension Trust Net Position
Firefighters’ Pension System
Last Ten Fiscal Years
(in thousands)

Table 7

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<tr>
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<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
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<tbody>
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CITY OF KANSAS CITY, MISSOURI
Combining Statement of Changes in Pension Trust Net Position
Firefighters’ Pension System
Last Ten Fiscal Years
*(in thousands)*

<table>
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## Combining Statement of Changes in Pension Trust Net Position
### Police Retirement System
### Last Ten Fiscal Years

*(in thousands)*

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<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<td>419</td>
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<td>$ 763,076</td>
<td>$ 793,880</td>
<td>$ 772,791</td>
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## CITY OF KANSAS CITY, MISSOURI

Combining Statement of Changes in Pension Trust Net Position

Civilian Employees’ Retirement System

Last Ten Fiscal Years

(*in thousands*)

Table 7

<table>
<thead>
<tr>
<th>Additions</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tbody>
<tr>
<td>City contributions</td>
<td>$3,330</td>
<td>$3,185</td>
<td>$3,146</td>
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<td>Employee contributions</td>
<td>1,312</td>
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<td>Total contributions</td>
<td>4,642</td>
<td>4,569</td>
<td>4,371</td>
<td>4,580</td>
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<td>Investment income (expense)</td>
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<td></td>
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<tr>
<td>Investment income</td>
<td>2,135</td>
<td>2,353</td>
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<tr>
<td>Net appreciation in fair value</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of investments</td>
<td>17,797</td>
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<td>Investment expense</td>
<td>(439)</td>
<td>(481)</td>
<td>(577)</td>
<td>(637)</td>
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<td>Securities lending income</td>
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<tr>
<td>Securities lending expense</td>
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<td>(46)</td>
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<tr>
<td>Deductions</td>
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<td></td>
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<td>Pension benefits</td>
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<td>Employee refunds</td>
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<td>184</td>
<td>249</td>
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<td>Administrative expense</td>
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<td>117</td>
<td>117</td>
<td>141</td>
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<tr>
<td>Total deductions</td>
<td>4,907</td>
<td>5,123</td>
<td>5,087</td>
<td>5,640</td>
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<td>Net increase</td>
<td>19,280</td>
<td>11,299</td>
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<td>7,325</td>
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| Net position available for benefits, beginning of year | 71,944 | 91,224 | 102,523 | 101,193 |

| Net position available for benefits, end of year | $91,224 | $102,523 | $101,193 | $108,518 |
### CITY OF KANSAS CITY, MISSOURI

Combining Statement of Changes in Pension Trust Net Position
Civilian Employees’ Retirement System
Last Ten Fiscal Years
*(in thousands)*

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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<th></th>
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</thead>
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<td>5,063</td>
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<tr>
<td></td>
<td>(640)</td>
<td>(676)</td>
<td>(759)</td>
<td>(761)</td>
<td>(850)</td>
<td>(850)</td>
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<td>34</td>
<td>84</td>
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<td>248</td>
</tr>
<tr>
<td></td>
<td>(22)</td>
<td>(11)</td>
<td>(12)</td>
<td>(47)</td>
<td>(119)</td>
<td>(221)</td>
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<tr>
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<td>(794)</td>
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<td>11,687</td>
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<td>5,541</td>
<td>17,737</td>
<td>17,953</td>
<td>11,916</td>
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<tr>
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<td>5,930</td>
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<td>6,889</td>
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<td>7,975</td>
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<td>333</td>
<td>297</td>
<td>341</td>
<td>222</td>
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<td>113</td>
<td>127</td>
<td>120</td>
<td>148</td>
<td>136</td>
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<td>6,433</td>
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<td>7,306</td>
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<tr>
<td></td>
<td>8,823</td>
<td>6,600</td>
<td>(1,806)</td>
<td>10,431</td>
<td>10,039</td>
<td>3,583</td>
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<tr>
<td></td>
<td>108,518</td>
<td>117,341</td>
<td>123,941</td>
<td>122,135</td>
<td>132,566</td>
<td>142,605</td>
</tr>
<tr>
<td></td>
<td>$ 117,341</td>
<td>$ 123,941</td>
<td>$ 122,135</td>
<td>$ 132,566</td>
<td>$ 142,605</td>
<td>$ 146,188</td>
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</table>

*Table 7*
### Table 8

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<tr>
<th>Fiscal Year</th>
<th>Real Property</th>
<th>Personal Property</th>
<th>Total Taxable Property</th>
<th>Estimated Actual Value</th>
<th>Assessed Value as a Percentage of Actual Value</th>
<th>Total Direct Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>5,372,466</td>
<td>1,507,749</td>
<td>6,880,215</td>
<td>29,018,324</td>
<td>23.71</td>
<td>0.0146780</td>
</tr>
<tr>
<td>2011</td>
<td>5,412,663</td>
<td>1,464,297</td>
<td>6,876,960</td>
<td>29,093,406</td>
<td>23.64</td>
<td>0.0146780</td>
</tr>
<tr>
<td>2012</td>
<td>5,352,712</td>
<td>1,488,480</td>
<td>6,841,192</td>
<td>28,923,054</td>
<td>23.65</td>
<td>0.0152940</td>
</tr>
<tr>
<td>2013</td>
<td>5,341,906</td>
<td>1,465,705</td>
<td>6,807,611</td>
<td>28,814,637</td>
<td>23.63</td>
<td>0.0155090</td>
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<td>2014</td>
<td>5,320,033</td>
<td>1,486,460</td>
<td>6,806,493</td>
<td>28,680,718</td>
<td>23.73</td>
<td>0.0158750</td>
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<td>2015</td>
<td>5,355,304</td>
<td>1,527,037</td>
<td>6,882,341</td>
<td>28,971,795</td>
<td>23.76</td>
<td>0.0159320</td>
</tr>
<tr>
<td>2016</td>
<td>5,577,639</td>
<td>1,621,792</td>
<td>7,199,431</td>
<td>30,278,212</td>
<td>23.78</td>
<td>0.0159970</td>
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<tr>
<td>2017</td>
<td>5,673,941</td>
<td>1,686,285</td>
<td>7,360,226</td>
<td>30,937,215</td>
<td>23.79</td>
<td>0.0158060</td>
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<tr>
<td>2018</td>
<td>6,258,953</td>
<td>1,734,404</td>
<td>7,993,357</td>
<td>33,310,792</td>
<td>24.00</td>
<td>0.0159060</td>
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<td>2019</td>
<td>6,326,328</td>
<td>1,767,528</td>
<td>8,093,856</td>
<td>33,837,199</td>
<td>23.92</td>
<td>0.0167830</td>
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* Information was taken from aggregate assessed valuation reports provided by each county clerk every August and on file with the State of Missouri.
## Table 9

### Wage earner:

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<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tbody>
<tr>
<td>Annual</td>
<td>$7,878</td>
<td>$8,692</td>
<td>$8,261</td>
<td>$7,971</td>
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### Profits:

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<th>2012</th>
<th>2013</th>
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<tbody>
<tr>
<td>May</td>
<td>992</td>
<td>615</td>
<td>1,388</td>
<td>1,250</td>
</tr>
<tr>
<td>June</td>
<td>1,807</td>
<td>982</td>
<td>669</td>
<td>620</td>
</tr>
<tr>
<td>July</td>
<td>638</td>
<td>554</td>
<td>670</td>
<td>471</td>
</tr>
<tr>
<td>August</td>
<td>426</td>
<td>630</td>
<td>1,032</td>
<td>686</td>
</tr>
<tr>
<td>September</td>
<td>1,939</td>
<td>1,393</td>
<td>1,482</td>
<td>1,299</td>
</tr>
<tr>
<td>October</td>
<td>2,678</td>
<td>2,002</td>
<td>1,556</td>
<td>1,766</td>
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<tr>
<td>November</td>
<td>360</td>
<td>513</td>
<td>381</td>
<td>465</td>
</tr>
<tr>
<td>December</td>
<td>1,553</td>
<td>1,281</td>
<td>2,673</td>
<td>1,054</td>
</tr>
<tr>
<td>January</td>
<td>973</td>
<td>1,086</td>
<td>1,357</td>
<td>1,475</td>
</tr>
<tr>
<td>February</td>
<td>931</td>
<td>626</td>
<td>1,056</td>
<td>683</td>
</tr>
<tr>
<td>March</td>
<td>8,916</td>
<td>7,545</td>
<td>9,696</td>
<td>8,733</td>
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<tr>
<td>April</td>
<td>16,054</td>
<td>13,331</td>
<td>18,647</td>
<td>20,912</td>
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<tr>
<td>Subtotal profits</td>
<td>37,267</td>
<td>30,558</td>
<td>40,607</td>
<td>39,414</td>
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### Withholding:

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<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>11,068</td>
<td>12,121</td>
<td>12,009</td>
<td>12,247</td>
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<td>June</td>
<td>11,132</td>
<td>11,012</td>
<td>10,390</td>
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<tr>
<td>July</td>
<td>9,799</td>
<td>9,570</td>
<td>9,874</td>
<td>16,442</td>
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<td>18,461</td>
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<td>September</td>
<td>9,739</td>
<td>9,329</td>
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<td>11,091</td>
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<td>10,336</td>
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<td>16,911</td>
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<td>11,390</td>
<td>11,828</td>
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<td>14,289</td>
<td>13,294</td>
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<td>Subtotal withholding</td>
<td>153,203</td>
<td>157,021</td>
<td>157,859</td>
<td>165,869</td>
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</table>

### Gross earnings and profits tax

- 2010: $198,348
- 2011: $196,271
- 2012: $206,727
- 2013: $213,254

### Redirection of Economic Activity Tax (Earnings Tax)

<table>
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<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
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<tr>
<td>Total revenue base</td>
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<td>Earnings and profits tax rate</td>
<td>1.00%</td>
<td>1.00%</td>
<td>1.00%</td>
<td>1.00%</td>
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</table>

* Beginning in fiscal year 2010, the TIF redirection portion of economic activity taxes has been recorded as a reduction in revenue and presented as net revenues. In prior years, the economic activity taxes were treated as gross revenues and recorded as a transfer out to a special allocation fund. For comparative purposes, the reduction in revenues has been disclosed separately.
## CITY OF KANSAS CITY, MISSOURI

### Earnings and Profits Tax by Filing Period - Ten Year Trend

*(in thousands)*

Table 9

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
</tr>
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<td>649</td>
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<tr>
<td>676</td>
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<td>219,466</td>
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<td>244,152</td>
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<td>278,056</td>
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### Additional Data

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<td>$23,689,100</td>
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<td>Fiscal Year 2010</td>
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<tr>
<td>Manufacturing/Retail</td>
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<td>2,065</td>
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<tr>
<td>Manufacturing/Retail</td>
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<td>2,019</td>
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<td></td>
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<tr>
<td>Manufacturing/Retail</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td><strong>Total top ten companies by industry classification</strong></td>
<td><strong>$42,365</strong></td>
<td><strong>$24,858</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Total withholding tax</strong></td>
<td><strong>$205,328</strong></td>
<td><strong>$153,203</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Percentage of top ten companies to total withholding tax</strong></td>
<td>20.63%</td>
<td>16.23%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Taxpayer confidentiality prevents the disclosure of amounts by company name.
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Taxes Levied for the Fiscal Year</th>
<th>Collected within the Fiscal Year of the Levy</th>
<th>Collections in Subsequent Years</th>
<th>Total Collections to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount</td>
<td>Percentage of Levy</td>
<td>Amount</td>
<td>Percentage</td>
</tr>
<tr>
<td>2010</td>
<td>$99,987,436</td>
<td>95.41</td>
<td>$4,590,124</td>
<td>100.00</td>
</tr>
<tr>
<td>2011</td>
<td>105,234,537</td>
<td>91.60</td>
<td>7,649,257</td>
<td>104,044,192</td>
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<tr>
<td>2012</td>
<td>105,208,148</td>
<td>94.37</td>
<td>5,923,688</td>
<td>105,208,149</td>
</tr>
<tr>
<td>2013</td>
<td>108,182,593</td>
<td>94.37</td>
<td>6,091,352</td>
<td>108,182,593</td>
</tr>
<tr>
<td>2014</td>
<td>109,208,635</td>
<td>93.67</td>
<td>5,270,219</td>
<td>108,125,521</td>
</tr>
<tr>
<td>2015</td>
<td>109,799,591</td>
<td>94.76</td>
<td>5,121,939</td>
<td>112,940,287</td>
</tr>
<tr>
<td>2016</td>
<td>113,653,073</td>
<td>95.01</td>
<td>4,942,331</td>
<td>116,707,736</td>
</tr>
<tr>
<td>2017</td>
<td>117,637,746</td>
<td>94.31</td>
<td>5,991,443</td>
<td>125,497,763</td>
</tr>
<tr>
<td>2018</td>
<td>126,712,985</td>
<td>94.24</td>
<td>-</td>
<td>127,907,474</td>
</tr>
</tbody>
</table>

The prior year taxes levied and collected have been restated to present the amounts net of tax increment financing arrangements (TIF) activities. The amounts have also been adjusted to include billings and collection activities associated with railroad taxes.
### Governmental Activities

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>MDFB and KCMAC</th>
<th>PIEA and IDA</th>
<th>General Obligation Bonds</th>
<th>Full Faith and Credit</th>
<th>Contract Payments</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>244,376 $</td>
<td>370,385 $</td>
<td>545,255 $</td>
<td>308,405 $</td>
<td>1,380 $</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>230,351 $</td>
<td>360,545 $</td>
<td>537,295 $</td>
<td>341,540 $</td>
<td>700 $</td>
<td>-</td>
</tr>
<tr>
<td>2013 (5)</td>
<td>201,633 $</td>
<td>343,459 $</td>
<td>571,726 $</td>
<td>407,572 $</td>
<td>-</td>
<td>51,171</td>
</tr>
<tr>
<td>2014 (5)</td>
<td>190,114 $</td>
<td>330,541 $</td>
<td>575,373 $</td>
<td>457,582 $</td>
<td>-</td>
<td>37,167</td>
</tr>
<tr>
<td>2015 (5)</td>
<td>157,324 $</td>
<td>288,235 $</td>
<td>728,690 $</td>
<td>426,085 $</td>
<td>-</td>
<td>27,286</td>
</tr>
<tr>
<td>2016 (5)</td>
<td>131,904 $</td>
<td>282,513 $</td>
<td>731,360 $</td>
<td>389,524 $</td>
<td>-</td>
<td>22,992</td>
</tr>
<tr>
<td>2017 (5)</td>
<td>102,159 $</td>
<td>275,661 $</td>
<td>853,252 $</td>
<td>363,540 $</td>
<td>-</td>
<td>68,479</td>
</tr>
<tr>
<td>2018</td>
<td>101,931 $</td>
<td>154,687 $</td>
<td>967,551 $</td>
<td>329,149 $</td>
<td>-</td>
<td>69,900</td>
</tr>
<tr>
<td>2019</td>
<td>90,861 $</td>
<td>150,464 $</td>
<td>944,747 $</td>
<td>347,582 $</td>
<td>-</td>
<td>80,266</td>
</tr>
<tr>
<td>2010</td>
<td>257,387 $</td>
<td>332,400 $</td>
<td>228,692 $</td>
<td>29,275 $</td>
<td>2,381,511 $</td>
<td>11,382,487 $</td>
</tr>
<tr>
<td>2011</td>
<td>240,847 $</td>
<td>313,755 $</td>
<td>219,691 $</td>
<td>-</td>
<td>2,311,634 $</td>
<td>12,056,416</td>
</tr>
<tr>
<td>2012 (6)</td>
<td>278,657 $</td>
<td>294,758 $</td>
<td>301,603 $</td>
<td>-</td>
<td>2,510,579 $</td>
<td>12,107,944</td>
</tr>
<tr>
<td>2013 (6)</td>
<td>323,957 $</td>
<td>274,670 $</td>
<td>360,047 $</td>
<td>-</td>
<td>2,549,451 $</td>
<td>12,242,911</td>
</tr>
<tr>
<td>2014 (6)</td>
<td>304,946 $</td>
<td>248,308 $</td>
<td>344,281 $</td>
<td>-</td>
<td>2,525,155 $</td>
<td>12,712,872</td>
</tr>
<tr>
<td>2015 (6)</td>
<td>407,290 $</td>
<td>233,810 $</td>
<td>324,083 $</td>
<td>-</td>
<td>2,527,476 $</td>
<td>13,900,994</td>
</tr>
<tr>
<td>2016 (6)</td>
<td>374,702 $</td>
<td>209,281 $</td>
<td>466,877 $</td>
<td>-</td>
<td>2,714,056 $</td>
<td>14,219,526</td>
</tr>
<tr>
<td>2017 (6)</td>
<td>442,372 $</td>
<td>183,657 $</td>
<td>443,806 $</td>
<td>-</td>
<td>2,693,053 $</td>
<td>15,510,746</td>
</tr>
<tr>
<td>2018</td>
<td>421,368 $</td>
<td>156,824 $</td>
<td>603,465 $</td>
<td>-</td>
<td>2,830,293 $</td>
<td>16,328,726</td>
</tr>
<tr>
<td>2019</td>
<td>400,349 $</td>
<td>229,034 $</td>
<td>571,931 $</td>
<td>-</td>
<td>2,780,516 $</td>
<td>17,119,067</td>
</tr>
</tbody>
</table>

### Business-Type Activities

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Water Revenue Bonds/Leases</th>
<th>Kansas City Airports Revenue Bonds</th>
<th>Sewer/Stormwater Revenue Bonds</th>
<th>Non-Major Enterprise Revenue Bonds</th>
<th>Total Governmental Debt</th>
<th>Total Personal Income</th>
<th>Percentage of Personal Income</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>257,387 $</td>
<td>332,400 $</td>
<td>228,692 $</td>
<td>29,275 $</td>
<td>2,381,511 $</td>
<td>11,382,487 $</td>
<td>20.92%</td>
<td>5,180 $</td>
</tr>
<tr>
<td>2011</td>
<td>240,847 $</td>
<td>313,755 $</td>
<td>219,691 $</td>
<td>-</td>
<td>2,311,634 $</td>
<td>12,056,416 $</td>
<td>19.17%</td>
<td>5,003 $</td>
</tr>
<tr>
<td>2012 (5)</td>
<td>278,657 $</td>
<td>294,758 $</td>
<td>301,603 $</td>
<td>-</td>
<td>2,510,579 $</td>
<td>12,107,944 $</td>
<td>20.73%</td>
<td>5,405 $</td>
</tr>
<tr>
<td>2013 (5)</td>
<td>323,957 $</td>
<td>274,670 $</td>
<td>360,047 $</td>
<td>-</td>
<td>2,549,451 $</td>
<td>12,242,911 $</td>
<td>20.82%</td>
<td>5,456 $</td>
</tr>
<tr>
<td>2014 (5)</td>
<td>304,946 $</td>
<td>248,308 $</td>
<td>344,281 $</td>
<td>-</td>
<td>2,525,155 $</td>
<td>12,712,872 $</td>
<td>19.86%</td>
<td>5,363 $</td>
</tr>
<tr>
<td>2015 (5)</td>
<td>407,290 $</td>
<td>233,810 $</td>
<td>324,083 $</td>
<td>-</td>
<td>2,527,476 $</td>
<td>13,900,994 $</td>
<td>18.18%</td>
<td>5,320 (5)</td>
</tr>
<tr>
<td>2016 (5)</td>
<td>374,702 $</td>
<td>209,281 $</td>
<td>466,877 $</td>
<td>-</td>
<td>2,714,056 $</td>
<td>14,219,526 $</td>
<td>18.18%</td>
<td>5,635 (5)</td>
</tr>
<tr>
<td>2017 (5)</td>
<td>442,372 $</td>
<td>183,657 $</td>
<td>443,806 $</td>
<td>-</td>
<td>2,693,053 $</td>
<td>15,510,746 $</td>
<td>19.09%</td>
<td>5,516 (5)</td>
</tr>
<tr>
<td>2018</td>
<td>421,368 $</td>
<td>156,824 $</td>
<td>603,465 $</td>
<td>-</td>
<td>2,830,293 $</td>
<td>16,328,726 $</td>
<td>17.36%</td>
<td>5,754 (5)</td>
</tr>
<tr>
<td>2019</td>
<td>400,349 $</td>
<td>229,034 $</td>
<td>571,931 $</td>
<td>-</td>
<td>2,780,516 $</td>
<td>17,119,067 $</td>
<td>17.33%</td>
<td>5,625 (5)</td>
</tr>
</tbody>
</table>

Sources: Bond values are from Mun-Ease database, adjusted for calculated unamortized premium and discount; Actual Value of Property from Revenue Division, Department of Finance; Population is from City Planning and Development.

1 The percentage of personal income is a ratio of total government debt to total personal income.
2 The Per Capita statistic is a ratio of Total Government debt to population.
3 These numbers are net of unamortized premium, discount.
4 These numbers are net of unamortized premium, discount and deferred gain and loss.
5 As restated from changes in estimations of Personal Income. See Table 17.
6 As restated from changes in estimations of Population. See Table 17.
<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>General Obligation Bonds</th>
<th>Other Bonds/Notes/ Contract Payments</th>
<th>Total</th>
<th>Actual Value</th>
<th>Percentage of Actual Taxable Value of Property (1)</th>
<th>Per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$309,785</td>
<td>$1,223,972</td>
<td>$1,533,757</td>
<td>$29,018,324</td>
<td>5.29%</td>
<td>$3,336</td>
</tr>
<tr>
<td>2011</td>
<td>342,240</td>
<td>1,195,101</td>
<td>1,537,341</td>
<td>29,093,406</td>
<td>5.28%</td>
<td>3,327</td>
</tr>
<tr>
<td>2012 (3)</td>
<td>467,572</td>
<td>1,167,989</td>
<td>1,635,561</td>
<td>28,923,054</td>
<td>5.65%</td>
<td>3,521</td>
</tr>
<tr>
<td>2013 (2)</td>
<td>457,582</td>
<td>1,133,195</td>
<td>1,590,777</td>
<td>28,814,637</td>
<td>5.52%</td>
<td>3,405</td>
</tr>
<tr>
<td>2014 (2)</td>
<td>426,085</td>
<td>1,201,535</td>
<td>1,627,620</td>
<td>28,680,718</td>
<td>5.67%</td>
<td>3,457</td>
</tr>
<tr>
<td>2015 (2)</td>
<td>393,524</td>
<td>1,168,769</td>
<td>1,562,293</td>
<td>28,971,795</td>
<td>5.39%</td>
<td>3,289 (4)</td>
</tr>
<tr>
<td>2016 (2)</td>
<td>363,645</td>
<td>1,299,551</td>
<td>1,663,196</td>
<td>30,278,212</td>
<td>5.49%</td>
<td>3,453 (4)</td>
</tr>
<tr>
<td>2017 (2)</td>
<td>329,149</td>
<td>1,294,069</td>
<td>1,623,218</td>
<td>30,937,215</td>
<td>5.25%</td>
<td>3,324 (4)</td>
</tr>
<tr>
<td>2018 (2)</td>
<td>347,523</td>
<td>1,301,113</td>
<td>1,648,636</td>
<td>33,310,792</td>
<td>4.95%</td>
<td>3,351 (4)</td>
</tr>
<tr>
<td>2019 (2,3)</td>
<td>376,722</td>
<td>1,202,480</td>
<td>1,579,202</td>
<td>33,837,199</td>
<td>4.67%</td>
<td>3,195</td>
</tr>
</tbody>
</table>

Sources: Bond values are from Mun-Ease database, adjusted for calculated unamortized premium and discount; Actual Value of Property is from City Planning and Development Revenue Division, Department of Finance; Population is from City Planning and Development.

(1) Fiscal year 2012 and earlier actual valuations have been restated to reduce the values by the incremental increase over initial value property for tax increment financing (TIF) arrangements.
(2) These numbers are net of unamortized premium, discount.
(3) These numbers are net of unamortized premium, discount and deferred gain and loss.
(4) As restated for changes in population estimates. See Table 17.
CITY OF KANSAS CITY, MISSOURI
Direct and Overlapping Debt
General Obligation and Other Net Direct Debt
As of April 30, 2019

Table 14

<table>
<thead>
<tr>
<th>General Obligation and Other Net Direct Debt(3)</th>
<th>Percentage Applicable to this Municipality (1)</th>
<th>Municipality’s Share of Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Kansas City</td>
<td>$1,579,202,959 (2)</td>
<td>$1,579,202,959</td>
</tr>
<tr>
<td>Clay County</td>
<td>55,114,818</td>
<td>46.4%</td>
</tr>
<tr>
<td>Jackson County</td>
<td>421,675,406</td>
<td>44.6%</td>
</tr>
<tr>
<td>Platte County</td>
<td>22,085,711</td>
<td>50.4%</td>
</tr>
<tr>
<td>Cass County</td>
<td>48,365,194</td>
<td>0.1%</td>
</tr>
<tr>
<td>Metropolitan Junior College District</td>
<td>49,597,475</td>
<td>46.6%</td>
</tr>
<tr>
<td>Platte County School Districts:</td>
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<td></td>
</tr>
<tr>
<td>A. Park Hill Reorganized No. 5</td>
<td>167,910,000</td>
<td>43.0%</td>
</tr>
<tr>
<td>B. Platte County Reorganized No. 3</td>
<td>86,544,273</td>
<td>40.0%</td>
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<tr>
<td>Clay County School Districts:</td>
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<tr>
<td>C. Smithville No. 27</td>
<td>38,580,000</td>
<td>3.4%</td>
</tr>
<tr>
<td>D. North Kansas City No. 76</td>
<td>279,232,329</td>
<td>73.6%</td>
</tr>
<tr>
<td>E. Liberty No. 53</td>
<td>184,224,891</td>
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<tr>
<td>Jackson County School Districts:</td>
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<tr>
<td>F. Kansas City No. 33</td>
<td>92,980,320</td>
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<tr>
<td>G. Raytown No. 2</td>
<td>67,834,700</td>
<td>43.5%</td>
</tr>
<tr>
<td>H. Independence No. 30</td>
<td>218,790,000</td>
<td>2.3%</td>
</tr>
<tr>
<td>I. Lee’s Summit Reorganized No. 7</td>
<td>153,751,178</td>
<td>1.0%</td>
</tr>
<tr>
<td>J. Center No. 58</td>
<td>22,582,791</td>
<td>100.0%</td>
</tr>
<tr>
<td>K. Hickman Mills Consolidated No. 1</td>
<td>46,621,159</td>
<td>87.3%</td>
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<tr>
<td>L. Grandview Consolidated No. 4</td>
<td>35,413,847</td>
<td>53.0%</td>
</tr>
<tr>
<td>M. Blue Springs School Dist</td>
<td>146,577,099</td>
<td>0.0%</td>
</tr>
<tr>
<td>Subtotal Overlapping Debt</td>
<td>$2,137,881,191</td>
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<tr>
<td>Total direct and overlapping debt</td>
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</tbody>
</table>

(1) Percentage is derived by dividing total assessed valuation of taxing jurisdiction within Kansas City by total assessed valuation of taxing jurisdiction.

(2) Consists of $376,721,594 of general obligation bonds payable and $1,202,481,365 of leasehold revenue bonds, lease purchase agreements, limited obligation notes and bonds, and contractual payments. These numbers are net of unamortized premium, discount.

(3) All debt figures are not net of available balance in the sinking fund.
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<thead>
<tr>
<th></th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tr>
<td>Assessed valuation for City, county, and state purposes (see Table 8) (5)</td>
<td>$6,880,215,000</td>
<td>$6,876,960,000</td>
<td>$6,841,192,000</td>
<td>$6,807,611,000</td>
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<td>Constitutional debt limit (1) (2)</td>
<td>1,376,043,000</td>
<td>1,375,392,000</td>
<td>1,368,238,400</td>
<td>1,361,522,200</td>
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<td>General obligation bonds payable (3)</td>
<td>309,785,000</td>
<td>342,240,000</td>
<td>449,290,000</td>
<td>434,835,000</td>
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<tr>
<td>Less debt service fund balances available for retirement of bonds</td>
<td>2,305,177</td>
<td>2,850,169</td>
<td>2,440,753</td>
<td>2,601,419</td>
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<tr>
<td>Total amount of bonds payable applicable to debt limit</td>
<td>307,479,823</td>
<td>339,389,831</td>
<td>446,849,247</td>
<td>432,233,581</td>
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<tr>
<td>Legal debt margin</td>
<td>$1,068,563,177</td>
<td>$1,036,002,169</td>
<td>$921,389,153</td>
<td>$929,288,619</td>
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</tbody>
</table>

1. Section 26(b) and (c) of the state constitution permits the City, by a vote of the qualified electors, to incur an indebtedness for City purposes not to exceed 10% of assessed valuation.

2. Section 26(d) and (e) of the state constitution provides that any City may become indebted not exceeding in the aggregate an additional 10% for the purposes of acquiring the rights-of-way constructing, extending, and improving streets, avenues and sanitary or storm sewer systems, purchasing or constructing waterworks, electric, or light plants, provided the total general obligation indebtedness does not exceed 20% of assessed valuation.

3. The total general obligation bonds for Fiscal Year 2019 includes $2,075,000 general obligation bonds for streetlight projects, $354,560,000 for capital projects, and $120,000 general obligation bonds for neighborhood improvement district projects. Amounts are not net of unamortized premium and discount.


5. Assessed valuation restated.
# Legal Debt Margin Information

## Last Ten Fiscal Years

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</thead>
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<tr>
<td>Total</td>
<td>$6,806,493,000</td>
<td>$6,882,341,000</td>
<td>$7,199,431,000</td>
<td>$7,360,226,000</td>
<td>$7,993,357,000</td>
<td>$8,093,856,000</td>
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<td>1,361,298,600</td>
<td>1,376,468,200</td>
<td>1,439,886,200</td>
<td>1,472,045,200</td>
<td>1,598,671,400</td>
<td>1,618,771,200</td>
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<td>407,515,000</td>
<td>378,785,000</td>
<td>346,915,000</td>
<td>316,255,000</td>
<td>327,275,000</td>
<td>356,755,000</td>
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<td>1,850,150</td>
<td>1,262,986</td>
<td>875,241 (4)</td>
<td>306,574 (4)</td>
<td>263,426 (4)</td>
<td>466,055 (4)</td>
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<td>405,664,850</td>
<td>377,522,014</td>
<td>346,039,759</td>
<td>315,948,426</td>
<td>327,011,574</td>
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<td>$998,946,186</td>
<td>$1,093,846,441</td>
<td>$1,156,096,774</td>
<td>$1,271,659,826</td>
<td>$1,262,482,255</td>
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CITY OF KANSAS CITY, MISSOURI
Revenue Bond Coverage Ratios
Last Ten Fiscal Years
(in thousands)

Table 16

A1.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service (3)</th>
<th>Water Fund Debt Service Requirements (4)</th>
<th>Coverage</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2010</td>
<td>$91,794</td>
<td>$56,790</td>
<td>$35,004</td>
<td>$9,405</td>
<td>$6,190</td>
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<tr>
<td>2011</td>
<td>117,399</td>
<td>59,398</td>
<td>58,001</td>
<td>12,045</td>
<td>8,415</td>
</tr>
<tr>
<td>2012</td>
<td>127,216</td>
<td>68,588</td>
<td>58,628</td>
<td>12,740</td>
<td>7,933</td>
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<tr>
<td>2013</td>
<td>151,303</td>
<td>74,979</td>
<td>76,326</td>
<td>13,265</td>
<td>8,828</td>
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<tr>
<td>2014 (7)</td>
<td>145,478</td>
<td>80,718</td>
<td>64,760</td>
<td>13,200</td>
<td>10,306</td>
</tr>
<tr>
<td>2015</td>
<td>152,727</td>
<td>75,953</td>
<td>76,774</td>
<td>13,810</td>
<td>11,347</td>
</tr>
<tr>
<td>2016</td>
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<td>72,187</td>
<td>84,996</td>
<td>13,380</td>
<td>13,238</td>
</tr>
<tr>
<td>2017 (7)</td>
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<td>83,353</td>
<td>83,740</td>
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<td>13,688</td>
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<tr>
<td>2018</td>
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<td>84,923</td>
<td>84,154</td>
<td>17,900</td>
<td>15,610</td>
</tr>
<tr>
<td>2019</td>
<td>180,009</td>
<td>84,981</td>
<td>95,028</td>
<td>17,840</td>
<td>15,612</td>
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<th>Fiscal Year</th>
<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service (3)</th>
<th>Water Fund Debt Service Requirements (5)</th>
<th>Coverage</th>
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<td>Interest</td>
</tr>
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<td>$7,821</td>
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<td>9,995</td>
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<tr>
<td>2012</td>
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<td>58,628</td>
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<td>2013</td>
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<td>74,979</td>
<td>76,326</td>
<td>14,625</td>
<td>10,289</td>
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<tr>
<td>2014 (7)</td>
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<td>80,718</td>
<td>64,760</td>
<td>14,625</td>
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<tr>
<td>2015</td>
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<td>14,500</td>
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<tr>
<td>2017 (7)</td>
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<td>83,353</td>
<td>83,740</td>
<td>16,485</td>
<td>14,877</td>
</tr>
<tr>
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<td>84,923</td>
<td>84,154</td>
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<td>16,723</td>
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<tr>
<td>2019</td>
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<td>84,981</td>
<td>95,028</td>
<td>19,625</td>
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</table>

A3.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service (3)</th>
<th>Water Fund Debt Service Requirements (6)</th>
<th>Coverage</th>
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<tbody>
<tr>
<td></td>
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<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
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<td>$56,790</td>
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<td>58,001</td>
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<td>58,628</td>
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<td>64,760</td>
<td>18,236</td>
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</tr>
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<td>2015</td>
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<td>75,953</td>
<td>76,774</td>
<td>19,053</td>
<td>13,406</td>
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<tr>
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<td>72,187</td>
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<td>83,740</td>
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<tr>
<td>2018</td>
<td>169,077</td>
<td>84,923</td>
<td>84,154</td>
<td>19,610</td>
<td>16,723</td>
</tr>
<tr>
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<td>180,009</td>
<td>84,981</td>
<td>95,028</td>
<td>19,625</td>
<td>16,645</td>
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</tbody>
</table>

(1) Operating revenues includes all income and revenues derived and accrued by the City from the operation of the water system, including capital repayments and interest on investments.
(2) Operating expenses means all reasonable and necessary expenses of operating and maintaining the water system but, excluding administrative services fees, capital lease payments, depreciation and amortization charges, interest paid on water revenue bonds, any non-cash OPEB obligations and other items listed in Section 4.3 (a)(2)(11) of the master bond ordinance.
(3) Net operating revenues are adjusted to exclude revenues or expenses resulting from gain or loss, or mark-to-market change to any hedge agreements.
(4) Debt service includes senior bonds only.
(5) Debt service includes all water revenue bonds.
(6) Debt service includes all water revenue bonds and other water system obligations.
(7) Restated.
Generally, gross revenues include airfield, terminal, parking, rental cars, aviation services area, other property rentals, customer facility charges, transportation facility charge, interest revenues, operating grants, cash provided by capitalized interest, and other miscellaneous revenues derived from the Airport System.

(1) Generally, direct operating expenses include sewage treatment and pumping, sewer maintenance and administrative and general, and industrial waste control. Excluded from direct operating expenses are depreciation and amortization.

(2) The numbers reflect the total annual fiscal year’s debt service requirements on all the outstanding senior and junior sewer revenue bonds.

(3) The numbers reflect the total annual fiscal year’s debt service requirements on all outstanding senior and subordinate bonds.

(4) Restated.

B.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (3)</th>
<th>Gross Coverage</th>
<th>Net Coverage</th>
</tr>
</thead>
<tbody>
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C.

Storm Water Fund

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<th>Fiscal Year</th>
<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (3)</th>
<th>Gross Coverage</th>
<th>Net Coverage</th>
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<tr>
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D.

Airport Fund

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<th>Gross Revenues (1)</th>
<th>Direct Operating Expenses (2)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (3)</th>
<th>Gross Coverage</th>
<th>Net Coverage</th>
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</thead>
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<tr>
<td>2012</td>
<td>115,372</td>
<td>76,514</td>
<td>38,858</td>
<td>14,680</td>
<td>9,817</td>
<td>24,497</td>
</tr>
<tr>
<td>2013</td>
<td>113,954</td>
<td>76,578</td>
<td>37,376</td>
<td>15,155</td>
<td>9,098</td>
<td>24,253</td>
</tr>
<tr>
<td>2014 (4)</td>
<td>117,204</td>
<td>79,522</td>
<td>37,772</td>
<td>9,310</td>
<td>5,089</td>
<td>8,999</td>
</tr>
<tr>
<td>2015</td>
<td>136,341</td>
<td>83,369</td>
<td>52,772</td>
<td>7,205</td>
<td>7,158</td>
<td>14,363</td>
</tr>
<tr>
<td>2016</td>
<td>140,174</td>
<td>82,646</td>
<td>57,528</td>
<td>16,995</td>
<td>6,615</td>
<td>23,610</td>
</tr>
<tr>
<td>2017</td>
<td>144,691</td>
<td>85,829</td>
<td>58,862</td>
<td>17,810</td>
<td>5,793</td>
<td>23,604</td>
</tr>
<tr>
<td>2018</td>
<td>146,107</td>
<td>88,084</td>
<td>58,023</td>
<td>18,725</td>
<td>4,877</td>
<td>23,602</td>
</tr>
<tr>
<td>2019</td>
<td>149,590</td>
<td>94,016</td>
<td>55,574</td>
<td>14,740</td>
<td>3,227</td>
<td>17,967</td>
</tr>
</tbody>
</table>

(1) Generally, gross revenues include sewage treatment and pumping, sewer maintenance and administrative and general expenses.

(2) The numbers reflect the total annual fiscal year’s debt service requirements on all outstanding senior and subordinate bonds.

(3) Starting Fiscal Year 2014, the annual debt coverage ratio is calculated based on the rate covenant established under Committee Substitute for ordinance No. 130081.
Table 16

E.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>PFC Authority</th>
<th>Cost Paid to Date</th>
<th>Contractual Commitment</th>
<th>PFC Fund Less</th>
<th>Debt Service Paid to Date</th>
<th>Jr. Lien Bonds</th>
<th>Net PFC Authority</th>
<th>Debt Service Requirements</th>
<th>Test Covenant</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$ 404,116</td>
<td>$ 130,663</td>
<td></td>
<td>$ 86,901</td>
<td></td>
<td></td>
<td>$ 186,552</td>
<td>$ 149,246</td>
<td>1.25</td>
</tr>
<tr>
<td>2011</td>
<td>404,116</td>
<td>133,914</td>
<td></td>
<td>96,904</td>
<td></td>
<td></td>
<td>173,298</td>
<td>139,154</td>
<td>1.24</td>
</tr>
<tr>
<td>2012</td>
<td>404,116</td>
<td>149,189</td>
<td></td>
<td>106,970</td>
<td></td>
<td></td>
<td>147,957</td>
<td>129,091</td>
<td>1.15</td>
</tr>
<tr>
<td>2013</td>
<td>428,360</td>
<td>171,411</td>
<td></td>
<td>117,007</td>
<td></td>
<td></td>
<td>139,942</td>
<td>119,056</td>
<td>1.18</td>
</tr>
<tr>
<td>2014</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2016</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2017</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2018</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2019</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
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</table>

F.

KCMAC (Zona Rosa Project) (2)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$ 1,744</td>
<td>$ 735</td>
<td>$ 609</td>
</tr>
<tr>
<td>2011</td>
<td>1,576</td>
<td>485</td>
<td>448</td>
</tr>
<tr>
<td>2012</td>
<td>1,825</td>
<td>805</td>
<td>485</td>
</tr>
<tr>
<td>2013</td>
<td>1,857</td>
<td>850</td>
<td>447</td>
</tr>
<tr>
<td>2014</td>
<td>1,637</td>
<td>340</td>
<td>349</td>
</tr>
<tr>
<td>2015</td>
<td>1,870</td>
<td>795</td>
<td>338</td>
</tr>
<tr>
<td>2016</td>
<td>1,814</td>
<td>825</td>
<td>317</td>
</tr>
<tr>
<td>2017</td>
<td>1,890</td>
<td>855</td>
<td>289</td>
</tr>
<tr>
<td>2018</td>
<td>1,690</td>
<td>900</td>
<td>254</td>
</tr>
<tr>
<td>2019</td>
<td>1,525</td>
<td>950</td>
<td>213</td>
</tr>
</tbody>
</table>

G.

KCMAC (Prospect North Project) (2)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$ 151</td>
<td>$ 460</td>
<td>$ 511</td>
</tr>
<tr>
<td>2011</td>
<td>-</td>
<td>45</td>
<td>276</td>
</tr>
<tr>
<td>2012</td>
<td>-</td>
<td>595</td>
<td>363</td>
</tr>
<tr>
<td>2013</td>
<td>2</td>
<td>665</td>
<td>340</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>715</td>
<td>320</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>760</td>
<td>298</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
<td>740</td>
<td>242</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
<td>885</td>
<td>219</td>
</tr>
<tr>
<td>2018</td>
<td>253</td>
<td>935</td>
<td>192</td>
</tr>
<tr>
<td>2019</td>
<td>125</td>
<td>995</td>
<td>161</td>
</tr>
</tbody>
</table>

(1) PFC Authority approved by the FAA.
(2) Includes PFC Pay-As-You-Go costs related to approved PFC applications.
(3) PFC Pay-As-You-Go contractual commitments that have not yet been paid. For purposes of this analysis, it is assumed that all contractual commitments are paid as incurred.
(4) Debt service paid to date on the Series 2001 Bonds.
(5) Projected debt service on any junior lien bonds.
(6) Funds on deposit on any junior lien bonds.
(7) Net PFC Authority.
(8) Debt service requirements. (less Debt Service Reserves)
(9) Sufficiency Test Covenant must be at least 1.05.
(10) There are no longer any PFC Revenue Bonds Outstanding.

(1) Revenues consist of capital improvement and TDD sales taxes.

(1) Revenues consist of TIF Revenues.
(2) The original KCMAC Series 2001B-1 Prospect North Project was refunded by Series 2010B Special Obligation bonds in FY 2010. A portion of the KCMAC Series 2004B-2 bonds were refunded by the Special Obligation Bonds Series 2015A in April 2015.
### Table 16

#### H. KCMAC and LCRA and Special Obligation (Auditorium Plaza Garage Project)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$563</td>
<td>$350</td>
<td>$276</td>
</tr>
<tr>
<td>2011</td>
<td>624</td>
<td>380</td>
<td>261</td>
</tr>
<tr>
<td>2012</td>
<td>351</td>
<td>415</td>
<td>247</td>
</tr>
<tr>
<td>2013</td>
<td>767</td>
<td>455</td>
<td>229</td>
</tr>
<tr>
<td>2014</td>
<td>782</td>
<td>495</td>
<td>209</td>
</tr>
<tr>
<td>2015</td>
<td>897</td>
<td>535</td>
<td>188</td>
</tr>
<tr>
<td>2016</td>
<td>812</td>
<td>590</td>
<td>144</td>
</tr>
<tr>
<td>2017</td>
<td>953</td>
<td>650</td>
<td>115</td>
</tr>
<tr>
<td>2018</td>
<td>1,188</td>
<td>695</td>
<td>94</td>
</tr>
<tr>
<td>2019</td>
<td>1,019</td>
<td>745</td>
<td>64</td>
</tr>
</tbody>
</table>

(1) Revenues consist of Auditorium Plaza Garage net parking revenues.
(2) A portion of the KCMAC Series 2006A were refunded by the Special Obligation Series 2015A in April 2015.

#### I. KCMO Special Obligation VRDO Refunding and Improvement Revenue Bonds (I-35 and Chouteau Project)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest (2)</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$1,169</td>
<td>$530</td>
<td>$294</td>
</tr>
<tr>
<td>2011</td>
<td>990</td>
<td>550</td>
<td>267</td>
</tr>
<tr>
<td>2012</td>
<td>915</td>
<td>595</td>
<td>207</td>
</tr>
<tr>
<td>2013</td>
<td>915</td>
<td>640</td>
<td>196</td>
</tr>
<tr>
<td>2014</td>
<td>1,014</td>
<td>690</td>
<td>182</td>
</tr>
<tr>
<td>2015</td>
<td>1,058</td>
<td>735</td>
<td>108</td>
</tr>
<tr>
<td>2016</td>
<td>1,013</td>
<td>800</td>
<td>103</td>
</tr>
<tr>
<td>2017</td>
<td>1,085</td>
<td>850</td>
<td>132</td>
</tr>
<tr>
<td>2018</td>
<td>1,087</td>
<td>910</td>
<td>148</td>
</tr>
<tr>
<td>2019 (4)</td>
<td>1,184</td>
<td>1,700</td>
<td>132</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF revenues.
(2) Includes variable rate bond support costs.
(4) $480,000 of Series 2009C and $1,220,000 of Series 2009D were redeemed on September 1, 2018 using trustee held TIF Revenues. The amounts that would have otherwise would have been scheduled redemptions for the year were $480,000 of Series 2009C bonds and $480,000 of Series 2009D bonds. The pledged revenues recognized were only what was collected during the fiscal year and does not include amounts on hand with the trustee that were used for the redemptions on September 1, 2018.
CITY OF KANSAS CITY, MISSOURI
Revenue Bond Coverage Ratios
Last Ten Fiscal Years
(in thousands)

Table 16

J.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Principal</td>
</tr>
<tr>
<td>2010</td>
<td>$ 907</td>
<td>$ 245</td>
</tr>
<tr>
<td>2011</td>
<td>736</td>
<td>270</td>
</tr>
<tr>
<td>2012</td>
<td>671</td>
<td>300</td>
</tr>
<tr>
<td>2013</td>
<td>670</td>
<td>450</td>
</tr>
<tr>
<td>2014</td>
<td>665</td>
<td>475</td>
</tr>
<tr>
<td>2015</td>
<td>835</td>
<td>545</td>
</tr>
<tr>
<td>2016</td>
<td>511</td>
<td>570</td>
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<tr>
<td>2017</td>
<td>911</td>
<td>615</td>
</tr>
<tr>
<td>2018</td>
<td>801</td>
<td>645</td>
</tr>
<tr>
<td>2019</td>
<td>753</td>
<td>705</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF/STIF/Community Improvement District Sales tax revenues.
(2) The original TIFC Series 2004 was refunded by KCMO Special Obligation refundings and improvements bonds, Series 2013B in FY 2014.

K.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Principal</td>
</tr>
<tr>
<td>2010</td>
<td>$ 299</td>
<td>$ 215</td>
</tr>
<tr>
<td>2011</td>
<td>404</td>
<td>250</td>
</tr>
<tr>
<td>2012</td>
<td>394</td>
<td>280</td>
</tr>
<tr>
<td>2013</td>
<td>446</td>
<td>310</td>
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<tr>
<td>2014</td>
<td>499</td>
<td>345</td>
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<td>2015</td>
<td>646</td>
<td>390</td>
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<td>2016</td>
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<td>430</td>
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<tr>
<td>2017</td>
<td>626</td>
<td>470</td>
</tr>
<tr>
<td>2018</td>
<td>746</td>
<td>515</td>
</tr>
<tr>
<td>2019 (4)</td>
<td>3,587</td>
<td>4,285</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF/STIF/Garage Parking Revenues/Special Assessments
(2) Includes variable rate bond support costs.
(3) The original TIFC Series 2005 909 Walnut Redevelopment Project was refunded by Series 2019A Special Obligation Bond in Fiscal 2009.
(4) Special Obligation 2009A debt was defeased on December 27, 2018, upon the sale of the 909 Walnut Building. Revenues included a $3.021 million in sale proceeds as well as project revenues held by the trustee.
CITY OF KANSAS CITY, MISSOURI
Revenue Bond Coverage Ratios
Last Ten Fiscal Years
(in thousands)

Table 16

L. KCMO Special Obligation VRDO Improvement Revenue Bonds (President Hotel Project)
KCMO Special Obligation Taxable Refunding (Series 2009B) Issuance (3)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenues (1)</td>
<td>Principal</td>
<td>Interest (2)</td>
</tr>
<tr>
<td>2010</td>
<td>$1,397</td>
<td>$385</td>
<td>$425</td>
</tr>
<tr>
<td>2011</td>
<td>1,243</td>
<td>430</td>
<td>384</td>
</tr>
<tr>
<td>2012</td>
<td>1,406</td>
<td>470</td>
<td>318</td>
</tr>
<tr>
<td>2013</td>
<td>1,388</td>
<td>525</td>
<td>306</td>
</tr>
<tr>
<td>2014</td>
<td>1,438</td>
<td>570</td>
<td>291</td>
</tr>
<tr>
<td>2015</td>
<td>1,398</td>
<td>625</td>
<td>184</td>
</tr>
<tr>
<td>2016</td>
<td>1,672</td>
<td>680</td>
<td>191</td>
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<tr>
<td>2017</td>
<td>1,619</td>
<td>740</td>
<td>235</td>
</tr>
<tr>
<td>2018</td>
<td>1,649</td>
<td>795</td>
<td>290</td>
</tr>
<tr>
<td>2019</td>
<td>1,601</td>
<td>865</td>
<td>368</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF/STIF/Convention and Visitor Assn. reimbursement/minimum property assessment value payments.
(2) Includes variable rate bond support costs.
(3) The original TIFC Series 2004 President Hotel Improvement Project was refunded by Series 2009B Special Obligation Bonds in FY 2009.

M. IDA Improvement Revenue and Special Obligation Bonds (KC Live Project)
(IDA Series 2005A and Special Obligation Series 2017C) (3)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenues (1)</td>
<td>Principal</td>
<td>Interest (2)</td>
</tr>
<tr>
<td>2012</td>
<td>$840</td>
<td>$1,575</td>
<td>$5,370</td>
</tr>
<tr>
<td>2013</td>
<td>1,142</td>
<td>1,815</td>
<td>5,307</td>
</tr>
<tr>
<td>2014</td>
<td>335</td>
<td>2,065</td>
<td>5,234</td>
</tr>
<tr>
<td>2015</td>
<td>1,302</td>
<td>-</td>
<td>4,669</td>
</tr>
<tr>
<td>2016</td>
<td>894</td>
<td>320</td>
<td>4,669</td>
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<td>2017</td>
<td>1,047</td>
<td>845</td>
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<td>2018</td>
<td>910</td>
<td>-</td>
<td>4,039</td>
</tr>
<tr>
<td>2019</td>
<td>968</td>
<td>-</td>
<td>4,302</td>
</tr>
</tbody>
</table>

(1) Revenues consist solely of DESA revenues.
(2) Includes variable rate bond support costs (FY 2012).
(3) IDA VRDO Series 2005B, 2006A and 2006B were refunded by IDA Refunding and Revenue Series 2005A and 2011A. IDA Series 2005A and 2011A was partially refunded by KCMO Special Obligation bonds, Series 2014C. The remainder of the IDA Series 2005A bonds were refunded by KCMO Special Obligation Series 2017C bonds. No debt service was paid on the Series 2017C bonds in fiscal year 2017. This section discloses information for fiscal year's 2012 through 2016 that is consistent with the information displayed on page twenty-three of the official statement with respect to the Series 2017C bonds. The information in the official statement and in this section sets forth historical information on DESA Revenues and debt service on the IDA Series 2005A bonds.
(4) Includes DESA reimbursements for three semi-annual periods.
(5) Includes DESA reimbursement for one semi-annual period.
CITY OF KANSAS CITY, MISSOURI
Revenue Bond Coverage Ratios
Last Ten Fiscal Years

(2) Includes variable rate bond support costs (FY 2007-2012).
(3) IDA VRDO Series 2005B, 2006A and 2006B were refunded by IDA Refunding and Revenue Series 2005A and 2011A. IDA Series 2005A and 2011A was partially refunded by KCMO Special Obligation bonds, Series 2014C. The remainder of the IDA Series 2005A bonds were refunded by KCMO Special Obligation Series 2017C bonds.
(4) Revenues and Debt Service Requirements for fiscal years ending 2008 through 2011 are combined for IDA 2005A, 2005B, 2006A and 2006B bonds. The IDA Series 2011A bonds were issued in June of 2011 and therefore had no debt service in fiscal year 2011.

### Table 16

#### IDA Improvement Revenue and Special Obligation Bonds (KC Live Project)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$4,733</td>
<td>$1,875</td>
<td>$13,950</td>
</tr>
<tr>
<td>2011</td>
<td>5,597</td>
<td>2,320</td>
<td>13,349</td>
</tr>
<tr>
<td>2012</td>
<td>3,654</td>
<td>7,736</td>
<td>9,861</td>
</tr>
<tr>
<td>2013</td>
<td>4,158</td>
<td>8,995</td>
<td>11,115</td>
</tr>
<tr>
<td>2014</td>
<td>4,366</td>
<td>8,896</td>
<td>13,256</td>
</tr>
<tr>
<td>2015</td>
<td>5,819</td>
<td>9,292</td>
<td>9,292</td>
</tr>
<tr>
<td>2016</td>
<td>5,176</td>
<td>9,379</td>
<td>10,064</td>
</tr>
<tr>
<td>2017</td>
<td>5,414</td>
<td>9,328</td>
<td>11,043</td>
</tr>
<tr>
<td>2018</td>
<td>6,150</td>
<td>9,226</td>
<td>12,196</td>
</tr>
<tr>
<td>2019</td>
<td>5,677</td>
<td>9,049</td>
<td>13,514</td>
</tr>
</tbody>
</table>

#### KCMO Special Obligation Improvement Revenue Bonds (Sprint Arena Project)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>User Fees</th>
<th>Net Car Rental &amp; License Fees</th>
<th>Net Cash Flow Pmt. Contributions</th>
<th>Total Revenues (1)</th>
<th>Debt Service Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
</tr>
<tr>
<td>2011</td>
<td>$1,147</td>
<td>$11,603</td>
<td>$124</td>
<td>$12,874 ($)</td>
<td>$2,455 ($)</td>
</tr>
<tr>
<td>2012</td>
<td>1,023</td>
<td>12,278</td>
<td>124</td>
<td>13,425 ($)</td>
<td>2,560 ($)</td>
</tr>
<tr>
<td>2013</td>
<td>1,181</td>
<td>12,403</td>
<td>192</td>
<td>13,777 ($)</td>
<td>2,790 ($)</td>
</tr>
<tr>
<td>2014</td>
<td>577</td>
<td>12,709</td>
<td>-</td>
<td>13,286 ($)</td>
<td>3,050 ($)</td>
</tr>
<tr>
<td>2015</td>
<td>423</td>
<td>13,247</td>
<td>-</td>
<td>13,670 ($)</td>
<td>3,320 ($)</td>
</tr>
<tr>
<td>2016</td>
<td>392</td>
<td>14,442</td>
<td>-</td>
<td>14,834 ($)</td>
<td>3,600 ($)</td>
</tr>
<tr>
<td>2017</td>
<td>174</td>
<td>13,835</td>
<td>-</td>
<td>14,009 ($)</td>
<td>4,725 ($)</td>
</tr>
<tr>
<td>2018</td>
<td>307</td>
<td>14,218</td>
<td>-</td>
<td>14,526 ($)</td>
<td>4,495 ($)</td>
</tr>
<tr>
<td>2019</td>
<td>251</td>
<td>14,795</td>
<td>-</td>
<td>15,046 ($)</td>
<td>4,720 ($)</td>
</tr>
</tbody>
</table>

#### LCRA Leasehold Revenue Refunding Bonds and KCMO Special Obligation Taxable Revenue Bonds (Muehlebach Hotel Project)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$6,384</td>
<td>$2,350</td>
<td>$3,331</td>
</tr>
<tr>
<td>2011</td>
<td>2,504</td>
<td>2,440</td>
<td>3,514</td>
</tr>
<tr>
<td>2012</td>
<td>2,578</td>
<td>2,575</td>
<td>3,578</td>
</tr>
<tr>
<td>2013</td>
<td>2,620</td>
<td>2,675</td>
<td>3,575</td>
</tr>
<tr>
<td>2014</td>
<td>2,759</td>
<td>2,840</td>
<td>3,633</td>
</tr>
<tr>
<td>2015</td>
<td>3,167</td>
<td>2,590</td>
<td>3,270</td>
</tr>
<tr>
<td>2016</td>
<td>3,062</td>
<td>2,755</td>
<td>3,305</td>
</tr>
<tr>
<td>2017</td>
<td>4,259</td>
<td>2,105</td>
<td>2,518</td>
</tr>
<tr>
<td>2018</td>
<td>4,169</td>
<td>2,195</td>
<td>2,519</td>
</tr>
<tr>
<td>2019 ($)</td>
<td>3,072</td>
<td>4,700</td>
<td>4,930</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF/STIF/Convention and Visitor Asst. reimbursement revenues.
(2) The original LCRA 1995A Muehlebach Hotel Redevelopment Project was refunded by LCRA Series 2005E in FY 2006.
(3) Both the LCRA Series 2005E and the Special Obligation Series 2010C bonds were paid off in FY 2019. Debt service reserves on both series of bonds, established in FY 2010, covered 89% of the final debt service payments. The debt service reserves are reflected in the revenues listed in 2010 and 2019.

---

C-26
### Q. PIEA Taxable Industrial Revenue Bonds (300 Wyandotte Parking Garage Project) (PIEA Series 2005 Issuance)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$528</td>
<td>$290</td>
<td>$381</td>
</tr>
<tr>
<td>2011</td>
<td>558</td>
<td>320</td>
<td>366</td>
</tr>
<tr>
<td>2012</td>
<td>263</td>
<td>345</td>
<td>350</td>
</tr>
<tr>
<td>2013</td>
<td>308</td>
<td>375</td>
<td>332</td>
</tr>
<tr>
<td>2014</td>
<td>325</td>
<td>405</td>
<td>312</td>
</tr>
<tr>
<td>2015</td>
<td>388</td>
<td>435</td>
<td>291</td>
</tr>
<tr>
<td>2016</td>
<td>325</td>
<td>345</td>
<td>268</td>
</tr>
<tr>
<td>2017</td>
<td>30</td>
<td>370</td>
<td>249</td>
</tr>
<tr>
<td>2018</td>
<td>28</td>
<td>395</td>
<td>228</td>
</tr>
<tr>
<td>2019</td>
<td>36</td>
<td>425</td>
<td>207</td>
</tr>
</tbody>
</table>

(1) Revenues consist of Non-TIF redirection revenues, net parking garage revenues and neighborhood improvement district (NID) special assessments.

### R. IDA Refunding Revenue Bonds (MDFB Series 2000A Midtown Retail District Project) (IDA Series 2007A Issuance) and KCMO Special Obligation Refunding Bonds Series 2017D (2)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1) Available for Debt Service</th>
<th>Debt Service Requirements</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
</tr>
<tr>
<td>2010</td>
<td>$6,709</td>
<td>$2,060</td>
<td>$1,732</td>
</tr>
<tr>
<td>2011</td>
<td>6,255</td>
<td>2,185</td>
<td>1,649</td>
</tr>
<tr>
<td>2012</td>
<td>5,110</td>
<td>2,315</td>
<td>1,562</td>
</tr>
<tr>
<td>2013</td>
<td>6,618</td>
<td>2,470</td>
<td>1,463</td>
</tr>
<tr>
<td>2014</td>
<td>6,563</td>
<td>2,635</td>
<td>1,365</td>
</tr>
<tr>
<td>2015</td>
<td>7,259</td>
<td>2,825</td>
<td>1,233</td>
</tr>
<tr>
<td>2016</td>
<td>7,736</td>
<td>3,000</td>
<td>1,120</td>
</tr>
<tr>
<td>2017</td>
<td>8,156</td>
<td>3,205</td>
<td>551</td>
</tr>
<tr>
<td>2018</td>
<td>8,388</td>
<td>3,155</td>
<td>827</td>
</tr>
<tr>
<td>2019</td>
<td>7,385</td>
<td>3,385</td>
<td>652</td>
</tr>
</tbody>
</table>

(1) Revenues consist of state TIF and City TIF/STIF.

(2) The original MDFB Series 2000A Midtown Retail District Project was refunded by IDA Series 2007A in FY 2007. The IDA Series 2007A bonds were refunded by the KCMO Special Obligation Series 2017D bonds on March 23, 2017. There was no debt service on the Series 2017D bonds is FY 2017.
### Table 16

#### City of Kansas City, Missouri Special Obligation Improvement and Refunding Bonds

(Second Street Project) (Series 2016C issuance)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Principal</td>
</tr>
<tr>
<td>2010</td>
<td>$2,012</td>
<td>$1,765</td>
</tr>
<tr>
<td>2011</td>
<td>173</td>
<td>15</td>
</tr>
<tr>
<td>2012</td>
<td>158</td>
<td>20</td>
</tr>
<tr>
<td>2013</td>
<td>135</td>
<td>20</td>
</tr>
<tr>
<td>2014</td>
<td>148</td>
<td>20</td>
</tr>
<tr>
<td>2015</td>
<td>138</td>
<td>25</td>
</tr>
<tr>
<td>2016</td>
<td>191</td>
<td>30</td>
</tr>
<tr>
<td>2017</td>
<td>410</td>
<td>85</td>
</tr>
<tr>
<td>2018</td>
<td>353</td>
<td>85</td>
</tr>
<tr>
<td>2019</td>
<td>721</td>
<td>100</td>
</tr>
</tbody>
</table>

(1) Revenues include TIF revenues from the redevelopment area.

### Table 16

#### City of Kansas City, Missouri Special Obligation Improvement and Refunding Bonds

(Hodge Park/Shoal Creek Golf Course) (Series 2016C issuance) (2)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Principal</td>
</tr>
<tr>
<td>2010</td>
<td>$727 (4)</td>
<td>$305</td>
</tr>
<tr>
<td>2011</td>
<td>448</td>
<td>320</td>
</tr>
<tr>
<td>2012</td>
<td>639</td>
<td>330</td>
</tr>
<tr>
<td>2013</td>
<td>605</td>
<td>340</td>
</tr>
<tr>
<td>2014</td>
<td>552 (4)</td>
<td>350</td>
</tr>
<tr>
<td>2015</td>
<td>432 (4)</td>
<td>365</td>
</tr>
<tr>
<td>2016</td>
<td>544 (4)</td>
<td>385</td>
</tr>
<tr>
<td>2017</td>
<td>323 (3)</td>
<td>385</td>
</tr>
<tr>
<td>2018</td>
<td>556 (5)</td>
<td>390</td>
</tr>
<tr>
<td>2019</td>
<td>502 (6)</td>
<td>420</td>
</tr>
</tbody>
</table>

(1) Revenues include net revenues from golf courses.
(3) Net revenues of golf courses included a transfer of $425,000 in cash from the Parks and Recreation Fund during FYE 2017 to cover expenses.
(4) Net revenues of golf courses included a transfer of $260,834, $520,000 and $222,891 in expenditures during fiscal year’s 2016, 2014 and 2010 respectively to other Parks and Recreation operating funds.
(5) Net revenues of golf courses included a transfer of $321,948 in cash from the Parks and Recreation Fund during FYE 2018 to cover expenses.
(6) Net revenues of golf courses included a transfer of $288,398 in cash from the Parks and Recreation Fund during FYE 2019 to cover expenses.
## CITY OF KANSAS CITY, MISSOURI
### Revenue Bond Coverage Ratios
### Last Ten Fiscal Years
### (in thousands)

**Table 16**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (2)</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>$302</td>
<td>$1,383</td>
<td>$1,383</td>
<td>0.22</td>
</tr>
<tr>
<td>2011</td>
<td>1,622</td>
<td>1,610</td>
<td>2,005</td>
<td>0.81</td>
</tr>
<tr>
<td>2012</td>
<td>1,787</td>
<td>1,606</td>
<td>2,056</td>
<td>0.87</td>
</tr>
<tr>
<td>2013</td>
<td>1,810</td>
<td>1,592</td>
<td>2,122</td>
<td>0.85</td>
</tr>
<tr>
<td>2014</td>
<td>1,726</td>
<td>1,574</td>
<td>2,184</td>
<td>0.79</td>
</tr>
<tr>
<td>2015</td>
<td>1,599</td>
<td>1,551</td>
<td>2,256</td>
<td>0.71</td>
</tr>
<tr>
<td>2016</td>
<td>1,896</td>
<td>1,525</td>
<td>2,320</td>
<td>0.82</td>
</tr>
<tr>
<td>2017</td>
<td>1,899</td>
<td>1,302</td>
<td>2,177</td>
<td>0.87</td>
</tr>
<tr>
<td>2018</td>
<td>2,006</td>
<td>1,293</td>
<td>2,253</td>
<td>0.89</td>
</tr>
<tr>
<td>2019</td>
<td>2,855 (4)</td>
<td>1,070</td>
<td>2,333</td>
<td>1.22</td>
</tr>
</tbody>
</table>

(1) Revenues include TIF/State TIF Revenues.
(4) Revenues include approximately $411,000 in project proceeds from a closed project fund transferred to Series 2010A debt service account to fund the FY 2019 debt service.

### V.
**City of Kansas City, Missouri Special Obligation (Downtown Streetcar Project) (Series 2014A) Issuance**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (2)</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>$8,836</td>
<td>2,793</td>
<td>4,433</td>
<td>2.33</td>
</tr>
<tr>
<td>2015</td>
<td>10,347</td>
<td>2,963</td>
<td>4,433</td>
<td>2.50</td>
</tr>
<tr>
<td>2016</td>
<td>11,101</td>
<td>2,925</td>
<td>4,435</td>
<td>2.62</td>
</tr>
<tr>
<td>2017</td>
<td>11,612</td>
<td>2,879</td>
<td>4,434</td>
<td>2.84</td>
</tr>
<tr>
<td>2018</td>
<td>12,587</td>
<td>2,824</td>
<td>4,434</td>
<td>3.12</td>
</tr>
</tbody>
</table>

(1) Revenues consist of retail sales tax and real property assessments within the Downtown Streetcar District.
(2) Bonds were issued on March 25, 2014 but no debt service payments were made in 2014.

### W.
**City of Kansas City, Missouri Taxable Special Obligation (Linwood Shopping Center Project) (Series 2017A) Issuance**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Revenues (1)</th>
<th>Available for Debt Service</th>
<th>Debt Service Requirements (2)</th>
<th>Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>$701</td>
<td>701</td>
<td>-</td>
<td>0.01</td>
</tr>
<tr>
<td>2018 (3)</td>
<td>5</td>
<td>701</td>
<td>701</td>
<td>-</td>
</tr>
<tr>
<td>2019</td>
<td>525</td>
<td>681</td>
<td>1,206</td>
<td>-</td>
</tr>
</tbody>
</table>

(1) Revenues consist of TIF/STIF revenues associated with the redevelopment areas.
(2) Bonds were issued on March 23, 2017 but no debt service payments were made in 2017.
(3) Bond proceed funded capitalized interest paid the FY 2018 debt service.
### Demographic and Economic Statistics

**Last Ten Calendar Years**

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>Personal Income (in Thousands)</th>
<th>Per Capita Personal Income</th>
<th>School Enrollment</th>
<th>Unemployment Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>459,787</td>
<td>$11,382,487</td>
<td>$24,756</td>
<td>56,391</td>
<td>10.0</td>
</tr>
<tr>
<td>2011</td>
<td>462,091</td>
<td>12,056,416</td>
<td>26,091</td>
<td>56,764</td>
<td>8.9</td>
</tr>
<tr>
<td>2012</td>
<td>464,511</td>
<td>12,107,944</td>
<td>26,066</td>
<td>57,549</td>
<td>7.3</td>
</tr>
<tr>
<td>2013</td>
<td>467,251</td>
<td>12,242,911</td>
<td>26,202</td>
<td>57,042</td>
<td>7.3</td>
</tr>
<tr>
<td>2014</td>
<td>470,882</td>
<td>12,712,872</td>
<td>26,998</td>
<td>55,360</td>
<td>6.9</td>
</tr>
<tr>
<td>2015</td>
<td>475,069</td>
<td>13,900,994</td>
<td>29,261 (11)</td>
<td>55,077</td>
<td>5.7</td>
</tr>
<tr>
<td>2016</td>
<td>481,626</td>
<td>14,219,526</td>
<td>29,524 (11)</td>
<td>55,039</td>
<td>4.9</td>
</tr>
<tr>
<td>2017</td>
<td>488,266</td>
<td>15,510,746</td>
<td>31,767 (11)</td>
<td>56,711</td>
<td>4.3 (12)</td>
</tr>
<tr>
<td>2018</td>
<td>491,918</td>
<td>16,328,726</td>
<td>33,194 (11)</td>
<td>61,855 (8)</td>
<td>3.5 (12)</td>
</tr>
<tr>
<td>2019</td>
<td>494,285</td>
<td>17,119,067</td>
<td>34,634</td>
<td>62,958 (8)</td>
<td>3.8 (10)</td>
</tr>
</tbody>
</table>

**Sources:**

1. The 2010 Calendar Year population numbers are from the 2010 Census.
3. The Calendar Year 2019 estimates were provided by the City Planning and Development Department using extrapolation of the change from 2010 to 2018.
4. Derived from population and per capita income, provided by City Planning and Development Department.
5. Fiscal Year 2010-2018 American Community Survey.
6. For 2018 and 2019 the estimates are based upon averaging two figures: (1) the 2017 American Community Survey adjusted for CPI change from 2017 to 2018 and (2) City Planning and Development Department using extrapolation of the change from 2016 to 2017, forward to 2018 and 2019.
7. niche.com was used for schools in Kansas City.
10. The 2015, 2016, 2017, and 2018 numbers have been restated due to a restatement of the population estimates.
11. Restated from prior years.
## Table 18

<table>
<thead>
<tr>
<th>Employer</th>
<th>2019</th>
<th>Percentage of Total</th>
<th>2010</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public School System</td>
<td>39,048</td>
<td>3.51%</td>
<td>Federal Government</td>
<td>37,070</td>
</tr>
<tr>
<td>State/County/City Government</td>
<td>21,547</td>
<td>1.94%</td>
<td>Public School System</td>
<td>29,566</td>
</tr>
<tr>
<td>Federal Government</td>
<td>20,846</td>
<td>1.87%</td>
<td>State/County/City Government</td>
<td>27,371</td>
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<tr>
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<td>Sprint Nextel Corp.</td>
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<tr>
<td>The University of Kansas Hospital</td>
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<td>0.94%</td>
<td>Saint Luke's Health System</td>
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<tr>
<td>Saint Luke's Health System</td>
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<td>Ford Motor Co. Kansas City Assembly Plant</td>
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<td>Children's Mercy</td>
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<td>Children's Mercy</td>
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<td>5,200</td>
<td>0.47%</td>
<td>Truman Medical Center</td>
<td>4,081</td>
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</table>

Total employment Kansas City MSA | 1,113,000 | 13.03% | Total employment Kansas City MSA | 969,900 | 13.98% |

**Sources:**

2. The number of local employees for the State/County/City Government is made up of seven (7) employers for 2019.
3. The number of local employees for the public school systems is made up of twelve (12) public school systems and school districts for 2019 and sixteen (16) for 2008.

**Notes:**

- The information presented in this table speaks only as of the date indicated in the source.
- Layoffs or developments after this date are not presented, and they can render some information in the table to be inaccurate. In general, job losses have occurred across most major industry sectors.
## CITY OF KANSAS CITY, MISSOURI
### Full-Time Equivalent City Government Employees
#### by Functions/Program
#### Last Ten Fiscal Years

Table 19

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<thead>
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<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<td>4,915</td>
<td>4,911</td>
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</table>

**Percentage increase (decrease)**
- from prior year
- Change prior year

**Source:** All figures were taken from the Actual/Adopted Budget.
* Information provided by Budget Office
** Information Technology Department merged with General Services in 2013.
***Capital Improvements Department merged with Public Works Department in 2013.
****Housing and Community Development Department merged with the Neighborhood and Community Services Department in 2013. The new department name is Neighborhood and Housing Services.

**Notes:** Data excludes employees of the Kansas City, Missouri Police Department
### Full-Time Equivalent City Government Employees by Functions/Program

#### Last Ten Fiscal Years

<table>
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<td>3.3%</td>
<td>0.9%</td>
<td>2.7%</td>
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<td>4.5%</td>
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<td>41</td>
<td>129</td>
<td>(156)</td>
<td>219</td>
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<td>2012</td>
<td>2013</td>
<td></td>
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<td>---------------</td>
<td>---------------</td>
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<tr>
<td><strong>Police</strong></td>
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<td></td>
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<td>Physical arrests</td>
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<td>Major crimes reported</td>
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<td>Fires extinguished</td>
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<td>Airline Passengers **</td>
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<td>10,326,411</td>
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<td>Water main breaks</td>
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<td>Water consumption (millions of gallons)</td>
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<td>Average daily production (thousands of gallons)</td>
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<td>112,000</td>
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<tr>
<td>Peak daily production (thousands of gallons)</td>
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<td>Average daily sewage treatment (millions of gallons)</td>
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<td>115</td>
<td>103</td>
<td>91</td>
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</table>

* Includes parking violations
** Includes revenue and nonrevenue passengers

Police data obtained from the Kansas City Police Department, Applications Development Section.
Fire data obtained from the Kansas City Fire Department, Quality Control Division.
Water data obtained from the Kansas City Water Services Department, Performance Metrics Division.
Airline data obtained from Kansas City Aviation Department, Marketing and Air Service Development Division.
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<th>2018</th>
<th>2019</th>
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</table>
**CITY OF KANSAS CITY, MISSOURI**  
*Capital Asset Statistics by Function/Program*  
*Last Ten Fiscal Years*

**Table 21**

<table>
<thead>
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<th>Function/program</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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</thead>
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<td>Stations</td>
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<td>Zone offices</td>
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<td>Fire stations</td>
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<td>35</td>
<td>34</td>
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<tr>
<td><strong>Public works</strong></td>
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<tr>
<td>Streets (miles)</td>
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<td>91,825</td>
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<td>95,455</td>
<td>94,560</td>
<td>87,321</td>
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<td>Recyclables collected (tons)</td>
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<td>20,563</td>
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<td><strong>Culture and recreation</strong></td>
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<td>Walking trails and bikeways (miles)</td>
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<td>Memorials and fountains</td>
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<tr>
<td><strong>Water</strong></td>
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<td>Water mains (miles)</td>
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<td><strong>Sewer</strong></td>
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<td>Sanitary sewers (miles)</td>
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<td>Treatment capacity (millions of gallons)</td>
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**Source:**

- Public Safety data obtained from the Kansas City Police Department, Applications Development Section and the Kansas City Fire Department, Quality Control Division.
- Public Works data obtained from the Public Works Department, Capital Projects and Solid Waste Divisions.
- Culture and Recreation data obtained from the Parks and Recreation Department, Planning and Design Services Division.
- Water and Sewer data obtained from the Kansas City Water Services Department, Performance Metrics Division.
### CITY OF KANSAS CITY, MISSOURI
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

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