

CITY OF CONCORDIA, KANSAS

---

FINANCIAL STATEMENTS

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YEAR ENDED DECEMBER 31, 2000

CITY OF CONCORDIA, KANSAS  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2000

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Commission  
City of Concordia, Kansas

We have audited the accompanying financial statements of the City of Concordia, Kansas as of and for the year ended December 31, 2000, and the individual fund financial statements of the City as of and for the years ended December 31, 2000 and 1999, as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the City of Concordia, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the statutory basis financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balance of the City of Concordia, Kansas as of December 31, 2000, and its cash receipts and expenditures, for the year then ended, on the basis of accounting described in Note 1. Also, in our opinion, the individual fund financial statements as of and for the years ended December 31, 2000 and 1999, present fairly, in all material respects, the cash receipts, expenditures, and unencumbered cash balances, on the basis of accounting described in note 1.

The supplemental information on pages 66-70 is presented for purposes of additional analysis and is not a required part of the basic financial statements. We did not audit the information (with the exception of the current indebtedness section) and do not express an opinion on it.

*The BCC Group, L.L.C.*

The BCC Group, L.L.C.  
Topeka, Kansas  
February 16, 2001

CITY OF CONCORDIA, KANSAS  
SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
YEAR ENDED DECEMBER 31, 2000

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances	Cash receipts	Expenditures	Ending unencumbered cash balance	Add outstanding encumbrances and accounts payable	Ending cash balance
Governmental type funds:							
General	\$ 874,922	\$ -	\$ 2,248,175	\$ 2,526,548	\$ 596,549	\$ 32,865	\$ 629,414
Special revenue funds:							
Library	-	-	88,912	88,912	-	-	-
Recreation	541	-	17,469	17,469	541	655	1,196
Industrial development	18,343	-	21,365	25,086	14,622	86	14,708
Special highway	78,719	-	178,806	170,485	87,040	2,816	89,856
Employee benefit	43,710	-	413,731	360,662	96,779	495	97,274
Library employee benefit	(663)	-	26,696	26,033	-	-	-
Emergency telephone system	15,042	-	31,302	9,394	36,950	-	36,950
Special utility cost	82,966	-	156,671	174,186	65,451	178	65,629
Special park and recreation	5,334	-	4,713	3,061	6,986	-	6,986
Special alcohol programs	641	-	-	-	641	-	641
Computer equip. replacement	5,538	-	15,000	15,196	5,342	-	5,342
Vehicle-special equipment							
reserve	127,488	-	124,908	138,644	113,752	5,715	119,467
B.A.T. equipment reserve	3,791	-	-	-	3,791	-	3,791
Civil asset forfeiture	3,877	-	-	-	3,877	-	3,877
Continuing economic							
development grant	197,801	-	55,688	-	253,489	-	253,489
Memorial	-	-	1,828	-	1,828	-	1,828
Debt service funds:							
Bond and interest	98,630	-	219,431	311,573	6,488	-	6,488
Water and sewer bond							
and interest	64,884	-	70,302	70,781	64,405	-	64,405
Capital projects:							
T.I.F. projects	-	-	1,846,948	1,276,031	570,917	993,233	1,564,150
Street projects	173,145	-	2,347,923	2,178,726	342,342	130,169	472,511
Water line projects	19,371	-	68,477	98,185	(10,337)	7,838	(2,499)
Sanitary sewer projects	73,602	-	260,240	228,534	105,308	90,205	195,513
Law enforcement building	-	-	-	-	-	-	-
Airport runway improvements	-	-	41,935	96,753	(54,818)	-	(54,818)
Demo and misc. projects	-	-	2,511	5,819	(3,308)	-	(3,308)
Proprietary type funds:							
Enterprise funds:							
Water & sewer operating	841,061	-	1,407,246	1,415,110	833,197	138,083	971,280
Water & sewer bond reserve	26,521	-	-	-	26,521	-	26,521
Water & sewer bond reserve							
series 1998	78,500	-	-	-	78,500	-	78,500
Water & sewer depr. repl.	48,000	-	27,000	-	75,000	-	75,000
Water & sewer utility surplus	93,000	-	-	12,000	81,000	-	81,000
Designated water connect fees	50,314	-	9,515	-	59,829	-	59,829
Internal service funds:							
Cafeteria plan	1,042	-	23,583	22,661	1,964	-	1,964
Employee health care plan	523,313	-	551,360	395,078	679,595	-	679,595
Inventory revolving	2,401	-	35,818	34,180	4,039	3,557	7,596
Central garage revolving	-	-	39,657	39,657	-	86	86
Fiduciary type funds:							
Nonexpendable trusts:							
Cemetery endowment	35,831	-	-	-	35,831	-	35,831
Small animal trust	30,470	-	7,878	6,860	31,488	-	31,488
Total primary government	3,618,135	-	10,345,088	9,747,624	4,215,599	1,405,981	5,621,580
Component units:							
Frank Carlson Library:							
General	18,392	-	153,858	145,198	27,052	-	27,052
Special revenue funds:							
Benefits	12,689	-	26,426	26,531	12,584	-	12,584
Memorials	43,156	-	3,080	655	45,581	-	45,581
Library building	160,059	-	8,861	33,741	135,179	-	135,179
Total Frank Carlson Library	234,296	-	192,225	206,125	220,396	-	220,396
Recreation - Playground							
Commission	21,979	-	22,963	15,318	29,624	-	29,624
Total component units	256,275	-	215,188	221,443	250,020	-	250,020
Total reporting entity (excluding agency funds)	\$ 3,874,410	\$ -	\$10,560,276	\$ 9,969,067	\$ 4,465,619	\$1,405,981	\$ 5,871,600
Composition of cash:							
				Checking accounts			\$ 2,364,813
				Savings accounts			671,423
				Money market accounts			2,572,533
				Certificates of deposit			65,831
				Cash on hand			600
				Separate component units accounts			220,396
				Total cash			5,895,596
				Less agency funds per statement 4			(23,996)
				Total reporting entity (excluding agency funds)			\$ 5,871,600

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

CITY OF CONCORDIA, KANSAS  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
YEAR ENDED DECEMBER 31, 2000

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance - favorable (unfavorable)
Governmental type funds:					
General	\$ 2,711,445	\$ 5,058	\$ 2,716,503	\$ 2,526,548	\$ 189,955
Special revenue funds:					
Library	92,930	-	92,930	88,912	4,018
Recreation	19,000	-	19,000	17,469	1,531
Industrial development	40,750	-	40,750	25,086	15,664
Special highway	205,445	-	205,445	170,485	34,960
Employee benefit	409,452	1,880	411,332	360,662	50,670
Library employee benefit	27,874	-	27,874	26,033	1,841
Emergency telephone system	9,600	-	9,600	9,394	206
Special utility cost	207,300	-	207,300	174,186	33,114
Special park and recreation	9,431	-	9,431	3,061	6,370
Special alcohol programs	641	-	641	-	641
Computer equip. replacement	16,304	-	16,304	15,196	1,108
Vehicle-special equipment reserve	157,000	-	157,000	138,644	18,356
Debt service funds:					
Bond and interest	312,051	-	312,051	311,573	478
Water and sewer bond and interest	70,880	-	70,880	70,781	99
Proprietary type funds:					
Enterprise funds:					
Water & sewer operating	1,537,219	599	1,537,818	1,415,110	122,708
Designated water connect fees	53,065	-	53,065	-	53,065
Fiduciary type funds:					
Nonexpendable trusts:					
Small animal trust	8,570	-	8,570	6,860	1,710
Total	\$ 5,888,957	\$ 7,537	\$ 5,896,494	\$ 5,360,000	\$ 536,494

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem tax	\$ 349,039	\$ 501,664	\$ 510,971	\$ (9,307)
Delinquent tax	4,996	3,511	3,000	511
Motor vehicle tax	79,952	63,724	74,976	(11,252)
Recreational vehicle tax	829	660	690	(30)
16/20M truck revenue	494	430	358	72
Vehicle rental excise tax	29	146	-	146
Local alcoholic liquor tax	4,116	4,713	4,797	(84)
Local ad valorem tax reduction	34,985	35,217	38,425	(3,208)
City and county revenue sharing	48,215	44,021	48,697	(4,676)
Local retail sales tax	808,278	833,188	775,000	58,188
Sales tax revenue - red book	218	12	-	12
Bingo gross receipts tax	2,854	5,438	3,000	2,438
State highway connecting links	27,678	36,895	26,000	10,895
Total taxes and shared receipts	1,361,683	1,529,619	1,485,914	43,705
Licenses, permits and fees:				
Utilities franchise tax	328,558	377,414	325,000	52,414
Liquor and cereal malt beverage licenses	3,300	3,000	2,000	1,000
Business licenses and permits	2,565	2,540	2,200	340
Dog licenses	1,627	1,689	1,000	689
Zoning permits	2,034	4,158	2,000	2,158
Rezoning applications	1,059	85	-	85
Sponsor/tournament fees	960	1,060	1,000	60
Site plan/platt fees	-	625	-	625
Total licenses, permits and franchises	340,103	390,571	333,200	57,371
Fines and penalties:				
Court fines and fees	55,741	61,102	47,000	14,102
Parking fines	1,687	922	800	122
Dog fines and adoptions	1,253	1,175	900	275
Total fines and penalties	58,681	63,199	48,700	14,499

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 part of the financial statements.

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts (cont.):				
Charges for services:				
Ambulance services	\$ 56,408'	\$ 64,920'	\$ 50,000	\$ 14,920
Inter-local ambulance agreement	2,275'	4,130'	-	4,130
Cemetery grave services	5,900'	9,345'	8,500	845
Paving and curb cuts	2,089'	964'	650	314
Rural fire contracts	1,517'	1,676'	1,675	1
Dispatch interlocal agreement	50,000'	50,000'	50,000	-
Total charges for services	118,189	131,035	110,825	20,210
Use of money and property:				
Interest on investments	93,987'	76,589'	30,000	46,589
W.S.O. rental (weather bureau)	15,500'	-	-	-
Airport rental	6,000'	6,000'	6,000	-
Hangar rental	5,590'	2,080'	5,172	(3,092)
Locker rental	3'	8'	-	8
Total use of money and property	121,080	84,677	41,172	43,505
Grants:				
State grants	20,339	-	-	-
Miscellaneous revenue:				
Swimming pool sales	19,930'	19,883'	17,000	2,883
Concession stand sales	375'	200'	375	(175)
Sale of crops	1,132'	301'	261	40
Sale of cemetery lots	3,500'	3,050'	2,000	1,050
Court restitution	865'	1,054'	-	1,054
Diversions	2,100'	3,845'	1,000	2,845
Cash bonds	-	385'	-	385
Reimbursements	5,946'	5,058	5,000	58
Other	10,309'	8,438'	3,000	5,438
Total miscellaneous revenue	44,157	42,214	28,636	13,578
Operating transfers in:				
Law enforcement building project	2,775	-	-	-
Small animal trust	7,500	6,860'	8,570	(1,710)
Total operating transfers in	10,275'	6,860	8,570	(1,710)
Total cash receipts	2,074,507	2,248,175	\$2,057,017	\$ 191,158

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures:				
Finance and administration:				
Personal services	\$ 123,136	\$ 135,723	\$ 145,625	\$ 9,902
Contractual services	56,326	63,847	101,600	37,753
Commodities	15,084	7,305	8,650	1,345
Capital outlay	4,465	6,525	4,050	(2,475)
Total finance and administration	199,011	213,400	259,925	46,525
Law/municipal court:				
Personal services	22,535	31,993	38,064	6,071
Contractual services	47,454	48,615	50,610	1,995
Commodities	808	241	450	209
Capital outlay	-	1,539	5,350	3,811
Total law/municipal court	70,797	82,388	94,474	12,086
Election expense:				
County election cost	-	1,556	1,000	(556)
Total election expense	-	1,556	1,000	(556)
Millirons trust fund:				
Commodities	22	-	-	-
Total millirons trust fund	22	-	-	-
Special projects:				
Personal services	-	-	6,500	6,500
Contractual services	55,015	91,452	68,100	(23,352)
Commodities	15,146	13,806	1,500	(12,306)
Capital outlay	25,927	400	-	(400)
Debt service	209,853	207,650	207,790	140
Bank settlement	26,779	-	-	-
Operating transfers out:				
Computer equipment replacement	6,000	15,000	15,000	-
Continuing economic develop. grant	107	-	-	-
Airport runway improvements	-	41,935	-	(41,935)
Street projects	107,501	61,184	71,124	9,940
Total special projects	446,328	431,427	370,014	(61,413)

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Law enforcement:				
Personal services	\$ 355,580	\$ 358,762	\$ 385,741	\$ 26,979
Contractual services	7,085	15,280	9,450	(5,830)
Commodities	24,781	34,043	30,800	(3,243)
Capital outlay	27,171	7,060	7,650	590
Operating transfers out:				
Vehicle-special equipment reserve	-	21,000	21,000	-
Total law enforcement	414,617	436,145	454,641	18,496
Police communications/records:				
Personal services	126,471	151,367	146,973	(4,394)
Contractual services	15,138	14,569	14,700	131
Commodities	4,846	3,159	5,250	2,091
Capital outlay	202	-	350	350
Total police communications/records	146,657	169,095	167,273	(1,822)
Fire protection:				
Personal services	226,838	241,898	241,720	(178)
Contractual services	4,087	15,217	5,550	(9,667)
Commodities	15,577	19,113	17,800	(1,313)
Capital outlay	1,488	-	-	-
Debt service	-	-	-	-
Operating transfers out:				
Vehicle-special equipment reserve	25,000	25,000	25,000	-
Total fire protection	272,990	301,228	290,070	(11,158)
Ambulance service:				
Personal services	27,008	37,627	41,435	3,808
Contractual services	2,460	2,104	4,900	2,796
Commodities	8,408	13,157	9,400	(3,757)
Capital outlay	12,383	4,605	5,000	395
Operating transfers out:				
Vehicle-special equipment reserve	10,000	20,000	20,000	-
Total ambulance service	60,259	77,493	80,735	3,242

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Animal shelter/control:				
Personal services	\$ 13,026	\$ 31,464	\$ 35,039	\$ 3,575
Contractual services	3,024	3,389	3,900	511
Commodities	3,176	2,301	2,400	99
Operating transfers out:				
Vehicle-special equipment reserve	837	5,000	5,000	-
Total animal shelter/control	20,063	42,154	46,339	4,185
Community development:				
Personal services	13,777	61,757	74,400	12,643
Contractual services	68,631	27,072	17,350	(9,722)
Commodities	1,334	3,747	1,650	(2,097)
Capital outlay	2,790	2,721	1,000	(1,721)
Operating transfers out:				
Vehicle-special equipment reserve	1,350	1,350	1,350	-
Total community development	87,882	96,647	95,750	(897)
Public works:				
Personal services	152,910	153,774	153,100	(674)
Contractual services	4,479	4,287	7,950	3,663
Commodities	29,961	37,817	57,400	19,583
Capital outlay	17	19,328	30,000	10,672
Operating transfers out:				
Vehicle-special equipment reserve	20,000	20,000	20,000	-
Total public works	207,367	235,206	268,450	33,244
Airport operations and maintenance:				
Personal services	29,658	39,358	31,750	(7,608)
Contractual services	22,295	23,966	24,800	834
Commodities	5,861	4,259	6,875	2,616
Capital outlay	10,016	942	3,200	2,258
Operating transfers out:				
Vehicle-special equipment reserve	1,172	1,172	1,172	-
Total airport operations and maintenance	69,002	69,697	67,797	(1,900)

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Park operations:				
Personal services	\$ 130,429	\$ 103,996	\$ 194,565	\$ 90,569
Contractual services	9,280	11,221	9,500	(1,721)
Commodities	15,970	21,418	23,450	2,032
Capital outlay	10,715	6,990	16,500	9,510
Operating transfers out:				
Vehicle-special equipment reserve	4,690	4,690	4,690	-
Total park operations	171,084	148,315	248,705	100,390
Cemetery operations:				
Personal services	29,943	36,622	34,526	(2,096)
Contractual services	1,646	2,765	2,050	(715)
Commodities	4,965	4,179	7,950	3,771
Capital outlay	2,026	21,958	69,250	47,292
Operating transfers out:				
Vehicle-special equipment reserve	6,013	6,013	6,013	-
Total cemetery operations	44,593	71,537	119,789	48,252
Swimming pool operations:				
Personal services	43,256	45,221	39,917	(5,304)
Contractual services	4,057	7,333	4,350	(2,983)
Commodities	11,993	9,690	11,425	1,735
Capital outlay	4,473	9,470	11,268	1,798
Total swimming pool operations	63,779	71,714	66,960	(4,754)
Ball complex programs:				
Personal services	51,518	49,205	46,923	(2,282)
Contractual services	9,706	12,325	13,300	975
Commodities	14,599	15,516	17,800	2,284
Operating transfers out:				
Vehicle-special equipment reserve	1,500	1,500	1,500	-
Total ball complex programs	77,323	78,546	79,523	977
Adjustment for qualifying budget credits - reimbursements	-	-	5,058	5,058
Total expenditures	2,351,774	2,526,548	\$2,716,503	\$ 189,955
Receipts under expenditures	(277,267)	(278,373)		
Unencumbered cash, beginning of year	1,152,189	874,922		
Unencumbered cash, end of year	\$ 874,922	\$ 596,549		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 LIBRARY FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 69,670	\$ 75,331	\$ 76,756	\$ (1,425)
Delinquent tax	907	659	800	(141)
Motor vehicle tax	14,393	12,684	14,964	(2,280)
Recreational vehicle tax	149	131	138	(7)
16/20M truck revenue	90	78	72	6
Vehicle rental excise tax	5	29	-	29
Total cash receipts	85,214	88,912	\$ 92,730	\$ (3,818)
Expenditures:				
Appropriation to Frank Carlson Library	85,214	88,912	\$ 92,930	\$ 4,018
Total expenditures	85,214	88,912	\$ 92,930	\$ 4,018
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 RECREATION FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 15,544	\$ 14,463	\$ 14,739	\$ (276)
Delinquent tax	194	134	150	(16)
Motor vehicle tax	2,811	2,821	3,339	(518)
Recreational vehicle tax	29	29	31	(2)
16/20M truck revenue	20	7	16	(9)
Vehicle rental excise tax	1	15	-	15
Total cash receipts	18,599	17,469	\$ 18,275	\$ (806)
Expenditures:				
Appropriation to Playground-Recreation Commission	19,000	17,469	\$ 19,000	\$ 1,531
Total expenditures	19,000	17,469	\$ 19,000	\$ 1,531
Receipts (under)/over expenditures	(401)	-		
Unencumbered cash, beginning of year	942	541		
Unencumbered cash, end of year	\$ 541	\$ 541		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 INDUSTRIAL DEVELOPMENT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 11,268	\$ 19,134	\$ 19,491	\$ (357)
Delinquent tax	151	119	100	19
Motor vehicle tax	3,077	2,069	2,420	(351)
Recreational vehicle tax	32	21	22	(1)
16/20M truck revenue	13	5	12	(7)
Vehicle rental excise tax	1	17	-	17
Total cash receipts	14,542	21,365	\$ 22,045	\$ (680)
Expenditures:				
Contractual services	25,000	25,086	\$ 37,000	\$ 11,914
Commodities	-	-	750	750
Capital outlay	-	-	3,000	3,000
Total expenditures	25,000	25,086	\$ 40,750	\$ 15,664
Receipts under expenditures	(10,458)	(3,721)		
Unencumbered cash, beginning of year	28,801	18,343		
Unencumbered cash, end of year	\$ 18,343	\$ 14,622		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 SPECIAL HIGHWAY FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
State of Kansas gas tax	\$ 166,875	\$ 178,806	\$ 188,180	\$ (9,374)
Total cash receipts	166,875	178,806	\$ 188,180	\$ (9,374)
Expenditures:				
Personal services	104,542	112,646	\$ 119,120	\$ 6,474
Contractual services	6,657	6,029	10,500	4,471
Commodities	39,959	41,810	60,825	19,015
Capital outlay	25,000	-	5,000	5,000
Operating transfers out:				
Vehicle-special equipment reserve	2,230	10,000	10,000	-
Total expenditures	178,388	170,485	\$ 205,445	\$ 34,960
Receipts (under)/over expenditures	(11,513)	8,321		
Unencumbered cash, beginning of year	90,232	78,719		
Unencumbered cash, end of year	\$ 78,719	\$ 87,040		

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 EMPLOYEE BENEFIT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 96,817	\$ 164,051	\$ 167,086	\$ (3,035)
Delinquent tax	1,662	1,079	1,300	(221)
Motor vehicle tax	23,896	17,711	20,797	(3,086)
Recreational vehicle tax	247	184	191	(7)
16/20M truck revenue	170	128	99	29
Vehicle rental excise tax	9	41	-	41
Employee contributions	151,905	169,592	150,000	19,592
Employer contributions	48,902	59,065	46,000	13,065
Reimbursements	4	1,880	-	1,880
Total cash receipts	323,612	413,731	\$ 385,473	\$ 28,258
Expenditures:				
Employee benefits	352,925	360,662	\$ 409,452	\$ 48,790
Adjustment for qualifying budget credits - reimbursements	-	-	1,880	1,880
Total expenditures	352,925	360,662	\$ 411,332	\$ 50,670
Receipts (under)/over expenditures	(29,313)	53,069		
Unencumbered cash, beginning of year	73,023	43,710		
Unencumbered cash, end of year	\$ 43,710	\$ 96,779		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 LIBRARY EMPLOYEE BENEFIT FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 21,141	\$ 22,580	\$ 22,993	\$ (413)
Delinquent tax	283	196	200	(4)
Motor vehicle tax	4,333	3,848	4,543	(695)
Recreational vehicle tax	45	40	42	(2)
16/20M truck revenue	28	23	22	1
Vehicle rental excise tax	2	9	-	9
Total cash receipts	25,832	26,696	\$ 27,800	\$ (1,104)
Expenditures:				
Appropriation to Frank Carlson Library	26,495	26,033	\$ 27,874	\$ 1,841
Total expenditures	26,495	26,033	\$ 27,874	\$ 1,841
Receipts (under)/over expenditures	(663)	663		
Unencumbered cash, beginning of year	-	(663)		
Unencumbered cash, end of year	\$ (663)	\$ -		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 EMERGENCY TELEPHONE SYSTEM  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Service tax	\$ 32,799	\$ 31,302	\$ 29,000	\$ 2,302
Reimbursements	117	-	-	-
Total cash receipts	32,916	31,302	\$ 29,000	\$ 2,302
Expenditures:				
Contractual services	62,357	7,788	\$ 8,100	\$ 312
Commodities	-	-	1,500	1,500
Capital outlay	1,506	1,606	-	(1,606)
Total expenditures	63,863	9,394	\$ 9,600	\$ 206
Receipts (under)/over expenditures	(30,947)	21,908		
Unencumbered cash, beginning of year	45,989	15,042		
Unencumbered cash, end of year	\$ 15,042	\$ 36,950		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 SPECIAL UTILITY COST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 129,263	\$ 131,565	\$ 134,001	\$ (2,436)
Delinquent tax	1,552	1,156	1,250	(94)
Motor vehicle tax	25,754	23,514	27,767	(4,253)
Recreational vehicle tax	267	243	256	(13)
16/20M truck revenue	151	139	133	6
Vehicle rental excise tax	9	54	-	54
Total cash receipts	156,996	156,671	\$ 163,407	\$ (6,736)
Expenditures:				
Contractual services	132,736	174,186	\$ 207,300	\$ 33,114
Total expenditures	132,736	174,186	\$ 207,300	\$ 33,114
Receipts over/(under) expenditures	24,260	(17,515)		
Unencumbered cash, beginning of year	58,706	82,966		
Unencumbered cash, end of year	\$ 82,966	\$ 65,451		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 SPECIAL PARK AND RECREATION FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Local alcoholic liquor tax	\$ 4,116	\$ 4,713	\$ 4,797	\$ (84)
Total cash receipts	4,116	4,713	\$ 4,797	\$ (84)
Expenditures:				
Personal services	5,491	2,579	\$ 6,431	\$ 3,852
Commodities	3,165	482	3,000	2,518
Total expenditures	8,656	3,061	\$ 9,431	\$ 6,370
Receipts (under)/over expenditures	(4,540)	1,652		
Unencumbered cash, beginning of year	9,874	5,334		
Unencumbered cash, end of year	\$ 5,334	\$ 6,986		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 SPECIAL ALCOHOL PROGRAMS FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	\$ 641	\$ -
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	641	641		
Unencumbered cash, end of year	\$ 641	\$ 641		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 COMPUTER EQUIPMENT REPLACEMENT FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Operating transfers in:				
General	\$ 6,000	\$ 15,000	\$ 15,000	\$ -
Total cash receipts	6,000	15,000	\$ 15,000	\$ -
Expenditures:				
Contractual services	300	1,217	\$ -	\$ (1,217)
Commodities	9,700	13,979	16,304	2,325
Total expenditures	10,000	15,196	\$ 16,304	\$ 1,108
Receipts under expenditures	(4,000)	(196)		
Unencumbered cash, beginning of year	9,538	5,538		
Unencumbered cash, end of year	\$ 5,538	\$ 5,342		

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 VEHICLE-SPECIAL EQUIPMENT RESERVE FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Interest on investments	\$ 8,228	\$ 9,183	\$ -	\$ 9,183
Operating transfers in:				
General fund	70,562	105,725	105,725	-
Special highway fund	2,230	10,000	10,000	-
Total cash receipts	81,020	124,908	\$ 115,725	\$ 9,183
Expenditures:				
Capital outlay	119,258	138,644	\$ 157,000	\$ 18,356
Total expenditures	119,258	138,644	\$ 157,000	\$ 18,356
Receipts under expenditures	(38,238)	(13,736)		
Unencumbered cash, beginning of year	165,726	127,488		
Unencumbered cash, end of year	\$ 127,488	\$ 113,752		

\* This fund is not required to be budgeted.

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 B.A.T. EQUIPMENT RESERVE FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Blood alcohol treatment fees	\$ 460	\$ -
Total cash receipts	460	-
Expenditures	-	-
Receipts over expenditures	460	-
Unencumbered cash, beginning of year	3,331	3,791
Unencumbered cash, end of year	\$ 3,791	\$ 3,791

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 CIVIL ASSET FORFEITURE FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Civil asset forfeitures	\$ 3,877	\$ -
Total cash receipts	3,877	-
Expenditures	-	-
Receipts over expenditures	3,877	-
Unencumbered cash, beginning of year	-	3,877
Unencumbered cash, end of year	\$ 3,877	\$ 3,877

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 CONTINUING ECONOMIC DEVELOPMENT GRANT FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Repayment of federal grant loans	\$ 128,022	\$ 49,065
Interest on investments	3,896	6,623
Operating transfers in:		
General fund	107	-
Total cash receipts	132,025	55,688
Expenditures:		
Revolving loan distributions	80,000	-
Total expenditures	80,000	-
Receipts over expenditures	52,025	55,688
Unencumbered cash, beginning of year	145,776	197,801
Unencumbered cash, end of year	\$ 197,801	\$ 253,489

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 CITY OF CONCORDIA MEMORIAL FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Donations	\$ -	\$ 1,824
Interest on investments	-	4
Total cash receipts	-	1,828
Expenditures	-	-
Total expenditures	-	-
Receipts over expenditures	-	1,828
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 1,828

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 BOND AND INTEREST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 234,596	\$ 126,781	\$ 129,130	\$ (2,349)
Delinquent tax	1,483	1,558	1,000	558
Motor vehicle tax	33,120	42,378	50,395	(8,017)
Recreational vehicle tax	347	437	464	(27)
16/20M truck revenue	126	181	241	(60)
Vehicle rental excise tax	12	98	-	98
Special assessment	46,831	34,626	33,000	1,626
Interest on investments	13,561	12,228	11,350	878
Operating transfers in:				
Street projects	7,596	1,144	-	1,144
Total cash receipts	337,672	219,431	\$ 225,580	\$ (6,149)
Expenditures:				
Debt service	318,489	311,573	\$ 312,051	\$ 478
Total expenditures	318,489	311,573	\$ 312,051	\$ 478
Receipts over/(under) expenditures	19,183	(92,142)		
Unencumbered cash, beginning of year	79,447	98,630		
Unencumbered cash, end of year	\$ 98,630	\$ 6,488		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 WATER AND SEWER BOND AND INTEREST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Operating transfers in:				
Water and sewer general operating	\$ 103,292	\$ 70,302	\$ 70,302	-
Total cash receipts	103,292	70,302	\$ 70,302	\$ -
Expenditures:				
Debt service	70,976	70,781	\$ 70,880	\$ 99
Total expenditures	70,976	70,781	\$ 70,880	\$ 99
Receipts over/(under) expenditures	32,316	(479)		
Unencumbered cash, beginning of year	32,568	64,884		
Unencumbered cash, end of year	\$ 64,884	\$ 64,405		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 STREET PROJECTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ 650,130	\$ 1,829,895
Federal aid - CDBG grant	48,000	2,674
Prepaid special assessments	7,596	12,000
Reimbursements	30,000	207,647
Operating transfers in:		
T.I.F. projects	-	234,523
General	107,501	61,184
Total cash receipts	<u>843,227</u>	<u>2,347,923</u>
Expenditures:		
Contractual services	729,088	1,182,381
Debt service	-	960,705
Operating transfers out:		
Bond and interest	7,596	1,144
Sanitary sewer projects	-	34,496
Total expenditures	<u>736,684</u>	<u>2,178,726</u>
Receipts over expenditures	106,543	169,197
Unencumbered cash, beginning of year	<u>66,602</u>	<u>173,145</u>
Unencumbered cash, end of year	<u>\$ 173,145</u>	<u>\$ 342,342</u>

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 T.I.F. PROJECTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ -	\$ 1,846,948
Total cash receipts	-	1,846,948
Expenditures:		
Contractual services	-	993,234
Operating transfers out:		
Street projects	-	234,523
Sewer projects	-	43,766
Water line projects	-	4,508
Total expenditures	-	1,276,031
Receipts over expenditures	-	570,917
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 570,917

\* This fund is not required to be budgeted.

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 WATER LINE PROJECTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ -	\$ 63,309
Operating transfers in:		
T.I.F. projects	-	4,508
Sanitary sewer projects	-	660
Total cash receipts	-	68,477
Expenditures:		
Contractual services	1,125	78,153
Debt service	-	20,032
Total expenditures	1,125	98,185
Receipts under expenditures	(1,125)	(29,708)
Unencumbered cash, beginning of year	20,496	19,371
Unencumbered cash, end of year	\$ 19,371	\$ (10,337)

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 SANITARY SEWER PROJECTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ 47,000	\$ 181,978
Reimbursements	26,117	-
Transfers in:		
Street projects	-	34,496
T.I.F. projects	-	43,766
Total cash receipts	<u>73,117</u>	<u>260,240</u>
Expenditures:		
Contractual services	88,829	154,931
Debt service	-	72,943
Transfers out:		
Water line projects	-	660
Total expenditures	<u>88,829</u>	<u>228,534</u>
Receipts (under)/over expenditures	(15,712)	31,706
Unencumbered cash, beginning of year	<u>89,314</u>	<u>73,602</u>
Unencumbered cash, end of year	<u><u>\$ 73,602</u></u>	<u><u>\$ 105,308</u></u>

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 LAW ENFORCEMENT BUILDING PROJECT FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 1,871	\$ -
Total cash receipts	1,871	-
Expenditures:		
Contractual services	49,790	-
Commodities	4,384	-
Operating transfers out:		
General	2,775	-
Total expenditures	56,949	-
Receipts (under)/over expenditures	(55,078)	-
Unencumbered cash, beginning of year	55,078	-
Unencumbered cash, end of year	\$ -	\$ -

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 AIRPORT RUNWAY IMPROVEMENTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Operating transfers in:		
General	\$ -	\$ 41,935
Total cash receipts	-	41,935
Expenditures:		
Contractual services	-	96,753
Total expenditures	-	96,753
Receipts over/(under) expenditures	-	(54,818)
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ (54,818)

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 DEMO AND MISC. PROJECTS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ -	\$ 2,511
Total cash receipts	-	2,511
Expenditures:		
Contractual services	-	5,819
Total expenditures	-	5,819
Receipts over/(under) expenditures	-	(3,308)
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ (3,308)

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 WATER AND SEWER GENERAL OPERATING FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Water sales receipts	\$ 792,768	\$ 867,685	\$ 724,500	\$ 143,185
Sewer charge receipts	477,035	452,230	483,000	(30,770)
Bulk waste water disposal	1,656	704	500	204
Bulk tank sales	629	956	300	656
Water taps, labor & materials	14,245	4,854	3,000	1,854
Sewer tap inspection fees	220	30	150	(120)
Water line inspection fees	330	270	200	70
Sewer line inspection fees	10	10	-	10
Tower rental	240	240	240	-
Interest on investments	48,219	65,299	20,000	45,299
Other	4,212	2,369	-	2,369
Reimbursements	5,050	599	100	499
Operating transfers in:				
Water and sewer utility surplus	-	12,000	-	12,000
Total cash receipts	1,344,614	1,407,246	\$1,231,990	\$ 175,256
Expenditures:				
Administration:				
Personal services	226,741	263,319	\$ 290,728	\$ 27,409
Contractual services	79,928	97,240	108,795	11,555
Commodities	6,134	7,915	5,800	(2,115)
Capital outlay	400	1,685	1,400	(285)
Debt service	50,565	48,435	48,435	-
Bank settlement	26,779	-	-	-
Total administration	390,547	418,594	455,158	36,564
Water production:				
Personal services	34,340	40,522	36,903	(3,619)
Contractual services	39,820	53,355	62,600	9,245
Commodities	37,447	43,602	47,525	3,923
Capital outlay	-	9	-	(9)
Total water production	111,607	137,488	147,028	9,540
Water distribution:				
Personal services	63,543	58,153	82,907	24,754
Contractual services	13,371	21,346	25,400	4,054
Commodities	72,576	59,056	65,550	6,494
Total water distribution	149,490	138,555	173,857	35,302

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 WATER AND SEWER GENERAL OPERATING FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Sewer treatment:				
Personal services	\$ 106,911	\$ 112,636	\$ 112,827	\$ 191
Contractual services	99,955	149,951	132,200	(17,751)
Commodities	26,415	29,753	38,450	8,697
Debt service	16,144	16,144	16,144	-
Total sewer treatment	<u>249,425</u>	<u>308,484</u>	<u>299,621</u>	<u>(8,863)</u>
Sewer system construction/maintenance:				
Personal services	31,503	34,004	33,953	(51)
Contractual services	6,978	20,001	16,300	(3,701)
Commodities	2,827	2,761	6,000	3,239
Capital outlay	4,500	1,034	4,500	3,466
Total sewer system construction/ maintenance	<u>45,808</u>	<u>57,800</u>	<u>60,753</u>	<u>2,953</u>
Special projects:				
Contractual services	22,000	56,531	57,000	469
Commodities	23	-	-	-
Capital outlay	193,612	200,356	237,500	37,144
Total special projects	<u>215,635</u>	<u>256,887</u>	<u>294,500</u>	<u>37,613</u>
Operating transfers out:				
Water and sewer bond and interest	103,292	70,302	70,302	-
Water and sewer depreciation replacement	36,000	27,000	36,000	9,000
Water and sewer utility surplus	93,000	-	-	-
Total operating transfers out	<u>232,292</u>	<u>97,302</u>	<u>106,302</u>	<u>9,000</u>
Adjustment for qualifying budget credits - reimbursements	<u>-</u>	<u>-</u>	<u>599</u>	<u>599</u>
Total expenditures	<u>1,394,804</u>	<u>1,415,110</u>	<u>\$1,537,818</u>	<u>\$122,708</u>
Receipts under expenditures	(50,190)	(7,864)		
Unencumbered cash, beginning of year	<u>891,251</u>	<u>841,061</u>		
Unencumbered cash, end of year	<u>\$ 841,061</u>	<u>\$ 833,197</u>		

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

CITY OF CONCORDIA, KANSAS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
WATER AND SEWER BOND RESERVE \*  
YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts	\$ -	\$ -
Expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	26,521	26,521
Unencumbered cash, end of year	\$ 26,521	\$ 26,521

\* This fund is not required to be budgeted.

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 WATER AND SEWER BOND RESERVE SERIES 1998 \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts	\$ -	\$ -
Expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	78,500	78,500
Unencumbered cash, end of year	\$ 78,500	\$ 78,500

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 WATER AND SEWER DEPRECIATION REPLACEMENT \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Operating transfers in:		
Water and sewer general operating	\$ 36,000	\$ 27,000
Total cash receipts	36,000	27,000
Expenditures	-	-
Total expenditures	-	-
Receipts over expenditures	36,000	27,000
Unencumbered cash, beginning of year	12,000	48,000
Unencumbered cash, end of year	\$ 48,000	\$ 75,000

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 WATER AND SEWER UTILITY SURPLUS FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Operating transfers in:		
Water and sewer general operating	\$ 93,000	\$ -
Total cash receipts	93,000	-
Expenditures		
Operating transfers out:		
Water and sewer general operating	-	12,000
Total expenditures	-	12,000
Receipts over/(under) expenditures	93,000	(12,000)
Unencumbered cash, beginning of year	-	93,000
Unencumbered cash, end of year	\$ 93,000	\$ 81,000

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 DESIGNATED WATER CONNECT FEES FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Water connect fees	\$ 9,249	\$ 9,515	\$ 6,000	\$ 3,515
Total cash receipts	9,249	9,515	\$ 6,000	\$ 3,515
Expenditures:				
Debt service	-	-	\$ 53,065	\$ 53,065
Total expenditures	-	-	\$ 53,065	\$ 53,065
Receipts over expenditures	9,249	9,515		
Unencumbered cash, beginning of year	41,065	50,314		
Unencumbered cash, end of year	\$ 50,314	\$ 59,829		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 CAFETERIA PLAN FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Employee contributions	\$ 18,959	\$ 22,533
Operating transfers in:		
Employee health care plan	-	1,050
Total cash receipts	18,959	23,583
Expenditures:		
Contractual services	19,240	22,661
Total expenditures	19,240	22,661
Receipts (under)/over expenditures	(281)	922
Unencumbered cash, beginning of year	1,323	1,042
Unencumbered cash, end of year	\$ 1,042	\$ 1,964

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 EMPLOYEE HEALTH CARE PLAN FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Employer contributions	\$ 441,144	\$ 518,777
Interest on investments	21,323	32,583
	<u>462,467</u>	<u>551,360</u>
Total cash receipts		
Expenditures:		
Benefits paid	234,686	234,227
Health insurance premiums	155,852	157,508
Life insurance premiums	2,679	2,293
Operating transfers out:		
Cafeteria plan	-	1,050
	<u>393,217</u>	<u>395,078</u>
Total expenditures		
Receipts over expenditures	69,250	156,282
Unencumbered cash, beginning of year	454,063	523,313
Unencumbered cash, end of year	<u>\$ 523,313</u>	<u>\$ 679,595</u>

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 INVENTORY REVOLVING FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 24,430	\$ 35,818
Total cash receipts	<u>24,430</u>	<u>35,818</u>
Expenditures:		
Commodities	<u>26,524</u>	<u>34,180</u>
Total expenditures	<u>26,524</u>	<u>34,180</u>
Receipts (under)/over expenditures	(2,094)	1,638
Unencumbered cash, beginning of year	<u>4,495</u>	<u>2,401</u>
Unencumbered cash, end of year	<u>\$ 2,401</u>	<u>\$ 4,039</u>

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 CENTRAL GARAGE REVOLVING FUND \*  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 18,804	\$ 39,657
Total cash receipts	18,804	39,657
Expenditures:		
Personal services	13,741	35,521
Contractual services	223	97
Commodities	4,840	4,039
Total expenditures	18,804	39,657
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ -

\* This fund is not required to be budgeted.

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



CITY OF CONCORDIA, KANSAS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
CEMETERY ENDOWMENT FUND \*  
YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts	\$ -	\$ -
Expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	35,831	35,831
Unencumbered cash, end of year	\$ 35,831	\$ 35,831

\* This fund is not required to be budgeted.

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 SMALL ANIMAL TRUST FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Bequests and gifts	\$ 6,952	\$ 6,390	\$ 7,500	\$ (1,110)
Interest on investments	-	1,488	-	1,488
Total cash receipts	6,952	7,878	\$ 7,500	\$ 378
Expenditures:				
Operating transfers out:				
General	7,500	6,860	\$ 8,570	\$ 1,710
Total expenditures	7,500	6,860	\$ 8,570	\$ 1,710
Receipts (under)/over expenditures	(548)	1,018		
Unencumbered cash, beginning of year	31,018	30,470		
Unencumbered cash, end of year	\$ 30,470	\$ 31,488		

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS - ACTUAL  
 AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2000

Fund	Beginning cash balance	Cash receipts	Cash disbursements	Ending cash balance
Animal adoptions	\$ -	\$ 1,310	\$ -	\$ 1,310
Cloud County solid waste landfill	19,549	184,938	204,487	-
D.A.R.E.	2,355	2,353	1,013	3,695
Fire safety program	679	2,115	20	2,774
Judge training	826	4,639	5,465	-
Retro development corp.	35,704	104	35,808	-
Sports complex concessions	2,195	24,012	14,833	11,374
Sports complex improvements	3,018	1,620	516	4,122
Tree planting program	1,021	-	300	721
Water protection	2,452	9,141	11,593	-
	<u>\$ 67,799</u>	<u>\$ 230,232</u>	<u>\$ 274,035</u>	<u>\$ 23,996</u>

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

CITY OF CONCORDIA, KANSAS  
STATEMENT OF CHANGES IN LONG-TERM DEBT  
YEAR ENDED DECEMBER 31, 2000

Issue	Interest rates	Date of issue	Amount of issue	Date of final maturity	Balance beginning of year	Additions	Reductions/ payments	Net change	Balance end of year
<b>General obligation bonds:</b>									
Refunding series 1993	3% - 4.65%	1993	\$ 825,000	2000	\$ 225,000	\$ -	\$ 225,000		\$ -
Improvements series 1996	4.1% - 5.25%	1996	\$ 530,000	2011	335,000	-	80,000		255,000
Water/sewer Highway 81 series 1997	4.6% - 6%	1997	\$ 595,000	2012	595,000	-	-		595,000
Improvements series 2000	4.7% - 6.5%	2000	\$ 1,170,000	2015	-	1,170,000	-		1,170,000
<b>Capital leases:</b>									
Building	5.94%	1994	\$ 512,000	2000	134,000	-	134,000		-
Equipment	6.38%	1996	\$ 67,839	2000	15,172	-	15,172		-
<b>Revenue bonds:</b>									
Water and sewer utility system	4% - 5%	1998	\$ 785,000	2013	760,000	-	35,000		725,000
<b>Temporary notes:</b>									
Series 1998	4.10%	1998	\$ 250,000	2002	190,000	-	60,000		130,000
Series 1998-2	4.15%	1998	\$ 300,000	2000	300,000	-	300,000		-
Series 1999	3.98%	1999	\$ 700,000	2001	700,000	-	700,000		-
Series 2000	4.95%	2000	\$ 900,000	2002	-	900,000	-		900,000
Series 2000-2 tax increment financing notes	4.38%	2000	\$ 1,850,000	2002	-	1,850,000	-		1,850,000
Total bonded indebtedness					3,254,172	3,920,000	1,549,172		5,625,000
Compensated absences	N/A	N/A	N/A	N/A	61,354			(3,213)	58,141
Total long-term debt					\$ 3,315,526	\$ 3,920,000	\$ 1,549,172	\$ (3,213)	\$ 5,683,141

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

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 FRANK CARLSON LIBRARY  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from the City	\$ 89,504	\$ 88,912
Transfer from library building fund	33,844	33,741
Central Kansas Library System grants	10,460	10,460
State aid grants	7,115	7,570
Copies, books, fines, etc.	6,345	6,324
Federal aid grant	-	2,500
Insurance proceeds	934	1,420
E-rate funding	-	965
Interest on investments	572	874
Book sales/auction	1,103	604
Reimbursed expenses	1,475	330
Miscellaneous	-	158
Transfer from memorials fund	10,000	-
Total cash receipts	<u>161,352</u>	<u>153,858</u>
Expenditures:		
Salaries and wages	72,707	73,958
Building and grounds maintenance	10,290	28,768
Books, periodicals, and subscriptions	15,232	22,352
Supplies and postage	6,162	5,170
Furniture and equipment	33,379	4,587
Insurance and bonds	4,141	4,388
Utilities and phone	2,377	2,183
Miscellaneous	2,412	2,094
Records, tapes, videos, and compact disks	3,900	1,698
Total expenditures	<u>150,600</u>	<u>145,198</u>
Receipts over expenditures	10,752	8,660
Unencumbered cash, beginning of year	<u>7,640</u>	<u>18,392</u>
Unencumbered cash, end of year	<u>\$ 18,392</u>	<u>\$ 27,052</u>

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 FRANK CARLSON LIBRARY  
 BENEFITS FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from the City	\$ 27,847	\$ 26,033
Interest on investments	359	393
Total cash receipts	<u>28,206</u>	<u>26,426</u>
Expenditures:		
Employee benefits	20,386	21,309
Payroll taxes	5,623	5,222
Total expenditures	<u>26,009</u>	<u>26,531</u>
Receipts over/(under) expenditures	2,197	(105)
Unencumbered cash, beginning of year	<u>10,492</u>	<u>12,689</u>
Unencumbered cash, end of year	<u>\$ 12,689</u>	<u>\$ 12,584</u>

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 FRANK CARLSON LIBRARY  
 MEMORIALS FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Memorials and donations	\$ 3,302	\$ 2,588
Interest on investments	1,654	492
Transfer from library building fund	5,651	-
Total cash receipts	<u>10,607</u>	<u>3,080</u>
Expenditures:		
Book purchases	1,384	655
Transfer to general fund	10,000	-
Record and tape purchase	264	-
Total expenditures	<u>11,648</u>	<u>655</u>
Receipts (under)/over expenditures	(1,041)	2,425
Unencumbered cash, beginning of year	<u>44,197</u>	<u>43,156</u>
Unencumbered cash, end of year	<u>\$ 43,156</u>	<u>\$ 45,581</u>

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



CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 FRANK CARLSON LIBRARY  
 LIBRARY BUILDING FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Interest on investments	\$ 9,188	\$ 8,861
Total cash receipts	9,188	8,861
Expenditures:		
Transfer to general fund	33,844	33,741
Transfer to memorial fund	5,651	-
Total expenditures	39,495	33,741
Receipts under expenditures	(30,307)	(24,880)
Unencumbered cash, beginning of year	190,366	160,059
Unencumbered cash, end of year	\$ 160,059	\$ 135,179

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

CITY OF CONCORDIA, KANSAS  
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 RECREATION - PLAYGROUND COMMISSION  
 GENERAL FUND  
 YEAR ENDED DECEMBER 31, 2000

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from City	\$ 19,000	\$ 17,469
Fees and tournaments	3,916	3,165
Interest on investments	20	1,827
Donations	1,000	500
Reimbursed expenses	1,563	2
	<hr/>	<hr/>
Total cash receipts	25,499	22,963
	<hr/>	<hr/>
Expenditures:		
Playground	8,904	9,683
Soccer	2,870	2,310
Administration	792	2,145
Tennis	131	326
Arts and crafts	-	259
Youth football	-	250
Basketball	323	236
Volleyball	785	109
Kids basketball	800	-
Track meet	623	-
Coed volleyball	577	-
Swim team	500	-
New program	500	-
	<hr/>	<hr/>
Total expenditures	16,805	15,318
	<hr/>	<hr/>
Receipts over expenditures	8,694	7,645
	<hr/>	<hr/>
Unencumbered cash, beginning of year	13,285	21,979
	<hr/>	<hr/>
Unencumbered cash, end of year	\$ 21,979	\$ 29,624
	<hr/>	<hr/>

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

CITY OF CONCORDIA, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2000

1. Summary of significant accounting policies

a. Reporting entity

The City of Concordia, Kansas is a municipal corporation governed by an elected three-member commission. These financial statements present the City of Concordia, Kansas (the primary government) and two of its three component units. The component units are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

1. Discretely presented component units

The component unit sections of the financial statements include the financial data of the discretely presented component units. These component units are reported separately to emphasize that they are legally separate from the City. The City appoints the governing bodies of the component units.

a. Frank Carlson Library - The Frank Carlson Library consists of an appointed six-member board. The Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City.

b. Recreation-Playground Commission - The Recreation-Playground Commission consists of an appointed five-member board. The Commission operates the recreational programs of the City.

The following component unit is not included in these financial statements: Concordia Housing Authority.

b. Basis of accounting

1. Statutory basis of accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is charged in the fund from which the transfer is made.

The City has obtained a waiver from generally accepted accounting principles which allows the City to revert to the statutory basis of accounting.

2. Departure from generally accepted accounting principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the city are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

c. Fund accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2000:

1. Governmental type funds:

- a. General fund - to account for all unrestricted resources except those required to be accounted for in another fund.
- b. Special revenue funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.
- c. Debt service funds - to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs and the financing of special assessments which are general obligations of the City.
- d. Capital projects funds - to account for the acquisition of fixed assets or the construction of major capital projects of the City.

2. Proprietary type funds:

- a. Enterprise funds - to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges - or where periodic determination of revenue earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- b. Internal service funds - to account for goods or services provided to other departments, agencies, or component units of the governmental unit, usually on a cost reimbursement basis.

3. Fiduciary funds:

- a. Nonexpendable trust funds - these fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Nonexpendable trust funds are assets held under the terms of a formal trust agreement. The City is under obligation to maintain the trust principal.
- b. Agency funds - these funds are custodial in nature and do not involve measurement of results of operations. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

d. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. These reimbursements qualify for budget adjustments, thus, they are classified as "adjustments for qualifying budget credits" in the budget column of budgeted funds.

2. Stewardship, compliance and accountability

a. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- 2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- 3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- 4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are present for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrances method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds (K.S.A. 12-6a16), proprietary reserve funds (K.S.A. 12-825d), non-expendable trust funds (K.S.A. 79-2925), and the following special revenue funds:

- Computer equipment replacement (K.S.A. 12-1,117)
- Vehicle-special equipment reserve (K.S.A. 12-1,117)
- B.A.T. equipment reserve (K.S.A. 12-1,117)
- Civil asset forfeiture (K.S.A. 60-4117)
- Continuing economic development grant (K.S.A. 12-1663)
- City of Concordia memorial (K.S.A. 79-2925)

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

b. Compliance with Kansas statutes

Funds in excess of available monies in the amount of \$10,337, \$54,818 and \$3,308 were expended in the water line project fund, airport runway improvements fund and demo and miscellaneous fund, respectively. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund.

The \$10,337 deficit in the water line project fund will be covered through the subsequent issuance of debt. The \$54,818 deficit in the airport runway improvement fund will be reimbursed to the City by the Kansas Department of Transportation, Division of Aviation, upon completion of the project. The \$3,308 deficit in the demo and miscellaneous fund was funded through a transfer from the general fund subsequent to year-end.

During a portion of the month of January 2000, the City's deposits were undersecured for an amount less than \$5,000 (K.S.A. 9-1402 and K.S.A. 9-1405).

Management is aware of no other statutory violations for the period covered by the audit.

3. Deposits and investments

At December 31, 2000, the carrying amount of the City's deposits, including certificates of deposit, was \$5,675,200. The bank balance was \$5,799,348. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$145,765 was covered by FDIC insurance and the remaining \$5,653,583 was collateralized by pledged securities held under joint custody receipts issued by a third-party in the City's name. The third-party bank and pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the City, the pledging bank, and the independent third-party bank holding the pledged securities. (See note 2b.)

The City had no investments at December 31, 2000.

The Frank Carlson Library maintains its own bank accounts. At December 31, 2000, the carrying amount of the Library's deposits, including certificates of deposit, was \$220,396. The bank balance was \$225,607. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$179,928 was covered by FDIC insurance and the remaining \$45,679 was collateralized by pledged securities held under joint custody receipts issued by a third-party in the Library's name. The third-party bank and pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the Library, the pledging bank, and the independent third-party bank holding the pledged securities.

The Library had no investments at December 31, 2000.

4. Notes receivable

In connection with the continuing economic development grant, the City has loaned local businesses monies. Principal and interest received from borrowers may be reloaned to additional borrowers as funds become available.

The outstanding notes receivable balance at December 31, 2000 was \$276,398. The cash balance of the continuing economic development grant fund at December 31, 2000 was \$253,489.

5. Interfund transactions

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes.

From	To	Amount
General	Computer equip. replacement	\$ 15,000
General	Vehicle-special equip. reserve	105,725
General	Street projects	61,184
General	Airport runway improvements	41,935
Special highway	Vehicle-special equip. reserve	10,000
T.I.F. projects	Street projects	234,523
T.I.F. projects	Sanitary sewer projects	43,766
T.I.F. projects	Water line projects	4,508
Sanitary sewer projects	Water line projects	660
Street projects	Sanitary sewer projects	34,496
Street projects	Bond and interest	1,144
Water/sewer general op.	Water/sewer bond & interest	70,302
Water/sewer general op.	Water/sewer deprec. replace.	27,000
Water/sewer utility surplus	Water/sewer general op.	12,000
Animal trust	General	6,860
Employee health care	Cafeteria plan	1,050
Total		<u>\$670,153</u>

The above transfers are included in the expenditures of the disbursing fund and included in the revenue of the receiving fund as required by the cash basis and budget laws of Kansas and for budget comparison purposes.

#### 6. Capital projects

Capital projects often extend over two or more fiscal years. The following is a schedule that compares the project authorization to total project expenditures from project inception to December 31, 2000:

Project name	Project authorization	Total project expenditures
Street projects:		
11 <sup>th</sup> Street	\$1,198,747	\$ 300,006
22 <sup>nd</sup> Street	\$ 160,000	\$ 137,195
18 <sup>th</sup> Street	\$ 707,587	\$ 59,541
3 <sup>rd</sup> Avenue Westview	\$ 226,405	\$ 145,905
13 <sup>th</sup> Street	\$ 164,500	\$ 126,697
Marquis Place	\$ 64,174	\$ 55,966
Alley between 5 <sup>th</sup> and 6th	\$ 92,219	\$ 5,596
Kansas Street	\$ 115,000	\$ 71,383
Cloud to east city limits	\$ 236,000	\$ 164,164
5 <sup>th</sup> Street	\$ 198,663	\$ 171,600
South Development Street	\$1,499,122	\$ 945,862
US 81 lighting	\$ 214,773	\$ 61,123
CDBG storm sewer	\$ 119,195	\$ 119,276
Retro 17 <sup>th</sup> Street	\$ 124,855	\$ 82,763
Retro alley	\$ 7,627	\$ 5,787
21 <sup>st</sup> Street	\$ 87,728	\$ 87,728
Water line projects:		
Marquis Place	\$ 64,174	\$ 8,356
Third Avenue	\$ 40,525	\$ 27,412
Westview	\$ 60,331	\$ 37,773
Retro water lines improvement	\$ 19,895	\$ 1,365
South Development	\$ 347,845	\$ 330,168
Sewer projects:		
Westview on 8 <sup>th</sup>	\$ 200,502	\$ 111,166



Retro SW improvements	\$ 28,333	\$ 981
Blosser Pawnee	\$ 47,504	\$ 41,324
Collins, Wisdom Simpson sanitary sewer	\$ 47,000	\$ 38,997
Bonebrake Southwest	\$ 14,241	\$ 13,631
Airport:		
Airport runways	\$ 181,455	\$ 96,753

7. Defined benefit pension plan

1. Plan description

The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

2. Funding policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for calendar year 2000 is 3.22%. The City employer contributions to KPERS for the years ending December 31, 2000, 1999, and 1998 were \$29,444, \$30,583, and \$28,790, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2000 is 11.50%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The City contributions to KP&F for the years ending December 31, 2000, 1999, and 1998 were \$20,886, \$26,159, and \$28,790, respectively, equal to the required contributions for each year.

8. Revenue bonds and reserve

In 1998, the City issued \$785,000 in revenue bonds for the purpose of funding the cost of wastewater treatment plant improvements. The bonds bear interest from 4.000% - 5.000%. See statements 5.1 and 5.2 for schedules showing the changes in long-term debt and related maturities. Customers served by the system as of January 1, 2000 and December 31, 2000 were 2,531 and 2,525, respectively.

Provisions of the bond resolution make the following requirements for the water utility fund to assure profitable operations and timely repayment of debt:

- a. Establishment of rates adequate to enable a net income equal to at least 125% of the total principal and interest due for each year. For 2000, 125% of the debt service payments would be \$88,475, while net income per the financial statements, prior to debt service payments, was \$89,438.
- b. Establishment of an operation and maintenance account, into which the City shall transfer an amount sufficient to pay the estimated cost of operating and maintaining the system during the ensuing month. The funds may be used solely for the reasonable and proper expenses of operating and maintaining the system and keeping the system in good repair and working order. The balance in this account at December 31, 2000 was \$833,197.
- c. Establishment of a debt service principal and interest account, into which the City shall transfer an equal pro-rata portion of the amount of principal, interest and fees that will become due on the bonds on their next succeeding interest payment date for the sole purpose of paying principal, interest and fees on the bonds. The balance in this account at December 31, 2000 was \$64,405.
- d. Establishment of a debt service reserve account which must maintain an amount equal to the lessor of the following:
  - 10% of the stated principal amount on the date of original issuance of all parity bonds.
  - or The maximum annual debt service requirements for all parity bonds during any fiscal year.
  - or 125% of the average annual debt service requirements for the bonds and all parity bonds over the term of the bonds and all parity bonds.

The balance in this account at December 31, 2000 was \$78,500.
- e. Establishment of a depreciation and replacement account to which the City will transfer \$3,000 monthly to the account until the account aggregates a sum of \$75,000. The balance in this account at December 31, 2000 was \$75,000.

A summary of the water fund accounts and account balances required by the Waterworks Utility Systems Revenue Bonds Series 1998 resolution is as follows:

Account name	December 31, 2000 balance	Required minimum balance
Operations and maintenance account	\$833,197	\$109,817
Principal and interest account	\$ 64,404	\$ 12,394
Debt service reserve account	\$ 78,500	\$ 78,500
Depreciation and replacement account	\$ 75,000	\$ 75,000

- f. Carry and maintain insurance with respect to the system and its operations against casualties, contingencies and risks. A schedule of such insurance coverage follows:

**Brooke Corporation:**

Coverage period January 1, 2000 - January 1, 2001

Annual premium: \$50,705

General liability	\$1,000,000 general aggregate limit \$1,000,000 products-completed operations aggregate limit \$500,000 personal and advertising injury limit \$500,000 each occurrence \$100,000 fire, lightening or explosion damage limit No coverage on medical expenses
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Blanket building and personal property	\$7,997,492 coverage limit
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Inland marine	\$30,000 misc. property \$293,246 contractors equipment \$458,509 commercial articles \$81,815 small computers
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Automobiles	\$500,000 per accident or loss
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**Brooke Corporation:**

Coverage period September 3, 2000 - September 3, 2001

Public officials and employee liability	\$500,000 limit of liability (aggregate) \$10,389 annual premium
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**Brooke Corporation:**

Coverage period May 29, 2000 - May 29, 2001

Flood	\$214,300 limit \$1,359 annual premium
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**Brooke Corporation:**

Coverage period July 12, 2000 - July 12, 2001

Public officials bond - Treasurer	\$20,000 limit \$70 annual premium
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**Kansas Municipal Insurance Trust:**

Coverage period January 1, 2000 - January 1, 2001

Workers' compensation	\$500,000 each accident \$30,808 annual premium
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- g. Investment of any of the above funds is authorized as the types and terms of securities specified in K.S.A. 12-1675 for investment of municipal funds in general and K.S.A. 12-822 and K.S.A. 12-825d(e) for utility reserve funds.

9. Compensated absences

The City provides all full-time employees up to one and one-half days of vacation per month depending upon years of service and one day of sick leave per month. The maximum carryover of vacation days is 160 hours for up to 15 years of service and 200 hours for 15+ years of service. The maximum accumulated sick leave allowed is ninety days. An employee who discontinues employment is paid for any unused vacation, but not for accumulated sick leave. The cost of accumulated vacation is not recorded as an expenditure in the financial statements at the time the benefits are earned by an employee. The cost of the accumulated vacation is shown on Statement 5.1 and will be recorded as an expenditure at the time the vacation is utilized as normal personnel expenditures.

10. 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; and natural disasters for which the City carries commercial insurance. Insurance claims for the year ended December 31, 2000 did not exceed insurance coverage.

The City has established a program to pay health and dental claims of covered current and former City employees and additional health insurance premiums. The City is liable for eligible health and dental claims up to \$15,000 per employee per year. A third party administrator covers claims in excess of the stop loss. Claims are recorded as an expense at the time the claim is paid. The unencumbered cash balance of the employee health care fund at December 31, 2000 was \$679,595.

11. Litigation

The City is the defendant in a small number of lawsuits arising principally in the normal course of operation. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and, accordingly, no provision for losses have been recorded.

12. Reclassifications

Certain amounts within the 1999 individual fund financial statements have been reclassified to conform with the current year presentation.

CITY OF CONCORDIA, KANSAS  
SUPPLEMENTAL INFORMATION  
YEAR ENDED DECEMBER 31, 2000

The following supplemental information has been provided by the City of Concordia, Kansas in order to satisfy revenue and general obligation bond reporting requirements.

**GENERAL INFORMATION CONCERNING THE CITY**

Government and Organization of the City

The City was established in 1870 and is a city of the second class. The City operates under a commission/manager form of government. The three members of the City Commission are elected to three-year terms. The City Manager is appointed by the Commission and is charged with the efficient and effective administration of the City.

Elected Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Verna Ferguson	Mayor	April 2002
Isadore Bombardier	Commissioner	April 2003
Joseph Strecker	Commissioner	April 2004

Appointed Officials

<u>Name</u>	<u>Title</u>
Wynndee Lee	Interim City Manager
Cheryl Lanoue	City Clerk
Philip H. Deneault	City Treasurer
Larry Uri	City Attorney

**ECONOMIC INFORMATION CONCERNING THE CITY**

Major Employers

Listed below are the major employers of the area and the number of employed by each;

<u>Major Employers</u>	<u>Product/Service</u>	<u>Number of Employees</u>
1. Alstrom Power	Metal Fabrication	214
2. USD #333	Local Government	197
3. Cloud Cty Health Center	Medical Services	167
4. Cld Cty Community College	Educational Institution	143
5. Cloud County	Local Government	143
6. F & A Food Sales	Food	95
7. Mount Joseph	Elder Life Care	94
8. Nazareth Convent	Religious Institution	81
9. Sunset Home	Elder Life Care	69
10. Scott Specialties	Therapeutic Software Machine	56
11. Cloud Ceramics	Face Brick	54
12. City of Concordia	Local Government	52
13. COR Industries	Shop Subcontract Work	41
14. Beverly Healthcare	Elder Life Care	36
15. Champlin Tire Recycling	Tire Recycling	34

Source: Chamber of Commerce of Concordia

### Building Permits

The following table indicates the number of building permits and total valuation of these permits issued within the City for the years indicated. These numbers reflect permits issued either for new construction or for major renovation.

<u>Year</u>	<u>Permits Issued</u>		<u>Total Valuation of Permits Issued</u>	
	<u>Residential</u>	<u>Non-Residential</u>	<u>Residential</u>	<u>Non-Residential</u>
1996	45	6	**\$278,190	**\$ 911,840
1997	34	5	666,250	111,400
1998	42	17	253,106	1,453,000
1999	28	10	355,108	8,629,379
2000	35	11	325,900	7,498,200

\*\* Values of some permits were not reported to the City

### Population Trend

The following table shows the approximate population of the City of Concordia for the years indicated:

<u>Year</u>	<u>City of Concordia</u>
1995	5921
1996	5897
1997	5706
1998	5594
1999	5594
2000	5714

### DEBT STRUCTURE OF THE CITY

#### Current Indebtedness of the City

The following table sets forth as of the date of issuance of the Bonds all of the outstanding general obligation, temporary note and revenue obligation indebtedness of the city, including the Bonds:

<u>General Obligation Bonds</u>			
<u>Project</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Balance Due</u>
GO Bond series 1996	12-1-1996	\$ 530,000	\$ 255,000
GO Bond series 1997	7-1-1997	\$ 595,000	595,000
GO Bond series 2000	11-1-2000	\$1,170,000	<u>1,170,000</u>
Total			<u>\$2,020,000</u>

#### Temporary Notes

<u>Series</u>	<u>Date</u>	<u>Amount</u>
Series 1998	11-1-1998	\$ 130,000
Series 2000-2001	8-1-2000	900,000
Series 2000-2002 (TIF)	12-12-2000	<u>1,850,000</u>
Total		<u>\$2,880,000</u>

Revenue Bonds

<u>Project</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Water & Sewer Utility System Series 1998	\$ 785,000	\$725,000

Overlapping Indebtedness

The following table sets forth estimated overlapping indebtedness as of December 31, 2000.

<u>Taxing Jurisdiction</u>	<u>2000 Assessed Valuation</u>	<u>Estimated Outstanding GO Indebtedness</u>	<u>Estimated Percent Applicable to City</u>	<u>Estimated Amount Applicable to City</u>
Cloud County	\$57,638,016	\$ 330,000	35.33%	\$ 116,589
USD No. 333	\$38,058,954	\$ 4,420,000	53.51%	<u>2,365,142</u>
Total				<u>\$2,481,731</u>

**FINANCIAL INFORMATION CONCERNING THE CITY**

Sources of Revenue

The City finances its general operations through the local property tax levy, various other taxes, a variety of license and permit fees, and other miscellaneous sources as indicated below for the 2000 calendar year:

<u>Source</u>	<u>Percentage of Revenue</u>
Local Property Tax	27.00%
Franchise Fees	17.00%
Sales Tax	37.00%
License & Permits	.60%
Fines & Penalties	3.00%
Miscellaneous	1.00%
City/County Revenue Sharing	2.00%
State Highway Commission	2.00%
Charges for Services	7.00%
Use of Property	.40%
Interest	<u>3.00%</u>
Total	<u>100.00%</u>

### Current Assessed Valuations

The following table shows the total assessed valuation of the taxable tangible property within the City for the years indicated:

<u>Year</u>	<u>Real Property</u>	<u>Personnal Property</u>	<u>Utilities</u>	<u>Motor Vehicles</u>	<u>16/20 Trucks</u>	<u>Total Valuation</u>
1996	\$12,775,795	\$1,656,186	\$2,341,428	\$4,513,537		\$21,286,946
1997	\$13,592,338	\$1,871,182	\$2,393,906	\$4,396,910		\$22,254,336
1998	\$14,417,714	\$1,778,525	\$2,642,893	\$4,452,625		\$23,317,455
1999	\$15,058,566	\$1,679,259	\$2,446,210	\$4,532,348		\$23,716,383
2000	\$15,967,817	\$1,858,846	\$2,537,812	\$4,217,661	\$31,882	\$24,614,018

Source: County Clerk

### Property Tax Levies and Collections

The following table shows the City's Mill Levy by fund (per \$1000 of assessed valuation) for each of the years shown:

<u>Year</u>	<u>General Fund</u>	<u>Bond &amp; Interest Fund</u>	<u>Employee Benefit Fund</u>	<u>Special Utility Fund</u>	<u>Misc. Fund</u>	<u>Total</u>
1996-1997	23.045	5.909	7.933	7.067	7.069	51.023
1997-1998	21.523	9.040	6.397	6.945	6.627	50.532
1998-1999	18.772	12.617	6.344	6.952	5.189	49.874
1999-2000	26.638	6.732	8.711	6.986	6.783	56.050
2000-2001	22.831	8.019	12.215	5.404	7.854	56.323

Source: County Clerk

### Aggregate Tax Levies

The aggregate tax levies (per \$1000 assessed valuation) of the city and overlapping jurisdictions for the years as follows:

<u>Year</u>	<u>City of Concordia</u>	<u>Cloud County</u>	<u>USD #333</u>	<u>CCCC</u>	<u>State of Kansas</u>	<u>Total</u>
1996-1997	51.023	56.712	49.901	30.950	1.500	190.086
1997-1998	50.532	54.436	42.814	29.956	1.500	179.238
1998-1999	49.874	53.788	37.485	28.301	1.500	170.948
1999-2000	56.050	52.567	40.448	28.374	1.500	178.939
2000-2001	56.323	52.878	45.856	27.238	1.500	183.795

Source: County Clerk



### Tax Collection Record

The following table sets forth tax collection information for city for the years indicated (taxes levied in one year are collected in the following year):

<u>Year</u>	<u>Total Taxes Levied</u>	<u>Taxes Collected</u>	<u>% of Taxes Collected</u>	<u>Delinquent Taxes Collected</u>	<u>% of Total Taxes Collected</u>
1995-1996	\$ 824,421	\$ 815,902	98.96%	\$5,077	99.58%
1996-1997	\$ 855,745	\$ 843,570	98.57%	\$8,363	99.55%
1997-1998	\$ 903,538	\$ 890,328	98.53%	\$7,513	98.36%
1998-1999	\$ 940,510	\$ 924,810	98.65%	\$1,248	98.78%
1999-2000	\$1,076,575	\$1,055,570	98.05%	\$7,815	98.77%

Source: County Clerk

### Major Taxpayers

The following table sets forth what is believed to be the ten largest taxpayers in the city:

<u>Taxpayer</u>	<u>2000 Assessed Valuation</u>	<u>Taxes Levied to be Paid in 2001</u>
1. Southwestern Bell	\$1,370,348	\$251,863.12
2. Westplains Energy	829,064	152,377.82
3. ABB Alstom Power	636,625	116,986.87
4. AgMark LLC	592,126	108,829.82
5. Concordia Plaza	349,524	64,240.79
6. Kansas Gas Service	213,278	39,199.44
7. City of Concordia	212,376	39,033.65
8. F & A Food Sales	144,274	26,516.88
9. Cloud County Coop	140,956	26,415.36
10. Concordia Motel	137,915	25,348.12

Source: County Clerk

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