

CITY OF CONCORDIA, KANSAS

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2001

CITY OF CONCORDIA, KANSAS
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001

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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, 2001, and the individual fund financial statements of the City as of and for the years ended December 31, 2001 and 2000, 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 auditing standards generally accepted in the United States of America 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 accounting principles generally accepted in the United States of America.

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, 2001, 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, 2001 and 2000, 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 68-72 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 14, 2002

CITY OF CONCORDIA, KANSAS
SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
YEAR ENDED DECEMBER 31, 2001

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	\$ 596,549	\$ -	\$ 2,666,985	\$ 2,197,060	\$ 1,066,473	\$ 65,595	\$ 1,132,068
Special revenue funds:							
Library	-	-	106,087	106,087	-	-	-
Recreation	541	-	23,674	24,215	-	-	-
Industrial development	14,622	-	21,986	25,151	11,457	-	11,457
Special highway	87,040	-	171,438	203,062	55,416	10,088	65,504
Employee benefit	96,779	-	506,854	397,183	206,450	447	206,897
Library employee benefit	-	-	27,078	-	-	-	-
Emergency telephone system	36,950	-	33,943	40,544	30,349	33,465	63,814
Special utility cost	65,451	-	131,161	149,015	47,597	3,716	51,313
Special park and recreation	6,986	-	5,671	8,855	3,802	131	3,933
Special alcohol programs	641	-	-	-	641	-	641
Computer equip. replacement	5,342	-	-	5,015	327	-	327
Vehicle-special equipment reserve	113,752	-	25,907	-	139,659	-	139,659
B.A.T. equipment reserve	3,791	-	-	-	3,791	-	3,791
Civil asset forfeiture	3,877	-	-	-	3,877	-	3,877
Continuing economic development grant	253,489	-	46,289	-	299,778	-	299,778
Memorial	1,828	-	526	1,572	782	-	782
City hall community room	-	-	865	13	852	-	852
Recreation grants & donations	-	-	5,300	-	5,300	-	5,300
Debt service funds:							
Bond and interest	6,488	-	279,373	224,738	61,123	-	61,123
Water and sewer bond and interest	64,405	-	82,804	74,347	72,862	-	72,862
Capital projects:							
Street projects	342,342	-	7,543	325,856	24,029	36,460	60,489
T.I.F. projects	570,917	-	43,701	371,666	242,952	18,214	261,166
Water line projects	(10,337)	-	8,256	-	(2,081)	-	(2,081)
Sanitary sewer projects	105,308	-	7,543	-	112,851	-	112,851
Curb & gutter projects	-	-	15,640	15,640	-	106	106
Airport runway improvements	(54,818)	-	65,855	11,037	-	-	-
Demo and misc. projects	(3,308)	-	3,308	-	-	-	-
Proprietary type funds:							
Enterprise funds:							
Water & sewer operating	833,197	-	1,328,233	1,032,224	1,129,206	25,803	1,155,009
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.	75,000	-	-	-	75,000	-	75,000
Water & sewer utility surplus	81,000	-	-	-	81,000	-	81,000
Designated water connect fees	59,829	-	8,990	-	68,819	-	68,819
Internal service funds:							
Cafeteria plan	1,964	-	28,692	28,324	2,332	-	2,332
Employee health care plan	679,595	-	583,043	522,385	740,253	-	740,253
Inventory revolving	4,039	-	35,665	34,673	5,031	2,157	7,188
Central garage revolving	-	-	44,104	44,104	-	-	-
Fiduciary type funds:							
Nonexpendable trusts:							
Cemetery endowment	35,831	-	-	-	35,831	-	35,831
Small animal trust	31,488	-	8,711	7,100	33,099	-	33,099
Total primary government	4,215,599	-	6,325,225	5,876,944	4,663,879	196,182	4,860,061
Component units:							
Frank Carlson Library:							
General	27,052	-	135,197	136,213	26,036	477	26,513
Special revenue funds:							
Benefits	12,584	-	27,397	28,378	11,603	-	11,603
Memorials	45,581	-	3,462	2,372	46,671	-	46,671
Library building	135,179	-	16,126	-	151,305	-	151,305
Total Frank Carlson Library	220,396	-	182,182	166,963	235,615	477	236,092
Recreation - Playground Commission	29,624	-	32,106	25,530	36,200	1,926	38,126
Total component units	250,020	-	214,288	192,493	271,815	2,403	274,218
Total reporting entity (excluding agency funds)	\$ 4,465,619	\$ -	\$ 6,539,513	\$ 6,069,437	\$ 4,935,694	\$ 198,585	\$ 5,134,279
Composition of cash:							
							\$ 480,827
							721,151
							3,645,019
							65,831
							500
							236,392
							5,149,520
							(15,241)
							\$ 5,134,279

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, 2001

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance - favorable (unfavorable)
Governmental type funds:					
General	\$ 2,641,104	\$ 2,115	\$ 2,643,219	\$ 2,197,060	\$ 446,159
Special revenue funds:					
Library	111,050	-	111,050	106,087	4,963
Recreation	24,771	-	24,771	24,215	556
Industrial development	38,300	-	38,300	25,151	13,149
Special highway	248,834	-	248,834	203,062	45,772
Employee benefit	554,151	-	554,151	397,183	156,968
Library employee benefit	28,352	-	28,352	27,078	1,274
Emergency telephone system	67,042	-	67,042	40,544	26,498
Special utility cost	201,800	-	201,800	149,015	52,785
Special park and recreation	9,590	-	9,590	8,855	735
Special alcohol programs	-	-	-	-	-
Computer equip. replacement	20,000	-	20,000	5,015	14,985
Vehicle equipment reserve fund	-	-	-	-	-
Debt service funds:					
Bond and interest	232,581	-	232,581	224,738	7,843
Water and sewer bond and interest	74,445	-	74,445	74,347	98
Proprietary type funds:					
Enterprise funds:					
Water & sewer operating	1,794,095	1,555	1,795,650	1,032,224	763,426
Designated water connect fees	62,314	-	62,314	-	62,314
Fiduciary type funds:					
Nonexpendable trusts:					
Small animal trust	7,100	-	7,100	7,100	-
	<u>\$ 6,115,529</u>	<u>\$ 3,670</u>	<u>\$ 6,119,199</u>	<u>\$ 4,521,674</u>	<u>\$ 1,597,525</u>

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Ad valorem tax	\$ 501,664	\$ 445,627	\$ 464,947	\$ (19,320)
Delinquent tax	3,511	3,652	3,000	652
Motor vehicle tax	63,724	92,246	98,658	(6,412)
Recreational vehicle tax	660	895	1,060	(165)
16/20M truck revenue	430	496	465	31
Vehicle rental excise tax	146	261	-	261
Local alcoholic liquor tax	4,713	5,671	3,949	1,722
Local ad valorem tax reduction	35,217	40,801	40,864	(63)
City and county revenue sharing	44,021	44,062	54,346	(10,284)
Local retail sales tax	833,188	1,189,617	975,000	214,617
Sales tax revenue - red book	12	-	-	-
Bingo gross receipts tax	5,438	-	-	-
State highway connecting links	36,895	36,845	41,490	(4,645)
Total taxes and shared receipts	1,529,619	1,860,173	1,683,779	176,394
Licenses, permits and fees:				
Utilities franchise tax	377,414	443,024	355,000	88,024
Liquor and cereal malt beverage licenses	3,000	2,550	2,000	550
Business licenses and permits	2,540	2,760	2,200	560
Dog licenses	1,689	1,375	1,000	375
Zoning permits	4,158	3,394	10,000	(6,606)
Rezoning applications	85	-	-	-
Sponsor/tournament fees	1,060	1,096	950	146
Site plan/platt fees	625	-	-	-
Total licenses, permits and franchises	390,571	454,199	371,150	83,049
Fines and penalties:				
Court fines and fees	61,102	46,121	47,000	(879)
Parking fines	922	1,336	-	1,336
Dog fines and adoptions	1,175	1,265	1,000	265
Total fines and penalties	63,199	48,722	48,000	722

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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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts (cont.):				
Charges for services:				
Ambulance services	\$ 64,920	\$ 77,039	\$ 55,000	\$ 22,039
Inter-local ambulance agreement	4,130	4,130	-	4,130
Cemetery grave services	9,345	7,760	8,500	(740)
Paving and curb cuts	964	1,325	650	675
Rural fire contracts	1,676	1,562	1,675	(113)
Dispatch interlocal agreement	50,000	50,000	50,000	-
Total charges for services	131,035	141,816	115,825	25,991
Use of money and property:				
Interest on investments	76,589	92,641	30,000	62,641
W.S.O. rental (weather bureau)	-	-	-	-
Airport rental	6,000	6,000	6,000	-
Hangar rental	2,080	2,360	2,710	(350)
Locker rental	8	-	-	-
Total use of money and property	84,677	101,001	38,710	62,291
Miscellaneous revenue:				
Swimming pool sales	19,883	19,770	17,000	2,770
Swimming lessons	-	2,875	-	2,875
Concession stand sales	200	200	200	-
Sale of crops	301	496	261	235
Sale of cemetery lots	3,050	5,000	2,000	3,000
Court restitution	1,054	1,117	-	1,117
Diversions	3,845	3,000	2,000	1,000
Cash bonds	385	-	-	-
Reimbursements	5,058	2,115	5,000	(2,885)
Other	8,438	16,664	3,000	13,664
Total miscellaneous revenue	42,214	51,237	29,461	21,776
Operating transfers in:				
Airport runway improvements	-	2,737	-	2,737
Small animal trust	6,860	7,100	7,100	-
Total operating transfers in	6,860	9,837	7,100	2,737
Total cash receipts	2,248,175	2,666,985	\$ 2,294,025	\$ 372,960

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures:				
Finance and administration:				
Personal services	\$ 135,723	\$ 100,004	\$ 121,308	\$ 21,304
Contractual services	63,847	95,960	115,250	19,290
Commodities	7,305	4,296	9,350	5,054
Capital outlay	6,525	533	1,750	1,217
Total finance and administration	213,400	200,793	247,658	46,865
Law/municipal court:				
Personal services	31,993	34,424	30,119	(4,305)
Contractual services	48,615	47,797	67,560	19,763
Commodities	241	673	450	(223)
Capital outlay	1,539	-	-	-
Total law/municipal court	82,388	82,894	98,129	15,235
Election expense:				
County election cost	1,556	-	2,000	2,000
Total election expense	1,556	-	2,000	2,000
Special projects:				
Personal services	-	-	6,500	6,500
Contractual services	91,452	34,966	71,500	36,534
Commodities	13,806	13,978	14,300	322
Capital outlay	400	620	40,000	39,380
Debt service	207,650	70,330	70,330	-
Operating transfers out:				
Computer equipment replacement	15,000	-	20,000	20,000
Airport runway improvements	41,935	-	-	-
Demo & miscellaneous projects	-	3,308	10,000	6,692
Curb & gutter projects	-	8,435	10,000	1,565
Street projects	61,184	-	10,000	10,000
Total special projects	431,427	131,637	252,630	120,993

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Law enforcement:				
Personal services	\$ 358,762	\$ 359,303	\$ 419,357	\$ 60,054
Contractual services	15,280	6,109	8,900	2,791
Commodities	34,043	27,059	30,300	3,241
Capital outlay	7,060	2,384	4,850	2,466
Operating transfers out:				
Vehicle-special equipment reserve	21,000	-	-	-
Total law enforcement	436,145	394,855	463,407	68,552
Police communications/records:				
Personal services	151,367	159,302	155,277	(4,025)
Contractual services	14,569	13,337	14,800	1,463
Commodities	3,159	2,776	4,600	1,824
Capital outlay	-	776	1,000	224
Total police communications/records	169,095	176,191	175,677	(514)
Fire protection:				
Personal services	241,898	248,673	256,463	7,790
Contractual services	15,217	14,979	6,500	(8,479)
Commodities	19,113	17,836	21,250	3,414
Capital outlay	-	155	-	(155)
Debt service	-	10,000	10,000	-
Operating transfers out:				
Vehicle-special equipment reserve	25,000	-	-	-
Total fire protection	301,228	291,643	294,213	2,570
Ambulance service:				
Personal services	37,627	50,540	60,776	10,236
Contractual services	2,104	4,779	5,300	521
Commodities	13,157	13,107	9,900	(3,207)
Capital outlay	4,605	11,132	12,000	868
Operating transfers out:				
Vehicle-special equipment reserve	20,000	-	-	-
Total ambulance service	77,493	79,558	87,976	8,418

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Animal shelter/control:				
Personal services	\$ 31,464	\$ 31,557	\$ 37,016	\$ 5,459
Contractual services	3,389	2,880	4,050	1,170
Commodities	2,301	4,002	2,580	(1,422)
Operating transfers out:				
Vehicle-special equipment reserve	5,000	-	-	-
Total animal shelter/control	42,154	38,439	43,646	5,207
Planning/zoning/code enforcement:				
Personal services	61,757	100,429	78,151	(22,278)
Contractual services	27,072	18,502	39,900	21,398
Commodities	3,747	3,793	4,200	407
Capital outlay	2,721	981	1,000	19
Operating transfers out:				
Vehicle-special equipment reserve	1,350	-	-	-
Total planning/zoning/code enforcement	96,647	123,705	123,251	(454)
Public works:				
Personal services	153,774	161,421	168,334	6,913
Contractual services	4,287	8,068	13,450	5,382
Commodities	37,817	48,071	71,800	23,729
Capital outlay	19,328	2,900	3,500	600
Operating transfers out:				
Vehicle-special equipment reserve	20,000	-	-	-
Total public works	235,206	220,460	257,084	36,624
Airport operations and maintenance:				
Personal services	39,358	32,464	32,401	(63)
Contractual services	23,966	22,465	25,250	2,785
Commodities	4,259	3,030	7,050	4,020
Capital outlay	942	282	9,250	8,968
Operating transfers out:				
Vehicle-special equipment reserve	1,172	-	-	-
Total airport operations and maintenance	69,697	58,241	73,951	15,710

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Park operations:				
Personal services	\$ 103,996	\$ 151,248	\$ 194,893	\$ 43,645
Contractual services	11,221	7,369	15,200	7,831
Commodities	21,418	19,259	23,450	4,191
Capital outlay	6,990	28,192	38,000	9,808
Operating transfers out:				
Vehicle-special equipment reserve	4,690	-	-	-
Total park operations	148,315	206,068	271,543	65,475
Cemetery operations:				
Personal services	36,622	37,546	64,512	26,966
Contractual services	2,765	4,285	2,100	(2,185)
Commodities	4,179	7,105	8,300	1,195
Capital outlay	21,958	1	5,800	5,799
Operating transfers out:				
Vehicle-special equipment reserve	6,013	-	-	-
Total cemetery operations	71,537	48,937	80,712	31,775
Swimming pool operations:				
Personal services	45,221	47,065	54,870	7,805
Contractual services	7,333	9,126	6,245	(2,881)
Commodities	9,690	7,573	11,775	4,202
Capital outlay	9,470	9,604	16,150	6,546
Total swimming pool operations	71,714	73,368	89,040	15,672
Ball complex programs:				
Personal services	49,205	42,429	48,087	5,658
Contractual services	12,325	13,042	14,300	1,258
Commodities	15,516	14,800	17,800	3,000
Operating transfers out:				
Vehicle-special equipment reserve	1,500	-	-	-
Total ball complex programs	78,546	70,271	80,187	9,916
Adjustment for qualifying budget credits - reimbursements	-	-	2,115	2,115
Total expenditures	2,526,548	2,197,060	\$ 2,643,219	\$ 446,159
Receipts (under)/over expenditures	(278,373)	469,924		
Unencumbered cash, beginning of year	874,922	596,549		
Unencumbered cash, end of year	\$ 596,549	\$ 1,066,473		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 75,331	\$ 91,337	\$ 95,414	\$ (4,077)
Delinquent tax	659	558	600	(42)
Motor vehicle tax	12,684	13,920	14,820	(900)
Recreational vehicle tax	131	134	159	(25)
16/20M truck revenue	78	99	70	29
Vehicle rental excise tax	29	39	-	39
Total cash receipts	88,912	106,087	\$ 111,063	\$ (4,976)
Expenditures:				
Appropriation to Frank Carlson Library	88,912	106,087	\$ 111,050	\$ 4,963
Total expenditures	88,912	106,087	\$ 111,050	\$ 4,963
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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 14,463	\$ 20,822	\$ 21,754	\$ (932)
Delinquent tax	134	115	130	(15)
Motor vehicle tax	2,821	2,681	2,846	(165)
Recreational vehicle tax	29	26	31	(5)
16/20M truck revenue	7	22	13	9
Vehicle rental excise tax	15	8	-	8
Total cash receipts	17,469	23,674	\$ 24,774	\$ (1,100)
Expenditures:				
Appropriation to Playground-Recreation Commission	17,469	24,215	\$ 24,771	\$ 556
Total expenditures	17,469	24,215	\$ 24,771	\$ 556
Receipts over/(under) expenditures	-	(541)		
Unencumbered cash, beginning of year	541	541		
Unencumbered cash, end of year	\$ 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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 19,134	\$ 18,304	\$ 19,121	\$ (817)
Delinquent tax	119	112	100	12
Motor vehicle tax	2,069	3,510	3,764	(254)
Recreational vehicle tax	21	34	40	(6)
16/20M truck revenue	5	16	18	(2)
Vehicle rental excise tax	17	10	-	10
Total cash receipts	21,365	21,986	\$ 23,043	\$ (1,057)
Expenditures:				
Contractual services	25,086	25,151	\$ 36,800	\$ 11,649
Capital outlay	-	-	1,500	1,500
Total expenditures	25,086	25,151	\$ 38,300	\$ 13,149
Receipts under expenditures	(3,721)	(3,165)		
Unencumbered cash, beginning of year	18,343	14,622		
Unencumbered cash, end of year	\$ 14,622	\$ 11,457		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
State of Kansas gas tax	\$ 178,806	\$ 171,438	\$ 182,000	\$ (10,562)
Total cash receipts	178,806	171,438	\$ 182,000	\$ (10,562)
Expenditures:				
Personal services	112,646	115,427	\$ 131,684	\$ 16,257
Contractual services	6,029	20,554	28,850	8,296
Commodities	41,810	47,081	68,300	21,219
Capital outlay	-	-	-	-
Operating transfers out:				
Vehicle-special equipment reserve	10,000	20,000	20,000	-
Total expenditures	170,485	203,062	\$ 248,834	\$ 45,772
Receipts over/(under) expenditures	8,321	(31,624)		
Unencumbered cash, beginning of year	78,719	87,040		
Unencumbered cash, end of year	\$ 87,040	\$ 55,416		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 164,051	\$ 238,129	\$ 248,755	\$ (10,626)
Delinquent tax	1,079	1,016	1,000	16
Motor vehicle tax	17,711	30,097	32,261	(2,164)
Recreational vehicle tax	184	293	346	(53)
16/20M truck revenue	128	138	-	138
Vehicle rental excise tax	41	85	152	(67)
Employee contributions	169,592	179,592	190,000	(10,408)
Employer contributions	59,065	57,504	60,000	(2,496)
Reimbursements	1,880	-	-	-
Total cash receipts	413,731	506,854	\$ 532,514	\$ (25,660)
Expenditures:				
Employee benefits	360,662	397,183	\$ 554,151	\$ 156,968
Total expenditures	360,662	397,183	\$ 554,151	\$ 156,968
Receipts over expenditures	53,069	109,671		
Unencumbered cash, beginning of year	43,710	96,779		
Unencumbered cash, end of year	\$ 96,779	\$ 206,450		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 22,580	\$ 22,653	\$ 23,657	\$ (1,004)
Delinquent tax	196	170	190	(20)
Motor vehicle tax	3,848	4,173	4,439	(266)
Recreational vehicle tax	40	40	48	(8)
16/20M truck revenue	23	30	21	9
Vehicle rental excise tax	9	12	-	12
Total cash receipts	26,696	27,078	\$ 28,355	\$ (1,277)
Expenditures:				
Appropriation to Frank Carlson Library	26,033	27,078	\$ 28,352	\$ 1,274
Total expenditures	26,033	27,078	\$ 28,352	\$ 1,274
Receipts over expenditures	663	-		
Unencumbered cash, beginning of year	(663)	-		
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
 EMERGENCY TELEPHONE SYSTEM
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Service tax	\$ 31,302	\$ 33,943	\$ 30,000	\$ 3,943
Total cash receipts	31,302	33,943	\$ 30,000	\$ 3,943
Expenditures:				
Contractual services	7,788	7,722	\$ 8,100	\$ 378
Commodities	-	-	1,500	1,500
Capital outlay	1,606	32,822	57,442	24,620
Total expenditures	9,394	40,544	\$ 67,042	\$ 26,498
Receipts over/(under) expenditures	21,908	(6,601)		
Unencumbered cash, beginning of year	15,042	36,950		
Unencumbered cash, end of year	\$ 36,950	\$ 30,349		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 131,565	\$ 105,350	\$ 110,051	\$ (4,701)
Delinquent tax	1,156	986	1,000	(14)
Motor vehicle tax	23,514	24,341	25,873	(1,532)
Recreational vehicle tax	243	233	278	(45)
16/20M truck revenue	139	183	122	61
Vehicle rental excise tax	54	68	-	68
Total cash receipts	156,671	131,161	\$ 137,324	\$ (6,163)
Expenditures:				
Contractual services	174,186	149,015	\$ 201,800	\$ 52,785
Total expenditures	174,186	149,015	\$ 201,800	\$ 52,785
Receipts under expenditures	(17,515)	(17,854)		
Unencumbered cash, beginning of year	82,966	65,451		
Unencumbered cash, end of year	\$ 65,451	\$ 47,597		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Local alcoholic liquor tax	\$ 4,713	\$ 5,671	\$ 3,949	\$ 1,722
Total cash receipts	4,713	5,671	\$ 3,949	\$ 1,722
Expenditures:				
Personal services	2,579	8,351	\$ 6,590	\$ (1,761)
Commodities	482	504	3,000	2,496
Total expenditures	3,061	8,855	\$ 9,590	\$ 735
Receipts over/(under) expenditures	1,652	(3,184)		
Unencumbered cash, beginning of year	5,334	6,986		
Unencumbered cash, end of year	\$ 6,986	\$ 3,802		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	\$ -	\$ -
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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Operating transfers in:				
General	\$ 15,000	\$ -	\$ 20,000	\$ (20,000)
Total cash receipts	15,000	-	\$ 20,000	\$ (20,000)
Expenditures:				
Contractual services	1,217	835	\$ -	\$ (835)
Commodities	13,979	4,180	20,000	15,820
Total expenditures	15,196	5,015	\$ 20,000	\$ 14,985
Receipts under expenditures	(196)	(5,015)		
Unencumbered cash, beginning of year	5,538	5,342		
Unencumbered cash, end of year	\$ 5,342	\$ 327		

* 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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Interest on investments	\$ 9,183	\$ 5,907	\$ -	\$ 5,907
Operating transfers in:				
General fund	105,725	-	-	-
Special highway fund	10,000	20,000	20,000	-
Total cash receipts	124,908	25,907	\$ 20,000	\$ 5,907
Expenditures:				
Capital outlay	138,644	-	\$ -	\$ -
Total expenditures	138,644	-	\$ -	\$ -
Receipts (under)/over expenditures	(13,736)	25,907		
Unencumbered cash, beginning of year	127,488	113,752		
Unencumbered cash, end of year	\$ 113,752	\$ 139,659		

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Blood alcohol treatment fees	\$ -	\$ -
Total cash receipts	-	-
Expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	3,791	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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Civil asset forfeitures	\$ -	\$ -
Total cash receipts	-	-
Expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	3,877	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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Repayment of federal grant loans	\$ 49,065	\$ 38,445
Interest on investments	6,623	7,844
Total cash receipts	55,688	46,289
Expenditures:		
Revolving loan distributions	-	-
Total expenditures	-	-
Receipts over expenditures	55,688	46,289
Unencumbered cash, beginning of year	197,801	253,489
Unencumbered cash, end of year	\$ 253,489	\$ 299,778

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Donations	\$ 1,824	\$ 500
Interest on investments	4	26
Total cash receipts	<u>1,828</u>	<u>526</u>
Expenditures		
Commodities	-	500
Appropriation to sports complex concessions	-	1,072
Total expenditures	<u>-</u>	<u>1,572</u>
Receipts over/(under) expenditures	1,828	(1,046)
Unencumbered cash, beginning of year	-	1,828
Unencumbered cash, end of year	<u>\$ 1,828</u>	<u>\$ 782</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 AND BUDGET
 BOND AND INTEREST FUND
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Ad valorem tax	\$ 126,781	\$ 156,368	\$ 163,300	\$ (6,932)
Delinquent tax	1,558	1,206	1,300	(94)
Motor vehicle tax	42,378	23,889	24,933	(1,044)
Recreational vehicle tax	437	219	268	(49)
16/20M truck revenue	181	333	117	216
Vehicle rental excise tax	98	66	-	66
Special assessment	34,626	58,284	25,000	33,284
Interest on investments	12,228	8,010	9,500	(1,490)
Operating transfers in:				
Street projects	1,144	30,998	-	30,998
Total cash receipts	219,431	279,373	\$ 224,418	\$ 54,955
Expenditures:				
Debt service	311,573	224,738	\$ 232,581	\$ 7,843
Total expenditures	311,573	224,738	\$ 232,581	\$ 7,843
Receipts (under)/over expenditures	(92,142)	54,635		
Unencumbered cash, beginning of year	98,630	6,488		
Unencumbered cash, end of year	\$ 6,488	\$ 61,123		

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Operating transfers in:				
Water and sewer general operating	\$ 70,302	\$ 82,804	\$ 82,804	\$ -
Total cash receipts	70,302	82,804	\$ 82,804	\$ -
Expenditures:				
Debt service	70,781	74,347	\$ 74,445	\$ 98
Total expenditures	70,781	74,347	\$ 74,445	\$ 98
Receipts (under)/over expenditures	(479)	8,457		
Unencumbered cash, beginning of year	64,884	64,405		
Unencumbered cash, end of year	\$ 64,405	\$ 72,862		

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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ 1,829,895	\$ -
Federal aid - CDBG grant	2,674	-
Prepaid special assessments	12,000	7,543
Reimbursements	207,647	-
Operating transfers in:		
T.I.F. projects	234,523	-
General	61,184	-
Total cash receipts	<u>2,347,923</u>	<u>7,543</u>
Expenditures:		
Contractual services	1,182,381	293,853
Debt service	960,705	-
Operating transfers out:		
Bond and interest	1,144	30,998
Curb & gutter projects	-	1,005
Sanitary sewer projects	34,496	-
Total expenditures	<u>2,178,726</u>	<u>325,856</u>
Receipts over/(under) expenditures	169,197	(318,313)
Unencumbered cash, beginning of year	<u>173,145</u>	<u>342,342</u>
Unencumbered cash, end of year	<u>\$ 342,342</u>	<u>\$ 24,029</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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Proceeds of indebtedness	\$ 1,846,948	\$ -
Prepaid special assessments	-	9,433
Reimbursements	-	25,035
Operating transfers in:		
Water and sewer general operating	-	9,233
Total cash receipts	<u>1,846,948</u>	<u>43,701</u>
Expenditures:		
Contractual services	993,234	246,621
Debt service	-	125,045
Operating transfers out:		
Street projects	234,523	-
Sewer projects	43,766	-
Water line projects	4,508	-
Total expenditures	<u>1,276,031</u>	<u>371,666</u>
Receipts over/(under) expenditures	570,917	(327,965)
Unencumbered cash, beginning of year	-	570,917
Unencumbered cash, end of year	<u>\$ 570,917</u>	<u>\$ 242,952</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
 WATER LINE PROJECTS FUND *
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year actual
Cash receipts:		
Prepaid special assessments	\$ -	\$ 7,543
Proceeds of indebtedness	63,309	-
Other	-	713
Operating transfers in:		
T.I.F. projects	4,508	-
Sanitary sewer projects	660	-
Total cash receipts	68,477	8,256
Expenditures:		
Contractual services	78,153	-
Debt service	20,032	-
Total expenditures	98,185	-
Receipts (under)/over expenditures	(29,708)	8,256
Unencumbered cash, beginning of year	19,371	(10,337)
Unencumbered cash, end of year	\$ (10,337)	\$ (2,081)

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Prepaid special assessments	\$ -	\$ 7,543
Proceeds of indebtedness	181,978	-
Transfers in:		
Street projects	34,496	-
T.I.F. projects	43,766	-
Total cash receipts	<u>260,240</u>	<u>7,543</u>
Expenditures:		
Contractual services	154,931	-
Debt service	72,943	-
Transfers out:		
Water line projects	<u>660</u>	<u>-</u>
Total expenditures	<u>228,534</u>	<u>-</u>
Receipts over expenditures	31,706	7,543
Unencumbered cash, beginning of year	<u>73,602</u>	<u>105,308</u>
Unencumbered cash, end of year	<u>\$ 105,308</u>	<u>\$ 112,851</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
 CURB & GUTTER PROJECTS *
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year Actual
Cash receipts:		
Prepaid special assessments	\$ -	\$ 6,200
Operating transfers in:		
General	-	8,435
Street projects	-	1,005
	<hr/>	<hr/>
Total cash receipts	-	15,640
	<hr/>	<hr/>
Expenditures:		
Contractual services	-	15,640
	<hr/>	<hr/>
Total expenditures	-	15,640
	<hr/>	<hr/>
Receipts over expenditures	-	-
	<hr/>	<hr/>
Unencumbered cash, beginning of year	-	-
	<hr/>	<hr/>
Unencumbered cash, end of year	\$ -	\$ -
	<hr/>	<hr/>

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
State aid	\$ -	\$ 65,855
Transfers in:		
General	41,935	-
Total cash receipts	41,935	65,855
Expenditures:		
Contractual services	96,753	8,300
Operating transfers out:		
General	-	2,737
Total expenditures	96,753	11,037
Receipts (under)/over expenditures	(54,818)	54,818
Unencumbered cash, beginning of year	-	(54,818)
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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 2,511	\$ -
Operating transfers in:		
General	-	3,308
Total cash receipts	2,511	3,308
Expenditures:		
Contractual services	5,819	-
Total expenditures	5,819	-
Receipts (under)/over expenditures	(3,308)	3,308
Unencumbered cash, beginning of year	-	(3,308)
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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Water sales receipts	\$ 867,685	\$ 821,279	\$ 725,000	\$ 96,279
Sewer charge receipts	452,230	437,768	445,000	(7,232)
Bulk waste water disposal	704	1,496	300	1,196
Bulk tank sales	956	949	300	649
Water taps, labor & materials	4,854	5,137	3,000	2,137
Sewer tap inspection fees	30	-	50	(50)
Water line inspection fees	270	190	150	40
Sewer line inspection fees	10	10	-	10
Tower rental	240	240	340	(100)
Interest on investments	65,299	58,073	25,000	33,073
Sales tax	-	536	-	536
Other	2,369	1,000	-	1,000
Reimbursements	599	1,555	-	1,555
Operating transfers in:				
Water and sewer utility surplus	12,000	-	-	-
Total cash receipts	1,407,246	1,328,233	\$ 1,199,140	\$ 129,093
Expenditures:				
Administration:				
Personal services	263,319	305,156	\$ 423,511	\$ 118,355
Contractual services	97,240	58,679	121,275	62,596
Commodities	7,915	8,064	5,900	(2,164)
Capital outlay	1,685	3,454	5,800	2,346
Debt service	48,435	49,312	49,500	188
Total administration	418,594	424,665	605,986	181,321
Water production:				
Personal services	40,522	33,921	38,893	4,972
Contractual services	53,355	38,652	60,800	22,148
Commodities	43,602	33,873	47,525	13,652
Capital outlay	9	13,180	62,000	48,820
Total water production	137,488	119,626	209,218	89,592
Water distribution:				
Personal services	58,153	64,216	76,565	12,349
Contractual services	21,346	8,539	24,900	16,361
Commodities	59,056	67,420	65,550	(1,870)
Capital outlay	-	2,920	38,000	35,080
Total water distribution	138,555	143,095	205,015	61,920

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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Sewer treatment:				
Personal services	\$ 112,636	\$ 110,406	\$ 125,942	\$ 15,536
Contractual services	149,951	56,858	132,400	75,542
Commodities	29,753	27,961	38,450	10,489
Debt service	16,144	-	7,500	7,500
Total sewer treatment	308,484	195,225	304,292	109,067
Sewer system construction/maintenance:				
Personal services	34,004	31,965	38,980	7,015
Contractual services	20,001	3,309	16,300	12,991
Commodities	2,761	1,475	6,000	4,525
Capital outlay	1,034	20,827	54,500	33,673
Total sewer system construction/ maintenance	57,800	57,576	115,780	58,204
Special projects:				
Contractual services	56,531	-	-	-
Capital outlay	200,356	-	251,000	251,000
Total special projects	256,887	-	251,000	251,000
Operating transfers out:				
Water and sewer bond and interest	70,302	82,804	82,804	-
Water and sewer depreciation replacement	27,000	-	-	-
T.I.F. project	-	9,233	20,000	10,767
Total operating transfers out	97,302	92,037	102,804	10,767
Adjustment for qualifying budget credits - reimbursements	-	-	1,555	1,555
Total expenditures	1,415,110	1,032,224	\$ 1,795,650	\$ 763,426
Receipts (under)/over expenditures	(7,864)	296,009		
Unencumbered cash, beginning of year	841,061	833,197		
Unencumbered cash, end of year	\$ 833,197	\$ 1,129,206		

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, 2001

	Prior year actual	Current year actual
Cash receipts:	\$ -	\$ -
Total cash receipts	-	-
Expenditures:	-	-
Total 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, 2001

	Prior year actual	Current year actual
	<u> </u>	<u> </u>
Cash receipts	\$ -	\$ -
Expenditures	<u> </u>	<u> </u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u> 78,500 </u>	<u> 78,500 </u>
Unencumbered cash, end of year	<u> \$ 78,500 </u>	<u> \$ 78,500 </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
 WATER AND SEWER DEPRECIATION REPLACEMENT *
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year actual
Cash receipts:		
Operating transfers in:		
Water and sewer general operating	\$ 27,000	\$ -
Total cash receipts	27,000	-
Expenditures	-	-
Total expenditures	-	-
Receipts over expenditures	27,000	-
Unencumbered cash, beginning of year	48,000	75,000
Unencumbered cash, end of year	\$ 75,000	\$ 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Operating transfers in:		
Water and sewer general operating	\$ -	\$ -
Total cash receipts	-	-
Expenditures		
Operating transfers out:		
Water and sewer general operating	12,000	-
Total expenditures	12,000	-
Receipts (under)/over expenditures	(12,000)	-
Unencumbered cash, beginning of year	93,000	81,000
Unencumbered cash, end of year	\$ 81,000	\$ 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, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Water connect fees	\$ 9,515	\$ 8,990	\$ 6,000	\$ 2,990
Total cash receipts	9,515	8,990	\$ 6,000	\$ 2,990
Expenditures:				
Debt service	-	-	\$ 62,314	\$ 62,314
Total expenditures	-	-	\$ 62,314	\$ 62,314
Receipts over expenditures	9,515	8,990		
Unencumbered cash, beginning of year	50,314	59,829		
Unencumbered cash, end of year	\$ 59,829	\$ 68,819		

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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Employee contributions	\$ 22,533	\$ 28,692
Operating transfers in:		
Employee health care plan	1,050	-
Total cash receipts	23,583	28,692
Expenditures:		
Contractual services	22,661	28,324
Total expenditures	22,661	28,324
Receipts over expenditures	922	368
Unencumbered cash, beginning of year	1,042	1,964
Unencumbered cash, end of year	\$ 1,964	\$ 2,332

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Employer contributions	\$ 518,777	\$ 543,400
Interest on investments	32,583	33,182
Employee contributions	-	6,461
	<u>551,360</u>	<u>583,043</u>
Total cash receipts		
Expenditures:		
Benefits paid	234,227	328,056
Health insurance premiums	157,508	191,900
Life insurance premiums	2,293	2,429
Operating transfers out:		
Cafeteria plan	1,050	-
	<u>395,078</u>	<u>522,385</u>
Total expenditures		
Receipts over expenditures	156,282	60,658
Unencumbered cash, beginning of year	<u>523,313</u>	<u>679,595</u>
Unencumbered cash, end of year	<u>\$ 679,595</u>	<u>\$ 740,253</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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 35,818	\$ 35,665
Total cash receipts	35,818	35,665
Expenditures:		
Commodities	34,180	34,673
Total expenditures	34,180	34,673
Receipts over expenditures	1,638	992
Unencumbered cash, beginning of year	2,401	4,039
Unencumbered cash, end of year	\$ 4,039	\$ 5,031

* 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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Reimbursements	\$ 39,657	\$ 44,104
Total cash receipts	39,657	44,104
Expenditures:		
Personal services	35,521	37,246
Contractual services	97	6
Commodities	4,039	6,852
Total expenditures	39,657	44,104
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, 2001

	Prior year actual	Current year actual
	<u> </u>	<u> </u>
Cash receipts	\$ -	\$ -
Expenditures	<u> </u>	<u> </u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>35,831</u>	<u>35,831</u>
Unencumbered cash, end of year	<u>\$ 35,831</u>	<u>\$ 35,831</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 AND BUDGET
 SMALL ANIMAL TRUST FUND
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year		Variance - favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Bequests and gifts	\$ 6,390	\$ 7,253	\$ 6,300	\$ 953
Interest on investments	1,488	1,458	800	658
Total cash receipts	7,878	8,711	\$ 7,100	\$ 1,611
Expenditures:				
Operating transfers out:				
General	6,860	7,100	\$ 7,100	\$ -
Total expenditures	6,860	7,100	\$ 7,100	\$ -
Receipts over expenditures	1,018	1,611		
Unencumbered cash, beginning of year	30,470	31,488		
Unencumbered cash, end of year	\$ 31,488	\$ 33,099		

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

CITY OF CONCORDIA, KANSAS
 STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 CITY HALL COMMUNITY ROOM *
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year Actual
Cash receipts:		
Other	\$ -	\$ 865
Total cash receipts	-	865
Expenditures:		
Commodities	-	13
Total expenditures	-	13
Receipts over expenditures	-	852
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 852

* 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
 RECREATION GRANT & DONATIONS *
 YEAR ENDED DECEMBER 31, 2001

	Prior year actual	Current year Actual
Cash receipts:		
Donations	\$ -	\$ 5,300
Total cash receipts	-	5,300
Expenditures	-	-
Total expenditures	-	-
Receipts over expenditures	-	5,300
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 5,300

* 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 CASH DISBURSEMENTS - ACTUAL
 AGENCY FUNDS
 YEAR ENDED DECEMBER 31, 2001

Fund	Beginning cash balance	Cash receipts	Cash disbursements	Ending cash balance
Animal adoptions	\$ 1,310	\$ -	\$ -	\$ 1,310
Cloud County solid waste landfill	-	182,321	182,321	-
Central garage	-	14,884	14,884	-
D.A.R.E.	3,695	1,446	141	5,000
Fire safety program	2,774	17,704	18,646	1,832
Judge training	-	3,859	3,859	-
Sports complex concessions	11,374	19,506	28,030	2,850
Sports complex improvements	4,122	1,163	1,757	3,528
Tree planting program	721	-	-	721
Water protection	-	8,448	8,448	-
	<u>\$ 23,996</u>	<u>\$ 249,331</u>	<u>\$ 258,086</u>	<u>\$ 15,241</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, 2001

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
General obligation bonds:									
Improvements series 1996	4.1% - 5.25%	1996	\$ 530,000	2011	\$ 255,000	-	\$ 85,000		\$ 170,000
Water/sewer Highway 81 series 1997	4.6% - 6%	1997	\$ 595,000	2012	595,000	-	35,000		560,000
Improvements series 2000	4.7% - 6.5%	2000	\$ 1,170,000	2015	1,170,000	-	50,000		1,120,000
Revenue bonds:									
Water and sewer utility system	4% - 5%	1998	\$ 785,000	2013	725,000	-	40,000		685,000
Temporary notes:									
Series 1998	4.10%	1998	\$ 250,000	2002	130,000	-	65,000		65,000
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					5,625,000	-	275,000		5,350,000
Compensated absences	N/A	N/A	N/A	N/A	58,141	-	-	2,736	60,877
Total long-term debt					\$ 5,683,141	\$ -	\$ 275,000	\$ 2,736	\$ 5,410,877

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

CITY OF CONCORDIA, KANSAS
SCHEDULE OF MATURITY OF LONG-TERM DEBT

	Year ended December 31,					Total
	2002	2003	2004	2005	2006	Thereafter
Principal:						
General obligation bonds:						
Improvement series 1996	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 95,000
Water/sewer Highway 81 series 1997	40,000	40,000	45,000	45,000	45,000	345,000
Improvement series 2000	55,000	60,000	60,000	65,000	70,000	810,000
Revenue bonds:						
Water and sewer utility system *	685,000	-	-	-	-	-
Temporary notes:						
Series 1998	65,000	-	-	-	-	-
Series 2000 *	900,000	-	-	-	-	-
Series 2000-2 tax increment financing notes	1,850,000	-	-	-	-	-
Total principal	3,610,000	115,000	120,000	125,000	130,000	1,250,000
						5,350,000
Interest:						
General obligation bonds:						
Improvement series 1996	8,120	7,468	6,800	6,117	5,420	14,687
Water/sewer Highway 81 series 1997	27,453	25,292	23,292	21,223	19,130	62,378
Improvement series 2000	59,535	55,960	52,210	48,460	44,723	226,275
Revenue bonds:						
Water and sewer utility system *	16,333	-	-	-	-	-
Temporary notes:						
Series 1998	2,665	-	-	-	-	-
Series 2000 *	70,523	-	-	-	-	-
Series 2000-2 tax increment financing notes	80,938	-	-	-	-	-
Total interest	265,567	88,720	82,302	75,800	69,273	303,340
						885,002
Total principal and interest	\$ 3,875,567	\$ 203,720	\$ 202,302	\$ 200,800	\$ 199,273	\$ 1,553,340
						\$ 6,235,002

* Debt issues were refinanced with G.O. Bonds dated February 1, 2002.

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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from the City	\$ 88,912	\$ 106,087
Central Kansas Library System grants	10,460	10,460
State aid grants	7,570	8,012
Copies, books, fines, etc.	6,324	7,720
Interest on investments	874	1,034
Reimbursed expenses	330	770
Miscellaneous	158	473
Book sales/auction	604	448
E-rate funding	965	193
Transfer from library building fund	33,741	-
Federal aid grant	2,500	-
Insurance proceeds	1,420	-
Total cash receipts	<u>153,858</u>	<u>135,197</u>
Expenditures:		
Salaries and wages	73,958	72,872
Books, periodicals, and subscriptions	22,352	26,066
Transfer to library building fund	-	10,167
Building and grounds maintenance	28,768	6,759
Furniture and equipment	4,587	5,701
Supplies and postage	5,170	5,661
Insurance and bonds	4,388	4,505
Miscellaneous	2,094	2,085
Utilities and phone	2,183	1,593
Records, tapes, videos, and compact disks	1,698	804
Total expenditures	<u>145,198</u>	<u>136,213</u>
Receipts over/(under) expenditures	8,660	(1,016)
Unencumbered cash, beginning of year	<u>18,392</u>	<u>27,052</u>
Unencumbered cash, end of year	<u>\$ 27,052</u>	<u>\$ 26,036</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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from the City	\$ 26,033	\$ 27,078
Interest on investments	393	319
Total cash receipts	<u>26,426</u>	<u>27,397</u>
Expenditures:		
Employee benefits	21,309	21,417
Payroll taxes and KPERS	5,222	6,949
Miscellaneous	-	12
Total expenditures	<u>26,531</u>	<u>28,378</u>
Receipts under expenditures	(105)	(981)
Unencumbered cash, beginning of year	<u>12,689</u>	<u>12,584</u>
Unencumbered cash, end of year	<u>\$ 12,584</u>	<u>\$ 11,603</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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Memorials and donations	\$ 2,588	\$ 1,979
Interest on investments	492	1,483
Total cash receipts	<u>3,080</u>	<u>3,462</u>
Expenditures:		
Book purchases	655	1,831
Miscellaneous	-	541
Total expenditures	<u>655</u>	<u>2,372</u>
Receipts over expenditures	2,425	1,090
Unencumbered cash, beginning of year	<u>43,156</u>	<u>45,581</u>
Unencumbered cash, end of year	<u>\$ 45,581</u>	<u>\$ 46,671</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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Interest on investments	\$ 8,861	\$ 5,959
Transfer from general fund	-	10,167
Total cash receipts	8,861	16,126
Expenditures:		
Transfer to general fund	33,741	-
Total expenditures	33,741	-
Receipts (under)/over expenditures	(24,880)	16,126
Unencumbered cash, beginning of year	160,059	135,179
Unencumbered cash, end of year	\$ 135,179	\$ 151,305

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, 2001

	Prior year actual	Current year actual
Cash receipts:		
Appropriation from City	\$ 17,469	\$ 24,215
Fees and tournaments	3,165	5,883
Interest on investments	1,827	1,747
Donations	500	250
Reimbursed expenses	2	11
	<hr/>	<hr/>
Total cash receipts	22,963	32,106
	<hr/>	<hr/>
Expenditures:		
Playground	9,683	8,243
Administration	2,145	6,556
Soccer	2,310	4,189
Basketball	236	4,076
New programs	-	985
Volleyball	109	504
Swim team	-	500
Kid's basketball	-	295
Co-ed volleyball	-	182
Tennis	326	-
Arts and crafts	259	-
Youth football	250	-
	<hr/>	<hr/>
Total expenditures	15,318	25,530
	<hr/>	<hr/>
Receipts over expenditures	7,645	6,576
	<hr/>	<hr/>
Unencumbered cash, beginning of year	21,979	29,624
	<hr/>	<hr/>
Unencumbered cash, end of year	\$ 29,624	\$ 36,200
	<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, 2001

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. Pursuant to a charter ordinance and resolution passed in 2001, the number of Commissioners will be expanded to five, effective April 2002. 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 accounting principles generally accepted in the United States of America, which allows the City to revert to the statutory basis of accounting.

2. Departure from accounting principles generally accepted in the United States of America

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 accounting principles generally accepted in the United States of America, 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 accounting principles generally accepted in the United States of America. 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, 2001:

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 1st.
- 2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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)
- City hall community room (K.S.A. 79-2925)
- Recreation grant and donation (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 \$2,081 were expended in the waterline project fund. K.S.A. 10-1113 requires that no indebtedness be created in excess of available money in the fund.

The \$2,081 deficit in the water line project fund was subsequently covered in 2002 through the issuance of debt.

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

3. Deposits and investments

At December 31, 2001, the carrying amount of the City's deposits, including certificates of deposit, was \$4,913,428. The bank balance was \$4,964,060. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$135,831 was covered by FDIC insurance and the remaining \$4,828,229 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.

The City had no investments at December 31, 2001.

The Frank Carlson Library maintains its own bank accounts. At December 31, 2001, the carrying amount of the Library's deposits, including certificates of deposit, was \$236,092. The bank balance was \$243,532. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$181,059 was covered by FDIC insurance and the remaining \$62,473 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, 2001.

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, 2001 was \$240,603. The cash balance of the continuing economic development grant fund at December 31, 2001 was \$299,778.

5. Interfund transfers

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.

<u>From</u>	<u>To</u>	<u>Amount</u>
General	Demo. & misc. projects	\$ 3,308
General	Curb & gutter projects	8,435
Street projects	Curb & gutter projects	1,005
Special highway	Special equip. reserve	20,000
Street projects	Bond and interest	30,998
Airport runway improvements	General	2,737
Water & sewer general operating	T.I.F. projects	9,233
Water & sewer general operating	Water & sewer bond & interest	82,804
Animal trust	General	7,100
Total		<u>\$165,620</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, 2001:

<u>Project name</u>	<u>Project authorization</u>	<u>Total project expenditures</u>
Street projects:		
18 th Street	\$ 707,587	\$ 59,279
Alley between 5 th and 6th	\$ 92,219	\$ 5,596
South Development Street	\$1,499,122	\$1,252,773
6 th Street Lincoln to Cloud	\$ 347,000	\$ 268,439
K-9 Highway & 5 th Street	\$ 325,000	\$ 40,750
TIF-Flood control project	\$ 34,600	\$ 18,892
TIF-US 81 & College Drive signal	\$ -	\$ 18,729
TIF-21 st Street Gold Bank	\$ 135,000	\$ 17,063
Water projects:		
Marquis Place	\$ 64,174	\$ 7,643
Gold Bank	\$ -	\$ 18,666
South Development	\$ 223,616	\$ 179,641
Sewer projects:		
South Development	\$ 253,978	\$ 116,896
Airport project:		
Airport	\$ 181,455	\$ 105,053

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 January-June, 2001 was 2.77%, and for July-December, 2001 it was 3.37%. The City employer contributions to KPERS for the years ending December 31, 2001, 2000, and 1999 were \$30,371, \$29,444, and \$30,583, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2001 is 13.79%. 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, 2001, 2000, and 1999 were \$30,486, \$20,886, and \$26,159, 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.

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 2001, 125% of the debt service payments would be \$92,931, while net income per the financial statements, prior to debt service payments, was \$388,046.
- 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, 2001 was \$1,129,206.
- 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, 2001 was \$72,862.
- d. Establishment of a debt service reserve account which must maintain an amount equal to the lesser 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, 2001 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, 2001 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:

<u>Account name</u>	<u>December 31, 2001 balance</u>	<u>Required minimum balance</u>
Operations and maintenance account	\$1,129,206	\$ 78,350
Principal and interest account	\$ 72,862	\$ 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:

IMA of Kansas, Inc.:

Coverage period January 1, 2001 - January 1, 2002

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 \$500,000 fire, lightening or explosion damage limit No coverage on medical expenses
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Blanket building and personal property	\$13,212,022 coverage limit
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Inland marine	\$25,000 misc. property \$250,000 contractors equipment \$290,570 data processing \$50,000 small computers
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Automobiles	\$500,000 per accident or loss
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IMA of Kansas, Inc.:

Coverage period September 3, 2001 - September 3, 2002

Public officials and employee liability	\$1,000,000 limit of liability (aggregate)
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IMA of Kansas, Inc.:

Coverage period January 1, 2001 - May 29, 2001

Flood	\$214,300 limit
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IMA of Kansas, Inc.:

Coverage period July 12, 2001 - July 12, 2002

Public officials bond - \$100,000 limit
Treasurer

Kansas Municipal Insurance Trust:

Coverage period January 1, 2001 - January 1, 2002

Workers' compensation \$500,000 each accident

- 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, 2001 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, 2001 was \$740,253.

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. Subsequent event

In February 2002, the City issued \$775,000 General Obligation Bonds Series 2002-A and \$655,000 General Obligation Water and Sewer Utility System Refunding Bonds Series 2002-B. With the issuance of these bonds, the City's Water and Sewer System Revenue Bonds Series 1998 were refunded and the \$900,000 Temporary Notes Series 2000-1 will be retired. The 2002 bonds bear interest at rates ranging from 2% to 5% and mature through November 2016.

GENERAL INFORMATION ON 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>
Isadore Bombardier	Mayor	April 2003
Joseph Strecker	Commissioner	April 2004
Verna Ferguson	Commissioner	April 2002

Appointed Officials

<u>Name</u>	<u>Title</u>
Wynnndee Lee	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. Alstom 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. COR Industries	Shop Subcontract Work	41
13. Champlin Tire Recycling	Tire Recycling	34
14. Gerard Tank & Steel	Water Tanks	17
15. AgMark, LLC	Unit Train Grain Handling	16

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>
1997	34	5	666,250	111,400
1998	42	17	253,106	1,453,000
1999	28	10	355,108	8,629,379
2000	69	46	343,101	2,259,550
2001*	63	9	301,371	478,400

* As of December 7, 2001

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>
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>Project</u>	<u>General Obligation Bonds</u>		<u>Balance Due</u>
	<u>Date Issued</u>	<u>Original Amount</u>	
GO Bond series 1996	12-1-1996	\$ 530,000	\$ 170,000
GO Bond series 1997	7-1-1997	\$ 595,000	\$ 560,000
GO Bond series 2000	11-1-2000	\$1,170,000	\$1,120,000
GO Bond series 2002-A	2-1-2002	\$ 775,000	\$ 775,000
GO WT/SW Utility System Refunding Bonds			
Series 2002-B	2-1-2002	\$ 655,000	\$ 655,000
Total			\$3,280,000

Temporary Notes

<u>Series</u>	<u>Dated Date</u>	<u>Amount</u>
Series 1998	11-1-1998	\$ 65,000
Series 2000-2001*	8-1-2000	\$ 900,000
Series 2000-2002	12-15-2000	<u>\$1,850,000</u>
Total		\$2,815,000

*To be retired with Series 2002-A bond proceeds.

Overlapping Indebtedness

The following table sets forth estimated overlapping indebtedness as of February 1, 2002 and the percent attributable (on the basis of assessed valuation) to the City:

<u>Taxing Jurisdiction</u>	<u>2001 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	\$60,602,936	\$ 175,000	41.40%	\$ 72,450
USD No. 333	45,302,341	\$4,195,000	53.89%	<u>2,260,685</u>
Total				\$2,333,135

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	23%
Franchise Fees	16%
Sales Tax	39%
License & Permits	1%
Fines & Penalties	3%
Miscellaneous	2%
City/County Revenue Sharing	2%
State Highway Commission	1%
Charges for Services	6%
Use of Property	5%
Grants	1%
Interest	<u>1%</u>
Total	100%

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>
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
2001	\$16,175,925	\$1,924,682	\$2,774,347	*\$4,217,661		\$25,092,615

* 2000 Motor Vehicle Valuation

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 & Interest Fund</u>	<u>Employee Benefit Fund</u>	<u>Special Utility Fund</u>	<u>Misc. Fund</u>	<u>Total</u>
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
2001-2002	25.145	15.104	1.275	9.556	7.591	58.671

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>
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
2001-2002	58.671	48.327	45.154	27.639	1.500	181.291

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>
1996-1997	\$855,745	\$843,570	98.57%	\$8,363	99.55%
1997-1998	\$903,538	\$890,328	98.53%	\$7,513	99.36%
1998-1999	\$940,510	\$924,810	98.65%	\$1,248	98.78%
1999-2000	\$1,077,803	\$1,052,913	97.69%	-0-	97.69%
2000-2001	\$1,152,858	\$1,088,939	94.45%	\$7,387	95.09%

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>2001 Assessed Valuation</u>	<u>Taxes Levied to be Paid in 2002</u>
1. Southwestern Bell	\$1,368,791	\$248,150
2. Westplains Energy	952,159	172,618
3. Alstom Power	519,648	91,208
4. Concordia Plaza	408,095	73,984
5. Kansas Gas Service	234,150	42,449
6. F & A Food Sales	222,063	40,814
7. Super 8 Motel	174,965	31,582
8. Smoky Hill, LLC	165,044	29,916
9. Martin Tractor Co.	159,175	28,857
10. Cloud County Coop	150,382	28,602

Source: County Clerk