

**Kansas Selective Cities Debt Sourcebook**  
**Second Supplemental Report to the**  
**Kansas Local Government 2005 Debt Affordability Study**

**By**  
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**Kansas Department of Revenue**  
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**Kansas Advisory Council on Intergovernmental Relations**

**Kansas Public Finance Center**  
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The Kansas Selective Cities Debt Sourcebook is the second of two supplemental reports to the **Kansas Local Government 2005 Debt Affordability Study**.<sup>\*</sup> This sourcebook provides the available financial data for 1994 to 2005, and additional graphics on debt, for the 25 cities examined in the Kansas Local Government 2005 Debt Affordability Report.

Cities were selected for this study based on their completion of a Comprehensive Annual Financial Report (CAFR), and receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association in 2004. The data used from this study is taken from selected pages of the financial sections and statistical sections of the CAFRs of 25 cities, for the years 1994 through 2005. These data were collected from the cities' web pages, or data sent directly from each city. Thank you to all of the city officials and finance officers that provided the requested data for this study.

The findings presented in this study are based on the available data from the cities for each respective year. Some cities in the study did not complete a CAFR for the entire time period, while other cities were unwilling to provide CAFRs for the entire time period. The financial numbers are reported in dollars, except for population and where otherwise noted. Complimenting the financial data, are two graphic displays for each city. The first figure shows a profile of the assessed value for the top ten principal taxpayers as a percent of total assessed value and total bonded debt, from 1994 to 2005, for each city. The second figure displays a profile of the direct and overlapping debt for each city for the same time period. Where there is incomplete data, there may be none or only one graphic display for each respective city.

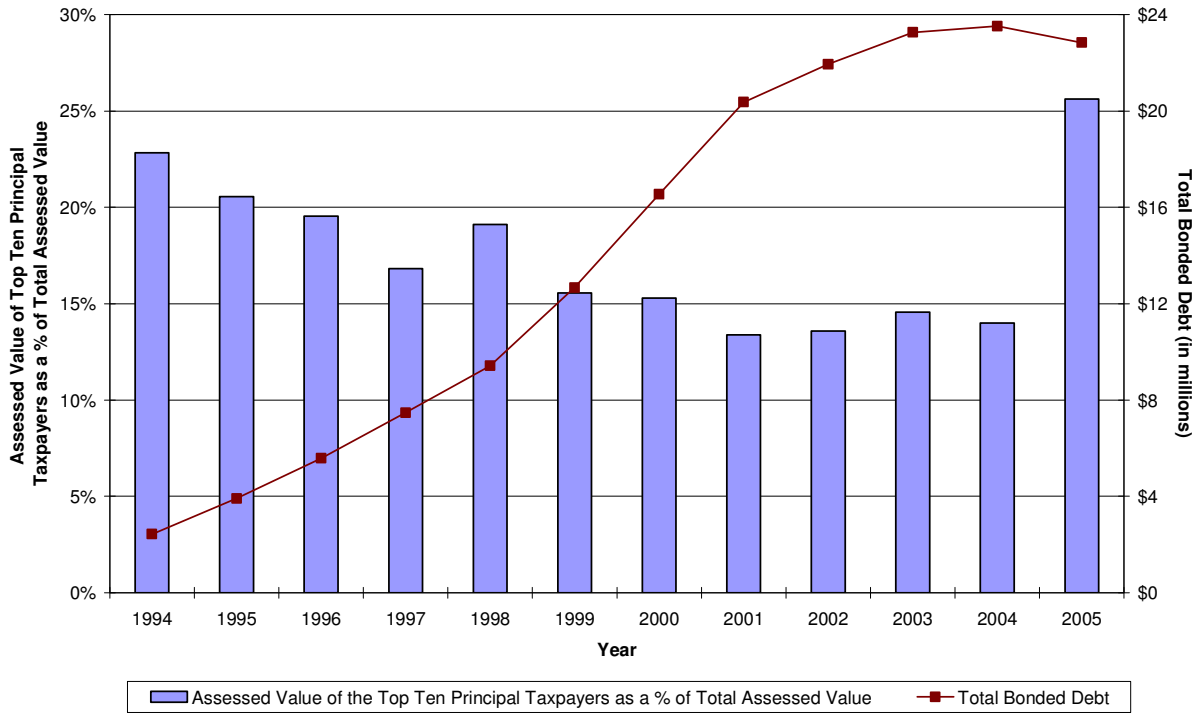
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<sup>\*</sup> This Kansas Public Finance Center study is available at <http://hws.wichita.edu/KPF/reports-publications/>

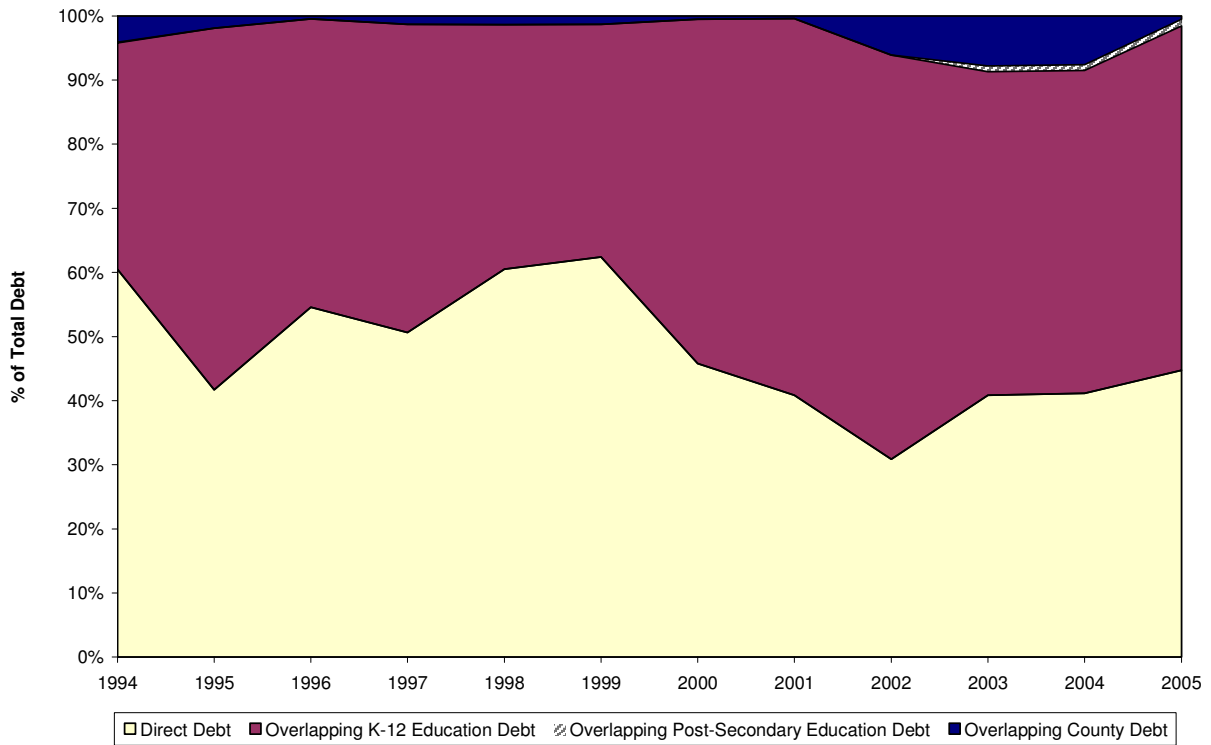
City of Andover	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	860,314	1,040,974	1,078,528	1,266,511	1,247,560	1,501,034	1,502,864	1,671,892	1,569,656	2,186,265	2,464,074	2,900,216	11.68%	14.05%
Liabilities, total	492,343	515,626	528,836	567,731	486,032	645,491	638,922	942,315	930,174	1,470,412	1,497,227	1,739,009	12.16%	22.17%
Fund Balance, Unreserved Undesignated	119,030	247,474	0	361,719	369,336	229,151	250,793	243,804	226,793	275,052	479,926	619,623	16.18%	19.83%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	897,912	1,032,214	1,077,671	1,146,375	1,234,922	1,281,514	1,532,596	1,534,918	1,816,358	2,418,541	2,627,543	2,897,098	11.24%	13.58%
Expenditures, total	904,101	863,834	1,019,204	1,187,363	1,194,881	1,390,051	1,802,899	1,875,733	2,038,346	2,732,726	2,586,507	2,735,248	10.59%	8.69%
Start of year Fund Balance	430,326	367,971	525,348	549,692	698,780	761,528	855,543	863,942	729,577	639,482	817,409	966,847	7.64%	2.48%
End of year Fund Balance	367,971	525,348	549,692	698,780	761,528	855,543	863,942	729,577	639,482	715,853	966,847	1,161,207	11.01%	6.09%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget To Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	188,119	213,026	219,582	377,372	318,333	452,377	533,417	573,990	436,875	379,251	399,389	456,091	8.38%	-3.08%
End of year, Fund Balance	46,165	50,052	54,586	62,354	62,354	62,354	62,249	80,000	80,000	81,288	172,537	80,000	5.13%	5.15%
General Fund, Actual:														
Start of year, Fund Balance	347,255	332,056	467,056	522,236	680,052	687,669	762,568	824,783	680,679	606,044	674,441	818,684	8.11%	1.43%
End of year, Fund Balance	332,056	467,056	522,236	680,052	687,669	762,568	824,783	680,679	606,044	674,441	818,684	1,002,157	10.56%	3.97%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											48,350,609	53,609,198		
Liabilities, total											35,793,447	37,689,133		
Net Assets, unrestricted											3,289,491	1,611,713		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											13,442,737	12,557,162		
Net assets, ending											12,557,162	15,920,065		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	4,696,212	4,895,041	5,249,173	5,089,425	6,301,811	6,173,081	6,812,471	6,767,327	7,356,970	8,890,913	9,414,652	18,795,014	13.44%	22.50%
Top 10 as a % of total assessed value	22.83%	20.56%	19.55%	16.81%	19.11%	15.56%	15.30%	13.39%	13.58%	14.56%	13.99%	25.62%		
<b>Property Tax Table</b>														
Total assessed value	20,567,828	23,813,227	26,843,679	30,271,396	32,979,263	39,680,528	44,524,841	50,552,508	54,178,418	61,058,413	67,307,738	73,357,852	12.25%	10.50%
Total estimated actual value	163,908,942	190,265,598	210,868,273	237,508,707	259,329,310	313,746,333	352,692,590	401,839,374	433,148,924	486,954,735	541,271,274	592,757,186	12.40%	10.94%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	2,432,000	5,587,054	9,075,851	11,867,200	16,196,000	19,357,580	21,419,000	22,882,620	24,633,900	25,606,000	27,494,227	29,267,947	25.38%	6.44%
Debt Margin	6,006,872	4,790,863	7,259,515	7,800,959	6,760,723	7,826,280	8,661,836	10,892,961	11,790,442	13,700,640	16,082,309	17,758,387	10.36%	15.44%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	2,432,000	3,912,054	5,579,851	7,469,000	9,421,000	12,672,580	16,544,000	20,367,620	21,938,900	23,266,000	23,524,227	22,839,947	22.58%	6.66%
Net bonded debt	2,035,288	3,452,051	5,108,390	7,019,708	8,882,356	12,139,926	15,859,567	19,510,561	21,144,885	22,399,994	22,480,017	21,954,102	24.14%	6.72%
<b>Population</b>														
	4,004	4,991	4,991	5,203	5,528	5,964	6,698	6,698	7,189	7,750	8,222	8,602	7.20%	5.13%

City of Andover	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Andover's Direct Debt	2,407,000	3,912,054	5,579,851	7,104,000	9,421,000	12,672,580	16,544,000	20,367,652	21,938,900	23,266,000	23,524,227	22,839,947	22.70%	6.66%
Total Overlapping Debt	1,573,261	5,473,173	4,645,958	6,934,592	6,145,734	7,627,964	19,609,433	29,501,300	49,164,997	33,653,179	33,596,975	28,228,622	30.01%	7.56%
K-12 Education Overlapping	1,406,251	5,294,120	4,601,765	6,753,120	5,939,049	7,364,612	19,429,038	29,296,483	44,843,943	28,730,933	28,742,881	27,449,061	31.01%	7.16%
Post-Secondary Education Overlapping	3,949	4,243	0	0	0	0	0	0	0	484,553	501,476	512,847	55.65%	
County Overlapping Debt	163,061	174,810	44,193	181,472	206,685	263,352	180,395	204,817	4,321,054	4,437,693	4,352,618	266,714	4.57%	8.13%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	3,980,261	9,385,227	10,225,809	14,038,592	15,566,734	20,300,544	36,153,433	49,868,952	71,103,897	56,919,179	57,121,202	51,068,569	26.11%	7.15%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	89.38%	96.73%	99.05%	97.38%	96.64%	96.55%	99.08%	99.31%	91.21%	85.37%	85.55%	97.24%		
Post-Secondary Education Overlapping	0.25%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.44%	1.49%	1.82%		
County Overlapping Debt	10.36%	3.19%	0.95%	2.62%	3.36%	3.45%	0.92%	0.69%	8.79%	13.19%	12.96%	0.94%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Andover's Direct Debt		62.53%	42.63%	27.32%	32.62%	34.51%	30.55%	23.11%	7.71%	6.05%	1.11%	-2.91%		
Total Overlapping Debt		247.89%	-15.11%	49.26%	-11.38%	24.12%	157.07%	50.44%	66.65%	-31.55%	-0.17%	-15.98%		
K-12 Education Overlapping		276.47%	-13.08%	46.75%	-12.05%	24.00%	163.82%	50.79%	53.07%	-35.93%	0.04%	-4.50%		
Post-Secondary Education Overlapping		7.44%	-100.00%								3.49%	2.27%		
County Overlapping Debt		7.21%	-74.72%	310.64%	13.89%	27.42%	-31.50%	13.54%	2009.71%	2.70%	-1.92%	-93.87%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		135.79%	8.96%	37.29%	10.89%	30.41%	78.09%	37.94%	42.58%	-19.95%	0.35%	-10.60%		

**City of Andover: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Andover: Profile of Direct and Overlapping Debt, 1994-2005**

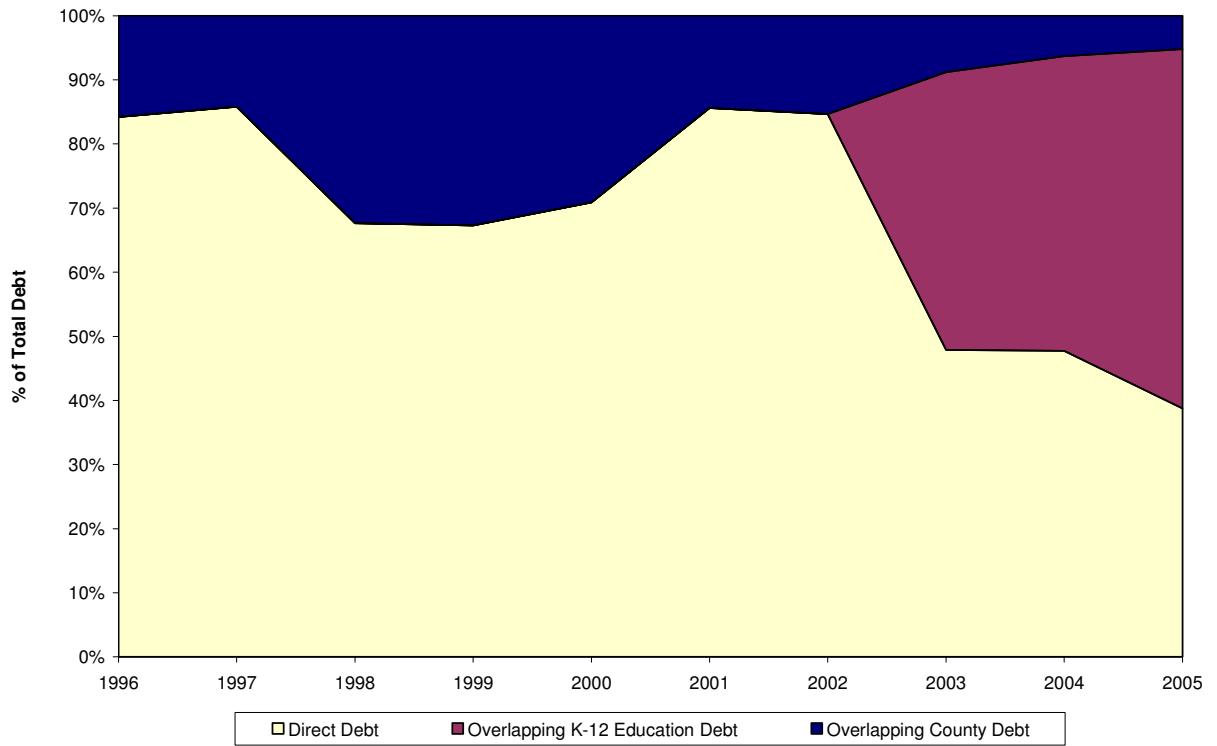


City of Atchison	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	2,107,336	1,989,563	1,818,087	1,920,909	2,237,500	2,843,084	2,777,334	2,988,873	2,476,900	2,890,098	2,865,188	2,847,997	2.78%	0.50%
Liabilities, total	1,521,146	1,535,144	1,601,596	1,731,379	1,776,688	2,234,714	1,915,254	2,375,277	2,117,201	2,133,908	2,155,360	2,181,900	3.33%	2.64%
Fund Balance, Unreserved Undesignated	477,294	337,519	68,212	147,115	376,799	450,417	823,599	584,811	346,994	699,710	698,523	625,489	2.49%	-5.35%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	4,111,916	4,032,328	3,751,801	3,816,516	4,100,771	4,149,553	4,803,087	4,443,633	4,552,897	4,707,822	5,270,981	5,191,289	2.14%	1.57%
Expenditures, total	4,283,781	4,170,759	4,139,783	4,064,432	4,000,106	4,181,995	4,527,500	4,878,437	5,065,813	4,968,851	5,140,340	5,204,984	1.79%	2.83%
Start of year Fund Balance	528,731	586,190	454,419	216,491	189,530	460,812	608,370	862,080	819,615	359,699	756,190	630,634	1.62%	0.72%
End of year Fund Balance	586,190	454,419	216,491	189,530	460,812	608,370	862,080	613,596	359,699	756,190	709,828	666,097	1.17%	-5.03%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance										233,045	428,062	450,635		
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	528,731	586,190	454,419	216,491	189,530	460,812	608,370	862,080	819,615	347,029	699,710	619,330	1.45%	0.36%
End of year, Fund Balance	586,190	454,419	216,491	189,530	460,812	608,370	862,080	613,596	359,699	699,710	698,523	625,490	0.59%	-6.21%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										11,210,284	14,044,500	14,006,495		
Liabilities, total										7,453,072	7,827,864	6,479,350		
Net Assets, unrestricted										1,043,752	77,053	140,406		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										1,662,752	3,757,212	6,216,636		
Net assets, ending										3,757,212	6,216,636	7,527,145		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total														
Top 10 as a % of total assessed value														
<b>Property Tax Table</b>														
Total assessed value	27,031,541	30,370,601	31,240,761	38,232,757	39,717,569	43,055,701	42,592,098	45,561,205	47,002,950	49,419,609	53,567,184	56,270,802	6.89%	5.73%
Total estimated actual value	162,475,210	181,973,462	191,167,374	222,045,816	224,793,711	245,355,081	267,622,385	285,204,940	296,253,293	313,671,884	338,081,138	359,194,029	7.48%	6.06%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin			2,373,324	3,138,000	2,831,100	2,496,500	3,431,200	2,950,000	4,208,000	3,620,000	3,505,000	2,900,000		-3.31%
			9,931,314	10,404,124	11,174,569	12,490,508	12,463,851	13,889,823	13,153,534	15,216,560	14,853,910	13,847,364		2.13%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	1,395,122	2,450,122	2,620,122	3,203,000	2,880,000	2,496,500	3,431,200	2,950,000	4,208,000	3,620,000	3,505,000	2,900,000	6.88%	-3.31%
Net bonded debt	1,360,332	2,437,588	2,563,393	2,991,550	2,584,474	2,217,739	3,354,692	2,846,077	4,187,927	3,527,575	3,381,154	2,651,262	6.25%	-4.60%
<b>Population</b>														
	10,639	10,514	10,576	10,639	10,465	10,594	10,232	10,232	10,140	10,140	10,111	10,190	-0.39%	-0.08%

City of Atchison

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Atchison's Direct Debt			7,465,122	7,758,000	7,170,000	6,600,000	7,290,000	16,515,000	17,313,000	16,110,000	14,890,000	13,500,000		13.12%
Total Overlapping Debt			1,399,470	1,283,151	3,432,406	3,208,192	2,997,700	2,769,400	3,141,500	17,540,100	16,305,450	21,354,822		48.10%
K-12 Education Overlapping			0	0	0	0	0	0	0	14,593,800	14,350,350	19,552,100		
Post-Secondary Education Overlapping			0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt			1,399,470	1,283,151	3,432,406	3,208,192	2,997,700	2,769,400	3,141,500	2,946,300	1,955,100	1,802,722		-9.67%
Other Overlapping Debt			0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt			8,864,592	9,041,151	10,602,406	9,808,192	10,287,700	19,284,400	20,454,500	33,650,100	31,195,450	34,854,822		27.64%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	83.20%	88.01%	91.56%		
Post-Secondary Education Overlapping			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	16.80%	11.99%	8.44%		
Other Overlapping Debt			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Atchison's Direct Debt			3.92%	-7.58%	-7.95%	10.45%	126.54%	4.83%	-6.95%	-7.57%	-9.34%			
Total Overlapping Debt			-8.31%	167.50%	-6.53%	-6.56%	-7.62%	13.44%	458.34%	-7.04%	30.97%			
K-12 Education Overlapping										-1.67%	36.25%			
Post-Secondary Education Overlapping														
County Overlapping Debt					-8.31%	167.50%	-6.53%	-6.56%	-7.62%	13.44%	-6.21%	-33.64%		-7.79%
Other Overlapping Debt														
Total Direct & Overlapping Debt					1.99%	17.27%	-7.49%	4.89%	87.45%	6.07%	64.51%	-7.29%		11.73%

City of Atchison: Profile of Direct and Overlapping Debt, 1996-2005

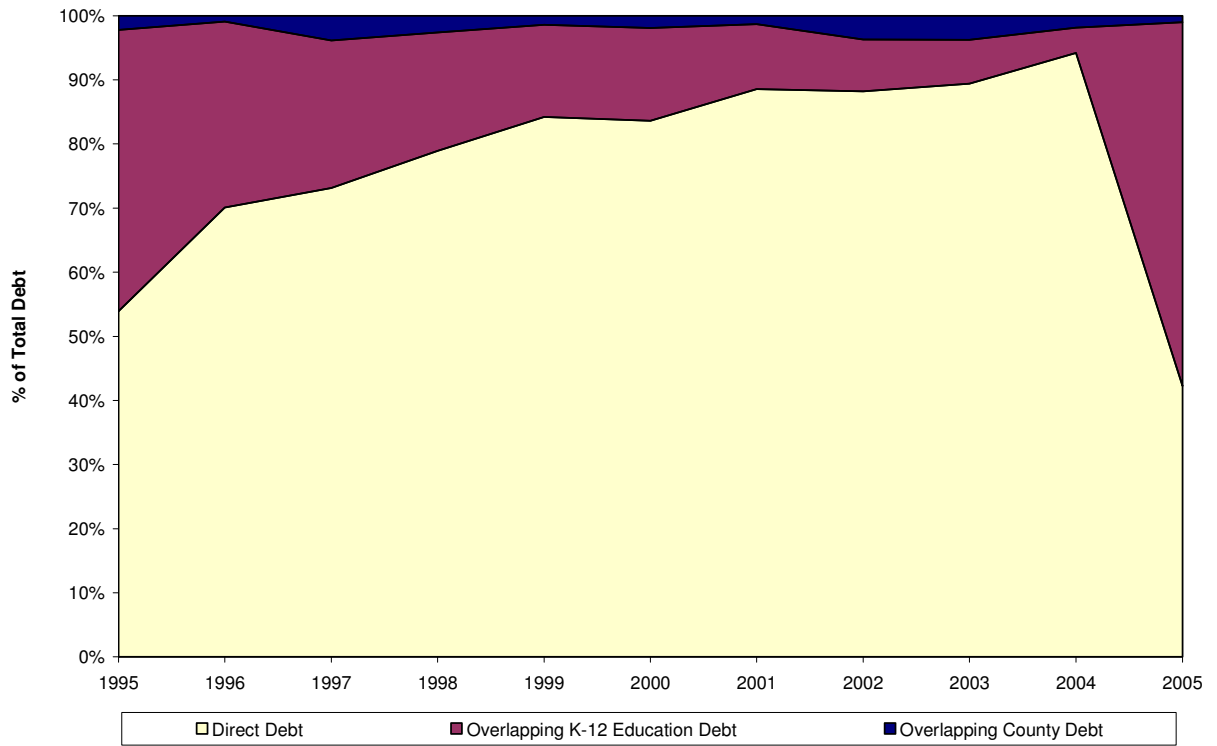




City of El Dorado	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1995- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total		1,583,974	1,561,297	1,829,134	2,072,821	2,295,579	2,225,290	2,075,090	2,423,977	2,887,831	3,038,735	3,182,934	7.23%	7.42%
Liabilities, total		958,158	891,947	1,007,299	1,014,526	1,056,931	1,021,859	948,409	1,085,210	1,162,182	1,173,362	1,195,935	2.24%	3.20%
Fund Balance, Unreserved Undesignated		21,156	60,428	260,327	687,893	544,526	701,719	481,359	676,532	352,046	1,865,373	795,554	43.72%	2.54%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total		4,003,207	4,319,996	4,416,891	4,766,052	4,908,090	5,210,728	5,168,531	5,934,887	6,154,610	6,324,323	6,547,289	5.04%	4.67%
Expenditures, total		3,378,820	3,630,908	3,522,099	3,655,546	3,880,995	4,161,150	4,247,955	4,941,235	4,852,394	5,172,747	5,248,784	4.50%	4.75%
Start of year Fund Balance		649,917	714,867	669,350	876,125	1,058,295	1,238,648	1,203,431	1,126,681	1,338,767	1,725,649	1,865,373	11.12%	8.53%
End of year Fund Balance		625,816	669,350	821,835	1,058,295	1,238,648	1,203,431	1,126,681	1,338,767	1,725,649	1,865,373	1,986,999	12.25%	10.55%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance		222,396	496,619	435,685	344,419	162,007	530,451	334,962	458,768	167,266	292,842	291,368	2.74%	-11.29%
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance		463,128	393,641	360,096	454,636	682,305	883,237	829,478	811,237	701,484	449,650	645,447	3.38%	-6.08%
End of year, Fund Balance		393,641	360,096	454,636	682,305	883,237	829,478	811,237	701,484	449,650	645,447	857,244	8.09%	0.66%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										30,701,504	36,797,979	41,413,250		
Liabilities, total										21,970,101	18,268,912	20,989,401		
Net Assets, unrestricted										2,941,503	2,328,514	-1,121,761		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										8,749,382	873,403	18,529,067		
Net assets, ending										8,731,403	18,529,067	20,423,849		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total		6,390,918	6,562,779	6,895,350	6,469,888					4,756,682	6,090,388	10,243,790	4.83%	
Top 10 as a % of total assessed value		11.76%	11.81%	12.21%	11.20%					6.54%	7.79%	12.19%		
<b>Property Tax Table</b>														
Total assessed value		54,341,874	55,557,481	56,464,127	57,792,199	57,906,421	62,738,951	62,439,845	67,636,731	72,764,874	78,148,978	84,000,169	4.45%	6.01%
Total estimated actual value		332,450,894	337,892,117	348,680,386	356,718,243	392,268,665	422,059,662	425,301,835	416,300,997	465,274,216	496,249,644	528,257,691	4.74%	4.59%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin		9,321,000	10,145,584	14,212,000	15,164,750	15,134,750	14,279,750	15,160,000	16,515,000	16,595,000	16,080,000	18,689,228	7.20%	5.53%
		6,420,617	6,297,281	8,219,424	8,112,138	7,436,920	9,189,386	9,137,884	8,616,368	9,966,587	12,702,120	12,580,133	6.96%	6.48%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt		3,995,000	8,672,000	9,600,000	11,805,000	11,660,000	10,380,000	13,095,000	13,550,000	12,025,000	14,955,000	13,125,000	12.63%	4.80%
Net bonded debt		3,952,630	8,170,655	8,822,861	10,985,017	10,931,243	9,588,678	12,177,547	12,457,696	11,161,528	14,242,294	12,863,184	12.52%	6.05%
<b>Population</b>														
		12,091	12,032	12,032	12,809	13,078	13,078	13,078	13,078	13,500	13,500	13,500	1.11%	0.64%

City of El Dorado	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1995- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
El Dorado's Direct Debt		3,952,630	8,170,655	8,822,861	10,985,017	10,931,243	9,588,678	12,177,547	12,457,696	11,161,528	14,242,294	12,863,184	12.52%	6.05%
Total Overlapping Debt		3,379,543	3,488,144	3,239,780	2,936,661	2,049,413	1,875,567	1,573,110	1,669,022	1,322,126	878,849	17,593,805	17.94%	56.48%
K-12 Education Overlapping		3,218,727	3,379,145	2,780,938	2,574,464	1,866,634	1,658,140	1,395,270	1,150,500	853,760	601,901	17,288,475	18.31%	59.82%
Post-Secondary Education Overlapping		0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt		160,816	108,999	458,842	362,197	182,779	217,427	177,840	518,522	468,366	276,948	305,330	6.62%	7.03%
Other Overlapping Debt		0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt		7,332,173	11,658,799	12,062,641	13,921,678	12,980,656	11,464,245	13,750,657	14,126,718	12,483,654	15,121,143	30,456,989	15.30%	21.58%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping		95.24%	96.88%	85.84%	87.67%	91.08%	88.41%	88.70%	68.93%	64.57%	68.49%	98.26%		
Post-Secondary Education Overlapping		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt		4.76%	3.12%	14.16%	12.33%	8.92%	11.59%	11.30%	31.07%	35.43%	31.51%	1.74%		
Other Overlapping Debt		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
El Dorado's Direct Debt	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Total Overlapping Debt		106.71%	7.98%	24.51%	-0.49%	-12.28%	27.00%	2.30%	-10.40%	27.60%	-9.68%			
K-12 Education Overlapping		3.21%	-7.12%	-9.36%	-30.21%	-8.48%	-16.13%	6.10%	-20.78%	-33.53%	1901.91%			
Post-Secondary Education Overlapping		4.98%	-17.70%	-7.42%	-27.49%	-11.17%	-15.85%	-17.54%	-25.79%	-29.50%	2772.31%			
County Overlapping Debt			-32.22%	320.96%	-21.06%	-49.54%	18.96%	-18.21%	191.57%	-9.67%	-40.87%	10.25%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		59.01%	3.46%	15.41%	-6.76%	-11.68%	19.94%	2.73%	-11.63%	21.13%	101.42%			

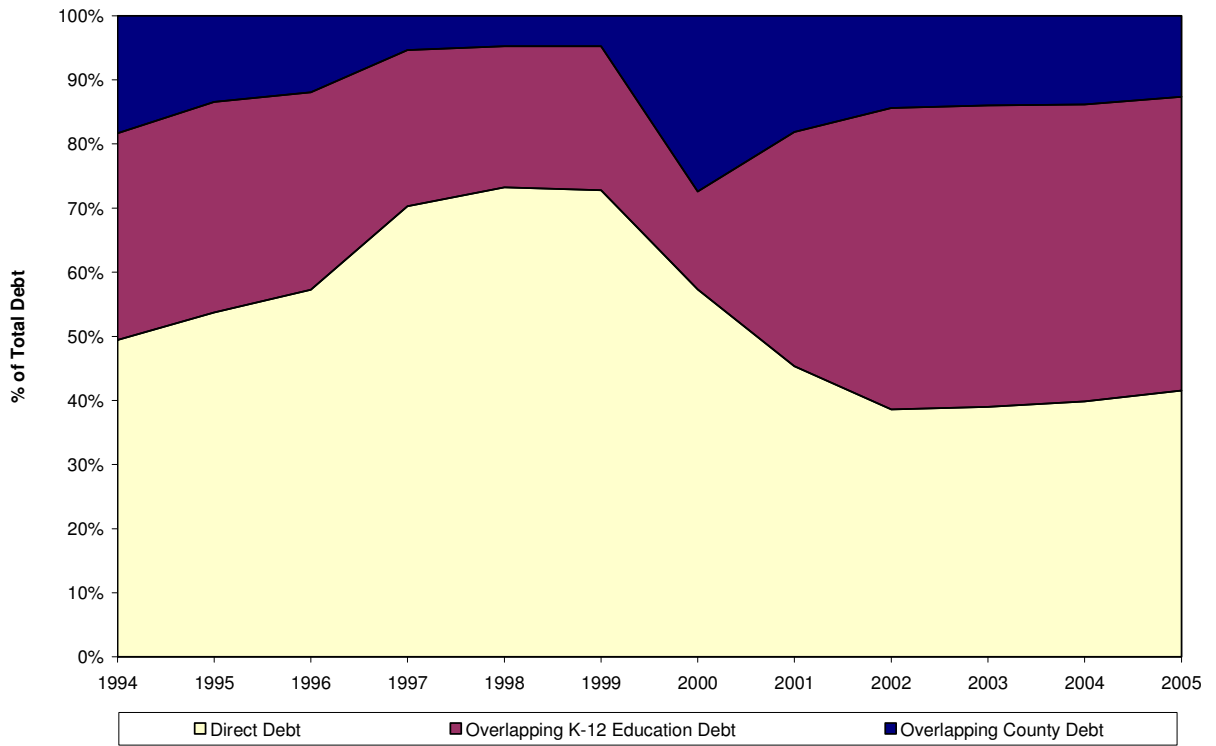
City of El Dorado: Profile of Direct and Overlapping Debt, 1995-2005



City of Emporia	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	3,649,708	3,217,388	2,966,573	2,819,457	3,290,817	3,327,053	3,011,161	3,255,872	4,062,954	4,045,900	4,812,322	4,835,756	2.59%	9.94%
Liabilities, total	3,068,459	2,329,484	2,486,262	2,575,929	2,683,182	2,872,669	2,940,676	3,191,825	3,670,644	3,659,878	3,928,513	3,929,489	2.27%	5.97%
Fund Balance, Unreserved Undesignated	568,054	733,677	430,717	231,023	469,434	350,867	59,035	29,299	369,807	385,191	883,809	906,267	4.34%	72.67%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	8,488,725	9,961,791	8,684,151	8,919,714	9,324,294	9,768,552	9,826,618	10,094,280	10,653,155	10,519,455	11,772,020	11,815,028	3.05%	3.75%
Expenditures, total	8,380,210	8,509,408	9,025,252	9,180,164	9,829,359	9,840,603	10,144,459	10,698,563	11,963,440	11,699,793	12,656,534	13,436,136	4.39%	5.78%
Start of year Fund Balance	472,734	581,249	887,904	480,311	243,528	607,635	454,384	70,485	64,047	392,310	386,022	883,809	5.85%	14.23%
End of year Fund Balance	581,249	887,904	480,311	243,528	607,635	454,384	70,485	64,047	392,310	386,022	883,809	906,267	4.12%	66.66%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance			274,964	362,244	237,996	117,024	465,474	560,399	454,601					
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	403,604	568,054	733,677	430,717	231,023	607,635	454,384	70,485	64,047	369,807	385,191	883,809	7.39%	14.23%
End of year, Fund Balance	568,054	733,677	430,717	231,023	607,635	485,958	162,552	40,749	404,555	385,191	883,809	906,267	4.34%	41.01%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										126,177,156	120,476,925	115,243,853		
Liabilities, total										25,289,804	26,873,670	27,988,765		
Net Assets, unrestricted										2,600,173	3,102,278	4,806,454		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										106,457,997	100,587,352	93,603,254		
Net assets, ending										100,587,352	93,603,255	87,255,088		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total														
Top 10 as a % of total assessed value														
<b>Property Tax Table</b>														
Total assessed value	80,016,900	86,138,900	96,526,200	100,113,300	101,337,400	108,595,600	113,034,200	118,994,000	131,254,200	134,758,800	133,311,500	138,980,500	5.15%	4.22%
Total estimated actual value	536,131,800	597,962,300	602,876,200	581,828,300	562,339,000	605,629,700	590,850,500	663,678,000	730,047,700	760,455,400	800,452,000	852,801,400	4.31%	7.62%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin	20,385,000	20,735,000	21,775,000	22,135,000	22,910,000	22,700,000	25,035,000	29,275,000	29,955,000	29,615,000	30,310,000	31,340,000	3.99%	4.59%
	17,541,670	16,661,670	13,261,760	17,172,870	18,478,996	11,512,660	8,875,260	6,423,200	9,421,260	10,812,640	9,683,450	10,354,450	-4.68%	3.13%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt														
Net bonded debt	20,385,000	20,735,000	21,775,000	22,135,000	24,135,000	22,700,000	25,035,000	29,275,000	29,955,000	29,615,000	30,310,000	31,340,000	3.99%	4.59%
	11,922,922	12,733,565	14,116,331	15,848,638	23,896,482	22,552,600	24,934,084	29,027,380	29,930,157	29,406,828	29,918,679	31,234,125	9.15%	4.61%
<b>Population</b>														
	25,512	25,512	25,515	25,512	25,515	25,512	26,760	26,760	26,760	26,760	26,760	26,760	0.44%	0.00%

City of Emporia	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Emporia's Direct Debt	12,260,000	12,940,000	14,335,000	21,660,000	24,135,000	22,700,000	25,035,000	29,275,000	29,955,000	29,615,000	30,310,000	31,340,000	8.91%	4.59%
Total Overlapping Debt	12,543,228	11,149,453	10,704,071	9,147,922	8,826,118	8,482,468	18,650,875	35,320,038	47,726,541	46,345,233	45,759,426	44,105,540	12.11%	18.78%
K-12 Education Overlapping	8,004,078	7,913,168	7,716,974	7,507,700	7,267,907	7,006,279	6,683,650	23,630,387	36,557,342	35,724,793	35,214,688	34,560,707	14.22%	38.90%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt	4,539,150	3,236,285	2,987,097	1,640,222	1,558,211	1,476,189	11,967,225	11,689,651	11,169,199	10,620,440	10,544,738	9,544,833	6.99%	-4.42%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	24,803,228	24,089,453	25,039,071	30,807,922	32,961,118	31,182,468	43,685,875	64,595,038	77,681,541	75,960,233	76,069,426	75,445,540	10.64%	11.55%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	63.81%	70.97%	72.09%	82.07%	82.35%	82.60%	35.84%	66.90%	76.60%	77.08%	76.96%	78.36%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	36.19%	29.03%	27.91%	17.93%	17.65%	17.40%	64.16%	33.10%	23.40%	22.92%	23.04%	21.64%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Emporia's Direct Debt		5.55%	10.78%	51.10%	11.43%	-5.95%	10.29%	16.94%	2.32%	-1.14%	2.35%	3.40%		
Total Overlapping Debt		-11.11%	-3.99%	-14.54%	-3.52%	-3.89%	119.88%	89.37%	35.13%	-2.89%	-1.26%	-3.61%		
K-12 Education Overlapping		-1.14%	-2.48%	-2.71%	-3.19%	-3.60%	-4.60%	253.56%	54.70%	-2.28%	-1.43%	-1.86%		
Post-Secondary Education Overlapping														
County Overlapping Debt		-28.70%	-7.70%	-45.09%	-5.00%	-5.26%	710.68%	-2.32%	-4.45%	-4.91%	-0.71%	-9.48%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		-2.88%	3.94%	23.04%	6.99%	-5.40%	40.10%	47.86%	20.26%	-2.22%	0.14%	-0.82%		

City of Emporia: Profile of Direct and Overlapping Debt, 1994-2005

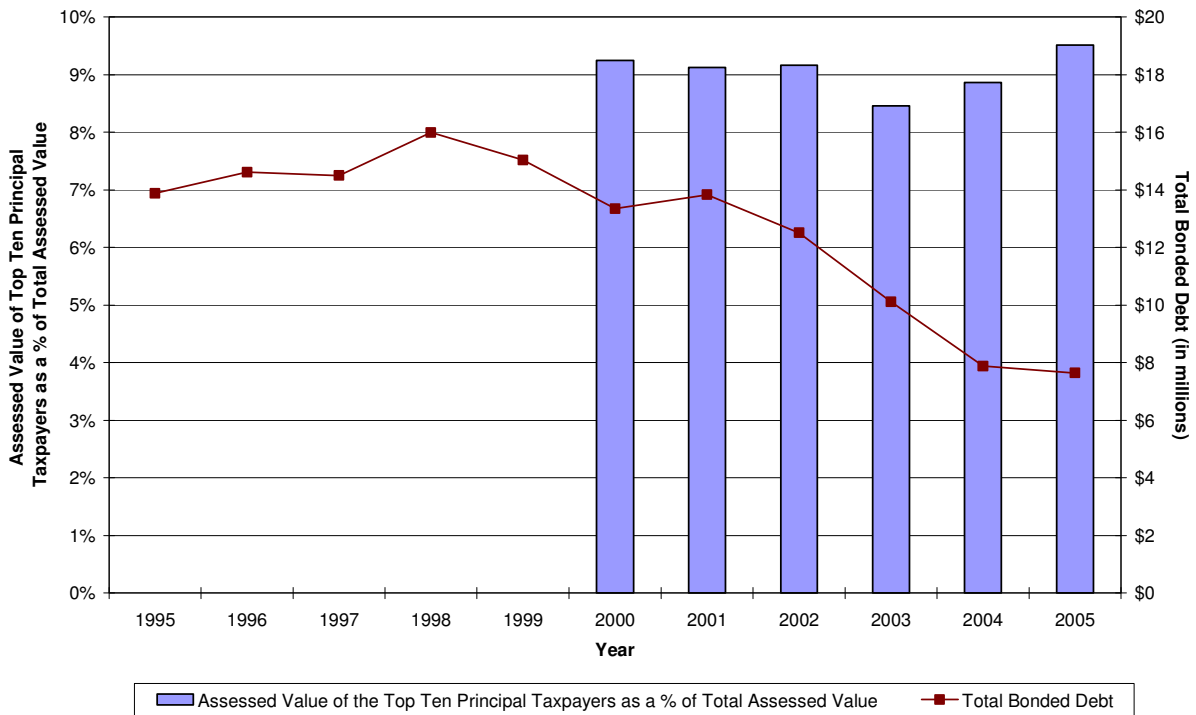


City of Garden City	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total											5,956,170	6,022,395		
Liabilities, total											1,625,144	1,378,344		
Fund Balance, Unreserved Undesignated											4,331,026	4,644,051		
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total											11,553,444	11,507,342		
Expenditures, total											11,221,533	11,947,045		
Start of year Fund Balance											3,499,186	4,331,026		
End of year Fund Balance											4,331,026	4,644,051		
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance											1,525,500	1,938,500		
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance											2,264,355	2,995,409		
End of year, Fund Balance											2,995,409	3,246,907		
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											51,522,425	52,936,033		
Liabilities, total											13,512,812	13,013,656		
Net Assets, unrestricted											8,330,258	9,259,051		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											34,200,263	38,009,613		
Net assets, ending											38,009,613	39,922,377		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total							13,331,292	13,537,551	13,602,189	12,887,778	13,821,668	14,893,682		2.24%
Top 10 as a % of total assessed value							9.24%	9.12%	9.16%	8.46%	8.86%	9.51%		
<b>Property Tax Table</b>														
Total assessed value	102,620,217	111,083,803	117,982,755	127,164,590	136,413,448	144,232,756	148,402,287	148,457,265	152,378,217	155,974,807	156,586,956			1.66%
Total estimated actual value	508,838,595	675,697,678	611,270,390	786,060,943	830,467,707	887,295,145	914,352,046	931,202,021	955,244,056	991,826,169	995,962,188			2.34%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	13,880,000	14,610,000	14,500,000	15,990,000	15,036,000	13,345,000	13,832,000	12,510,000	10,110,000	7,879,000	7,640,000			-10.56%
Debt Margin	14,229,512	16,126,888	18,145,828	22,159,377	25,888,034	29,924,827	30,688,686	32,027,180	35,603,465	30,909,684	32,288,469			1.53%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	13,880,000	14,610,000	14,500,000	15,990,000	15,036,000	13,345,000	13,832,000	12,510,000	10,110,000	7,879,000	7,640,000			-10.56%
Net bonded debt	13,443,933	14,258,899	14,198,989	15,790,549	14,817,043	13,016,012	13,540,151	12,252,809	9,790,103	7,644,504	7,317,455			-10.88%
<b>Population</b>														
		26,990	28,500	29,750	29,876	30,278	28,451	28,116	27,999	28,190	28,707	27,295		-0.83%

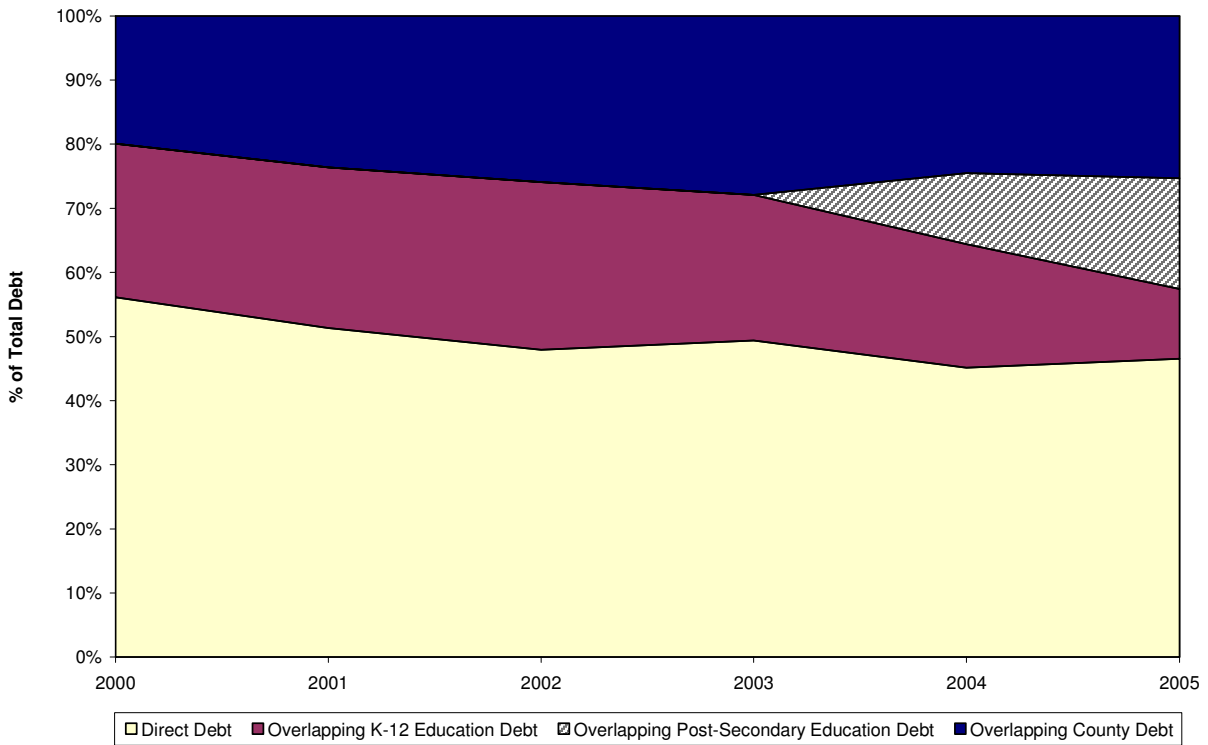
City of Garden City	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Garden City's Direct Debt							13,345,000	13,832,000	12,510,000	10,110,000	7,879,000	7,640,000		-10.56%
Total Overlapping Debt							10,424,676	13,110,312	13,579,156	10,366,157	9,578,347	8,783,892		-3.37%
K-12 Education Overlapping							5,688,120	6,746,850	6,819,902	4,652,672	3,364,320	1,795,647		-20.59%
Post-Secondary Education Overlapping							0	0	0	0	1,930,608	2,829,387		
County Overlapping Debt							4,736,556	6,363,462	6,759,254	5,713,485	4,283,419	4,158,858		-2.57%
Other Overlapping Debt							0	0	0	0	0	0		
Total Direct & Overlapping Debt							23,769,676	26,942,312	26,089,156	20,476,157	17,457,347	16,423,892		-7.13%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping							54.56%	51.46%	50.22%	44.88%	35.12%	20.44%		
Post-Secondary Education Overlapping							0.00%	0.00%	0.00%	0.00%	20.16%	32.21%		
County Overlapping Debt							45.44%	48.54%	49.78%	55.12%	44.72%	47.35%		
Other Overlapping Debt							0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Garden City's Direct Debt	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005			
Total Overlapping Debt							3.65%	-9.56%	-19.18%	-22.07%	-3.03%			
K-12 Education Overlapping							18.61%	1.08%	-31.78%	-27.69%	-46.63%			
Post-Secondary Education Overlapping											46.55%			
County Overlapping Debt							34.35%	6.22%	-15.47%	-25.03%	-2.91%			
Other Overlapping Debt														
Total Direct & Overlapping Debt							13.35%	-3.17%	-21.51%	-14.74%	-5.92%			



**City of Garden City: Profile of the Assessed Value of the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1995-2005**



**City of Garden City: Profile of Direct and Overlapping Debt, 2000-2005**



City of Junction City	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total											2,299,936			
Liabilities, total											775,278			
Fund Balance, Unreserved Undesignated											835,344			
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total											9,422,857			
Expenditures, total											9,192,145			
Start of year Fund Balance											1,434,418			
End of year Fund Balance											1,725,130			
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance														
End of year, Fund Balance														
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											37,800,716			
Liabilities, total											25,300,692			
Net Assets, unrestricted											1,348,088			
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											11,485,393			
Net assets, ending											12,524,293			
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total											20,793,475			
Top 10 as a % of total assessed value											23.55%			
<b>Property Tax Table</b>														
Total assessed value	66,429,402	66,232,910	71,161,512	68,001,325	71,159,145	73,570,764	75,864,684	79,985,203	83,326,638	88,279,087				
Total estimated actual value	514,133,418	411,335,321	430,338,702	421,254,311	438,357,514	453,973,103	471,102,199	500,363,177	516,912,289	544,041,254				
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total											18,105,597			
Debt Margin											12,488,082			
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	10,730,000	9,665,000	12,275,000	11,330,000	9,935,000	8,595,000	9,490,000	8,060,000	11,130,000	14,885,000				
Net bonded debt	10,309,085	9,327,400	12,251,513	11,330,000	9,865,248	8,583,602	9,490,000	8,056,325	11,123,648	14,666,582				
<b>Population</b>														
		20,380	20,380	17,659	17,659	16,970	18,883	18,883	18,883	18,883	18,883			

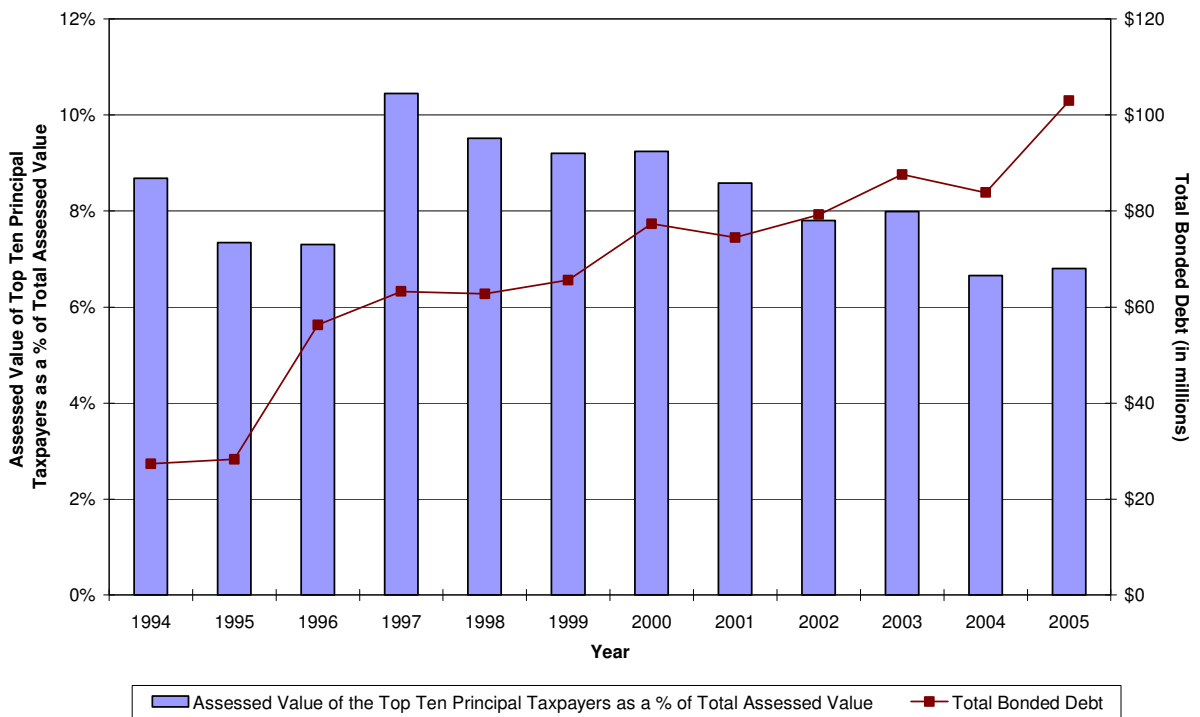
City of Junction City	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Junction City's Direct Debt											14,885,000			
Total Overlapping Debt											3,658,328			
K-12 Education Overlapping											0			
Post-Secondary Education Overlapping											0			
County Overlapping Debt											3,658,328			
Other Overlapping Debt											0			
Total Direct & Overlapping Debt											18,543,328			
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping											0.00%			
Post-Secondary Education Overlapping											0.00%			
County Overlapping Debt											100.00%			
Other Overlapping Debt											0.00%			
Total Overlapping Debt											100.00%			
<b>Percent Change by Year</b>														
Junction City's Direct Debt	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005			
Total Overlapping Debt														
K-12 Education Overlapping														
Post-Secondary Education Overlapping														
County Overlapping Debt														
Other Overlapping Debt														
Total Direct & Overlapping Debt														

City of Lawrence	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	13,709,769	13,090,083	13,867,141	14,668,712	16,481,109	17,580,296	20,401,766	21,299,927	21,515,197	23,443,805	27,094,798	28,808,901	6.98%	7.14%
Liabilities, total	6,227,163	5,400,725	5,746,946	7,054,020	8,263,932	8,284,173	9,364,968	10,137,782	11,867,806	14,264,848	13,266,460	13,481,158	7.27%	7.56%
Fund Balance, Unreserved Undesignated	6,960,300	7,266,862	7,470,699	6,886,664	7,516,183	8,169,127	9,577,868	10,374,335	8,919,482	8,164,583	12,922,924	14,472,800	6.88%	8.61%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	19,485,471	25,440,682	26,003,174	28,739,962	31,050,098	32,656,764	34,969,991	36,561,301	37,451,579	39,307,901	44,407,609	47,160,418	8.37%	6.16%
Expenditures, total	18,131,470	19,954,124	21,449,787	24,912,815	26,960,663	28,036,346	29,802,766	32,959,404	35,972,483	37,199,335	37,243,022	42,482,538	8.05%	7.35%
Start of year Fund Balance	6,200,605	7,482,606	7,689,358	8,120,195	7,614,692	8,217,177	9,296,123	11,036,798	11,162,145	9,647,391	9,178,957	13,828,338	7.56%	8.27%
End of year Fund Balance	7,482,606	7,689,358	8,120,195	7,614,692	8,217,177	9,296,123	11,036,798	11,162,145	9,647,391	9,178,957	13,828,338	15,327,743	6.74%	6.79%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	6,200,605	7,482,606	7,689,318	8,120,195	7,614,692	8,217,177	9,296,123	11,036,798	11,162,145	9,647,391	9,178,957	13,828,338	7.56%	8.27%
End of year, Fund Balance	7,482,606	7,689,358	8,120,195	7,614,692	8,217,177	9,296,123	11,036,798	11,162,145	9,647,391	9,178,957	13,828,338	15,327,743	6.74%	6.79%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										259,247,897	246,777,123	265,740,541		
Liabilities, total										108,014,222	85,044,738	97,200,034		
Net Assets, unrestricted										38,170,070	66,830,927	58,000,285		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										144,124,499	153,288,675	161,732,385		
Net assets, ending										151,233,675	161,732,385	168,540,507		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	27,092,650	26,175,565	28,308,700	44,029,283	43,700,168	45,880,517	50,413,971	51,165,744	49,094,307	53,897,704	47,790,615	52,855,666	6.26%	0.95%
Top 10 as a % of total assessed value	8.68%	7.35%	7.30%	10.45%	9.52%	9.20%	9.24%	8.59%	7.80%	7.99%	6.65%	6.80%		
<b>Property Tax Table</b>														
Total assessed value	312,073,870	356,295,015	387,851,053	421,519,021	459,249,919	498,663,930	545,451,921	595,971,254	629,033,427	674,353,182	718,149,570	776,860,997	8.64%	7.33%
Total estimated actual value	2,072,551,601	2,385,673,215	2,584,946,522	2,811,154,936	3,082,214,811	3,346,738,000	3,657,971,000	4,008,346,196	4,258,047,918	4,579,964,983	4,908,004,044	5,312,461,858	8.93%	7.75%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	27,360,000	42,870,000	69,570,000	75,815,000	56,725,000	78,010,000	89,215,000	89,320,000	101,500,000	106,585,000	99,565,000	125,118,000	14.82%	7.00%
Debt Margin	57,443,570	50,186,977	36,041,860	85,484,112	84,420,452	105,245,795	106,374,878	120,790,962	117,891,437	125,855,887	146,071,042	155,362,932	9.47%	7.87%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	27,360,000	28,270,000	56,305,000	63,250,000	62,770,000	65,605,000	77,340,000	74,470,000	79,230,000	87,600,000	83,820,000	102,990,000	12.81%	5.90%
Net bonded debt	15,963,445	18,315,153	40,750,825	41,551,580	41,119,843	43,251,673	56,252,974	54,976,930	61,713,395	70,587,331	66,588,613	69,305,995	14.28%	4.26%
<b>Population</b>														
	71,316	74,784	74,784	77,325	79,190	82,344	81,560	83,495	83,495	86,040	88,541	88,541	1.99%	1.66%

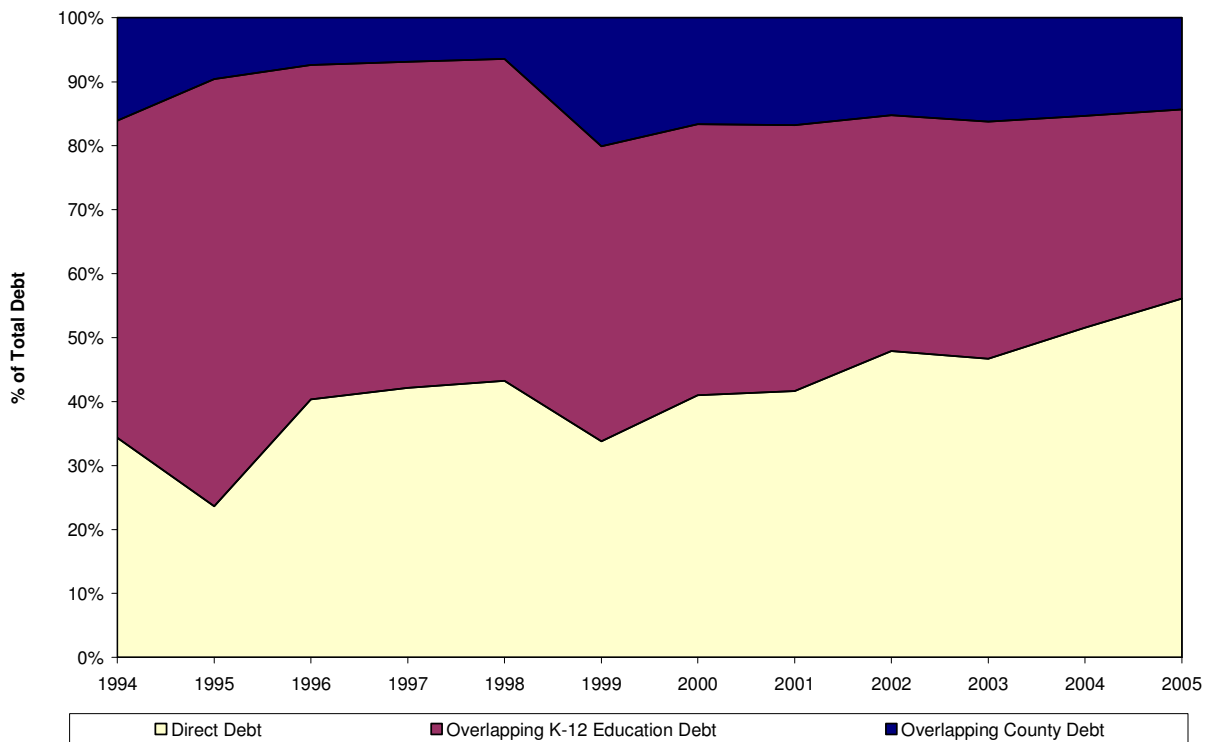
City of Lawrence

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Lawrence's Direct Debt	17,688,445	19,465,153	41,325,825	41,551,580	41,119,843	43,251,673	56,252,974	54,976,930	61,713,395	58,757,331	66,588,613	69,305,995	13.22%	4.26%
Total Overlapping Debt	33,796,988	62,797,962	61,048,733	57,041,946	53,914,001	84,765,301	80,882,464	76,957,019	67,219,542	67,113,956	62,600,928	54,284,797	4.40%	-7.67%
K-12 Education Overlapping	25,517,339	54,938,122	53,489,772	50,224,056	47,808,756	59,022,056	58,126,806	54,797,361	47,623,031	46,694,045	42,784,613	36,550,437	3.32%	-8.86%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt	8,279,649	7,859,840	7,558,961	6,817,890	6,105,245	25,743,245	22,755,658	22,159,658	19,596,511	20,419,911	19,816,315	17,734,360	7.17%	-4.86%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	51,485,433	82,263,115	102,374,558	98,593,526	95,033,844	128,016,974	137,135,438	131,933,949	128,932,937	125,871,287	129,189,541	123,590,792	8.29%	-2.06%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	75.50%	87.48%	87.62%	88.05%	88.68%	69.63%	71.87%	71.21%	70.85%	69.57%	68.35%	67.33%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	24.50%	12.52%	12.38%	11.95%	11.32%	30.37%	28.13%	28.79%	29.15%	30.43%	31.65%	32.67%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Lawrence's Direct Debt		10.04%	112.31%	0.55%	-1.04%	5.18%	30.06%	-2.27%	12.25%	-4.79%	13.33%	4.08%		
Total Overlapping Debt		85.81%	-2.79%	-6.56%	-5.48%	57.22%	-4.58%	-4.85%	-12.65%	-0.16%	-6.72%	-13.28%		
K-12 Education Overlapping		115.30%	-2.64%	-6.11%	-4.81%	23.45%	-1.52%	-5.73%	-13.09%	-1.95%	-8.37%	-14.57%		
Post-Secondary Education Overlapping														
County Overlapping Debt		-5.07%	-3.83%	-9.80%	-10.45%	321.66%	-11.61%	-2.62%	-11.57%	4.20%	-2.96%	-10.51%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		59.78%	24.45%	-3.69%	-3.61%	34.71%	7.12%	-3.79%	-2.27%	-2.37%	2.64%	-4.33%		

**City of Lawrence: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Lawrence: Profile of Direct and Overlapping Debt, 1994-2005**



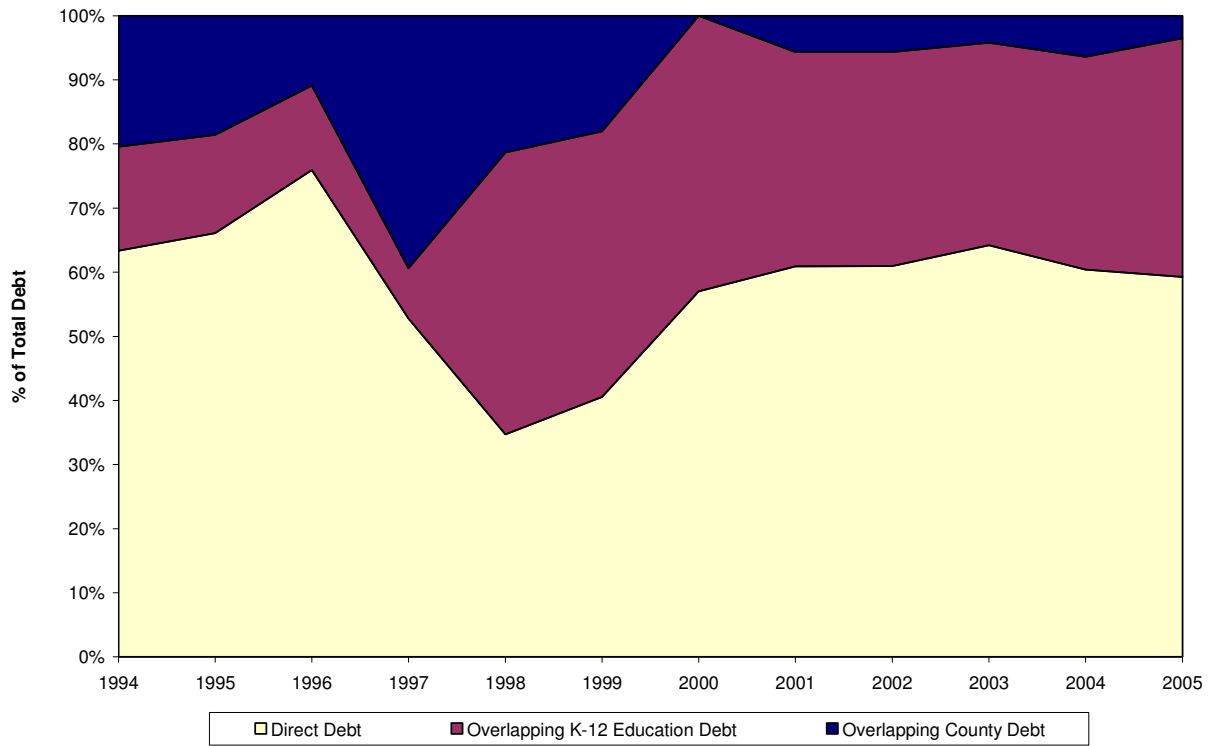
City of Leavenworth	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	3,243,488	3,686,753	3,883,309	3,699,643	3,824,120	5,389,163	6,208,149	7,565,950	7,567,891	7,612,984	9,050,361	9,873,310	10.65%	9.72%
Liabilities, total	2,465,299	2,437,811	2,571,201	2,437,076	2,574,039	4,098,334	4,695,246	4,903,026	5,428,641	6,052,088	9,050,361	7,108,235	10.11%	8.65%
Fund Balance, Unreserved Undesignated	748,161	1,224,379	1,260,560	1,233,598	1,189,663	1,257,069	1,491,807	2,648,060	2,131,260	1,553,261	2,163,605	2,756,068	12.59%	13.06%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	8,300,857	8,928,938	8,659,946	9,104,578	9,796,226	9,656,101	11,535,503	13,041,225	12,508,720	12,555,042	15,156,574	16,657,554	6.54%	7.63%
Expenditures, total	6,485,277	6,945,074	7,143,452	7,523,998	8,155,720	8,615,148	9,808,491	10,835,200	11,352,670	11,575,999	12,845,980	14,389,653	7.51%	7.97%
Start of year Fund Balance	398,006	778,149	1,248,942	1,312,108	1,262,567	1,250,081	1,290,829	1,512,903	2,662,924	2,139,250	1,560,896	2,192,958	16.78%	11.18%
End of year Fund Balance	778,149	1,248,942	1,312,108	1,262,567	1,250,081	1,290,829	1,512,903	2,662,924	2,139,250	1,560,896	2,192,958	2,765,075	12.22%	12.82%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	366,790	748,165	868,250	942,310	941,390	934,835	908,435	956,720	1,003,555	1,010,175	375,385	570,240	4.09%	-8.89%
End of year, Fund Balance	577,330	939,030	370,000	370,000	370,000	370,000	370,000	370,000	370,000	441,885	370,000	455,000	-2.14%	4.22%
General Fund, Actual:														
Start of year, Fund Balance	366,788	748,161	1,224,379	1,260,560	1,233,598	1,189,663	1,257,069	1,491,807	2,648,060	2,131,260	1,553,261	2,163,605	17.51%	11.47%
End of year, Fund Balance	748,161	1,224,379	1,260,560	1,233,598	1,189,663	1,257,069	1,491,807	2,648,060	2,164,729	1,553,261	2,163,605	2,756,068	12.59%	13.06%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										74,953,219	74,988,730	73,762,680		
Liabilities, total										39,434,929	19,780,371	33,540,726		
Net Assets, unrestricted										5,235,807	5,087,110	5,611,510		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										35,939,724	35,518,290	39,230,851		
Net assets, ending										35,518,290	39,230,851	40,221,954		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	20,490,216	20,145,925	16,239,946									25,753,119		
Top 10 as a % of total assessed value	20.63%	19.89%	14.01%									15.96%		
<b>Property Tax Table</b>														
Total assessed value	99,311,148	101,282,652	115,914,059	120,068,419	123,313,670	127,359,898	134,476,410	144,026,936	147,613,575	161,360,190	161,360,190	170,860,916	5.06%	4.91%
Total estimated actual value	666,076,139	679,659,696	784,229,675	808,779,767	837,830,832	864,989,498	908,593,602	962,346,388	999,078,788	1,096,734,705	1,096,734,705	1,165,146,650	5.22%	5.10%
<b>Computation of Legal Debt Margin Table</b>														
total debt	16,925,217	14,204,645	16,883,000	17,567,000	17,188,000	23,311,000	30,439,000	28,685,000	30,655,000	30,010,000	26,685,000	26,650,000	4.21%	-2.62%
General Obligation & Special Assessment, total	17,568,389	16,783,565	19,110,101	36,919,573	37,718,011	38,892,507	33,442,777	39,682,255	33,938,791	39,098,274	39,851,786	43,416,919	8.57%	5.36%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	16,925,217	14,204,645	16,883,000	17,567,000	17,188,000	23,311,000	30,439,000	28,685,000	30,655,000	30,010,000	26,685,000	26,650,000	4.21%	-2.62%
Net bonded debt	13,559,777	13,755,885	16,779,525	17,550,821	17,187,430	21,097,956	28,209,668	26,164,242	26,217,487	25,659,621	22,780,469	20,714,854	3.93%	-5.99%
<b>Population</b>														
	40,782	41,165	42,250	42,250	39,431	39,227	39,227	35,420	35,420	35,227	35,211	35,318	-1.30%	-2.08%

City of Leavenworth

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Leavenworth's Direct Debt	13,559,777	13,755,885	16,779,525	17,550,821	17,187,430	21,097,956	28,209,668	26,164,242	26,217,487	25,659,621	22,780,469	20,714,854	3.93%	-5.99%
Total Overlapping Debt	7,841,355	7,058,708	5,314,975	15,722,856	32,380,735	30,909,730	21,252,460	16,779,166	16,779,166	14,289,269	14,932,342	14,247,276	5.58%	-7.69%
K-12 Education Overlapping	3,474,905	3,194,750	2,914,595	2,611,831	21,807,855	21,527,700	21,252,460	14,360,106	14,360,106	12,612,679	12,528,232	13,018,036	12.76%	-9.34%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt	4,366,450	3,863,958	2,400,380	13,111,025	10,572,880	9,382,030	0	2,419,060	2,419,060	1,676,590	2,404,110	1,229,240	-10.88%	
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	21,401,132	20,814,593	22,094,500	33,273,677	49,568,165	52,007,686	49,462,128	42,943,408	42,996,653	39,948,890	37,712,811	34,962,130	4.56%	-6.70%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	44.32%	45.26%	54.84%	16.61%	67.35%	69.65%	100.00%	85.58%	85.58%	88.27%	83.90%	91.37%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	55.68%	54.74%	45.16%	83.39%	32.65%	30.35%	0.00%	14.42%	14.42%	11.73%	16.10%	8.63%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Leavenworth's Direct Debt		1.45%			-2.07%	22.75%	33.71%	-7.25%	0.20%	-2.13%	-11.22%	-9.07%		
Total Overlapping Debt		-9.98%			105.95%	-4.54%	-31.24%	-21.05%	0.00%	-14.84%	4.50%	-4.59%		
K-12 Education Overlapping		-8.06%			734.96%	-1.28%	-1.28%	-32.43%	0.00%	-12.17%	-0.67%	3.91%		
Post-Secondary Education Overlapping														
County Overlapping Debt		-11.51%			-19.36%	-11.26%	-100.00%		0.00%	-30.69%	43.39%	-48.87%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		-2.74%			48.97%	4.92%	-4.89%	-13.18%	0.12%	-7.09%	-5.60%	-7.29%		



City of Leavenworth: Profile of Direct and Overlapping Debt, 1994-2005

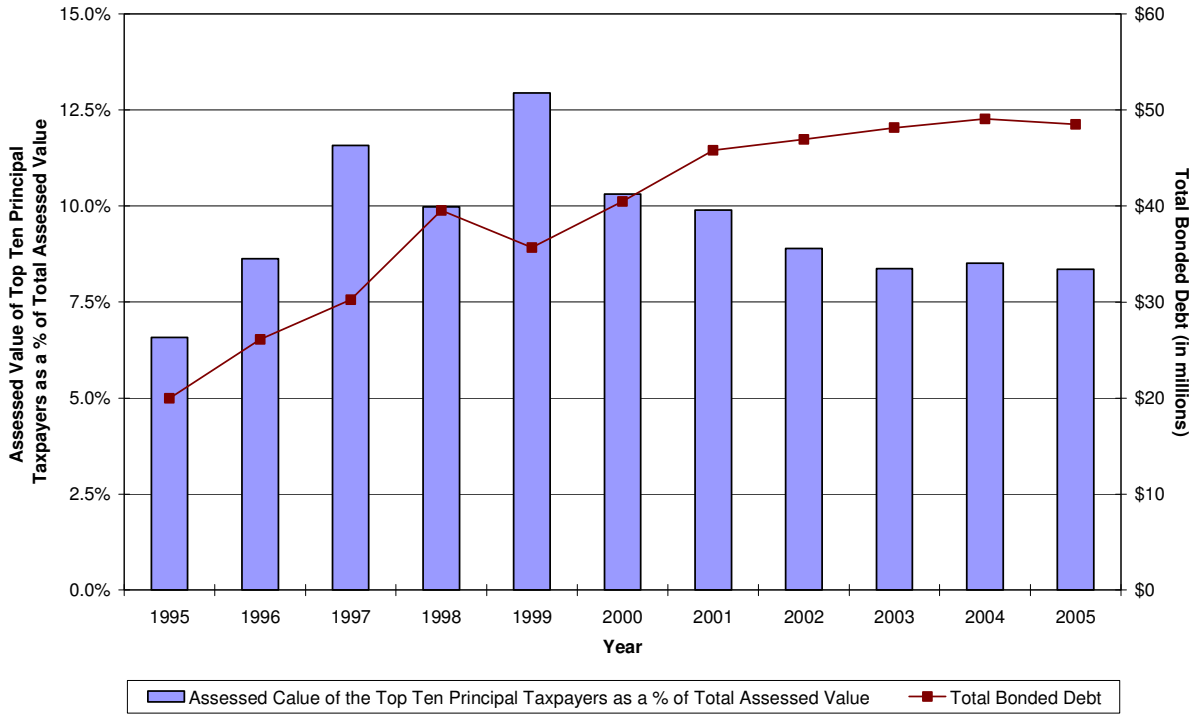


City of Leawood	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	7,872,264	7,993,381	9,898,751	8,298,404	8,336,429	10,088,810	12,893,853	12,980,161	14,779,594	16,497,923	19,466,667	21,171,582	9.41%	10.43%
Liabilities, total	4,984,383	5,791,088	6,782,190	4,144,356	3,847,578	4,249,215	4,241,716	5,213,605	5,548,844	5,650,769	6,294,341	8,343,211	4.79%	14.49%
Fund Balance, Unreserved Undesignated	2,037,781	1,556,705	2,624,583	3,501,487	4,269,481	5,759,011	8,301,513	6,960,602	7,921,720	10,847,154	11,974,459	11,751,740	17.27%	7.20%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	11,359,501	12,919,616	14,616,174	17,188,843	17,706,322	19,771,897	22,682,174	23,174,111	25,770,676	25,427,041	26,692,803	28,283,266	8.65%	4.51%
Expenditures, total	10,103,530	12,051,451	12,349,462	14,436,289	16,202,128	16,867,593	18,000,018	20,925,420	20,389,323	19,757,585	21,639,505	22,422,181	7.52%	4.49%
Start of year Fund Balance	2,103,662	2,887,881	2,202,293	3,116,561	4,154,048	4,488,851	5,839,595	8,652,137	7,766,556	9,230,750	10,847,154	13,172,326	18.15%	17.67%
End of year Fund Balance	2,887,881	2,202,293	3,116,561	4,154,048	4,488,851	5,839,595	8,652,137	7,766,556	9,230,750	10,847,154	13,172,326	12,828,371	14.52%	8.20%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	2,103,662	2,082,309	2,202,293	3,270,171	4,093,641	4,488,851	5,839,595	8,652,137	7,967,522	9,230,750	10,847,154	13,172,326	18.15%	17.67%
End of year, Fund Balance	2,082,309	2,202,293	3,270,171	4,093,641	4,488,851	5,839,595	8,652,137	7,967,522	9,230,750	10,847,154	13,172,326	12,828,371	17.97%	8.20%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total									180,591,431	319,346,371	345,151,134	364,722,428		
Liabilities, total									67,255,091	72,365,421	86,919,488	95,485,239		
Net Assets, unrestricted									7,930,493	22,481,832	23,855,010	28,882,905		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning									101,885,027	113,336,340	246,980,950	258,231,646		
Net assets, ending									113,336,340	246,980,850	258,231,646	269,237,189		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total		17,048,682	25,572,029	37,775,038	36,980,729	52,030,700	45,836,380	50,621,814	49,315,207	49,310,870	52,766,198	54,938,242		3.69%
Top 10 as a % of total assessed value		6.58%	8.63%	11.58%	9.98%	12.95%	10.32%	9.90%	8.89%	8.37%	8.51%	8.36%		
<b>Property Tax Table</b>														
Total assessed value	241,011,951	259,022,000	296,349,000	326,179,000	370,629,000	401,880,813	444,250,627	511,563,582	554,769,761	588,983,268	620,191,514	657,409,612	9.55%	8.15%
Total estimated actual value	1,735,450,481	1,842,473,025	2,386,808,000	2,712,429,000	2,769,438,000	3,004,087,000	3,212,602,950	3,763,719,569	4,085,823,301	4,368,415,305	4,607,478,463	4,876,031,495	9.85%	8.70%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin														
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	21,930,000	19,965,000	26,120,000	30,230,000	39,540,000	35,675,000	40,460,000	45,820,000	46,920,000	48,165,000	49,070,000	48,500,000	7.48%	3.69%
Net bonded debt	21,207,245	19,111,326	24,545,356	28,641,131	37,568,699	31,129,094	34,989,541	40,524,584	41,459,521	45,252,997	43,830,293	41,551,578	6.31%	3.50%
<b>Population</b>														
	22,947	24,454	26,394	27,422	28,305	29,381	30,000	28,856	29,456	30,045	29,470	30,070	2.49%	0.05%

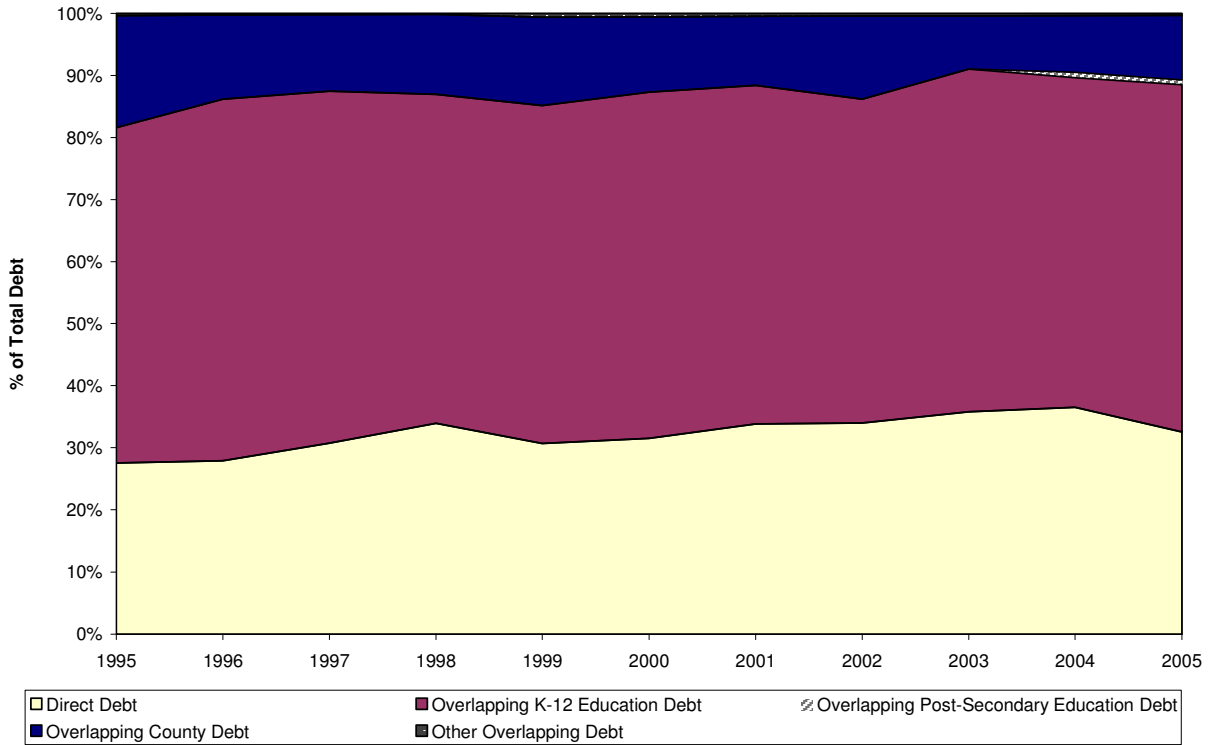
City of Leawood

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Leawood's Direct Debt		19,111,326	25,981,585	30,121,246	37,568,704	31,129,094	34,977,700	45,820,000	46,920,000	48,165,000	49,070,000	48,500,000		6.76%
Total Overlapping Debt		50,265,960	67,178,523	67,849,075	73,087,119	70,206,813	75,924,385	89,475,693	91,160,089	86,357,207	85,256,106	100,381,182		5.74%
K-12 Education Overlapping		37,485,993	54,282,229	55,596,056	58,670,337	55,150,945	61,855,286	73,754,879	72,088,734	74,267,386	71,344,285	83,260,763		6.12%
Post-Secondary Education Overlapping		0	0	0	0	0	0	0	0	0	1,155,817	1,175,722		
County Overlapping Debt		12,527,268	12,664,589	12,039,349	14,228,872	14,407,448	13,446,736	15,104,781	18,494,008	11,536,577	12,234,066	15,463,801		2.83%
Other Overlapping Debt		252,699	231,705	213,670	187,910	648,420	622,363	616,033	577,347	553,244	521,938	480,896		-5.03%
Total Direct & Overlapping Debt		69,377,286	93,160,108	97,970,321	110,655,823	101,335,907	110,902,085	135,295,693	138,080,089	134,522,207	134,326,106	148,881,182		6.07%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping		74.58%	80.80%	81.94%	80.27%	78.55%	81.47%	82.43%	79.08%	86.00%	83.68%	82.94%		
Post-Secondary Education Overlapping		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.36%	1.17%		
County Overlapping Debt		24.92%	18.85%	17.74%	19.47%	20.52%	17.71%	16.88%	20.29%	13.36%	14.35%	15.41%		
Other Overlapping Debt		0.50%	0.34%	0.31%	0.26%	0.92%	0.82%	0.69%	0.63%	0.64%	0.61%	0.48%		
Total Overlapping Debt		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Leawood's Direct Debt	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005			
Leawood's Direct Debt		35.95%	15.93%	24.72%	-17.14%	12.36%	31.00%	2.40%	2.65%	1.88%	-1.16%			
Total Overlapping Debt		33.65%	1.00%	7.72%	-3.94%	8.14%	17.85%	1.88%	-5.27%	-1.28%	17.74%			
K-12 Education Overlapping		44.81%	2.42%	5.53%	-6.00%	12.16%	19.24%	-2.26%	3.02%	-3.94%	16.70%			
Post-Secondary Education Overlapping											1.72%			
County Overlapping Debt		1.10%	-4.94%	18.19%	1.26%	-6.67%	12.33%	22.44%	-37.62%	6.05%	26.40%			
Other Overlapping Debt		-8.31%	-7.78%	-12.06%	245.07%	-4.02%	-1.02%	-6.28%	-4.17%	-5.66%	-7.86%			
Total Direct & Overlapping Debt		34.28%	5.16%	12.95%	-8.42%	9.44%	22.00%	2.06%	-2.58%	-0.15%	10.84%			

**City of Leawood: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1995-2005**



**City of Leawood: Profile of Direct and Overlapping Debt, 1995-2005**

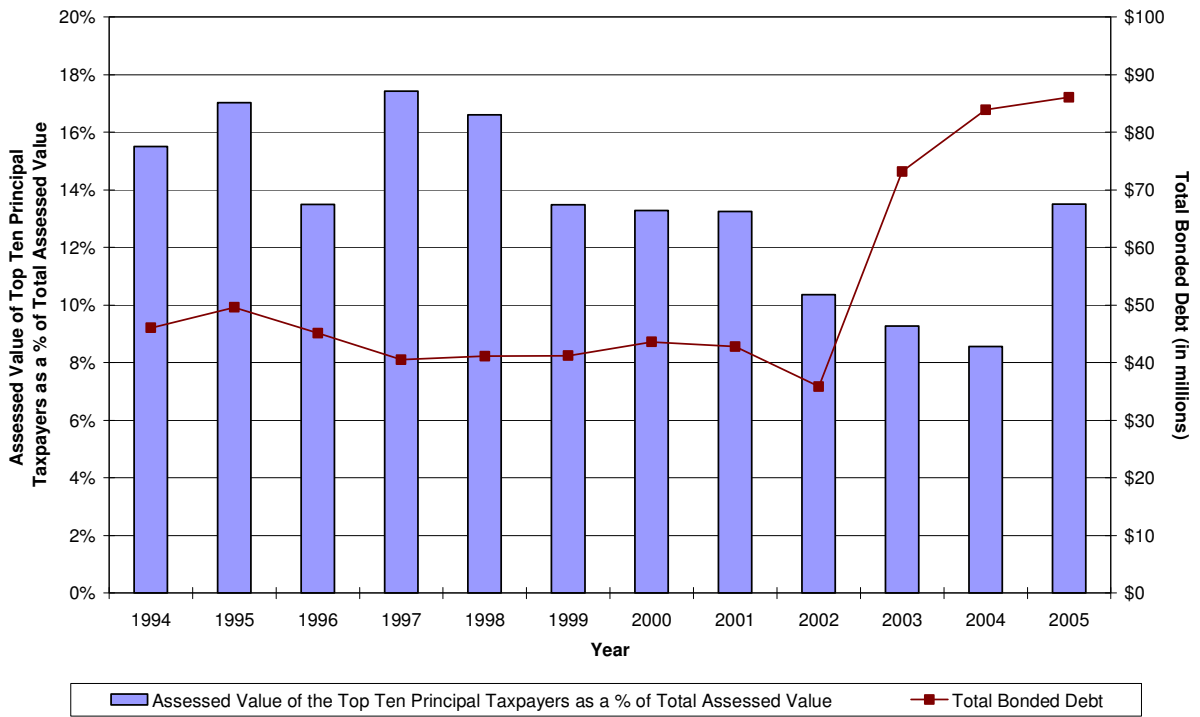


City of Lenexa	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	5,516,235	5,683,166	5,175,685	6,212,411	6,945,550	7,827,127	9,742,233	19,956,022	20,331,032	23,882,616	28,016,135	34,021,770	17.99%	28.42%
Liabilities, total	1,975,757	2,550,004	2,761,788	3,503,267	3,087,073	3,827,156	6,695,816	12,840,680	13,522,286	16,129,546	16,281,025	16,984,509	21.60%	20.46%
Fund Balance, Unreserved Undesignated	3,240,478	2,796,456	1,988,705	2,322,904	3,576,513	3,600,882	2,343,735	6,643,401	6,209,805	7,177,053	11,465,249	16,449,763	15.92%	47.66%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	20,452,121	20,336,791	22,400,093	24,046,152	27,083,271	27,768,970	29,938,694	35,550,189	36,680,252	36,218,838	44,069,741	46,419,896	7.74%	9.17%
Expenditures, total	17,328,015	18,003,470	18,692,874	19,379,956	20,369,190	21,233,932	23,512,127	30,103,060	32,477,593	33,534,967	35,698,314	37,121,152	7.17%	9.56%
Start of year Fund Balance	3,128,256	3,540,478	3,133,162	2,413,897	2,709,144	3,858,477	3,999,971	6,631,721	7,115,342	6,808,746	7,753,070	11,735,110	12.77%	24.02%
End of year Fund Balance	3,540,478	3,133,162	2,413,897	2,709,144	3,858,477	3,999,971	3,046,417	7,115,342	6,808,746	7,753,070	11,735,110	17,037,261	15.35%	41.10%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	1,909,058	2,104,962	1,513,366	1,293,941	1,055,709	1,858,467	1,548,314			3,001,122	3,008,876	8,844,063	14.96%	41.70%
End of year, Fund Balance										3,008,876	3,209,265	10,818,153		
General Fund, Actual:														
Start of year, Fund Balance	2,840,869	3,540,478	3,133,162	2,413,897	2,709,144	3,858,477	3,999,971	4,537,621	4,958,999	5,006,836	5,094,670	8,844,063	10.88%	17.20%
End of year, Fund Balance	3,540,478	3,133,162	2,413,897	2,709,144	3,858,477	3,999,971	3,046,417	5,430,940	5,006,836	5,094,670	8,844,063	13,813,606	13.17%	35.30%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										186,278,490	231,519,523	514,163,410		
Liabilities, total										128,003,858	137,620,036	148,470,232		
Net Assets, unrestricted										62,101,700	64,996,979	65,339,701		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										31,578,851	58,274,632	93,899,487		
Net assets, ending										58,274,632	93,899,487	365,693,178		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	72,179,534	86,617,081	69,701,283	100,883,522	102,073,482	92,779,186	105,452,134	113,283,124	91,373,346	85,127,085	80,141,552	132,693,676	5.69%	4.70%
Top 10 as a % of total assessed value	15.51%	17.03%	13.49%	17.42%	16.61%	13.48%	13.28%	13.25%	10.36%	9.26%	8.56%	13.51%		
<b>Property Tax Table</b>														
Total assessed value	465,469,211	508,696,387	516,798,949	579,013,729	614,643,770	688,226,580	793,804,320	855,114,926	882,020,750	918,870,953	935,927,297	982,460,511	7.03%	4.36%
Total estimated actual value	2,313,397,164	2,531,997,588	2,545,571,057	2,869,456,097	3,049,228,119	3,450,169,437	4,008,354,301	4,349,786,551	4,550,304,267	4,783,126,334	4,935,352,673	5,230,855,807	7.70%	5.47%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin	49,455,000	49,610,000	49,625,000	44,530,000	41,155,000	44,430,000	46,815,000	48,205,000	51,395,000	88,950,000	99,700,000	105,950,000	7.17%	17.75%
	36,656,804	44,498,832	45,982,806	129,134,040	143,238,131	162,037,974	191,326,296	208,329,478	213,211,225	186,711,286	181,078,189	188,788,153	16.07%	-0.27%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	46,025,000	49,610,000	45,125,000	40,530,000	41,155,000	41,210,000	43,595,000	42,805,000	35,880,000	73,170,000	83,920,000	86,085,000	5.86%	14.58%
Net bonded debt														
Population	36,736	36,992	37,536	37,868	38,989	40,202	40,238	42,186	44,042	44,512	45,273	43,765	1.60%	1.69%

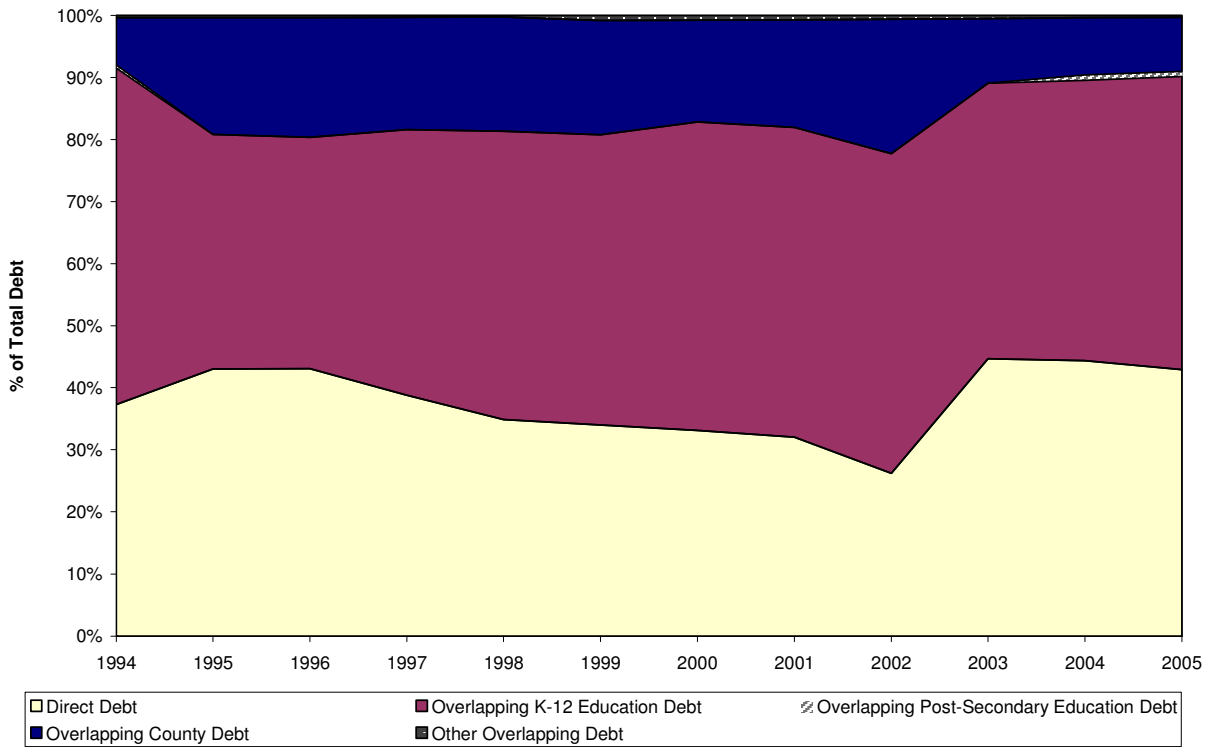
City of Lenexa

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Lenexa's Direct Debt	46,025,000	49,610,000	45,125,000	40,530,000	41,155,000	41,210,000	43,595,000	42,805,000	35,880,000	73,170,000	83,920,000	86,085,000	5.86%	14.58%
Total Overlapping Debt	77,338,614	65,726,878	59,584,700	63,903,523	76,858,894	79,851,772	87,950,094	90,768,075	100,829,824	90,691,380	105,186,193	114,515,109	3.63%	5.42%
K-12 Education Overlapping	66,872,239	43,625,205	39,010,908	44,707,617	54,819,040	56,559,897	65,384,142	66,616,719	70,382,332	72,817,792	85,401,373	94,802,829	3.22%	7.71%
Post-Secondary Education Overlapping	589,051	0	0	0	0	0	0	0	0	0	1,645,480	1,645,480	9.79%	
County Overlapping Debt	9,437,225	21,681,810	20,204,147	18,861,165	21,752,584	22,288,750	21,568,032	23,204,966	29,566,026	17,063,963	17,417,040	17,417,040	5.73%	-4.19%
Other Overlapping Debt	440,099	419,863	369,645	334,741	287,270	1,003,125	997,920	946,390	881,466	809,625	722,300	649,760	3.61%	-8.22%
Total Direct & Overlapping Debt	123,363,614	115,336,878	104,709,700	104,433,523	118,013,894	121,061,772	131,545,094	133,573,075	136,709,824	163,861,380	189,106,193	200,600,109	4.52%	8.81%
<b>Compositin of Overlapping Debt</b>														
K-12 Education Overlapping	86.47%	66.37%	65.47%	69.96%	71.32%	70.83%	74.34%	73.39%	69.80%	80.29%	81.19%	82.79%		
Post-Secondary Education Overlapping	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.56%	1.44%		
County Overlapping Debt	12.20%	32.99%	33.91%	29.52%	28.30%	27.91%	24.52%	25.57%	29.32%	18.82%	16.56%	15.21%		
Other Overlapping Debt	0.57%	0.64%	0.62%	0.52%	0.37%	1.26%	1.13%	1.04%	0.87%	0.89%	0.69%	0.57%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Lenexa's Direct Debt		7.79%	-9.04%	-10.18%	1.54%	0.13%	5.79%	-1.81%	-16.18%	103.93%	14.69%	2.58%		
Total Overlapping Debt		-15.01%	-9.35%	7.25%	20.27%	3.89%	10.14%	3.20%	11.09%	-10.06%	15.98%	8.87%		
K-12 Education Overlapping		-34.76%	-10.58%	14.60%	22.62%	3.18%	15.60%	1.89%	5.65%	3.46%	17.28%	11.01%		
Post-Secondary Education Overlapping		-100.00%										0.00%		
County Overlapping Debt		129.75%	-6.82%	-6.65%	15.33%	2.46%	-3.23%	7.59%	27.41%	-42.29%	2.07%	0.00%		
Other Overlapping Debt		-4.60%	-11.96%	-9.44%	-14.18%	249.19%	-0.52%	-5.16%	-6.86%	-8.15%	-10.79%	-10.04%		
Total Direct & Overlapping Debt		-6.51%	-9.21%	-0.26%	13.00%	2.58%	8.66%	1.54%	2.35%	19.86%	15.41%	6.08%		

**City of Lenexa: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Lenexa: Profile of Direct and Overlapping Debt, 1994-2005**

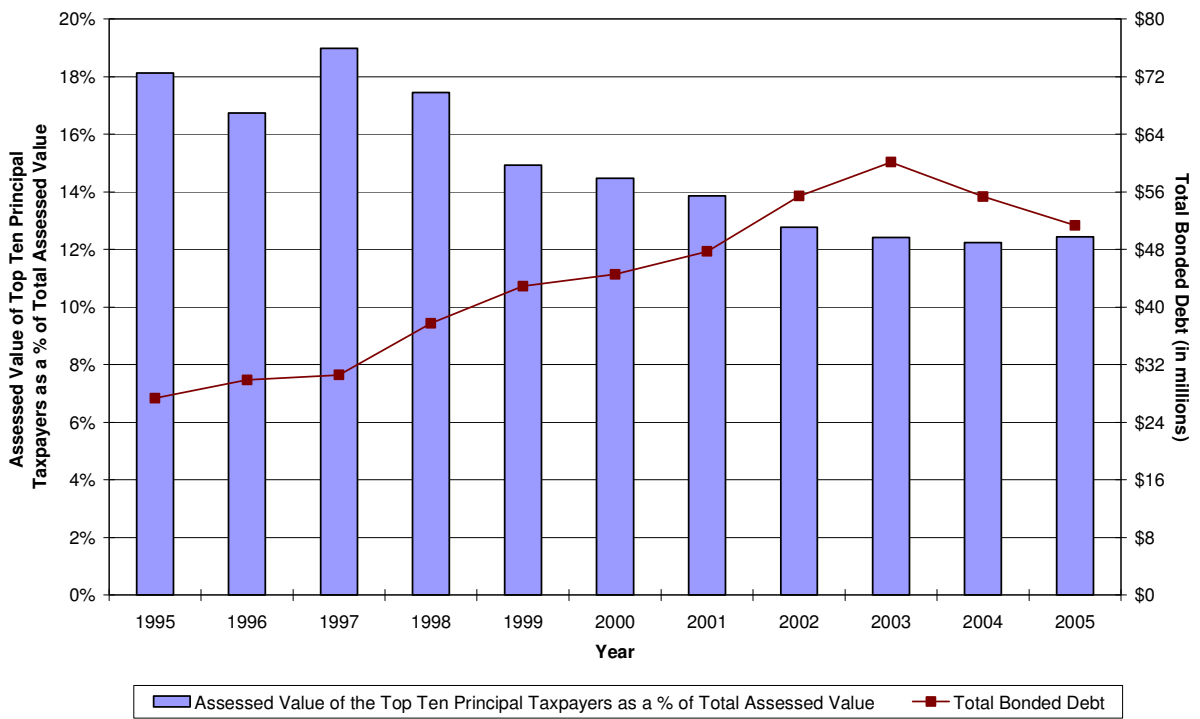


City of Manhattan	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1995- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total		6,052,138	6,441,969	6,264,486	7,560,146	3,378,730	3,332,868	2,654,956	2,996,733	4,159,509	6,692,960	8,297,864	3.21%	20.01%
Liabilities, total		2,565,369	3,989,460	3,858,429	5,052,724	767,154	1,385,870	541,858	555,067	1,775,348	2,559,303	2,821,480	0.96%	15.28%
Fund Balance, Unreserved Undesignated		3,273,910	2,169,498	2,024,057	1,999,731	2,361,861	1,671,543	1,974,192	2,388,478	2,383,098	4,080,056	5,476,384	5.28%	26.79%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total		12,375,157	12,113,161	14,522,878	15,278,482	15,882,745	12,808,356	12,946,682	13,217,597	13,047,909	14,759,944	15,320,126	2.16%	3.65%
Expenditures, total		14,209,140	14,817,256	16,297,427	16,698,676	17,955,928	11,938,679	13,417,592	15,384,169	14,614,831	14,680,202	15,579,300	0.92%	5.47%
Start of year Fund Balance		3,242,829	3,486,769	2,452,509	2,406,057	2,507,422	2,611,576	1,946,998	2,113,098	2,441,666	2,384,161	4,133,657	2.46%	9.62%
End of year Fund Balance		3,486,768	2,452,509	2,406,057	2,507,422	2,611,576	1,946,998	2,113,098	2,441,666	2,384,161	4,133,657	5,476,384	4.62%	22.98%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance		3,048,001	3,273,910	2,169,498	2,024,671	1,999,731	2,361,861	1,671,543	1,974,192	2,388,478	2,383,098	4,080,056	2.96%	11.55%
End of year, Fund Balance		3,273,910	2,169,498	2,024,671	1,999,731	2,361,861	1,671,543	1,974,192	2,388,478	2,383,098	4,080,056	5,476,384	5.28%	26.79%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										142,195,841	142,824,915	145,389,147		
Liabilities, total										80,475,459	75,807,266	72,863,568		
Net Assets, unrestricted										4,297,947	7,337,888	8,807,348		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										55,099,528	61,720,382	67,017,649		
Net assets, ending										61,720,382	67,017,649	72,525,579		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total		26,527,516	26,527,516	31,313,374	30,313,374	27,008,759	28,187,852	29,294,821	29,044,797	30,011,701	33,164,088	36,720,672	3.31%	5.43%
Top 10 as a % of total assessed value		18.13%	16.74%	18.98%	17.45%	14.93%	14.47%	13.86%	12.77%	12.42%	12.24%	12.44%		
<b>Property Tax Table</b>														
Total assessed value		146,354,344	158,509,414	164,972,936	173,746,968	180,947,529	194,866,210	211,317,793	227,452,305	241,637,190	270,999,023	295,185,464	7.27%	8.66%
Total estimated actual value		992,860,555	1,077,179,324	1,162,719,478	1,153,266,095	1,234,581,425	1,366,335,942	1,481,861,640	1,595,582,637	1,716,648,995	1,849,513,929	2,055,548,018	7.55%	8.51%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total		25,843,449	30,193,995	29,819,850	25,472,606	31,134,108	38,932,915	41,596,804	42,404,518	42,023,981	37,224,713	33,733,161	2.70%	-2.83%
Debt Margin		16,333,956	15,098,129	28,035,648	37,056,976	36,116,596	33,216,690	35,393,155	39,230,897	39,596,645	53,673,057	64,958,032	14.80%	14.36%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt		27,365,200	29,877,500	30,565,000	37,724,000	42,899,000	44,540,000	47,735,000	55,415,000	60,125,000	55,355,000	51,340,000	6.49%	2.88%
Net bonded debt		24,845,791	25,816,097	26,795,783	31,284,870	36,931,397	38,420,337	43,311,655	49,991,770	51,746,047	48,512,586	45,791,690	6.30%	3.57%
Population		43,430	43,057	42,092	41,661	41,499	44,831	46,130	46,523	46,803	48,344	49,500	1.32%	2.00%

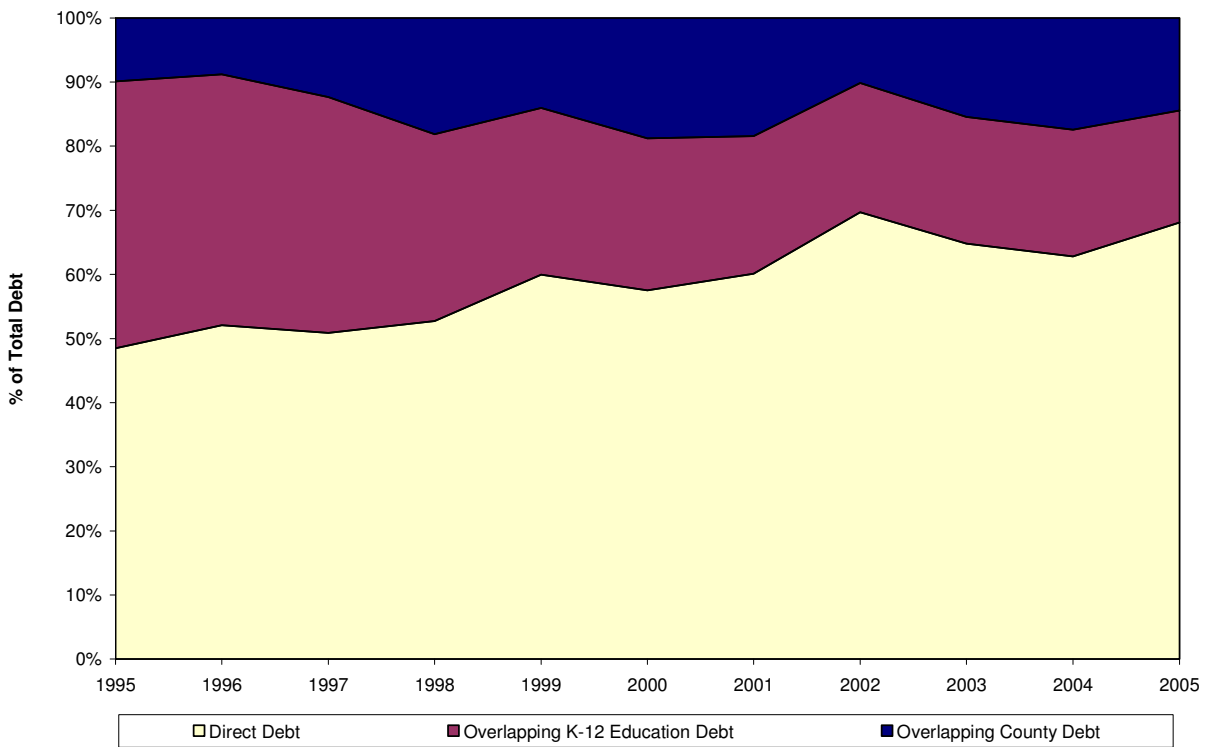


City of Manhattan	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1995- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Manhattan's Direct Debt	27,365,200	29,877,500	30,565,000	37,724,000	42,899,000	44,540,000	47,735,000	55,415,000	60,125,000	55,355,000	51,340,000		6.49%	2.88%
Total Overlapping Debt	29,091,782	27,497,092	29,535,652	33,825,021	28,660,409	32,931,443	31,714,038	24,096,552	32,638,627	32,779,166	24,027,415		-1.89%	-6.11%
K-12 Education Overlapping	23,509,354	22,448,550	22,144,509	20,839,942	18,600,582	18,365,592	17,093,440	16,036,800	18,333,900	17,404,335	13,164,670		-5.63%	-6.44%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0			
County Overlapping Debt	5,582,428	5,048,542	7,391,143	12,985,079	10,059,827	14,565,851	14,620,598	8,059,752	14,304,727	15,374,831	10,862,745		6.88%	-5.70%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0			
Total Direct & Overlapping Debt	56,456,982	57,374,592	60,100,652	71,549,021	71,559,409	77,471,443	79,449,038	79,511,552	92,763,627	88,134,166	75,367,415		2.93%	-0.55%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	80.81%	81.64%	74.98%	61.61%	64.90%	55.77%	53.90%	66.55%	56.17%	53.10%	54.79%			
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
County Overlapping Debt	19.19%	18.36%	25.02%	38.39%	35.10%	44.23%	46.10%	33.45%	43.83%	46.90%	45.21%			
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%			
<b>Percent Change by Year</b>	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Manhattan's Direct Debt		9.18%	2.30%	23.42%	13.72%	3.83%	7.17%	16.09%	8.50%	-7.93%	-7.25%			
Total Overlapping Debt		-5.48%	7.41%	14.52%	-15.27%	14.90%	-3.70%	-24.02%	35.45%	0.43%	-26.70%			
K-12 Education Overlapping		-4.51%	-1.35%	-5.89%	-10.75%	-1.26%	-6.93%	-6.18%	14.32%	-5.07%	-24.36%			
Post-Secondary Education Overlapping														
County Overlapping Debt		-9.56%	46.40%	75.68%	-22.53%	44.79%	0.38%	-44.87%	77.48%	7.48%	-29.35%			
Other Overlapping Debt														
Total Direct & Overlapping Debt		1.63%	4.75%	19.05%	0.01%	8.26%	2.55%	0.08%	16.67%	-4.99%	-14.49%			

**City of Manhattan: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1995-2005**



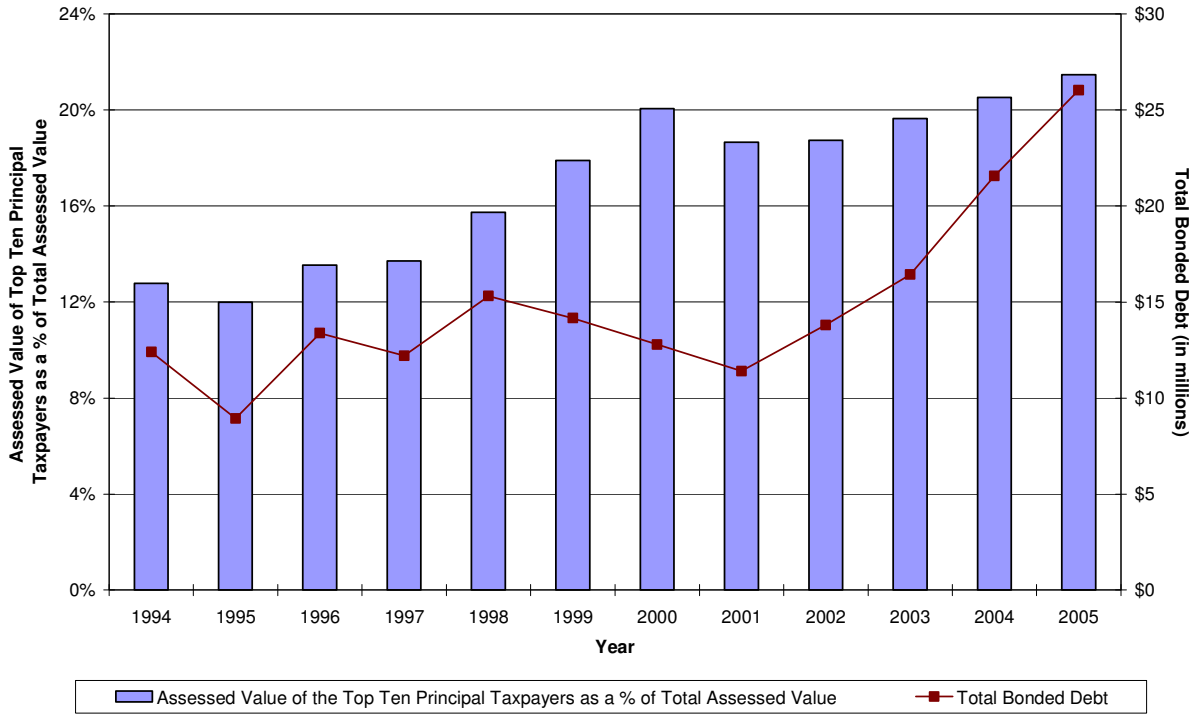
**City of Manhattan: Profile of Direct and Overlapping Debt, 1995-2005**



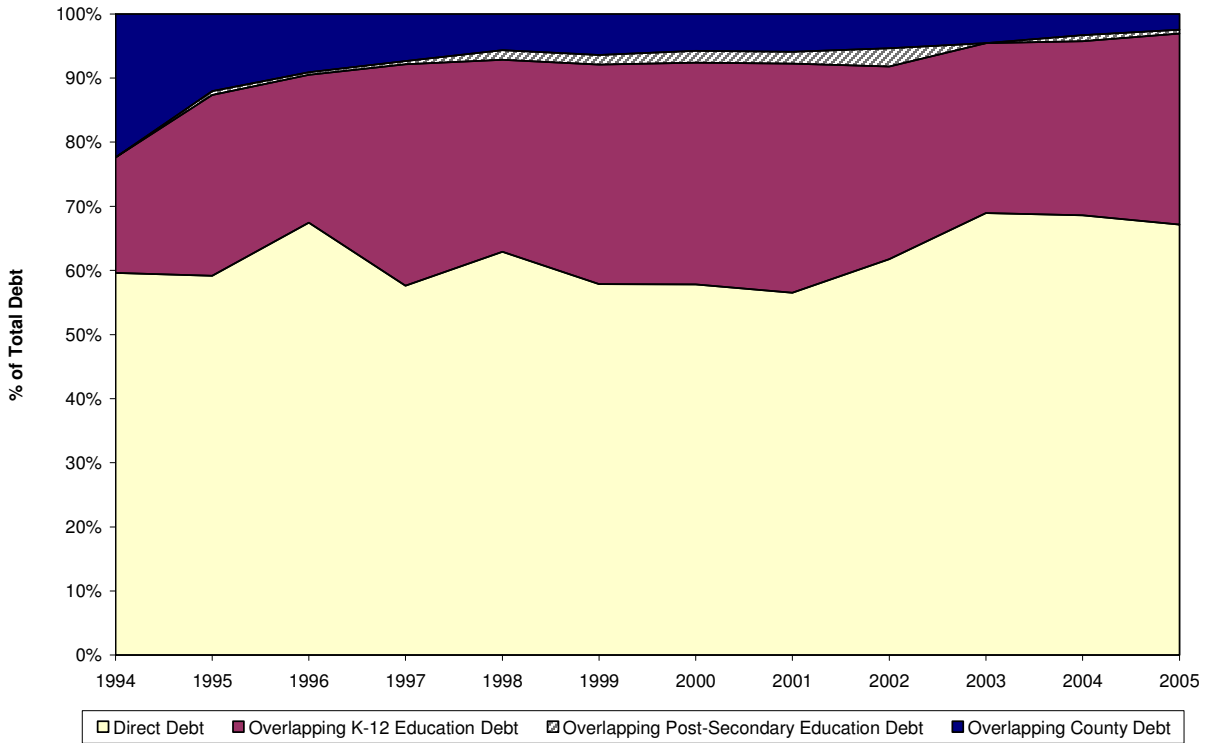
City of Merriam	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	2,887,222	3,931,783	4,220,045	4,954,535	6,687,198	5,707,289	6,105,473	6,338,461	6,087,914	6,333,930	6,567,380	6,727,499	7.99%	1.96%
Liabilities, total	625,298	633,859	919,221	916,307	1,680,162	1,568,479	1,626,387	1,538,467	1,793,378	2,587,768	2,548,470	2,695,689	14.21%	10.63%
Fund Balance, Unreserved Undesignated	455,003	835,079	1,024,280	1,510,856	880,077	1,295,197	1,333,218	1,358,739	943,673	1,089,903	804,900	1,163,224	8.91%	-2.69%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	6,090,461	6,259,775	6,820,195	7,998,492	8,430,091	10,056,396	10,320,586	10,636,289	10,292,760	10,139,710	11,359,933	11,647,980	6.07%	2.45%
Expenditures, total	3,947,732	4,081,927	4,544,501	4,635,435	5,592,190	6,239,716	7,120,592	7,438,950	8,038,488	2,150,867	8,696,709	9,267,484	8.07%	5.41%
Start of year Fund Balance	1,674,157	2,900,608	3,297,924	3,300,824	4,038,228	5,007,036	4,138,810	4,479,086	4,799,994	4,294,536	3,746,162	4,018,910	8.29%	-0.59%
End of year Fund Balance	2,261,924	3,297,924	3,300,824	4,038,228	5,007,036	4,138,810	4,479,086	4,799,994	4,294,536	3,746,162	4,018,910	4,031,810	5.40%	-2.08%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	864,612	1,804,421	2,462,845	2,269,805	2,313,716	4,093,874	2,786,532	3,059,892	3,429,623	3,314,482	2,618,778	3,198,060	12.63%	2.79%
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	1,657,005	2,898,108	3,297,924	3,294,085	3,824,572	4,973,951	4,081,730	4,393,111	4,788,362	4,258,155	3,745,062	4,040,441	8.44%	-0.20%
End of year, Fund Balance	2,259,424	3,237,924	3,294,085	3,824,572	4,973,951	4,081,730	4,393,111	4,788,361	4,258,155	3,745,062	4,040,441	4,042,744	5.43%	-1.65%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										101,556,979	108,093,683	114,970,457		
Liabilities, total										40,410,486	45,172,799	51,848,011		
Net Assets, unrestricted										3,176,427	-9,357,622	-8,547,109		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										56,854,413	61,146,493	62,380,884		
Net assets, ending										61,146,493	62,380,884	63,122,446		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	10,799,581	10,779,106	12,484,721	13,863,237	17,834,634	23,497,225	27,523,832	26,959,567	27,174,378	29,539,818	31,588,860	34,326,358	11.09%	4.52%
Top 10 as a % of total assessed value	12.78%	11.98%	13.54%	13.71%	15.74%	17.89%	20.05%	18.67%	18.75%	19.64%	20.52%	21.47%		
<b>Property Tax Table</b>														
Total assessed value	84,509,001	89,954,849	92,225,917	101,147,493	113,297,948	131,310,342	137,252,404	144,425,941	144,960,800	150,372,894	153,937,164	159,885,442	5.97%	3.10%
Total estimated actual value														
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	12,395,000	8,935,000	13,380,000	12,200,000	9,813,300	8,653,300	7,388,300	6,118,300	9,388,300	11,025,625	17,065,625	21,835,625	5.28%	24.20%
Debt Margin	8,958,547	13,639,139	9,694,859	12,858,012	28,721,675	35,253,457	38,297,458	41,398,848	38,486,594	38,449,398	33,505,821	30,441,232	11.76%	-4.49%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	12,395,000	8,935,000	13,380,000	12,200,000	15,318,300	14,158,300	12,788,300	11,413,300	13,798,300	16,430,000	21,560,000	26,035,000	6.98%	15.28%
Net bonded debt	12,380,526	8,854,712	13,089,726	11,782,876	15,267,708	14,097,738	12,346,428	10,678,022	12,680,674	na	21,262,573	25,717,233	6.87%	15.81%
<b>Population</b>														
	12,153	12,153	13,000	13,800	12,160	12,103	11,008	11,008	10,947	10,844	10,835	10,791	-1.07%	-0.40%

City of Merriam	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Merriam's Direct Debt	13,248,864	9,728,356	13,380,000	12,200,000	15,318,300	14,158,300	12,788,300	11,413,300	13,798,300	16,430,000	21,560,000	26,035,000	6.33%	15.28%
Total Overlapping Debt	8,978,613	6,717,695	6,449,153	8,983,208	9,033,938	10,302,853	9,337,598	8,778,995	8,540,365	7,403,460	9,857,513	12,730,079	3.22%	6.39%
K-12 Education Overlapping	4,015,131	4,636,513	4,571,638	7,324,246	7,287,578	8,376,856	7,662,973	7,215,047	6,714,783	6,321,296	8,515,698	11,548,991	10.08%	8.55%
Post-Secondary Education Overlapping	0	102,381	76,828	103,279	364,848	361,514	409,250	378,594	632,150	0	299,902	227,014		-11.12%
County Overlapping Debt	4,963,482	1,978,801	1,800,687	1,555,683	1,381,512	1,564,483	1,265,375	1,185,354	1,193,432	1,082,164	1,041,913	954,074	-13.92%	-5.49%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	22,227,477	16,446,051	19,829,153	21,183,208	24,352,238	24,461,153	22,125,898	20,192,295	22,338,665	23,833,460	31,417,513	38,765,079	5.19%	11.87%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	44.72%	69.02%	70.89%	81.53%	80.67%	81.31%	82.07%	82.19%	78.62%	85.38%	86.39%	90.72%		
Post-Secondary Education Overlapping	0.00%	1.52%	1.19%	1.15%	4.04%	3.51%	4.38%	4.31%	7.40%	0.00%	3.04%	1.78%		
County Overlapping Debt	55.28%	29.46%	27.92%	17.32%	15.29%	15.18%	13.55%	13.50%	13.97%	14.62%	10.57%	7.49%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Merriam's Direct Debt	-26.57%	37.54%	-8.82%	25.56%	-7.57%	-9.68%	-10.75%	20.90%	19.07%	31.22%	20.76%			
Total Overlapping Debt	-25.18%	-4.00%	39.29%	0.56%	14.05%	-9.37%	-5.98%	-2.72%	-13.31%	33.15%	29.14%			
K-12 Education Overlapping	15.48%	-1.40%	60.21%	-0.50%	14.95%	-8.52%	-5.85%	-6.93%	-5.86%	34.71%	35.62%			
Post-Secondary Education Overlapping		-24.96%	34.43%	253.26%	-0.91%	13.20%	-7.49%	66.97%	-100.00%					
County Overlapping Debt		-60.13%	-9.00%	-13.61%	-11.20%	13.24%	-19.12%	-6.32%	0.68%	-9.32%	-3.72%	-8.43%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		-26.01%	20.57%	6.83%	14.96%	0.45%	-9.55%	-8.74%	10.63%	6.69%	31.82%	23.39%		

**City of Merriam: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



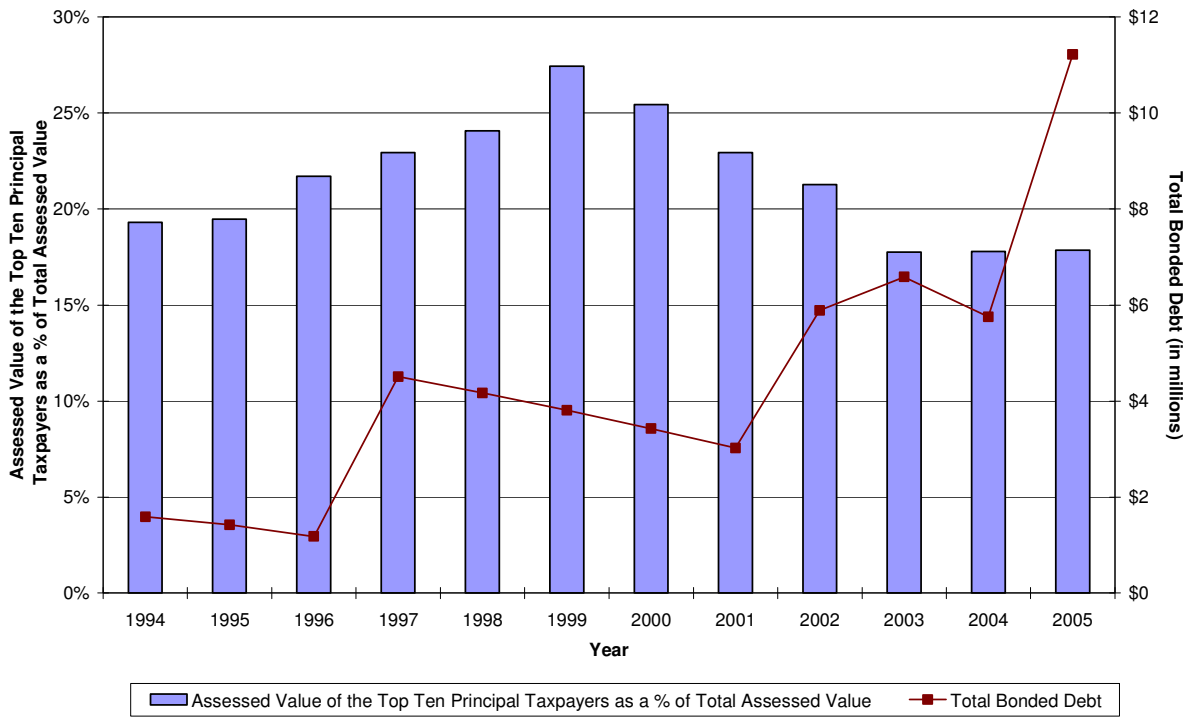
**City of Merriam: Profile of Direct and Overlapping Debt, 1994-2005**



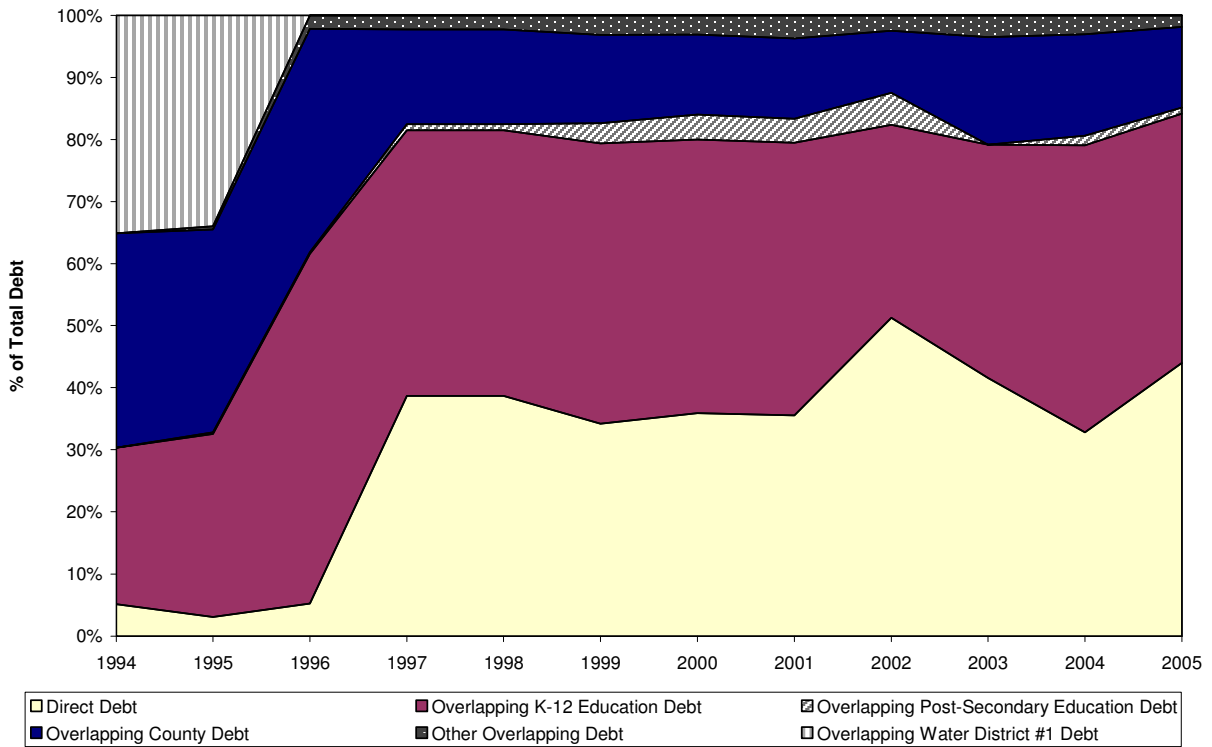
City of Mission	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	5,091,464	3,917,504	4,060,522	1,306,072	2,045,384	3,919,177	4,589,518	4,178,610	2,772,049	3,482,289	4,224,590	4,165,874	-1.81%	-1.92%
Liabilities, total	572,112	631,692	549,980	511,145	666,208	843,523	1,639,008	1,279,768	1,419,153	1,055,821	1,497,571	1,468,438	8.95%	-2.17%
Fund Balance, Unreserved Undesignated	4,519,352	3,285,812	3,510,542	708,820	1,373,476	2,908,054	2,920,419	2,768,250	1,280,176	2,188,070	2,598,676	2,694,436	-4.59%	-1.60%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	4,832,191	4,713,041	4,952,140	4,800,772	5,247,965	6,422,650	6,642,454	6,607,513	7,140,931	6,746,291	8,389,526	9,325,148	6.16%	7.02%
Expenditures, total	3,499,421	3,746,581	4,727,410	3,793,258	4,002,309	4,726,472	6,767,598	6,030,324	8,533,797	6,854,147	8,485,357	8,410,299	8.30%	4.44%
Start of year Fund Balance	3,186,582	4,519,352	3,285,812	3,510,542	708,820	1,379,476	3,075,654	2,950,510	2,898,842	1,352,896	2,426,468	2,727,019	-1.41%	-2.38%
End of year Fund Balance	4,519,352	3,285,812	3,510,542	708,820	1,379,476	3,075,654	2,950,510	2,898,842	1,352,896	2,426,468	2,727,019	2,697,436	-4.58%	-1.78%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	3,186,582	4,519,352	3,285,812	3,510,542	708,820	1,379,476	2,914,054	2,950,510	2,768,251	1,280,176	2,188,070	2,598,676	-1.84%	-2.26%
End of year, Fund Balance	4,519,352	3,285,812	3,510,542	708,820	1,379,476	2,914,054	2,950,510	2,768,251	1,280,176	2,188,070	2,598,676	2,694,436	-4.59%	-1.80%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											22,244,935	31,364,471		
Liabilities, total											9,348,294	18,086,535		
Net Assets, unrestricted											5,812,516	8,094,125		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											13,111,998	12,896,641		
Net assets, ending											12,896,641	13,277,936		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	14,109,463	15,500,904	17,143,809	18,192,257	19,212,196	23,974,695	25,771,806	25,431,922	24,272,791	22,500,000	22,333,664	22,993,113	4.54%	-2.26%
Top 10 as a % of total assessed value	19.30%	19.49%	21.70%	22.94%	24.07%	27.44%	25.44%	22.94%	21.27%	17.75%	17.80%	17.85%		
<b>Property Tax Table</b>														
Total assessed value	73,100,823	79,551,647	79,020,689	79,289,543	79,823,151	87,361,750	101,287,919	110,844,388	114,113,632	126,731,435	125,488,074	128,833,155	5.29%	4.93%
Total estimated actual value	430,889,809	468,891,158	529,734,771	513,393,280	637,552,555	679,710,151	683,655,538	672,739,654	701,776,028	831,690,214	866,542,072	885,171,479	6.76%	5.30%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin										5,385,000	5,755,000	11,219,598		
										35,405,906	31,891,422	27,430,349		
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	1,590,000	1,420,000	1,180,000	4,510,000	4,165,000	3,805,000	3,425,000	3,025,000	5,887,000	6,585,000	5,755,000	11,219,598	19.44%	26.78%
Net bonded debt	615,565	409,681	223,174	3,416,624	3,464,637	3,010,467	3,032,270	2,875,447	5,707,972	6,075,805	5,182,045	10,596,278	29.52%	28.43%
<b>Population</b>														
	9,470	9,740	9,145	9,145	9,145	9,535	9,727	9,727	9,727	9,727	9,727	10,020	0.51%	0.60%

City of Mission	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Mission's Direct Debt	615,655	409,681	223,174	3,416,624	3,416,624	3,010,467	3,032,270	2,875,447	5,707,972	6,075,805	5,182,045	10,596,278	29.52%	28.43%
Total Overlapping Debt	11,442,397	12,896,223	4,068,676	5,417,823	5,417,823	5,794,206	5,407,241	5,218,209	5,422,581	8,538,954	10,609,156	13,486,357	1.51%	20.06%
K-12 Education Overlapping	3,046,706	3,918,786	2,420,859	3,782,411	3,782,411	3,979,683	3,718,809	3,556,689	3,462,910	5,495,057	7,299,012	9,679,398	11.08%	21.08%
Post-Secondary Education Overlapping	0	34,227	10,193	89,567	89,567	283,351	338,059	314,106	571,092	0	244,168	237,533		-6.81%
County Overlapping Debt	4,162,416	4,350,696	1,543,981	1,346,386	1,346,386	1,251,364	1,090,258	1,045,458	1,109,500	2,529,482	2,584,464	3,124,177	-2.57%	23.44%
Other Overlapping Debt	0	75,886	93,643	199,459	199,459	279,808	260,115	301,956	279,079	514,415	481,512	445,249		11.35%
Water District #1	4,233,275	4,516,628	0	0	0	0	0	0	0	0	0	0	-100.00%	
Total Direct & Overlapping Debt	12,058,052	13,305,904	4,291,850	8,834,447	8,834,447	8,804,673	8,439,511	8,093,656	11,130,553	14,614,759	15,791,201	24,082,635	6.49%	23.33%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	26.63%	30.39%	59.50%	69.81%	69.81%	68.68%	68.77%	68.16%	63.86%	64.35%	68.80%	71.77%		
Post-Secondary Education Overlapping	0.00%	0.27%	0.25%	1.65%	1.65%	4.89%	6.25%	6.02%	10.53%	0.00%	2.30%	1.76%		
County Overlapping Debt	36.38%	33.74%	37.95%	24.85%	24.85%	21.60%	20.16%	20.03%	20.46%	29.62%	24.36%	23.17%		
Other Overlapping Debt	0.00%	0.59%	2.30%	3.68%	3.68%	4.83%	4.81%	5.79%	5.15%	6.02%	4.54%	3.30%		
Water District #1	37.00%	35.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Mission's Direct Debt	-33.46%	-45.52%	1430.92%	0.00%	-11.89%	0.72%	-5.17%	98.51%	6.44%	-14.71%	104.48%			
Total Overlapping Debt	12.71%	-68.45%	33.16%	0.00%	6.95%	-6.68%	-3.50%	3.92%	57.47%	24.24%	27.12%			
K-12 Education Overlapping	28.62%	-38.22%	56.24%	0.00%	5.22%	-6.56%	-4.36%	-2.64%	58.68%	32.83%	32.61%			
Post-Secondary Education Overlapping		-70.22%	778.71%	0.00%	216.36%	19.31%	-7.09%	81.82%	-100.00%		-2.72%			
County Overlapping Debt		4.52%	-64.51%	-12.80%	0.00%	-7.06%	-12.87%	-4.11%	6.13%	127.98%	2.17%	20.88%		
Other Overlapping Debt		23.40%	113.00%	0.00%	40.28%	-7.04%	16.09%	-7.58%	84.33%	-6.40%	-7.53%			
Water District #1		6.69%	-100.00%											
Total Direct & Overlapping Debt		10.35%	-67.74%	105.84%	0.00%	-0.34%	-4.15%	-4.10%	37.52%	31.30%	8.05%	52.51%		

**City of Mission: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Mission: Profile of Direct and Overlapping Debt, 1994-2005**





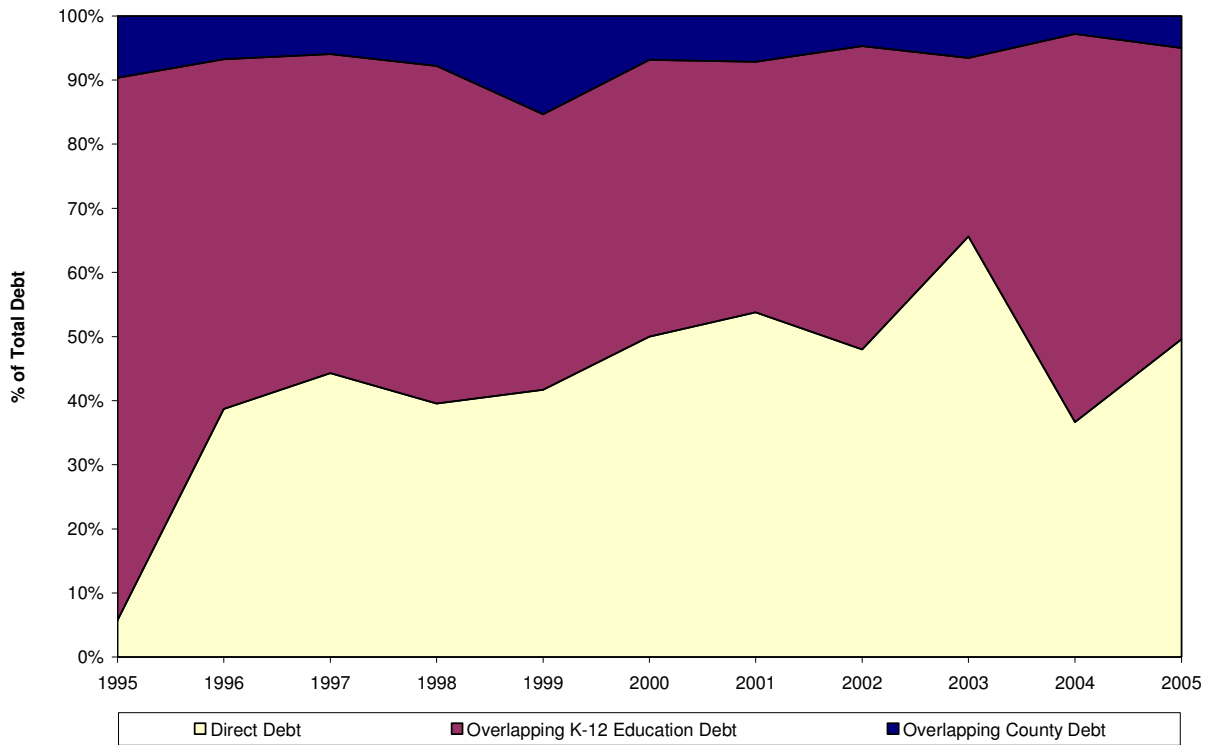
City of Mulvane	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	757,752	774,031	1,063,984	1,288,905	1,546,770	1,368,102	1,584,708	1,748,175	1,454,667	1,649,909	1,743,581	1,933,781	8.89%	4.06%
Liabilities, total	417,710	466,940	487,167	499,861	763,846	685,568	873,866	834,092	526,511	728,432	896,766	802,965	6.12%	-1.68%
Fund Balance, Unreserved Undesignated	104,806	159,751	282,576	298,133	293,644	0	0	513,872	174,459	260,524	327,942	442,700	13.99%	
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	1,220,147	1,303,263	1,444,945	1,576,832	1,688,092	1,634,222	1,698,149	2,078,622	2,267,793	2,062,430	2,114,371	2,419,776	6.42%	7.34%
Expenditures, total	1,083,901	1,307,361	1,236,578	1,321,905	1,744,276	1,548,908	1,709,650	1,844,022	1,868,844	1,908,013	2,147,901	1,894,644	5.21%	2.08%
Start of year Fund Balance	365,165	340,042	426,773	576,817	789,044	782,924	682,534	710,842	914,083	928,156	969,344	846,815	7.95%	4.41%
End of year Fund Balance	340,042	307,091	576,817	789,044	782,924	682,534	710,842	914,083	928,156	921,477	846,815	1,130,816	11.54%	9.73%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	182,422	214,700	131,863	159,751	307,976	298,133	438,644	342,827	204,418	562,386	384,217	325,095	5.39%	-5.82%
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	350,122	319,506	291,614	442,327	580,709	736,777	481,471	407,837	776,290	765,845	707,049	656,699	5.88%	6.40%
End of year, Fund Balance	319,506	291,614	442,327	580,709	736,777	481,471	407,837	776,290	765,845	707,049	656,699	932,192	10.22%	17.98%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											36,738,314	36,005,805		
Liabilities, total											10,690,856	9,916,488		
Net Assets, unrestricted											2,432,431	2,868,866		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											25,388,896	26,047,458		
Net assets, ending											26,047,458	26,089,317		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total				1,179,290	1,192,350	1,273,221	1,276,643	1,452,371	1,478,402	1,543,589	1,604,688	1,647,942		5.24%
Top 10 as a % of total assessed value				7.16%	6.95%	7.07%	6.38%	6.77%	6.24%	6.18%	6.11%	6.13%		
<b>Property Tax Table</b>														
Total assessed value	13,007,672	13,107,052	14,800,303	16,474,721	17,155,342	18,010,972	20,017,168	21,465,736	23,687,969	24,977,881	26,256,724	26,865,522	6.82%	6.06%
Total estimated actual value	100,827,859	102,288,206	113,375,787	126,608,020	132,721,977	140,768,026	155,822,921	156,471,939	172,995,433	195,065,360	208,258,918	217,459,603	7.24%	6.89%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total		365,000	3,641,000	4,226,000	3,876,333	4,541,333	4,682,476	5,353,701	6,096,000	11,309,980	9,799,899	9,159,802		14.36%
Debt Margin		3,896,680	1,416,037	3,788,929	4,249,480	4,527,606	4,862,487	5,787,166	5,925,447	4,262,505	6,304,834	6,785,589		6.89%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	492,000	365,000	1,711,000	1,296,000	3,461,996	3,292,540	3,758,227	4,224,996	4,832,839	6,822,971	7,255,627	6,814,218	26.99%	12.64%
Net bonded debt	462,225	350,061	1,652,288	1,232,934	3,402,269	3,210,175	3,640,517	4,107,934	4,640,656	6,488,507	6,958,025	6,539,987	27.24%	12.43%
<b>Population</b>														
	5,101	5,101	5,215	5,336	5,470	5,554	5,155	5,155	5,155	5,155	5,115	5,568	0.80%	1.55%

City of Mulvane	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Mulvane's Direct Debt		365,000	3,641,000	4,226,000	3,876,333	4,541,333	4,682,476	5,353,701	6,096,000	11,309,980	9,799,889	9,159,802		14.36%
Total Overlapping Debt		5,986,137	5,765,778	5,316,527	5,931,122	6,359,325	4,683,529	4,604,201	6,608,312	5,925,280	16,956,663	9,319,816		14.75%
K-12 Education Overlapping		5,373,666	5,134,423	4,750,152	5,167,698	4,690,173	4,044,123	3,894,528	6,010,872	4,798,697	16,212,015	8,401,327		15.75%
Post-Secondary Education Overlapping		0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt		612,471	631,355	566,375	763,424	1,669,152	639,406	709,673	597,440	1,126,583	744,648	918,489		7.51%
Other Overlapping Debt		0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt		6,351,137	9,406,778	9,542,527	9,807,455	10,900,658	9,366,005	9,957,902	12,704,312	17,235,260	26,756,552	18,479,618		14.56%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping		89.77%	89.05%	89.35%	87.13%	73.75%	86.35%	84.59%	90.96%	80.99%	95.61%	90.14%		
Post-Secondary Education Overlapping		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt		10.23%	10.95%	10.65%	12.87%	26.25%	13.65%	15.41%	9.04%	19.01%	4.39%	9.86%		
Other Overlapping Debt		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Mulvane's Direct Debt	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Total Overlapping Debt		897.53%	16.07%	-8.27%	17.16%	3.11%	14.33%	13.87%	85.53%	-13.35%	-6.53%			
K-12 Education Overlapping		-3.68%	-7.79%	11.56%	7.22%	-26.35%	-1.69%	43.53%	-10.34%	186.17%	-45.04%			
Post-Secondary Education Overlapping		-4.45%	-7.48%	8.79%	-9.24%	-13.77%	-3.70%	54.34%	-20.17%	237.84%	-48.18%			
County Overlapping Debt		3.08%	-10.29%	34.79%	118.64%	-61.69%	10.99%	-15.81%	88.57%	-33.90%	23.35%			
Other Overlapping Debt														
Total Direct & Overlapping Debt		48.11%	1.44%	2.78%	11.15%	-14.08%	6.32%	27.58%	35.66%	55.24%	-30.93%			

**City of Mulvane: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1997-2005**



**City of Mulvane: Profile of Direct and Overlapping Debt, 1995-2005**

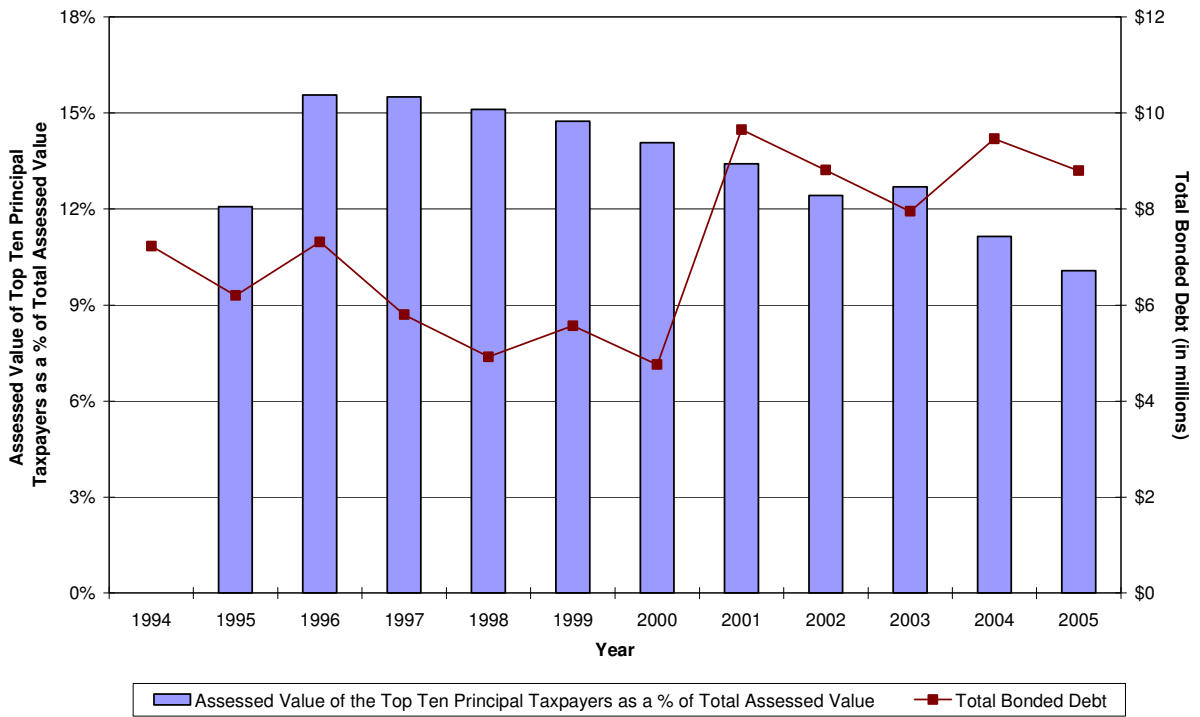


City of Newton	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	3,614,093	3,722,221	3,833,878	5,056,891	4,332,759	4,407,931	4,320,042	4,275,063	4,268,320	4,786,760	5,801,679	7,549,599	6.93%	11.81%
Liabilities, total	2,478,891	2,443,091	3,049,035	3,578,180	2,895,984	3,009,925	2,985,932	3,231,144	3,426,566	3,320,839	3,484,790	4,528,709	5.63%	8.69%
Fund Balance, Unreserved Undesignated	394,843	465,076	99,997	545,950	493,183	380,959	0	0	316,826	1,399,207	2,258,773	2,910,809	19.91%	
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	5,788,910	6,239,706	6,617,588	7,330,639	7,902,754	7,638,007	8,472,038	8,208,095	8,320,120	8,623,338	8,959,768	10,083,903	5.17%	3.54%
Expenditures, total	5,688,159	6,210,910	7,195,217	6,899,510	7,518,253	7,676,947	8,529,018	8,360,998	8,979,407	8,159,349	8,518,017	9,604,980	4.88%	2.40%
Start of year Fund Balance	788,744	1,135,202	1,279,130	784,843	1,478,711	1,436,775	1,398,006	1,334,110	1,043,919	841,754	1,465,921	2,316,889	10.29%	10.63%
End of year Fund Balance	1,135,202	1,279,130	784,843	1,478,711	1,436,775	1,398,006	1,334,110	1,043,919	841,754	1,465,921	2,316,889	3,020,890	9.31%	17.76%
<b>Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	551,634	646,300	706,153	650,000	525,609	782,941	862,575	1,229,121	506,242	360,838	500,690	940,806	4.97%	1.75%
End of year, Fund Balance										495,621	480,105	526,201		
General Fund, Actual:														
Start of year, Fund Balance	570,278	852,576	881,779	500,003	776,370	1,012,424	100,524	838,085	402,246	335,669	1,014,871	1,823,508	11.15%	78.54%
End of year, Fund Balance	852,576	881,779	500,003	776,370	1,012,424	1,000,524	838,085	402,246	335,669	1,014,871	1,823,508	2,383,138	9.80%	23.25%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										20,614,401	45,716,313	46,268,224		
Liabilities, total										16,186,055	20,606,995	21,921,620		
Net Assets, unrestricted										3,306,615	11,714,063	16,041,269		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										6,200,389	19,808,586	25,109,318		
Net assets, ending										4,428,346	25,109,318	24,346,604		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total		6,956,442	9,988,048	10,389,038	10,458,683	10,740,627	10,790,181	10,790,181	10,790,181	11,361,696	10,359,287	11,309,856		0.95%
Top 10 as a % of total assessed value		12.08%	15.56%	15.50%	15.12%	14.74%	14.07%	13.41%	12.43%	12.69%	11.15%	10.07%		
<b>Property Tax Table</b>														
Total assessed value	53,789,050	57,596,085	64,171,848	67,039,702	69,170,936	72,859,648	76,681,118	80,479,846	86,834,761	89,530,111	92,932,544	112,334,385	6.92%	7.94%
Total estimated actual value	530,163,983	571,127,066	529,651,375	582,181,781	602,911,594	657,507,417	694,601,365	724,262,927	778,756,272	785,194,237	772,903,263	828,371,274	4.14%	3.59%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	7,895,000	7,315,000	7,480,000	7,553,000	6,490,000	7,645,000	6,620,000	12,535,000	11,490,000	10,425,000	14,728,000	13,740,000	5.17%	15.72%
Debt Margin	8,307,263	10,528,131	10,656,564	12,841,086	14,193,071	14,049,317	15,914,787	11,249,130	14,172,430	16,859,798	13,037,916	17,817,133	7.18%	2.28%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	7,228,094	6,199,330	7,315,000	5,798,147	4,921,000	5,570,500	4,760,000	9,655,000	8,811,000	7,952,000	9,462,380	8,797,380	1.80%	13.07%
Net bonded debt	7,042,037	5,568,968	6,844,594	4,998,653	4,407,012	4,872,703	4,000,796	8,771,945	7,964,490	6,292,376	7,314,496			
<b>Population</b>	16,726	16,726	17,011	17,011	17,623	18,116	17,190	18,070	17,224	17,913	17,977	18,158	0.75%	1.10%

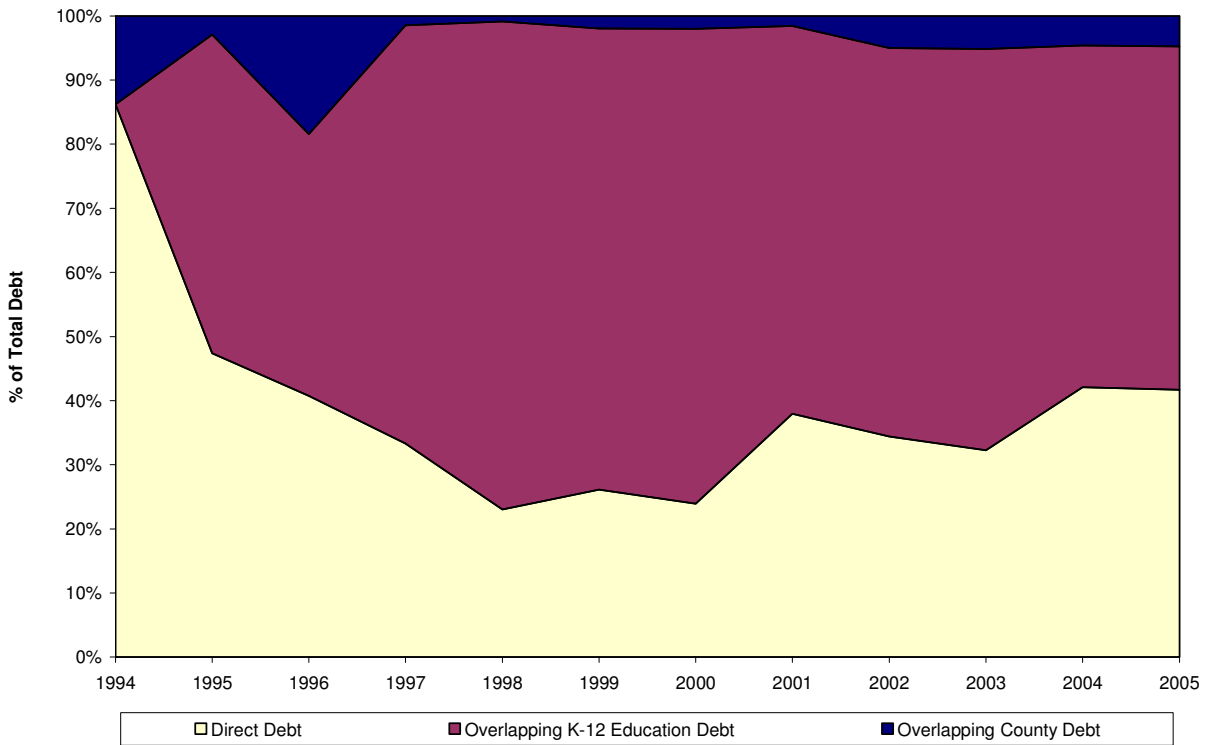
City of Newton

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Newton's Direct Debt	7,895,000	7,315,000	7,480,000	7,553,000	6,490,000	7,645,000	6,620,000	12,535,000	11,490,000	10,425,000	14,728,000	13,740,000	5.17%	15.72%
Total Overlapping Debt	1,260,513	8,122,346	10,883,090	15,138,689	21,714,909	21,657,450	21,009,876	20,491,161	21,894,297	21,894,297	20,262,832	19,189,022	28.09%	-1.80%
K-12 Education Overlapping	0	7,676,000	7,503,000	14,816,230	21,472,998	21,082,890	20,451,141	19,979,009	20,228,960	20,228,960	18,662,400	17,632,080		-2.92%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt	1,260,513	446,346	3,380,090	322,459	241,911	574,560	558,735	512,152	1,665,337	1,665,337	1,600,432	1,556,942	1.94%	22.75%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	9,155,513	15,437,346	18,363,090	22,691,689	28,204,909	29,302,450	27,629,876	33,026,161	33,384,297	32,319,297	34,990,832	32,929,022	12.34%	3.57%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	0.00%	94.50%	68.94%	97.87%	98.89%	97.35%	97.34%	97.50%	92.39%	92.39%	92.10%	91.89%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	100.00%	5.50%	31.06%	2.13%	1.11%	2.65%	2.66%	2.50%	7.61%	7.61%	7.90%	8.11%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Newton's Direct Debt		-7.35%	2.26%	0.98%	-14.07%	17.80%	-13.41%	89.35%	-8.34%	-9.27%	41.28%	-6.71%		
Total Overlapping Debt		544.37%	33.99%	39.10%	43.44%	-0.26%	-2.99%	-2.47%	6.85%	0.00%	-7.45%	-5.30%		
K-12 Education Overlapping			-2.25%	97.47%	44.93%	-1.82%	-3.00%	-2.31%	1.25%	0.00%	-7.74%	-5.52%		
Post-Secondary Education Overlapping														
County Overlapping Debt		-64.59%	657.28%	-90.46%	-24.98%	137.51%	-2.75%	-8.34%	225.16%	0.00%	-3.90%	-2.72%		
Other Overlapping Debt														
Total Direct & Overlapping Debt		68.61%	18.95%	23.57%	24.30%	3.89%	-5.71%	19.53%	1.08%	-3.19%	8.27%	-5.89%		

**City of Newton: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Newton: Profile of Direct and Overlapping Debt, 1994-2005**

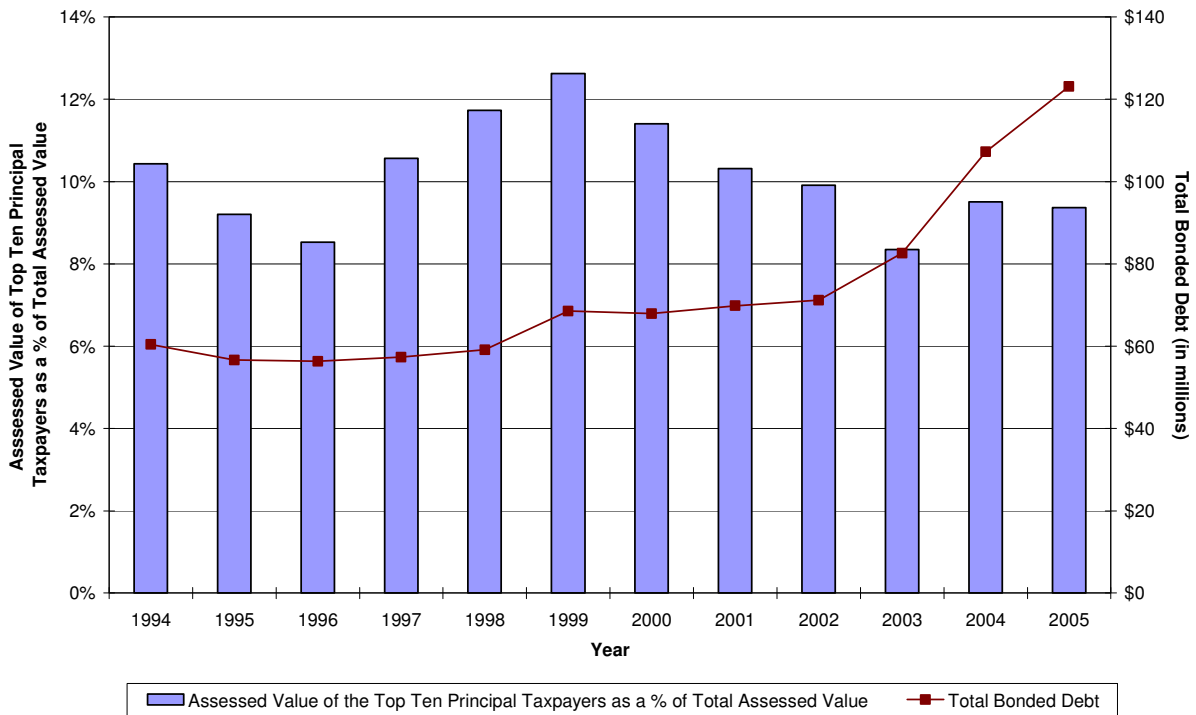


City of Olathe	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	11,425,271	11,397,033	11,117,496	12,710,602	15,963,263	19,744,277	20,245,535	24,254,421	23,933,112	27,765,597	31,340,925	33,853,966	10.38%	10.83%
Liabilities, total	4,446,967	4,972,375	5,689,247	6,286,583	6,538,232	7,488,872	7,810,446	6,964,517	9,462,687	12,051,581	12,931,571	14,096,917	11.06%	12.54%
Fund Balance, Unreserved Undesignated	6,858,603	6,043,902	5,232,259	6,109,389	9,100,838	11,784,038	11,669,390	16,962,560	13,930,933	14,790,109	17,750,451	18,471,654	9.42%	9.62%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	25,473,983	26,658,715	29,566,005	32,725,374	37,402,494	41,518,019	45,688,422	48,959,437	48,866,395	50,588,750	56,630,263	60,667,466	8.21%	5.84%
Expenditures, total	22,528,228	25,071,338	27,980,801	29,860,015	31,849,155	36,638,279	42,205,913	46,185,755	40,917,007	40,606,516	43,499,004	44,823,060	6.45%	1.21%
Start of year Fund Balance	5,256,693	6,978,304	6,424,658	5,428,249	6,424,019	9,245,031	12,255,405	12,435,089	17,289,904	14,470,425	15,714,016	18,409,354	12.07%	8.48%
End of year Fund Balance	6,978,304	6,424,658	5,428,249	6,424,019	9,425,031	12,255,405	12,435,089	17,289,904	14,470,425	15,714,016	18,409,354	19,757,049	9.92%	9.70%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance								11,669,390	16,962,560					
End of year, Fund Balance								3,548,211	7,788,999					
General Fund, Actual:														
Start of year, Fund Balance	5,104,320	6,858,603	6,043,902	5,232,259	6,109,389	9,100,838	11,784,038	11,669,390	16,962,560	13,930,933	14,790,109	17,884,525	12.07%	8.70%
End of year, Fund Balance	6,858,603	6,043,902	5,232,259	6,109,389	9,100,838	11,784,038	11,669,390	16,962,560	13,930,933	14,790,109	17,884,525	18,605,728	9.50%	9.78%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total								467,920,779	486,323,836	512,781,152	543,607,411	586,472,986		
Liabilities, total								155,332,370	174,474,364	187,691,054	199,927,504	211,695,734		
Net Assets, unrestricted								35,386,071	34,321,410	76,349,632	84,927,091	80,748,678		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning								271,146,239	312,588,409	311,849,472	325,090,098	343,679,907		
Net assets, ending								312,588,409	311,849,472	325,090,098	343,679,907	374,777,252		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	36,599,243	36,588,239	36,704,121	53,034,446	71,514,763	85,497,468	86,783,074	89,419,598	89,649,565	81,505,346	98,944,383	105,528,807	10.11%	3.99%
Top 10 as a % of total assessed value	10.43%	9.20%	8.53%	10.57%	11.73%	12.63%	11.40%	10.32%	9.91%	8.35%	9.51%	9.37%		
<b>Property Tax Table</b>														
Total assessed value	350,863,666	397,623,620	430,462,792	501,730,667	609,658,470	676,952,222	761,264,211	866,770,021	904,416,813	976,124,387	1,040,679,146	1,126,297,831	11.19%	8.15%
Total estimated actual value	2,334,899,758	2,818,928,635	3,060,309,732	3,573,962,742	4,358,277,109	4,839,629,442	5,470,070,474	6,251,957,522	6,546,851,592	7,110,129,618	7,587,527,660	8,221,204,573	12.12%	8.49%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	69,462,241	54,565,573	52,290,015	60,867,407	78,019,637	82,457,131	89,857,573	102,318,338	104,197,030	119,091,993	134,314,334	149,998,873	7.25%	10.79%
Debt Margin	58,588,146	79,358,555	88,875,256	154,993,464	178,544,439	200,429,439	220,404,578	243,584,991	250,897,324	282,408,119	299,425,656	315,641,412	16.54%	7.45%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	60,415,000	56,620,000	56,315,000	57,340,000	59,148,400	68,550,000	67,920,000	69,795,000	71,180,000	82,595,000	107,215,000	123,180,000	6.69%	12.64%
Net bonded debt	57,974,076	53,983,762	53,769,520	54,323,883	54,763,286	62,832,733	60,361,241	60,553,581	56,933,728	63,650,115	85,578,290	99,373,198	5.02%	10.48%
<b>Population</b>														
	72,650	76,014	78,620	81,735	85,345	89,356	94,548	101,829	106,933	110,452	113,731	116,910	4.42%	4.34%

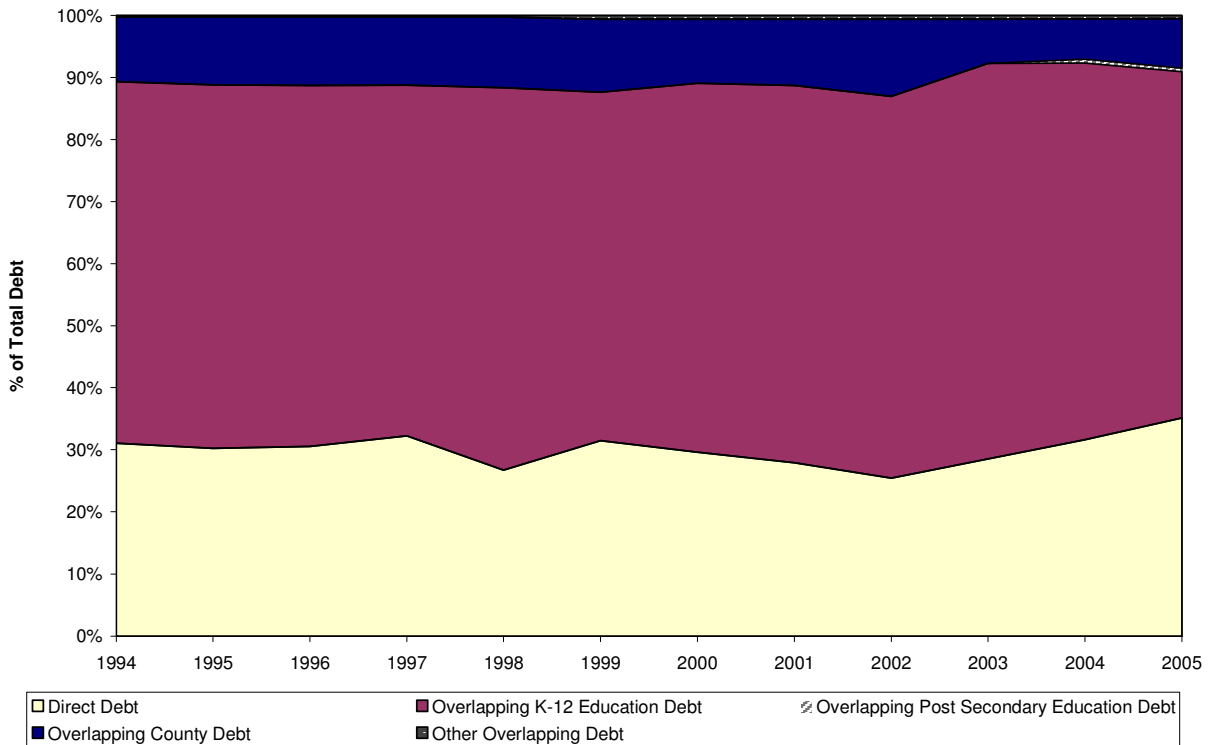
City of Olathe	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Olathe's Direct Debt	60,415,000	56,620,000	56,315,000	57,340,000	59,148,400	68,550,000	67,920,000	69,795,000	71,180,000	82,595,000	107,215,000	123,180,000	6.69%	12.64%
Total Overlapping Debt	133,994,892	130,662,702	127,988,187	120,479,953	162,030,377	149,411,994	161,411,186	180,492,787	208,163,747	207,030,998	231,706,429	227,597,953	4.93%	7.11%
K-12 Education Overlapping	113,263,538	109,773,856	107,172,910	100,497,748	136,209,514	122,478,222	136,258,110	152,249,493	171,734,642	184,557,399	205,682,585	195,667,623	5.10%	7.51%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	2,080,736	2,128,508		
County Overlapping Debt	20,208,638	20,396,962	20,344,346	19,540,456	25,218,368	25,516,161	23,714,850	26,725,224	34,608,830	20,664,124	22,024,128	27,995,414	3.01%	3.37%
Other Overlapping Debt	522,716	491,884	470,931	441,749	602,495	1,417,611	1,438,226	1,518,070	1,820,275	1,809,475	1,918,980	1,806,408	11.93%	4.66%
Total Direct & Overlapping Debt	194,409,892	187,282,702	184,303,187	177,819,953	221,178,777	217,961,994	229,331,186	250,287,787	279,343,747	289,625,998	338,921,429	350,777,953	5.51%	8.87%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	84.53%	84.01%	83.74%	83.41%	84.06%	81.97%	84.42%	84.35%	82.50%	89.14%	88.77%	85.97%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.90%	0.94%		
County Overlapping Debt	15.08%	15.61%	15.90%	16.22%	15.56%	17.08%	14.69%	14.81%	16.63%	9.98%	9.51%	12.30%		
Other Overlapping Debt	0.39%	0.38%	0.37%	0.37%	0.37%	0.95%	0.89%	0.84%	0.87%	0.87%	0.83%	0.79%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Olathe's Direct Debt	-6.28%	-0.54%	1.82%	3.15%	15.89%	-0.92%	2.76%	1.98%	16.04%	29.81%	14.89%			
Total Overlapping Debt	-2.49%	-2.05%	-5.87%	34.49%	-7.79%	8.03%	11.82%	15.33%	-0.54%	11.92%	-1.77%			
K-12 Education Overlapping	-3.08%	-2.37%	-6.23%	35.53%	-10.08%	11.25%	11.74%	12.80%	7.47%	11.45%	-4.87%			
Post-Secondary Education Overlapping											2.30%			
County Overlapping Debt	0.93%	-0.26%	-3.95%	29.06%	1.18%	-7.06%	12.69%	29.50%	-40.29%	6.58%	27.11%			
Other Overlapping Debt	-5.90%	-4.26%	-6.20%	36.39%	135.29%	1.45%	5.55%	19.91%	-0.59%	6.05%	-5.87%			
Total Direct & Overlapping Debt	-3.67%	-1.59%	-3.52%	24.38%	-1.45%	5.22%	9.14%	11.61%	3.68%	17.02%	3.50%			



**City of Olathe: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Olathe: Profile of Direct and Overlapping Debt, 1994-2005**

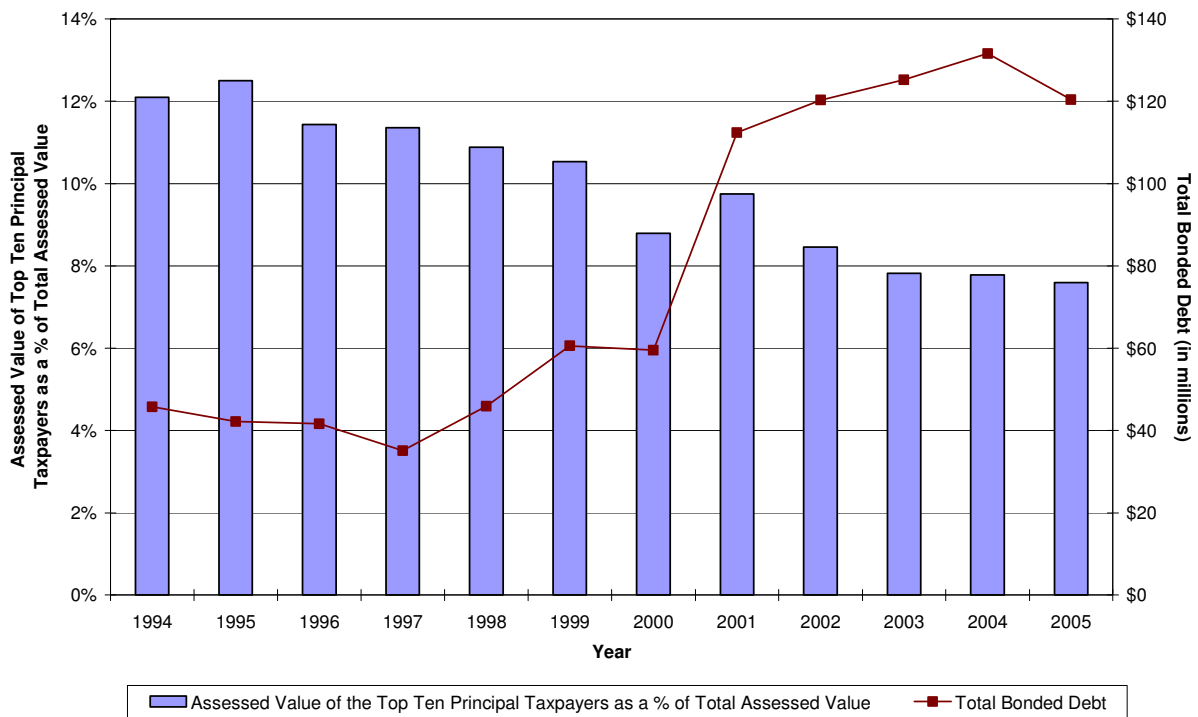


City of Overland Park	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	24,342,148	23,638,096	25,434,989	29,355,100	33,828,691	38,777,716	47,920,775	49,649,189	49,326,915	54,000,234	66,126,203	70,852,642	10.20%	8.14%
Liabilities, total	8,250,665	8,963,135	9,597,513	10,020,891	11,596,402	12,462,426	14,197,879	12,949,588	12,429,779	13,166,290	12,876,477	15,510,358	5.91%	1.78%
Fund Balance, Unreserved Undesignated	12,977,829	11,392,456	12,684,941	15,825,308	18,793,495	22,174,072	29,630,654	33,687,977	34,646,036	39,591,033	51,953,978	53,427,439	13.73%	12.51%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	53,699,239	58,461,631	62,032,650	67,553,096	71,917,386	75,070,071	81,150,125	78,704,905	73,923,561	77,286,143	91,829,705	99,383,051	5.76%	4.14%
Expenditures, total	36,514,487	41,133,446	45,529,068	47,946,203	51,601,036	54,966,655	60,107,228	62,871,358	62,025,893	58,971,027	61,827,931	65,823,418	5.50%	1.83%
Start of year Fund Balance	13,399,325	16,091,483	14,674,961	15,837,476	19,334,209	22,232,289	26,315,290	33,722,896	36,699,602	35,897,136	40,833,944	53,249,726	13.36%	15.14%
End of year Fund Balance	16,091,483	14,674,961	15,837,476	19,334,209	22,232,289	26,315,290	33,722,896	36,699,602	35,897,136	40,833,944	53,249,726	55,342,284	11.88%	10.41%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	6,850,400	8,844,000	11,446,700	13,355,256	14,229,556	23,342,232	18,360,000	20,135,382	27,939,256	33,150,343	32,911,852	49,350,652	19.66%	21.87%
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	11,366,986	12,977,829	11,329,456	12,684,941	15,825,308	18,793,495	22,174,072	29,630,654	33,687,977	34,646,036	39,591,033	51,953,978	14.81%	18.56%
End of year, Fund Balance	12,977,829	11,392,456	12,684,941	15,825,308	18,793,495	22,174,072	29,630,654	33,687,977	34,646,036	39,591,033	51,953,978	53,427,440	13.73%	12.51%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total							196,859,816	418,827,747	896,952,299	922,270,941	971,778,154	1,006,395,690		38.59%
Liabilities, total							100,824,455	143,262,820	154,993,102	165,321,230	169,865,081	163,854,005		10.20%
Net Assets, unrestricted							69,912,838	99,992,181	76,240,709	90,860,577	109,531,345	102,689,737		7.99%
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning							66,510,858	96,035,361	275,564,927	741,959,197	756,949,711	801,913,073		64.53%
Net assets, ending							96,035,361	275,564,927	741,959,197	756,949,711	801,913,073	842,541,685		54.39%
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	133,944,243	151,781,270	147,204,582	160,617,191	176,269,902	190,911,035	179,928,862	212,828,837	188,535,890	181,065,058	188,181,207	190,980,301	3.28%	1.20%
Top 10 as a % of total assessed value	12.10%	12.50%	11.44%	11.36%	10.88%	10.53%	8.79%	9.75%	8.46%	7.82%	7.78%	7.60%		
<b>Property Tax Table</b>														
Total assessed value	1,107,050,179	1,214,145,376	1,286,990,558	1,413,804,713	1,620,176,780	1,812,572,880	2,045,957,015	2,183,400,704	2,228,973,358	2,315,811,352	2,417,276,913	2,513,641,908	7.74%	4.20%
Total estimated actual value	6,452,000,365	7,127,315,969	7,556,821,519	8,868,604,695	10,181,137,234	10,427,369,844	11,882,313,233	12,948,566,501	13,578,932,125	14,274,073,151	15,089,867,636	16,030,576,350	8.63%	6.17%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	47,705,000	43,860,000	42,740,000	48,320,000	57,720,000	64,385,000	64,310,000	112,410,000	120,295,000	125,245,000	131,590,000	120,385,000	8.78%	13.36%
Debt Margin	162,556,275	186,464,383	201,732,878	437,161,714	492,277,600	545,404,802	617,031,189	607,044,838	616,653,486	640,593,017	667,285,761	709,256,340	14.33%	2.83%
<b>Ratio of Net General Obligation Bonded Debt To Assessed Value Table</b>														
Total bonded debt	45,765,000	42,160,000	41,640,000	35,140,000	45,920,000	60,585,000	59,530,000	112,410,000	120,295,000	125,245,000	131,590,000	120,385,000	9.19%	15.12%
Net bonded debt														
Population	126,964	130,513	132,533	136,561	139,840	144,520	151,734	155,600	162,592	163,319	166,751	166,917	2.52%	1.93%

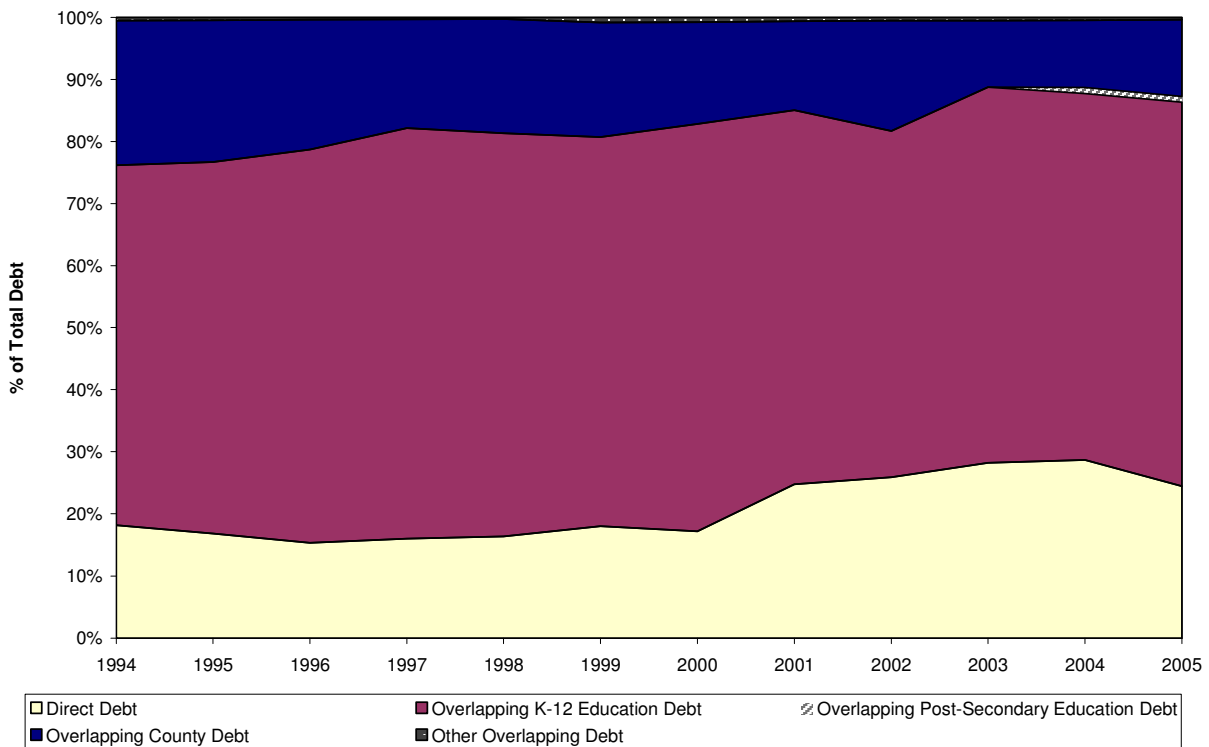
City of Overland Park

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Overland Park's Direct Debt	47,705,000	43,860,000	42,740,000	48,320,000	57,720,000	64,385,000	64,310,000	112,410,000	120,295,000	125,245,000	131,590,000	120,385,000	8.78%	13.36%
Total Overlapping Debt	214,719,322	216,386,029	235,363,002	253,978,928	294,378,613	292,476,042	310,060,982	341,594,247	344,408,226	318,780,665	326,758,793	371,819,494	5.12%	3.70%
K-12 Education Overlapping	152,216,216	155,680,101	176,227,229	200,098,006	228,611,728	223,550,500	245,723,237	273,607,265	259,396,828	268,920,341	270,337,137	304,520,953	6.51%	4.38%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	4,682,983	4,619,287		
County Overlapping Debt	61,231,846	59,552,705	58,073,293	52,941,339	64,909,432	65,956,869	61,492,190	65,322,339	82,550,003	47,471,275	49,568,334	60,755,634	-0.07%	-0.24%
Other Overlapping Debt	1,271,260	1,153,223	1,062,480	939,583	857,453	2,968,673	2,845,555	2,664,643	2,461,395	2,389,049	2,170,339	1,923,620	3.84%	-7.53%
Total Direct & Overlapping Debt	262,424,322	260,246,029	278,103,002	302,298,928	352,098,613	356,861,042	374,370,982	454,004,247	464,703,226	444,025,665	458,348,793	492,204,494	5.88%	5.63%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	70.89%	71.95%	74.87%	78.79%	77.66%	76.43%	79.25%	80.10%	75.32%	84.36%	82.73%	81.90%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.43%	1.24%		
County Overlapping Debt	28.52%	27.52%	24.67%	20.84%	22.05%	22.55%	19.83%	19.12%	23.97%	14.89%	15.17%	16.34%		
Other Overlapping Debt	0.59%	0.53%	0.45%	0.37%	0.29%	1.02%	0.92%	0.78%	0.71%	0.75%	0.66%	0.52%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
		<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>		
Overland Park's Direct Debt		-8.06%	-2.55%	13.06%	19.45%	11.55%	-0.12%	74.79%	7.01%	4.11%	5.07%	-8.52%		
Total Overlapping Debt		0.78%	8.77%	7.91%	15.91%	-0.65%	6.01%	10.17%	0.82%	-7.44%	2.50%	13.79%		
K-12 Education Overlapping		2.28%	13.20%	13.55%	14.25%	-2.21%	9.92%	11.35%	-5.19%	3.67%	0.53%	12.64%		
Post-Secondary Education Overlapping												-1.36%		
County Overlapping Debt		-2.74%	-2.48%	-8.84%	22.61%	1.61%	-6.77%	6.23%	26.37%	-42.49%	4.42%	22.57%		
Other Overlapping Debt		-9.29%	-7.87%	-11.57%	-8.74%	246.22%	-4.15%	-6.36%	-7.63%	-2.94%	-9.15%	-11.37%		
Total Direct & Overlapping Debt		-0.83%	6.86%	8.70%	16.47%	1.35%	4.91%	21.27%	2.36%	-4.45%	3.23%	7.39%		

**City of Overland Park: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Overland Park: Profile of Direct and Overlapping Debt, 1994-2005**



City of Pittsburg	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total									5,120,249	5,908,897	6,520,772	6,850,502		
Liabilities, total									3,318,406	3,657,835	3,904,217	3,569,831		
Fund Balance, Unreserved Undesignated									1,478,468	1,379,522	1,603,994	2,202,370		
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total									8,718,743	8,712,110	9,338,381	10,696,681		
Expenditures, total									8,722,546	8,024,423	8,949,827	11,055,034		
Start of year Fund Balance									2,088,909	1,801,843	2,251,062	2,616,555		
End of year Fund Balance									1,801,843	2,251,062	2,616,555	3,280,671		
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance										1,801,843	1,224,834	1,703,651		
End of year, Fund Balance										991,431				
General Fund, Actual:														
Start of year, Fund Balance									1,519,303	1,801,843	1,710,049	2,186,771		
End of year, Fund Balance									1,801,843	2,251,062	2,079,103	2,248,370		
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										40,114,404	39,192,319	43,789,709		
Liabilities, total										12,298,373	17,907,811	20,377,206		
Net Assets, unrestricted										9,052,993	-3,148,102	2,807,699		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										27,108,689	27,816,031	21,284,508		
Net assets, ending										27,816,031	21,284,508	23,412,503		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total										26,178,902	27,796,958	28,987,699	24,653,823	
Top 10 as a % of total assessed value										25.83%	26.04%	26.20%	20.90%	
<b>Property Tax Table</b>														
Total assessed value	57,687,358	63,652,366	68,586,771	74,464,771	78,306,384	82,332,495	90,600,529	96,685,337	101,368,715	106,759,534	110,652,897	117,986,672	6.72%	5.42%
Total estimated actual value	na	446,203,809	417,064,169	454,477,660	473,993,730	495,329,760	534,067,748	563,632,305	593,003,564	626,864,145	649,124,481	724,715,132		6.30%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total										9,790,000	10,034,491	8,415,000	8,460,000	
Debt Margin										25,248,055	26,847,003	29,807,798	32,232,773	
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	5,008,454	8,631,897	7,985,015	6,352,330	4,644,123	5,943,495	6,920,336	6,925,000	6,025,000	6,755,000	5,534,430	5,984,805	1.63%	-2.86%
Net bonded debt	4,701,726	4,179,890	4,403,229	3,970,134	3,362,681	5,825,575	6,736,461	6,466,811	5,589,429	6,145,670	4,928,702	5,049,251	0.65%	-5.60%
<b>Population</b>														
	17,775	17,775	17,775	17,775	18,354	18,354	19,243	19,243	19,243	19,243	19,243	19,243	0.72%	0.00%

City of Pittsburg													CAGR	CAGR
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	(1994-2005)	(2000-2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Pittsburg's Direct Debt									9,925,957	10,034,491	8,415,000	8,460,000		
Total Overlapping Debt									14,577,410	25,194,252	24,820,243	24,290,155		
K-12 Education Overlapping									10,897,600	21,795,200	18,600,693	19,194,025		
Post-Secondary Education Overlapping									0	0	0	0		
County Overlapping Debt									3,679,810	3,399,052	6,219,550	5,096,130		
Other Overlapping Debt									0	0	0	0		
Total Direct & Overlapping Debt									24,503,367	35,228,743	33,235,243	32,750,155		
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping									74.76%	86.51%	74.94%	79.02%		
Post-Secondary Education Overlapping									0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt									25.24%	13.49%	25.06%	20.98%		
Other Overlapping Debt									0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt									100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Pittsburg's Direct Debt		1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005		
Total Overlapping Debt										72.83%	-1.48%	-2.14%		
K-12 Education Overlapping										100.00%	-14.66%	3.19%		
Post-Secondary Education Overlapping														
County Overlapping Debt										-7.63%	82.98%	-18.06%		
Other Overlapping Debt														
Total Direct & Overlapping Debt										43.77%	-5.66%	-1.46%		

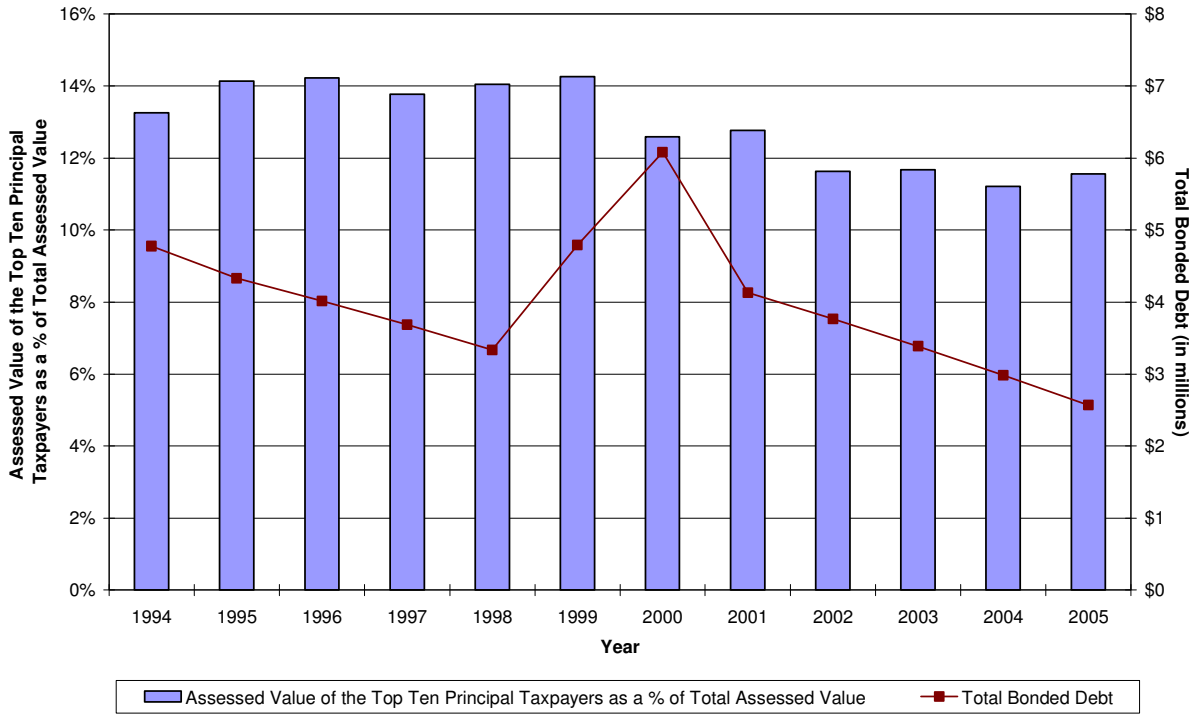
City of Prairie Village	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	7,197,644	8,405,523	7,421,178	8,750,653	9,760,135	9,741,212	9,177,307	9,174,489	8,581,140	10,007,285	11,780,638	13,337,022	5.77%	7.76%
Liabilities, total	2,514,598	2,712,473	3,703,026	3,918,617	3,733,451	5,070,277	3,667,952	3,463,123	4,484,088	4,197,836	4,415,244	4,716,196	5.88%	5.16%
Fund Balance, Unreserved Undesignated	4,402,795	5,024,881	2,993,596	3,820,041	4,880,282	3,735,965	4,446,065	4,632,188	2,990,979	5,605,517	6,992,836	8,319,287	5.96%	13.35%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	10,884,297	10,189,288	11,394,816	11,657,379	12,352,008	10,987,346	12,724,070	12,109,261	13,945,231	13,205,437	13,949,075	14,429,446	2.60%	2.55%
Expenditures, total	6,279,398	6,047,167	6,997,252	6,704,405	6,339,616	7,146,865	8,385,052	8,638,463	11,714,545	10,052,080	9,972,614	10,346,051	4.64%	4.29%
Start of year Fund Balance	2,837,144	4,683,046	5,693,050	3,718,152	4,832,036	6,026,684	4,670,935	5,509,355	5,711,366	4,097,052	5,809,449	7,365,394	9.06%	9.54%
End of year Fund Balance	4,683,046	5,693,050	3,718,152	4,832,036	6,026,684	4,670,935	5,509,355	5,711,366	4,097,052	5,809,449	7,365,394	8,620,826	5.70%	9.37%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance										4,097,052				
End of year, Fund Balance										4,122,052				
General Fund, Actual:														
Start of year, Fund Balance	2,837,144	4,683,046	5,693,050	3,718,152	4,832,036	6,026,684	4,670,935	5,509,355	5,711,366	4,097,052	5,809,449	7,365,394	9.06%	9.54%
End of year, Fund Balance	4,683,046	5,693,050	3,718,152	4,832,036	6,026,684	4,670,935	5,509,355	5,711,366	4,097,052	5,809,449	7,365,394	8,620,826	5.70%	9.37%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										35,538,844	62,966,286	65,507,351		
Liabilities, total										9,574,746	9,344,660	9,315,482		
Net Assets, unrestricted										7,322,045	8,448,010	9,826,449		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										21,815,082	25,964,098	53,621,626		
Net assets, ending										25,964,098	53,621,626	56,191,869		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	18,510,428	22,842,184	23,081,261	24,698,653	25,734,933	30,209,777	28,182,317	30,145,836	28,383,539	29,267,429	28,673,466	31,180,051	4.85%	2.04%
Top 10 as a % of total assessed value	13.25%	14.14%	14.22%	13.77%	14.05%	14.27%	12.59%	12.77%	11.63%	11.68%	11.21%	11.56%		
<b>Property Tax Table</b>														
Total assessed value	139,664,786	161,578,089	162,298,850	179,372,101	183,137,667	211,772,968	223,915,500	236,125,305	244,150,272	250,608,971	255,791,537	269,806,687	6.17%	3.80%
Total estimated actual value	1,055,383,077	1,229,812,590	1,236,297,343	1,369,131,602	1,397,813,566	1,481,980,488	1,716,517,176	1,812,253,339	1,876,910,498	1,932,103,157	2,103,664,099	2,220,062,350	6.99%	5.28%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	4,775,000									3,765,000	3,385,000	2,985,000	2,570,000	-5.48%
Debt Margin	37,246,709	51,803,508	57,924,771	58,033,565	62,964,234	64,054,943	72,390,490	75,344,643	79,075,899	81,595,315	73,752,461	78,372,006	7.00%	1.60%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	4,775,000	4,330,000	4,015,000	3,685,000	3,335,000	4,790,000	6,080,000	4,130,000	3,765,000	3,385,000	2,985,000	2,570,000	-5.48%	-15.82%
Net bonded debt	4,518,158	4,172,348	3,890,224	3,633,388	3,282,563	3,120,179	4,426,876	4,130,000	3,743,692	3,364,399	2,936,819	2,517,367	-5.18%	-10.68%
<b>Population</b>														
	23,824	23,244	23,056	23,454	23,545	23,365	22,072	21,962	21,962	21,514	21,729	21,887	-0.77%	-0.17%

City of Prairie Village

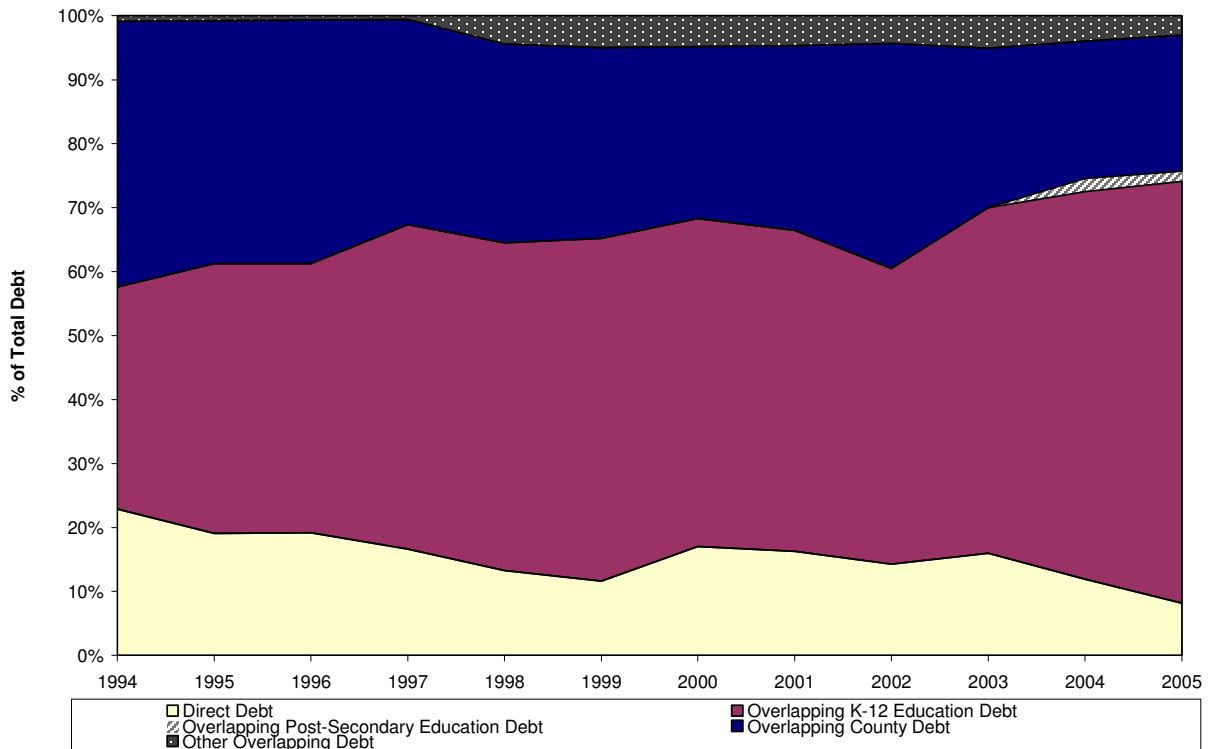
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Prairie Village's Direct Debt	4,518,158	4,172,348	3,890,224	3,633,388	3,282,563	3,120,179	4,426,876	4,130,000	3,765,000	3,385,000	2,985,000	2,570,000	-5.00%	-10.31%
Total Overlapping Debt	15,227,668	17,680,728	16,369,737	18,233,978	21,460,258	23,694,767	21,574,821	21,189,264	22,594,200	17,775,035	22,042,936	28,766,373	5.95%	5.92%
K-12 Education Overlapping	6,852,686	9,216,606	8,517,750	11,099,867	12,674,976	14,367,659	13,335,485	12,696,632	12,176,225	11,430,221	15,169,836	20,661,360	10.55%	9.15%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	506,914	505,587		
County Overlapping Debt	8,204,642	8,303,330	7,710,912	7,009,705	7,697,872	7,988,288	6,989,640	7,309,924	9,279,680	5,273,099	5,365,572	6,649,784	-1.89%	-0.99%
Other Overlapping Debt	170,340	160,792	141,075	124,406	1,087,410	1,338,820	1,249,696	1,182,708	1,138,295	1,071,715	1,000,614	949,642	16.91%	-5.34%
Total Direct & Overlapping Debt	19,745,826	21,853,076	20,259,961	21,867,366	24,742,821	26,814,946	26,001,697	25,319,264	26,359,200	21,160,035	25,027,936	31,336,373	4.29%	3.80%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	45.00%	52.13%	52.03%	60.87%	59.06%	60.64%	61.81%	59.92%	53.89%	64.30%	68.82%	71.82%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.30%	1.76%		
County Overlapping Debt	53.88%	46.96%	47.10%	38.44%	35.87%	33.71%	32.40%	34.50%	41.07%	29.67%	24.34%	23.12%		
Other Overlapping Debt	1.12%	0.91%	0.86%	0.68%	5.07%	5.65%	5.79%	5.58%	5.04%	6.03%	4.54%	3.30%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Prairie Village's Direct Debt	-7.65%	-6.76%	-6.60%	-9.66%	-4.95%	41.88%	-6.71%	-8.84%	-10.09%	-11.82%	-13.90%			
Total Overlapping Debt	16.11%	-7.41%	11.39%	17.69%	10.41%	-8.95%	-1.79%	6.63%	-21.33%	24.01%	30.50%			
K-12 Education Overlapping	34.50%	-7.58%	30.31%	14.19%	13.35%	-7.18%	-4.79%	-4.10%	-6.13%	32.72%	36.20%			
Post-Secondary Education Overlapping											-0.26%			
County Overlapping Debt		1.20%	-7.13%	-9.09%	9.82%	3.77%	-12.50%	4.58%	26.95%	-43.18%	1.75%	23.93%		
Other Overlapping Debt		-5.61%	-12.26%	-11.82%	774.08%	23.12%	-6.66%	-5.36%	-3.76%	-5.85%	-6.63%	-5.09%		
Total Direct & Overlapping Debt		10.67%	-7.29%	7.93%	13.15%	8.37%	-3.03%	-2.62%	4.11%	-19.72%	18.28%	25.21%		



**City of Prairie Village: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



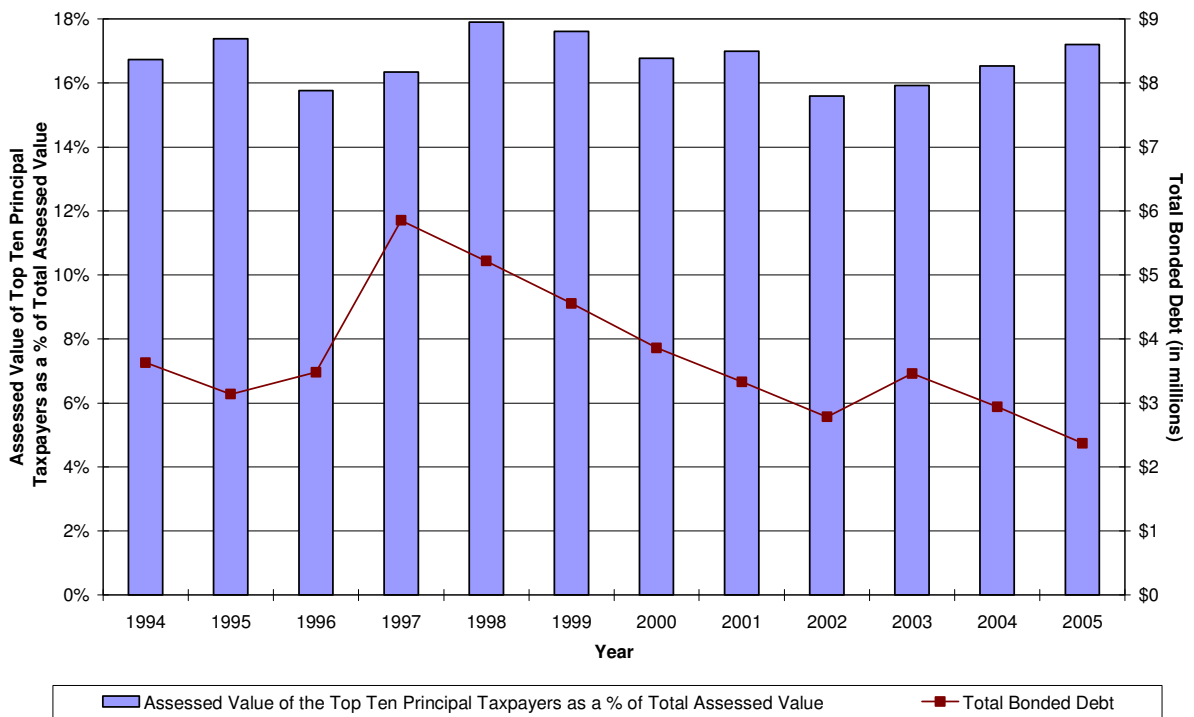
**City of Prairie Village: Profile of Direct and Overlapping Debt, 1994-2005**



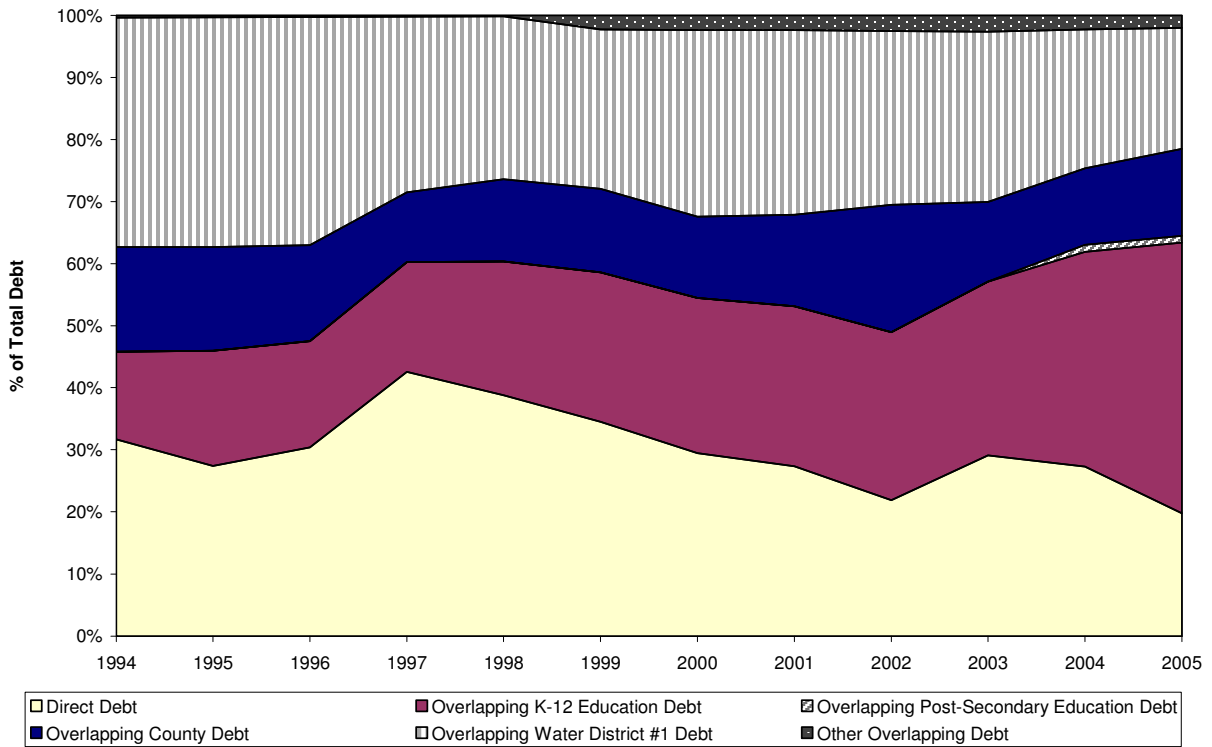
City of Roeland Park	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	277,416	664,011	688,550	774,700	828,433	1,033,926	1,010,159	953,858	964,141	1,294,696	2,352,393	2,794,173	23.37%	22.57%
Liabilities, total	270,142	349,182	427,806	518,865	450,872	633,664	477,663	613,706	645,648	894,379	1,388,515	1,588,982	17.48%	27.17%
Fund Balance, Unreserved Undesignated	3,124	33,286	0	0	0	0	0	-130,928	-178,267	-51,343	585,869	875,353	66.92%	
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	1,279,997	1,428,700	1,483,643	1,762,836	1,706,927	1,838,569	1,960,285	1,750,088	1,892,400	1,975,167	2,810,198	3,451,446	9.44%	11.98%
Expenditures, total	1,848,036	1,799,492	1,824,973	5,128,951	2,065,270	2,299,835	2,208,759	5,251,056	2,383,259	2,301,966	2,747,647	3,647,570	6.38%	10.55%
Start of year Fund Balance	24,489	7,274	314,829	260,744	252,108	377,561	400,262	532,496	340,152	318,493	400,317	963,878	39.64%	19.22%
End of year Fund Balance	7,274	314,829	260,744	255,835	377,561	400,262	532,496	340,152	318,493	400,317	963,878	1,205,191	59.13%	17.75%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance														
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	24,489	7,274	314,829	260,744	252,108	377,561	400,262	532,496	340,152	318,493	400,317	963,878	39.64%	19.22%
End of year, Fund Balance	7,274	314,829	260,744	255,835	377,561	400,262	532,496	340,152	318,493	400,317	963,878	1,205,191	59.13%	17.75%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total											12,653,641	16,540,966		
Liabilities, total											11,489,689	20,539,091		
Net Assets, unrestricted											1,494,008	-6,325,680		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning											-1,205,968	1,163,952		
Net assets, ending											1,163,952	-3,998,125		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	5,179,934	5,503,773	5,398,324	5,577,746	6,702,379	7,128,844	7,338,694	8,164,582	8,211,176	8,698,483	9,547,458	10,253,166	6.40%	6.92%
Top 10 as a % of total assessed value	16.73%	17.38%	15.77%	16.34%	17.91%	17.62%	16.78%	16.99%	15.59%	15.93%	16.53%	17.21%		
<b>Property Tax Table</b>														
Total assessed value	30,968,425	31,669,424	34,242,144	34,126,467	37,430,683	40,460,963	43,734,176	48,065,080	52,669,570	54,617,036	57,757,838	59,593,947	6.13%	6.38%
Total estimated actual value	219,894,456	254,354,647	253,209,392	282,005,873	305,948,760	329,924,730	363,552,993	402,863,400	419,510,500	443,280,190	456,970,435	478,690,860	7.33%	5.66%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin														
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	3,630,000	3,140,000	3,480,000	5,855,000	5,220,000	4,555,000	3,860,000	3,330,000	2,785,000	3,460,000	2,940,000	2,370,000	-3.80%	-9.29%
Net bonded debt	3,508,117	2,927,786	3,251,204	5,661,310	5,064,251	4,308,793	3,433,274	3,032,105	2,236,976	2,760,127	2,810,195	2,214,158	-4.10%	-8.40%
<b>Population</b>														
	7,685	7,685	7,530	7,530	7,703	7,644	6,817	6,817	7,210	7,210	7,075	7,034	-0.80%	0.63%

Roeland Park													CAGR (1994- 2005)	CAGR (2000- 2005)
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005		
<b>Computation of Direct and Overlapping Debt Table</b>														
Roeland Park's Direct Debt	3,508,117	2,927,786	3,251,204	5,661,310	5,064,251	4,308,793	3,433,274	3,032,105	2,236,976	2,760,127	2,810,195	2,214,158	-4.10%	-8.40%
Total Overlapping Debt	7,553,457	7,759,203	7,442,767	7,635,664	7,994,572	8,172,649	8,206,588	8,045,526	7,970,540	6,720,008	7,489,597	9,000,278	1.61%	1.86%
K-12 Education Overlapping	1,557,991	1,984,528	1,831,002	2,352,060	2,821,294	3,007,895	2,904,759	2,854,282	2,760,656	2,653,220	3,565,416	4,895,844	10.97%	11.01%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	119,430	119,430		
County Overlapping Debt	1,866,924	1,782,727	1,651,226	1,488,659	1,724,184	1,676,114	1,531,064	1,634,406	2,095,412	1,217,899	1,264,140	1,570,815	-1.56%	0.51%
Water District # 1 of Johnson County	4,089,782	3,957,426	3,930,329	3,768,525	3,426,324	3,208,212	3,497,625	3,291,000	2,857,080	2,600,066	2,305,486	2,189,469	-5.52%	-8.94%
Other Overlapping Debt	38,760	34,522	30,210	26,420	22,770	280,428	273,140	265,838	257,392	248,823	235,125	224,720	17.32%	-3.83%
Total Direct & Overlapping Debt	11,061,574	10,686,989	10,693,971	13,296,974	13,058,823	12,481,442	11,639,862	11,077,631	10,207,516	9,480,135	10,299,792	11,214,436	0.12%	-0.74%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	20.63%	25.58%	24.60%	30.80%	35.29%	36.80%	35.40%	35.48%	34.64%	39.48%	47.60%	54.40%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.59%	1.33%		
County Overlapping Debt	24.72%	22.98%	22.19%	19.50%	21.57%	20.51%	18.66%	20.31%	26.29%	18.12%	16.88%	17.45%		
Water District # 1 of Johnson County	54.14%	51.00%	52.81%	49.35%	42.86%	39.26%	42.62%	40.90%	35.85%	38.69%	30.78%	24.33%		
Other Overlapping Debt	0.51%	0.44%	0.41%	0.35%	0.28%	3.43%	3.33%	3.30%	3.23%	3.70%	3.14%	2.50%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Roeland Park's Direct Debt	-16.54%	11.05%	74.13%	-10.55%	-14.92%	-20.32%	-11.68%	-26.22%	23.39%	1.81%	-21.21%			
Total Overlapping Debt	2.72%	-4.08%	2.59%	4.70%	2.23%	0.42%	-1.96%	-0.93%	-15.69%	11.45%	20.17%			
K-12 Education Overlapping	27.38%	-7.74%	28.46%	19.95%	6.61%	-3.43%	-1.74%	-3.28%	-3.89%	34.38%	37.31%			
Post-Secondary Education Overlapping											0.00%			
County Overlapping Debt		-4.51%	-7.38%	-9.85%	15.82%	-2.79%	-8.65%	6.75%	28.21%	-41.88%	3.80%	24.26%		
Water District # 1 of Johnson County		-3.24%	-0.68%	-4.12%	-9.08%	-6.37%	9.02%	-5.91%	-13.19%	-9.00%	-11.33%	-5.03%		
Other Overlapping Debt		-10.93%	-12.49%	-12.55%	-13.82%	1131.57%	-2.60%	-2.67%	-3.18%	-3.33%	-5.51%	-4.43%		
Total Direct & Overlapping Debt		-3.39%	0.07%	24.34%	-1.79%	-4.42%	-6.74%	-4.83%	-7.85%	-7.13%	8.65%	8.88%		

**City of Roeland Park: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Roeland Park: Profile of Direct and Overlapping Debt, 1994-2005**

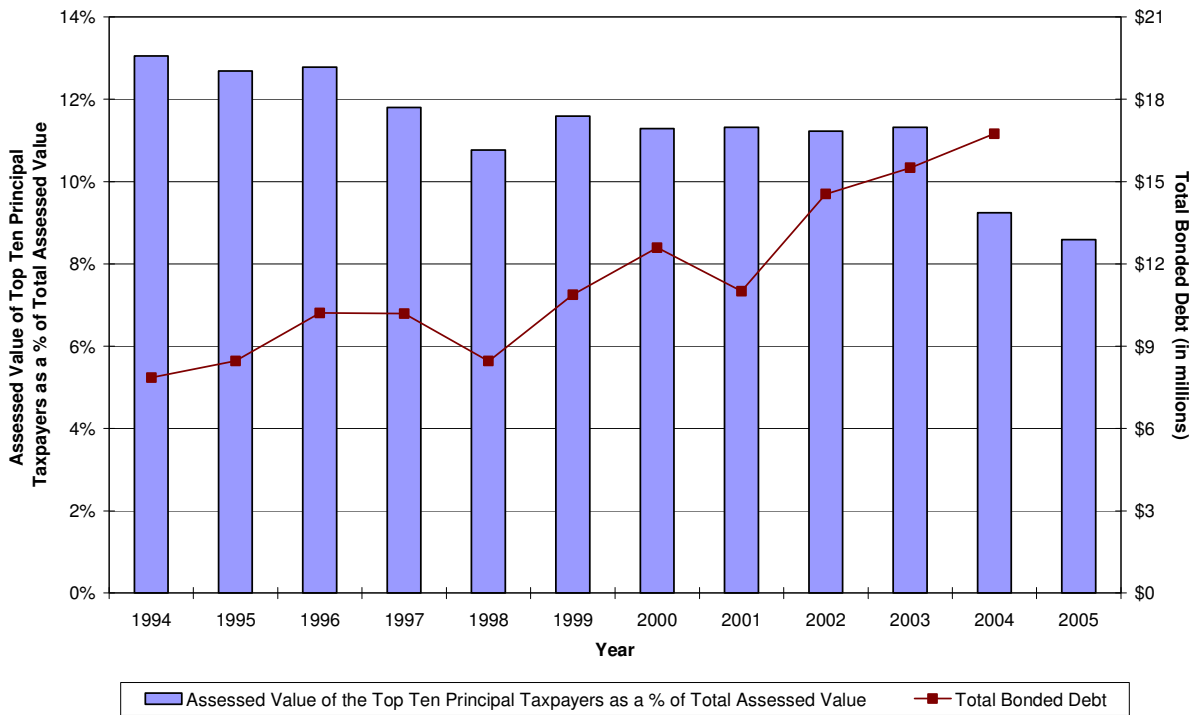


City of Salina	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	6,873,831	8,323,776	8,628,974	8,483,062	9,438,818	10,402,363	9,888,939	10,166,708	9,859,809	9,161,204	9,990,635	9,493,565	2.98%	-0.81%
Liabilities, total	651,328	1,541,888	1,650,367	2,269,757	2,423,307	2,511,550	2,946,123	2,695,586	2,841,899	2,385,661	2,679,332	2,426,606	12.70%	-3.81%
Fund Balance, Unreserved Undesignated	5,282,749	5,314,366	5,810,376	4,773,998	6,661,198	7,053,705	6,644,620	6,738,909	6,580,504	6,466,822	7,150,953	6,645,803	2.11%	0.00%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	15,303,999	15,995,595	16,685,090	17,476,792	18,760,492	21,289,572	22,578,086	23,208,505	23,260,505	22,808,898	23,648,957	22,813,723	3.70%	0.21%
Expenditures, total	13,461,909	15,307,552	16,390,131	18,045,996	17,745,659	19,865,643	23,286,482	22,581,386	23,649,602	22,800,201	23,075,970	22,767,514	4.89%	-0.45%
Start of year Fund Balance	4,569,473	6,222,503	6,781,888	6,978,607	6,213,305	7,015,511	7,890,813	6,942,816	7,471,125	7,017,910	6,775,543	7,311,303	4.37%	-1.51%
End of year Fund Balance	6,222,503	6,781,888	6,978,607	6,213,305	7,015,511	7,890,813	6,942,816	7,471,125	7,017,910	6,775,543	7,311,303	7,066,959	1.16%	0.36%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	2,064,056	3,694,346	2,921,846	3,302,176	2,664,335	5,484,672	4,292,080	5,234,820	5,021,168	4,617,835	4,415,502	5,074,388	8.52%	3.41%
End of year, Fund Balance														
General Fund, Actual:														
Start of year, Fund Balance	3,357,127	4,313,622	4,243,971	4,512,205	3,508,943	5,484,672	5,957,902	5,241,626	5,816,308	5,414,814	5,256,227	5,756,911	5.03%	-0.68%
End of year, Fund Balance	4,313,622	6,781,888	6,978,607	3,508,943	5,484,672	5,957,902	5,241,626	5,816,308	5,414,814	5,256,227	5,756,911	4,994,884	1.34%	-0.96%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										124,462,108	131,601,401	148,002,026		
Liabilities, total										28,823,852	9,726,137	28,754,453		
Net Assets, unrestricted										11,741,827	7,056,761	7,422,017		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										96,461,550	95,638,256	101,321,325		
Net assets, ending										95,638,256	101,321,325	119,247,573		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	29,240,817	31,318,217	32,993,151	33,112,102	32,173,426	36,457,153	37,392,153	38,960,818	40,765,314	42,491,138	35,486,265	32,993,151	1.10%	-2.47%
Top 10 as a % of total assessed value	13.05%	12.69%	12.79%	11.80%	10.77%	11.59%	11.28%	11.32%	11.23%	11.32%	9.24%	8.59%		
<b>Property Tax Table</b>														
Total assessed value	223,996,482	246,863,568	258,044,091	280,589,963	298,858,214	314,487,783	331,396,116	344,262,744	363,100,444	375,273,018	383,949,303	383,949,303	5.02%	2.99%
Total estimated actual value	1,314,830,748	1,482,502,705	1,551,794,365	1,716,987,425	1,850,244,169	1,953,641,509	2,096,802,659	2,006,804,824	2,107,421,842	2,368,264,683	2,131,484,942	2,131,484,942	4.49%	0.33%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	48,220,000	51,394,000	51,394,000	56,008,469	45,185,000	41,401,930	41,662,321	38,074,132	36,570,942	38,971,678	39,417,565	42,632,923	-1.11%	0.46%
Debt Margin	60,141,034	66,618,090	46,118,096	62,911,279	64,143,774	68,373,797	72,519,495	79,146,335	80,149,221	81,409,557	82,699,288	86,409,999	3.35%	3.57%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	7,854,994	8,465,000	10,211,899	10,184,658	8,453,558	10,877,094	12,590,532	11,006,768	14,546,118	15,502,710	16,743,004			
Net bonded debt	7,057,911	7,440,980	9,159,360	9,316,899	7,712,248	10,097,102	11,647,551	10,050,124	13,546,088	13,918,380	15,425,942			
<b>Population</b>														
	42,303	44,167	44,841	45,000	44,176	44,022	45,679	45,729	45,729	45,969	45,969	45,956	0.76%	0.12%

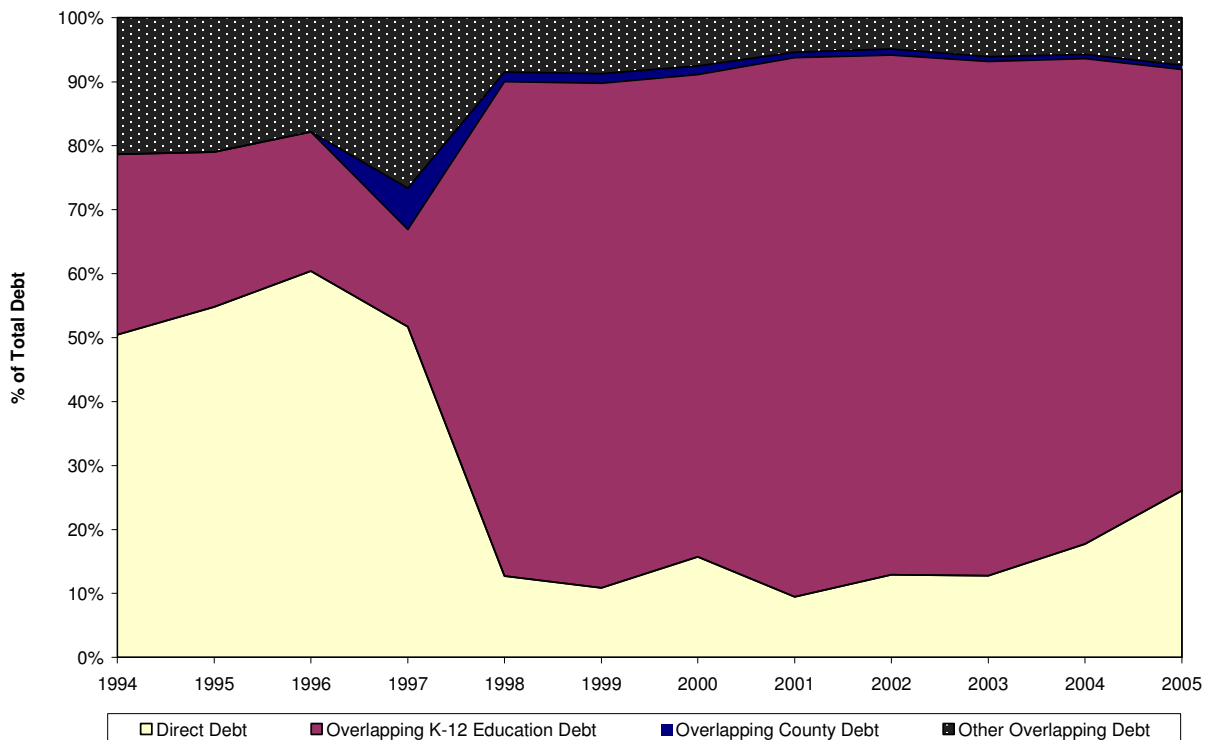
City of Salina

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Salina's Direct Debt	7,057,911	7,440,980	9,159,360	9,159,360	9,316,899	7,712,248	11,647,551	10,050,124	13,546,088	13,918,380	19,493,004	28,744,792	13.62%	19.80%
Total Overlapping Debt	6,935,700	6,129,603	6,000,691	8,556,916	63,771,616	62,971,832	62,406,694	95,731,113	91,099,108	95,008,748	90,376,729	81,345,284	25.08%	5.44%
K-12 Education Overlapping	3,950,700	3,279,603	3,295,691	2,698,146	56,465,970	55,753,600	55,832,640	89,134,790	85,002,440	87,565,000	83,365,000	72,461,180	30.27%	5.35%
Post-Secondary Education Overlapping	0	0	0	0	0	0	0	0	0	0	0	0		
County Overlapping Debt	0	0	0	1,133,770	1,110,646	1,048,232	1,004,054	921,323	1,006,668	818,748	746,729	664,104		-7.93%
Other Overlapping Debt	2,985,000	2,850,000	2,705,000	4,725,000	6,195,000	6,170,000	5,570,000	5,675,000	5,090,000	6,625,000	6,265,000	8,220,000	9.65%	8.09%
Total Direct & Overlapping Debt	13,993,611	13,570,583	15,160,051	17,716,276	73,088,515	70,684,080	74,054,245	105,781,237	104,645,196	108,927,128	109,869,733	110,090,076	20.63%	8.25%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	56.96%	53.50%	54.92%	31.53%	88.54%	88.54%	89.47%	93.11%	93.31%	92.17%	92.24%	89.08%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	0.00%	0.00%	0.00%	13.25%	1.74%	1.66%	1.61%	0.96%	1.11%	0.86%	0.83%	0.82%		
Other Overlapping Debt	43.04%	46.50%	45.08%	55.22%	9.71%	9.80%	8.93%	5.93%	5.59%	6.97%	6.93%	10.11%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Salina's Direct Debt	5.43%	23.09%	0.00%	1.72%	-17.22%	51.03%	-13.71%	34.79%	2.75%	40.05%	47.46%			
Total Overlapping Debt	-11.62%	-2.10%	42.60%	645.26%	-1.25%	-0.90%	53.40%	-4.84%	4.29%	-4.88%	-9.99%			
K-12 Education Overlapping	-16.99%	0.49%	-18.13%	1992.77%	-1.26%	0.14%	59.65%	-4.64%	3.01%					
Post-Secondary Education Overlapping														
County Overlapping Debt				-2.04%	-5.62%	-4.21%	-8.24%	9.26%	-18.67%	-8.80%	-11.06%			
Other Overlapping Debt		-4.52%	-5.09%	74.68%	31.11%	-0.40%	-9.72%	1.89%	-10.31%	30.16%	-5.43%	31.21%		
Total Direct & Overlapping Debt		-3.02%	11.71%	16.86%	312.55%	-3.29%	4.77%	42.84%	-1.07%	4.09%	0.87%	0.20%		

**City of Salina: Profile of the Assessed Value for the Top Ten Principal Taxpayers as Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**City of Salina: Profile of Direct and Overlapping Debt, 1994-2005**

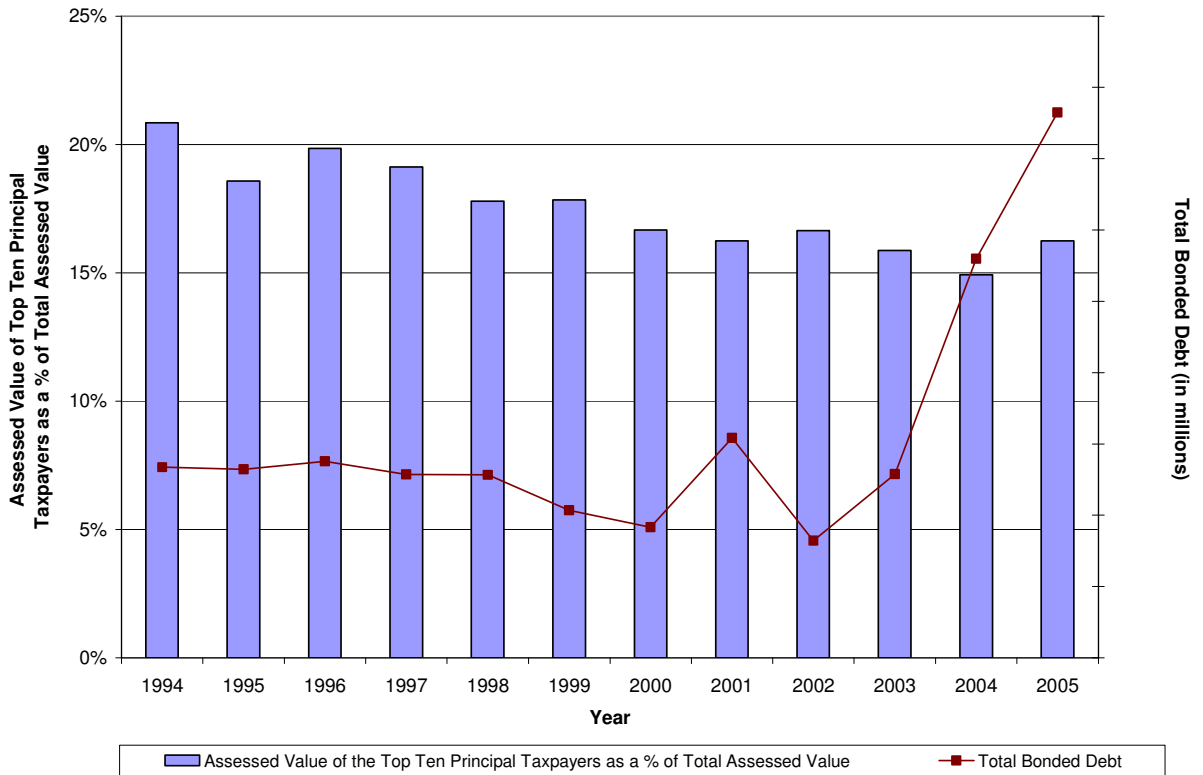


City of Topeka	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	16,951,640	25,896,832	23,662,702	23,540,361	22,961,308	16,773,189	20,158,228	24,107,314	24,845,860	25,236,720	26,179,563	27,645,203	4.55%	6.52%
Liabilities, total	12,366,619	12,790,635	9,148,816	8,861,574	9,884,292	11,464,366	12,692,930	15,182,000	16,057,257	20,147,505	16,251,193	15,708,772	2.20%	4.36%
Fund Balance, Unreserved Undesignated	4,148,748	12,170,304	13,207,362	13,337,506	11,662,165	4,887,953	6,858,877	8,070,278	8,226,144	4,192,045	9,139,605	10,872,739	9.15%	9.65%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	44,376,842	56,183,292	57,417,806	53,391,792	54,811,868	49,963,354	52,794,079	54,174,616	60,067,803	54,895,705	66,534,524	63,559,974	3.32%	3.78%
Expenditures, total	37,890,015	45,882,506	52,060,107	51,804,360	55,411,639	50,802,124	50,174,802	51,922,115	59,233,850	58,400,681	74,377,684	60,672,158	4.37%	3.87%
Start of year Fund Balance	1,187,884	4,585,021	13,106,197	14,513,886	14,678,787	13,077,016	5,308,823	7,465,298	8,925,314	8,788,603	5,089,215	9,928,370	21.29%	13.34%
End of year Fund Balance	4,585,021	13,106,197	14,513,886	14,678,787	13,077,016	5,308,823	7,465,298	8,925,314	8,788,603	5,089,215	9,928,370	11,936,431	9.09%	9.84%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance									6,564,119	7,522,946	4,365,028	5,718,614		
End of year, Fund Balance									1,425,806					
General Fund, Actual:														
Start of year, Fund Balance	1,187,884	4,585,021	13,106,097	14,513,886	14,678,787	13,077,016	5,308,823	7,465,298	8,070,278	8,226,144	4,192,045	9,139,605	20.38%	11.48%
End of year, Fund Balance	4,585,021	13,106,197	14,513,886	14,678,787	13,077,016	5,308,823	7,465,298	8,070,278	8,226,144	4,192,045	9,139,605	10,872,739	8.17%	7.81%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total									567,812,287	554,210,448	540,599,275	548,884,180		
Liabilities, total									171,022,072	180,729,249	195,340,990	214,112,582		
Net Assets, unrestricted									23,790,605	23,775,707	28,186,127	36,295,195		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning									412,789,671	396,903,981	373,481,199	345,258,285		
Net assets, ending									396,790,215	373,481,199	345,258,285	334,771,598		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	137,734,651	132,975,332	146,073,249	148,137,873	141,998,166	150,017,805	147,322,720	152,268,666	159,914,521	158,416,134	166,843,777	177,740,524	2.35%	3.83%
Top 10 as a % of total assessed value	20.85%	18.58%	19.85%	19.12%	17.79%	17.85%	16.66%	16.24%	16.64%	15.87%	14.92%	16.25%		
<b>Property Tax Table</b>														
Total assessed value	660,600,742	715,633,249	735,871,107	774,728,348	798,159,738	840,571,726	884,196,253	937,675,422	960,820,291	998,496,604	1,118,149,246	1,094,119,526	4.69%	4.35%
Total estimated actual value			4,185,475,433	4,415,827,483	4,551,388,553	4,829,640,546	5,133,131,762	5,504,254,827	5,680,535,365	5,948,006,923	6,599,634,664	6,562,713,094		5.04%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total														
Debt Margin	123,220,000	126,980,000	127,595,000	135,650,000	127,920,000	123,585,000	122,685,000	128,985,000	120,065,000	129,885,000	143,925,954	158,539,624	2.32%	5.26%
	32,830,631	31,377,486	30,259,616	34,644,532	32,141,560	141,389,324	154,514,917	162,671,092	175,228,334	178,707,180	192,715,433	172,508,672	16.28%	2.23%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	113,370,000	113,215,000	113,785,000	112,850,000	112,820,000	110,345,000	109,155,000	115,420,000	108,215,000	112,885,000	127,980,000	138,245,000	1.82%	4.84%
Net bonded debt	111,024,132	110,026,410	110,579,034	109,088,234	108,618,598	106,852,894	105,915,259	112,594,605	106,602,401	111,128,996				
<b>Population</b>														
	122,500	122,500	122,500	126,000	120,257	123,993	124,529	122,377	122,377	122,712	123,228	121,886	-0.05%	-0.43%

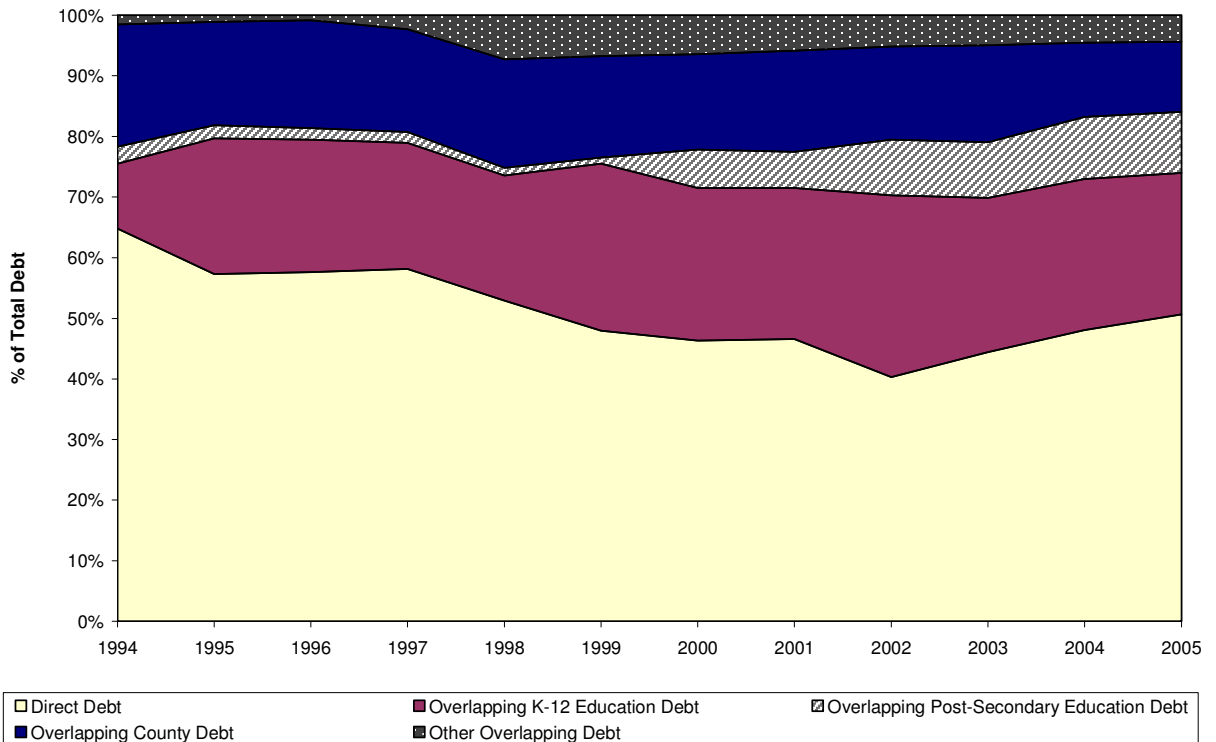


City of Topeka													CAGR (1994- 2005)	CAGR (2000- 2005)
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005		
<b>Computation of Direct and Overlapping Debt Table</b>														
Topeka's Direct Debt	123,220,000	126,980,000	127,595,000	135,650,000	127,920,000	123,585,000	122,685,000	128,985,000	120,065,000	129,885,000	152,838,967	164,890,560	2.68%	6.09%
Total Overlapping Debt	66,954,737	94,679,589	94,024,963	97,566,963	113,818,694	134,137,106	142,153,557	147,904,180	178,114,893	162,644,206	165,325,176	160,760,283	8.29%	2.49%
K-12 Education Overlapping	20,416,592	49,614,858	48,471,222	48,471,222	49,946,137	71,075,150	66,571,516	68,959,093	89,552,881	74,475,728	79,307,854	76,051,235	12.70%	2.70%
Post-Secondary Education Overlapping	5,230,000	4,755,000	4,205,000	4,205,000	3,055,000	2,430,000	16,810,000	16,585,000	27,335,000	26,860,000	32,565,000	32,840,000	18.18%	14.33%
County Overlapping Debt	38,417,873	37,869,293	39,411,267	39,411,267	43,185,481	43,286,782	41,727,937	46,109,391	45,812,228	46,754,400	39,050,550	37,577,078	-0.20%	-2.07%
Other Overlapping Debt	2,890,272	2,440,438	1,937,474	5,479,474	17,632,076	17,345,174	17,044,104	16,250,696	15,414,784	14,554,078	14,401,772	14,291,970	15.64%	-3.46%
Total Direct & Overlapping Debt	190,174,737	221,659,589	221,619,963	233,216,963	241,738,694	257,722,106	264,838,557	276,889,180	298,179,893	292,529,206	318,164,143	325,650,843	5.01%	4.22%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	30.49%	52.40%	51.55%	49.68%	43.88%	52.99%	46.83%	46.62%	50.28%	45.79%	47.97%	47.31%		
Post-Secondary Education Overlapping	7.81%	5.02%	4.47%	4.31%	2.68%	1.81%	11.83%	11.21%	15.35%	16.51%	19.70%	20.43%		
County Overlapping Debt	57.38%	40.00%	41.92%	40.39%	37.94%	32.27%	29.35%	31.18%	25.72%	28.75%	23.62%	23.37%		
Other Overlapping Debt	4.32%	2.58%	2.06%	5.62%	15.49%	12.93%	11.99%	10.99%	8.65%	8.95%	8.71%	8.89%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Topeka's Direct Debt	3.05%	0.48%	6.31%	-5.70%	-3.39%	-0.73%	5.14%	-6.92%	8.18%	17.67%	7.89%			
Total Overlapping Debt	41.41%	-0.69%	3.77%	16.66%	17.85%	5.98%	4.05%	20.43%	-8.69%	1.65%	-2.76%			
K-12 Education Overlapping	143.01%	-2.31%	0.00%	3.04%	42.30%	-6.34%	3.59%	29.86%	-16.84%	6.49%	-4.11%			
Post-Secondary Education Overlapping	-9.08%	-11.57%	0.00%	-27.35%	-20.46%	591.77%	-1.34%	64.82%	-1.74%	21.24%	0.84%			
County Overlapping Debt	-1.43%	4.07%	0.00%	9.58%	0.23%	-3.60%	10.50%	-0.64%	2.06%	-16.48%	-3.77%			
Other Overlapping Debt	-15.56%	-20.61%	182.82%	221.78%	-1.63%	-1.74%	-4.66%	-5.14%	-5.58%	-1.05%	-0.76%			
Total Direct & Overlapping Debt	16.56%	-0.02%	5.23%	3.65%	6.61%	2.76%	4.55%	7.69%	-1.90%	8.76%	2.35%			

**City of Topeka: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt 1994-2005**



**City of Topeka: Profile of Direct and Overlapping Debt, 1994-2005**

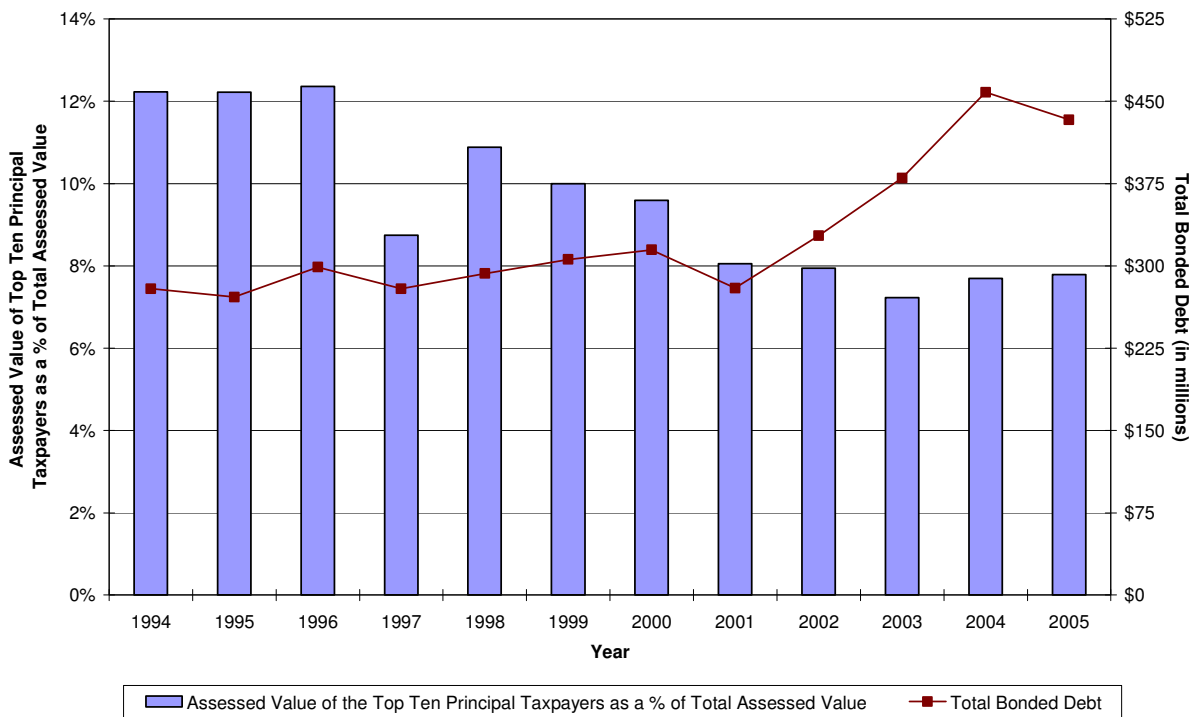


City of Wichita	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	59,206,938	57,704,556	58,663,685	60,811,115	61,777,951	64,809,853	68,537,433	75,530,762	78,103,103	82,295,886	87,129,832	90,348,856	3.92%	5.68%
Liabilities, total	33,701,598	33,213,088	35,147,159	37,084,175	38,504,259	42,325,773	46,594,411	49,854,803	54,718,812	51,486,880	61,455,191	63,594,512	5.94%	6.42%
Fund Balance, Unreserved Undesignated	5,770,678	6,649,497	6,729,870	7,073,703	7,456,424	8,249,463	7,988,999	8,398,631	8,398,631	8,526,574	9,020,045	9,477,297	4.61%	3.48%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	117,291,330	117,970,388	119,924,838	125,007,101	133,555,146	134,796,960	143,317,016	148,315,675	147,303,196	146,869,715	156,786,099	163,101,528	3.04%	2.62%
Expenditures, total	102,985,748	109,799,628	111,268,760	111,513,118	114,839,823	119,649,367	126,824,339	132,329,079	141,375,335	140,731,122	151,135,209	157,679,846	3.95%	4.45%
Start of year Fund Balance	17,249,749	25,505,340	24,491,468	23,516,526	23,726,940	23,273,692	22,484,080	21,943,022	25,675,959	23,384,291	23,452,008	25,674,641	3.68%	2.69%
End of year Fund Balance	25,505,340	24,491,468	23,516,526	23,726,940	23,273,692	22,484,080	21,943,022	25,675,959	23,384,291	23,452,008	25,674,641	26,754,344	0.44%	4.04%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance	14,629,107	15,271,207	18,473,677	19,577,500	18,928,358	19,735,129	19,662,944	18,935,944	19,903,211	21,125,686	20,769,068	21,999,671	3.78%	2.27%
End of year, Fund Balance	15,271,207	5,968,887	6,649,497	6,538,340	7,073,703	7,497,444	8,008,487	7,988,999	8,398,631	6,659,541	10,327,066	11,205,238	-2.78%	6.95%
General Fund, Actual:														
Start of year, Fund Balance	14,629,107	22,463,804	21,542,710	20,968,798	19,735,129	19,662,941	18,935,944	18,893,681	23,397,108	21,125,686	20,769,068	21,999,671	3.78%	3.04%
End of year, Fund Balance	22,463,804	21,542,710	20,968,798	19,735,129	19,662,941	18,935,944	18,893,681	23,397,108	21,125,686	20,769,068	21,999,671	22,867,515	0.16%	3.89%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total									1,125,306,341	1,253,106,865	1,390,180,356	1,391,509,806		
Liabilities, total									497,894,992	594,135,605	667,391,773	658,615,085		
Net Assets, unrestricted									3,994,793	15,014,503	14,643,121	28,625,284		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning									588,082,215	627,411,349	658,971,260	722,788,583		
Net assets, ending									627,411,349	658,971,260	722,788,583	732,894,721		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	187,013,849	188,925,695	198,277,302	146,648,714	191,374,618	189,737,416	199,345,423	176,323,211	182,211,636	177,824,538	196,068,258	207,800,971	0.96%	0.83%
Top 10 as a % of total assessed value	12.23%	12.22%	12.36%	8.75%	10.88%	9.99%	9.59%	8.05%	7.94%	7.23%	7.70%	7.79%		
<b>Property Tax Table</b>														
Total assessed value	1,528,919,091	1,545,829,579	1,604,223,920	1,676,766,369	1,759,148,059	1,898,996,282	2,078,567,630	2,190,262,919	2,294,521,255	2,458,947,070	2,545,942,142	2,668,035,676	5.19%	5.12%
Total estimated actual value	8,894,845,371	9,160,903,882	9,961,356,783	10,425,651,308	11,011,225,260	12,000,660,010	13,200,675,501	14,019,474,117	14,677,351,821	15,817,529,950	16,474,163,284	17,321,490,748	6.25%	5.58%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total	394,595,000	449,674,282	466,323,482	527,345,794	518,756,425	571,232,370	570,508,484	577,700,622	679,380,953	817,521,240	859,275,785	882,070,310	7.59%	9.11%
Debt Margin	264,887,387	234,631,036	286,222,960	393,902,356	411,243,470	446,343,057	498,928,304	488,278,059	499,974,207	573,340,008	596,724,257	684,262,726	9.01%	6.52%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	279,065,000	271,645,000	298,825,000	279,215,000	293,130,366	305,885,369	314,685,358	279,827,300	327,648,632	380,223,390	458,231,536	433,103,758	4.08%	6.60%
Net bonded debt	42,911,178	48,402,621	47,900,388	45,865,001	57,562,209	72,172,433	65,008,172	71,003,240	71,820,051	71,007,915	82,868,432	55,459,509	2.36%	-3.13%
<b>Population</b>	311,746	310,236	318,771	323,272	326,130	330,211	338,613	347,956	346,664	346,505	354,980	353,115	1.14%	0.84%

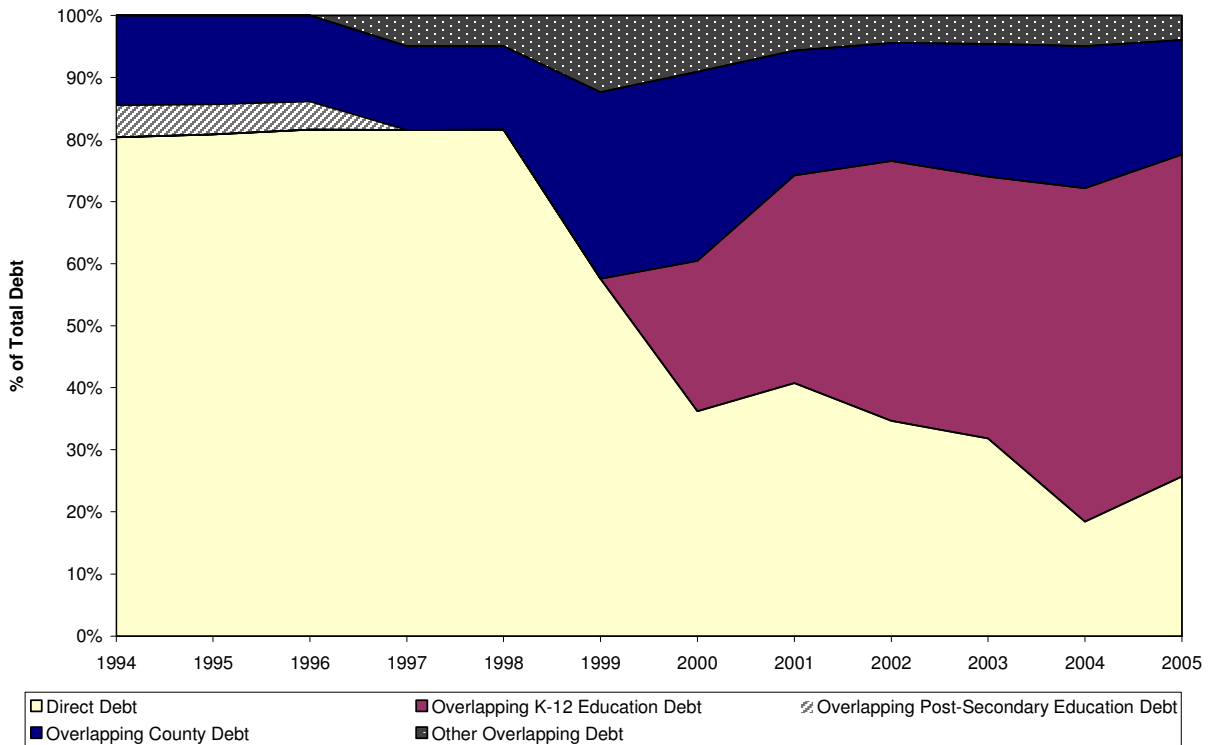
City of Wichita

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Wichita's Net Direct Debt	295,084,132	316,666,640	325,075,350	324,244,109	315,978,671	102,447,433	85,038,172	146,003,240	146,540,506	125,768,067	61,595,122	96,277,993	-9.68%	2.51%
Total Overlapping Debt	72,222,220	74,995,048	73,186,391	73,308,142	71,412,652	75,464,679	149,917,113	212,197,148	275,754,517	269,323,393	273,036,851	278,183,730	13.04%	13.16%
K-12 Education Overlapping	0	0	0	0	0	0	56,947,217	119,811,681	176,741,067	166,633,677	179,747,968	194,147,852		27.80%
Post-Secondary Education Overlapping	18,865,000	18,865,000	17,940,000	0	0	0	0	0	0	0	0	0	-100.00%	
County Overlapping Debt	53,357,220	56,130,048	55,246,391	53,658,142	52,337,652	53,494,679	71,629,896	72,090,467	80,228,450	84,664,716	76,738,883	69,085,878	2.38%	-0.72%
Other Overlapping Debt	0	0	0	19,650,000	19,075,000	21,970,000	21,340,000	20,295,000	18,785,000	18,025,000	16,550,000	14,950,000		-6.87%
Total Direct & Overlapping Debt	367,306,352	391,661,688	398,261,741	397,552,251	387,391,323	177,912,112	234,955,285	358,200,388	422,295,023	395,091,460	334,631,973	374,461,723	0.18%	9.77%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	37.99%	56.46%	64.09%	61.87%	65.83%	69.79%		
Post-Secondary Education Overlapping	26.12%	25.15%	24.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
County Overlapping Debt	73.88%	74.85%	75.49%	73.20%	73.29%	70.89%	47.78%	33.97%	29.09%	31.44%	28.11%	24.83%		
Other Overlapping Debt	0.00%	0.00%	0.00%	26.80%	26.71%	29.11%	14.23%	9.56%	6.81%	6.69%	6.06%	5.37%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Wichita's Net Direct Debt	7.31%	2.66%	-0.26%	-2.55%	-67.58%	-16.99%	71.69%	0.37%	-14.18%	-51.02%	56.31%			
Total Overlapping Debt	3.84%	-2.41%	0.17%	-2.59%	5.67%	98.66%	41.54%	29.95%	-2.33%	1.38%	1.89%			
K-12 Education Overlapping							110.39%	47.52%	-5.72%	7.87%	8.01%			
Post-Secondary Education Overlapping		0.00%	-4.90%	-100.00%										
County Overlapping Debt		5.20%	-1.57%	-2.87%	-2.46%	2.21%	33.90%	0.64%	11.29%	5.53%	-9.36%	-9.97%		
Other Overlapping Debt				-2.93%	15.18%	-2.87%	-4.90%	-7.44%	-4.05%	-8.18%	-9.67%			
Total Direct & Overlapping Debt		6.63%	1.69%	-0.18%	-2.56%	-54.07%	32.06%	52.45%	17.89%	-6.44%	-15.30%	11.90%		

**City of Wichita: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



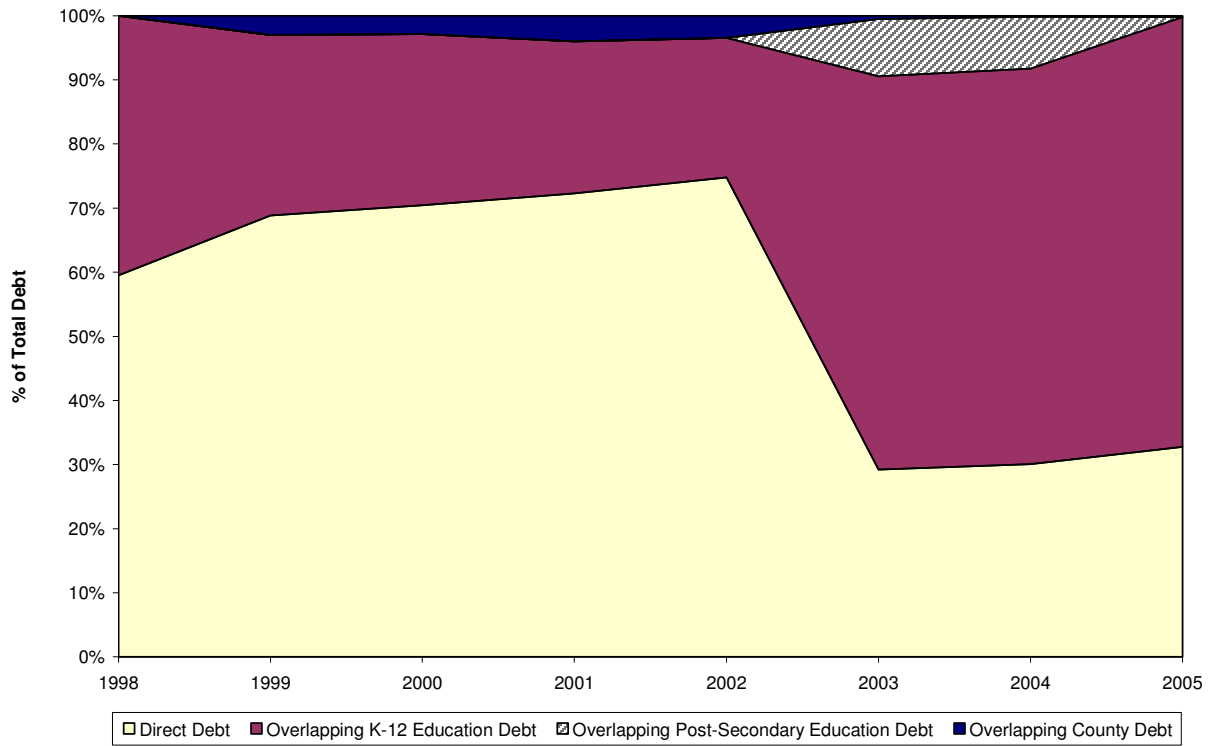
**City of Wichita: Profile of Direct and Overlapping Debt, 1994-2005**



City of Winfield	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total					2,788,514	2,174,251	1,917,862	1,918,568	2,714,399	2,592,287	2,250,304	2,180,560		2.60%
Liabilities, total					949,735	970,959	1,146,254	1,163,511	1,887,897	1,954,042	1,823,113	1,898,479		10.62%
Fund Balance, Unreserved Undesignated					709,091	213,313	335,380	282,601	0	0	0	0		-100.00%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total					4,700,586	4,469,356	4,755,584	5,186,755	5,388,053	6,096,237	6,333,671	6,559,521		6.64%
Expenditures, total					3,693,731	4,056,182	4,413,117	4,245,240	4,452,780	5,096,787	5,389,106	5,541,531		4.66%
Start of year Fund Balance					1,669,691	1,838,779	1,203,292	771,608	755,057	826,502	638,245	427,191		-18.71%
End of year Fund Balance					1,838,779	1,203,292	771,608	755,057	826,502	638,245	427,191	282,081		-18.23%
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance					1,332,132	1,104,153	928,585	372,368	340,036	401,678	401,135	240,629		-23.67%
End of year, Fund Balance						294,656	266,599					3,500		-57.96%
General Fund, Actual:														
Start of year, Fund Balance					1,332,132	1,632,943	978,663	519,348	432,892	490,275	373,933	160,711		-30.32%
End of year, Fund Balance					1,632,943	978,663	519,348	432,892	490,275	373,933	160,711	59,049		-35.26%
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total										30,112,855	32,772,527	32,343,474		
Liabilities, total										16,816,323	15,605,632	15,715,793		
Net Assets, unrestricted										125,369	1,105,886	1,861,083		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning										14,229,175	13,296,532	17,166,895		
Net assets, ending										13,296,532	17,166,895	16,627,681		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total											12,835,743	14,770,802		
Top 10 as a % of total assessed value											22.14%	23.71%		
<b>Property Tax Table</b>														
Total assessed value	41,904,269	44,371,729	46,950,043	47,573,415	45,709,608	49,453,896	54,091,057	53,824,111	60,566,316	61,885,157	57,975,972	62,290,234	3.67%	2.86%
Total estimated actual value	247,300,747	265,623,185	284,110,602	292,533,511	288,348,825	314,683,250	344,226,723	346,619,778	379,549,253	387,476,133	374,353,545	397,432,540	4.41%	2.92%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total					7,114,000	9,461,000	15,531,603	16,572,327	8,285,000	10,185,000	9,205,000	9,790,000		-8.82%
Debt Margin					10,186,349	8,892,738	3,941,654	2,949,342	13,378,255	11,816,108	12,779,125	12,083,401		25.11%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	3,767,695	3,128,000	5,473,780	4,782,000	6,514,000	8,916,000	8,083,000	7,745,000	7,900,000	9,855,000	8,935,000	9,030,000	8.27%	2.24%
Net bonded debt	1,800,581	1,334,237	1,515,401	1,220,381	2,729,044	4,040,273	3,881,169	4,497,242	4,923,218	7,653,761	7,786,855	8,124,582	14.68%	15.92%
<b>Population</b>														
	11,701	11,731	11,743	12,090	11,804	11,533	12,206	12,206	12,158	12,016	12,016	11,886	0.14%	-0.53%

City of Winfield	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Winfield's Direct Debt					4,943,173	7,541,777	6,901,806	6,773,039	5,015,771	7,653,761	7,786,855	8,124,582		3.32%
Total Overlapping Debt					3,361,305	3,412,920	2,894,791	2,596,196	1,690,438	18,550,284	18,102,900	16,672,208		41.93%
K-12 Education Overlapping					3,361,305	3,084,060	2,617,591	2,223,204	1,460,403	16,070,352	15,974,400	16,623,360		44.73%
Post-Secondary Education Overlapping					0	0	0	0	0	2,355,784	2,080,500	0		
County Overlapping Debt					0	328,860	277,200	372,992	230,035	124,148	48,000	48,848		-29.33%
Other Overlapping Debt					0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt					8,304,478	10,954,697	9,796,597	9,369,235	6,706,209	26,204,045	25,889,755	24,796,790		20.41%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping					100.00%	90.36%	90.42%	85.63%	86.39%	86.63%	88.24%	99.71%		
Post-Secondary Education Overlapping					0.00%	0.00%	0.00%	0.00%	0.00%	12.70%	11.49%	0.00%		
County Overlapping Debt					0.00%	9.64%	9.58%	14.37%	13.61%	0.67%	0.27%	0.29%		
Other Overlapping Debt					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt					100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Winfield's Direct Debt	<b>1994-1995</b>	<b>1995-1996</b>	<b>1996-1997</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>			
Winfield's Direct Debt					52.57%	-8.49%	-1.87%	-25.95%	52.59%	1.74%	4.34%			
Total Overlapping Debt					1.54%	-15.18%	-10.31%	-34.89%	997.37%	-2.41%	-7.90%			
K-12 Education Overlapping					-8.25%	-15.13%	-15.07%	-34.31%	1000.41%	-0.60%	4.06%			
Post-Secondary Education Overlapping										-11.69%	-100.00%			
County Overlapping Debt						-15.71%	34.56%	-38.33%	-46.03%	-61.34%	1.77%			
Other Overlapping Debt														
Total Direct & Overlapping Debt					31.91%	-10.57%	-4.36%	-28.42%	290.74%	-1.20%	-4.22%			

**City of Winfield: Profile of Direct and Overlapping Debt, 1998-2005**



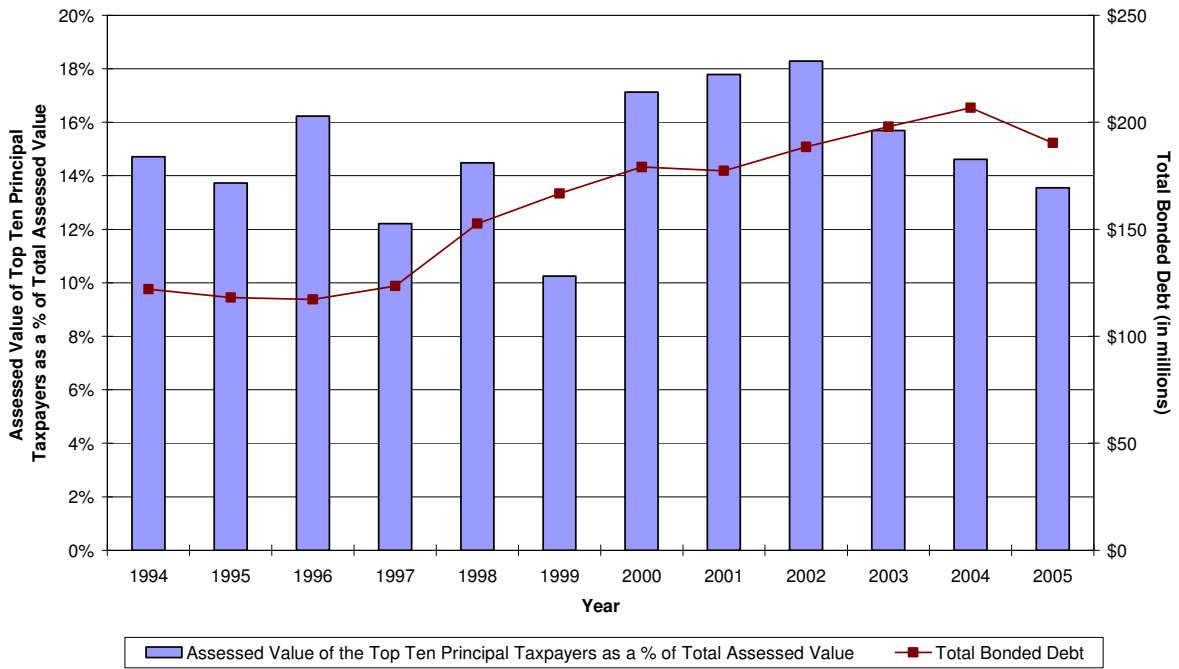


Unified Government of Wyandotte County and Kansas City, Kansas	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Combined Balance Sheet</b>														
General Fund:														
Assets, total	45,463,032	48,954,826	53,705,083					72,007,694	86,372,928	96,375,434	98,176,414	105,978,821	8.00%	
Liabilities, total	33,288,596	30,534,991	29,846,533					50,576,368	55,807,699	54,377,389	54,576,070	56,722,414	4.96%	
Fund Balance, Unreserved Undesignated	7,469,493	14,097,365	16,683,638					7,748,333	28,287,880	38,631,062	40,336,774	44,589,586	17.64%	
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>														
General Fund:														
Revenues, total	82,556,418	87,714,315	83,949,883					111,717,297	125,631,967	127,395,033	134,579,125	139,905,126	4.91%	
Expenditures, total	83,900,229	80,054,737	78,753,947					115,997,025	117,967,851	124,359,366	135,022,738	140,753,187	4.82%	
Start of year Fund Balance	14,289,112	12,174,436	18,419,835					28,085,117	21,431,326	30,337,975	41,998,045	43,600,344	10.67%	
End of year Fund Balance	12,174,436	18,419,835	23,858,550					21,431,326	30,565,229	41,998,045	43,600,344	49,256,407	13.55%	
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual</b>														
General Fund, Budget:														
Start of year, Fund Balance								16,598,023	12,619,968	22,737,061	31,289,670	35,496,279		
End of year, Fund Balance								5,145,792	6,881,200	17,176,915	22,502,372	23,255,708		
General Fund, Actual:														
Start of year, Fund Balance								16,782,254	12,619,986	22,737,061	31,289,670	35,496,279		
End of year, Fund Balance								12,619,968	22,923,845	31,289,670	35,496,279	35,747,290		
<b>Statement of Net Assets</b>														
Government Activities														
Assets, total									404,616,977	460,458,605	497,289,500	532,567,218		
Liabilities, total									369,832,268	394,466,606	413,483,758	437,441,789		
Net Assets, unrestricted									2,610,852	-17,083,646	-8,885,063	31,439,950		
<b>Statement of Activities</b>														
Government Activities														
Net assets, beginning									4,287,025	34,784,709	65,991,999	83,805,742		
Net assets, ending									34,784,709	65,991,999	83,805,742	95,125,429		
<b>Principal Taxpayers Table</b>														
Amount of the top 10 assessed value, total	80,809,805	74,909,961	92,701,451	75,335,425	101,276,998	76,552,685	130,590,274	143,338,019	160,291,656	153,707,323	150,052,625	148,288,702	5.67%	2.57%
Top 10 as a % of total assessed value	14.71%	13.73%	16.22%	12.21%	14.49%	10.25%	17.13%	17.79%	18.29%	15.69%	14.62%	13.55%		
<b>Property Tax Table</b>														
Total assessed value	549,319,397	545,478,469	571,364,926	617,028,798	699,175,868	746,908,278	762,455,577	805,753,812	876,261,660	979,770,034	1,026,233,344	1,094,321,285	6.47%	7.49%
Total estimated actual value	3,251,162,247	3,218,243,012	3,306,898,792	3,528,940,331	3,917,012,437	4,239,380,377	4,360,282,447	4,665,280,760	5,143,490,658	5,943,680,256	6,265,459,481	6,739,897,201	6.85%	9.10%
<b>Computation of Legal Debt Margin Table</b>														
General Obligation & Special Assessment, total						487,364,859	444,800,052	421,847,419	417,280,708	391,620,576	551,039,603	573,339,613		5.21%
Debt Margin						115,519,295	130,759,303	159,196,564	169,045,319	210,071,889	203,387,132	310,457,192		18.88%
<b>Ratio of Net General Obligation Bonded Debt to Assessed Value Table</b>														
Total bonded debt	122,012,042	118,085,177	117,185,937	123,528,338	152,686,212	166,715,589	179,045,087	177,313,396	188,478,792	197,917,162	206,748,148	190,355,611	4.13%	1.23%
Net bonded debt	112,563,474	112,860,074	114,554,758	119,837,871	144,679,129	155,582,832	168,116,628	164,198,108	179,205,771	192,773,665	184,584,099	187,743,860	4.76%	2.23%
<b>Population</b>														
	144,832	143,149	141,818	140,082	152,355	151,379	157,882	157,882	158,331	157,091	156,487	155,750	0.66%	-0.27%

Unified Government of Wyandotte County and Kansas  
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	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	CAGR (1994- 2005)	CAGR (2000- 2005)
<b>Computation of Direct and Overlapping Debt Table</b>														
Unified Government's Direct Debt	122,012,042	118,085,177	117,185,937	123,528,338	120,641,212	138,705,589	155,185,087	158,028,396	173,853,472	188,862,162	206,748,148	190,355,611	4.13%	4.17%
Total Overlapping Debt	55,674,275	52,346,030	49,877,890	46,158,835	52,290,000	92,523,463	88,373,463	140,980,000	213,495,320	202,470,000	184,188,269	162,784,736	10.25%	12.99%
K-12 Education Overlapping	14,710,650	14,156,830	14,258,215	13,504,780	20,245,000	59,908,463	59,908,463	116,915,000	194,250,000	188,965,000	179,758,269	159,288,276	24.18%	21.60%
Post-Secondary Education Overlapping	0	0	0	0	0	4,605,000	4,605,000	4,780,000	4,620,000	4,450,000	4,430,000	3,496,460		-5.36%
County Overlapping Debt	40,963,625	38,189,200	35,619,675	32,654,055	32,045,000	28,010,000	23,860,000	19,285,000	14,625,320	9,055,000	0	0	-100.00%	-100.00%
Other Overlapping Debt	0	0	0	0	0	0	0	0	0	0	0	0		
Total Direct & Overlapping Debt	177,686,317	170,431,207	167,063,827	169,687,173	172,931,212	231,229,052	243,558,550	299,008,396	387,348,792	391,332,162	390,936,417	353,140,347	6.44%	7.71%
<b>Composition of Overlapping Debt</b>														
K-12 Education Overlapping	26.42%	27.04%	28.59%	29.26%	38.72%	64.75%	67.79%	82.93%	90.99%	93.33%	97.59%	97.85%		
Post-Secondary Education Overlapping	0.00%	0.00%	0.00%	0.00%	0.00%	4.98%	5.21%	3.39%	2.16%	2.20%	2.41%	2.15%		
County Overlapping Debt	73.58%	72.96%	71.41%	70.74%	61.28%	30.27%	27.00%	13.68%	6.85%	4.47%	0.00%	0.00%		
Other Overlapping Debt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Total Overlapping Debt	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		
<b>Percent Change by Year</b>														
Unified Government's Direct Debt	-3.22%	-0.76%	5.41%	-2.34%	14.97%	11.88%	1.83%	10.01%	8.63%	9.47%	-7.93%			
Total Overlapping Debt	-5.98%	-4.72%	-7.46%	13.28%	76.94%	-4.49%	59.53%	51.44%	-5.16%	-9.03%	-11.62%			
K-12 Education Overlapping	-3.76%	0.72%	-5.28%	49.91%	195.92%	0.00%	95.16%	66.15%	-2.72%	-4.87%	-11.39%			
Post-Secondary Education Overlapping						0.00%	3.80%	-3.35%	-3.68%	-100.00%				
County Overlapping Debt	-6.77%	-6.73%	-8.33%	-1.87%	-12.59%	-14.82%	-19.17%	-24.16%	-38.09%					
Other Overlapping Debt														
Total Direct & Overlapping Debt	-4.08%	-1.98%	1.57%	1.91%	33.71%	5.33%	22.77%	29.54%	1.03%	-0.10%	-9.67%			

**Unified Government of Wyandotte County/Kansas City: Profile of the Assessed Value for the Top Ten Principal Taxpayers as a Percent of Total Assessed Value and Total Bonded Debt, 1994-2005**



**Unified Government of Wyandotte County/Kansas City: Profile of Direct and Overlapping Debt, 1994-2005**

