

CITY OF COFFEYVILLE, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2018

CITY OF COFFEYVILLE, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Coffeyville, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Coffeyville, Kansas, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Coffeyville on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Coffeyville as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Coffeyville as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Coffeyville as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 20, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The schedule of required bond information (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis as required by bond agreements and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

June 11, 2019
Chanute, Kansas

CITY OF COFFEYVILLE, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
General Fund	\$ 1,631,764.91	-	\$ 11,866,325.87	\$ 11,614,382.96	\$ 1,883,707.82	\$ 262,951.73	\$ 2,146,659.55
Special Purpose Funds:							
Library	60.03	-	359,551.46	359,566.52	44.97	-	44.97
Local Alcohol Liquor	103,928.93	-	39,054.26	50,962.15	92,021.04	-	92,021.04
Capital Equipment	388,737.49	-	163,067.73	238,531.43	313,273.79	21,698.92	334,972.71
911 Emergency System	99,555.64	-	61,348.18	101,836.88	59,066.94	840.98	59,907.92
Capital Improvement Reserve	5,136,669.84	-	3,099,696.21	1,498,370.69	6,737,995.36	784,390.15	7,522,385.51
Economic Development	2,305,508.59	-	207,089.69	92,549.37	2,420,048.91	10,000.00	2,430,048.91
Airport Holding	17,004.28	-	60,183.03	28,212.72	48,974.59	7,070.19	56,044.78
Risk Management	303,352.22	-	1,938,869.51	2,143,500.19	98,721.54	37,426.57	136,148.11
Golf Course	4,241.48	-	309,782.94	308,149.41	5,875.01	5,153.64	11,028.65
Youth Activities Center	13,720.90	-	29,039.85	25,673.06	17,087.69	9,244.10	26,331.79
Police VIN	42,500.37	-	18,285.35	2,349.00	58,436.72	-	58,436.72
Aquatic Center Operations	2,858.37	-	111,437.52	112,718.28	1,577.61	13.00	1,590.61
Business Development Training Center	-	-	3,200.00	1,905.85	1,294.15	-	1,294.15
Business Development Training Center Reserve	-	-	-	-	-	-	-
Veterans Memorial Stadium	31,886.40	-	9,597.64	31,236.64	10,247.40	-	10,247.40
Veterans Memorial Stadium	-	-	-	-	-	-	-
Depreciation and Replacement	326,629.86	-	75,000.00	304,943.19	96,686.67	294,866.80	391,553.47
USD #445 Sales Tax	593,746.37	-	811,312.64	825,564.92	579,494.09	-	579,494.09
CRMC Sales Tax	63,698.87	-	811,312.64	804,326.32	70,685.19	-	70,685.19
1/2 Cent Sales Tax IRB Debt Service	186,409.70	-	567,918.84	545,315.00	209,013.54	-	209,013.54
Community Improvement District Sales Tax	13,127.00	-	35,364.28	44,771.58	3,719.70	-	3,719.70
Bond and Interest Funds:							
G. O. Bond and Interest	17,604.83	-	254,940.00	254,940.00	17,604.83	-	17,604.83
Capital Project Funds:							
Miscellaneous Projects	175,741.85	-	117,633.37	201,909.26	91,465.96	23,325.81	114,791.77
Airport Special Projects	1,903.97	-	63,160.00	63,160.00	1,903.97	-	1,903.97
Golf Course Depreciation and Replacement	17,243.30	-	736.01	3,000.00	14,979.31	-	14,979.31
Law Enforcement Projects	5,099.71	-	245.00	-	5,344.71	-	5,344.71
Electric Bond Projects	2,323,394.81	-	18,785.71	4,150.63	2,338,029.89	86,629.39	2,424,659.28
Business Funds:							
Electric Utility	4,687,229.76	-	59,072,189.91	57,822,595.91	5,936,823.76	4,258,364.28	10,195,188.04
Electric R & I Reserves	8,648,146.71	-	1,679,170.31	1,016,480.96	9,310,836.06	408,854.18	9,719,690.24
Electric Debt Service	456,539.03	-	17,203,591.00	17,203,147.05	456,982.98	-	456,982.98
Electric Surplus	1,639,745.02	-	179,940.00	505,841.08	1,313,843.94	-	1,313,843.94

The notes to the financial statement are an integral part of this statement.

Statement 1 (Continued)

CITY OF COFFEYVILLE, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
Business Funds (Continued):							
Water and Sewer Utility	\$ 3,355,011.84	\$ -	\$ 7,021,842.36	\$ 6,499,169.67	\$ 3,877,684.53	\$ 129,509.28	\$ 4,007,193.81
Water and Sewer Depreciation and Replacement	3,270,952.58	-	970,536.83	1,382,095.97	2,859,393.44	825,390.77	3,684,784.21
Water and Sewer Debt Service	254,755.81	-	1,155,589.35	1,155,589.32	254,755.84	-	254,755.84
Water and Sewer Restricted Reserve	2,000,000.00	-	400,000.00	-	2,400,000.00	-	2,400,000.00
Stormwater Utility	138,107.33	-	457,825.23	429,439.55	166,493.01	4,150.81	170,643.82
Stormwater Depreciation and Replacement	906,608.86	-	307,030.00	242,356.95	971,281.91	37,268.35	1,008,550.26
Refuse/Trash Utility	284,088.09	-	591,491.22	536,168.29	339,411.02	32,427.46	371,838.48
Internet Utility	32,407.67	-	305,091.58	312,485.92	25,013.33	8,880.79	33,894.12
Meter Deposit	-	-	88,747.00	88,747.00	-	390,912.05	390,912.05
Total Reporting Entity (Excluding Agency Funds)	\$ 39,479,982.42	\$ -	\$ 110,465,982.52	\$ 106,856,143.72	\$ 43,089,821.22	\$ 7,639,369.25	\$ 50,729,190.47
Composition of Cash:							
Cash on Hand.....							\$ 1,900.00
Checking Accounts:							
Petty Cash							2,000.00
City Treasurer							28,427,287.87
Payroll Account							45,979.75
Perpetual Care Account							88,406.64
Water and Light Refund Account							625,522.85
Health Insurance Flex Plan Account							17,461.84
Municipal Court Account							30,229.55
Employee Benefit Account							200,277.52
Money Market Accounts:							
City Treasurer							1,248,885.53
Restlawn Permanent Trust.....							54,238.06
Escrow							277,790.21
Trust Accounts:							
Investments.....							19,899,103.56
Total Cash							50,919,083.38
Less: Agency Funds Per Schedule 3							(189,892.91)
Total Reporting Entity (Excluding Agency Funds)							\$ 50,729,190.47

The notes to the financial statement are an integral part of this statement

CITY OF COFFEYVILLE, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Coffeyville, Kansas, (the City) is incorporated as a city of the first class, under the provision of K.S.A. 13-101 *et seq.* The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, electric, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The financial statement and schedules of the City of Coffeyville, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City of Coffeyville, Kansas, is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Coffeyville.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Coffeyville Public Library

The City of Coffeyville, Kansas, Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City. The City levies taxes for the Library Board and significantly influences the Library's operations. Separate audited financial statements are available at the Library.

Coffeyville Regional Medical Center

The Medical Center Board of Trustees operates the City's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Separate audited financial statements are available at the Medical Center.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Related Municipal Entities (Continued)

Coffeyville Community Enhancement Foundation

Coffeyville Community Enhancement Foundation is a 501c(3) corporation whose Board of Directors is the current City Commission. This corporation was established to create an avenue for entities, whose bylaws restrict their donations to 501c(3) entities, to make donations for city projects (i.e. Midland Theater restoration). If money is received for projects, it is paid to the City as a reimbursement as the project progresses. Many people have given to special projects, therefore, the money is segregated in the Foundation's books for each project. Separate financial statements are not prepared by the Foundation.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Coffeyville, Kansas, for the year of 2018:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation – Regulatory Basis of Accounting (Continued)

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparisons presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, or the State of Kansas Police and Fire Retirement System, both of which are a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2018, the City amended the Community Improvement District Sales Tax Fund, Refuse/Trash Utility Fund, Internet Utility Fund, Electric Utility Fund, and the Electric Debt Service Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year’s accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Capital Equipment Fund
- 911 Emergency System Fund
- Capital Improvement Reserve Fund
- Risk Management Fund
- Business Development Training Center Reserve Fund
- Veterans Memorial Stadium Depreciation and Replacement Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the City was in compliance with the cash basis and budget laws of Kansas.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Compliance with Revenue Bond Covenants

The City is required, under the ordinances on Revenue Bond Issues, to maintain in its Business Funds certain restricted accounts. The ordinances provide that the following reserve accounts be set up in amounts described below:

<u>RESERVE ACCOUNTS</u>	<u>REQUIRED AMOUNT</u>	<u>ACTUAL AMOUNT</u>
Principal and Interest Account for Electric Utility Revenue Bonds, Series 2011-A – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	\$ 8,443.33	
Principal and Interest Account for Electric Utility System Refunding General Obligation Bonds, Series 2013-A – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	74,407.71	
Principal and Interest Account for Electric Utility System Revenue Bonds, Series 2015-B – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	<u>288,145.84</u>	
	<u>370,996.88</u>	<u>\$ 456,982.98</u>
Electric Depreciation and Replacement Account – requires \$100,000.00 to be maintained for the Electric Utility Revenue Bonds, Series 2011-A, Electric Utility System Refunding General Obligation Bonds, Series 2013-A and Electric Utility System Revenue Bonds, Series 2015-B.	100,000.00	
Electric Utility Revenue Bonds, Series 2011-A requires reserves beginning December 21, 2011 in the amount of ten percent of the bond principal in the Electric Depreciation and Replacement Account.	123,500.00	
Electric Utility System Refunding Bonds, Series 2013-A requires reserves beginning December 3, 2014 in the amount of ten percent of the bond principal in the Electric Depreciation and Replacement Account.	555,555.00	
Electric Utility System Revenue Bonds, Series 2015-B requires reserves beginning June 25, 2015 in the amount of the maximum annual debt service for the Series 2015-B during any fiscal year of the bond principal in the Electric Depreciation and Replacement Account.	<u>3,430,250.00</u>	**
	<u>4,209,305.00</u>	<u>9,310,836.06</u>
Total Reserve at December 31, 2018	<u>\$ 4,580,301.88</u>	<u>\$ 9,767,819.04</u>

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

** However, the obligations of the City have been guaranteed by a policy of financial guaranty insurance issued by National Public Finance Guarantee Corporation. The Policy unconditionally and irrevocably guarantees to any owner or holder of the Obligations or, if applicable, of the coupons appertaining thereto (the "Owner"), the full and complete payment required to be made by or on behalf of the issuer of the Obligations (the "Issuer") to the Paying Agent or its successor of an amount equal to (i) the principal of (either at the stated maturity or by any advancement of maturity pursuant to a mandatory sinking fund payment) and interest on, the Obligations as such payments shall become due but shall not be so paid (except that in the event of any acceleration of the due date of such principal by reason of mandatory or optional redemption or acceleration resulting from default or otherwise, other than any advancement of maturity pursuant to a mandatory sinking fund payment, the payments guaranteed by the Policy shall be made in such amounts and at such times as such payments of principal would have been due had there not been any such acceleration); and (ii) the reimbursement of any such payment which is subsequently recovered from any Owner pursuant to a final judgment by a court of competent jurisdiction that such payment constitutes an avoidable preference (a "Preference") to the Owner within the meaning of any applicable bankruptcy law. The amounts referred to in clauses (i) and (ii) of the preceding sentence are referred to collectively in this letter as the "Insured Amounts."

The City agrees to fix, establish, maintain and collect such rates, fees or charges for Electric Utility service furnished by the Electric System, which will be sufficient to enable the City to have, in each fiscal year, a net income in an amount that will be not less than 125% amount required to be paid by the City in the next succeeding fiscal year on account of both principal and interest of all Electric Utility System Bonds of the City at the time outstanding. Net income is defined as gross income less operating expenses, but before any transfers, depreciation and capital expense. For the year ended December 31, 2018, the Electric Utility Fund had net income of \$11,174,103.84 which is 215.42% of the principal and interest requirements for 2018 of \$6,190,759.76.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2018, the City has the following investments.

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Rating</u>
Agency Money Market			
Less than one year maturity	\$ 246,961.39	\$ 246,961.39	AAA
Federal Agency			
One to five year maturity	13,049,347.50	12,828,361.50	AAA
Kansas Investment Pool			
Less than one year maturity	<u>6,602,794.67</u>	<u>6,602,794.67</u>	S&P AAf/S1+
Total Investment	<u>\$ 19,899,103.56</u>	<u>\$ 19,678,117.56</u>	

Deposits

K.S.A 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main branch or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (Continued)

K.S.A 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2018, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	00.54%
Federal Agency	66.38%
Kansas Municipal Investment Pool	33.08%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$31,018,079.82 and the bank balance was \$31,048,320.82. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$284,170.55 was covered by FDIC insurance and \$30,794,150.27 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2018, the City has invested \$6,602,794.67 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

Changes in long-term debt the City for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid With Utility Revenues									
Series 2011-A - Refunding	2.25%-4.125%	October 24, 2011	\$ 5,900,000.00	November 1, 2031	\$ 3,930,000.00	-	\$ (340,000.00)	\$ 3,590,000.00	\$ 138,408.76
Series 2013-A - Refunding	2.0%-2.15%	December 3, 2013	5,555,000.00	June 1, 2021	2,750,000.00	-	(870,000.00)	1,880,000.00	46,592.50
Series 2016-A - Bldg Renovations	2.0%-3.0%	March 22, 2016	6,280,000.00	June 1, 2030	5,900,000.00	-	(415,000.00)	5,485,000.00	130,315.00
Series 2018 - Electric Utility - Taxable	2.7%-4.125%	June 19, 2018	13,095,000.00	June 1, 2034	-	12,095,000.00	-	12,095,000.00	211,932.59
Revenue Bonds									
Paid With Utility Revenues									
Series 2011-A - Electric Utility	4.00%-4.20%	December 21, 2011	1,235,000.00	June 1, 2023	1,235,000.00	-	-	1,235,000.00	50,660.00
Series 2015-B - Electric Utility	5.00-5.25%	June 25, 2015	48,900,000.00	June 1, 2042	47,900,000.00	-	(1,000,000.00)	46,900,000.00	2,382,750.00
Series 2015-C - Electric Utility - Taxable	3.25%	June 25, 2015	12,351,000.00	June 1, 2042	12,115,000.00	-	(12,115,000.00)	-	245,662.70
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	3.11%	May 12, 1998	1,628,702.00	September 1, 2019	182,631.38	-	(89,906.77)	92,724.61	4,986.19
Penn Street Project	3.11%	May 22, 1998	3,028,448.15	September 1, 2019	402,189.41	-	(197,991.99)	204,197.42	10,980.59
Waste Water Treatment Project	3.11%	May 22, 1998	9,188,589.85	September 1, 2020	1,688,224.10	-	(545,466.85)	1,142,757.25	48,295.49
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	354,940.90	-	(21,804.42)	333,136.48	12,688.26
Capital Leases									
Blackstart Generators-CNB	3.45%	February 1, 2007	2,000,000.00	August 1, 2026	1,108,300.27	-	(118,236.87)	990,063.40	37,221.59
Fire Truck-Commercial Bank	3.27%	June 13, 2017	508,662.29	October 1, 2027	508,662.29	-	(43,858.90)	464,803.39	16,187.46
Total Contractual Indebtedness					\$ 78,074,948.35	\$ 12,095,000.00	\$ (15,757,265.80)	\$ 74,412,682.55	\$ 3,336,681.13

4. LONG-TERM DEBT (Continued)

Current maturities of long-term debt principal and interest for the next five years and in five year increments through maturity is as follows:

Principal	2019	2020	2021	2022	2023	2024 - 2028	2029 - 2033
General Obligation Bonds							
Series 2011-A - Refunding	\$ 350,000.00	\$ 350,000.00	\$ 360,000.00	\$ 365,000.00	\$ 375,000.00	\$ 1,090,000.00	\$ 700,000.00
Series 2013-A - Refunding	855,000.00	830,000.00	195,000.00	-	-	-	-
Series 2016-A - Bldg Renovations	420,000.00	430,000.00	440,000.00	445,000.00	455,000.00	2,440,000.00	855,000.00
Series 2018 - Electric Utility - Taxable	285,000.00	275,000.00	290,000.00	305,000.00	320,000.00	1,860,000.00	2,385,000.00
Revenue Bonds							
Series 2011-A - Electric Utility	-	-	-	605,000.00	630,000.00	-	-
Series 2015-B - Electric Utility	1,100,000.00	1,100,000.00	1,200,000.00	1,200,000.00	1,300,000.00	7,400,000.00	9,500,000.00
Revolving Loans							
Kansas Water Pollution Control Loan							
Industrial Park Force Main Project	92,724.61	-	-	-	-	-	-
Penn Street Project	204,197.42	-	-	-	-	-	-
Waste Water Treatment Project	562,562.76	580,194.49	-	-	-	-	-
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	22,603.10	23,431.04	24,289.30	25,179.02	26,101.30	145,567.59	65,965.13
Capital Leases							
Blackstart Generators-CNB	122,351.22	126,608.74	131,014.42	135,573.40	140,291.03	334,224.59	-
Fire Truck-Commercial Bank	45,213.91	46,704.50	48,244.22	49,834.70	51,477.62	223,328.44	-
Total Principal Payments	4,059,653.02	3,761,938.77	2,688,547.94	3,130,587.12	3,297,869.95	13,493,120.62	13,505,965.13
Interest							
General Obligation Bonds							
Series 2011-A - Refunding	128,208.76	117,708.76	107,209.16	95,958.76	84,096.26	272,243.80	57,781.28
Series 2013-A - Refunding	29,342.50	12,492.50	2,096.25	2,096.25	-	-	-
Series 2016-A - Bldg Renovations	121,965.00	113,465.00	104,765.00	95,915.00	86,915.00	266,842.50	22,875.00
Series 2018 - Electric Utility - Taxable	467,113.76	459,347.51	451,078.76	441,925.01	431,841.26	1,892,096.30	1,565,425.05
Revenue Bonds							
Series 2011-A - Electric Utility	50,660.00	50,660.00	50,660.00	38,560.00	13,230.00	-	-
Series 2015-B - Electric Utility	2,330,250.00	2,275,250.00	2,217,750.00	2,157,750.00	2,095,250.00	9,426,750.00	7,271,375.00
Revolving Loans							
Kansas Water Pollution Control Loan							
Industrial Park Force Main Project	2,168.35	-	-	-	-	-	-
Penn Street Project	4,775.16	-	-	-	-	-	-
Waste Water Treatment Project	31,199.58	13,567.85	-	-	-	-	-
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	11,889.58	11,061.64	10,203.38	9,313.66	8,391.38	26,895.81	20,266.57
Capital Leases							
Blackstart Generators-CNB	33,107.24	28,849.72	24,444.04	19,885.06	15,167.43	16,187.56	-
Fire Truck-Commercial Bank	14,832.45	13,341.86	11,802.14	10,211.66	8,568.74	16,735.41	-
Total Interest Payments	3,225,512.38	3,095,744.84	2,980,008.73	2,871,615.40	2,743,460.07	11,917,751.38	8,937,722.90
Total Principal and Interest	\$ 7,285,165.40	\$ 6,857,683.61	\$ 5,668,556.67	\$ 6,002,202.52	\$ 6,041,330.02	\$ 25,410,872.00	\$ 22,443,688.03

4. LONG-TERM DEBT (Continued)

Current maturities of long-term debt principal and interest for the next five years and in five year increments through maturity is as follows:

Principal	2034 - 2038	2039 - 2042	Total
General Obligation Bonds			
Series 2011-A - Refunding	\$ -	\$ -	\$ 3,590,000.00
Series 2013-A - Refunding	-	-	1,880,000.00
Series 2016-A - Bldg Renovations	-	-	5,485,000.00
Series 2018 - Electric Utility - Taxable	6,375,000.00	-	12,095,000.00
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	1,235,000.00
Series 2015-B - Electric Utility	12,100,000.00	12,000,000.00	46,900,000.00
Revolving Loans			
Kansas Water Pollution Control Loan			
Industrial Park Force Main Project	-	-	92,724.61
Penn Street Project	-	-	204,197.42
Waste Water Treatment Project	-	-	1,142,757.25
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	333,136.48
Capital Leases			
Blackstart Generators-CNB	-	-	990,063.40
Fire Truck-Commercial Bank	-	-	464,803.39
Total Principal Payments	18,475,000.00	12,000,000.00	74,412,682.55
Interest			
General Obligation Bonds			
Series 2011-A - Refunding	-	-	863,206.78
Series 2013-A - Refunding	-	-	46,027.50
Series 2016-A - Bldg Renovations	-	-	812,742.50
Series 2018 - Electric Utility - Taxable	131,484.38	-	5,840,312.03
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	203,770.00
Series 2015-B - Electric Utility	4,572,500.00	1,235,000.00	33,581,875.00
Revolving Loans			
Kansas Water Pollution Control Loan			
Industrial Park Force Main Project	-	-	2,168.35
Penn Street Project	-	-	4,775.16
Waste Water Treatment Project	-	-	44,767.43
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	98,022.02
Capital Leases			
Blackstart Generators-CNB	-	-	137,641.05
Fire Truck-Commercial Bank	-	-	75,492.26
Total Interest Payments	4,703,984.38	1,235,000.00	41,710,800.08
Total Principal and Interest	\$ 23,178,984.38	\$ 13,235,000.00	\$ 116,123,482.63

5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance the purchase of a Blackstart Generator. Payments are made of \$77,729.23 semi-annually, including interest at approximately 5.00%. Final maturity for the lease is in 2026. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2019	\$ 155,458.46
2020	155,458.46
2021	155,458.46
2022	155,458.46
2023	155,458.46
2024-2026	<u>350,412.15</u>
	1,127,704.45
Less imputed interest	<u>(137,641.05)</u>
Net Present Value of Minimum	
Lease Payments	990,063.40
Less: Current Maturities	<u>(122,351.22)</u>
Long-Term Capital Lease Obligations	<u>\$ 777,712.18</u>

The City has entered into a capital lease agreement in order to finance the purchase of a Fire Truck. Payments are made of \$30,023.18 semi-annually, including interest at approximately 3.27%. Final maturity for the lease is in 2027. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2019	\$ 60,046.36
2020	60,046.36
2021	60,046.36
2022	60,046.36
2023	60,046.36
2024-2027	<u>240,063.85</u>
	540,295.65
Less imputed interest	<u>(75,492.26)</u>
Net Present Value of Minimum	
Lease Payments	464,803.39
Less: Current Maturities	<u>(45,213.91)</u>
Long-Term Capital Lease Obligations	<u>\$ 419,589.48</u>

6. OPERATING LEASES

As of December 31, 2018 the City has entered into an operating lease for office equipment. Rent expense for the year ended December 31, 2018, was \$4,310.55. Under the current lease agreements, the future minimum rental payments are as follows:

2019	\$ 3,162.51
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7. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Coffeyville, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2018, there were two industrial revenue bond issues with principal balances due totaling \$4,515,949.55.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The City of Coffeyville participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the year ended December 31, 2018 for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from City of Coffeyville were \$510,513.05 for KPERS and \$517,074.77 for KP&F for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$4,217,748.00 and \$4,864,709.00 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

8. DEFINED BENEFIT PENSION PLAN (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

Compensated Absences:

All full-time employees of the City with one year of employment are eligible for vacation benefits in varying annual amounts. Vacation must be used by each anniversary date. In the event of termination, unused accrued vacation time is paid.

Sick leave accrues to all full-time employees at the rate of one day per month and is unlimited. Employees who terminate by other than retirement or death will not be paid for accumulated sick leave. An employee shall be paid for accumulated sick leave up to 65 days (45 days for the Fire Department) upon termination by death or retirement.

The City determines a liability for compensated absences when the following conditions are met:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the City has an unfunded liability for vacation benefits at December 31, 2018 of \$854,745.72 an unfunded liability for compensatory time at December 31, 2018 of \$63,748.86, and has not estimated a liability for sick pay which has been earned, but not taken by City employees, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

10. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/18</u>	<u>COMPLETION</u>
Intersection and Drainage Improvements	\$ 3,332,406.23	\$ 3,254,529.21	Ongoing
Resurfacing Buckeye West to RR Overpass	919,374.38	915,122.62	Complete
Taxiway Overlay Project	821,587.50	817,543.11	Complete
Building Renovation Projects	12,418,520.61	12,399,030.44	Complete
Brownfield Grants	382,122.26	196,715.13	Complete
11 Street Stormwater Inlet Reconstruction	76,900.00	46,949.15	Complete
Acme Foundry Street & Waterline Improvements	1,419,990.64	1,336,461.15	Complete
2018 Geometric Improvement Project	685,931.93	685,553.22	2019
Safe Routes to Schools Grant	64,270.75	62,724.00	2019
10 Street Improvements – CDBG Project	1,467,405.60	1,467,405.60	2019
	<u>\$ 21,588,509.90</u>	<u>\$ 21,182,034.63</u>	

11. LOANS RECEIVABLE

The City has made Community and Economic Development Loans through the Community Development Fund. The Fund was the recipient of various HUD grants in earlier years. Loans made with these monies are repaid and the City makes additional development loans from these repayments. The loans due to the City at December 31, 2018, are as follows:

Economic Development Loans	\$ 105,873.76
Community Development Loans	2,736.59
Public Housing Loans	280,292.56

These loans are not reflected in these regulatory basis financial statements of the City of Coffeyville, Kansas.

12. ECONOMIC DEPENDENCY

During 2018, the City collected 61.65% of its electric utility revenues from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

13. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has established a Health Insurance Fund. The purpose is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the City are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The City has contracted with BlueCross BlueShield of Kansas to be the claims supervisor. The supervisor reviews all claims for allowability and issues weekly reports to the City. The City has a stop-gap policy which pays any aggregate claims over \$50,000.00.

13. RISK MANAGEMENT (Continued)

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in the Kansas Eastern Region Insurance Trust (KERIT). The City participates in the decision making of KERIT through trustee representation. KERIT files its annual audited financial statements with the Kansas Insurance Commissioner. The City pays annual premium to KERIT for its workers' compensation insurance coverage. The agreement to participate provides that KERIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

14. COMMITMENTS AND CONTINGENCIES

The City has entered into an agreement with the Grand River Dam Authority for the purchase of electrical services until June 1, 2042.

The City is involved in various lawsuits incurred through normal operations. It is the opinion of the City's management that the outcome of this litigation will not result in a material loss to the City in excess of applicable insurance coverage.

15. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Equipment	K.S.A. 12-1,117	\$ 162,262.53
General	Capital Improvement Reserve	K.S.A. 12-1,118	1,662,197.83
General	CRMC Sales Tax	K.S.A. 12-197	811,312.64
General	USD #445 Sales Tax	K.S.A. 12-197	811,312.64
General	Risk Management	K.S.A. 12-2615	798,761.75
General	Economic Development	K.S.A. 12-197	81,131.26
General	½ Cent Sales Tax IRB Debt Service	K.S.A. 12-197	567,918.84
General	Community Improvement District Sales Tax	K.S.A. 12-197	35,364.28
Capital Improvement Reserve	General	K.S.A. 12-1,118	95,221.36
Golf Course	Risk Management	K.S.A. 12-2615	27,495.00
Airport Special Projects	Capital Improvements Reserve Fund	K.S.A. 12-1,118	63,160.00
Electric Utility	Risk Management	K.S.A. 12-2615	301,610.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	5,184,184.75
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	1,655,000.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	179,940.00
Electric Utility	General	K.S.A. 12-825d	2,415,345.81
Electric Surplus	Veterans Memorial Stadium Depreciation and Replacement	K.S.A. 12-825d	25,000.00
Electric Surplus	G.O. Bond and Interest	K.S.A. 12-825d	154,940.00
Water and Sewer Utility	Risk Management	K.S.A. 12-2615	236,430.60

15. INTERFUND TRANSFERS (Continued)

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water and Sewer Utility	Water and Sewer Depreciation and Replacement	K.S.A. 12-825d	\$ 956,250.00
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	1,155,589.35
Water and Sewer Utility	General	K.S.A. 12-825d	853,934.50
Water and Sewer Utility	Golf Course	K.S.A. 12-825d	73,000.00
Water and Sewer Utility	Aquatic Center Operations	K.S.A. 12-825d	45,000.00
Water and Sewer Utility	G.O. Bond and Interest	K.S.A. 12-825d	100,000.00
Water and Sewer Utility	Water and Sewer Restricted Reserve	K.S.A. 12-825d	400,000.00
Stormwater Utility	Risk Management	K.S.A. 12-2615	18,330.00
Stormwater Utility	Stormwater Depreciation and Replacement	K.S.A. 12-825d	307,030.00
Stormwater Depreciation and Replacement	Capital Improvement Reserve	K.S.A. 12-1,118	206,350.00
Refuse/Trash Utility	General	K.S.A. 12-825d	10,885.53
Internet Utility	General	K.S.A. 12-825d	6,014.15
Internet Utility	Risk Management	K.S.A. 12-2615	11,914.50

16. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

Schedule 1

CITY OF COFFEYVILLE, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Total Certified Budget		Adjustments for Qualifying Budget Credits		Total Certified Budget for Comparison		Expenditures Charged to Current Year Budget		Variance - Over (Under)
	\$		\$		\$		\$		
General Fund	\$ 13,129,490.00		\$ 19,686.82		\$ 13,149,176.82		\$ 11,614,382.96		\$ (1,534,793.86)
Special Purpose Funds:									
Library	405,746.00		-		405,746.00		359,566.52		(46,179.48)
Local Alcohol Liquor	119,020.00		-		119,020.00		50,962.15		(68,057.85)
Economic Development	186,522.00		-		186,522.00		92,549.37		(93,972.63)
Airport Holding	38,220.00		-		38,220.00		28,212.72		(10,007.28)
Golf Course	389,091.00		-		389,091.00		308,149.41		(80,941.59)
Youth Activities Center	45,081.00		-		45,081.00		25,673.06		(19,407.94)
Police VIN	57,314.00		-		57,314.00		2,349.00		(54,965.00)
Aquatic Center Operations	148,906.00		-		148,906.00		112,718.28		(36,187.72)
Business Development Training Center	3,200.00		-		3,200.00		1,905.85		(1,294.15)
Veterans Memorial Stadium	36,196.00		9,597.64		45,793.64		31,236.64		(14,557.00)
USD #445 Sales Tax	1,017,708.00		-		1,017,708.00		825,564.92		(192,143.08)
CRMC Sales Tax	866,667.00		-		866,667.00		804,326.32		(62,340.68)
1/2 Cent Sales Tax IRB Debt Service	545,315.00		-		545,315.00		545,315.00		-
Community Improvement District Sales Tax	49,127.00		-		49,127.00		44,771.58		(4,355.42)
Bond and Interest Funds:									
G.O. Bond and Interest	272,545.00		-		272,545.00		254,940.00		(17,605.00)
Business Funds:									
Electric Utility	58,203,579.00		-		58,203,579.00		57,822,595.91		(380,983.09)
Electric Debt Service	17,204,091.00		-		17,204,091.00		17,203,147.05		(943.95)
Water and Sewer Utility	6,715,805.00		12,509.64		6,728,314.64		6,499,169.67		(229,144.97)
Water and Sewer Debt Service	1,156,189.00		-		1,156,189.00		1,155,589.32		(599.68)
Stormwater Utility	471,389.00		-		471,389.00		429,439.55		(41,949.45)
Refuse/Trash Utility	681,210.00		-		681,210.00		536,168.29		(145,041.71)
Internet Utility	320,857.00		106.34		320,963.34		312,485.92		(8,477.42)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 1,872,543.39	\$ 1,777,695.75	\$ 2,270,878.00	\$ (493,182.25)
Delinquent Tax	83,439.02	154,919.25	60,000.00	94,919.25
Motor Vehicle Tax	198,703.03	218,841.80	202,394.00	16,447.80
Recreational Vehicle Tax	1,786.98	1,626.18	1,486.00	140.18
16/20 M Vehicle Tax	566.64	635.11	746.00	(110.89)
Vehicle Rental Excise Tax	51.82	72.10	56.00	16.10
Commercial Vehicle Tax	9,861.33	8,802.81	10,834.00	(2,031.19)
Watercraft Tax	532.70	759.02	587.00	172.02
Special Assessments	73,635.34	42,759.74	30,000.00	12,759.74
Franchise Tax	688,423.06	450,541.00	626,972.00	(176,431.00)
Sales Tax	4,852,214.72	4,903,240.05	5,200,000.00	(296,759.95)
Federal Grants	2,705.56	13,382.83	-	13,382.83
Local Alcohol Liquor Tax	28,878.71	18,981.74	18,079.00	902.74
Special Highway Tax	256,024.36	258,732.45	263,060.00	(4,327.55)
Highway Connecting Links	76,645.19	76,698.01	76,700.00	(1.99)
Highway County Aid	45,975.73	47,161.53	41,900.00	5,261.53
In Lieu of Taxes	-	16,899.68	-	16,899.68
Licenses and Permits	92,606.00	97,793.00	-	97,793.00
Fines, Forfeitures and Penalties	207,414.75	172,176.20	349,420.00	(177,243.80)
Charges for Services	90,317.95	156,119.30	62,000.00	94,119.30
Use of Money and Property				
Interest Income	21,263.49	14,007.03	12,000.00	2,007.03
Rents	36,492.50	25,138.00	25,400.00	(262.00)
Sale of Equipment and Scrap	3,294.94	1,245.20	1,500.00	(254.80)
Other Receipts				
Donations	1,180.00	2,675.00	-	2,675.00
Reimbursed Expense	40,804.82	19,686.82	-	19,686.82
Insurance Proceeds	38,750.00	-	-	-
Miscellaneous	4,526.25	4,334.92	6,000.00	(1,665.08)
Operating Transfers from:				
Electric Utility Fund	2,408,082.70	2,415,345.81	2,442,753.00	(27,407.19)
Water and Sewer Utility Fund	777,054.10	853,934.50	812,285.00	41,649.50
Internet Utility Fund	-	6,014.15	-	6,014.15
Trash/Refuse Utility Fund	-	10,885.53	-	10,885.53
Capital Improvement Reserve Fund	-	95,221.36	-	95,221.36
Total Receipts	11,913,775.08	11,866,325.87	\$ 12,515,050.00	\$ (648,724.13)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 782,088.99	\$ 751,999.27	\$ 894,218.00	\$ (142,218.73)
Contractual Services	269,145.94	321,355.58	357,181.00	(35,825.42)
Commodities	12,130.62	12,187.70	14,300.00	(2,112.30)
Capital Outlay	1,832.92	2,981.77	6,100.00	(3,118.23)
Police Department				
Personal Services	1,880,840.44	1,907,630.21	2,396,907.00	(489,276.79)
Contractual Services	102,474.63	115,081.60	123,723.00	(8,641.40)
Commodities	76,800.99	97,037.76	108,880.00	(11,842.24)
Capital Outlay	31,814.46	11,077.71	20,150.00	(9,072.29)
Fire Department				
Personal Services	1,782,528.08	1,774,614.78	2,073,297.00	(298,682.22)
Contractual Services	64,953.97	87,307.43	62,863.00	24,444.43
Commodities	39,314.93	44,953.22	44,180.00	773.22
Capital Outlay	31,218.06	5,674.81	8,450.00	(2,775.19)
Engineering Department				
Personal Services	252,466.08	221,044.04	272,613.00	(51,568.96)
Contractual Services	9,369.46	9,219.88	11,393.00	(2,173.12)
Commodities	6,922.93	7,496.02	7,050.00	446.02
Capital Outlay	1,146.05	2,809.68	3,500.00	(690.32)
Building				
Personal Services	27,112.99	28,597.62	37,998.00	(9,400.38)
Contractual Services	4,643.07	10,052.86	19,850.00	(9,797.14)
Commodities	3,469.72	5,207.83	8,740.00	(3,532.17)
Capital Outlay	-	2,051.93	1,000.00	1,051.93
Non-Departmental				
Contractual Services	157,409.41	152,127.69	132,877.00	19,250.69
Commodities	11,516.61	18,580.18	14,050.00	4,530.18
Capital Outlay	6,778.50	500.00	1,500.00	(1,000.00)
Public Service				
Personal Services	797,214.81	794,313.95	1,059,640.00	(265,326.05)
Contractual Services	93,020.02	120,114.10	144,725.00	(24,610.90)
Commodities	229,126.08	175,381.56	178,990.00	(3,608.44)
Capital Outlay	2,452.00	4,721.01	3,500.00	1,221.01
Industrial Levy				
Contractual Services	-	-	49,025.00	(49,025.00)
Commodities	-	-	28,250.00	(28,250.00)
Capital Development				
Capital Outlay	-	-	662,106.00	(662,106.00)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
Capital Equipment Fund	\$ 161,302.90	\$ 162,262.53	\$ 173,333.00	\$ (11,070.47)
Capital Improvement Reserve Fund	2,027,483.67	1,662,197.83	1,782,432.00	(120,234.17)
Economic Development Fund	80,651.46	81,131.26	86,667.00	(5,535.74)
CRMC Sales Tax Fund	662,414.25	811,312.64	866,667.00	(55,354.36)
USD #445 Sales Tax Fund	806,514.63	811,312.64	866,667.00	(55,354.36)
Community Improvement District Sales Tax Fund	13,127.00	35,364.28	-	35,364.28
1/2 Cent Sales Tax IRB Debt Service Fund	564,560.22	567,918.84	606,668.00	(38,749.16)
Risk Management Fund	809,452.04	798,762.75	-	798,762.75
Total Certified Budget			13,129,490.00	(1,515,107.04)
Adjustments for Qualifying Budget Credits			19,686.82	(19,686.82)
Total Expenditures	11,803,297.93	11,614,382.96	\$ 13,149,176.82	\$ (1,534,793.86)
Receipts Over(Under) Expenditures	110,477.15	251,942.91		
Unencumbered Cash, Beginning	1,521,287.76	1,631,764.91		
Unencumbered Cash, Ending	\$ 1,631,764.91	\$ 1,883,707.82		

CITY OF COFFEYVILLE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 305,544.89	\$ 289,441.85	\$ 355,603.00	\$ (66,161.15)
Delinquent Tax	14,714.03	25,955.68	10,000.00	15,955.68
Motor Vehicle Tax	36,850.30	35,048.25	31,462.00	3,586.25
Recreational Vehicle Tax	331.01	261.16	231.00	30.16
16/20 M Vehicle Tax	117.62	113.96	116.00	(2.04)
Commercial Vehicle Tax	1,802.55	1,370.30	1,684.00	(313.70)
Watercraft Tax	97.28	119.78	91.00	28.78
Vehicle Rental Excise Tax	9.74	12.12	9.00	3.12
Other Receipts				
Reimbursed Expense	6,544.74	7,228.36	6,550.00	678.36
Total Receipts	366,012.16	359,551.46	\$ 405,746.00	\$ (46,194.54)
Expenditures				
Culture and Recreation				
Appropriation to Library Board	359,467.42	352,323.10	\$ 372,086.00	\$ (19,762.90)
Personal Services	510.90	482.90	600.00	(117.10)
Contractual Services	5,973.81	6,760.52	6,550.00	210.52
Capital Outlay	-	-	26,510.00	(26,510.00)
Total Expenditures	365,952.13	359,566.52	\$ 405,746.00	\$ (46,179.48)
Receipts Over(Under) Expenditures	60.03	(15.06)		
Unencumbered Cash, Beginning	-	60.03		
Unencumbered Cash, Ending	\$ 60.03	\$ 44.97		

CITY OF COFFEYVILLE, KANSAS
LOCAL ALCOHOL LIQUOR FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 62,635.97	\$ 37,963.49	\$ 41,158.00	\$ (3,194.51)
Use of Money and Property				
Rental Income	1,030.00	1,030.00	1,030.00	-
Other Receipts				
Reimbursed Expense	22.44	60.77	-	60.77
Total Receipts	<u>63,688.41</u>	<u>39,054.26</u>	<u>\$ 42,188.00</u>	<u>\$ (3,133.74)</u>
Expenditures				
Culture and Recreation				
Park Recreation Programs	22,220.89	27,615.73	\$ 79,614.00	\$ (51,998.27)
Alcohol Control Programs	15,996.55	14,375.00	34,406.00	(20,031.00)
City Programs	2,233.81	8,971.42	5,000.00	3,971.42
Total Expenditures	<u>40,451.25</u>	<u>50,962.15</u>	<u>\$ 119,020.00</u>	<u>\$ (68,057.85)</u>
Receipts Over(Under) Expenditures	23,237.16	(11,907.89)		
Unencumbered Cash, Beginning	<u>80,691.77</u>	<u>103,928.93</u>		
Unencumbered Cash, Ending	<u>\$ 103,928.93</u>	<u>\$ 92,021.04</u>		

CITY OF COFFEYVILLE, KANSAS
CAPITAL EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Capital Lease Proceeds	\$ 508,662.29	\$ -
Other Receipts		
Reimbursed Expense	6,486.50	805.20
Operating Transfers from General Fund	161,302.90	162,262.53
 Total Receipts	 676,451.69	 163,067.73
 Expenditures		
General Government		
Capital Outlay	161,430.14	178,485.07
Debt Service		
Principal	-	43,858.90
Interest	2,291.44	16,187.46
	2,291.44	16,187.46
 Total Expenditures	 163,721.58	 238,531.43
 Receipts Over(Under) Expenditures	 512,730.11	 (75,463.70)
 Unencumbered Cash, Beginning	 (123,992.62)	 388,737.49
 Unencumbered Cash, Ending	 \$ 388,737.49	 \$ 313,273.79

CITY OF COFFEYVILLE, KANSAS
911 EMERGENCY SYSTEM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
911 System	\$ 62,502.63	\$ 60,727.42
Other Receipts		
Reimbursed Expense	-	620.76
Total Receipts	<u>62,502.63</u>	<u>61,348.18</u>
Expenditures		
General Government		
Contractual Services	30,086.31	31,186.54
Capital Outlay	4,221.76	70,650.34
Total Expenditures	<u>34,308.07</u>	<u>101,836.88</u>
Receipts Over(Under) Expenditures	28,194.56	(40,488.70)
Unencumbered Cash, Beginning	<u>71,361.08</u>	<u>99,555.64</u>
Unencumbered Cash, Ending	<u>\$ 99,555.64</u>	<u>\$ 59,066.94</u>

CITY OF COFFEYVILLE, KANSAS
CAPITAL IMPROVEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grant - CDBG	\$ 15,486.90	\$ -
Federal Grant - SRTS	9,962.28	-
State Grant - KDOT	64,253.78	1,111,585.33
Use of Money and Property		
Sale of Property	27,822.50	42,970.00
Rental Income	-	3,000.00
Interest Income	38,799.08	-
Other Receipts		
Donation	200.00	-
Reimbursed Expense	157,569.64	10,433.05
Operating Transfers from:		
General Fund	2,027,483.67	1,662,197.83
Stormwater Depreciation and Replac	-	206,350.00
Airport Special Improvement Fund	-	63,160.00
Total Receipts	2,341,577.85	3,099,696.21
Expenditures		
Capital Improvements		
Capital Outlay	6,146,856.12	1,403,149.33
Operating Transfers to		
Airport Special Projects Fund	97,000.00	95,221.36
Total Expenditures	6,243,856.12	1,498,370.69
Receipts Over(Under) Expenditures	(3,902,278.27)	1,601,325.52
Unencumbered Cash, Beginning	9,038,948.11	5,136,669.84
Unencumbered Cash, Ending	\$ 5,136,669.84	\$ 6,737,995.36

CITY OF COFFEYVILLE, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Economic Development Loan				
Principal	\$ 65,452.90	\$ 9,146.57	\$ 25,190.00	\$ (16,043.43)
Interest	3,269.99	3,047.87	3,961.00	(913.13)
Late Fees	173.00	296.00	-	296.00
Other Receipts				
Reimbursed Expense	984.60	113,467.99	-	113,467.99
Operating Transfers from General Fund	80,651.46	81,131.26	86,667.00	(5,535.74)
Total Receipts	150,531.95	207,089.69	\$ 115,818.00	\$ 91,271.69
Expenditures				
Development Projects				
Personal	-	-	\$ 9,972.00	\$ (9,972.00)
Contractual	131,926.50	83,818.12	166,475.00	(82,656.88)
Commodities	7,029.55	4,874.50	10,075.00	(5,200.50)
Capital Outlay	-	3,856.75	-	3,856.75
Total Expenditures	138,956.05	92,549.37	\$ 186,522.00	\$ (93,972.63)
Receipts Over(Under) Expenditures	11,575.90	114,540.32		
Unencumbered Cash, Beginning	2,293,932.69	2,305,508.59		
Unencumbered Cash, Ending	\$ 2,305,508.59	\$ 2,420,048.91		

CITY OF COFFEYVILLE, KANSAS
AIRPORT HOLDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 38,238.00	\$ 39,256.00	\$ 36,220.00	\$ 3,036.00
Royalties	14,257.54	20,763.43	2,000.00	18,763.43
Other Receipts				
Reimbursed Expense	-	163.60	-	163.60
Total Receipts	52,495.54	60,183.03	\$ 38,220.00	\$ 21,963.03
Expenditures				
General Government				
Contractual Services	19,594.48	26,908.45	\$ 23,393.00	\$ 3,515.45
Commodities	3,069.70	1,304.27	2,820.00	(1,515.73)
Capital Outlay	17,275.08	-	12,007.00	(12,007.00)
Operating Transfers to Airport Special Projects Fund	41,880.64	-	-	-
Total Expenditures	81,819.90	28,212.72	\$ 38,220.00	\$ (10,007.28)
Receipts Over(Under) Expenditures	(29,324.36)	31,970.31		
Unencumbered Cash, Beginning	46,328.64	17,004.28		
Unencumbered Cash, Ending	\$ 17,004.28	\$ 48,974.59		

CITY OF COFFEYVILLE, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 22.64	\$ 67.88
Other Receipts		
Reimbursed Expense	422,167.86	544,258.78
Operating Transfers from:		
Electric Utility Fund	313,083.36	301,610.00
General Fund	809,452.04	798,762.75
Water and Sewer Utility Fund	237,574.76	236,430.60
Stormwater Utility Fund	18,416.64	18,330.00
Internet Utility Fund	11,970.82	11,914.50
Golf Course Fund	27,625.00	27,495.00
Total Receipts	<u>1,840,313.12</u>	<u>1,938,869.51</u>
Expenditures		
General Government		
Contractual Services	<u>2,077,391.01</u>	<u>2,143,500.19</u>
Total Expenditures	<u>2,077,391.01</u>	<u>2,143,500.19</u>
Receipts Over(Under) Expenditures	(237,077.89)	(204,630.68)
Unencumbered Cash, Beginning	<u>540,430.11</u>	<u>303,352.22</u>
Unencumbered Cash, Ending	<u>\$ 303,352.22</u>	<u>\$ 98,721.54</u>

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Golf Course Sheds	\$ 15,749.98	\$ 16,979.13	\$ 16,000.00	\$ 979.13
Membership Fees	42,587.59	46,375.95	-	46,375.95
Green Fees	95,689.65	84,252.64	145,000.00	(60,747.36)
Golf Cart Fees	35,497.24	29,134.74	37,650.00	(8,515.26)
Pro Shop	10,185.87	11,624.03	-	11,624.03
Sales Tax	7,873.29	7,022.02	-	7,022.02
Driving Range	6,691.92	4,740.75	4,600.00	140.75
Concessions	37,312.25	34,445.90	49,412.00	(14,966.10)
Rent	-	-	-	-
Credit Card Fees	-	1,395.21	-	1,395.21
Other Fees	640.00	225.00	-	225.00
Other Receipts				
Miscellaneous Income	(138.53)	330.18	8,295.00	(7,964.82)
Reimbursed Expense	55.14	257.39	-	257.39
Operating Transfers from Water and Sewer Utility Fund	50,000.00	73,000.00	127,000.00	(54,000.00)
Total Receipts	302,144.40	309,782.94	\$ 387,957.00	\$ (78,174.06)
Expenditures				
Culture and Recreation				
Personal Services	152,816.44	152,866.42	\$ 197,786.00	\$ (44,919.58)
Contractual Services	47,440.54	45,949.37	44,466.00	1,483.37
Commodities	64,474.83	70,076.29	78,975.00	(8,898.71)
Capital Outlay	6,906.40	11,762.33	67,864.00	(56,101.67)
Operating Transfers to Risk Management Fund	27,625.00	27,495.00	-	27,495.00
Total Expenditures	299,263.21	308,149.41	\$ 389,091.00	\$ (80,941.59)
Receipts Over(Under) Expenditures	2,881.19	1,633.53		
Unencumbered Cash, Beginning	1,360.29	4,241.48		
Unencumbered Cash, Ending	<u>\$ 4,241.48</u>	<u>\$ 5,875.01</u>		

CITY OF COFFEYVILLE, KANSAS
YOUTH ACTIVITIES CENTER FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Other Receipts				
Miscellaneous Income	144.10	109.61	75.00	34.61
Reimbursed Expense	-	23,930.24	9,039.00	14,891.24
Operating Transfers from Electric Surplus Fund	15,000.00	-	15,000.00	(15,000.00)
Total Receipts	20,144.10	29,039.85	\$ 29,114.00	\$ (74.15)
Expenditures				
Culture and Recreation				
Personal Services	-	-	\$ -	\$ -
Contractual Services	27,481.70	25,673.06	33,456.00	(7,782.94)
Commodities	144.84	-	825.00	(825.00)
Capital Outlay	-	-	10,800.00	(10,800.00)
Total Expenditures	27,626.54	25,673.06	\$ 45,081.00	\$ (19,407.94)
Receipts Over(Under) Expenditures	(7,482.44)	3,366.79		
Unencumbered Cash, Beginning	21,203.34	13,720.90		
Unencumbered Cash, Ending	\$ 13,720.90	\$ 17,087.69		

CITY OF COFFEYVILLE, KANSAS
POLICE VIN FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 15,770.00	\$ 18,285.35	\$ 15,000.00	\$ 3,285.35
Total Receipts	15,770.00	18,285.35	\$ 15,000.00	\$ 3,285.35
Expenditures				
Public Safety				
Contractual Services	1,609.00	2,349.00	\$ 2,025.00	\$ 324.00
Capital Outlay	-	-	55,289.00	(55,289.00)
Total Expenditures	1,609.00	2,349.00	\$ 57,314.00	\$ (54,965.00)
Receipts Over(Under) Expenditures	14,161.00	15,936.35		
Unencumbered Cash, Beginning	28,339.37	42,500.37		
Unencumbered Cash, Ending	\$ 42,500.37	\$ 58,436.72		

CITY OF COFFEYVILLE, KANSAS
AQUATIC CENTER OPERATIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Pool Admissions	\$ 44,027.75	\$ 40,325.25	\$ 46,700.00	\$ (6,374.75)
Concessions	29,741.15	22,679.48	26,250.00	(3,570.52)
Sales Tax	2,801.82	2,150.16	-	2,150.16
Other Receipts				
Miscellaneous	256.18	501.94	2,680.00	(2,178.06)
Reimbursed Expense	42.44	780.69	-	780.69
Operating Transfers from Water and Sewer Utility Fund	25,000.00	45,000.00	72,500.00	(27,500.00)
Total Receipts	101,869.34	111,437.52	\$ 148,130.00	\$ (36,692.48)
Expenditures				
Culture and Recreation				
Personal Services	51,859.04	51,725.30	\$ 73,042.00	\$ (21,316.70)
Contractual Services	12,911.32	14,376.71	13,226.00	1,150.71
Commodities	32,075.71	26,050.77	34,800.00	(8,749.23)
Capital Outlay	4,370.40	20,565.50	27,838.00	(7,272.50)
Total Expenditures	101,216.47	112,718.28	\$ 148,906.00	\$ (36,187.72)
Receipts Over(Under) Expenditures	652.87	(1,280.76)		
Unencumbered Cash, Beginning	2,205.50	2,858.37		
Unencumbered Cash, Ending	\$ 2,858.37	\$ 1,577.61		

CITY OF COFFEYVILLE, KANSAS
BUSINESS DEVELOPMENT TRAINING CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ -
Total Receipts	3,200.00	3,200.00	\$ 3,200.00	\$ -
Expenditures				
General Government				
Contractual Services	93,891.32	1,905.85	\$ 3,200.00	\$ (1,294.15)
Capital Outlay	62,027.58	-	-	-
Total Expenditures	155,918.90	1,905.85	\$ 3,200.00	\$ (1,294.15)
Receipts Over(Under) Expenditures	(152,718.90)	1,294.15		
Unencumbered Cash, Beginning	152,718.90	-		
Unencumbered Cash, Ending	\$ -	\$ 1,294.15		

CITY OF COFFEYVILLE, KANSAS
BUSINESS DEVELOPMENT TRAINING CENTER RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Rental of Building	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	57,198.04	-
Total Expenditures	57,198.04	-
Receipts Over(Under) Expenditures	(57,198.04)	-
Unencumbered Cash, Beginning	57,198.04	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 9,335.72	\$ 9,597.64	\$ 10,010.00	\$ (412.36)
Total Receipts	<u>9,335.72</u>	<u>9,597.64</u>	<u>\$ 10,010.00</u>	<u>\$ (412.36)</u>
Expenditures				
Culture and Recreation				
Contractual Services	9,035.72	31,236.64	\$ 20,710.00	\$ 10,526.64
Capital Outlay	-	-	15,486.00	(15,486.00)
Total Certified Budget			<u>36,196.00</u>	<u>(4,959.36)</u>
Adjustments for Qualifying Budget Credits			<u>9,597.64</u>	<u>(9,597.64)</u>
Total Expenditures	<u>9,035.72</u>	<u>31,236.64</u>	<u>\$ 45,793.64</u>	<u>\$ (14,557.00)</u>
Receipts Over(Under) Expenditures	300.00	(21,639.00)		
Unencumbered Cash, Beginning	<u>31,586.40</u>	<u>31,886.40</u>		
Unencumbered Cash, Ending	<u>\$ 31,886.40</u>	<u>\$ 10,247.40</u>		

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM DEPRECIATION AND REPLACEMENT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Scrap	\$ 58.00	\$ -
Other Receipts		
Maintenance Fees	50,000.00	50,000.00
Operating Transfer from		
Electric Surplus Fund	25,000.00	25,000.00
Total Receipts	75,058.00	75,000.00
Expenditures		
Culture and Recreation		
Contractual Services	6,782.01	7,048.19
Capital Outlay	2,257.99	297,895.00
Total Expenditures	9,040.00	304,943.19
Receipts Over(Under) Expenditures	66,018.00	(229,943.19)
Unencumbered Cash, Beginning	260,611.86	326,629.86
Unencumbered Cash, Ending	\$ 326,629.86	\$ 96,686.67

CITY OF COFFEYVILLE, KANSAS
USD #445 SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 806,514.63	\$ 811,312.64	\$ 866,667.00	\$ (55,354.36)
Total Receipts	<u>806,514.63</u>	<u>811,312.64</u>	<u>\$ 866,667.00</u>	<u>\$ (55,354.36)</u>
Expenditures				
Culture and Recreation Appropriation to USD #445	882,677.42	825,564.92	\$ 1,017,708.00	\$ (192,143.08)
Total Expenditures	<u>882,677.42</u>	<u>825,564.92</u>	<u>\$ 1,017,708.00</u>	<u>\$ (192,143.08)</u>
Receipts Over(Under) Expenditures	(76,162.79)	(14,252.28)		
Unencumbered Cash, Beginning	<u>669,909.16</u>	<u>593,746.37</u>		
Unencumbered Cash, Ending	<u>\$ 593,746.37</u>	<u>\$ 579,494.09</u>		

CITY OF COFFEYVILLE, KANSAS
CRMC SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 662,414.25	\$ 811,312.64	\$ 866,667.00	\$ (55,354.36)
Total Receipts	<u>662,414.25</u>	<u>811,312.64</u>	<u>\$ 866,667.00</u>	<u>\$ (55,354.36)</u>
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	598,715.38	804,326.32	\$ 866,667.00	\$ (62,340.68)
Total Expenditures	<u>598,715.38</u>	<u>804,326.32</u>	<u>\$ 866,667.00</u>	<u>\$ (62,340.68)</u>
Receipts Over(Under) Expenditures	63,698.87	6,986.32		
Unencumbered Cash, Beginning	-	63,698.87		
Unencumbered Cash, Ending	<u>\$ 63,698.87</u>	<u>\$ 70,685.19</u>		

CITY OF COFFEYVILLE, KANSAS
1/2 CENT SALES TAX IRB DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 564,560.22	\$ 567,918.84	\$ 606,668.00	\$ (38,749.16)
Total Receipts	<u>564,560.22</u>	<u>567,918.84</u>	<u>\$ 606,668.00</u>	<u>\$ (38,749.16)</u>
Expenditures				
Debt Service				
Bond Principal	380,000.00	415,000.00	\$ 415,000.00	\$ 415,000.00
Bond Interest	138,265.00	130,315.00	130,315.00	130,315.00
Commissions and Postage	-	-	-	-
Total Expenditures	<u>518,265.00</u>	<u>545,315.00</u>	<u>\$ 545,315.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	46,295.22	22,603.84		
Unencumbered Cash, Beginning	<u>140,114.48</u>	<u>186,409.70</u>		
Unencumbered Cash, Ending	<u>\$ 186,409.70</u>	<u>\$ 209,013.54</u>		

CITY OF COFFEYVILLE, KANSAS
COMMUNITY IMPROVEMENT DISTRICT SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 13,127.00	\$ 35,364.28	\$ 36,000.00	\$ - (635.72)
Total Receipts	<u>13,127.00</u>	<u>35,364.28</u>	<u>\$ 36,000.00</u>	<u>\$ (635.72)</u>
Expenditures				
General Government Contractual Services	-	44,771.58	\$ 49,127.00	\$ 44,771.58
Total Expenditures	<u>-</u>	<u>44,771.58</u>	<u>\$ 49,127.00</u>	<u>\$ (4,355.42)</u>
Receipts Over(Under) Expenditures	13,127.00	(9,407.30)		
Unencumbered Cash, Beginning	<u>-</u>	<u>13,127.00</u>		
Unencumbered Cash, Ending	<u>\$ 13,127.00</u>	<u>\$ 3,719.70</u>		

CITY OF COFFEYVILLE, KANSAS
G.O. BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
Electric Surplus Fund	\$ 159,590.00	\$ 154,940.00	\$ 154,940.00	\$ -
Water and Sewer Utility Fund	100,000.00	100,000.00	100,000.00	-
Total Receipts	<u>259,590.00</u>	<u>254,940.00</u>	<u>\$ 254,940.00</u>	<u>\$ -</u>
Expenditures				
Governmental Services				
Contractual	-	-	\$ 17,605.00	\$ (17,605.00)
Debt Service				
Bond Principal	155,000.00	155,000.00	155,000.00	-
Bond Interest	104,590.00	99,940.00	99,940.00	-
Total Expenditures	<u>259,590.00</u>	<u>254,940.00</u>	<u>\$ 272,545.00</u>	<u>\$ (17,605.00)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>17,604.83</u>	<u>17,604.83</u>		
Unencumbered Cash, Ending	<u>\$ 17,604.83</u>	<u>\$ 17,604.83</u>		

CITY OF COFFEYVILLE, KANSAS
MISCELLANEOUS PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - ESG	\$ 6,336.00	\$ -
Federal Grants - Brownfield	34,449.94	81,507.99
Local Alcohol Liquor Tax	9,699.78	4,766.13
Use of Money and Property		
Community Development Loans		
Principal Payments	9,128.55	23,578.90
Interest Payments	2,557.13	6,280.35
Other Receipts		
Reimbursed Expense	1,511.42	1,500.00
Total Receipts	<u>63,682.82</u>	<u>117,633.37</u>
Expenditures		
Capital Improvements		
Capital Outlay	<u>283,006.64</u>	<u>201,909.26</u>
Total Expenditures	<u>283,006.64</u>	<u>201,909.26</u>
Receipts Over(Under) Expenditures	(219,323.82)	(84,275.89)
Unencumbered Cash, Beginning	<u>395,065.67</u>	<u>175,741.85</u>
Unencumbered Cash, Ending	<u>\$ 175,741.85</u>	<u>\$ 91,465.96</u>

CITY OF COFFEYVILLE, KANSAS
AIRPORT SPECIAL PROJECTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - FAA	\$ 675,031.00	\$ 63,160.00
Operating Transfers from:		
Capital Improvement Reserve Fund	97,000.00	-
Airport Holding Fund	41,880.64	-
Total Receipts	<u>813,911.64</u>	<u>63,160.00</u>
Expenditures		
Capital Improvements		
Capital Outlay	818,878.11	-
Operating Transfers to:		
Capital Improvement Reserve Fund	-	63,160.00
Total Expenditures	<u>818,878.11</u>	<u>63,160.00</u>
Receipts Over(Under) Expenditures	(4,966.47)	-
Unencumbered Cash, Beginning	<u>6,870.44</u>	<u>1,903.97</u>
Unencumbered Cash, Ending	<u>\$ 1,903.97</u>	<u>\$ 1,903.97</u>

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 742.74	\$ 736.01
Total Receipts	742.74	736.01
Expenditures		
Capital Improvements		
Capital Outlay	-	3,000.00
Total Expenditures	-	3,000.00
Receipts Over(Under) Expenditures	742.74	(2,263.99)
Unencumbered Cash, Beginning	16,500.56	17,243.30
Unencumbered Cash, Ending	\$ 17,243.30	\$ 14,979.31

CITY OF COFFEYVILLE, KANSAS
LAW ENFORCEMENT PROJECTS FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Drug Tax	\$ 7.47	\$ -
Use of Money and Property		
Storage Fees	2,495.00	245.00
Total Receipts	2,502.47	245.00
Expenditures		
Operating Transfers to General Fund	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,502.47	245.00
Unencumbered Cash, Beginning	2,597.24	5,099.71
Unencumbered Cash, Ending	\$ 5,099.71	\$ 5,344.71

CITY OF COFFEYVILLE, KANSAS
ELECTRIC BOND PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 24,614.11	\$ 18,778.11
Other Receipts		
Reimbursed Expense	56.09	7.60
	24,670.20	18,785.71
Total Receipts		
Expenditures		
Capital Improvements		
Capital Outlay	53,495.07	4,150.63
	53,495.07	4,150.63
Total Expenditures		
Receipts Over(Under) Expenditures	(28,824.87)	14,635.08
Unencumbered Cash, Beginning	1,894,907.67	2,323,394.81
Cancelled Encumbrances	457,312.01	-
Unencumbered Cash, Ending	\$ 2,323,394.81	\$ 2,338,029.89

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sale of Electricity				
General Sales	\$ 23,049,983.92	\$ 26,516,255.26	\$ 50,965,430.00	\$ (24,449,174.74)
Coffeyville Resources	33,111,092.75	31,834,082.34	6,483,289.00	25,350,793.34
Turn on & Turn off	15,375.00	13,577.21	15,000.00	(1,422.79)
Late Fees	97,929.44	120,364.61	120,000.00	364.61
Other Charges	1,800.00	1,652.50	-	1,652.50
Use of Money and Property				
Rental of Property	14,335.00	16,832.00	16,832.00	-
Sale of Scrap	1,060.87	17,981.48	6,210.00	11,771.48
Interest Income	91,671.12	136,715.61	60,000.00	76,715.61
Other Receipts				
Insurance Proceeds	76,991.60	-	-	-
Reimbursed Expense	504,928.39	412,951.92	187,000.00	225,951.92
Bad Debt Recovery	-	241.28	-	241.28
Miscellaneous	5,285.90	1,535.70	3,360.00	(1,824.30)
Total Receipts	56,970,453.99	59,072,189.91	\$ 57,857,121.00	\$ 1,215,068.91
Expenditures				
Distribution				
Personal Services	1,107,651.12	1,123,890.61	\$ 1,158,436.00	\$ (34,545.39)
Contractual Services	453,691.32	476,169.23	469,458.00	6,711.23
Commodities	155,718.23	120,125.51	140,724.00	(20,598.49)
Capital Outlay	325,898.89	170,825.96	277,524.00	(106,698.04)
Transmission				
Personal Services	146,610.98	142,629.71	90,020.00	52,609.71
Contractual Services	1,803,922.89	2,398,727.83	1,460,900.00	937,827.83
Commodities	213.45	336.24	1,107.00	(770.76)
Capital Outlay	-	84.33	1,020.00	(935.67)
Generation				
Personal Services	1,075,771.63	1,123,309.23	1,417,290.00	(293,980.77)
Contractual Services	446,001.63	321,067.78	481,126.00	(160,058.22)
Commodities	10,698,495.11	11,200,823.36	11,727,635.00	(526,811.64)
Capital Outlay	26,252.28	14,971.27	37,230.00	(22,258.73)

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General and Administrative				
Personal Services	\$ 235,646.30	\$ 191,743.14	\$ 293,514.00	\$ (101,770.86)
Contractual Services	585,109.73	437,837.13	604,135.00	(166,297.87)
Commodities	5,087.38	7,229.13	5,936.00	1,293.13
Capital Outlay	-	2,547.72	1,020.00	1,527.72
Industries - Coffeyville Resources				
Contractual Services	3,673,223.55	4,171,601.83	5,134,134.00	(962,532.17)
Commodities	27,599,708.66	26,182,595.34	25,521,090.00	661,505.34
Operating Transfers to:				
General Fund	2,408,082.70	2,415,345.81	2,362,155.00	53,190.81
Risk Management Fund	313,083.36	301,610.00	-	301,610.00
Electric Debt Service Fund	5,186,333.46	5,184,184.75	5,184,185.00	(0.25)
Electric Surplus Fund	199,590.00	179,940.00	179,940.00	-
Electric R & I Reserves Fund	1,655,000.00	1,655,000.00	1,655,000.00	-
Total Expenditures	<u>58,101,092.67</u>	<u>57,822,595.91</u>	<u>\$ 58,203,579.00</u>	<u>\$ (380,983.09)</u>
Receipts Over(Under) Expenditures	(1,130,638.68)	1,249,594.00		
Unencumbered Cash, Beginning	<u>5,817,868.44</u>	<u>4,687,229.76</u>		
Unencumbered Cash, Ending	<u>\$ 4,687,229.76</u>	<u>\$ 5,936,823.76</u>		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC R & I RESERVES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Equipment and Scrap	\$ 26,250.00	\$ -
Other Receipts		
Insurance Proceeds	87,719.55	-
Reimbursed Expense	24,170.31	24,170.31
Operating Transfers from Electric Utility Fund	<u>1,655,000.00</u>	<u>1,655,000.00</u>
Total Receipts	<u>1,793,139.86</u>	<u>1,679,170.31</u>
Expenditures		
General Government		
Contractual Services	21,687.59	781,874.39
Capital Outlay	<u>272,794.74</u>	<u>234,606.57</u>
Total Expenditures	<u>294,482.33</u>	<u>1,016,480.96</u>
Receipts Over(Under) Expenditures	1,498,657.53	662,689.35
Unencumbered Cash, Beginning	<u>7,149,489.18</u>	<u>8,648,146.71</u>
Unencumbered Cash, Ending	<u>\$ 8,648,146.71</u>	<u>\$ 9,310,836.06</u>

CITY OF COFFEYVILLE, KANSAS
ELECTRIC DEBT SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Sale of Bonds	\$ -	\$ 12,019,406.25	\$ 12,019,406.00	\$ 0.25
Operating Transfers from Electric Utility Fund	5,186,333.46	5,184,184.75	5,184,185.00	(0.25)
Total Receipts	5,186,333.46	17,203,591.00	\$ 17,203,591.00	\$ -
Expenditures				
Debt Service				
Bond Principal	2,189,433.55	14,103,236.87	\$ 14,103,236.00	\$ 0.87
Bond Interest	2,996,799.91	2,974,819.38	2,974,820.00	(0.62)
Bond Issuance Costs	-	125,090.80	126,035.00	(944.20)
Total Expenditures	5,186,233.46	17,203,147.05	\$ 17,204,091.00	\$ (943.95)
Receipts Over(Under) Expenditures	100.00	443.95		
Unencumbered Cash, Beginning	456,439.03	456,539.03		
Unencumbered Cash, Ending	\$ 456,539.03	\$ 456,982.98		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC SURPLUS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Electric Utility Fund	\$ 199,590.00	\$ 179,940.00
Total Receipts	199,590.00	179,940.00
Expenditures		
General Government		
Contractual Services	324,247.58	325,901.08
Operating Transfers to:		
Youth Activities Center Fund	15,000.00	-
Veterans Memorial Stadium Depreciation and Replacement Fund	25,000.00	25,000.00
G.O. Bond and Interest Fund	159,590.00	154,940.00
Total Expenditures	523,837.58	505,841.08
Receipts Over(Under) Expenditures	(324,247.58)	(325,901.08)
Unencumbered Cash, Beginning	1,963,992.60	1,639,745.02
Unencumbered Cash, Ending	\$ 1,639,745.02	\$ 1,313,843.94

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Water Sales	\$ 4,027,360.15	\$ 4,124,177.37	\$ 4,017,275.00	\$ 106,902.37
Sewer Charges	2,689,589.53	2,722,188.09	2,825,109.00	(102,921.00)
Late Fees	39,739.86	45,409.30	43,500.00	1,909.00
Turn on & Turn off	13,400.00	12,015.83	14,500.00	(2,484.00)
Other Charges	42,900.12	46,103.41	36,200.00	9,903.00
Use of Money and Property				
Interest Income	44,426.44	58,470.92	25,000.00	33,471.00
Sale of Scrap and Equipment	5,942.90	967.80	500.00	468.00
Other Receipts				
Miscellaneous	212.23	-	-	-
Reimbursed Expense	3,122.42	12,509.64	2,000.00	10,510.00
Total Receipts	6,866,693.65	7,021,842.36	\$ 6,964,084.00	\$ 57,758.37
Expenditures				
Water Distribution				
Personal Services	525,682.99	513,905.08	\$ 638,780.00	\$ (124,874.92)
Contractual Services	36,431.11	26,387.20	32,570.00	(6,182.80)
Commodities	109,781.14	132,591.67	124,740.00	7,851.67
Capital Outlay	36,724.62	64,498.76	42,700.00	21,798.76
Water Treatment				
Personal Services	363,992.53	363,132.41	416,824.00	(53,691.59)
Contractual Services	221,228.11	280,650.33	286,077.00	(5,426.67)
Commodities	292,221.95	315,132.57	286,690.00	28,442.57
Capital Outlay	20,562.42	878.99	21,800.00	(20,921.01)
Water General				
Personal Services	35,503.42	29,153.60	43,330.00	(14,176.40)
Contractual Services	164,836.18	151,194.66	168,356.00	(17,161.34)
Commodities	2,286.21	2,200.56	2,200.00	0.56
Capital Outlay	-	841.25	200.00	641.25
Sewer Collections				
Personal Services	152,827.83	173,107.00	223,322.00	(50,215.00)
Contractual Services	44,443.84	24,779.39	27,812.00	(3,032.61)
Commodities	20,897.33	26,603.24	25,370.00	1,233.24
Capital Outlay	4,468.04	8,243.61	16,450.00	(8,206.39)

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sewer Treatment				
Personal Services	\$ 387,115.67	\$ 408,193.71	\$ 478,115.00	\$ (69,921.29)
Contractual Services	72,372.21	41,135.21	58,790.00	(17,654.79)
Commodities	18,015.32	21,839.67	24,480.00	(2,640.33)
Capital Outlay	757.23	1,151.99	10,000.00	(8,848.01)
Sewer General				
Personal Services	35,502.85	29,126.86	43,330.00	(14,203.14)
Contractual Services	60,330.27	62,861.21	73,319.00	(10,457.79)
Commodities	500.00	515.00	500.00	15.00
Capital Outlay	-	841.25	200.00	641.25
Operating Transfers to:				
General Fund	777,054.10	853,934.50	812,286.00	41,648.50
G.O. Bond and Interest Fund	100,000.00	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	1,001,875.00	956,250.00	1,001,875.00	(45,625.00)
Water and Sewer Debt Service Fund	1,156,189.35	1,155,589.35	1,156,189.00	(599.65)
Water and Sewer Restricted Reserve Fund	400,000.00	400,000.00	400,000.00	-
Aquatic Center Operations Fund	25,000.00	45,000.00	72,500.00	(27,500.00)
Golf Course Fund	50,000.00	73,000.00	127,000.00	(54,000.00)
Risk Management Fund	237,574.76	236,430.60	-	236,430.60
Total Certified Budget			6,715,805.00	(216,635.33)
Adjustments for Qualifying Budget Credits			12,509.64	(12,509.64)
Total Expenditures	6,354,174.48	6,499,169.67	\$ 6,728,314.64	\$ (229,144.97)
Receipts Over(Under) Expenditures	512,519.17	522,672.69		
Unencumbered Cash, Beginning	2,842,492.67	3,355,011.84		
Unencumbered Cash, Ending	\$ 3,355,011.84	\$ 3,877,684.53		

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER DEPRECIATION AND REPLACEMENT FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ 14,286.83	\$ 14,286.83
Operating Transfers from Water and Sewer Utility Fund	1,001,875.00	956,250.00
Total Receipts	1,016,161.83	970,536.83
Expenditures		
Public Works		
Capital Outlay	624,198.17	1,382,095.97
Total Expenditures	624,198.17	1,382,095.97
Receipts Over(Under) Expenditures	391,963.66	(411,559.14)
Unencumbered Cash, Beginning	2,878,988.92	3,270,952.58
Unencumbered Cash, Ending	\$ 3,270,952.58	\$ 2,859,393.44

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Water and Sewer Utility Fund	\$ 1,156,189.35	\$ 1,155,589.35	\$ 1,156,189.00	\$ (599.65)
Total Receipts	<u>1,156,189.35</u>	<u>1,155,589.35</u>	<u>\$ 1,156,189.00</u>	<u>\$ (599.65)</u>
Expenditures				
Debt Service				
Bond Principal	1,014,074.12	1,040,170.03	\$ 1,040,169.00	\$ 1.03
Bond Interest	147,065.20	115,419.29	115,420.00	(0.71)
Commissions and Postage	-	-	600.00	(600.00)
Total Expenditures	<u>1,161,139.32</u>	<u>1,155,589.32</u>	<u>\$ 1,156,189.00</u>	<u>\$ (599.68)</u>
Receipts Over(Under) Expenditures	(4,949.97)	0.03		
Unencumbered Cash, Beginning	<u>259,705.78</u>	<u>254,755.81</u>		
Unencumbered Cash, Ending	<u>\$ 254,755.81</u>	<u>\$ 254,755.84</u>		

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER RESTRICTED RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Water and Sewer Utility Fund	\$ 400,000.00	\$ 400,000.00
Total Receipts	400,000.00	400,000.00
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	400,000.00	400,000.00
Unencumbered Cash, Beginning	1,600,000.00	2,000,000.00
Unencumbered Cash, Ending	\$ 2,000,000.00	\$ 2,400,000.00

CITY OF COFFEYVILLE, KANSAS
STORMWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Stormwater Sales	\$ 467,455.04	\$ 453,604.71	\$ 467,520.00	\$ (13,915.29)
Late Charges	2,118.42	4,212.92	1,100.00	3,112.92
Other Receipts				
Reimbursed Expense	51.22	7.60	5,000.00	(4,992.40)
Total Receipts	<u>469,624.68</u>	<u>457,825.23</u>	<u>\$ 473,620.00</u>	<u>\$ (15,794.77)</u>
Expenditures				
Public Works				
Personal Services	102,321.97	75,225.77	\$ 132,209.00	\$ (56,983.23)
Contractual Services	19,678.65	9,846.23	14,400.00	(4,553.77)
Commodities	13,007.11	12,087.15	26,050.00	(13,962.85)
Capital Outlay	3,394.96	6,920.40	6,700.00	220.40
Operating Transfers to:				
Risk Management Fund	18,416.64	18,330.00	-	18,330.00
Stormwater Depreciation and Replacement Fund	307,030.00	307,030.00	292,030.00	15,000.00
Total Expenditures	<u>463,849.33</u>	<u>429,439.55</u>	<u>\$ 471,389.00</u>	<u>\$ (41,949.45)</u>
Receipts Over(Under) Expenditures	5,775.35	28,385.68		
Unencumbered Cash, Beginning	<u>132,331.98</u>	<u>138,107.33</u>		
Unencumbered Cash, Ending	<u>\$ 138,107.33</u>	<u>\$ 166,493.01</u>		

CITY OF COFFEYVILLE, KANSAS
STORMWATER DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Stormwater Utility Fund	\$ 307,030.00	\$ 307,030.00
Total Receipts	307,030.00	307,030.00
Expenditures		
Public Works		
Contractual Services	14,492.78	36,006.95
Operating Transfer to Capital Improvement Reserve Fund	-	206,350.00
Total Expenditures	14,492.78	242,356.95
Receipts Over(Under) Expenditures	292,537.22	64,673.05
Unencumbered Cash, Beginning	614,071.64	906,608.86
Unencumbered Cash, Ending	\$ 906,608.86	\$ 971,281.91

CITY OF COFFEYVILLE, KANSAS
REFUSE/TRASH UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Trash Collections	\$ 553,506.95	\$ 544,276.38	\$ 557,712.00	\$ (13,435.62)
Late Charges	7,560.54	7,636.87	7,800.00	(163.13)
Other Receipts				
Miscellaneous	141.63	-	-	-
Reimbursed Expense	22,644.14	39,577.97	35,500.00	4,077.97
Total Receipts	583,853.26	591,491.22	\$ 601,012.00	\$ (9,520.78)
Expenditures				
Collections				
Contractual Services	532,868.81	525,282.76	\$ 666,000.00	\$ (140,717.24)
Commodities	3,500.00	-	3,500.00	(3,500.00)
Collections				
Contractual Services	-	-	11,710.00	(11,710.00)
Operating Transfers to:				
General Fund	-	10,885.53	-	10,885.53
Total Expenditures	536,368.81	536,168.29	\$ 681,210.00	\$ (145,041.71)
Receipts Over(Under) Expenditures	47,484.45	55,322.93		
Unencumbered Cash, Beginning	236,603.64	284,088.09		
Unencumbered Cash, Ending	\$ 284,088.09	\$ 339,411.02		

CITY OF COFFEYVILLE, KANSAS
INTERNET UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Internet Charges	\$ 284,319.68	\$ 300,707.51	\$ 299,614.00	\$ 1,093.51
Installation Charges	3,500.00	1,250.00	3,000.00	(1,750.00)
Service Calls	1,495.00	490.00	-	490.00
Late Charges	2,018.10	2,187.73	1,000.00	1,187.73
Turn on & Turn off	75.00	350.00	1,500.00	(1,150.00)
Other Receipts				
Reimbursed Expense	144.60	106.34	50.00	56.00
Total Receipts	291,552.38	305,091.58	\$ 305,164.00	\$ (72.76)
Expenditures				
Connections				
Personal Services	103,389.22	105,779.57	\$ 119,083.00	\$ (13,303.43)
Contractual Services	111,604.12	119,232.12	141,923.00	(22,690.88)
Commodities	2,045.55	1,974.54	4,040.00	(2,065.46)
Capital Outlay	42,805.11	67,571.04	50,000.00	17,571.04
Operating Transfers to				
General Fund	-	6,014.15	5,811.00	203.15
Risk Management Fund	11,970.82	11,914.50	-	11,914.50
Total Certified Budget			320,857.00	(8,371.08)
Adjustments for Qualifying Budget Credits			106.34	(106.34)
Total Expenditures	271,814.82	312,485.92	\$ 320,963.34	\$ (8,477.42)
Receipts Over(Under) Expenditures	19,737.56	(7,394.34)		
Unencumbered Cash, Beginning	12,670.11	32,407.67		
Unencumbered Cash, Ending	\$ 32,407.67	\$ 25,013.33		

CITY OF COFFEYVILLE, KANSAS
METER DEPOSIT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Meter Deposits	\$ 144,154.00	\$ 88,747.00
Total Receipts	144,154.00	88,747.00
Expenditures		
Meter Deposit Refunds	144,154.00	88,747.00
Total Expenditures	144,154.00	88,747.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF COFFEYVILLE, KANSAS
AGENCY FUNDS
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 20,169.48	\$ 16,992.30	\$ 20,998.32	\$ 16,163.46
Sales Tax	3,622.53	661,513.04	640,690.01	24,445.56
Perpetual Care	94,323.56	1,917.76	1,935.00	94,306.32
Drug Forfeitures	60,410.83	15.20	5,448.46	54,977.57
	<u>\$ 178,526.40</u>	<u>\$ 680,438.30</u>	<u>\$ 669,071.79</u>	<u>\$ 189,892.91</u>

CITY OF COFFEYVILLE, KANSAS
 Schedule of Required Bond Information
 December 31, 2018

	<u>Date Expires</u>	<u>Amount</u>
Power Industries Insurance Coverage		
Insurer: Federal Insurance Company		
Electric Generation and Distribution (existing system)		
Coverages:		
Personal Property	09/01/2019	\$ 6,692,859.00
Building		71,843,021.00
Property in the Open		46,228,535.00
Stock		2,393,781.00
Deductible:		25,000.00
Premium:		423,598.00

Total electric users for the beginning and ending of fiscal year 2017 were as follows:

	<u>1/31/2018</u>	<u>12/31/2018</u>
Electric	6,129	6,120