

**CITY OF COFFEYVILLE, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2019

# 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, 2019 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, 2019, 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, 2019, 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, 2018 (not presented herein), and have issued our report thereon dated June 11, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, 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 24, 2020  
Chanute, Kansas

**CITY OF COFFEYVILLE, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
General Fund	\$ 1,883,707.82	\$ -	\$ 12,337,627.50	\$ 12,109,731.18	\$ 2,111,604.14	\$ 428,794.49	\$ 2,540,398.63
Special Purpose Funds:							
Library	44.97	-	379,511.83	379,538.05	18.75	75.30	94.05
Local Alcohol Liquor	92,021.04	-	47,418.36	61,368.76	78,070.64	742.83	78,813.47
Capital Equipment	313,273.79	-	183,925.67	100,506.24	396,693.22	249.38	396,942.60
911 Emergency System	59,066.94	-	84,855.30	32,102.40	111,819.84	4,873.71	116,693.55
Capital Improvement Reserve	6,737,995.36	-	2,701,002.54	2,045,403.99	7,393,593.91	736,300.47	8,129,894.38
Economic Development	2,420,048.91	-	99,530.32	133,653.54	2,385,925.69	22,867.86	2,408,793.55
Airport Holding	48,974.59	-	63,624.93	20,673.06	91,926.46	2,528.45	94,454.91
Risk Management	98,721.54	-	2,084,910.57	1,940,456.48	243,175.63	1,386.00	244,561.63
Golf Course	5,875.01	-	316,250.36	320,049.31	2,076.06	2,966.77	5,042.83
Youth Activities Center	17,087.69	-	15,725.66	19,619.94	13,193.41	498.76	13,692.17
Police VIN	58,436.72	-	17,040.00	1,825.00	73,651.72	-	73,651.72
Aquatic Center Operations	1,577.61	-	99,875.32	100,025.42	1,427.51	111.45	1,538.96
Business Development Training Center	1,294.15	-	3,200.00	1,532.51	2,961.64	1,210.68	4,172.32
Veterans Memorial Stadium	10,247.40	-	7,776.73	7,476.73	10,547.40	-	10,547.40
Veterans Memorial Stadium Depreciation and Replacement	96,686.67	-	75,000.00	42,399.04	129,287.63	-	129,287.63
USD #445 Sales Tax	579,494.09	-	851,156.99	723,564.20	707,086.88	-	707,086.88
CRMC Sales Tax	70,685.19	-	851,156.99	856,593.23	65,248.95	-	65,248.95
1/2 Cent Sales Tax IRB Debt Service	209,013.54	-	595,809.88	541,965.00	262,858.42	-	262,858.42
Community Improvement District Sales Tax	3,719.70	-	41,460.33	41,090.70	4,089.33	-	4,089.33
Bond and Interest Funds:							
G.O. Bond and Interest	17,604.83	-	250,290.00	250,290.00	17,604.83	-	17,604.83
Capital Project Funds:							
Miscellaneous Projects	91,465.96	-	89,420.09	46,149.47	134,736.58	1,104.04	135,840.62
Airport Special Projects	1,903.97	-	-	-	1,903.97	-	1,903.97
Golf Course Depreciation and Replacement	14,979.31	-	2,014.35	-	16,993.66	-	16,993.66
Law Enforcement Projects	5,344.71	-	-	-	5,344.71	-	5,344.71
Electric Bond Projects	2,338,029.89	-	20,195.34	669,971.66	1,688,253.57	590,000.00	2,278,253.57
Business Funds:							
Electric Utility	5,936,823.76	-	57,932,532.76	55,564,697.25	8,304,659.27	3,098,776.55	11,403,435.82
Electric R & I Reserves	9,310,836.06	-	1,700,000.00	546,403.93	10,464,432.13	214,536.70	10,678,968.83
Electric Debt Service	456,982.98	-	6,097,374.72	5,272,824.72	1,281,532.98	-	1,281,532.98
Electric Surplus	1,313,843.94	-	207,763.50	1,511,666.00	9,941.44	-	9,941.44

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

**CITY OF COFFEYVILLE, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
Business Funds (Continued):							
Water and Sewer Utility	\$ 3,877,684.53	\$ -	\$ 6,920,571.94	\$ 6,537,675.91	\$ 4,260,580.56	\$ 96,134.85	\$ 4,356,715.41
Water and Sewer Depreciation and Replacement	2,859,393.44	-	956,250.00	315,218.53	3,500,424.91	162,911.56	3,663,336.47
Water and Sewer Debt Service	254,755.84	-	1,160,639.35	1,160,039.32	255,355.87	-	255,355.87
Water and Sewer Restricted Reserve	2,400,000.00	-	400,000.00	-	2,800,000.00	-	2,800,000.00
Stormwater Utility	166,493.01	-	457,093.56	468,090.64	155,495.93	3,221.08	158,717.01
Stormwater Depreciation and Replacement	971,281.91	29,950.85	292,030.00	47,149.83	1,246,112.93	-	1,246,112.93
Refuse/Trash Utility	339,411.02	-	600,641.41	657,187.60	282,864.83	103,859.99	386,724.82
Internet Utility	25,013.33	-	263,431.34	246,712.18	41,732.49	2,171.39	43,903.88
Meter Deposit	-	-	152,660.56	152,660.56	-	427,874.00	427,874.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 43,089,821.22</u>	<u>\$ 29,950.85</u>	<u>\$ 98,359,768.20</u>	<u>\$ 92,926,312.38</u>	<u>\$ 48,553,227.89</u>	<u>\$ 5,903,196.31</u>	<u>\$ 54,456,424.20</u>
Composition of Cash:							
Cash on Hand.....							\$ 1,800.00
Checking Accounts:							
Petty Cash .....							2,250.00
City Treasurer .....							31,732,248.22
Payroll Account .....							45,299.03
Perpetual Care Account .....							89,601.11
Water and Light Refund Account .....							696,178.33
Health Insurance Flex Plan Account .....							16,785.22
Municipal Court Account .....							29,358.84
Employee Benefit Account .....							242,749.17
Money Market Accounts:							
City Treasurer .....							1,257,941.59
Restlawn Permanent Trust.....							54,414.79
Escrow .....							279,804.56
Trust Accounts:							
Investments.....							20,193,947.48
Total Cash							<u>54,642,378.34</u>
Less: Agency Funds Per Schedule 3 .....							(185,954.14)
Total Reporting Entity (Excluding Agency Funds) .....							<u>\$ 54,456,424.20</u>

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, 2019

### 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 2019:

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, 2019, the City amended the Community Improvement District Sales Tax Fund and the Economic Development 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
- 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.	70,899.38	
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>470,875.00</u>	
	<u>550,217.71</u>	<u>\$ 1,281,532.98</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>10,464,432.13</u>
Total Reserve at December 31, 2019	<u>\$ 4,759,522.71</u>	<u>\$ 11,745,965.11</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, 2019, the Electric Utility Fund had net income of \$12,425,122.85 which is 246.89% of the principal and interest requirements for 2020 of \$6,006,286.89.

**3. DEPOSITS AND INVESTMENTS**

As of December 31, 2019, 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	\$ 1,925,823.40	\$ 1,925,823.40	AAA
Federal Agency			
One to five year maturity	11,546,737.09	11,594,082.58	AAA
Kansas Investment Pool			
Less than one year maturity	<u>6,721,386.99</u>	<u>6,721,386.99</u>	S&P AAf/S1+
Total Investment	<u>\$ 20,193,947.48</u>	<u>\$ 20,241,292.97</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, 2019, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	9.53%
Federal Agency	57.18%
Kansas Municipal Investment Pool	33.29%

*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, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$34,446,380.86 and the bank balance was \$34,747,817.93. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$283,484.84 was covered by FDIC insurance and \$34,464,393.09 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, 2019, the City has invested \$6,721,386.99 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, 2019, 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	\$ 3,590,000.00	\$ -	\$ (350,000.00)	\$ 3,240,000.00	\$ 128,208.76
Series 2013-A - Refunding	2.0%-2.15%	December 3, 2013	5,555,000.00	June 1, 2021	1,880,000.00	-	(855,000.00)	1,025,000.00	29,342.50
Series 2016-A - Bldg Renovations	2.0%-3.0%	March 22, 2016	6,280,000.00	June 1, 2030	5,485,000.00	-	(420,000.00)	5,065,000.00	121,965.00
Series 2018 - Electric Utility - Taxable	2.7%-4.125%	June 19, 2018	13,095,000.00	June 1, 2034	12,095,000.00	-	(285,000.00)	11,810,000.00	467,113.76
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	46,900,000.00	-	(1,100,000.00)	45,800,000.00	2,330,250.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	3.11%	May 12, 1998	1,628,702.00	September 1, 2019	92,724.61	-	(92,724.61)	-	2,168.35
Penn Street Project	3.11%	May 22, 1998	3,028,448.15	September 1, 2019	204,197.42	-	(204,197.42)	-	4,775.16
Waste Water Treatment Project	3.11%	May 22, 1998	9,188,589.85	September 1, 2020	1,142,757.25	-	(562,562.76)	580,194.49	31,199.58
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	333,136.48	-	(22,603.10)	310,533.38	11,889.58
Capital Leases									
Blackstart Generators-CNB	3.45%	February 1, 2007	2,000,000.00	August 1, 2026	990,063.40	-	(122,351.22)	867,712.18	33,107.24
Fire Truck-Commercial Bank	3.27%	June 13, 2017	508,662.29	October 1, 2027	464,803.39	-	(45,213.91)	419,589.48	14,832.45
Total Contractual Indebtedness					<u>\$ 74,412,682.55</u>	<u>\$ -</u>	<u>\$ (4,059,653.02)</u>	<u>\$ 70,353,029.53</u>	<u>\$ 3,225,512.38</u>



#### 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	2020	2021	2022	2023	2024	2025 - 2029	2030 - 2034
General Obligation Bonds							
Series 2011-A - Refunding	\$ 350,000.00	\$ 360,000.00	\$ 365,000.00	\$ 375,000.00	\$ 220,000.00	\$ 1,100,000.00	\$ 470,000.00
Series 2013-A - Refunding	830,000.00	195,000.00	-	-	-	-	-
Series 2016-A - Bldg Renovations	430,000.00	440,000.00	445,000.00	455,000.00	465,000.00	2,495,000.00	335,000.00
Series 2018 - Electric Utility - Taxable	275,000.00	290,000.00	305,000.00	320,000.00	335,000.00	1,955,000.00	8,330,000.00
Revenue Bonds							
Series 2011-A - Electric Utility	-	-	605,000.00	630,000.00	-	-	-
Series 2015-B - Electric Utility	1,100,000.00	1,200,000.00	1,200,000.00	1,300,000.00	1,300,000.00	7,800,000.00	10,000,000.00
Revolving Loans							
Kansas Water Pollution Control Loan							
Industrial Park Force Main Project	-	-	-	-	-	-	-
Penn Street Project	-	-	-	-	-	-	-
Waste Water Treatment Project	580,194.49	-	-	-	-	-	-
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	23,431.04	24,289.30	25,179.02	26,101.30	27,057.38	150,899.65	33,575.69
Capital Leases							
Blackstart Generators-CNB	867,712.18	-	-	-	-	-	-
Fire Truck-Commercial Bank	46,704.50	48,244.22	49,834.70	51,477.62	53,174.70	170,153.74	-
<b>Total Principal Payments</b>	<b>4,503,042.21</b>	<b>2,557,533.52</b>	<b>2,995,013.72</b>	<b>3,157,578.92</b>	<b>2,400,232.08</b>	<b>13,671,053.39</b>	<b>19,168,575.69</b>
Interest							
General Obligation Bonds							
Series 2011-A - Refunding	117,708.76	107,209.16	95,958.76	84,096.26	70,971.26	230,031.30	29,022.52
Series 2013-A - Refunding	12,492.50	2,096.25	-	-	-	-	-
Series 2016-A - Bldg Renovations	113,465.00	104,765.00	95,915.00	86,915.00	76,552.50	208,140.00	5,025.00
Series 2018 - Electric Utility - Taxable	459,347.51	451,078.76	441,925.01	431,841.26	339,782.51	1,902,415.05	1,346,808.17
Revenue Bonds							
Series 2011-A - Electric Utility	50,660.00	50,660.00	38,560.00	13,230.00	-	-	-
Series 2015-B - Electric Utility	2,275,250.00	2,217,750.00	2,157,750.00	2,095,250.00	2,030,250.00	9,040,625.00	6,777,250.00
Revolving Loans							
Kansas Water Pollution Control Loan							
Industrial Park Force Main Project	-	-	-	-	-	-	-
Penn Street Project	-	-	-	-	-	-	-
Waste Water Treatment Project	13,567.85	-	-	-	-	-	-
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	11,061.64	10,203.38	9,313.66	8,391.38	7,435.30	21,563.75	18,163.33
Capital Leases							
Blackstart Generators-CNB	17,204.69	-	-	-	-	-	-
Fire Truck-Commercial Bank	13,341.86	11,802.14	10,211.66	8,568.74	6,871.66	9,863.75	-
<b>Total Interest Payments</b>	<b>3,084,099.81</b>	<b>2,955,564.69</b>	<b>2,849,634.09</b>	<b>2,728,292.64</b>	<b>2,531,863.23</b>	<b>11,412,638.85</b>	<b>8,176,269.02</b>
<b>Total Principal and Interest</b>	<b>\$ 7,587,142.02</b>	<b>\$ 5,513,098.21</b>	<b>\$ 5,844,647.81</b>	<b>\$ 5,885,871.56</b>	<b>\$ 4,932,095.31</b>	<b>\$ 25,083,692.24</b>	<b>\$ 27,344,844.71</b>

#### 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	2035 - 2039	2040 - 2042	Total
General Obligation Bonds			
Series 2011-A - Refunding	\$ -	\$ -	\$ 3,240,000.00
Series 2013-A - Refunding	-	-	1,025,000.00
Series 2016-A - Bldg Renovations	-	-	5,065,000.00
Series 2018 - Electric Utility - Taxable	-	-	11,810,000.00
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	1,235,000.00
Series 2015-B - Electric Utility	12,700,000.00	9,200,000.00	45,800,000.00
Revolving Loans			
Kansas Water Pollution Control Loan			
Industrial Park Force Main Project	-	-	-
Penn Street Project	-	-	-
Waste Water Treatment Project	-	-	580,194.49
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	310,533.38
Capital Leases			
Blackstart Generators-CNB	-	-	867,712.18
Fire Truck-Commercial Bank	-	-	419,589.48
<b>Total Principal Payments</b>	<b>12,700,000.00</b>	<b>9,200,000.00</b>	<b>70,353,029.53</b>
Interest			
General Obligation Bonds			
Series 2011-A - Refunding	-	-	734,998.02
Series 2013-A - Refunding	-	-	14,588.75
Series 2016-A - Bldg Renovations	-	-	690,777.50
Series 2018 - Electric Utility - Taxable	-	-	5,373,198.27
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	153,110.00
Series 2015-B - Electric Utility	3,952,500.00	705,000.00	31,251,625.00
Revolving Loans			
Kansas Water Pollution Control Loan			
Industrial Park Force Main Project	-	-	-
Penn Street Project	-	-	-
Waste Water Treatment Project	-	-	13,567.85
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	86,132.44
Capital Leases			
Blackstart Generators-CNB	-	-	17,204.69
Fire Truck-Commercial Bank	-	-	60,659.81
<b>Total Interest Payments</b>	<b>3,952,500.00</b>	<b>705,000.00</b>	<b>38,395,862.33</b>
<b>Total Principal and Interest</b>	<b>\$ 16,652,500.00</b>	<b>\$ 9,905,000.00</b>	<b>\$ 108,748,891.86</b>

## 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, However the City has elected to pay off early in 2020. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2020	\$ 884,916.87
Less imputed interest	<u>(17,204.69)</u>
Net Present Value of Minimum Lease Payments	867,712.18
Less: Current Maturities	<u>(867,712.18)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</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>
2020	\$ 60,046.36
2021	60,046.36
2022	60,046.36
2023	60,046.36
2024	60,046.36
2025-2027	<u>180,017.49</u>
	480,249.29
Less imputed interest	<u>(60,659.81)</u>
Net Present Value of Minimum Lease Payments	419,589.48
Less: Current Maturities	<u>(46,704.50)</u>
Long-Term Capital Lease Obligations	<u>\$ 372,884.98</u>

## 6. OPERATING LEASES

As of December 31, 2019 the City has entered into an operating lease for office equipment. Rent expense for the year ended December 31, 2019, was \$3,498.03. Under the current lease agreements, the future minimum rental payments are as follows:

2020	\$ 3,290.40
2021	3,290.40
2022	2,467.80

## **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, 2019, there was one industrial revenue bond issue with principal balance due totaling \$5,781,389.53.

## **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](http://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, 2019 for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from City of Coffeyville were \$569,270.05 for KPERS and \$608,017.66 for KP&F for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$4,188,917.00 and \$4,926,932.00 for KP&F. The net pension liability was measured as of June 30, 2019, 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, 2019. 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](http://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, 2019.

*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, 2019 of \$817,942.05 an unfunded liability for compensatory time at December 31, 2019 of \$79,486.06, 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 12/31/19</u>	<u>COMPLETION</u>
Intersection and Drainage Improvements	\$ 3,497,406.23	\$ 3,328,424.41	Ongoing
10 <sup>th</sup> Street Sidewalk Improvements	100,000.00	0.00	2020
Highland Road Reconstruction	86,700.00	0.00	2021
Advance Metering Infrastructure	68,500.00	3,362.76	2021
SCACA Water and Wastewater	60,000.00	10,858.46	2021
Water Treatment Plan Filter #2 Renovation	496,462.40	10,585.46	2021
10 Street Improvements – CDBG Project	2,119,485.62	2,021,202.52	2020

**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, 2019, are as follows:

Economic Development Loans	\$ 97,108.46
Community Development Loans	2,736.59
Public Housing Loans	310,482.33

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

**12. ECONOMIC DEPENDENCY**

During 2019, the City collected 62.60% 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	\$ 170,231.38
General	Capital Improvement Reserve	K.S.A. 12-1,118	1,732,935.70
General	CRMC Sales Tax	K.S.A. 12-197	851,156.99
General	USD #445 Sales Tax	K.S.A. 12-197	851,156.99
General	Risk Management	K.S.A. 12-2615	811,142.10
General	Economic Development	K.S.A. 12-197	85,115.69
General	½ Cent Sales Tax IRB Debt Service	K.S.A. 12-197	595,809.88
General	Community Improvement District Sales Tax	K.S.A. 12-197	41,460.33
Golf Course	Risk Management	K.S.A. 12-2615	27,495.00
Electric Utility	Risk Management	K.S.A. 12-2615	311,610.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	5,272,924.72
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	1,700,000.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	175,290.00
Electric Utility	General	K.S.A. 12-825d	2,521,841.17
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	150,290.00
Electric Surplus	Electric Debt Service	K.S.A. 12-825d	824,450.00
Water and Sewer Utility	Risk Management	K.S.A. 12-2615	238,290.00

**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	1,160,639.35
Water and Sewer Utility	General	K.S.A. 12-825d	877,029.64
Water and Sewer Utility	Golf Course	K.S.A. 12-825d	66,000.00
Water and Sewer Utility	Aquatic Center Operations	K.S.A. 12-825d	29,000.00
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	292,030.00
Stormwater Depreciation and Replacement	Capital Improvement Reserve	K.S.A. 12-1,118	23,900.00
Refuse/Trash Utility	General	K.S.A. 12-825d	12,081.41
Refuse/Trash Utility	Capital Improvement	K.S.A. 12-1,118	78,645.00
Internet Utility	General	K.S.A. 12-825d	5,170.72
Internet Utility	Risk Management	K.S.A. 12-2615	13,747.50

**16. SUBSEQUENT EVENTS**

The City evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. However, in December 2019, a novel strain of coronavirus (“COVID-19”) was reported in Wuhan, China. The World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” The U.S. government has implemented enhanced screenings, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The extent of the impact of the COVID-19 on the City’s operational and financial performance will depend on future developments, including the duration and spread of the outbreak and related travel advisories and restrictions and the impact of the COVID-19. Currently the City is experiencing significant declines in sale tax collections, tourism tax collections, utility collections, and overall receipts. Our results of operations for full year 2020 may be materially adversely affected.



## **SUPPLEMENTARY INFORMATION**

**CITY OF COFFEYVILLE, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended December 31, 2019

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	\$ 13,036,519.00	\$ 41,745.90	\$ 13,078,264.90	\$ 12,109,731.18	\$ (968,533.72)
Special Purpose Funds:					
Library	421,114.00	-	421,114.00	379,538.05	(41,575.95)
Local Alcohol Liquor	69,927.00	-	69,927.00	61,368.76	(8,558.24)
Economic Development	265,475.00	-	265,475.00	133,653.54	(131,821.46)
Airport Holding	56,139.00	-	56,139.00	20,673.06	(35,465.94)
Golf Course	374,266.00	-	374,266.00	320,049.31	(54,216.69)
Youth Activities Center	37,744.00	-	37,744.00	19,619.94	(18,124.06)
Police VIN	14,000.00	-	14,000.00	1,825.00	(12,175.00)
Aquatic Center Operations	156,740.00	-	156,740.00	100,025.42	(56,714.58)
Business Development Training Center	4,494.00	-	4,494.00	1,532.51	(2,961.49)
Veterans Memorial Stadium	19,716.00	7,776.73	27,492.73	7,476.73	(20,016.00)
USD #445 Sales Tax	1,478,635.00	-	1,478,635.00	723,564.20	(755,070.80)
CRMC Sales Tax	870,213.00	-	870,213.00	856,593.23	(13,619.77)
1/2 Cent Sales Tax IRB Debt Service	542,065.00	-	542,065.00	541,965.00	(100.00)
Community Improvement District Sales Tax	45,591.00	-	45,591.00	41,090.70	(4,500.30)
Bond and Interest Funds:					
G.O. Bond and Interest	267,895.00	-	267,895.00	250,290.00	(17,605.00)
Business Funds:					
Electric Utility	58,492,197.00	-	58,492,197.00	55,564,697.25	(2,927,499.75)
Electric Debt Service	5,272,925.00	-	5,272,925.00	5,272,824.72	(100.28)
Water and Sewer Utility	6,709,918.00	4,954.78	6,714,872.78	6,537,675.91	(177,196.87)
Water and Sewer Debt Service	1,160,639.00	-	1,160,639.00	1,160,039.32	(599.68)
Stormwater Utility	472,499.00	-	472,499.00	468,090.64	(4,408.36)
Refuse/Trash Utility	616,721.00	40,953.05	657,674.05	657,187.60	(486.45)
Internet Utility	295,919.00	122.31	296,041.31	246,712.18	(49,329.13)

**CITY OF COFFEYVILLE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Property Tax	\$ 1,777,695.75	\$ 2,028,599.03	\$ 2,341,113.00	\$ (312,513.97)
Delinquent Tax	154,919.25	84,672.73	60,000.00	24,672.73
Motor Vehicle Tax	218,841.80	216,336.02	222,363.00	(6,026.98)
Recreational Vehicle Tax	1,626.18	1,667.42	1,987.00	(319.58)
16/20 M Vehicle Tax	635.11	828.22	668.00	160.22
Vehicle Rental Excise Tax	72.10	58.38	66.00	(7.62)
Commercial Vehicle Tax	8,802.81	10,240.00	9,512.00	728.00
Watercraft Tax	759.02	656.83	618.00	38.83
Special Assessments	42,759.74	43,193.91	30,000.00	13,193.91
Franchise Tax	450,541.00	357,476.48	512,800.00	(155,323.52)
Sales Tax	4,903,240.05	5,148,402.14	4,875,088.00	273,314.14
Federal Grants	13,382.83	5,676.90	-	5,676.90
Local Alcohol Liquor Tax	18,981.74	20,435.05	30,557.00	(10,121.95)
Special Highway Tax	258,732.45	258,072.96	258,620.00	(547.04)
Highway Connecting Links	76,698.01	102,334.04	76,700.00	25,634.04
Highway County Aid	47,161.53	46,052.17	42,950.00	3,102.17
In Lieu of Taxes	16,899.68	-	-	-
Licenses and Permits	97,793.00	111,588.92	205,670.00	(94,081.08)
Fines, Forfeitures and Penalties	172,176.20	244,061.61	199,400.00	44,661.61
Charges for Services	156,119.30	117,331.35	65,900.00	51,431.35
<b>Use of Money and Property</b>				
Interest Income	14,007.03	30,288.14	20,000.00	10,288.14
Rents	25,138.00	33,671.00	25,400.00	8,271.00
Sale of Equipment and Scrap	1,245.20	288.00	1,500.00	(1,212.00)
<b>Other Receipts</b>				
Donations	2,675.00	3,245.00	-	3,245.00
Reimbursed Expense	19,686.82	41,745.90	-	41,745.90
Insurance Proceeds	-	10,498.95	-	10,498.95
Miscellaneous	4,334.92	4,083.41	12,000.00	(7,916.59)
<b>Operating Transfers from:</b>				
Electric Utility Fund	2,415,345.81	2,521,841.17	2,446,060.00	75,781.17
Water and Sewer Utility Fund	853,934.50	877,029.64	869,083.00	7,946.64
Internet Utility Fund	6,014.15	5,170.72	6,096.00	(925.28)
Trash/Refuse Utility Fund	10,885.53	12,081.41	11,933.00	148.41
Capital Improvement Reserve Fund	95,221.36	-	-	-
<b>Total Receipts</b>	<b>11,866,325.87</b>	<b>12,337,627.50</b>	<b>\$ 12,326,084.00</b>	<b>\$ 11,543.50</b>

**CITY OF COFFEYVILLE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>General Government</b>				
Personal Services	\$ 751,999.27	\$ 929,411.63	\$ 951,669.00	\$ (22,257.37)
Contractual Services	321,355.58	282,133.83	342,787.00	(60,653.17)
Commodities	12,187.70	9,593.00	14,740.00	(5,147.00)
Capital Outlay	2,981.77	312.67	1,500.00	(1,187.33)
<b>Police Department</b>				
Personal Services	1,907,630.21	1,978,119.02	2,396,264.00	(418,144.98)
Contractual Services	115,081.60	129,539.47	119,052.00	10,487.47
Commodities	97,037.76	77,771.74	100,420.00	(22,648.26)
Capital Outlay	11,077.71	32,353.17	41,100.00	(8,746.83)
<b>Fire Department</b>				
Personal Services	1,774,614.78	1,936,601.59	2,123,981.00	(187,379.41)
Contractual Services	87,307.43	70,224.79	75,571.00	(5,346.21)
Commodities	44,953.22	45,391.26	48,530.00	(3,138.74)
Capital Outlay	5,674.81	32,947.41	26,800.00	6,147.41
<b>Engineering Department</b>				
Personal Services	221,044.04	190,673.74	310,945.00	(120,271.26)
Contractual Services	9,219.88	7,434.94	12,958.00	(5,523.06)
Commodities	7,496.02	6,325.00	8,600.00	(2,275.00)
Capital Outlay	2,809.68	1,208.55	1,220.00	(11.45)
<b>Building</b>				
Personal Services	28,597.62	30,000.88	38,530.00	(8,529.12)
Contractual Services	10,052.86	5,809.72	27,000.00	(21,190.28)
Commodities	5,207.83	2,357.00	3,700.00	(1,343.00)
Capital Outlay	2,051.93	-	15,000.00	(15,000.00)
<b>Non-Departmental</b>				
Contractual Services	152,127.69	105,709.35	134,826.00	(29,116.65)
Commodities	18,580.18	15,044.37	14,050.00	994.37
Capital Outlay	500.00	1,500.00	1,500.00	-
<b>Public Service</b>				
Personal Services	794,313.95	755,703.99	1,069,758.00	(314,054.01)
Contractual Services	120,114.10	114,393.12	143,025.00	(28,631.88)
Commodities	175,381.56	163,824.95	195,700.00	(31,875.05)
Capital Outlay	4,721.01	16,311.93	23,500.00	(7,188.07)
<b>Industrial Levy</b>				
Contractual Services	-	30,025.00	30,025.00	-
Commodities	-	-	69,700.00	(69,700.00)
<b>Capital Development</b>				
Capital Outlay	-	-	594,873.00	(594,873.00)

**CITY OF COFFEYVILLE, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
Capital Equipment Fund	\$ 162,262.53	\$ 170,231.38	\$ 161,303.00	\$ 8,928.38
Capital Improvement Reserve Fund	1,662,197.83	1,732,935.70	1,643,651.00	89,284.70
Economic Development Fund	81,131.26	85,115.69	80,651.00	4,464.69
CRMC Sales Tax Fund	811,312.64	851,156.99	806,515.00	44,641.99
USD #445 Sales Tax Fund	811,312.64	851,156.99	806,515.00	44,641.99
Community Improvement District Sales Tax Fund	35,364.28	41,460.33	36,000.00	5,460.33
1/2 Cent Sales Tax IRB Debt Service Fund	567,918.84	595,809.88	564,560.00	31,249.88
Risk Management Fund	798,762.75	811,142.10	-	811,142.10
Total Certified Budget			13,036,519.00	(926,787.82)
Adjustments for Qualifying Budget Credits			41,745.90	(41,745.90)
Total Expenditures	11,614,382.96	12,109,731.18	\$ 13,078,264.90	\$ (968,533.72)
Receipts Over(Under) Expenditures	251,942.91	227,896.32		
Unencumbered Cash, Beginning	1,631,764.91	1,883,707.82		
Unencumbered Cash, Ending	\$ 1,883,707.82	\$ 2,111,604.14		

**CITY OF COFFEYVILLE, KANSAS**  
**LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 289,441.85	\$ 323,643.59	\$ 362,498.00	\$ (38,854.41)
Delinquent Tax	25,955.68	13,773.02	15,000.00	(1,226.98)
Motor Vehicle Tax	35,048.25	33,827.14	34,820.00	(992.86)
Recreational Vehicle Tax	261.16	260.69	311.00	(50.31)
16/20 M Vehicle Tax	113.96	128.74	105.00	23.74
Commercial Vehicle Tax	1,370.30	1,603.55	1,490.00	113.55
Watercraft Tax	119.78	102.90	97.00	5.90
Vehicle Rental Excise Tax	12.12	9.11	10.00	(0.89)
Other Receipts				
Reimbursed Expense	7,228.36	6,163.09	6,723.00	(559.91)
<b>Total Receipts</b>	<b>359,551.46</b>	<b>379,511.83</b>	<b>\$ 421,054.00</b>	<b>\$ (41,542.17)</b>
<b>Expenditures</b>				
Culture and Recreation				
Appropriation to Library Board	352,323.10	373,360.14	\$ 391,837.00	\$ (18,476.86)
Personal Services	482.90	376.43	600.00	(223.57)
Contractual Services	6,760.52	5,801.48	6,723.00	(921.52)
Capital Outlay	-	-	21,954.00	(21,954.00)
<b>Total Expenditures</b>	<b>359,566.52</b>	<b>379,538.05</b>	<b>\$ 421,114.00</b>	<b>\$ (41,575.95)</b>
Receipts Over(Under) Expenditures	(15.06)	(26.22)		
Unencumbered Cash, Beginning	60.03	44.97		
Unencumbered Cash, Ending	<u>\$ 44.97</u>	<u>\$ 18.75</u>		

**CITY OF COFFEYVILLE, KANSAS**  
**LOCAL ALCOHOL LIQUOR FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 37,963.49	\$ 40,870.08	\$ 69,614.00	\$ (28,743.92)
Use of Money and Property				
Rental Income	1,030.00	6,530.00	1,030.00	5,500.00
Other Receipts				
Reimbursed Expense	60.77	18.28	-	18.28
<b>Total Receipts</b>	<b>39,054.26</b>	<b>47,418.36</b>	<b>\$ 70,644.00</b>	<b>\$ (23,225.64)</b>
<b>Expenditures</b>				
Culture and Recreation				
Park Recreation Programs	27,615.73	35,559.62	\$ 43,348.00	\$ (7,788.38)
Alcohol Control Programs	14,375.00	16,709.83	18,079.00	(1,369.17)
City Programs	8,971.42	9,099.31	8,500.00	599.31
<b>Total Expenditures</b>	<b>50,962.15</b>	<b>61,368.76</b>	<b>\$ 69,927.00</b>	<b>\$ (8,558.24)</b>
Receipts Over(Under) Expenditures	(11,907.89)	(13,950.40)		
Unencumbered Cash, Beginning	103,928.93	92,021.04		
Unencumbered Cash, Ending	\$ 92,021.04	\$ 78,070.64		

**CITY OF COFFEYVILLE, KANSAS**  
**CAPITAL EQUIPMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ -	\$ 125.00
Other Receipts		
Reimbursed Expense	805.20	13,569.29
Operating Transfers from General Fund	<u>162,262.53</u>	<u>170,231.38</u>
Total Receipts	<u>163,067.73</u>	<u>183,925.67</u>
Expenditures		
General Government		
Capital Outlay	178,485.07	40,459.88
Debt Service		
Principal	43,858.90	45,213.91
Interest	<u>16,187.46</u>	<u>14,832.45</u>
Total Expenditures	<u>238,531.43</u>	<u>100,506.24</u>
Receipts Over(Under) Expenditures	(75,463.70)	83,419.43
Unencumbered Cash, Beginning	<u>388,737.49</u>	<u>313,273.79</u>
Unencumbered Cash, Ending	<u>\$ 313,273.79</u>	<u>\$ 396,693.22</u>



**CITY OF COFFEYVILLE, KANSAS**  
**911 EMERGENCY SYSTEM FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	<u>Prior</u> Year Actual	<u>Current</u> Year Actual
Receipts		
Charges for Services		
911 System	\$ 60,727.42	\$ 83,343.29
Other Receipts		
Reimbursed Expense	620.76	1,512.01
	<u>61,348.18</u>	<u>84,855.30</u>
Total Receipts		
Expenditures		
General Government		
Contractual Services	31,186.54	24,166.34
Commodities	-	202.94
Capital Outlay	70,650.34	7,733.12
	<u>101,836.88</u>	<u>32,102.40</u>
Total Expenditures		
Receipts Over(Under) Expenditures	(40,488.70)	52,752.90
Unencumbered Cash, Beginning	99,555.64	59,066.94
	<u>59,066.94</u>	<u>111,819.84</u>
Unencumbered Cash, Ending		

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

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts</b>		
Taxes and Shared Receipts		
Federal Grant - CDBG	\$ -	\$ 256,500.00
State Grant - KDOT	1,111,585.33	568,424.93
Use of Money and Property		
Sale of Property	42,970.00	-
Rental Income	3,000.00	6,000.00
Other Receipts		
Reimbursed Expense	10,433.05	34,596.91
Operating Transfers from:		
General Fund	1,662,197.83	1,732,935.70
Refuse/Trash Utility Fund	-	78,645.00
Stormwater Depreciation and Replacement Fund	206,350.00	23,900.00
Airport Special Improvement Fund	63,160.00	-
<b>Total Receipts</b>	<u>3,099,696.21</u>	<u>2,701,002.54</u>
<b>Expenditures</b>		
Capital Improvements		
Capital Outlay	1,403,149.33	2,045,403.99
Operating Transfers to		
Airport Special Projects Fund	95,221.36	-
<b>Total Expenditures</b>	<u>1,498,370.69</u>	<u>2,045,403.99</u>
Receipts Over(Under) Expenditures	1,601,325.52	655,598.55
Unencumbered Cash, Beginning	<u>5,136,669.84</u>	<u>6,737,995.36</u>
Unencumbered Cash, Ending	<u>\$ 6,737,995.36</u>	<u>\$ 7,393,593.91</u>

**CITY OF COFFEYVILLE, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Amended Budget	
<b>Receipts</b>				
Use of Money and Property				
Economic Development Loan				
Principal	\$ 9,146.57	\$ 8,765.18	\$ 25,848.00	\$ (17,082.82)
Interest	3,047.87	3,426.95	3,303.00	123.95
Late Fees	296.00	136.00	-	136.00
Other Receipts				
Reimbursed Expense	113,467.99	2,086.50	-	2,086.50
Operating Transfers from General Fund	81,131.26	85,115.69	85,000.00	115.69
<b>Total Receipts</b>	<b>207,089.69</b>	<b>99,530.32</b>	<b>\$ 114,151.00</b>	<b>\$ (14,620.68)</b>
<b>Expenditures</b>				
Development Projects				
Personal Services	83,818.12	-	\$ -	\$ -
Contractual Services	4,874.50	93,038.95	245,475.00	(152,436.05)
Commodities	3,856.75	24,606.79	20,000.00	4,606.79
Capital Outlay	-	16,007.80	-	16,007.80
<b>Total Expenditures</b>	<b>92,549.37</b>	<b>133,653.54</b>	<b>\$ 265,475.00</b>	<b>\$ (131,821.46)</b>
Receipts Over(Under) Expenditures	114,540.32	(34,123.22)		
Unencumbered Cash, Beginning	2,305,508.59	2,420,048.91		
Unencumbered Cash, Ending	<b>\$ 2,420,048.91</b>	<b>\$ 2,385,925.69</b>		

**CITY OF COFFEYVILLE, KANSAS  
AIRPORT HOLDING FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental Income	\$ 39,256.00	\$ 38,229.00	\$ 36,220.00	\$ 2,009.00
Royalties	20,763.43	24,303.90	-	24,303.90
Other Receipts				
Reimbursed Expense	163.60	1,092.03	-	1,092.03
<b>Total Receipts</b>	<b>60,183.03</b>	<b>63,624.93</b>	<b>\$ 36,220.00</b>	<b>\$ 27,404.93</b>
<b>Expenditures</b>				
General Government				
Contractual Services	26,908.45	18,507.64	\$ 23,030.00	\$ (4,522.36)
Commodities	1,304.27	2,165.42	3,420.00	(1,254.58)
Capital Outlay	-	-	29,689.00	(29,689.00)
<b>Total Expenditures</b>	<b>28,212.72</b>	<b>20,673.06</b>	<b>\$ 56,139.00</b>	<b>\$ (35,465.94)</b>
Receipts Over(Under) Expenditures	31,970.31	42,951.87		
Unencumbered Cash, Beginning	17,004.28	48,974.59		
Unencumbered Cash, Ending	\$ 48,974.59	\$ 91,926.46		

**CITY OF COFFEYVILLE, KANSAS**  
**RISK MANAGEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 67.88	\$ 620.91
Other Receipts		
Reimbursed Expense	544,258.78	663,675.06
Operating Transfers from:		
Electric Utility Fund	301,610.00	311,610.00
General Fund	798,762.75	811,142.10
Water and Sewer Utility Fund	236,430.60	238,290.00
Stormwater Utility Fund	18,330.00	18,330.00
Internet Utility Fund	11,914.50	13,747.50
Golf Course Fund	27,495.00	27,495.00
Total Receipts	<u>1,938,869.51</u>	<u>2,084,910.57</u>
Expenditures		
General Government		
Contractual Services	<u>2,143,500.19</u>	<u>1,940,456.48</u>
Total Expenditures	<u>2,143,500.19</u>	<u>1,940,456.48</u>
Receipts Over(Under) Expenditures	(204,630.68)	144,454.09
Unencumbered Cash, Beginning	<u>303,352.22</u>	<u>98,721.54</u>
Unencumbered Cash, Ending	<u>\$ 98,721.54</u>	<u>\$ 243,175.63</u>

**CITY OF COFFEYVILLE, KANSAS**  
**GOLF COURSE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Golf Course Sheds	\$ 16,979.13	\$ 15,750.00	\$ 16,000.00	\$ (250.00)
Membership Fees	46,375.95	41,438.70	45,000.00	(3,561.30)
Green Fees	84,252.64	83,368.68	90,000.00	(6,631.32)
Golf Cart Fees	29,134.74	44,675.00	37,650.00	7,025.00
Pro Shop	11,624.03	8,130.71	9,380.00	(1,249.29)
Sales Tax	7,022.02	8,575.14	8,275.00	300.14
Driving Range	4,740.75	6,319.05	7,000.00	(680.95)
Concessions	34,445.90	37,741.59	38,375.00	(633.41)
Credit Card Fees	1,395.21	1,829.63	-	1,829.63
Other Fees	225.00	1,831.00	-	1,831.00
Other Receipts				
Miscellaneous Income	330.18	490.05	100.00	390.05
Reimbursed Expense	257.39	100.81	-	100.81
Operating Transfers from Water and Sewer Utility Fund	73,000.00	66,000.00	117,000.00	(51,000.00)
<b>Total Receipts</b>	<b>309,782.94</b>	<b>316,250.36</b>	<b>\$ 368,780.00</b>	<b>\$ (52,529.64)</b>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	152,866.42	168,558.25	\$ 204,409.00	\$ (35,850.75)
Contractual Services	45,949.37	40,042.32	44,448.00	(4,405.68)
Commodities	70,076.29	62,424.40	78,650.00	(16,225.60)
Capital Outlay	11,762.33	21,529.34	46,759.00	(25,229.66)
Operating Transfers to Risk Management Fund	27,495.00	27,495.00	-	27,495.00
<b>Total Expenditures</b>	<b>308,149.41</b>	<b>320,049.31</b>	<b>\$ 374,266.00</b>	<b>\$ (54,216.69)</b>
Receipts Over(Under) Expenditures	1,633.53	(3,798.95)		
Unencumbered Cash, Beginning	4,241.48	5,875.01		
Unencumbered Cash, Ending	\$ 5,875.01	\$ 2,076.06		

**CITY OF COFFEYVILLE, KANSAS**  
**YOUTH ACTIVITIES CENTER FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental Income	\$ 5,000.00	\$ 5,400.00	\$ 5,000.00	\$ 400.00
Other Receipts				
Miscellaneous Income	109.61	108.14	150.00	(41.86)
Reimbursed Expense	23,930.24	10,217.52	15,278.00	(5,060.48)
Operating Transfers from Electric Surplus Fund	-	-	7,000.00	(7,000.00)
<b>Total Receipts</b>	<b>29,039.85</b>	<b>15,725.66</b>	<b>\$ 27,428.00</b>	<b>\$ (11,702.34)</b>
<b>Expenditures</b>				
Culture and Recreation				
Contractual Services	25,673.06	19,619.94	32,745.00	(13,125.06)
Commodities	-	-	175.00	(175.00)
Capital Outlay	-	-	4,824.00	(4,824.00)
<b>Total Expenditures</b>	<b>25,673.06</b>	<b>19,619.94</b>	<b>\$ 37,744.00</b>	<b>\$ (18,124.06)</b>
Receipts Over(Under) Expenditures	3,366.79	(3,894.28)		
Unencumbered Cash, Beginning	13,720.90	17,087.69		
Unencumbered Cash, Ending	\$ 17,087.69	\$ 13,193.41		

**CITY OF COFFEYVILLE, KANSAS  
POLICE VIN FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 18,285.35	\$ 17,040.00	\$ 14,000.00	\$ 3,040.00
Total Receipts	18,285.35	17,040.00	\$ 14,000.00	\$ 3,040.00
Expenditures				
Public Safety				
Contractual Services	2,349.00	1,825.00	\$ 2,025.00	\$ (200.00)
Capital Outlay	-	-	11,975.00	(11,975.00)
Total Expenditures	2,349.00	1,825.00	\$ 14,000.00	\$ (12,175.00)
Receipts Over(Under) Expenditures	15,936.35	15,215.00		
Unencumbered Cash, Beginning	42,500.37	58,436.72		
Unencumbered Cash, Ending	\$ 58,436.72	\$ 73,651.72		



**CITY OF COFFEYVILLE, KANSAS**  
**AQUATIC CENTER OPERATIONS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Pool Admissions	\$ 40,325.25	\$ 44,330.50	\$ 47,700.00	\$ (3,369.50)
Concessions	22,679.48	23,780.41	23,040.00	740.41
Sales Tax	2,150.16	2,255.99	-	2,255.99
Other Receipts				
Miscellaneous	501.94	494.27	2,680.00	(2,185.73)
Reimbursed Expense	780.69	14.15	-	14.15
Operating Transfers from Water and Sewer Utility Fund	45,000.00	29,000.00	82,000.00	(53,000.00)
<b>Total Receipts</b>	<b>111,437.52</b>	<b>99,875.32</b>	<b>\$ 155,420.00</b>	<b>\$ (55,544.68)</b>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	51,725.30	61,120.86	\$ 80,600.00	\$ (19,479.14)
Contractual Services	14,376.71	8,428.67	13,480.00	(5,051.33)
Commodities	26,050.77	30,033.43	34,575.00	(4,541.57)
Capital Outlay	20,565.50	442.46	28,085.00	(27,642.54)
<b>Total Expenditures</b>	<b>112,718.28</b>	<b>100,025.42</b>	<b>\$ 156,740.00</b>	<b>\$ (56,714.58)</b>
Receipts Over(Under) Expenditures	(1,280.76)	(150.10)		
Unencumbered Cash, Beginning	2,858.37	1,577.61		
Unencumbered Cash, Ending	\$ 1,577.61	\$ 1,427.51		

**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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	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	1,905.85	1,532.51	\$ 2,096.00	\$ (563.49)
Capital Outlay	-	-	2,398.00	(2,398.00)
Total Expenditures	1,905.85	1,532.51	\$ 4,494.00	\$ (2,961.49)
Receipts Over(Under) Expenditures	1,294.15	1,667.49		
Unencumbered Cash, Beginning	-	1,294.15		
Unencumbered Cash, Ending	\$ 1,294.15	\$ 2,961.64		

**CITY OF COFFEYVILLE, KANSAS**  
**VETERANS MEMORIAL STADIUM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 9,597.64	\$ 7,776.73	\$ 10,530.00	\$ (2,753.27)
Total Receipts	<u>9,597.64</u>	<u>7,776.73</u>	<u>\$ 10,530.00</u>	<u>\$ (2,753.27)</u>
Expenditures				
Culture and Recreation				
Contractual Services	31,236.64	7,476.73	\$ 19,716.00	\$ (12,239.27)
Capital Outlay	-	-	-	-
Total Certified Budget			<u>19,716.00</u>	<u>(12,239.27)</u>
Adjustments for Qualifying Budget Credits			<u>7,776.73</u>	<u>(7,776.73)</u>
Total Expenditures	<u>31,236.64</u>	<u>7,476.73</u>	<u>\$ 27,492.73</u>	<u>\$ (20,016.00)</u>
Receipts Over(Under) Expenditures	(21,639.00)	300.00		
Unencumbered Cash, Beginning	<u>31,886.40</u>	<u>10,247.40</u>		
Unencumbered Cash, Ending	<u>\$ 10,247.40</u>	<u>\$ 10,547.40</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, 2019  
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Maintenance Fees	\$ 50,000.00	\$ 50,000.00
Operating Transfer from Electric Surplus Fund	25,000.00	25,000.00
Total Receipts	75,000.00	75,000.00
Expenditures		
Culture and Recreation		
Contractual Services	7,048.19	2,830.30
Capital Outlay	297,895.00	39,568.74
Total Expenditures	304,943.19	42,399.04
Receipts Over(Under) Expenditures	(229,943.19)	32,600.96
Unencumbered Cash, Beginning	326,629.86	96,686.67
Unencumbered Cash, Ending	\$ 96,686.67	\$ 129,287.63

**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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 811,312.64	\$ 851,156.99	\$ 806,515.00	\$ 44,641.99
Total Receipts	<u>811,312.64</u>	<u>851,156.99</u>	<u>\$ 806,515.00</u>	<u>\$ 44,641.99</u>
Expenditures				
Culture and Recreation Appropriation to USD #445	825,564.92	723,564.20	\$ 1,478,635.00	\$ (755,070.80)
Total Expenditures	<u>825,564.92</u>	<u>723,564.20</u>	<u>\$ 1,478,635.00</u>	<u>\$ (755,070.80)</u>
Receipts Over(Under) Expenditures	(14,252.28)	127,592.79		
Unencumbered Cash, Beginning	<u>593,746.37</u>	<u>579,494.09</u>		
Unencumbered Cash, Ending	<u>\$ 579,494.09</u>	<u>\$ 707,086.88</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 811,312.64	\$ 851,156.99	\$ 806,515.00	\$ 44,641.99
Total Receipts	<u>811,312.64</u>	<u>851,156.99</u>	<u>\$ 806,515.00</u>	<u>\$ 44,641.99</u>
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	804,326.32	856,593.23	\$ 870,213.00	\$ (13,619.77)
Total Expenditures	<u>804,326.32</u>	<u>856,593.23</u>	<u>\$ 870,213.00</u>	<u>\$ (13,619.77)</u>
Receipts Over(Under) Expenditures	6,986.32	(5,436.24)		
Unencumbered Cash, Beginning	<u>63,698.87</u>	<u>70,685.19</u>		
Unencumbered Cash, Ending	<u>\$ 70,685.19</u>	<u>\$ 65,248.95</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 567,918.84	\$ 595,809.88	\$ 564,560.00	\$ 31,249.88
Total Receipts	<u>567,918.84</u>	<u>595,809.88</u>	<u>\$ 564,560.00</u>	<u>\$ 31,249.88</u>
Expenditures				
Debt Service				
Bond Principal	415,000.00	420,000.00	420,000.00	420,000.00
Bond Interest	130,315.00	121,965.00	121,965.00	121,965.00
Bond Issuance Costs	-	-	100.00	-
Total Expenditures	<u>545,315.00</u>	<u>541,965.00</u>	<u>\$ 542,065.00</u>	<u>\$ (100.00)</u>
Receipts Over(Under) Expenditures	22,603.84	53,844.88		
Unencumbered Cash, Beginning	<u>186,409.70</u>	<u>209,013.54</u>		
Unencumbered Cash, Ending	<u>\$ 209,013.54</u>	<u>\$ 262,858.42</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Amended Budget	
Receipts				
Operating Transfers from General Fund	\$ 35,364.28	\$ 41,460.33	\$ 41,871.00	\$ - (410.67)
Total Receipts	<u>35,364.28</u>	<u>41,460.33</u>	<u>\$ 41,871.00</u>	<u>\$ (410.67)</u>
Expenditures				
General Government Contractual Services	44,771.58	41,090.70	\$ 45,591.00	\$ 41,090.70
Total Expenditures	<u>44,771.58</u>	<u>41,090.70</u>	<u>\$ 45,591.00</u>	<u>\$ (4,500.30)</u>
Receipts Over(Under) Expenditures	(9,407.30)	369.63		
Unencumbered Cash, Beginning	<u>13,127.00</u>	<u>3,719.70</u>		
Unencumbered Cash, Ending	<u>\$ 3,719.70</u>	<u>\$ 4,089.33</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
Electric Surplus Fund	\$ 154,940.00	\$ 150,290.00	\$ 150,290.00	\$ -
Water and Sewer Utility Fund	100,000.00	100,000.00	100,000.00	-
Total Receipts	<u>254,940.00</u>	<u>250,290.00</u>	<u>\$ 250,290.00</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	99,940.00	95,290.00	95,290.00	-
Total Expenditures	<u>254,940.00</u>	<u>250,290.00</u>	<u>\$ 267,895.00</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - Brownfield	81,507.99	37,004.94
Local Alcohol Liquor Tax	4,766.13	-
Use of Money and Property		
Community Development Loans		
Principal Payments	23,578.90	32,610.22
Interest Payments	6,280.35	7,804.93
Other Receipts		
Local Donations	-	5,000.00
Reimbursed Expense	1,500.00	7,000.00
<b>Total Receipts</b>	<b>117,633.37</b>	<b>89,420.09</b>
Expenditures		
Capital Improvements		
Capital Outlay	201,909.26	46,149.47
<b>Total Expenditures</b>	<b>201,909.26</b>	<b>46,149.47</b>
Receipts Over(Under) Expenditures	(84,275.89)	43,270.62
Unencumbered Cash, Beginning	175,741.85	91,465.96
Unencumbered Cash, Ending	<u>\$ 91,465.96</u>	<u>\$ 134,736.58</u>

**CITY OF COFFEYVILLE, KANSAS**  
**AIRPORT SPECIAL PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - FAA	\$ 63,160.00	\$ -
Total Receipts	63,160.00	-
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Operating Transfers to:		
Capital Improvement Reserve Fund	63,160.00	-
Total Expenditures	63,160.00	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,903.97	1,903.97
Unencumbered Cash, Ending	\$ 1,903.97	\$ 1,903.97

**CITY OF COFFEYVILLE, KANSAS  
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 736.01	\$ 2,014.35
Total Receipts	736.01	2,014.35
Expenditures		
Capital Improvements		
Capital Outlay	3,000.00	-
Total Expenditures	3,000.00	-
Receipts Over(Under) Expenditures	(2,263.99)	2,014.35
Unencumbered Cash, Beginning	17,243.30	14,979.31
Unencumbered Cash, Ending	\$ 14,979.31	\$ 16,993.66

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

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Receipts		
Drug Tax	\$ -	\$ -
Use of Money and Property		
Storage Fees	245.00	-
<b>Total Receipts</b>	<u>245.00</u>	<u>-</u>
Expenditures		
Operating Transfers to General Fund	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	245.00	-
Unencumbered Cash, Beginning	<u>5,099.71</u>	<u>5,344.71</u>
Unencumbered Cash, Ending	<u>\$ 5,344.71</u>	<u>\$ 5,344.71</u>

**CITY OF COFFEYVILLE, KANSAS**  
**ELECTRIC BOND PROJECTS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	<u>Prior</u> Year Actual	<u>Current</u> Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 18,778.11	\$ 20,195.34
Other Receipts		
Reimbursed Expense	7.60	-
	<u>18,785.71</u>	<u>20,195.34</u>
Total Receipts		
Expenditures		
Capital Improvements		
Capital Outlay	4,150.63	669,971.66
	<u>4,150.63</u>	<u>669,971.66</u>
Total Expenditures		
Receipts Over(Under) Expenditures	14,635.08	(649,776.32)
Unencumbered Cash, Beginning	<u>2,323,394.81</u>	<u>2,338,029.89</u>
Unencumbered Cash, Ending	<u>\$ 2,338,029.89</u>	<u>\$ 1,688,253.57</u>

**CITY OF COFFEYVILLE, KANSAS**  
**ELECTRIC UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Sale of Electricity				
General Sales	\$ 26,516,255.26	\$ 24,813,529.03	\$ 51,451,634.00	\$ (26,638,104.97)
Coffeyville Resources	31,834,082.34	32,247,106.81	5,891,900.00	26,355,206.81
Turn on & Turn off	13,577.21	19,090.00	15,000.00	4,090.00
Late Fees	120,364.61	120,533.76	105,000.00	15,533.76
Other Charges	1,652.50	1,969.73	-	1,969.73
Use of Money and Property				
Rental of Property	16,832.00	16,832.00	16,832.00	-
Sale of Scrap	17,981.48	3,658.48	5,974.00	(2,315.52)
Interest Income	136,715.61	225,320.79	60,000.00	165,320.79
Other Receipts				
Reimbursed Expense	412,951.92	473,267.02	378,000.00	95,267.02
Bad Debt Recovery	241.28	-	-	-
Miscellaneous	1,535.70	11,225.14	3,525.00	7,700.14
<b>Total Receipts</b>	<b>59,072,189.91</b>	<b>57,932,532.76</b>	<b>\$ 57,927,865.00</b>	<b>\$ 4,667.76</b>
<b>Expenditures</b>				
Distribution				
Personal Services	1,123,890.61	1,189,342.52	\$ 1,213,834.00	\$ (24,491.48)
Contractual Services	476,169.23	388,832.93	442,275.00	(53,442.07)
Commodities	120,125.51	135,043.44	212,730.00	(77,686.56)
Capital Outlay	170,825.96	63,942.79	291,500.00	(227,557.21)
Transmission				
Personal Services	142,629.71	144,680.20	89,943.00	54,737.20
Contractual Services	2,398,727.83	1,995,779.11	2,052,750.00	(56,970.89)
Commodities	336.24	171.50	1,540.00	(1,368.50)
Capital Outlay	84.33	-	1,000.00	(1,000.00)
Generation				
Personal Services	1,123,309.23	1,133,996.26	1,460,024.00	(326,027.74)
Contractual Services	321,067.78	491,562.84	349,690.00	141,872.84
Commodities	11,200,823.36	9,902,454.17	11,242,785.00	(1,340,330.83)
Capital Outlay	14,971.27	11,269.21	31,250.00	(19,980.79)

**CITY OF COFFEYVILLE, KANSAS**  
**ELECTRIC UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>General and Administrative</b>				
Personal Services	\$ 191,743.14	\$ 199,379.79	\$ 239,283.00	\$ (39,903.21)
Contractual Services	437,837.13	548,381.62	694,830.00	(146,448.38)
Commodities	7,229.13	5,467.17	7,940.00	(2,472.83)
Capital Outlay	2,547.72	409.45	1,500.00	(1,090.55)
<b>Industries - Coffeyville Resources</b>				
Contractual Services	4,171,601.83	3,527,583.87	4,271,525.00	(743,941.13)
Commodities	26,182,595.34	25,844,734.49	26,286,523.00	(441,788.51)
<b>Operating Transfers to:</b>				
General Fund	2,415,345.81	2,521,841.17	2,446,060.00	75,781.17
Risk Management Fund	301,610.00	311,610.00	-	311,610.00
Electric Debt Service Fund	5,184,184.75	5,272,924.72	5,272,925.00	(0.28)
Electric Surplus Fund	179,940.00	175,290.00	182,290.00	(7,000.00)
Electric R & I Reserves Fund	1,655,000.00	1,700,000.00	1,700,000.00	-
<b>Total Expenditures</b>	<b>57,822,595.91</b>	<b>55,564,697.25</b>	<b>\$ 58,492,197.00</b>	<b>\$ (2,927,499.75)</b>
Receipts Over(Under) Expenditures	1,249,594.00	2,367,835.51		
Unencumbered Cash, Beginning	4,687,229.76	5,936,823.76		
Unencumbered Cash, Ending	<u>\$ 5,936,823.76</u>	<u>\$ 8,304,659.27</u>		



**CITY OF COFFEYVILLE, KANSAS**  
**ELECTRIC R & I RESERVES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ 24,170.31	\$ -
Operating Transfers from Electric Utility Fund	1,655,000.00	1,700,000.00
Total Receipts	<u>1,679,170.31</u>	<u>1,700,000.00</u>
Expenditures		
General Government		
Contractual Services	781,874.39	34,120.72
Capital Outlay	234,606.57	512,283.21
Total Expenditures	<u>1,016,480.96</u>	<u>546,403.93</u>
Receipts Over(Under) Expenditures	662,689.35	1,153,596.07
Unencumbered Cash, Beginning	<u>8,648,146.71</u>	<u>9,310,836.06</u>
Unencumbered Cash, Ending	<u>\$ 9,310,836.06</u>	<u>\$ 10,464,432.13</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Sale of Bonds	\$ 12,019,406.25	\$ -	\$ -	\$ -
Operating Transfers from				
Electric Utility Fund	5,184,184.75	5,272,924.72	5,272,925.00	(0.28)
Electric Surplus Fund	-	824,450.00	-	824,450.00
<b>Total Receipts</b>	<u>17,203,591.00</u>	<u>6,097,374.72</u>	<u>\$ 5,272,925.00</u>	<u>\$ 824,449.72</u>
<b>Expenditures</b>				
Debt Service				
Bond Principal	14,103,236.87	2,362,351.22	\$ 2,362,351.00	\$ 0.22
Bond Interest	2,974,819.38	2,910,473.50	2,910,474.00	(0.50)
Bond Issuance Costs	125,090.80	-	100.00	(100.00)
<b>Total Expenditures</b>	<u>17,203,147.05</u>	<u>5,272,824.72</u>	<u>\$ 5,272,925.00</u>	<u>\$ (100.28)</u>
Receipts Over(Under) Expenditures	443.95	824,550.00		
Unencumbered Cash, Beginning	<u>456,539.03</u>	<u>456,982.98</u>		
Unencumbered Cash, Ending	<u>\$ 456,982.98</u>	<u>\$ 1,281,532.98</u>		

**CITY OF COFFEYVILLE, KANSAS**  
**ELECTRIC SURPLUS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Receipts		
Reimbursed Expenses	\$ -	\$ 32,473.50
Operating Transfers from Electric Utility Fund	179,940.00	175,290.00
<b>Total Receipts</b>	<b>179,940.00</b>	<b>207,763.50</b>
<b>Expenditures</b>		
General Government		
Contractual Services	325,901.08	511,926.00
Operating Transfers to:		
Electric Debt Service Fund	-	824,450.00
Veterans Memorial Stadium Depreciation and Replacement Fund	25,000.00	25,000.00
G.O. Bond and Interest Fund	154,940.00	150,290.00
<b>Total Expenditures</b>	<b>505,841.08</b>	<b>1,511,666.00</b>
Receipts Over(Under) Expenditures	(325,901.08)	(1,303,902.50)
Unencumbered Cash, Beginning	1,639,745.02	1,313,843.94
Unencumbered Cash, Ending	<u>\$ 1,313,843.94</u>	<u>\$ 9,941.44</u>

**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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Water Sales	\$ 4,124,177.37	\$ 4,095,001.51	\$ 4,009,838.00	\$ 85,163.51
Sewer Charges	2,722,188.09	2,616,460.19	2,695,652.00	(79,192.00)
Late Fees	45,409.30	47,235.02	43,500.00	3,735.00
Turn on & Turn off	12,015.83	26,160.00	14,500.00	11,660.00
Other Charges	46,103.41	1,340.00	31,200.00	(29,860.00)
Use of Money and Property				
Interest Income	58,470.92	126,474.44	25,000.00	101,474.00
Sale of Scrap and Equipment	967.80	2,921.00	500.00	2,421.00
Other Receipts				
Miscellaneous	-	25.00	5,000.00	(4,975.00)
Reimbursed Expense	12,509.64	4,954.78	2,300.00	2,655.00
<b>Total Receipts</b>	<b>7,021,842.36</b>	<b>6,920,571.94</b>	<b>\$ 6,827,490.00</b>	<b>\$ 93,081.51</b>
<b>Expenditures</b>				
Water Distribution				
Personal Services	513,905.08	517,854.86	\$ 632,620.00	\$ (114,765.14)
Contractual Services	26,387.20	59,469.34	17,667.00	41,802.34
Commodities	132,591.67	107,079.70	133,065.00	(25,985.30)
Capital Outlay	64,498.76	25,137.36	47,700.00	(22,562.64)
Water Treatment				
Personal Services	363,132.41	397,243.46	418,456.00	(21,212.54)
Contractual Services	280,650.33	245,956.81	258,834.00	(12,877.19)
Commodities	315,132.57	334,658.80	305,365.00	29,293.80
Capital Outlay	878.99	4,999.65	22,150.00	(17,150.35)
Water General				
Personal Services	29,153.60	54,254.19	42,629.00	11,625.19
Contractual Services	151,194.66	133,752.60	152,667.00	(18,914.40)
Commodities	2,200.56	1,857.57	2,200.00	(342.43)
Capital Outlay	841.25	-	200.00	(200.00)
Sewer Collections				
Personal Services	173,107.00	186,549.04	232,465.00	(45,915.96)
Contractual Services	24,779.39	28,335.95	12,347.00	15,988.95
Commodities	26,603.24	27,813.68	47,495.00	(19,681.32)
Capital Outlay	8,243.61	3,261.04	21,400.00	(18,138.96)

**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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>Sewer Treatment</b>				
Personal Services	\$ 408,193.71	\$ 375,368.49	\$ 466,320.00	\$ (90,951.51)
Contractual Services	41,135.21	49,079.98	39,190.00	9,889.98
Commodities	21,839.67	31,980.35	46,130.00	(14,149.65)
Capital Outlay	1,151.99	6,273.95	9,900.00	(3,626.05)
<b>Sewer General</b>				
Personal Services	29,126.86	54,254.00	42,629.00	11,625.00
Contractual Services	62,861.21	64,786.10	72,817.00	(8,030.90)
Commodities	515.00	500.00	500.00	-
Capital Outlay	841.25	-	200.00	(200.00)
<b>Operating Transfers to:</b>				
General Fund	853,934.50	877,029.64	869,083.00	7,946.64
G.O. Bond and Interest Fund	100,000.00	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	956,250.00	956,250.00	956,250.00	-
Water and Sewer Debt Service Fund	1,155,589.35	1,160,639.35	1,160,639.00	0.35
Water and Sewer Restricted Reserve Fund	400,000.00	400,000.00	400,000.00	-
Aquatic Center Operations Fund	45,000.00	29,000.00	82,000.00	(53,000.00)
Golf Course Fund	73,000.00	66,000.00	117,000.00	(51,000.00)
Risk Management Fund	236,430.60	238,290.00	-	238,290.00
<b>Total Certified Budget</b>			<b>6,709,918.00</b>	<b>(172,242.09)</b>
Adjustments for Qualifying Budget Credits			4,954.78	(4,954.78)
<b>Total Expenditures</b>	<b>6,499,169.67</b>	<b>6,537,675.91</b>	<b>\$ 6,714,872.78</b>	<b>\$ (177,196.87)</b>
Receipts Over(Under) Expenditures	522,672.69	382,896.03		
Unencumbered Cash, Beginning	3,355,011.84	3,877,684.53		
Unencumbered Cash, Ending	<b>\$ 3,877,684.53</b>	<b>\$ 4,260,580.56</b>		

**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, 2019  
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Reimbursed Expense	\$ 14,286.83	\$ -
Operating Transfers from Water and Sewer Utility Fund	<u>956,250.00</u>	<u>956,250.00</u>
Total Receipts	<u>970,536.83</u>	<u>956,250.00</u>
Expenditures		
Public Works		
Capital Outlay	<u>1,382,095.97</u>	<u>315,218.53</u>
Total Expenditures	<u>1,382,095.97</u>	<u>315,218.53</u>
Receipts Over(Under) Expenditures	(411,559.14)	641,031.47
Unencumbered Cash, Beginning	<u>3,270,952.58</u>	<u>2,859,393.44</u>
Unencumbered Cash, Ending	<u>\$ 2,859,393.44</u>	<u>\$ 3,500,424.91</u>

**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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Water and Sewer Utility Fund	\$ 1,155,589.35	\$ 1,160,639.35	\$ 1,160,639.00	\$ 0.35
Total Receipts	<u>1,155,589.35</u>	<u>1,160,639.35</u>	<u>\$ 1,160,639.00</u>	<u>\$ 0.35</u>
Expenditures				
Debt Service				
Bond Principal	1,040,170.03	1,077,087.88	\$ 1,077,087.00	\$ 0.88
Bond Interest	115,419.29	82,951.44	82,952.00	(0.56)
Commissions and Postage	-	-	600.00	(600.00)
Total Expenditures	<u>1,155,589.32</u>	<u>1,160,039.32</u>	<u>\$ 1,160,639.00</u>	<u>\$ (599.68)</u>
Receipts Over(Under) Expenditures	0.03	600.03		
Unencumbered Cash, Beginning	<u>254,755.81</u>	<u>254,755.84</u>		
Unencumbered Cash, Ending	<u>\$ 254,755.84</u>	<u>\$ 255,355.87</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, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	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	2,000,000.00	2,400,000.00
Unencumbered Cash, Ending	\$ 2,400,000.00	\$ 2,800,000.00



**CITY OF COFFEYVILLE, KANSAS**  
**STORMWATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Stormwater Sales	\$ 453,604.71	\$ 447,243.18	\$ 467,520.00	\$ (20,276.82)
Late Charges	4,212.92	4,837.23	1,500.00	3,337.23
Other Receipts				
Reimbursed Expense	7.60	5,013.15	5,020.00	(6.85)
<b>Total Receipts</b>	<b>457,825.23</b>	<b>457,093.56</b>	<b>\$ 474,040.00</b>	<b>\$ (16,946.44)</b>
<b>Expenditures</b>				
Public Works				
Personal Services	75,225.77	112,620.25	\$ 132,384.00	\$ (19,763.75)
Contractual Services	9,846.23	15,412.07	12,635.00	2,777.07
Commodities	12,087.15	19,660.80	24,450.00	(4,789.20)
Capital Outlay	6,920.40	10,037.52	11,000.00	(962.48)
Operating Transfers to:				
Risk Management Fund	18,330.00	18,330.00	-	18,330.00
Stormwater Depreciation and Replacement Fund	307,030.00	292,030.00	292,030.00	-
<b>Total Expenditures</b>	<b>429,439.55</b>	<b>468,090.64</b>	<b>\$ 472,499.00</b>	<b>\$ (4,408.36)</b>
Receipts Over(Under) Expenditures	28,385.68	(10,997.08)		
Unencumbered Cash, Beginning	138,107.33	166,493.01		
Unencumbered Cash, Ending	<b>\$ 166,493.01</b>	<b>\$ 155,495.93</b>		

**CITY OF COFFEYVILLE, KANSAS  
STORMWATER DEPRECIATION AND REPLACEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Stormwater Utility Fund	\$ 307,030.00	\$ 292,030.00
Total Receipts	<u>307,030.00</u>	<u>292,030.00</u>
Expenditures		
Public Works		
Contractual Services	36,006.95	23,249.83
Operating Transfer to Capital Improvement Reserve Fund	<u>206,350.00</u>	<u>23,900.00</u>
Total Expenditures	<u>242,356.95</u>	<u>47,149.83</u>
Receipts Over(Under) Expenditures	64,673.05	244,880.17
Unencumbered Cash, Beginning	906,608.86	971,281.91
Cancelled Encumbrance	<u>-</u>	<u>29,950.85</u>
Unencumbered Cash, Ending	<u>\$ 971,281.91</u>	<u>\$ 1,246,112.93</u>

**CITY OF COFFEYVILLE, KANSAS**  
**REFUSE/TRASH UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Trash Collections	\$ 544,276.38	\$ 551,867.97	\$ 568,866.00	\$ (16,998.03)
Late Charges	7,636.87	7,820.39	7,800.00	20.39
Other Receipts				
Reimbursed Expense	39,577.97	40,953.05	20,000.00	20,953.05
<b>Total Receipts</b>	<b>591,491.22</b>	<b>600,641.41</b>	<b>\$ 596,666.00</b>	<b>\$ 3,975.41</b>
<b>Expenditures</b>				
Collections				
Contractual Services	525,282.76	562,939.21	\$ 601,288.00	\$ (38,348.79)
Commodities	-	3,521.98	3,500.00	21.98
Operating Transfers to:				
General Fund	10,885.53	12,081.41	11,933.00	148.41
Capital Improvement Reserve Fund	-	78,645.00	-	78,645.00
<b>Total Certified Budget</b>			<b>616,721.00</b>	<b>40,466.60</b>
Adjustments for Qualifying Budget Credits			40,953.05	(40,953.05)
<b>Total Expenditures</b>	<b>536,168.29</b>	<b>657,187.60</b>	<b>\$ 657,674.05</b>	<b>\$ (486.45)</b>
Receipts Over(Under) Expenditures	55,322.93	(56,546.19)		
Unencumbered Cash, Beginning	284,088.09	339,411.02		
Unencumbered Cash, Ending	<b>\$ 339,411.02</b>	<b>\$ 282,864.83</b>		



**CITY OF COFFEYVILLE, KANSAS**  
**INTERNET UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Internet Charges	\$ 300,707.51	\$ 257,219.61	\$ 300,000.00	\$ (42,780.39)
Installation Charges	1,250.00	1,625.00	3,250.00	(1,625.00)
Service Calls	490.00	825.00	-	825.00
Late Charges	2,187.73	2,114.42	1,500.00	614.42
Turn on & Turn off	350.00	650.00	50.00	600.00
Use of Money and Property				
Sale of Assets	-	875.00	-	875.00
Other Receipts				
Reimbursed Expense	106.34	122.31	-	122.00
<b>Total Receipts</b>	<b>305,091.58</b>	<b>263,431.34</b>	<b>\$ 304,800.00</b>	<b>\$ (41,368.97)</b>
<b>Expenditures</b>				
Connections				
Personal Services	105,779.57	122,855.99	\$ 139,628.00	\$ (16,772.01)
Contractual Services	119,232.12	58,924.85	117,505.00	(58,580.15)
Commodities	1,974.54	2,063.27	2,690.00	(626.73)
Capital Outlay	67,571.04	43,949.85	30,000.00	13,949.85
Operating Transfers to				
General Fund	6,014.15	5,170.72	6,096.00	(925.28)
Risk Management Fund	11,914.50	13,747.50	-	13,747.50
<b>Total Certified Budget</b>			<b>295,919.00</b>	<b>(49,206.82)</b>
Adjustments for Qualifying Budget Credits			122.31	(122.31)
<b>Total Expenditures</b>	<b>312,485.92</b>	<b>246,712.18</b>	<b>\$ 296,041.31</b>	<b>\$ (49,329.13)</b>
Receipts Over(Under) Expenditures	(7,394.34)	16,719.16		
Unencumbered Cash, Beginning	32,407.67	25,013.33		
Unencumbered Cash, Ending	\$ 25,013.33	\$ 41,732.49		

**CITY OF COFFEYVILLE, KANSAS**  
**METER DEPOSIT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Meter Deposits	\$ 88,747.00	\$ 152,660.56
Total Receipts	88,747.00	152,660.56
Expenditures		
Meter Deposit Refunds	88,747.00	152,660.56
Total Expenditures	88,747.00	152,660.56
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, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 16,163.46	\$ 3,750.00	\$ 7,556.25	\$ 12,357.21
Sales Tax	24,445.56	644,520.61	643,111.03	25,855.14
Perpetual Care	94,306.32	1,536.20	-	96,037.52
Drug Forfeitures	54,977.57	63,215.03	66,488.33	51,704.27
	<u>\$ 189,892.91</u>	<u>\$ 713,021.84</u>	<u>\$ 717,155.61</u>	<u>\$ 185,954.14</u>

**CITY OF COFFEYVILLE, KANSAS**  
 Schedule of Required Bond Information  
 December 31, 2019

	<u>Date</u> <u>Expires</u>	<u>Amount</u>
Power Industries Insurance Coverage		
Insurer: Federal Insurance Company		
Electric Generation and Distribution (existing system)		
Coverages:		
Personal Property	09/01/2020	\$ 6,692,859.00
Building		711,311,658.00
Property in the Open		46,228,535.00
Stock		2,393,781.00
Deductible:		25,000.00
Premium:		459,044.00

Total electric users for the beginning and ending of fiscal year 2019 were as follows:

	<u>1/31/2019</u>	<u>12/31/2019</u>
Electric	6,149	5,989