

CITY OF COFFEYVILLE, KANSAS

Financial Statement and
Independent Auditors' Report with
Supplemental Information

For the Year Ended December 31, 2012

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 City of Coffeyville, Kansas, a municipality, as of and for the year ended December 31, 2012, 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 to meet the financial reporting requirements of the State of Kansas. 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 entity'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, Kansas to meet the requirements of the State of Kansas 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, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

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, Kansas as of December 31, 2012, 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.

Report on Regulatory Required 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 disbursements-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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

June 17, 2013
Chanute, Kansas

Statement 1

CITY OF COFFEYVILLE, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning		Receipts	Expenditures		Ending		Add		Cash Balance December 31, 2012
	Unencumbered Cash Balances	Cash Balances		Unencumbered Cash Balances	Unencumbered Cash Balances	Encumbrances and Accounts Payable	Encumbrances and Accounts Payable			
General Fund	\$ 455,762.10	\$ 13,906,926.82	\$ 13,607,398.82	\$ 755,290.10	\$ 184,270.07	\$ 939,560.17				
Special Purpose Funds:										
Library	23,009.23	368,861.03	353,161.00	38,709.26	36.00	38,745.26				
Local Alcohol Liquor	93,331.06	34,496.27	38,476.59	89,350.74	2,970.39	92,321.13				
Capital Equipment	220,145.04	219,957.45	210,876.99	229,225.50	4,011.46	233,236.96				
911 Emergency System	1,699.15	97,714.19	52,065.97	47,347.37	14,469.25	61,816.62				
Capital Improvement Reserve	8,542,532.83	5,453,707.25	2,085,659.13	11,910,580.95	560,151.76	12,470,732.71				
Community Development	152,605.14	3,091.83	100.00	155,596.97	-	155,596.97				
Airport Holding	10,587.86	33,023.56	25,943.16	17,668.26	647.12	18,315.38				
Risk Management	1,279,856.75	1,869,348.74	1,837,788.43	1,311,417.06	400.34	1,311,817.40				
Golf Course	721.26	315,487.56	314,119.84	2,088.98	3,687.12	5,776.10				
Youth Activities Center	6,567.93	36,164.02	37,852.88	4,879.07	442.86	5,321.93				
Police VIN	781.50	19,540.00	17,064.50	3,257.00	15,098.00	18,355.00				
Aquatic Center Operations	1,431.29	126,580.76	113,655.02	14,357.03	75.57	14,432.60				
Business Development Training Center	118,528.81	41,443.08	22,066.30	137,905.59	-	137,905.59				
Business Development Training										
Center Reserve	57,198.04	-	-	57,198.04	-	57,198.04				
Veterans Memorial Stadium	18,609.02	2,853.33	10,985.76	10,476.59	267.78	10,744.37				
Veterans Memorial Stadium										
Depreciation & Replacement Reserve	322,710.27	125,000.00	36,750.00	410,960.27	14,950.00	425,910.27				
USD #445 Sales Tax	612,392.35	869,970.80	472,536.00	1,009,827.15	-	1,009,827.15				
CRMC Sales Tax	3,068,800.85	869,970.80	2,855,921.61	1,082,850.04	-	1,082,850.04				
Bond and Interest Funds:										
1/2 Cent Sales Tax IRB Debt	252,544.31	470,000.00	416,962.50	305,581.81	-	305,581.81				
G.O. Bond and Interest	20,159.83	270,000.00	272,965.00	17,194.83	-	17,194.83				
Capital Project Funds:										
Miscellaneous Projects	11,693.52	534,083.93	346,324.57	199,452.88	12,486.67	211,939.55				
Airport Special Projects	6,888.22	29,519.00	5,307.77	31,099.45	5,307.77	36,407.22				
Golf Course Depreciation and Replacement	91,751.82	414.10	36,500.00	55,665.92	-	55,665.92				
Law Enforcement Projects	10,810.66	-	10,300.00	510.66	-	510.66				
Business Funds:										
Electric Utility	1,303,508.49	50,692,309.53	51,694,692.82	301,125.20	3,342,966.40	3,644,091.60				
Electric R & I Reserves	2,313,536.01	1,679,170.31	106,952.30	3,885,754.02	28,267.58	3,914,021.60				

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

Statement 1 (Continued)

CITY OF COFFEYVILLE, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add		
					Encumbrances and Accounts Payable	Cash Balance December 31, 2012	
Business Funds (Continued):							
Electric Debt Service	\$ 174,891.62	\$ 1,094,007.72	\$ 1,093,907.72	\$ 174,991.62	\$ -	\$ -	\$ 174,991.62
Electric Surplus	981,685.14	1,847,947.00	1,698,071.00	1,131,561.14	285,600.00		1,417,161.14
Water and Sewer Utility	736,520.06	5,347,330.58	5,200,346.69	883,503.95	88,516.62		972,020.57
Water and Sewer Depreciation and Replacement	2,022,073.45	289,286.83	235,781.97	2,075,578.31	-		2,075,578.31
Water and Sewer Debt Service	261,843.12	1,172,726.84	1,172,726.82	261,843.14	-		261,843.14
Stormwater Utility	13,953.80	192,035.41	162,518.69	43,470.52	2,328.20		45,798.72
Stormwater Depreciation and Replacement	22,403.49	24,000.00	45,647.19	756.30	823.46		1,579.76
Refuse/Trash Utility	186,743.09	598,286.59	542,601.57	242,428.11	41,503.70		283,931.81
Internet Utility	129,283.65	222,859.19	274,433.51	77,709.33	11,273.44		88,982.77
Meter Deposit	-	121,467.20	121,467.20	-	363,258.07		363,258.07
Total Reporting Entity (Excluding Agency Funds)	\$ 23,527,560.76	\$ 88,979,581.72	\$ 85,529,929.32	\$ 26,977,213.16	\$ 4,983,809.63		\$ 31,961,022.79
Composition of Cash:							
Cash on Hand.....							\$ 1,625.00
Checking Accounts:							
Petty Cash							2,500.00
City Treasurer							17,310,915.85
Payroll Account							47,239.36
Perpetual Care Account							77,353.16
Water and Light Refund Account							483,763.70
Health Insurance Flex Plan Account							5,030.85
Municipal Court Account							20,901.81
Money Market Accounts:							
City Treasurer							1,234,851.09
Escrow							274,668.55
Trust Accounts:							
Investments.....							12,675,523.02
Total Cash							32,134,372.39
Less: Agency Funds Per Schedule 3							(173,349.60)
Total Reporting Entity (Excluding Agency Funds)							\$ 31,961,022.79

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, 2012

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 Firefighter's Relief Association

The Coffeyville Firefighter's Relief Association is operated by the City's firefighters. Officers are elected by the firefighters. The Firefighter's Relief Association is housed in the City's offices, but is operated independent of the City's governing body. Separate financial statements are not prepared by the Association.

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 2012:

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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (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, 2012, the City amended the CRMC Sales Tax Fund and the Electric Debt Service Fund.

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

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

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

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

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

Compliance with Kansas Statutes

Statement 1 and Schedule 1 are designed to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1 the City was in apparent compliance with the Kansas cash basis and budget laws.

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 System Refunding General Obligation Bonds, Series 2004B – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	\$ 150,675.21	
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.	<u>4,221.67</u>	
	<u>154,896.88</u>	<u>\$ 174,991.62</u>
Electric Depreciation and Replacement Account – requires \$100,000.00 to be maintained for the Electric Utility System Refunding General Obligation Bonds, Series 2004B and Electric Utility Revenue Bonds, Series 2011-A.	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.	<u>123,500.00</u>	
	<u>223,500.00</u>	<u>3,885,754.02</u>
Total Reserve at December 31, 2012	<u>\$ 377,776.13</u>	<u>\$ 4,060,745.64</u>

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, 2012, the Electric Utility Fund had net income of \$6,758,045.44 which is 717.10% of the principal and interest requirements for 2013 of \$942,411.26.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2012, 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	\$ 505,803.02	\$ 505,803.02	N/A
Federal Agency			
One to five year maturity	<u>12,169,720.00</u>	<u>12,200,236.40</u>	AAA
Total Investment	<u>\$ 12,675,523.02</u>	<u>\$ 12,706,039.42</u>	

These investments are reflected at cost in this regulatory basis financial statement of the City of Coffeyville, Kansas.

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.

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, 2012, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	3.99%
Federal Agency	96.01%

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, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$19,457,224.37 and the bank balance was \$19,508,730.27. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$529,597.79 was covered by FDIC insurance and \$18,979,132.48 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. LONG-TERM DEBT COMMITMENTS

Changes in long-term debt commitments for the City for the year ended December 31, 2012, 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 2004 B - Electric Utility	2.50%-4.70%	July 15, 2004	\$ 10,010,000.00	June 1, 2021	\$ 7,195,000.00	-	\$ (590,000.00)	\$ 6,605,000.00	\$ 301,588.76
System Refunding Bonds	2.25%-4.125%	November 1, 2011	5,900,000.00	November 1, 2031	5,900,000.00	-	(325,000.00)	5,575,000.00	188,571.26
Series 2011-A - Refunding									
Revenue Bonds									
Paid with Sales Tax Revenues									
Series 2008 Sales Tax Refunding	3.00%-3.75%	October 14, 2008	2,235,000.00	November 1, 2014	1,170,000.00	-	(375,000.00)	795,000.00	41,962.50
Paid With Utility Revenues									
Series 2011-A - Electric Utility	4.00%-4.20%	December 28, 2011	1,235,000.00	June 1, 2023	1,235,000.00	-	-	1,235,000.00	46,860.50
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	3.11%	May 12, 1998	1,628,702.00	March 1, 2020	667,514.93	-	(74,709.64)	592,805.29	20,183.32
Penn Street Project	3.11%	May 22, 1998	3,028,448.15	March 1, 2020	1,469,996.28	-	(164,525.00)	1,305,471.28	44,447.58
Waste Water Treatment Project	3.11%	May 22, 1998	9,188,589.85	March 1, 2021	4,630,026.18	-	(453,265.47)	4,176,760.71	140,496.87
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	470,507.61	-	(17,571.28)	452,936.33	16,921.40
Capital Leases									
Blackstart Generators-CNB	5.00%	February 1, 2007	2,000,000.00	August 1, 2026	1,626,895.71	-	(75,040.10)	1,551,855.61	80,418.36
Street Sweeper-CSB	3.26%	November 24, 2009	130,000.00	August 26, 2010	44,406.73	-	(44,406.73)	-	1,130.46
Total Long-Term Debt Commitments					\$ 24,409,347.44	\$ -	\$ (2,119,518.22)	\$ 22,289,829.22	\$ 882,581.01

4. LONG-TERM DEBT COMMITMENTS (Continued)

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

Principal	2013	2014	2015	2016	2017	2018 - 2022	2023 - 2027	2028 - 2031	Total
General Obligation Bonds									
Series 2004 B - Electric Utility	\$ 615,000.00	\$ 640,000.00	\$ 670,000.00	\$ 720,000.00	\$ 750,000.00	\$ 3,210,000.00	\$ -	\$ -	\$ 6,605,000.00
System Refunding Bonds	325,000.00	325,000.00	325,000.00	330,000.00	340,000.00	1,765,000.00	1,245,000.00	920,000.00	5,575,000.00
Revenue Bonds									
Series 2008 Sales Tax	390,000.00	405,000.00	-	-	-	-	-	-	795,000.00
Series 2011-A - Electric Utility	-	-	-	-	-	605,000.00	630,000.00	-	1,235,000.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	77,051.17	79,466.10	81,956.71	84,525.38	87,174.55	182,631.38	-	-	592,805.29
Penn Street Project	169,681.51	174,999.63	180,484.44	186,141.14	191,975.15	402,189.41	-	-	1,305,471.28
Waste Water Treatment Project	467,471.63	482,123.03	497,233.64	512,817.84	528,890.47	1,688,224.10	-	-	4,176,760.71
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	18,214.90	18,882.11	19,573.75	20,290.72	21,033.95	117,306.88	140,423.94	97,210.08	452,936.33
Capital Leases									
Blackstart Generators-CNB	78,839.00	82,830.22	87,023.50	91,429.07	96,057.66	558,346.59	557,329.57	-	1,551,855.61
Total Principal Payments	2,141,258.21	2,208,301.09	1,861,272.04	1,945,204.15	2,015,131.78	8,528,698.36	2,572,753.51	1,017,210.08	22,289,829.22
Interest									
General Obligation Bonds									
Series 2004 B - Electric Utility	276,751.26	276,751.26	223,813.76	194,276.26	162,570.01	301,816.88	-	-	1,435,979.43
System Refunding Bonds	181,258.76	173,946.26	166,633.76	158,508.76	148,608.76	587,493.20	318,781.30	95,340.04	1,830,570.84
Revenue Bonds									
Series 2008 Sales Tax	28,837.50	15,187.50	-	-	-	-	-	-	44,025.00
Series 2011-A - Electric Utility	50,660.00	50,660.00	50,660.00	50,660.00	50,660.00	215,870.00	38,560.00	-	507,730.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	17,841.79	15,426.86	12,936.25	10,367.58	7,718.41	7,154.54	-	-	71,445.43
Penn Street Project *	39,291.07	33,972.95	28,488.14	22,831.44	16,997.43	15,755.75	-	-	157,336.78
Waste Water Treatment Project	126,290.71	111,639.31	96,528.70	80,944.50	64,871.87	93,062.92	-	-	573,338.01
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	16,277.78	15,610.57	14,918.93	14,201.96	13,458.73	55,156.52	32,039.46	6,267.96	167,931.91
Capital Leases									
Blackstart Generators-CNB	76,619.46	72,628.24	68,434.96	64,029.39	59,400.80	218,945.71	64,504.27	-	624,562.83
Total Interest Payments	813,828.33	765,822.95	662,414.50	595,819.89	524,286.01	1,495,255.52	453,885.03	101,608.00	5,412,920.23
Total Principal and Interest	\$ 2,955,086.54	\$ 2,974,124.04	\$ 2,523,686.54	\$ 2,541,024.04	\$ 2,539,417.79	\$ 10,023,953.88	\$ 3,026,638.54	\$ 1,118,818.08	\$ 27,702,749.45

5. CAPITAL LEASE OBLIGATIONS

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

<u>Year Ended December 31</u>	<u>Totals</u>
2013	\$ 155,458.46
2014	155,458.46
2015	155,458.46
2016	155,458.46
2017	155,458.46
2018-2022	777,292.30
2023-2026	<u>621,833.84</u>
	2,176,418.44
Less imputed interest	<u>(624,562.83)</u>
Net Present Value of Minimum Lease Payments	1,551,855.61
Less: Current Maturities	<u>(78,839.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 1,473,016.61</u>

6. OPERATING LEASES

As of December 31, 2012 the City has entered into an operating lease for office equipment. Rent expense for the year ended December 31, 2012, was \$9,913.95. Under the current lease agreements, the future minimum rental payments are as follows:

2013	\$ 2,874.15
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7. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Coffeyville, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2012, there were five industrial revenue bond issues with principal balances due totaling \$2,818,292.06.

8. DEFINED BENEFIT PENSION PLAN

Plan description. The (non-school municipality) participates in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

8. DEFINED BENEFIT PENSION PLAN (Continued)

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

9. OTHER POST EMPLOYMENT BENEFITS

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>EXPENDED</u>		<u>COMPLETION</u>
	<u>AUTHORIZED</u>	<u>THRU 12/31/12</u>	
Senate Bill 417 Funds Infrastructure Projects	\$ 1,756,140.84	\$ 1,756,140.84	COMPLETE
2012 Residential Streets Crackseal Project	403,577.36	403,577.36	COMPLETE
STP Project – Cline Rd. Extension	162,150.00	155,415.86	2013
2012 KLINK – 15 th Street to Onion Creek Bridge	704,376.50	604,632.47	2013
2012 Intersection and Drainage Improvements	520,845.95	198,566.97	2013
2014 GEO Improvement – 4 th & Northeast	55,030.00	48,520.00	2013
	<u>\$ 3,602,120.65</u>	<u>\$ 3,166,853.50</u>	

11. UTILITY ACCOUNTS RECEIVABLE

The City records Electric, Water, and Sewer revenues as the cash is collected from customers monthly billings. Although the City does maintain an accounts receivable for the utility services, it is not reflected on these regulatory basis financial statements. Listed below are amounts of the accounts receivable for the three utilities as of December 31, 2012:

Electric Utility	\$ 997,667.95
Water Utility	177,285.87
Sewer Utility	138,110.75

11. UTILITY ACCOUNTS RECEIVABLE (Continued)

Total electric and water users for 2012 and 2011 were as follows:

	<u>12-31-12</u>	<u>12-31-11</u>
Electric	6,325	6,371
Water	4,432	4,490

12. 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, 2012, are as follows:

Economic Development Loans	\$	9,211.96
Community Development Loans		4,349.92

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

13. 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, 2012 of \$715,384.47, an unfunded liability for compensatory time at December 31, 2012 of \$43,109.76, 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.

14. ECONOMIC DEPENDENCY

During 2012, the City collected 55.53% of its electric utility revenues from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

15. 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.

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 Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays an annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT 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 that what has been anticipated by KMIT management.

16. COMMITMENTS AND CONTINGENCIES

The City has entered into a two year agreement with unions representing policemen, firemen, and electrical and public works employees, and other utility workers, effective January 1, 2008.

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

17. 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	½ Cent Sales Tax		
	IRB Debt	K.S.A. 79-2925	\$ 470,000.00
General	Capital Equipment	K.S.A. 12-1,117	173,994.15
General	Capital Improvement Reserve	K.S.A. 12-1,118	3,737,329.23
General	CRMC Sales Tax	K.S.A. 79-2925	869,970.80
General	USD #445 Sales Tax	K.S.A. 79-2925	869,970.80
General	Risk Management	K.S.A. 12-2615	868,093.20
General	Aquatic Center Operations	K.S.A. 79-2925	6,000.00
General	Airport Special Projects	K.S.A. 12-1,118	6,000.00
Local Alcohol Liquor	Youth Activities Center	K.S.A. 79-2934	8,366.56
Golf Course	Risk Management	K.S.A. 12-2615	33,750.00
911 Emergency System	Electric Surplus	K.S.A. 79-2934	12,000.00
Miscellaneous Projects	Electric Surplus	K.S.A. 79-2934	4,000.00
Electric Utility	Risk Management	K.S.A. 12-2615	360,000.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	1,094,007.72
Electric Utility	Electric Surplus	K.S.A. 12-825d	1,831,947.00

17. INTERFUND TRANSFERS (Continued)

Operating and residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	\$ 1,655,000.00
Electric Utility	General	K.S.A. 12-825d	2,336,250.58
Electric Surplus	Golf Course	K.S.A. 12-825d	27,000.00
Electric Surplus	Youth Activities Center	K.S.A. 12-825d	25,000.00
Electric Surplus	Aquatic Center Operations	K.S.A. 12-825d	35,000.00
Electric Surplus	Veterans Memorial Stadium Depreciation and Replacement	K.S.A. 12-825d	25,000.00
Electric Surplus	Capital Improvement Reserve	K.S.A. 12-825d	620,000.00
Electric Surplus	G.O. Bond and Interest	K.S.A. 12-825d	170,000.00
Water and Sewer Utility	Risk Management	K.S.A. 12-2615	254,700.00
Water and Sewer Utility	Water and Sewer Depreciation and Replacement	K.S.A. 12-825d	275,000.00
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	1,172,726.84
Water and Sewer Utility	General	K.S.A. 12-825d	723,365.70
Water and Sewer Utility	G.O. Bond and Interest	K.S.A. 12-825d	100,000.00
Stormwater Utility	Risk Management	K.S.A. 12-2615	18,000.00
Stormwater Utility	Stormwater Depreciation and Replacement	K.S.A. 12-825d	24,000.00
Internet Utility	Risk Management	K.S.A. 12-2615	9,000.00

18. SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION

Schedule 1

CITY OF COFFEYVILLE, KANSAS

Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Total Certified		Adjustments for		Total Certified		Expenditures		Variance - Over (Under)
	Budget	\$	Qualifying Budget Credits	\$	Budget for Comparison	Charged to Current Year Budget			
General Fund	\$ 13,616,565.00	\$	69,623.34	\$	13,686,188.34	\$	13,607,398.82	\$	(78,789.52)
Special Purpose Funds:									
Library	379,321.00	-	-	-	379,321.00	353,161.00		(26,160.00)	
Local Alcohol Liquor	135,108.00	-	-	-	135,108.00	38,476.59		(96,631.41)	
Community Development	193,236.00	-	-	-	193,236.00	100.00		(193,136.00)	
Airport Holding	38,221.00	-	-	-	38,221.00	25,943.16		(12,277.84)	
Golf Course	409,199.00	-	-	-	409,199.00	314,119.84		(95,079.16)	
Youth Activities Center	43,267.00	-	-	-	43,267.00	37,852.88		(5,414.12)	
Police VIN	17,302.00	-	-	-	17,302.00	17,064.50		(237.50)	
Aquatic Center Operations	116,524.00	-	-	-	116,524.00	113,655.02		(2,868.98)	
Business Development Training Center	160,329.00	-	-	-	160,329.00	22,066.30		(138,262.70)	
Veterans Memorial Stadium	28,653.00	2,853.33	-	-	31,506.33	10,985.76		(20,520.57)	
USD #445 Sales Tax	1,000,000.00	-	-	-	1,000,000.00	472,536.00		(527,464.00)	
CRMC Sales Tax	3,000,000.00	-	-	-	3,000,000.00	2,855,921.61		(144,078.39)	
Bond and Interest Fund:									
1/2 Cent Sales Tax IRB Debt	418,978.00	-	-	-	418,978.00	416,962.50		(2,015.50)	
G.O. Bond and Interest	352,441.00	-	-	-	352,441.00	272,965.00		(79,476.00)	
Capital Project Funds:									
Memorial Hall Building	12,834.00	-	-	-	12,834.00	-		(12,834.00)	
Business Funds:									
Electric Utility	52,953,745.00	-	-	-	52,953,745.00	51,694,692.82		(1,259,052.18)	
Electric Debt Service	1,096,458.00	-	-	-	1,096,458.00	1,093,907.72		(2,550.28)	
Water and Sewer Utility	5,215,234.00	4,056.95	-	-	5,219,290.95	5,200,346.69		(18,944.26)	
Water and Sewer Debt Service	1,177,332.00	-	-	-	1,177,332.00	1,172,726.82		(4,605.18)	
Stormwater Utility	163,872.00	-	-	-	163,872.00	162,518.69		(1,353.31)	
Refuse/Trash Utility	674,284.00	-	-	-	674,284.00	542,601.57		(131,682.43)	
Internet Utility	466,497.00	-	-	-	466,497.00	274,433.51		(192,063.49)	

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 3,734,075.95	\$ 3,675,108.56	\$ 3,871,122.00	\$ (196,013.44)
Delinquent Tax	84,989.90	113,763.10	50,000.00	63,763.10
Motor Vehicle Tax	211,009.26	216,423.17	196,599.00	19,824.17
Recreational Vehicle Tax	1,632.92	1,656.51	1,844.00	(187.49)
16/20 M Vehicle Tax	2,074.62	2,038.76	2,134.00	(95.24)
Vehicle Rental Excise Tax	270.59	644.64	20.00	624.64
In Lieu of Tax	8,145.52	4,208.60	-	4,208.60
Special Assessments	27,899.69	14,718.17	20,000.00	(5,281.83)
Franchise Tax	273,718.77	375,687.18	470,000.00	(94,312.82)
Sales Tax	5,220,140.19	5,219,824.77	4,650,000.00	569,824.77
Federal Grants - IDDA/Click it	9,571.44	5,779.04	-	5,779.04
Federal Grants - DOJ	-	55,933.88	-	55,933.88
Federal Grants - CHRP	54,565.16	-	-	-
Federal Grants - KFIPP	1,665.00	-	-	-
Local Alcohol Liquor Tax	19,150.87	16,733.14	19,984.00	(3,250.86)
Special Highway Tax	267,995.01	264,637.74	280,430.00	(15,792.26)
Highway Connecting Links	76,698.01	76,750.82	76,500.00	250.82
Highway County Aid	36,479.19	55,861.32	43,210.00	12,651.32
Licenses and Permits	174,377.02	213,965.74	500,475.00	(286,509.26)
Fines, Forfeitures and Penalties	280,731.82	266,747.16	-	266,747.16
Charges for Services	59,444.09	48,540.98	47,500.00	1,040.98
Use of Money and Property				
Interest Income	20,858.52	52,126.24	35,000.00	17,126.24
Rents	47,345.04	70,436.00	37,000.00	33,436.00
Sale of Equipment and Scrap	5,547.11	7,828.02	5,000.00	2,828.02
Other Revenues				
Donations	-	1,005.00	-	1,005.00
Reimbursed Expense	65,950.44	69,623.34	120,175.00	(50,551.66)
Miscellaneous Income	16,399.04	17,268.66	22,000.00	(4,731.34)
Operating Transfers from:				
Electric Utility Fund	2,218,016.29	2,336,250.58	2,359,968.00	(23,717.42)
Water and Sewer Utility Fund	713,547.23	723,365.70	736,137.00	(12,771.30)
Alcohol and Safety Fund	718.32	-	-	-
Miscellaneous Projects Fund	1,089.92	-	-	-
Total Receipts	13,634,106.93	13,906,926.82	\$ 13,545,098.00	\$ 361,828.82

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 722,512.00	\$ 759,720.27	\$ 925,167.00	\$ (165,446.73)
Contractual Services	183,351.12	212,530.16	254,011.00	(41,480.84)
Commodities	38,175.26	43,058.02	47,670.00	(4,611.98)
Capital Outlay	5,242.19	1,655.63	10,250.00	(8,594.37)
Police Department				
Personal Services	1,801,049.23	1,907,943.13	2,343,095.00	(435,151.87)
Contractual Services	93,044.38	102,333.89	110,360.00	(8,026.11)
Commodities	96,379.43	99,142.16	105,250.00	(6,107.84)
Capital Outlay	14,758.36	26,205.81	38,100.00	(11,894.19)
Fire Department				
Personal Services	1,275,778.61	1,333,689.20	1,551,950.00	(218,260.80)
Contractual Services	74,485.13	89,022.31	81,270.00	7,752.31
Commodities	49,739.73	46,127.91	46,000.00	127.91
Capital Outlay	5,402.59	9,949.47	15,500.00	(5,550.53)
Engineering Department				
Personal Services	345,675.60	349,032.54	424,378.00	(75,345.46)
Contractual Services	10,556.69	8,169.94	17,032.00	(8,862.06)
Commodities	10,294.94	11,218.17	14,475.00	(3,256.83)
Capital Outlay	8,919.00	6,770.89	2,400.00	4,370.89
Building				
Personal Services	34,496.22	35,978.36	45,205.00	(9,226.64)
Contractual Services	9,004.61	12,804.32	36,800.00	(23,995.68)
Commodities	21,954.78	4,335.82	17,150.00	(12,814.18)
Capital Outlay	399.00	-	11,000.00	(11,000.00)
Non-Departmental				
Contractual Services	124,766.67	119,580.76	123,250.00	(3,669.24)
Commodities	18,665.92	20,210.65	20,600.00	(389.35)
Capital Outlay	3,255.04	400.00	1,700.00	(1,300.00)
Public Service				
Personal Services	917,666.74	939,084.12	1,238,821.00	(299,736.88)
Contractual Services	93,871.40	99,996.87	141,125.00	(41,128.13)
Commodities	295,108.71	286,552.12	243,100.00	43,452.12
Capital Outlay	2,995.98	3,893.12	8,180.00	(4,286.88)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Industrial Levy				
Contractual Services	\$ 69,854.34	\$ 76,635.00	\$ 78,155.00	\$ (1,520.00)
Commodities	-	-	6,160.00	(6,160.00)
Operating Transfers to:				
1/2 Cent Sales Tax IRB Debt Fund	470,000.00	470,000.00	470,000.00	-
Capital Equipment Fund	174,004.67	173,994.15	155,000.00	18,994.15
Capital Improvement Reserve Fund	3,748,440.45	3,737,329.23	3,471,411.00	265,918.23
CRMC Sales Tax Fund	870,023.38	869,970.80	775,000.00	94,970.80
USD #445 Sales Tax Fund	870,023.38	869,970.80	775,000.00	94,970.80
Risk Management Fund	888,354.20	868,093.20	-	868,093.20
Aquatic Center Operations Fund	6,000.00	6,000.00	6,000.00	-
Airport Special Project Fund	6,000.00	6,000.00	6,000.00	-
Total Certified Budget			13,616,565.00	(9,166.18)
Adjustments for Qualifying Budget Credits			69,623.34	(69,623.34)
Total Expenditures	13,360,249.75	13,607,398.82	\$ 13,686,188.34	\$ (78,789.52)
Receipts Over(Under) Expenditures	273,857.18	299,528.00		
Unencumbered Cash, Beginning	181,904.92	455,762.10		
Unencumbered Cash, Ending	\$ 455,762.10	\$ 755,290.10		

CITY OF COFFEYVILLE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 320,050.76	\$ 339,915.11	\$ 353,046.00	\$ (13,130.89)
Delinquent Tax	9,321.74	9,880.73	10,000.00	(119.27)
Motor Vehicle Tax	18,070.48	18,311.42	16,631.00	1,680.42
Recreational Vehicle Tax	139.33	140.22	156.00	(15.78)
16/20 M Vehicle Tax	147.52	174.92	181.00	(6.08)
Vehicle Rental Excise Tax	23.22	54.81	2.00	52.81
In Lieu of Tax	689.02	383.82	-	383.82
Total Receipts	348,442.07	368,861.03	\$ 380,016.00	\$ (11,154.97)
Expenditures				
Culture and Recreation				
Appropriation to Library Board	337,822.99	346,615.00	\$ 261,223.00	\$ 85,392.00
Personal Services	572.88	483.48	87,892.00	(87,408.52)
Contractual Services	4,841.84	6,062.52	30,206.00	(24,143.48)
Total Expenditures	343,237.71	353,161.00	\$ 379,321.00	\$ (26,160.00)
Receipts Over(Under) Expenditures	5,204.36	15,700.03		
Unencumbered Cash, Beginning	17,804.87	23,009.23		
Unencumbered Cash, Ending	<u>\$ 23,009.23</u>	<u>\$ 38,709.26</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Local Alcohol Liquor Tax	\$ 38,301.74	\$ 33,466.27	\$ 39,968.00	\$ (6,501.73)
Use of Money and Property				
Rental Income	1,030.00	1,030.00	1,030.00	-
Total Receipts	39,331.74	34,496.27	\$ 40,998.00	\$ (6,501.73)
Expenditures				
Culture and Recreation				
Park Recreation Programs	9,409.25	7,648.69	\$ 66,365.00	\$ (58,716.31)
Alcohol Control Programs	11,490.31	9,819.11	11,991.00	(2,171.89)
City Programs	7,642.00	12,642.23	46,760.00	(34,117.77)
Operating Transfers to				
Youth Activities Center Fund	9,575.43	8,366.56	9,992.00	(1,625.44)
Total Expenditures	38,116.99	38,476.59	\$ 135,108.00	\$ (96,631.41)
Receipts Over(Under) Expenditures	1,214.75	(3,980.32)		
Unencumbered Cash, Beginning	92,116.31	93,331.06		
Unencumbered Cash, Ending	<u>\$ 93,331.06</u>	<u>\$ 89,350.74</u>		

CITY OF COFFEYVILLE, KANSAS
CAPITAL EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenue		
Federal Grants - Vehicle	\$ -	\$ 37,668.00
Use of Money and Property		
Sale of Equipment	3,500.00	7,500.00
Other Revenues		
Reimbursed Expense	32,111.98	795.30
Operating Transfers from:		
General Fund	174,004.67	173,994.15
Water and Sewer Depreciation and Replacement Fund	100,000.00	-
Electric R & I Reserves Fund	169,200.00	-
Total Receipts	<u>478,816.65</u>	<u>219,957.45</u>
Expenditures		
General Government		
Capital Outlay	400,934.12	210,876.99
Debt Service		
Lease Purchase Principal	17,536.68	-
Lease Purchase Interest	920.68	-
Total Expenditures	<u>419,391.48</u>	<u>210,876.99</u>
Receipts Over(Under) Expenditures	59,425.17	9,080.46
Unencumbered Cash, Beginning	<u>160,719.87</u>	<u>220,145.04</u>
Unencumbered Cash, Ending	<u>\$ 220,145.04</u>	<u>\$ 229,225.50</u>

CITY OF COFFEYVILLE, KANSAS
911 EMERGENCY SYSTEM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
911 System	\$ 40,918.75	\$ 97,594.51
Other Revenues		
Reimbursed Expense	106.49	119.68
Total Receipts	<u>41,025.24</u>	<u>97,714.19</u>
Expenditures		
General Government		
Contractual Services	28,212.72	35,510.05
Capital Outlay	4,740.00	4,555.92
Operating Transfers to		
Electric Surplus Fund	8,000.00	12,000.00
Total Expenditures	<u>40,952.72</u>	<u>52,065.97</u>
Receipts Over(Under) Expenditures	72.52	45,648.22
Unencumbered Cash, Beginning	<u>1,626.63</u>	<u>1,699.15</u>
Unencumbered Cash, Ending	<u>\$ 1,699.15</u>	<u>\$ 47,347.37</u>

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

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenue		
Federal Grant - FEMA	\$ 82,099.35	\$ 19,364.76
Federal Grant - EDI	-	392,000.00
State Grant - FEMA	-	10,602.88
State Grant - SB 417	467,946.76	-
State Grant - Comp Plan	2,000.00	-
Use of Money and Property		
Sale of Property	14,104.15	-
Rental Income	3,010.05	-
Other Revenues		
Loan Repayments	6,363.96	6,363.96
Insurance Reimbursement	196,163.70	503,432.25
Performance Bond	-	128,494.00
Miscellaneous	-	11,275.50
Reimbursed Expense	95,008.00	24,844.67
Operating Transfers from:		
General Fund	3,748,440.45	3,737,329.23
Electric Surplus Fund	329,000.00	620,000.00
Total Receipts	4,944,136.42	5,453,707.25
Expenditures		
General Government		
Contractual Services	344,794.48	312,768.64
Commodities	192.24	13,417.32
Capital Outlay	2,109,962.19	1,759,473.17
Total Expenditures	2,454,948.91	2,085,659.13
Receipts Over(Under) Expenditures	2,489,187.51	3,368,048.12
Unencumbered Cash, Beginning	6,053,345.32	8,542,532.83
Unencumbered Cash, Ending	\$ 8,542,532.83	\$ 11,910,580.95

CITY OF COFFEYVILLE, KANSAS
COMMUNITY DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Principal Payments	\$ 8,399.47	\$ 2,116.03	\$ 14,000.00	\$ (11,883.97)
Interest Payments	139.68	626.48	1,042.00	(415.52)
Late Fees	-	349.32	50.00	299.32
Total Receipts	<u>8,539.15</u>	<u>3,091.83</u>	<u>\$ 15,092.00</u>	<u>\$ (12,000.17)</u>
Expenditures				
Development Projects				
Economic Development	600.00	100.00	\$ 193,236.00	\$ (193,136.00)
Total Expenditures	<u>600.00</u>	<u>100.00</u>	<u>\$ 193,236.00</u>	<u>\$ (193,136.00)</u>
Receipts Over(Under) Expenditures	7,939.15	2,991.83		
Unencumbered Cash, Beginning	<u>144,665.99</u>	<u>152,605.14</u>		
Unencumbered Cash, Ending	<u>\$ 152,605.14</u>	<u>\$ 155,596.97</u>		

CITY OF COFFEYVILLE, KANSAS
AIRPORT HOLDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 29,395.00	\$ 33,023.56	\$ 34,840.00	\$ (1,816.44)
Other Revenues				
Reimbursed Expense	1,554.50	-	-	-
Total Receipts	30,949.50	33,023.56	\$ 34,840.00	\$ (1,816.44)
Expenditures				
General Government				
Personal Services	831.75	764.78	\$ 935.00	\$ (170.22)
Contractual Services	20,083.34	17,225.02	23,060.00	(5,834.98)
Commodities	7,967.94	7,953.36	11,175.00	(3,221.64)
Capital Outlay	-	-	3,051.00	(3,051.00)
Total Expenditures	28,883.03	25,943.16	\$ 38,221.00	\$ (12,277.84)
Receipts Over(Under) Expenditures	2,066.47	7,080.40		
Unencumbered Cash, Beginning	8,521.39	10,587.86		
Unencumbered Cash, Ending	<u>\$ 10,587.86</u>	<u>\$ 17,668.26</u>		

CITY OF COFFEYVILLE, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Reimbursed Expense	\$ 335,476.15	\$ 325,805.54
Operating Transfers from:		
Electric Utility Fund	333,000.00	360,000.00
General Fund	888,534.20	868,093.20
Water and Sewer Utility Fund	254,700.80	254,700.00
Stormwater Utility Fund	18,000.00	18,000.00
Internet Utility Fund	9,000.00	9,000.00
Golf Course Fund	27,036.00	33,750.00
Total Receipts	<u>1,865,747.15</u>	<u>1,869,348.74</u>
Expenditures		
General Government		
Contractual Services	<u>1,547,598.43</u>	<u>1,837,788.43</u>
Total Expenditures	<u>1,547,598.43</u>	<u>1,837,788.43</u>
Receipts Over(Under) Expenditures	318,148.72	31,560.31
Unencumbered Cash, Beginning	<u>961,708.03</u>	<u>1,279,856.75</u>
Unencumbered Cash, Ending	<u>\$ 1,279,856.75</u>	<u>\$ 1,311,417.06</u>

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Golf Course Sheds	\$ 25,125.00	\$ 19,645.75	\$ 25,000.00	\$ (5,354.25)
Membership Fees	55,520.00	55,470.00	-	55,470.00
Green Fees	91,270.29	88,425.89	170,000.00	(81,574.11)
Golf Cart Fees	34,588.99	36,249.71	41,100.00	(4,850.29)
Pro Shop	19,575.77	20,915.38	-	20,915.38
Sales Tax	8,364.03	9,144.89	-	9,144.89
Driving Range	7,032.50	9,002.05	6,500.00	2,502.05
Concessions	37,210.99	42,119.02	99,622.00	(57,502.98)
Other Fees	1,855.00	1,877.25	3,000.00	(1,122.75)
Other Revenues				
Miscellaneous	406.63	5,637.62	8,075.00	(2,437.38)
Operating Transfers from				
Electric Surplus Fund	101,000.00	27,000.00	45,000.00	(18,000.00)
Total Receipts	381,949.20	315,487.56	\$ 398,297.00	\$ (64,809.44)
Expenditures				
Culture and Recreation				
Personal Services	160,384.79	152,825.77	\$ 213,190.00	\$ (60,364.23)
Contractual Services	54,560.73	46,482.20	54,110.00	(7,627.80)
Commodities	129,212.55	80,463.59	115,950.00	(35,486.41)
Capital Outlay	11,705.40	598.28	25,949.00	(25,350.72)
Operating Transfers to				
Risk Management Fund	27,036.00	33,750.00	-	33,750.00
Total Expenditures	382,899.47	314,119.84	\$ 409,199.00	\$ (95,079.16)
Receipts Over(Under) Expenditures	(950.27)	1,367.72		
Unencumbered Cash, Beginning	1,671.53	721.26		
Unencumbered Cash, Ending	<u>\$ 721.26</u>	<u>\$ 2,088.98</u>		

CITY OF COFFEYVILLE, KANSAS
YOUTH ACTIVITIES CENTER FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 3,566.00	\$ 2,675.00	\$ 3,500.00	\$ (825.00)
Other Revenues				
Miscellaneous Income	68.79	122.46	150.00	(27.54)
Operating Transfers from:				
Electric Surplus Fund	25,000.00	25,000.00	25,000.00	-
Local Alcohol Liquor Fund	9,575.43	8,366.56	9,992.00	(1,625.44)
Total Receipts	<u>38,210.22</u>	<u>36,164.02</u>	<u>\$ 38,642.00</u>	<u>\$ (2,477.98)</u>
Expenditures				
Culture and Recreation				
Personal Services	25,247.92	24,612.74	\$ 27,002.00	\$ (2,389.26)
Contractual Services	10,487.24	12,192.27	12,563.00	(370.73)
Commodities	420.33	1,047.87	750.00	297.87
Capital Outlay	599.00	-	2,952.00	(2,952.00)
Total Expenditures	<u>36,754.49</u>	<u>37,852.88</u>	<u>\$ 43,267.00</u>	<u>\$ (5,414.12)</u>
Receipts Over(Under) Expenditures	1,455.73	(1,688.86)		
Unencumbered Cash, Beginning	<u>5,112.20</u>	<u>6,567.93</u>		
Unencumbered Cash, Ending	<u>\$ 6,567.93</u>	<u>\$ 4,879.07</u>		

CITY OF COFFEYVILLE, KANSAS
POLICE VIN FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 15,105.00	\$ 19,540.00	\$ 16,990.00	\$ 2,550.00
Total Receipts	<u>15,105.00</u>	<u>19,540.00</u>	<u>\$ 16,990.00</u>	<u>\$ 2,550.00</u>
Expenditures				
Public Safety				
Contractual Services	14,554.50	17,064.50	\$ 17,302.00	\$ (237.50)
Total Expenditures	<u>14,554.50</u>	<u>17,064.50</u>	<u>\$ 17,302.00</u>	<u>\$ (237.50)</u>
Receipts Over(Under) Expenditures	550.50	2,475.50		
Unencumbered Cash, Beginning	<u>231.00</u>	<u>781.50</u>		
Unencumbered Cash, Ending	<u>\$ 781.50</u>	<u>\$ 3,257.00</u>		

CITY OF COFFEYVILLE, KANSAS
AQUATIC CENTER OPERATIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Pool Admissions	\$ 52,506.75	\$ 54,329.00	\$ 45,500.00	\$ 8,829.00
Concessions	27,453.24	30,905.65	24,000.00	6,905.65
Other Revenues				
Miscellaneous	648.09	346.11	2,250.00	(1,903.89)
Reimbursed Expense	369.63	-	-	-
Operating Transfers from:				
General Fund	6,000.00	6,000.00	6,000.00	-
Electric Surplus Fund	20,000.00	35,000.00	37,000.00	(2,000.00)
Total Receipts	<u>106,977.71</u>	<u>126,580.76</u>	<u>\$ 114,750.00</u>	<u>\$ 11,830.76</u>
Expenditures				
Culture and Recreation				
Personal Services	54,786.63	59,259.76	\$ 59,489.00	\$ (229.24)
Contractual Services	12,600.95	8,551.68	9,765.00	(1,213.32)
Commodities	29,866.56	31,737.03	34,125.00	(2,387.97)
Capital Outlay	9,718.62	14,106.55	13,145.00	961.55
Total Expenditures	<u>106,972.76</u>	<u>113,655.02</u>	<u>\$ 116,524.00</u>	<u>\$ (2,868.98)</u>
Receipts Over(Under) Expenditures	4.95	12,925.74		
Unencumbered Cash, Beginning	<u>1,426.34</u>	<u>1,431.29</u>		
Unencumbered Cash, Ending	<u>\$ 1,431.29</u>	<u>\$ 14,357.03</u>		

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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental of Building	\$ 40,970.00	\$ 40,070.00	\$ 37,080.00	\$ 2,990.00
Other Revenues				
Reimbursed Expense	3,200.00	1,373.08	3,200.00	(1,826.92)
Total Receipts	<u>44,170.00</u>	<u>41,443.08</u>	<u>\$ 40,280.00</u>	<u>\$ 1,163.08</u>
Expenditures				
General Government				
Contractual Services	26,285.43	22,066.30	\$ 23,462.00	\$ (1,395.70)
Capital Outlay	-	-	136,867.00	(136,867.00)
Total Expenditures	<u>26,285.43</u>	<u>22,066.30</u>	<u>\$ 160,329.00</u>	<u>\$ (138,262.70)</u>
Receipts Over(Under) Expenditures	17,884.57	19,376.78		
Unencumbered Cash, Beginning	<u>100,644.24</u>	<u>118,528.81</u>		
Unencumbered Cash, Ending	<u>\$ 118,528.81</u>	<u>\$ 137,905.59</u>		

CITY OF COFFEYVILLE, KANSAS
BUSINESS DEVELOPMENT TRAINING CENTER RESERVE FUND
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

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

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	
Receipts				
Other Revenues				
Reimbursed Expense	\$ 9,095.37	\$ 2,853.33	\$ 9,980.00	\$ (7,126.67)
Total Receipts	<u>9,095.37</u>	<u>2,853.33</u>	<u>\$ 9,980.00</u>	<u>\$ (7,126.67)</u>
Expenditures				
Culture and Recreation				
Contractual Services	9,158.99	10,985.76	\$ 9,980.00	\$ 1,005.76
Capital Outlay	-	-	<u>18,673.00</u>	<u>(18,673.00)</u>
Total Certified Budget			28,653.00	(17,667.24)
Adjustments for Qualifying Budget Credits			<u>2,853.33</u>	<u>(2,853.33)</u>
Total Expenditures	<u>9,158.99</u>	<u>10,985.76</u>	<u>\$ 31,506.33</u>	<u>\$ (20,520.57)</u>
Receipts Over(Under) Expenditures	(63.62)	(8,132.43)		
Unencumbered Cash, Beginning	<u>18,672.64</u>	<u>18,609.02</u>		
Unencumbered Cash, Ending	<u>\$ 18,609.02</u>	<u>\$ 10,476.59</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Other Revenues		
Maintenance Fees	\$ 50,000.00	\$ 100,000.00
Operating Transfer from Electric Surplus Fund	<u>25,000.00</u>	<u>25,000.00</u>
Total Receipts	<u>75,000.00</u>	<u>125,000.00</u>
Expenditures		
Culture and Recreation		
Contractual Services	6,000.00	6,000.00
Capital Outlay	<u>3,129.48</u>	<u>30,750.00</u>
Total Expenditures	<u>9,129.48</u>	<u>36,750.00</u>
Receipts Over(Under) Expenditures	65,870.52	88,250.00
Unencumbered Cash, Beginning	<u>256,839.75</u>	<u>322,710.27</u>
Unencumbered Cash, Ending	<u>\$ 322,710.27</u>	<u>\$ 410,960.27</u>

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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 870,023.38	\$ 869,970.80	\$ 775,000.00	\$ 94,970.80
Total Receipts	<u>870,023.38</u>	<u>869,970.80</u>	<u>\$ 775,000.00</u>	<u>\$ 94,970.80</u>
Expenditures				
Culture and Recreation Appropriation to USD #445	851,526.00	472,536.00	\$ 1,000,000.00	\$ (527,464.00)
Total Expenditures	<u>851,526.00</u>	<u>472,536.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ (527,464.00)</u>
Receipts Over(Under) Expenditures	18,497.38	397,434.80		
Unencumbered Cash, Beginning	<u>593,894.97</u>	<u>612,392.35</u>		
Unencumbered Cash, Ending	<u>\$ 612,392.35</u>	<u>\$ 1,009,827.15</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 870,023.38	\$ 869,970.80	\$ 775,000.00	\$ 94,970.80
Total Receipts	<u>870,023.38</u>	<u>869,970.80</u>	<u>\$ 775,000.00</u>	<u>\$ 94,970.80</u>
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	560,280.19	2,855,921.61	\$ 3,000,000.00	\$ (144,078.39)
Total Expenditures	<u>560,280.19</u>	<u>2,855,921.61</u>	<u>\$ 3,000,000.00</u>	<u>\$ (144,078.39)</u>
Receipts Over(Under) Expenditures	309,743.19	(1,985,950.81)		
Unencumbered Cash, Beginning	<u>2,759,057.66</u>	<u>3,068,800.85</u>		
Unencumbered Cash, Ending	<u>\$ 3,068,800.85</u>	<u>\$ 1,082,850.04</u>		

CITY OF COFFEYVILLE, KANSAS
1/2 CENT SALES TAX IRB DEBT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 470,000.00	\$ 470,000.00	\$ 470,000.00	\$ -
Total Receipts	<u>470,000.00</u>	<u>470,000.00</u>	<u>\$ 470,000.00</u>	<u>\$ -</u>
Expenditures				
Debt Service				
Bond Principal	365,000.00	375,000.00	\$ 375,000.00	\$ -
Bond Interest	52,912.50	41,962.50	41,963.00	(0.50)
Commissions and Postage	-	-	15.00	(15.00)
Cost of Issuance	-	-	2,000.00	(2,000.00)
Total Expenditures	<u>417,912.50</u>	<u>416,962.50</u>	<u>\$ 418,978.00</u>	<u>\$ (2,015.50)</u>
Receipts Over(Under) Expenditures	52,087.50	53,037.50		
Unencumbered Cash, Beginning	<u>200,456.81</u>	<u>252,544.31</u>		
Unencumbered Cash, Ending	<u>\$ 252,544.31</u>	<u>\$ 305,581.81</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Bond Proceeds	\$ 3,620,919.51	\$ -	\$ -	\$ -
Other Revenues				
Reimbursed Expense	510,400.00	-	-	-
Operating Transfers from:				
Electric Surplus Fund	-	170,000.00	170,000.00	-
Water and Sewer Utility Fund	-	100,000.00	100,000.00	-
Total Receipts	4,131,319.51	270,000.00	\$ 270,000.00	\$ -
Expenditures				
Capital Improvements				
Contractual Services	404,698.05	-	\$ 2,441.00	\$ (2,441.00)
Debt Service				
Bond Principal	3,941,974.69	150,000.00	37,900.00	112,100.00
Bond Interest	149,465.09	122,965.00	312,100.00	(189,135.00)
Total Expenditures	4,496,137.83	272,965.00	\$ 352,441.00	\$ (79,476.00)
Receipts Over(Under) Expenditures	(364,818.32)	(2,965.00)		
Unencumbered Cash, Beginning	384,978.15	20,159.83		
Unencumbered Cash, Ending	\$ 20,159.83	\$ 17,194.83		

CITY OF COFFEYVILLE, KANSAS
MEMORIAL HALL BUILDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Donations	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Culture and Recreation				
Capital Outlay	12,834.07	-	\$ 12,834.00	\$ (12,834.00)
Total Expenditures	12,834.07	-	\$ 12,834.00	\$ (12,834.00)
Receipts Over(Under) Expenditures	(12,834.07)	-		
Unencumbered Cash, Beginning	12,834.07	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF COFFEYVILLE, KANSAS
MISCELLANEOUS PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenue		
County Liquor Tax	\$ 7,860.30	\$ 13,486.25
Federal Grants - ESG	28,852.97	21,159.73
Federal Grants - Brownfield	63,846.71	100,181.28
Federal Grants - NSP	102,160.54	3,786.66
State Grants-Housing Rehab.	48,824.60	342,319.68
Use of Money and Property		
Sale of Property	43,500.00	52,690.11
Other Revenue		
Reimbursement	475.69	460.22
	295,520.81	534,083.93
Total Receipts		
Expenditures		
Public Works		
Contractual Services	157,887.22	164,743.05
Commodities	104.04	963.26
Capital Outlay	77,336.98	176,618.26
Operating Transfers to:		
Electric Surplus Fund	50,000.00	4,000.00
General Fund	1,089.92	-
	286,418.16	346,324.57
Total Expenditures		
Receipts Over(Under) Expenditures	9,102.65	187,759.36
Unencumbered Cash, Beginning	2,590.87	11,693.52
Unencumbered Cash, Ending	\$ 11,693.52	\$ 199,452.88

CITY OF COFFEYVILLE, KANSAS
AIRPORT SPECIAL PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Revenues		
Federal Grants - FAA	\$ 529,790.00	\$ 23,519.00
Operating Transfers from General Fund	<u>6,000.00</u>	<u>6,000.00</u>
Total Receipts	<u>535,790.00</u>	<u>29,519.00</u>
Expenditures		
General Government		
Contractual Services	<u>579,944.31</u>	<u>5,307.77</u>
Total Expenditures	<u>579,944.31</u>	<u>5,307.77</u>
Receipts Over(Under) Expenditures	(44,154.31)	24,211.23
Unencumbered Cash, Beginning	<u>51,042.53</u>	<u>6,888.22</u>
Unencumbered Cash, Ending	<u>\$ 6,888.22</u>	<u>\$ 31,099.45</u>

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Use of Money and Property		
Interest Income	\$ 680.59	\$ 414.10
Total Receipts	<u>680.59</u>	<u>414.10</u>
Expenditures		
Improvements		
Capital Outlay	<u>-</u>	<u>36,500.00</u>
Total Expenditures	<u>-</u>	<u>36,500.00</u>
Receipts Over(Under) Expenditures	680.59	(36,085.90)
Unencumbered Cash, Beginning	<u>91,071.23</u>	<u>91,751.82</u>
Unencumbered Cash, Ending	<u>\$ 91,751.82</u>	<u>\$ 55,665.92</u>

CITY OF COFFEYVILLE, KANSAS
LAW ENFORCEMENT PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Intergovernmental		
Federal Grants - JAG	\$ 3,228.00	\$ -
Total Receipts	<u>3,228.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual Services	3,228.00	-
Capital Outlay	<u>-</u>	<u>10,300.00</u>
Total Expenditures	<u>3,228.00</u>	<u>10,300.00</u>
Receipts Over(Under) Expenditures	-	(10,300.00)
Unencumbered Cash, Beginning	<u>10,810.66</u>	<u>10,810.66</u>
Unencumbered Cash, Ending	<u>\$ 10,810.66</u>	<u>\$ 510.66</u>

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sale of Electricity				
General Sales	\$ 22,382,273.70	\$ 24,030,110.22	\$ 25,134,574.00	\$ (1,104,463.78)
Coffeyville Resources	25,318,239.23	26,466,887.59	28,079,572.00	(1,612,684.41)
Turn on & Turn off	6,725.00	6,525.00	-	6,525.00
Late Fees	142,127.81	138,141.36	-	138,141.36
Use of Money and Property				
Rental of Property	15,980.50	16,832.00	15,500.00	1,332.00
Sale of Scrap	62,880.97	13,967.37	5,000.00	8,967.37
Interest Income	61,801.06	18,243.18	150,000.00	(131,756.82)
Other Revenues				
Bad Debt Recovery	1,863.72	1,365.55	-	1,365.55
Miscellaneous	555.12	237.26	8,300.00	(8,062.74)
Reimbursed Expense	337,864.10	-	-	-
Total Receipts	48,330,311.21	50,692,309.53	\$ 53,392,946.00	\$ (2,700,636.47)
Expenditures				
Distribution				
Personal Services	911,674.44	1,002,471.17	\$ 1,209,848.00	\$ (207,376.83)
Contractual Services	533,758.34	452,619.02	507,950.00	(55,330.98)
Commodities	153,115.45	144,522.62	154,400.00	(9,877.38)
Capital Outlay	574,335.21	458,737.74	671,250.00	(212,512.26)
Transmission				
Personal Services	120,569.68	130,090.26	83,530.00	46,560.26
Contractual Services	804,980.38	772,092.26	1,022,540.00	(250,447.74)
Commodities	59.35	1,673.01	7,500.00	(5,826.99)
Capital Outlay	699.99	-	-	-
Generation				
Personal Services	1,107,545.58	1,178,744.82	1,409,851.00	(231,106.18)
Contractual Services	238,734.03	430,117.46	311,250.00	118,867.46
Commodities	13,252,800.61	14,249,812.00	13,261,300.00	988,512.00
Capital Outlay	73,639.41	23,358.84	129,500.00	(106,141.16)

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General and Administrative				
Personal Services	\$ 133,586.43	\$ 212,089.92	\$ 262,985.00	\$ (50,895.08)
Contractual Services	279,811.72	266,717.81	495,400.00	(228,682.19)
Commodities	5,654.67	7,341.55	7,900.00	(558.45)
Capital Outlay	242.48	1,126.85	4,000.00	(2,873.15)
Industries - Coffeyville Resources				
Contractual Services	1,346,869.84	1,818,274.60	1,696,573.00	121,701.60
Commodities	22,637,772.30	23,267,697.59	24,583,000.00	(1,315,302.41)
Operating Transfers to:				
General Fund	2,218,016.29	2,336,250.58	2,359,968.00	(23,717.42)
Risk Management Fund	333,000.00	360,000.00	-	360,000.00
Electric Debt Service Fund	1,060,097.22	1,094,007.72	1,047,147.00	46,860.72
Electric Surplus Fund	1,359,979.00	1,831,947.00	1,831,947.00	-
Electric R & I Reserves Fund	905,000.00	1,655,000.00	1,895,906.00	(240,906.00)
Total Expenditures	<u>48,051,942.42</u>	<u>51,694,692.82</u>	<u>\$ 52,953,745.00</u>	<u>\$ (1,259,052.18)</u>
Receipts Over(Under) Expenditures	278,368.79	(1,002,383.29)		
Unencumbered Cash, Beginning	<u>1,025,139.70</u>	<u>1,303,508.49</u>		
Unencumbered Cash, Ending	<u>\$ 1,303,508.49</u>	<u>\$ 301,125.20</u>		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC R & I RESERVES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	\$ 1,235,000.00	\$ -
Other Revenue		
Reimbursed Expense	-	24,170.31
Operating Transfers from		
Electric Utility Fund	905,000.00	1,655,000.00
Total Receipts	<u>2,140,000.00</u>	<u>1,679,170.31</u>
Expenditures		
General Government		
Contractual Services	41,468.24	84,187.48
Capital Outlay	1,432,387.99	22,764.82
Operating Transfers to		
Capital Equipment Fund	169,200.00	-
Total Expenditures	<u>1,643,056.23</u>	<u>106,952.30</u>
Receipts Over(Under) Expenditures	496,943.77	1,572,218.01
Unencumbered Cash, Beginning	<u>1,816,592.24</u>	<u>2,313,536.01</u>
Unencumbered Cash, Ending	<u>\$ 2,313,536.01</u>	<u>\$ 3,885,754.02</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Electric Utility Fund	\$ 1,060,097.22	\$ 1,094,007.72	\$ 1,094,008.00	\$ (0.28)
Total Receipts	<u>1,060,097.22</u>	<u>1,094,007.72</u>	<u>\$ 1,094,008.00</u>	<u>\$ (0.28)</u>
Expenditures				
Debt Service				
Bond Principal	580,000.00	590,000.00	\$ 590,000.00	\$ -
Bond Interest	324,638.76	348,449.26	350,000.00	(1,550.74)
Commissions and Postage	-	-	1,000.00	(1,000.00)
Lease Purchase Principal	71,424.24	75,040.10	75,040.00	0.10
Lease Purchase Interest	84,034.22	80,418.36	80,418.00	0.36
Total Expenditures	<u>1,060,097.22</u>	<u>1,093,907.72</u>	<u>\$ 1,096,458.00</u>	<u>\$ (2,550.28)</u>
Receipts Over(Under) Expenditures	-	100.00		
Unencumbered Cash, Beginning	<u>174,891.62</u>	<u>174,891.62</u>		
Unencumbered Cash, Ending	<u>\$ 174,891.62</u>	<u>\$ 174,991.62</u>		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC SURPLUS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Electric Utility Fund	\$ 1,359,979.00	\$ 1,831,947.00
Miscellaneous Projects Fund	50,000.00	4,000.00
911 Emergency System Fund	8,000.00	12,000.00
	<u>1,417,979.00</u>	<u>1,847,947.00</u>
Total Receipts	<u>1,417,979.00</u>	<u>1,847,947.00</u>
Expenditures		
General Government		
Contractual Services	658,160.00	796,071.00
Operating Transfers to:		
Capital Improvement Reserve Fund	329,000.00	620,000.00
Youth Activities Center Fund	25,000.00	25,000.00
Aquatic Operations Center Fund	20,000.00	35,000.00
Veterans Memorial Stadium		
Depreciation & Replacement Fund	25,000.00	25,000.00
Golf Course Fund	101,000.00	27,000.00
G.O. Bond and Interest Fund	-	170,000.00
	<u>1,158,160.00</u>	<u>1,698,071.00</u>
Total Expenditures	<u>1,158,160.00</u>	<u>1,698,071.00</u>
Receipts Over(Under) Expenditures	259,819.00	149,876.00
Unencumbered Cash, Beginning	<u>721,866.14</u>	<u>981,685.14</u>
Unencumbered Cash, Ending	<u>\$ 981,685.14</u>	<u>\$ 1,131,561.14</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Water Sales	\$ 2,677,156.80	\$ 2,959,691.11	\$ 2,855,441.00	\$ 104,250.11
Sewer Charges	2,013,011.88	2,215,036.25	2,232,466.00	(17,430.00)
Late Fees	40,795.18	40,307.35	37,000.00	3,307.00
Turn on & Turn off	4,320.87	4,125.00	3,525.00	600.00
Other Charges	25,589.01	30,099.04	32,500.00	(2,401.00)
Intergovernmental				
Federal Grants - FEMA	15,209.85	-	-	-
State Grants - FEMA	2,027.98	-	-	-
Use of Money and Property				
Interest Income	34,919.40	53,469.30	84,000.00	(30,531.00)
Sale of Scrap and Equipment	1,978.10	5,573.90	1,500.00	4,074.00
Other Revenues				
Miscellaneous	50.00	34,971.68	-	34,972.00
Reimbursed Expense	6,753.91	4,056.95	6,300.00	(2,243.00)
Total Receipts	4,821,812.98	5,347,330.58	\$ 5,252,732.00	\$ 94,598.11
Expenditures				
Water Distribution				
Personal Services	508,717.10	521,923.42	\$ 633,507.00	\$ (111,583.58)
Contractual Services	21,882.47	26,871.98	34,150.00	(7,278.02)
Commodities	129,976.24	138,942.11	97,025.00	41,917.11
Capital Outlay	72,355.02	69,217.76	43,600.00	25,617.76
Water Treatment				
Personal Services	386,325.40	397,341.84	467,513.00	(70,171.16)
Contractual Services	241,145.30	200,488.98	227,188.00	(26,699.02)
Commodities	286,316.25	331,790.93	289,300.00	42,490.93
Capital Outlay	4,769.90	9,426.89	11,250.00	(1,823.11)
Water General				
Personal Services	21,187.26	21,606.73	23,907.00	(2,300.27)
Contractual Services	103,860.33	127,488.73	124,200.00	3,288.73
Commodities	3,924.82	4,418.26	5,000.00	(581.74)
Capital Outlay	-	-	200.00	(200.00)

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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sewer Collections				
Personal Services	\$ 162,993.62	\$ 166,305.28	\$ 214,358.00	\$ (48,052.72)
Contractual Services	33,609.42	25,275.35	24,630.00	645.35
Commodities	27,894.14	38,562.31	34,900.00	3,662.31
Capital Outlay	22,501.87	41,593.85	13,850.00	27,743.85
Sewer Treatment				
Personal Services	383,764.78	373,428.36	460,655.00	(87,226.64)
Contractual Services	49,833.11	47,659.22	58,050.00	(10,390.78)
Commodities	19,840.19	21,648.78	27,225.00	(5,576.22)
Capital Outlay	17,719.60	6,941.37	27,850.00	(20,908.63)
Sewer General				
Personal Services	21,187.22	21,606.78	23,907.00	(2,300.22)
Contractual Services	74,168.88	81,515.22	83,700.00	(2,184.78)
Commodities	500.00	500.00	600.00	(100.00)
Capital Outlay	-	-	200.00	(200.00)
Operating Transfers to:				
General Fund	713,547.23	723,365.70	736,137.00	(12,771.30)
G.O. Bond and Interest Fund	-	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	275,000.00	275,000.00	275,000.00	-
Water and Sewer Debt Service Fund	1,180,066.10	1,172,726.84	1,177,332.00	(4,605.16)
Risk Management Fund	254,700.80	254,700.00	-	254,700.00
Total Certified Budget			5,215,234.00	(14,887.31)
Adjustments for Qualifying Budget Credits			4,056.95	(4,056.95)
Total Expenditures	<u>5,017,787.05</u>	<u>5,200,346.69</u>	<u>\$ 5,219,290.95</u>	<u>\$ (18,944.26)</u>
Receipts Over(Under) Expenditures	(195,974.07)	146,983.89		
Unencumbered Cash, Beginning	<u>932,494.13</u>	<u>736,520.06</u>		
Unencumbered Cash, Ending	<u>\$ 736,520.06</u>	<u>\$ 883,503.95</u>		

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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Proceeds	\$ 29,674.61	\$ -
Other Revenue		
Reimbursed Expense	-	14,286.83
Operating Transfers from Water and Sewer Utility Fund	<u>275,000.00</u>	<u>275,000.00</u>
 Total Receipts	 <u>304,674.61</u>	 <u>289,286.83</u>
Expenditures		
Public Works		
Contractual Services	11,320.23	-
Capital Outlay	508,057.76	235,781.97
Operating Transfers to Capital Equipment Fund	<u>100,000.00</u>	<u>-</u>
 Total Expenditures	 <u>619,377.99</u>	 <u>235,781.97</u>
 Receipts Over(Under) Expenditures	 (314,703.38)	 53,504.86
 Unencumbered Cash, Beginning	 <u>2,336,776.83</u>	 <u>2,022,073.45</u>
 Unencumbered Cash, Ending	 <u>\$ 2,022,073.45</u>	 <u>\$ 2,075,578.31</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Bond Proceeds	\$ 2,279,080.49	\$ -	\$ -	\$ -
Operating Transfers from Water and Sewer Utility Fund	1,180,066.10	1,172,726.84	1,177,332.00	(4,605.16)
Total Receipts	3,459,146.59	1,172,726.84	\$ 1,177,332.00	\$ (4,605.16)
Expenditures				
Debt Service				
Bond Principal	3,084,118.68	885,071.39	\$ 858,948.00	\$ 26,123.39
Bond Interest	375,026.90	287,655.43	317,984.00	(30,328.57)
Commissions and Postage	7.50	-	400.00	(400.00)
Total Expenditures	3,459,153.08	1,172,726.82	\$ 1,177,332.00	\$ (4,605.18)
Receipts Over(Under) Expenditures	(6.49)	0.02		
Unencumbered Cash, Beginning	261,849.61	261,843.12		
Unencumbered Cash, Ending	<u>\$ 261,843.12</u>	<u>\$ 261,843.14</u>		

CITY OF COFFEYVILLE, KANSAS
STORMWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over Under (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Stormwater Sales	\$ 152,911.73	\$ 191,299.81	\$ 152,450.00	\$ 38,849.81
Late Charges	642.80	735.60	750.00	(14.40)
Other Revenues				
Reimbursed Expense	1,200.00	-	4,000.00	(4,000.00)
Total Receipts	<u>154,754.53</u>	<u>192,035.41</u>	<u>\$ 157,200.00</u>	<u>\$ 34,835.41</u>
Expenditures				
Personal Services	93,449.16	94,588.61	\$ 116,669.00	\$ (22,080.39)
Contractual Services	5,638.04	7,605.67	10,015.00	(2,409.33)
Commodities	12,386.67	15,991.85	12,375.00	3,616.85
Capital Outlay	501.59	2,332.56	2,813.00	(480.44)
Operating Transfers to:				
Risk Management Fund	18,000.00	18,000.00	-	18,000.00
Stormwater Depreciation and Replacement Fund	30,000.00	24,000.00	22,000.00	2,000.00
Total Expenditures	<u>159,975.46</u>	<u>162,518.69</u>	<u>\$ 163,872.00</u>	<u>\$ (1,353.31)</u>
Receipts Over(Under) Expenditures	(5,220.93)	29,516.72		
Unencumbered Cash, Beginning	<u>19,174.73</u>	<u>13,953.80</u>		
Unencumbered Cash, Ending	<u>\$ 13,953.80</u>	<u>\$ 43,470.52</u>		

CITY OF COFFEYVILLE, KANSAS
STORMWATER DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Stormwater Utility Fund	\$ 30,000.00	\$ 24,000.00
Total Receipts	<u>30,000.00</u>	<u>24,000.00</u>
Expenditures		
Public Works		
Contractual Services	2,161.94	110.00
Capital Outlay	4,590.00	-
Debt Service		
Lease Purchase Principal	42,986.28	44,473.92
Lease Purchase Interest	2,501.26	1,063.27
Total Expenditures	<u>52,239.48</u>	<u>45,647.19</u>
Receipts Over(Under) Expenditures	(22,239.48)	(21,647.19)
Unencumbered Cash, Beginning	<u>44,642.97</u>	<u>22,403.49</u>
Unencumbered Cash, Ending	<u>\$ 22,403.49</u>	<u>\$ 756.30</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, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Trash Collections	\$ 577,909.59	\$ 572,490.13	\$ 583,884.00	\$ (11,393.87)
Late Charges	8,353.78	8,230.34	7,000.00	1,230.34
Other Revenues				
Reimbursed Expense	30,884.82	17,566.12	-	17,566.12
Total Receipts	617,148.19	598,286.59	\$ 590,884.00	\$ 7,402.59
Expenditures				
Collections				
Contractual Services	537,923.64	539,401.57	\$ 598,403.00	\$ (59,001.43)
Commodities	3,500.00	3,200.00	3,500.00	(300.00)
Capital Outlay	-	-	72,381.00	(72,381.00)
Total Expenditures	541,423.64	542,601.57	\$ 674,284.00	\$ (131,682.43)
Receipts Over(Under) Expenditures	75,724.55	55,685.02		
Unencumbered Cash, Beginning	111,018.54	186,743.09		
Unencumbered Cash, Ending	<u>\$ 186,743.09</u>	<u>\$ 242,428.11</u>		

CITY OF COFFEYVILLE, KANSAS
INTERNET UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Internet Charges	\$ 227,490.93	\$ 214,872.12	\$ 372,636.00	\$ (157,763.88)
Installation Charges	750.00	2,910.00	3,500.00	(590.00)
Service Calls	3,355.00	2,725.00	2,000.00	725.00
Late Charges	1,790.42	1,637.98	2,000.00	(362.02)
Turn on & Turn off	175.00	200.00	500.00	(300.00)
Use of Money and Property				
Sale of Equipment	2,595.00	-	-	-
Other Revenues				
Reimbursed Expense	2,272.00	514.09	-	514.00
Total Receipts	238,428.35	222,859.19	\$ 380,636.00	\$ (157,776.90)
Expenditures				
Connections				
Personal Services	66,576.35	68,666.03	\$ 87,012.00	\$ (18,345.97)
Contractual Services	91,826.92	100,182.23	98,670.00	1,512.23
Commodities	2,921.35	5,254.44	3,300.00	1,954.44
Capital Outlay	49,760.74	91,330.81	277,515.00	(186,184.19)
Operating Transfers to				
Risk Management Fund	9,000.00	9,000.00	-	9,000.00
Total Expenditures	220,085.36	274,433.51	\$ 466,497.00	\$ (192,063.49)
Receipts Over(Under) Expenditures	18,342.99	(51,574.32)		
Unencumbered Cash, Beginning	110,940.66	129,283.65		
Unencumbered Cash, Ending	\$ 129,283.65	\$ 77,709.33		

CITY OF COFFEYVILLE, KANSAS
METER DEPOSIT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2011)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Other Revenue		
Meter Deposits	\$ 128,251.32	\$ 121,467.20
Total Receipts	<u>128,251.32</u>	<u>121,467.20</u>
Expenditures		
Meter Deposit Refunds	<u>128,251.32</u>	<u>121,467.20</u>
Total Expenditures	<u>128,251.32</u>	<u>121,467.20</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF COFFEYVILLE, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 11,535.42	\$ 8,990.00	\$ 16,099.01	\$ 4,426.41
Sales Tax	6,997.88	698,716.68	705,065.89	648.67
Perpetual Care	45,176.63	1,390.62	62.41	46,504.84
Drug Forfeitures	<u>79,117.76</u>	<u>54,198.48</u>	<u>11,546.56</u>	<u>121,769.68</u>
	<u>\$ 142,827.69</u>	<u>\$ 763,295.78</u>	<u>\$ 732,773.87</u>	<u>\$ 173,349.60</u>