

**CITY OF COFFEYVILLE, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplemental Information

For the Year Ended December 31, 2013

# CITY OF COFFEYVILLE, KANSAS

## TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-2
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis .....	3-4
Notes to the Financial Statement.....	5-17
SUPPLEMENTAL INFORMATION:	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget (Budgeted Funds Only) Regulatory Basis.....	18
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis - (with Comparative Actual Amounts for the Prior Year)	
General Fund .....	19-21
Library Fund .....	22
Local Alcohol Liquor Fund .....	23
Capital Equipment Fund .....	24
911 Emergency System Fund .....	25
Capital Improvement Reserve Fund .....	26
Economic Development Fund.....	27
Community Development Fund .....	28
Airport Holding Fund .....	29
Risk Management Fund .....	30
Golf Course Fund .....	31
Youth Activities Center Fund .....	32
Police VIN Fund .....	33
Aquatic Center Operations Fund .....	34
Business Development Training Center Fund .....	35
Business Development Training Center Reserve Fund .....	36
Veterans Memorial Stadium Fund .....	37
Veterans Memorial Stadium Depreciation and Replacement Fund.....	38
USD #445 Sales Tax Fund .....	39
CRMC Sales Tax Fund .....	40
½ Cent Sales Tax IRB Debt Fund .....	41
G.O. Bond and Interest Fund .....	42
Miscellaneous Projects Fund .....	43
Airport Special Projects Fund .....	44
Golf Course Depreciation and Replacement Fund .....	45
Law Enforcement Projects Fund .....	46

**TABLE OF CONTENTS**  
(Continued)

	<u>PAGE</u> <u>NUMBER</u>
SUPPLEMENTAL INFORMATION: (Continued)	
<u>Schedule 2</u> (Continued)	
Electric Utility Fund .....	47-48
Electric R & I Reserves Fund .....	49
Electric Debt Service Fund .....	50
Electric Surplus Fund .....	51
Water and Sewer Utility Fund .....	52-53
Water and Sewer Depreciation and Replacement Fund .....	54
Water and Sewer Debt Service Fund .....	55
Water and Sewer Restricted Reserve Fund .....	56
Stormwater Utility Fund.....	57
Stormwater Depreciation and Replacement Fund .....	58
Refuse/Trash Utility Fund .....	59
Internet Utility Fund .....	60
Meter Deposit Fund .....	61
<u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis .....	62

**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, 2013, 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 City of Coffeyville, Kansas as of December 31, 2013, 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 City of Coffeyville, Kansas as of December 31, 2013, 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 Supplemental 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.

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 1 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated June 17, 2013. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2012 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 25, 2014

Statement 1

CITY OF COFFEYVILLE, KANSAS  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2013

Funds	Beginning Unencumbered Cash Balances		Receipts		Expenditures		Ending Unencumbered Cash Balances		Add		Cash Balance December 31, 2013
	\$		\$		\$		\$		\$		
General Fund	\$ 755,290.10		\$ 13,957,616.68		\$ 13,788,142.58		\$ 924,764.20		\$ 228,441.67		\$ 1,153,205.87
Special Purpose Funds:											
Library	38,709.26		356,233.12		356,173.28		38,769.10		18.00		38,787.10
Local Alcohol Liquor	89,350.74		38,132.43		33,986.52		93,496.65		-		93,496.65
Capital Equipment	229,225.50		217,414.01		283,136.13		163,503.38		9,647.00		173,150.38
911 Emergency System	47,347.37		98,260.38		75,032.93		70,574.82		2,811.21		73,386.03
Capital Improvement Reserve	11,910,580.95		4,440,585.01		3,032,537.27		13,318,628.69		1,264,108.55		14,582,737.24
Economic Development	-		86,922.01		-		86,922.01		-		86,922.01
Community Development	155,596.97		47,203.28		100.00		202,700.25		-		202,700.25
Airport Holding	17,668.26		33,593.50		26,070.41		25,191.35		5,884.71		31,076.06
Risk Management	1,311,417.06		1,853,156.08		2,072,501.06		1,092,072.08		1,159.65		1,093,231.73
Golf Course	2,088.98		314,539.76		300,414.68		16,214.06		4,732.63		20,946.69
Youth Activities Center	4,879.07		48,160.51		32,915.07		20,124.51		634.11		20,758.62
Police VIN	3,257.00		22,780.00		22,281.00		3,756.00		20,164.00		23,920.00
Aquatic Center Operations	14,357.03		132,657.95		136,721.44		10,293.54		186.87		10,480.41
Business Development Training Center	137,905.59		48,882.37		20,591.13		166,196.83		-		166,196.83
Business Development Training Center Reserve	57,198.04		-		-		57,198.04		-		57,198.04
Veterans Memorial Stadium	10,476.59		31,976.82		11,842.33		30,611.08		350.32		30,961.40
Veterans Memorial Stadium Depreciation & Replacement Reserve	410,960.27		75,000.00		376,000.00		109,960.27		370,000.00		479,960.27
USD #445 Sales Tax	1,009,827.15		869,220.09		224,285.00		1,654,762.24		-		1,654,762.24
CRMC Sales Tax	1,082,850.04		869,220.09		552,493.35		1,399,576.78		-		1,399,576.78
Bond and Interest Funds:											
1/2 Cent Sales Tax IRB Debt	305,581.81		470,000.00		418,837.50		356,744.31		-		356,744.31
G.O. Bond and Interest	17,194.83		270,000.00		269,590.00		17,604.83		-		17,604.83
Capital Project Funds:											
Miscellaneous Projects	199,452.88		199,562.68		363,698.71		35,316.85		66,065.44		101,382.29
Airport Special Projects	31,099.45		48,816.00		51,950.63		27,964.82		428.80		28,393.62
Golf Course Depreciation and Replacement	55,665.92		278.41		18,500.00		37,444.33		-		37,444.33
Law Enforcement Projects	510.66		-		-		510.66		-		510.66
Business Funds:											
Electric Utility	301,125.20		54,154,028.08		54,026,073.38		429,079.90		3,977,866.87		4,406,946.77
Electric R & I Reserves	3,885,754.02		759,490.31		992,167.79		3,653,076.54		288,202.11		3,941,278.65

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, 2013

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add		Cash Balance December 31, 2013
					Encumbrances and Accounts Payable		
<b>Business Funds (Continued):</b>							
Electric Debt Service	\$ 174,991.62	\$ 7,123,153.87	\$ 7,142,076.61	\$ 156,068.88	\$ 33,824.00	\$	\$ 189,892.88
Electric Surplus	1,131,561.14	1,438,718.46	970,000.00	1,600,279.60	-	-	1,600,279.60
Water and Sewer Utility	883,503.95	5,917,814.10	5,692,510.03	1,108,808.02	125,984.06		1,234,792.08
Water and Sewer Depreciation and Replacement	2,075,578.31	577,513.90	351,558.31	2,301,533.90	56,583.00		2,358,116.90
Water and Sewer Debt Service	261,843.14	1,168,789.34	1,168,789.32	261,843.16	-		261,843.16
Water and Sewer Restricted Reserve	-	400,000.00	-	400,000.00	-		400,000.00
Stormwater Utility	43,470.52	257,507.29	234,034.29	66,943.52	2,910.85		69,854.37
Stormwater Depreciation and Replacement	756.30	75,000.00	22,720.45	53,035.85	-		53,035.85
Refuse/Trash Utility	242,428.11	599,549.12	645,840.49	196,136.74	38,058.60		234,195.34
Internet Utility	77,709.33	208,054.37	180,272.64	105,491.06	8,246.61		113,737.67
Meter Deposit	-	108,460.72	108,460.72	-	371,975.50		371,975.50
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 26,977,213.16</b>	<b>\$ 97,318,290.74</b>	<b>\$ 94,002,305.05</b>	<b>\$ 30,293,198.85</b>	<b>\$ 6,878,284.56</b>		<b>\$ 37,171,483.41</b>

Composition of Cash:

Cash on Hand.....	\$ 1,925.00
Checking Accounts:	
Petty Cash .....	2,500.00
City Treasurer .....	22,340,404.64
Payroll Account .....	47,107.32
Perpetual Care Account .....	79,526.58
Water and Light Refund Account .....	510,835.36
Health Insurance Flex Plan Account .....	7,641.21
Municipal Court Account .....	12,138.76
Employee Benefit Account .....	246.61
Money Market Accounts:	
City Treasurer .....	1,236,102.77
Escrow .....	274,946.96
Trust Accounts:	
Investments.....	12,742,028.38
Total Cash	37,255,403.59
Less: Agency Funds Per Schedule 3 .....	(83,920.18)
<b>Total Reporting Entity (Excluding Agency Funds)</b> .....	<b>\$ 37,171,483.41</b>

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, 2013

### **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 2013:

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

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

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

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

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

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

#### Basis of Presentation – Regulatory Basis of Accounting

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

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

Basis of Presentation – Regulatory Basis of Accounting (Continued)

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

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

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2013, the City amended the General Fund, Economic Development Fund, Aquatic Center Operations Fund, and Electric Debt Service Fund.

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

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

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

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

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 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 Revenue Bonds, Series 2011-A – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	\$ 4,221.67	
Principal and Interest Account for Electric Utility System Refunding General Obligation Bonds, Series 2013-A – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	<u>89,191.21</u>	
	<u>93,412.88</u>	<u>\$ 156,068.88</u>
Electric Depreciation and Replacement Account – requires \$100,000.00 to be maintained for the Electric Utility Revenue Bonds, Series 2011-A and Electric Utility System Refunding General Obligation Bonds, Series 2013-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.	123,500.00	
Electric Utility System Refunding Bonds, Series 2013-A requires reserves beginning December 3, 2013 in the amount of ten percent of the bond principal in the Electric Depreciation and Replacement Account.	<u>555,555.00</u>	
	<u>779,055.00</u>	<u>3,653,076.54</u>
Total Reserve at December 31, 2013	<u>\$ 872,467.88</u>	<u>\$ 3,809,145.42</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, 2013, the Electric Utility Fund had net income of \$6,794,755.80 which is 1420.80% of the principal and interest requirements for 2014 of \$597,792.06.

### 3. DEPOSITS AND INVESTMENTS

As of December 31, 2013, 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	\$ 442,308.38	\$ 442,308.38	N/A
Federal Agency			
One to five year maturity	<u>12,299,720.00</u>	<u>12,274,116.94</u>	AAA
Total Investment	<u>\$ 12,742,028.38</u>	<u>\$ 12,716,425.32</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, 2013, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	3.47%
Federal Agency	96.53%

*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, 2013.

At December 31, 2013, the City's carrying amount of deposits was \$24,511,450.21 and the bank balance was \$24,888,043.14. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$278,303.07 was covered by FDIC insurance and \$24,609,740.07 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

#### 4. LONG-TERM DEBT

Changes in long-term debt the City for the year ended December 31, 2013, 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	2.70%-4.70%	July 15, 2004	\$ 10,010,000.00	June 1, 2021	\$ 6,605,000.00	-	\$ (6,605,000.00)	\$ -	\$ 278,220.44
System Refunding Bonds	2.25%-4.125%	October 24, 2011	5,900,000.00	November 1, 2031	5,575,000.00	-	(325,000.00)	5,250,000.00	181,258.76
Series 2011-A - Refunding	2.0%-2.15%	December 3, 2013	5,555,000.00	June 1, 2021	-	5,555,000.00	-	5,555,000.00	-
Series 2013-A - Refunding									
Revenue Bonds									
Paid with Sales Tax Revenues									
Series 2008 Sales Tax Refunding	3.00%-3.75%	October 22, 2008	2,235,000.00	November 1, 2014	795,000.00	-	(390,000.00)	405,000.00	28,837.50
Paid With Utility Revenues									
Series 2011-A - Electric Utility	4.00%-4.20%	December 21, 2011	1,235,000.00	June 1, 2023	1,235,000.00	-	-	1,235,000.00	50,660.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	3.11%	May 12, 1998	1,628,702.00	September 1, 2019	592,805.29	-	(77,051.18)	515,754.11	17,841.78
Penn Street Project	3.11%	May 22, 1998	3,028,448.15	September 1, 2019	1,305,471.28	-	(169,681.51)	1,135,789.77	39,291.07
Waste Water Treatment Project	3.11%	May 22, 1998	9,188,589.85	September 1, 2020	4,176,760.71	-	(467,471.63)	3,709,289.08	126,290.71
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	452,936.33	-	(18,214.90)	434,721.43	16,277.78
Capital Leases									
Blackstart Generators-CNB	5.00%	February 1, 2007	2,000,000.00	August 1, 2026	1,551,855.61	-	(78,839.00)	1,473,016.61	76,619.46
Total Contractual Indebtedness									
					<u>\$ 22,289,829.22</u>	<u>\$ 5,555,000.00</u>	<u>\$ (8,131,258.22)</u>	<u>\$ 19,713,571.00</u>	<u>\$ 815,297.50</u>

**4. LONG-TERM DEBT (Continued)**

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

Principal	2014	2015	2016	2017	2018	2019 - 2023	2024 - 2028	2029 - 2031	Total
General Obligation Bonds									
Series 2011-A - Refunding	\$ 325,000.00	\$ 325,000.00	\$ 330,000.00	\$ 340,000.00	\$ 340,000.00	\$ 1,800,000.00	\$ 1,090,000.00	\$ 700,000.00	\$ 5,250,000.00
Series 2013-A - Refunding	320,000.00	800,000.00	835,000.00	850,000.00	870,000.00	1,880,000.00			5,555,000.00
Revenue Bonds									
Series 2008 Sales Tax	405,000.00	-	-	-	-	-	-	-	405,000.00
Series 2011-A - Electric Utility	-	-	-	-	-	1,235,000.00	-	-	1,235,000.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	79,466.10	81,956.71	84,525.38	87,174.55	89,906.77	92,724.60	-	-	515,754.11
Penn Street Project	174,999.63	180,484.44	186,141.14	191,975.15	197,991.99	204,197.42	-	-	1,135,789.77
Waste Water Treatment Project	482,123.03	497,233.64	512,817.84	528,890.47	545,466.85	1,142,757.25	-	-	3,709,289.08
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	18,882.11	19,573.75	20,290.72	21,033.95	21,804.42	121,603.76	145,567.59	65,965.13	434,721.43
Capital Leases									
Blackstart Generators-CNB	82,830.22	87,023.50	91,429.07	96,057.66	100,920.59	586,612.88	428,142.69	-	1,473,016.61
Total Principal Payments	1,888,301.09	1,991,272.04	2,060,204.15	2,115,131.78	2,166,090.62	7,062,895.91	1,663,710.28	765,965.13	19,713,571.00
Interest									
General Obligation Bonds									
Series 2004 B - Electric Utility	276,751.26	223,813.76	194,276.26	162,570.01	128,991.88	172,825.00	-	-	1,159,228.17
System Refunding Bonds	173,946.26	166,633.76	158,508.76	148,608.76	138,408.76	533,180.70	272,243.80	57,781.28	1,649,312.08
Series 2011-A - Refunding	107,573.65	96,992.50	80,642.50	63,792.50	46,592.50	43,931.25	-	-	439,524.90
Revenue Bonds									
Series 2008 Sales Tax	15,187.50	-	-	-	-	-	-	-	15,187.50
Series 2011-A - Electric Utility	50,660.00	50,660.00	50,660.00	50,660.00	50,660.00	203,770.00	-	-	457,070.00
Revolving Loans									
Kansas Water Pollution Control Loan									
Industrial Park Force Main Project	15,426.86	12,936.25	10,367.58	7,718.41	4,986.19	2,168.36	-	-	53,603.65
Penn Street Project *	33,972.95	28,488.14	22,831.44	16,997.43	10,980.59	4,775.16	-	-	118,045.71
Waste Water Treatment Project	111,639.31	96,528.70	80,944.50	64,871.87	48,295.49	44,767.43	-	-	447,047.30
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	15,610.57	14,918.93	14,201.96	13,458.73	12,688.26	50,859.64	26,895.81	3,020.23	151,654.13
Capital Leases									
Blackstart Generators-CNB	72,628.24	68,434.96	64,029.39	59,400.80	54,537.87	190,679.42	38,232.69	-	547,943.37
Total Interest Payments	873,396.60	759,407.00	676,462.39	588,078.51	496,141.54	1,246,956.96	337,372.30	60,801.51	5,038,616.81
Total Principal and Interest	\$ 2,761,697.69	\$ 2,750,679.04	\$ 2,736,666.54	\$ 2,703,210.29	\$ 2,662,232.16	\$ 8,309,852.87	\$ 2,001,082.58	\$ 826,766.64	\$ 24,752,187.81

## **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>
2014	\$ 155,458.46
2015	155,458.46
2016	155,458.46
2017	155,458.46
2018	155,458.46
2019-2023	777,292.30
2024-2026	<u>466,375.38</u>
	2,020,959.98
Less imputed interest	<u>(547,943.37)</u>
Net Present Value of Minimum Lease Payments	1,473,016.61
Less: Current Maturities	<u>(82,830.22)</u>
Long-Term Capital Lease Obligations	<u>\$ 1,390,186.39</u>

## **6. OPERATING LEASES**

As of December 31, 2013 the City has entered into an operating lease for office equipment. Rent expense for the year ended December 31, 2013, was \$10,526.63. Under the current lease agreements, the future minimum rental payments are as follows:

2014	\$ 4,485.51
2015	4,485.51

## **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, 2013, there were five industrial revenue bond issues with principal balances due totaling \$2,288,142.55.

## **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. 74-4919 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 from January 1, 2013 to June 30, 2013 and 7.15% from July 1, 2013 to December 31, 2013 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. The City's employer contribution to KPERS and KP&F for the year ending December 31, 2013 was \$509,791.76 and \$535,257.41, respectively equal to the statutory required contributions for the year.

## **9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *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, 2013 of \$793,936.27, an unfunded liability for compensatory time at December 31, 2013 of \$55,485.11, and has not estimated a liability for sick pay which has been earned, but not taken by City employees, inasmuch as the amount cannot be reasonably estimated.

### *Other Post Employment Benefits:*

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

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

**10. CAPITAL PROJECTS**

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

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/13</u>	<u>COMPLETION</u>
STP Project – Cline Rd. Extension	162,150.00	156,415.86	Complete
2012 KLINK – 15 <sup>th</sup> Street to Onion Creek Bridge	704,376.50	632,922.21	Complete
2012 Intersection and Drainage Improvements	1,044,266.47	1,017,353.12	2014
2014 GEO Improvement – 4 <sup>th</sup> & Northeast	204,883.76	114,807.73	2014
Residential Streets Crackseal Project	802,352.86	617,743.96	2014
Street Resurfacing Improvements	560,362.91	560,362.91	2014
2014-2015 KLINK – US 166-169			
Buckeye to 8 <sup>th</sup> Street	42,484.00	42,484.00	2014
2015 GEO Improvement – 8 <sup>th</sup> & Northeast	49,400.00	49,400.00	2015
Building Renovation Projects	697,000.00	467,348.49	2016
Veterans Memorial Stadium Turf Replacement	410,000.00	370,000.00	2014
	<u>\$ 4,677,276.50</u>	<u>\$ 4,028,838.28</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, 2013:

Electric Utility	\$ 821,770.03
Water Utility	168,364.63
Sewer Utility	138,399.95

Total electric and water users for 2013 and 2012 were as follows:

	<u>12-31-13</u>	<u>12-31-12</u>
Electric	6,331	6,325
Water	4,432	4,432

**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, 2013, are as follows:

Economic Development Loans	\$ 9,211.96
Community Development Loans	3,369.69

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

**13. ECONOMIC DEPENDENCY**

During 2013, the City collected 58.88% of its electric utility revenues from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

**14. 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 the Kansas Eastern Region Insurance Trust (KERIT). The City participates in the decision making of KERIT through trustee representation. KERIT files its annual audited financial statements with the Kansas Insurance Commissioner. The City pays annual premium to KERIT for its workers' compensation insurance coverage. The agreement to participate provides that KERIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different that what has been anticipated by KERIT management.

**15. 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.

**16. 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	173,844.01
General	Capital Improvement Reserve	K.S.A. 12-1,118	3,628,444.24
General	CRMC Sales Tax	K.S.A. 79-2925	869,220.09
General	USD #445 Sales Tax	K.S.A. 79-2925	869,220.09
General	Risk Management	K.S.A. 12-2615	852,343.20
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
General	Economic Development	K.S.A. 79-2925	86,922.01
Golf Course	Risk Management	K.S.A. 12-2615	27,000.00
911 Emergency System	Electric Surplus	K.S.A. 79-2934	13,000.00
Electric Utility	Risk Management	K.S.A. 12-2615	351,000.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	1,462,807.22

**16. 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	\$ 450,000.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	1,425,718.46
Electric Utility	General	K.S.A. 12-825d	2,582,410.97
Electric Surplus	Golf Course	K.S.A. 12-825d	68,000.00
Electric Surplus	Youth Activities Center	K.S.A. 12-825d	25,000.00
Electric Surplus	Aquatic Center Operations	K.S.A. 12-825d	52,000.00
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	630,000.00
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	400,000.00
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	1,168,789.34
Water and Sewer Utility	General	K.S.A. 12-825d	721,298.22
Water and Sewer Utility	G.O. Bond and Interest	K.S.A. 12-825d	100,000.00
Water and Sewer Utility	Water and Sewer Restricted Reserve	K.S.A. 12-825d	400,000.00
Stormwater Utility	Risk Management	K.S.A. 12-2615	18,000.00
Stormwater Utility	Stormwater Depreciation and Replacement	K.S.A. 12-825d	75,000.00
Internet Utility	Risk Management	K.S.A. 12-2615	9,000.00

**17. 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, 2013

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	\$ 14,292,538.00	\$	42,203.48	\$	14,334,741.48	\$	13,788,142.58	\$	(546,598.90)
Special Purpose Funds:									
Library	389,297.00	-	-	-	389,297.00	356,173.28		(33,123.72)	
Local Alcohol Liquor	125,727.00	-	-	-	125,727.00	33,986.52		(91,740.48)	
Economic Development	55,350.00	-	-	-	55,350.00	-		(55,350.00)	
Community Development	168,467.00	-	-	-	168,467.00	100.00		(168,367.00)	
Airport Holding	48,058.00	-	-	-	48,058.00	26,070.41		(21,987.59)	
Golf Course	343,830.00	-	-	-	343,830.00	300,414.68		(43,415.32)	
Youth Activities Center	40,642.00	-	-	-	40,642.00	32,915.07		(7,726.93)	
Police VIN	22,441.00	-	-	-	22,441.00	22,281.00		(160.00)	
Aquatic Center Operations	153,057.00	-	-	-	153,057.00	136,721.44		(16,335.56)	
Business Development Training Center	189,658.00	-	-	-	189,658.00	20,591.13		(169,066.87)	
Veterans Memorial Stadium	28,009.00	31,976.82			59,985.82	11,842.33		(48,143.49)	
USD #445 Sales Tax	1,000,000.00	-	-	-	1,000,000.00	224,285.00		(775,715.00)	
CRMC Sales Tax	1,000,000.00	-	-	-	1,000,000.00	552,493.35		(447,506.65)	
Bond and Interest Funds:									
1/2 Cent Sales Tax IRB Debt	420,853.00	-	-	-	420,853.00	418,837.50		(2,015.50)	
G.O. Bond and Interest	287,195.00	-	-	-	287,195.00	269,590.00		(17,605.00)	
Business Funds:									
Electric Utility	57,455,481.00	-	-	-	57,455,481.00	54,026,073.38		(3,429,407.62)	
Electric Debt Service	7,207,869.00	-	-	-	7,207,869.00	7,142,076.61		(65,792.39)	
Water and Sewer Utility	5,873,654.00	8,151.95			5,881,805.95	5,692,510.03		(189,295.92)	
Water and Sewer Debt Service	1,169,389.00	-	-	-	1,169,389.00	1,168,789.32		(599.68)	
Stormwater Utility	262,683.00	-	-	-	262,683.00	234,034.29		(28,648.71)	
Refuse/Trash Utility	800,322.00	-	-	-	800,322.00	645,840.49		(154,481.51)	
Internet Utility	358,617.00	-	-	-	358,617.00	180,272.64		(178,344.36)	

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Property Tax	\$ 3,675,108.56	\$ 3,507,583.48	\$ 3,687,385.00	\$ (179,801.52)
Delinquent Tax	113,763.10	79,717.02	85,000.00	(5,282.98)
Motor Vehicle Tax	216,423.17	206,640.25	218,691.00	(12,050.75)
Recreational Vehicle Tax	1,656.51	1,689.69	1,738.00	(48.31)
16/20 M Vehicle Tax	2,038.76	2,056.15	2,098.00	(41.85)
Vehicle Rental Excise Tax	644.64	628.10	538.00	90.10
In Lieu of Tax	4,208.60	2,062.18	4,500.00	(2,437.82)
Special Assessments	14,718.17	30,459.16	35,000.00	(4,540.84)
Franchise Tax	375,687.18	641,115.11	447,000.00	194,115.11
Sales Tax	5,219,824.77	5,215,320.53	5,220,000.00	(4,679.47)
Federal Grants - IDDA/Click it	5,779.04	6,580.69	-	6,580.69
Federal Grants - DOJ	55,933.88	-	-	-
Federal Grants - Bulletproof Vest	-	8,750.00	-	8,750.00
Local Alcohol Liquor Tax	16,733.14	18,051.23	17,838.00	213.23
Special Highway Tax	264,637.74	253,547.97	254,930.00	(1,382.03)
Highway Connecting Links	76,750.82	76,645.19	76,500.00	145.19
Highway County Aid	55,861.32	32,718.14	40,470.00	(7,751.86)
Licenses and Permits	213,965.74	145,728.95	194,730.00	(49,001.05)
Fines, Forfeitures and Penalties	266,747.16	219,843.36	232,000.00	(12,156.64)
Charges for Services	48,540.98	59,135.79	52,525.00	6,610.79
<b>Use of Money and Property</b>				
Interest Income	52,126.24	11,167.85	32,850.00	(21,682.15)
Rents	70,436.00	67,486.00	62,400.00	5,086.00
Sale of Equipment and Scrap	7,828.02	7,046.45	5,000.00	2,046.45
<b>Other Receipts</b>				
Donations	1,005.00	595.00	270.00	325.00
Reimbursed Expense	69,623.34	42,203.48	58,000.00	(15,796.52)
Miscellaneous Income	17,268.66	17,135.72	23,825.00	(6,689.28)
<b>Operating Transfers from:</b>				
Electric Utility Fund	2,336,250.58	2,582,410.97	2,582,411.00	(0.03)
Water and Sewer Utility Fund	723,365.70	721,298.22	721,298.00	0.22
<b>Total Receipts</b>	<b>13,906,926.82</b>	<b>13,957,616.68</b>	<b>\$ 14,056,997.00</b>	<b>\$ (99,380.32)</b>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>General Government</b>				
Personal Services	\$ 759,720.27	\$ 774,613.24	\$ 903,545.00	\$ (128,931.76)
Contractual Services	212,530.16	234,276.36	282,206.00	(47,929.64)
Commodities	43,058.02	26,721.09	30,495.00	(3,773.91)
Capital Outlay	1,655.63	4,022.74	14,850.00	(10,827.26)
<b>Police Department</b>				
Personal Services	1,907,943.13	1,950,112.63	2,340,266.00	(390,153.37)
Contractual Services	102,333.89	118,745.87	120,905.00	(2,159.13)
Commodities	99,142.16	99,026.35	95,250.00	3,776.35
Capital Outlay	26,205.81	52,347.74	38,100.00	14,247.74
<b>Fire Department</b>				
Personal Services	1,333,689.20	1,471,285.87	1,768,951.00	(297,665.13)
Contractual Services	89,022.31	67,852.15	77,804.00	(9,951.85)
Commodities	46,127.91	55,856.56	56,850.00	(993.44)
Capital Outlay	9,949.47	21,163.59	21,970.00	(806.41)
<b>Engineering Department</b>				
Personal Services	349,032.54	345,661.66	399,555.00	(53,893.34)
Contractual Services	8,169.94	8,317.65	10,270.00	(1,952.35)
Commodities	11,218.17	8,442.52	9,300.00	(857.48)
Capital Outlay	6,770.89	-	6,000.00	(6,000.00)
<b>Building</b>				
Personal Services	35,978.36	36,646.62	46,032.00	(9,385.38)
Contractual Services	12,804.32	7,508.36	7,416.00	92.36
Commodities	4,335.82	3,875.14	4,250.00	(374.86)
<b>Non-Departmental</b>				
Contractual Services	119,580.76	145,708.77	143,608.00	2,100.77
Commodities	20,210.65	20,532.64	14,500.00	6,032.64
Capital Outlay	400.00	500.00	1,700.00	(1,200.00)
<b>Public Service</b>				
Personal Services	939,084.12	944,996.05	1,176,090.00	(231,093.95)
Contractual Services	99,996.87	103,341.02	111,622.00	(8,280.98)
Commodities	286,552.12	273,658.62	306,960.00	(33,301.38)
Capital Outlay	3,893.12	13,730.70	12,700.00	1,030.70

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Industrial Levy				
Contractual Services	\$ 76,635.00	\$ 37,205.00	\$ 42,705.00	\$ (5,500.00)
Capital Development				
Capital Outlay	-	-	135,088.00	(135,088.00)
Operating Transfers to:				
1/2 Cent Sales Tax IRB Debt Fund	470,000.00	470,000.00	470,000.00	-
Capital Equipment Fund	173,994.15	173,844.01	174,000.00	(155.99)
Capital Improvement Reserve Fund	3,737,329.23	3,628,444.24	3,630,550.00	(2,105.76)
Economic Development Fund	-	86,922.01	87,000.00	(77.99)
CRMC Sales Tax Fund	869,970.80	869,220.09	870,000.00	(779.91)
USD #445 Sales Tax Fund	869,970.80	869,220.09	870,000.00	(779.91)
Risk Management Fund	868,093.20	852,343.20	-	852,343.20
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			14,292,538.00	(504,395.42)
Adjustments for Qualifying Budget Credits			42,203.48	(42,203.48)
<b>Total Expenditures</b>	<b>13,607,398.82</b>	<b>13,788,142.58</b>	<b>\$ 14,334,741.48</b>	<b>\$ (546,598.90)</b>
Receipts Over(Under) Expenditures	299,528.00	169,474.10		
Unencumbered Cash, Beginning	455,762.10	755,290.10		
Unencumbered Cash, Ending	<u>\$ 755,290.10</u>	<u>\$ 924,764.20</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 339,915.11	\$ 329,863.01	\$ 341,857.00	\$ (11,993.99)
Delinquent Tax	9,880.73	6,972.62	10,000.00	(3,027.38)
Motor Vehicle Tax	18,311.42	18,822.26	19,945.00	(1,122.74)
Recreational Vehicle Tax	140.22	153.77	159.00	(5.23)
16/20 M Vehicle Tax	174.92	173.93	191.00	(17.07)
Vehicle Rental Excise Tax	54.81	56.37	49.00	7.37
In Lieu of Tax	383.82	191.16	-	191.16
<b>Total Receipts</b>	<b>368,861.03</b>	<b>356,233.12</b>	<b>\$ 372,201.00</b>	<b>\$ (15,967.88)</b>
<b>Expenditures</b>				
Culture and Recreation				
Appropriation to Library Board	346,615.00	349,421.92	\$ 269,751.00	\$ 79,670.92
Personal Services	483.48	570.38	84,390.00	(83,819.62)
Contractual Services	6,062.52	6,180.98	35,156.00	(28,975.02)
<b>Total Expenditures</b>	<b>353,161.00</b>	<b>356,173.28</b>	<b>\$ 389,297.00</b>	<b>\$ (33,123.72)</b>
Receipts Over(Under) Expenditures	15,700.03	59.84		
Unencumbered Cash, Beginning	23,009.23	38,709.26		
Unencumbered Cash, Ending	<u>\$ 38,709.26</u>	<u>\$ 38,769.10</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 33,466.27	\$ 36,102.43	\$ 35,676.00	\$ 426.43
Use of Money and Property				
Rental Income	1,030.00	1,030.00	1,030.00	-
Other Receipts				
Donations	-	1,000.00	-	1,000.00
<b>Total Receipts</b>	<u>34,496.27</u>	<u>38,132.43</u>	<u>\$ 36,706.00</u>	<u>\$ 1,426.43</u>
<b>Expenditures</b>				
Culture and Recreation				
Park Recreation Programs	7,648.69	13,850.61	\$ 68,330.00	\$ (54,479.39)
Alcohol Control Programs	9,819.11	10,830.72	10,704.00	126.72
City Programs	12,642.23	9,305.19	46,693.00	(37,387.81)
Operating Transfers to				
Youth Activities Center Fund	8,366.56	-	-	-
<b>Total Expenditures</b>	<u>38,476.59</u>	<u>33,986.52</u>	<u>\$ 125,727.00</u>	<u>\$ (91,740.48)</u>
Receipts Over(Under) Expenditures	(3,980.32)	4,145.91		
Unencumbered Cash, Beginning	<u>93,331.06</u>	<u>89,350.74</u>		
Unencumbered Cash, Ending	<u>\$ 89,350.74</u>	<u>\$ 93,496.65</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Taxes and Shared Receipts		
Federal Grants - Vehicle	\$ 37,668.00	\$ -
Federal Grants -		
Assistance to Firefighters	-	43,320.00
Use of Money and Property		
Sale of Equipment	7,500.00	-
Other Receipts		
Reimbursed Expense	795.30	250.00
Operating Transfers from		
General Fund	<u>173,994.15</u>	<u>173,844.01</u>
Total Receipts	<u>219,957.45</u>	<u>217,414.01</u>
Expenditures		
General Government		
Capital Outlay	<u>210,876.99</u>	<u>283,136.13</u>
Total Expenditures	<u>210,876.99</u>	<u>283,136.13</u>
Receipts Over(Under) Expenditures	9,080.46	(65,722.12)
Unencumbered Cash, Beginning	<u>220,145.04</u>	<u>229,225.50</u>
Unencumbered Cash, Ending	<u>\$ 229,225.50</u>	<u>\$ 163,503.38</u>

**CITY OF COFFEYVILLE, KANSAS**  
**911 EMERGENCY SYSTEM FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
911 System	\$ 97,594.51	\$ 92,430.19
Other Receipts		
Reimbursed Expense	119.68	5,830.19
Total Receipts	<u>97,714.19</u>	<u>98,260.38</u>
Expenditures		
General Government		
Contractual Services	35,510.05	45,100.61
Capital Outlay	4,555.92	16,932.32
Operating Transfers to		
Electric Surplus Fund	12,000.00	13,000.00
Total Expenditures	<u>52,065.97</u>	<u>75,032.93</u>
Receipts Over(Under) Expenditures	45,648.22	23,227.45
Unencumbered Cash, Beginning	<u>1,699.15</u>	<u>47,347.37</u>
Unencumbered Cash, Ending	<u>\$ 47,347.37</u>	<u>\$ 70,574.82</u>

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

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grant - FEMA	\$ 19,364.76	\$ 145,785.17
Federal Grant - EDI	392,000.00	-
State Grant - FEMA	10,602.88	-
Use of Money and Property		
Sale of Property	-	8,938.00
Other Receipts		
Loan Repayments	6,363.96	6,363.96
Insurance Reimbursement	503,432.25	-
Performance Bond	128,494.00	-
Miscellaneous	11,275.50	-
Reimbursed Expense	24,844.67	21,053.64
Operating Transfers from:		
General Fund	3,737,329.23	3,628,444.24
Electric Surplus Fund	620,000.00	630,000.00
Total Receipts	<u>5,453,707.25</u>	<u>4,440,585.01</u>
Expenditures		
General Government		
Contractual Services	312,768.64	892,521.30
Commodities	13,417.32	1,780.77
Capital Outlay	<u>1,759,473.17</u>	<u>2,138,235.20</u>
Total Expenditures	<u>2,085,659.13</u>	<u>3,032,537.27</u>
Receipts Over(Under) Expenditures	3,368,048.12	1,408,047.74
Unencumbered Cash, Beginning	<u>8,542,532.83</u>	<u>11,910,580.95</u>
Unencumbered Cash, Ending	<u>\$ 11,910,580.95</u>	<u>\$ 13,318,628.69</u>

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ 86,922.01	\$ 87,000.00	\$ (77.99)
Total Receipts	-	86,922.01	\$ 87,000.00	\$ (77.99)
Expenditures				
Development Projects				
Contractual	-	-	\$ 45,050.00	\$ (45,050.00)
Commodities	-	-	6,200.00	(6,200.00)
Capital Outlay	-	-	4,100.00	(4,100.00)
Total Expenditures	-	-	\$ 55,350.00	\$ (55,350.00)
Receipts Over(Under) Expenditures	-	86,922.01		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 86,922.01		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Principal Payments	\$ 2,116.03	\$ 980.23	\$ 12,040.00	\$ (11,059.77)
Interest Payments	626.48	117.27	1,042.00	(924.73)
Late Fees	349.32	22.50	-	22.50
Sale of Property	-	46,083.28	-	46,083.28
<b>Total Receipts</b>	<b>3,091.83</b>	<b>47,203.28</b>	<b>\$ 13,082.00</b>	<b>\$ 34,121.28</b>
<b>Expenditures</b>				
Development Projects				
Contractual Services	100.00	100.00	\$ 151,697.00	\$ (151,597.00)
Commodities	-	-	16,770.00	(16,770.00)
<b>Total Expenditures</b>	<b>100.00</b>	<b>100.00</b>	<b>\$ 168,467.00</b>	<b>\$ (168,367.00)</b>
Receipts Over(Under) Expenditures	2,991.83	47,103.28		
Unencumbered Cash, Beginning	152,605.14	155,596.97		
Unencumbered Cash, Ending	<u>\$ 155,596.97</u>	<u>\$ 202,700.25</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental Income	\$ 33,023.56	\$ 33,593.50	\$ 34,840.00	\$ (1,246.50)
<b>Total Receipts</b>	<u>33,023.56</u>	<u>33,593.50</u>	<u>\$ 34,840.00</u>	<u>\$ (1,246.50)</u>
<b>Expenditures</b>				
General Government				
Personal Services	764.78	650.98	\$ 880.00	\$ (229.02)
Contractual Services	17,225.02	21,187.74	22,310.00	(1,122.26)
Commodities	7,953.36	4,231.69	9,350.00	(5,118.31)
Capital Outlay	-	-	15,518.00	(15,518.00)
<b>Total Expenditures</b>	<u>25,943.16</u>	<u>26,070.41</u>	<u>\$ 48,058.00</u>	<u>\$ (21,987.59)</u>
Receipts Over(Under) Expenditures	7,080.40	7,523.09		
Unencumbered Cash, Beginning	<u>10,587.86</u>	<u>17,668.26</u>		
Unencumbered Cash, Ending	<u>\$ 17,668.26</u>	<u>\$ 25,191.35</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ -	\$ 2.83
Other Receipts		
Miscellaneous Income	-	261.55
Reimbursed Expense	325,805.54	340,848.50
Operating Transfers from:		
Electric Utility Fund	360,000.00	351,000.00
General Fund	868,093.20	852,343.20
Water and Sewer Utility Fund	254,700.00	254,700.00
Stormwater Utility Fund	18,000.00	18,000.00
Internet Utility Fund	9,000.00	9,000.00
Golf Course Fund	33,750.00	27,000.00
 Total Receipts	 1,869,348.74	 1,853,156.08
Expenditures		
General Government		
Contractual Services	1,837,788.43	2,072,501.06
 Total Expenditures	 1,837,788.43	 2,072,501.06
 Receipts Over(Under) Expenditures	 31,560.31	 (219,344.98)
 Unencumbered Cash, Beginning	 1,279,856.75	 1,311,417.06
 Unencumbered Cash, Ending	 \$ 1,311,417.06	 \$ 1,092,072.08

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Golf Course Sheds	\$ 19,645.75	\$ 16,582.84	\$ 18,000.00	\$ (1,417.16)
Membership Fees	55,470.00	65,170.00	58,000.00	7,170.00
Green Fees	88,425.89	65,297.21	90,000.00	(24,702.79)
Golf Cart Fees	36,249.71	33,030.07	36,250.00	(3,219.93)
Pro Shop	20,915.38	12,899.63	12,000.00	899.63
Sales Tax	9,144.89	7,477.42	8,000.00	(522.58)
Driving Range	9,002.05	5,399.49	7,500.00	(2,100.51)
Concessions	42,119.02	34,788.76	38,000.00	(3,211.24)
Rent	-	920.00	23,808.00	(22,888.00)
Other Fees	1,877.25	1,505.37	2,550.00	(1,044.63)
Other Receipts				
Miscellaneous Income	5,637.62	2,305.97	-	2,305.97
Reimbursed Expense	-	1,163.00	-	1,163.00
Operating Transfers from Electric Surplus Fund	27,000.00	68,000.00	48,000.00	20,000.00
<b>Total Receipts</b>	<b>315,487.56</b>	<b>314,539.76</b>	<b>\$ 342,108.00</b>	<b>\$ (47,568.24)</b>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	152,825.77	138,381.50	\$ 182,941.00	\$ (44,559.50)
Contractual Services	46,482.20	48,594.87	55,470.00	(6,875.13)
Commodities	80,463.59	83,455.26	98,325.00	(14,869.74)
Capital Outlay	598.28	2,983.05	7,094.00	(4,110.95)
Operating Transfers to Risk Management Fund	33,750.00	27,000.00	-	27,000.00
<b>Total Expenditures</b>	<b>314,119.84</b>	<b>300,414.68</b>	<b>\$ 343,830.00</b>	<b>\$ (43,415.32)</b>
Receipts Over(Under) Expenditures	1,367.72	14,125.08		
Unencumbered Cash, Beginning	721.26	2,088.98		
Unencumbered Cash, Ending	\$ 2,088.98	\$ 16,214.06		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental Income	\$ 2,675.00	\$ 13,900.00	\$ 3,500.00	\$ 10,400.00
Other Receipts				
Miscellaneous Income	122.46	234.90	75.00	159.90
Reimbursed Expense	-	9,025.61	8,919.00	106.61
Operating Transfers from:				
Electric Surplus Fund	25,000.00	25,000.00	25,000.00	-
Local Alcohol Liquor Fund	8,366.56	-	-	-
<b>Total Receipts</b>	<b>36,164.02</b>	<b>48,160.51</b>	<b>\$ 37,494.00</b>	<b>\$ 10,666.51</b>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	24,612.74	22,002.71	\$ 27,389.00	\$ (5,386.29)
Contractual Services	12,192.27	9,550.09	11,999.00	(2,448.91)
Commodities	1,047.87	1,362.27	790.00	572.27
Capital Outlay	-	-	464.00	(464.00)
<b>Total Expenditures</b>	<b>37,852.88</b>	<b>32,915.07</b>	<b>\$ 40,642.00</b>	<b>\$ (7,726.93)</b>
Receipts Over(Under) Expenditures	(1,688.86)	15,245.44		
Unencumbered Cash, Beginning	6,567.93	4,879.07		
Unencumbered Cash, Ending	<u>\$ 4,879.07</u>	<u>\$ 20,124.51</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 19,540.00	\$ 22,780.00	\$ 22,000.00	\$ 780.00
Total Receipts	<u>19,540.00</u>	<u>22,780.00</u>	<u>\$ 22,000.00</u>	<u>\$ 780.00</u>
Expenditures				
Public Safety				
Contractual Services	17,064.50	22,281.00	\$ 22,441.00	\$ (160.00)
Total Expenditures	<u>17,064.50</u>	<u>22,281.00</u>	<u>\$ 22,441.00</u>	<u>\$ (160.00)</u>
Receipts Over(Under) Expenditures	2,475.50	499.00		
Unencumbered Cash, Beginning	<u>781.50</u>	<u>3,257.00</u>		
Unencumbered Cash, Ending	<u>\$ 3,257.00</u>	<u>\$ 3,756.00</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Pool Admissions	\$ 54,329.00	\$ 44,293.55	\$ 50,500.00	\$ (6,206.45)
Concessions	28,300.91	27,461.79	28,000.00	(538.21)
Sales Tax	2,604.74	2,443.92	2,000.00	443.92
Other Receipts				
Miscellaneous	346.11	321.61	200.00	121.61
Reimbursed Expense	-	137.08	-	137.08
Operating Transfers from:				
General Fund	6,000.00	6,000.00	6,000.00	-
Electric Surplus Fund	35,000.00	52,000.00	52,000.00	-
<b>Total Receipts</b>	<u>126,580.76</u>	<u>132,657.95</u>	<u>\$ 138,700.00</u>	<u>\$ (6,042.05)</u>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	59,259.76	60,036.55	\$ 60,411.00	\$ (374.45)
Contractual Services	8,551.68	8,894.33	16,646.00	(7,751.67)
Commodities	31,737.03	29,154.53	37,200.00	(8,045.47)
Capital Outlay	14,106.55	38,636.03	38,800.00	(163.97)
<b>Total Expenditures</b>	<u>113,655.02</u>	<u>136,721.44</u>	<u>\$ 153,057.00</u>	<u>\$ (16,335.56)</u>
Receipts Over(Under) Expenditures	12,925.74	(4,063.49)		
Unencumbered Cash, Beginning	<u>1,431.29</u>	<u>14,357.03</u>		
Unencumbered Cash, Ending	<u>\$ 14,357.03</u>	<u>\$ 10,293.54</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over Under
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Rental of Building	\$ 40,070.00	\$ 42,040.00	\$ 40,920.00	\$ 1,120.00
Other Receipts				
Reimbursed Expense	1,373.08	6,842.37	8,463.00	(1,620.63)
<b>Total Receipts</b>	<b>41,443.08</b>	<b>48,882.37</b>	<b>\$ 49,383.00</b>	<b>\$ (500.63)</b>
<b>Expenditures</b>				
General Government				
Contractual Services	22,066.30	20,591.13	\$ 27,413.00	\$ (6,821.87)
Capital Outlay	-	-	162,245.00	(162,245.00)
<b>Total Expenditures</b>	<b>22,066.30</b>	<b>20,591.13</b>	<b>\$ 189,658.00</b>	<b>\$ (169,066.87)</b>
Receipts Over(Under) Expenditures	19,376.78	28,291.24		
Unencumbered Cash, Beginning	118,528.81	137,905.59		
Unencumbered Cash, Ending	<b>\$ 137,905.59</b>	<b>\$ 166,196.83</b>		

**CITY OF COFFEYVILLE, KANSAS**  
**BUSINESS DEVELOPMENT TRAINING CENTER RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 2,853.33	\$ 31,976.82	\$ 10,000.00	\$ 21,976.82
Total Receipts	<u>2,853.33</u>	<u>31,976.82</u>	<u>\$ 10,000.00</u>	<u>\$ 21,976.82</u>
Expenditures				
Culture and Recreation				
Contractual Services	10,985.76	11,842.33	\$ 11,350.00	\$ 492.33
Capital Outlay	-	-	<u>16,659.00</u>	<u>(16,659.00)</u>
Total Certified Budget			28,009.00	(16,166.67)
Adjustments for Qualifying Budget Credits			<u>31,976.82</u>	<u>(31,976.82)</u>
Total Expenditures	<u>10,985.76</u>	<u>11,842.33</u>	<u>\$ 59,985.82</u>	<u>\$ (48,143.49)</u>
Receipts Over(Under) Expenditures	(8,132.43)	20,134.49		
Unencumbered Cash, Beginning	<u>18,609.02</u>	<u>10,476.59</u>		
Unencumbered Cash, Ending	<u>\$ 10,476.59</u>	<u>\$ 30,611.08</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Maintenance Fees	\$ 100,000.00	\$ 50,000.00
Operating Transfer from Electric Surplus Fund	25,000.00	25,000.00
Total Receipts	125,000.00	75,000.00
Expenditures		
Culture and Recreation		
Contractual Services	6,000.00	6,000.00
Capital Outlay	30,750.00	370,000.00
Total Expenditures	36,750.00	376,000.00
Receipts Over(Under) Expenditures	88,250.00	(301,000.00)
Unencumbered Cash, Beginning	322,710.27	410,960.27
Unencumbered Cash, Ending	\$ 410,960.27	\$ 109,960.27

**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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 869,970.80	\$ 869,220.09	\$ 775,000.00	\$ 94,220.09
Total Receipts	<u>869,970.80</u>	<u>869,220.09</u>	<u>\$ 775,000.00</u>	<u>\$ 94,220.09</u>
Expenditures				
Culture and Recreation Appropriation to USD #445	472,536.00	224,285.00	\$ 1,000,000.00	\$ (775,715.00)
Total Expenditures	<u>472,536.00</u>	<u>224,285.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ (775,715.00)</u>
Receipts Over(Under) Expenditures	397,434.80	644,935.09		
Unencumbered Cash, Beginning	<u>612,392.35</u>	<u>1,009,827.15</u>		
Unencumbered Cash, Ending	<u>\$ 1,009,827.15</u>	<u>\$ 1,654,762.24</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 869,970.80	\$ 869,220.09	\$ 775,000.00	\$ 94,220.09
Total Receipts	<u>869,970.80</u>	<u>869,220.09</u>	<u>\$ 775,000.00</u>	<u>\$ 94,220.09</u>
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	<u>2,855,921.61</u>	<u>552,493.35</u>	<u>\$ 1,000,000.00</u>	<u>\$ (447,506.65)</u>
Total Expenditures	<u>2,855,921.61</u>	<u>552,493.35</u>	<u>\$ 1,000,000.00</u>	<u>\$ (447,506.65)</u>
Receipts Over(Under) Expenditures	(1,985,950.81)	316,726.74		
Unencumbered Cash, Beginning	<u>3,068,800.85</u>	<u>1,082,850.04</u>		
Unencumbered Cash, Ending	<u>\$ 1,082,850.04</u>	<u>\$ 1,399,576.78</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	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	375,000.00	390,000.00	\$ 390,000.00	\$ -
Bond Interest	41,962.50	28,837.50	28,838.00	(0.50)
Commissions and Postage	-	-	15.00	(15.00)
Cost of Issuance	-	-	2,000.00	(2,000.00)
Total Expenditures	<u>416,962.50</u>	<u>418,837.50</u>	<u>\$ 420,853.00</u>	<u>\$ (2,015.50)</u>
Receipts Over(Under) Expenditures	53,037.50	51,162.50		
Unencumbered Cash, Beginning	<u>252,544.31</u>	<u>305,581.81</u>		
Unencumbered Cash, Ending	<u>\$ 305,581.81</u>	<u>\$ 356,744.31</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Operating Transfers from:				
Electric Surplus Fund	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00	\$ -
Water and Sewer Utility Fund	100,000.00	100,000.00	100,000.00	-
<b>Total Receipts</b>	<u>270,000.00</u>	<u>270,000.00</u>	<u>\$ 270,000.00</u>	<u>\$ -</u>
<b>Expenditures</b>				
Capital Improvements				
Contractual Services	-	-	\$ 17,605.00	\$ (17,605.00)
Debt Service				
Bond Principal	150,000.00	150,000.00	150,000.00	-
Bond Interest	122,965.00	119,590.00	119,590.00	-
<b>Total Expenditures</b>	<u>272,965.00</u>	<u>269,590.00</u>	<u>\$ 287,195.00</u>	<u>\$ (17,605.00)</u>
Receipts Over(Under) Expenditures	(2,965.00)	410.00		
Unencumbered Cash, Beginning	<u>20,159.83</u>	<u>17,194.83</u>		
Unencumbered Cash, Ending	<u>\$ 17,194.83</u>	<u>\$ 17,604.83</u>		

**CITY OF COFFEYVILLE, KANSAS**  
**MISCELLANEOUS PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
County Liquor Tax	\$ 13,486.25	\$ -
Federal Grants - ESG	21,159.73	22,879.00
Federal Grants - Brownfield	100,181.28	144,341.99
Federal Grants - CDBG	-	22,657.58
Federal Grants - NSP	3,786.66	-
State Grants-Housing Rehab.	342,319.68	-
Use of Money and Property		
Principal Payments	-	7,131.20
Interest Payments	-	1,368.80
Late Fees	-	20.00
Sale of Property	52,690.11	-
Other Receipts		
Reimbursement	460.22	1,164.11
Total Receipts	<u>534,083.93</u>	<u>199,562.68</u>
Expenditures		
Public Works		
Contractual Services	164,743.05	183,855.86
Commodities	963.26	17.79
Capital Outlay	176,618.26	179,825.06
Operating Transfers to Electric Surplus Fund	4,000.00	-
Total Expenditures	<u>346,324.57</u>	<u>363,698.71</u>
Receipts Over(Under) Expenditures	187,759.36	(164,136.03)
Unencumbered Cash, Beginning	<u>11,693.52</u>	<u>199,452.88</u>
Unencumbered Cash, Ending	<u>\$ 199,452.88</u>	<u>\$ 35,316.85</u>

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - FAA	\$ 23,519.00	\$ 42,816.00
Operating Transfers from General Fund	<u>6,000.00</u>	<u>6,000.00</u>
Total Receipts	<u>29,519.00</u>	<u>48,816.00</u>
Expenditures		
General Government		
Contractual Services	<u>5,307.77</u>	<u>51,950.63</u>
Total Expenditures	<u>5,307.77</u>	<u>51,950.63</u>
Receipts Over(Under) Expenditures	24,211.23	(3,134.63)
Unencumbered Cash, Beginning	<u>6,888.22</u>	<u>31,099.45</u>
Unencumbered Cash, Ending	<u>\$ 31,099.45</u>	<u>\$ 27,964.82</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	<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	\$ 414.10	\$ 278.41
Total Receipts	<u>414.10</u>	<u>278.41</u>
Expenditures		
Improvements		
Capital Outlay	<u>36,500.00</u>	<u>18,500.00</u>
Total Expenditures	<u>36,500.00</u>	<u>18,500.00</u>
Receipts Over(Under) Expenditures	(36,085.90)	(18,221.59)
Unencumbered Cash, Beginning	<u>91,751.82</u>	<u>55,665.92</u>
Unencumbered Cash, Ending	<u>\$ 55,665.92</u>	<u>\$ 37,444.33</u>

**CITY OF COFFEYVILLE, KANSAS**  
**LAW ENFORCEMENT PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Intergovernmental		
Federal Grants - JAG	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	10,300.00	-
Total Expenditures	10,300.00	-
Receipts Over(Under) Expenditures	(10,300.00)	-
Unencumbered Cash, Beginning	10,810.66	510.66
Unencumbered Cash, Ending	<u>\$ 510.66</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Sale of Electricity				
General Sales	\$ 24,028,640.56	\$ 23,602,530.67	\$ 25,890,305.00	\$ (2,287,774.33)
Coffeyville Resources	26,466,887.59	30,280,633.74	31,523,000.00	(1,242,366.26)
Turn on & Turn off	6,525.00	12,025.00	7,000.00	5,025.00
Late Fees	138,141.36	139,939.66	100,000.00	39,939.66
Other Charges	1,469.66	1,567.68	1,700.00	(132.32)
Use of Money and Property				
Rental of Property	16,832.00	16,817.00	15,500.00	1,317.00
Sale of Scrap	13,967.37	60,783.25	5,000.00	55,783.25
Interest Income	18,243.18	37,680.58	65,000.00	(27,319.42)
Other Receipts				
Bad Debt Recovery	1,365.55	1,243.75	5,000.00	(3,756.25)
Miscellaneous	237.26	806.75	2,000.00	(1,193.25)
<b>Total Receipts</b>	<b>50,692,309.53</b>	<b>54,154,028.08</b>	<b>\$ 57,614,505.00</b>	<b>\$ (3,460,476.92)</b>
<b>Expenditures</b>				
Distribution				
Personal Services	1,002,471.17	978,349.03	\$ 1,298,175.00	\$ (319,825.97)
Contractual Services	452,619.02	338,791.02	534,700.00	(195,908.98)
Commodities	144,522.62	156,969.37	160,900.00	(3,930.63)
Capital Outlay	458,737.74	370,037.74	691,250.00	(321,212.26)
Transmission				
Personal Services	130,090.26	133,900.47	84,019.00	49,881.47
Contractual Services	772,092.26	1,007,752.85	1,022,540.00	(14,787.15)
Commodities	1,673.01	1,090.32	7,500.00	(6,409.68)
Generation				
Personal Services	1,178,744.82	1,160,965.63	1,515,085.00	(354,119.37)
Contractual Services	430,117.46	279,413.93	312,250.00	(32,836.07)
Commodities	14,249,812.00	13,512,005.56	14,250,800.00	(738,794.44)
Capital Outlay	23,358.84	23,359.99	130,500.00	(107,140.01)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General and Administrative				
Personal Services	\$ 212,089.92	\$ 217,684.15	\$ 252,792.00	\$ (35,107.85)
Contractual Services	266,717.81	307,399.79	367,700.00	(60,300.21)
Commodities	7,341.55	8,742.34	8,350.00	392.34
Capital Outlay	1,126.85	1,466.72	9,600.00	(8,133.28)
Industries - Coffeyville Resources				
Contractual Services	1,818,274.60	2,279,928.87	1,663,000.00	616,928.87
Commodities	23,267,697.59	26,976,278.95	28,060,000.00	(1,083,721.05)
Operating Transfers to:				
General Fund	2,336,250.58	2,582,410.97	2,311,320.00	271,090.97
Risk Management Fund	360,000.00	351,000.00	-	351,000.00
Electric Debt Service Fund	1,094,007.72	1,462,807.22	1,097,970.00	364,837.22
Electric Surplus Fund	1,831,947.00	1,425,718.46	1,829,049.00	(403,330.54)
Electric R & I Reserves Fund	1,655,000.00	450,000.00	1,847,981.00	(1,397,981.00)
Total Expenditures	<u>51,694,692.82</u>	<u>54,026,073.38</u>	<u>\$ 57,455,481.00</u>	<u>\$ (3,429,407.62)</u>
Receipts Over(Under) Expenditures	(1,002,383.29)	127,954.70		
Unencumbered Cash, Beginning	<u>1,303,508.49</u>	<u>301,125.20</u>		
Unencumbered Cash, Ending	<u>\$ 301,125.20</u>	<u>\$ 429,079.90</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Insurance Proceeds	\$ -	\$ 285,320.00
Reimbursed Expense	24,170.31	24,170.31
Operating Transfers from Electric Utility Fund	<u>1,655,000.00</u>	<u>450,000.00</u>
Total Receipts	<u>1,679,170.31</u>	<u>759,490.31</u>
Expenditures		
General Government		
Contractual Services	84,187.48	40,224.42
Capital Outlay	<u>22,764.82</u>	<u>951,943.37</u>
Total Expenditures	<u>106,952.30</u>	<u>992,167.79</u>
Receipts Over(Under) Expenditures	1,572,218.01	(232,677.48)
Unencumbered Cash, Beginning	<u>2,313,536.01</u>	<u>3,885,754.02</u>
Unencumbered Cash, Ending	<u><u>\$ 3,885,754.02</u></u>	<u><u>\$ 3,653,076.54</u></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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Bond Proceeds	\$ -	\$ 5,660,346.65	\$ 5,660,347.00	\$ (0.35)
Operating Transfers from Electric Utility Fund	1,094,007.72	1,462,807.22	1,489,955.00	(27,147.78)
<b>Total Receipts</b>	<u>1,094,007.72</u>	<u>7,123,153.87</u>	<u>\$ 7,150,302.00</u>	<u>\$ (27,148.13)</u>
<b>Expenditures</b>				
Debt Service				
Bond Principal	590,000.00	6,605,000.00	\$ 6,665,000.00	\$ (60,000.00)
Bond Interest	348,449.26	328,880.44	332,411.00	(3,530.56)
Bond Issuance Costs	-	52,737.71	55,000.00	(2,262.29)
Lease Purchase Principal	75,040.10	78,839.00	78,839.00	-
Lease Purchase Interest	80,418.36	76,619.46	76,619.00	0.46
<b>Total Expenditures</b>	<u>1,093,907.72</u>	<u>7,142,076.61</u>	<u>\$ 7,207,869.00</u>	<u>\$ (65,792.39)</u>
Receipts Over(Under) Expenditures	100.00	(18,922.74)		
Unencumbered Cash, Beginning	<u>174,891.62</u>	<u>174,991.62</u>		
Unencumbered Cash, Ending	<u>\$ 174,991.62</u>	<u>\$ 156,068.88</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Electric Utility Fund	\$ 1,831,947.00	\$ 1,425,718.46
Miscellaneous Projects Fund	4,000.00	-
911 Emergency System Fund	12,000.00	13,000.00
	<u>1,847,947.00</u>	<u>1,438,718.46</u>
Total Receipts	<u>1,847,947.00</u>	<u>1,438,718.46</u>
Expenditures		
General Government		
Contractual Services	796,071.00	-
Operating Transfers to:		
Capital Improvement Reserve Fund	620,000.00	630,000.00
Youth Activities Center Fund	25,000.00	25,000.00
Aquatic Operations Center Fund	35,000.00	52,000.00
Veterans Memorial Stadium Depreciation & Replacement Fund	25,000.00	25,000.00
Golf Course Fund	27,000.00	68,000.00
G.O. Bond and Interest Fund	170,000.00	170,000.00
	<u>1,698,071.00</u>	<u>970,000.00</u>
Total Expenditures	<u>1,698,071.00</u>	<u>970,000.00</u>
Receipts Over(Under) Expenditures	149,876.00	468,718.46
Unencumbered Cash, Beginning	<u>981,685.14</u>	<u>1,131,561.14</u>
Unencumbered Cash, Ending	<u><u>\$ 1,131,561.14</u></u>	<u><u>\$ 1,600,279.60</u></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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Water Sales	\$ 2,959,691.11	\$ 3,153,850.32	\$ 3,292,737.00	\$ (138,886.68)
Sewer Charges	2,215,036.25	2,632,335.98	2,411,925.00	220,411.00
Late Fees	40,307.35	49,739.14	38,000.00	11,739.00
Turn on & Turn off	4,125.00	9,100.00	4,025.00	5,075.00
Other Charges	30,099.04	29,985.66	30,000.00	(14.00)
Use of Money and Property				
Interest Income	53,469.30	24,596.00	35,000.00	(10,404.00)
Sale of Scrap and Equipment	5,573.90	10,030.05	1,500.00	8,530.00
Other Receipts				
Miscellaneous	34,971.68	25.00	-	25.00
Reimbursed Expense	4,056.95	8,151.95	6,300.00	1,852.00
<b>Total Receipts</b>	<b>5,347,330.58</b>	<b>5,917,814.10</b>	<b>\$ 5,819,487.00</b>	<b>\$ 98,327.32</b>
<b>Expenditures</b>				
Water Distribution				
Personal Services	521,923.42	521,079.91	\$ 639,671.00	\$ (118,591.09)
Contractual Services	26,871.98	26,324.48	29,900.00	(3,575.52)
Commodities	138,942.11	182,217.20	114,850.00	67,367.20
Capital Outlay	69,217.76	60,406.37	43,250.00	17,156.37
Water Treatment				
Personal Services	397,341.84	371,828.31	475,011.00	(103,182.69)
Contractual Services	200,488.98	198,246.16	256,040.00	(57,793.84)
Commodities	331,790.93	301,531.49	300,000.00	1,531.49
Capital Outlay	9,426.89	25,721.87	9,350.00	16,371.87
Water General				
Personal Services	21,606.73	21,831.94	24,236.00	(2,404.06)
Contractual Services	127,488.73	126,839.11	117,950.00	8,889.11
Commodities	4,418.26	3,306.68	4,700.00	(1,393.32)
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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sewer Collections				
Personal Services	\$ 166,305.28	\$ 167,895.89	\$ 206,821.00	\$ (38,925.11)
Contractual Services	25,275.35	22,343.05	24,450.00	(2,106.95)
Commodities	38,562.31	17,762.50	38,725.00	(20,962.50)
Capital Outlay	41,593.85	24,404.91	19,300.00	5,104.91
Sewer Treatment				
Personal Services	373,428.36	389,452.76	450,744.00	(61,291.24)
Contractual Services	47,659.22	49,634.68	57,515.00	(7,880.32)
Commodities	21,648.78	20,351.65	48,675.00	(28,323.35)
Capital Outlay	6,941.37	11,772.31	23,400.00	(11,627.69)
Sewer General				
Personal Services	21,606.78	21,831.77	24,236.00	(2,404.23)
Contractual Services	81,515.22	81,926.93	84,500.00	(2,573.07)
Commodities	500.00	1,012.50	600.00	412.50
Capital Outlay	-	-	200.00	(200.00)
Operating Transfers to:				
General Fund	723,365.70	721,298.22	709,941.00	11,357.22
G.O. Bond and Interest Fund	100,000.00	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	275,000.00	400,000.00	500,000.00	(100,000.00)
Water and Sewer Debt Service Fund	1,172,726.84	1,168,789.34	1,169,389.00	(599.66)
Water and Sewer Restricted Reserve Fund	-	400,000.00	400,000.00	-
Risk Management Fund	254,700.00	254,700.00	-	254,700.00
Total Certified Budget			5,873,654.00	(181,143.97)
Adjustments for Qualifying Budget Credits			8,151.95	(8,151.95)
Total Expenditures	<u>5,200,346.69</u>	<u>5,692,510.03</u>	<u>\$ 5,881,805.95</u>	<u>\$ (189,295.92)</u>
Receipts Over(Under) Expenditures	146,983.89	225,304.07		
Unencumbered Cash, Beginning	<u>736,520.06</u>	<u>883,503.95</u>		
Unencumbered Cash, Ending	<u>\$ 883,503.95</u>	<u>\$ 1,108,808.02</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
State Grant	\$ -	\$ 4,000.00
Other Receipts		
Miscellaneous	-	159,227.07
Reimbursed Expense	14,286.83	14,286.83
Operating Transfers from Water and Sewer Utility Fund	<u>275,000.00</u>	<u>400,000.00</u>
Total Receipts	<u>289,286.83</u>	<u>577,513.90</u>
Expenditures		
Public Works		
Contractual Services	-	14,020.23
Capital Outlay	<u>235,781.97</u>	<u>337,538.08</u>
Total Expenditures	<u>235,781.97</u>	<u>351,558.31</u>
Receipts Over(Under) Expenditures	53,504.86	225,955.59
Unencumbered Cash, Beginning	<u>2,022,073.45</u>	<u>2,075,578.31</u>
Unencumbered Cash, Ending	<u>\$ 2,075,578.31</u>	<u>\$ 2,301,533.90</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Water and Sewer Utility Fund	\$ 1,172,726.84	\$ 1,168,789.34	\$ 1,169,389.00	\$ (599.66)
Total Receipts	<u>1,172,726.84</u>	<u>1,168,789.34</u>	<u>\$ 1,169,389.00</u>	<u>\$ (599.66)</u>
Expenditures				
Debt Service				
Bond Principal	885,071.39	907,419.22	\$ 907,419.00	\$ 0.22
Bond Interest	287,655.43	261,370.10	261,370.00	0.10
Commissions and Postage	-	-	600.00	(600.00)
Total Expenditures	<u>1,172,726.82</u>	<u>1,168,789.32</u>	<u>\$ 1,169,389.00</u>	<u>\$ (599.68)</u>
Receipts Over(Under) Expenditures	0.02	0.02		
Unencumbered Cash, Beginning	<u>261,843.12</u>	<u>261,843.14</u>		
Unencumbered Cash, Ending	<u>\$ 261,843.14</u>	<u>\$ 261,843.16</u>		

**CITY OF COFFEYVILLE, KANSAS**  
**WATER AND SEWER RESTRICTED RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

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

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over Under (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Stormwater Sales	\$ 191,299.81	\$ 256,320.95	\$ 236,784.00	\$ 19,536.95
Late Charges	735.60	1,175.10	750.00	425.10
Other Receipts				
Reimbursed Expense	-	11.24	4,000.00	(3,988.76)
<b>Total Receipts</b>	<u>192,035.41</u>	<u>257,507.29</u>	<u>\$ 241,534.00</u>	<u>\$ 15,973.29</u>
<b>Expenditures</b>				
Personal Services	94,588.61	98,072.71	\$ 120,254.00	\$ (22,181.29)
Contractual Services	7,605.67	6,829.89	9,597.00	(2,767.11)
Commodities	15,991.85	14,886.32	15,925.00	(1,038.68)
Capital Outlay	2,332.56	21,245.37	41,907.00	(20,661.63)
Operating Transfers to:				
Risk Management Fund	18,000.00	18,000.00	-	18,000.00
Stormwater Depreciation and Replacement Fund	24,000.00	75,000.00	75,000.00	-
<b>Total Expenditures</b>	<u>162,518.69</u>	<u>234,034.29</u>	<u>\$ 262,683.00</u>	<u>\$ (28,648.71)</u>
Receipts Over(Under) Expenditures	29,516.72	23,473.00		
Unencumbered Cash, Beginning	<u>13,953.80</u>	<u>43,470.52</u>		
Unencumbered Cash, Ending	<u>\$ 43,470.52</u>	<u>\$ 66,943.52</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Stormwater Utility Fund	\$ 24,000.00	\$ 75,000.00
Total Receipts	<u>24,000.00</u>	<u>75,000.00</u>
Expenditures		
Public Works		
Contractual Services	110.00	384.45
Capital Outlay	-	22,336.00
Debt Service		
Lease Purchase Principal	44,473.92	-
Lease Purchase Interest	<u>1,063.27</u>	<u>-</u>
Total Expenditures	<u>45,647.19</u>	<u>22,720.45</u>
Receipts Over(Under) Expenditures	(21,647.19)	52,279.55
Unencumbered Cash, Beginning	<u>22,403.49</u>	<u>756.30</u>
Unencumbered Cash, Ending	<u>\$ 756.30</u>	<u>\$ 53,035.85</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, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Trash Collections	\$ 572,490.13	\$ 568,043.68	\$ 585,130.00	\$ (17,086.32)
Late Charges	8,230.34	8,558.87	8,000.00	558.87
Other Receipts				
Reimbursed Expense	17,566.12	22,946.57	15,000.00	7,946.57
<b>Total Receipts</b>	<b>598,286.59</b>	<b>599,549.12</b>	<b>\$ 608,130.00</b>	<b>\$ (8,580.88)</b>
<b>Expenditures</b>				
Collections				
Contractual Services	539,401.57	642,340.49	\$ 600,931.00	\$ 41,409.49
Commodities	3,200.00	3,500.00	3,500.00	-
Capital Outlay	-	-	195,891.00	(195,891.00)
<b>Total Expenditures</b>	<b>542,601.57</b>	<b>645,840.49</b>	<b>\$ 800,322.00</b>	<b>\$ (154,481.51)</b>
Receipts Over(Under) Expenditures	55,685.02	(46,291.37)		
Unencumbered Cash, Beginning	186,743.09	242,428.11		
Unencumbered Cash, Ending	<u>\$ 242,428.11</u>	<u>\$ 196,136.74</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services				
Internet Charges	\$ 214,872.12	\$ 202,054.11	\$ 240,299.00	\$ (38,244.89)
Installation Charges	2,910.00	1,305.17	1,750.00	(444.83)
Service Calls	2,725.00	2,950.00	2,000.00	950.00
Late Charges	1,637.98	1,622.64	1,750.00	(127.36)
Turn on & Turn off	200.00	75.00	500.00	(425.00)
Use of Money and Property				
Sale of Equipment	-	25.00	-	25.00
Other Receipts				
Reimbursed Expense	514.09	22.45	-	22.00
<b>Total Receipts</b>	<u>222,859.19</u>	<u>208,054.37</u>	<u>\$ 246,299.00</u>	<u>\$ (38,245.08)</u>
<b>Expenditures</b>				
Connections				
Personal Services	68,666.03	41,221.65	\$ 80,621.00	\$ (39,399.35)
Contractual Services	100,182.23	109,677.38	100,490.00	9,187.38
Commodities	5,254.44	2,325.12	4,800.00	(2,474.88)
Capital Outlay	91,330.81	18,048.49	172,706.00	(154,657.51)
Operating Transfers to				
Risk Management Fund	9,000.00	9,000.00	-	9,000.00
<b>Total Expenditures</b>	<u>274,433.51</u>	<u>180,272.64</u>	<u>\$ 358,617.00</u>	<u>\$ (178,344.36)</u>
Receipts Over(Under) Expenditures	(51,574.32)	27,781.73		
Unencumbered Cash, Beginning	<u>129,283.65</u>	<u>77,709.33</u>		
Unencumbered Cash, Ending	<u>\$ 77,709.33</u>	<u>\$ 105,491.06</u>		

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

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2012)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Other Receipts		
Meter Deposits	\$ 121,467.20	\$ 108,460.72
Total Receipts	<u>121,467.20</u>	<u>108,460.72</u>
Expenditures		
Meter Deposit Refunds	<u>121,467.20</u>	<u>108,460.72</u>
Total Expenditures	<u>121,467.20</u>	<u>108,460.72</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, 2013

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 4,426.41	\$ 7,900.00	\$ 9,001.10	\$ 3,325.31
Sales Tax	648.67	719,518.41	715,899.12	4,267.96
Perpetual Care	46,504.84	2,107.07	-	48,611.91
Drug Forfeitures	121,769.68	19,507.61	113,562.29	27,715.00
	<u>\$ 173,349.60</u>	<u>\$ 749,033.09</u>	<u>\$ 838,462.51</u>	<u>\$ 83,920.18</u>



Honorable Mayor and City Commission  
City of Coffeyville, Kansas

In planning and performing our audit of the financial statement of the City of Coffeyville, Kansas as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered City of Coffeyville, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City of Coffeyville, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Coffeyville, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, City Commission, others within the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 25, 2014

---

Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97  
NEODESHA, KANSAS 66757  
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779  
CHANUTE, KANSAS 66720  
(620) 431-6342

16 W. JACKSON  
IOLA, KANSAS 66749  
(620) 365-3125

[www.jgppa.com](http://www.jgppa.com)