

City of Caldwell, Kansas

Annual Financial Report

December 31, 2018

Governing Body

Mark Arnold, Mayor

Jill Kuehny, Finance Commissioner

Michelle Schiltz, Public Works Commissioner

City Administrator

Casie Risley

Independent Auditors

Kenneth L Cooper Jr CPA, Chtd.
Certified Public Accountant
Wellington, Kansas

City of Caldwell, Kansas

Year Ended December 31, 2018

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KENNETH L COOPER JR CPA, CHTD
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Commission
City of Caldwell
Caldwell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Caldwell, Kansas, (a Municipal Financial Reporting Entity) as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Caldwell, 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Caldwell, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 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 fund and schedules of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2018 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2017 basic financial statement upon which we rendered an unqualified opinion dated October 3, 2018. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement taken as a whole, on the basis of accounting described in Note 1.


Certified Public Accountant

Wellington, Kansas
October 8, 2019

City of Caldwell, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds							
General Fund	\$ 158,691	\$ -	\$ 909,066	\$ 867,139	\$ 200,618	\$ 15,999	\$ 216,617
Special Purpose Funds							
Special Highway	78,614	-	27,598	49,817	56,395	(4)	56,391
Special Parks and Recreation	9,194	-	1,981	3,182	7,993	-	7,993
Library Levy	109	-	19,328	19,437	-	651	651
Drug Enforcement	4,747	-	-	2,507	2,240	-	2,240
Equipment Reserve	178,879	-	55,000	83,332	150,547	7,000	157,547
Industrial Development	12	-	-	-	12	-	12
Special Law Enforcement	1,314	-	-	-	1,314	-	1,314
Cemetery Endowment	141,330	-	2,557	1,157	142,730	-	142,730
Transient Guest Tax	4,123	-	-	420	3,703	-	3,703
NSP Housing Project Fund	-	-	86,376	86,376	-	-	-
Fire Insurance Proceeds	-	-	-	-	-	-	-
Bond and Interest Funds							
Bond and Interest	13,172	-	42,848	43,871	12,149	-	12,149
Capital Projects Funds:							
Multi-Year Capital Improvements	270,827	-	142,680	77,464	336,043	946	336,989
Business Funds							
Sewer Utility	132,858	-	152,880	159,946	125,792	559	126,351
Storm Water Utility	22,737	-	9,318	23	32,032	-	32,032
Water Utility	180,402	-	364,406	383,313	161,495	2,967	164,462
Solid Waste Utility	20,737	-	161,268	172,953	9,052	10,207	19,259
Trust Funds:							
Cemetery Improvement	275,175	-	1,594	-	276,769	-	276,769
Hedrick Special Projects Fund	291,866	-	135,434	148,571	278,729	2,695	281,424
Total	1,784,787	-	2,112,334	2,099,508	1,797,613	41,020	1,838,633
Related Municipal Entities							
Caldwell Public Library	11,899	-	39,025	39,897	11,027	-	11,027
Caldwell Public Housing Authority	65,235	-	37,999	29,642	73,592	-	73,592
Total	\$ 1,861,921	\$ -	\$ 2,189,358	\$ 2,169,047	\$ 1,882,232	\$ 41,020	\$ 1,923,252

Composition of Cash Balance:

Cash on hand, city Clerk	\$ 505
Cash in checking account:	
Stock Exchange Bank, checking account	(3,518)
Stock Exchange Bank, money market account	597,610
Stock Exchange Bank, Sewer fund money market account	344,499
Stock Exchange Bank, Hedrick trust account	280,374
Non-int bearing demand deposit	-
Cash in certificates of deposit	
Stock Exchange Bank	215,525
Impact Bank	403,974
Related Municipal Entity	
Caldwell Municipal Library, cash in bank	11,028
Caldwell Public Housing Authority, cash in bank	58,591
Caldwell Public Housing Authority, cash in certificate of deposit	15,000
Total Cash	\$ 1,923,588
Agency funds per Schedule 3	(336)
Total Reporting Entity (Excluding Agency Funds)	\$ 1,923,252

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Caldwell, Kansas ("City") is a municipal corporation governed by an elected three-member commission and provides the following services: Public Safety-Police, Fire Protection, Highways and Streets, Culture-Recreation, Public Improvements, Utilities-Water, Sewer, Storm Water and Refuse, and General Administrative Service.

This financial statement presents the City of Caldwell (the municipality) and the following related municipal entities (RME's). These RME's are included in the City's reporting entity at the option of the City and have been established to benefit the City and/or its constituents.

Caldwell Public Library Board – The City of Caldwell 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.

Caldwell Public Housing Authority – The City of Caldwell Public Housing Authority operates a subsidized low income housing project within City limits. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the City. 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 the 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. utility services and internal service funds).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, 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 accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

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.

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.

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 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 the 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. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Property, plant and equipment

The City does not present capital fixed assets, such as land, building and equipment in this financial statement. Accounting records for public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are immovable and of value only to the City have not been maintained. The disbursements for the purchase of these assets are considered as expenditures and no depreciation has been provided on any capital assets.

F. Special Assessments Receivable

Improvements to roads, sidewalks, and sewer systems are paid for in part by the landowners being benefited. They have the option to pay their share in full, before the improvement is financed by the City through issuance of general obligation bonds, or they are assessed the amount to be paid in annual installments over a period of 15 or 20 years, generally the life of the bond obligation. The City certifies to the County the amount to be levied against the landowner each year. The county collects and periodically remits the assessments to the City. The amount received is recorded in the bond and interest fund. The City of Caldwell currently has no special assessment bonds outstanding.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies (continued)

G. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

2. Stewardship, Compliance and Accountability

A. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

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. There were no budget amendments for 2018.

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 commitments, 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 projects funds, trust funds, and the following special purpose funds: Special Law Enforcement, Municipal Equipment Reserve, Fire Insurance and Home Special Projects. 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.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

2. Stewardship, Compliance and Accountability (continued)

B. Compliance With Finance-Related Legal and Contractual Provisions

Water revenue bonds constitute special obligations of the City and are solely secured by a first lien on the net revenues of the water utility system. The revenue bond ordinance provides that the rates and fees charged by the water system be sufficient to pay expenses of the system, principal and interest on the bonds and provide reasonable reserves for the protection and benefit of the system. For 2018, net revenues were sufficient to pay all expenses, principal and interest.

The City is required to keep a cash reserve to provide for at least one average loan installment on the water revenue bonds (\$34,899.07) accruing at 1/10 of the average loan installment/year since the loan was issued in 2011. The required and actual cash reserve at 12/31/18 was \$27,920.

Other miscellaneous provisions include: Maintaining proper books and records, annual audit and rate adjustment if necessary, reasonable and customary risk insurance, annual budget, annual report on system condition and recommendations by system employee or consulting engineer, quarterly reports to determine compliance with rate covenant and rate adjustment if necessary. The applicable provisions were complied with during 2018.

C. Deficit Cash/Unencumbered Cash for Individual Funds

There were no funds with negative unencumbered cash balances as of December 31, 2018.

D. Compliance with Kansas Statutes

There were no violations of finance-related legal and contractual provision during 2018.

3. Deposits and Investments

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 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 investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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.

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, except during designated "peak periods" when required coverage is 50%. The City did not designate any peak periods in 2018. All deposits were legally secured at December 31, 2018.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

3. Deposits and Investments (continued)

At December 31, 2018, the City's carrying amount of deposits was \$1,923,587 and the bank balance was \$1,932,036. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$589,692 was covered by federal depository insurance and \$1,341,839 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. Long-term debt

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

Issue	Issue Date	Interest Rate	Maturity Date	Amount of Issue	1/1/2018 Balance	Additions	Reductions/ Payments	12/31/2018 Balance	Interest Paid
General Obligation Bonds									
Series 2009	4/15/2009	0.0%	4/1/2019	\$ 110,000	\$ 22,000	\$ -	\$ 11,000	\$ 11,000	\$ -
Series 2010	9/22/2010	0.0%	9/28/2020	222,109	66,633	-	22,211	44,422	-
Series 2012	1/20/2012	3.75%	1/20/2042	190,000	170,986	-	4,248	166,738	6,412
					<u>\$ 259,619</u>	<u>\$ -</u>	<u>\$ 37,459</u>	<u>\$ 222,160</u>	<u>\$ 6,412</u>
Capital Leases									
Data Tech Software	1/15/2015	3.45%	2/1/2018	18,570	6,419	-	6,419	-	218
2012 Chevy Truck	5/20/2015	3.00%	5/1/2019	16,157	8,308	-	8,308	-	320
2011 Backhoe	2/3/2016	3.00%	2/3/2021	28,200	22,888	-	5,477	17,411	681
Skid Steer	2/2/2018	3.50%	2/2/2023	39,082	-	39,083	6,000	33,083	-
2018 Ford F-150	4/18/2018	4.15%	4/18/2023	27,622	-	27,622	-	27,622	-
2016 Ford F-250	5/2/2018	3.75%	5/2/2023	24,500	-	24,500	-	24,500	-
2018 Bobcat Excavator	2/13/2018	3.83%	12/13/2022	42,500	-	42,500	7,000	35,500	-
					<u>\$ 37,615</u>	<u>\$ 133,705</u>	<u>\$ 33,204</u>	<u>\$ 138,116</u>	<u>\$ 1,219</u>
Water Revenue Bonds									
Series 2011	4/15/2011	3.25%	4/15/2051	775,000	\$ 711,864	\$ -	\$ 11,774	\$ 700,090	\$ 23,136
Other Debt									
St of KS Water Pollution Revolving Loan Fund									
	7/3/2003	2.69%	3/1/2025	687,000	\$ 299,976	\$ -	\$ 36,610	\$ 263,366	\$ 7,825
Related Municipal Entity - Housing Authority USDA Loans									
USDA loan #1	10/5/1978	8.50%		228,000	\$ 59,459	\$ -	\$ 5,239	\$ 54,220	\$ 4,821
USDA loan #2	10/5/1978	8.00%		12,600	3,148	-	294	2,854	239
					<u>\$ 62,607</u>	<u>\$ -</u>	<u>\$ 5,533</u>	<u>\$ 57,074</u>	<u>\$ 5,060</u>
Total Reporting Entity					<u>\$ 1,371,681</u>	<u>\$ 133,705</u>	<u>\$ 124,580</u>	<u>\$ 1,380,806</u>	<u>\$ 43,652</u>

City of Caldwell, Kansas
Notes to Financial Statement
December 31, 2018

4. Long-term debt (continued)

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

	2019	2020	2021	2022	2023	2024-2028	2029-2033	Total through 2033
Principal								
GO Bonds	\$ 37,619	\$ 26,784	\$ 4,728	\$ 4,922	\$ 5,106	\$ 28,536	\$ 34,296	\$ 141,991
Capital Leases	25,825	26,755	27,714	22,553	35,269	-	-	138,116
Water Revenue Bonds	12,157	12,491	12,958	13,379	13,814	75,987	89,234	230,020
Other Debt	37,601	38,619	39,665	40,740	41,843	64,898	-	263,367
Housing Authority loan:	57,074	-	-	-	-	-	-	57,074
	<u>\$ 170,276</u>	<u>\$ 104,649</u>	<u>\$ 85,065</u>	<u>\$ 81,594</u>	<u>\$ 96,032</u>	<u>\$ 169,421</u>	<u>\$ 123,530</u>	<u>\$ 830,568</u>
	Total through 2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	2059-2063	Final Total
Principal (cont.)								
GO Bonds	\$ 141,991	\$ 41,244	\$ 38,925	\$ -	\$ -	\$ -	\$ -	\$ 222,160
Capital Leases	138,116	-	-	-	-	-	-	138,116
Water Revenue Bonds	230,020	104,715	122,881	144,186	98,288	-	-	700,090
Other Debt	263,367	-	-	-	-	-	-	263,367
Housing Authority loan:	57,074	-	-	-	-	-	-	57,074
	<u>\$ 830,568</u>	<u>\$ 145,959</u>	<u>\$ 161,806</u>	<u>\$ 144,186</u>	<u>\$ 98,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,380,807</u>
	2019	2020	2021	2022	2023	2024-2028	2029-2033	Total through 2033
Interest								
GO Bonds	\$ 6,253	\$ 6,087	\$ 5,916	\$ 5,739	\$ 5,554	\$ 24,752	\$ 18,985	\$ 73,286
Capital Leases	5,022	4,098	3,140	2,144	1,298	-	-	15,702
Water Revenue Bonds	22,753	22,358	21,952	21,531	21,096	98,454	85,271	293,415
Other Debt	6,833	5,815	4,769	3,695	2,592	1,754	-	25,458
Housing Authority loan:	3,871	-	-	-	-	-	-	3,871
	<u>\$ 44,732</u>	<u>\$ 38,358</u>	<u>\$ 35,777</u>	<u>\$ 33,109</u>	<u>\$ 30,540</u>	<u>\$ 124,960</u>	<u>\$ 104,256</u>	<u>\$ 411,732</u>
	Total through 2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	2059-2063	Final Total
Interest (cont.)								
GO Bonds	\$ 73,286	\$ 12,052	\$ 3,716	\$ -	\$ -	\$ -	\$ -	\$ 89,054
Capital Leases	15,702	-	-	-	-	-	-	15,702
Water Revenue Bonds	293,415	69,797	51,639	30,330	6,457	-	-	451,638
Other Debt	25,458	-	-	-	-	-	-	25,458
Housing Authority loan:	3,871	-	-	-	-	-	-	3,871
	<u>\$ 411,732</u>	<u>\$ 81,849</u>	<u>\$ 55,355</u>	<u>\$ 30,330</u>	<u>\$ 6,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 585,723</u>

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

5. Capital project funds

The City had no capital project funds during 2018 requiring a project authorization.

6. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited for compliance, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2018:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Equipment Reserve	KSA 12-1, 117	\$40,000
General	Multi-Year Capital Improvement	KSA 12-1, 118	53,480
Water Utility Fund	Multi-Year Capital Improvement	KSA 12-1, 118	50,000
Water Utility Fund	Equipment Reserve	KSA 12-1, 117	5,000
Water Utility Fund	General	KSA 12-825d	25,000
Sewer Utility Fund	Multi-Year Capital Improvement	KSA 12-1, 118	30,000
Sewer Utility Fund	Equipment Reserve	KSA 12-1, 117	10,000
Sewer Utility Fund	General	KSA 12-825d	20,000
Solid Waste	General	KSA 12-825d	30,000
Cemetery Endowment	General	KSA 12-1410	1,157

8. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, City retirees may participate in the group health insurance plan until they reach Medicare eligibility. The retired participants would be responsible for the full premium. Any indirect subsidy paid by the City as a result of having retirees in the insurance pool has not been quantified in this financial statement.

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

8. Other Long-Term Obligations from Operations (continued)

B. Compensated absences

The City's policies regarding vacations permit all full-time employees to earn vacation at the rate of ten days per year after one year of service, and fifteen days per year after ten years of employment. However, no unused vacation can be carried over from one employment year to another. Upon termination or resignation from service with the City, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of one calendar day per month with a 90-day maximum accumulation. Upon termination or resignation, any employee who has ten years or more of continuous service will be entitled to be paid for up to 30 days of sick leave at the employee's current rate of salary.

9. Defined benefit pension plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one issued) that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100: Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and 79-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates, depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and are paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$35,353 for KPERS for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the City of Caldwell's proportionate share of the collective net pension liability reported by KPERS was \$269,782. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The City of Caldwell's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

City of Caldwell, Kansas

Notes to Financial Statement

December 31, 2018

10. Trust Funds Received by Bequest

In 2009 the City received a \$268,938 bequest from the Elsie Mae Truhlar Estate restricted for improvements and maintenance of the city cemetery. In 2013 and 2014 the City received a total bequest of \$389,451 from an estate known officially as the “Elbert, Martha, and Rhonda Sue Hedrick Family Trust Fund”. The terms of the bequest allowed for the use of the funds “solely for the improvement of the quality of rural life in Caldwell, Kansas including, but not limited to, the arts, education, history, tourism, health, safety and children’s play facilities (i.e. the city pool, park and playgrounds)”. These funds have been accounted for as trust type funds of the City.

11. Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events occurring through October 8, 2019, which is the date at which the financial statement was available to be issued.

Caldwell Housing Authority Loan Payoff

The city paid off the USDA Rural Development loans of the Caldwell Housing Authority in September 2019 in the amount of \$53,413.82. The Housing Authority will reimburse the city for the full amount by 2021.

2019-2020 CDBG Grant, General Obligation Bond Issue, and Pool Project

In July 2019, the Kansas Department of Commerce awarded the City of Caldwell a \$961,000 Community Development Block Grant requiring \$672,143 of local matching funds per the 2019 Neighborhood Center Rating Sheet located at <http://www.kansascommerce.gov/cdbg>. The City local match will be allocated as follows: \$175,000 from the Hedrick Trust, \$75,000 from the Multi-Year Capital Improvement Fund, and \$445,000 from a GO Bond issue.

The purchase of the General Obligation Bonds, Series 2019 for the pool project was awarded to Central States Capital Markets on September 18, 2019 for a total purchase price of \$439,909. This will be a 20-year bond.

On October 16, 2019, the City will set a contract bid date for the construction and accept design plans that are currently underway. The City has spent \$81,475 year-to-date on the design plans. On November 19, 2019, the City will hold the 3:00 bid opening for the contract to demolish the old pool.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

City of Caldwell, Kansas
Summary of Expenditures--Actual and Budget
 Regulatory Basis
(Budgeted Funds Only)
 For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Governmental Type Funds:					
General	\$ 1,017,325	\$ -	\$ 1,017,325	\$ 867,139	\$ (150,186)
Special Purpose Funds					
Special Highway	74,000		74,000	49,817	(24,183)
Special Parks and Recreation	12,000	-	12,000	3,182	(8,818)
Library Levy	20,650	-	20,650	19,437	(1,213)
Drug Enforcement	3,171	-	3,171	2,507	(664)
Industrial Development	12	-	12	-	(12)
Special Law Enforcement	1,314	-	1,314	-	(1,314)
Cemetery Endowment	1,700	-	1,700	1,157	(543)
Transient Guest Tax	3,000	-	3,000	420	(2,580)
Bond and Interest Funds:					
Bond & Interest	59,854	-	59,854	43,871	(15,983)
Business Funds:					
Sewer Utility	227,685	-	227,685	159,946	(67,739)
Storm Water Utility	22,000	-	22,000	23	(21,977)
Water Utility	468,310	-	468,310	383,313	(84,997)
Solid Waste Utility	190,100	-	190,100	172,953	(17,147)
Total primary government	<u>\$ 2,101,121</u>	<u>\$ -</u>	<u>\$ 2,101,121</u>	<u>\$ 1,703,765</u>	<u>\$ (397,356)</u>

City of Caldwell, Kansas
General Fund

Summary Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes	\$ 493,155	\$ 506,563	\$ 523,261	\$ (16,698)
Less NRP rebate	(738)	(2,785)	(450)	(2,335)
Intergovernmental revenues	9,816	9,877	20,387	(10,510)
Licenses and permits	96,077	99,188	88,900	10,288
Fines and fees	4,328	2,145	3,450	(1,305)
Other revenue	224,264	217,921	194,100	23,821
Transfers from Cemetery Endowment	828	1,157	1,000	157
Transfers from Water Fund	25,000	25,000	25,000	-
Transfers from Sewer	-	20,000	20,000	-
Transfers from Solid Waste	30,000	30,000	30,000	-
Total receipts	<u>\$ 882,730</u>	<u>\$ 909,066</u>	<u>\$ 905,648</u>	<u>\$ 3,418</u>
<u>Expenditures</u>				
Administrative	\$ 113,155	\$ 123,477	\$ 146,800	\$ (23,323)
Police	142,678	173,676	170,850	2,826
Fire	29,011	30,340	46,950	(16,610)
Public Works	187,829	186,430	227,200	(40,770)
Community building	11,074	12,079	15,625	(3,546)
Swimming pool	34,501	33,756	42,900	(9,144)
Employee benefit	208,752	183,126	225,500	(42,374)
Liability insurance	-	1,000	1,000	-
Capital Outlay/Contingency	24,769	29,775	48,500	(18,725)
Transfers to municipal equipment-reserve	40,000	40,000	40,000	-
Transfers to multi-year capital improvements	52,000	53,480	52,000	1,480
Total expenditures	<u>\$ 843,769</u>	<u>\$ 867,139</u>	<u>\$ 1,017,325</u>	<u>\$ (150,186)</u>
Receipts Over (Under) Expenditures	\$ 38,961	\$ 41,927		
Unencumbered Cash, Beginning	119,730	158,691		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 158,691</u>	<u>\$ 200,618</u>		

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts:</u>				
<u>Taxes</u>				
Ad valorem property tax	\$ 298,363	\$ 310,317	\$ 319,930	\$ (9,613)
Less NRP rebates	(738)	(2,785)	(450)	2,335
Delinquent tax collections	11,546	13,212	15,000	(1,788)
Special assessments	1,675	325	1,500	(1,175)
Motor vehicle tax	46,362	44,893	44,331	562
16/20 M tax	861	495	971	(476)
Commerical vehicle tax	869	406	890	(484)
Recreational vehicle tax	501	521	639	(118)
Local sales and use tax	<u>132,978</u>	<u>136,394</u>	<u>140,000</u>	<u>(3,606)</u>
Total taxes	<u>\$ 492,417</u>	<u>\$ 503,778</u>	<u>\$ 522,811</u>	<u>\$ (14,364)</u>
<u>Intergovernmental</u>				
Highway connecting links	\$ -	\$ -	\$ 10,000	\$ (10,000)
Excise tax	1,699	1,896	2,000	(104)
Liquor tax	2,117	1,981	2,387	(406)
County highway	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total intergovernmental	<u>\$ 9,816</u>	<u>\$ 9,877</u>	<u>\$ 20,387</u>	<u>\$ (10,510)</u>
<u>Licenses and Permits</u>				
Franchise fees	\$ 93,152	\$ 97,114	\$ 85,000	\$ 12,114
Permits	140	350	500	(150)
Dog licenses	740	474	600	(126)
Dog impound fees	-	-	300	(300)
Alcohol licenses	1,275	675	1,000	(325)
Other licenses	<u>770</u>	<u>575</u>	<u>1,500</u>	<u>(925)</u>
Total license and permits	<u>\$ 96,077</u>	<u>\$ 99,188</u>	<u>\$ 88,900</u>	<u>\$ 10,288</u>
<u>Fines and Fees</u>				
Traffic fines and fees	\$ 4,123	\$ 1,570	\$ 3,000	\$ (1,430)
Monument fees	200	575	400	175
Accident report fees	<u>5</u>	<u>-</u>	<u>50</u>	<u>(50)</u>
Total fines and fees	<u>\$ 4,328</u>	<u>\$ 2,145</u>	<u>\$ 3,450</u>	<u>\$ (1,305)</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Other</u>				
Grave openings and closings	\$ 9,075	\$ 7,200	\$ 7,800	\$ (600)
Rural fire contracts and runs	26,670	28,575	27,000	1,575
Copies and faxes	-	76	100	(24)
Swimming pool receipts	7,592	8,156	8,000	156
Swimming pool concessions	3,662	3,499	6,000	(2,501)
Charges for services	10,130	9,619	11,000	(1,381)
Interest earnings	2,974	3,022	3,500	(478)
Airport lease	3,154	3,129	3,500	(371)
Building rent	6,656	5,621	7,500	(1,879)
Sale of cemetery lots	800	1,400	2,500	(1,100)
Donations	19,763	2,827	2,000	827
Reimbursements	30,787	49,722	25,000	24,722
Reimbursement from Sewer	15,000	15,000	15,000	-
Reimbursement from Water	70,000	70,000	70,000	-
Grants	18,000	10,000	5,000	5,000
Miscellaneous	<u>1</u>	<u>75</u>	<u>200</u>	<u>(125)</u>
Total other	<u>\$ 224,264</u>	<u>\$ 217,921</u>	<u>\$ 194,100</u>	<u>\$ 23,821</u>
<u>Operating Transfers In</u>				
Cemetery Endowment Fund	\$ 828	\$ 1,157	\$ 1,000	\$ 157
Water Fund	25,000	25,000	25,000	-
Sewer Fund	-	20,000	20,000	-
Solid Waste	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total transfers in	<u>55,828</u>	<u>76,157</u>	<u>76,000</u>	<u>157</u>
Total receipts	<u>\$ 882,730</u>	<u>\$ 909,066</u>	<u>\$ 905,648</u>	<u>\$ 8,087</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		
	2017			Variance-Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Expenditures</u>				
<u>Administration</u>				
Salaries	\$ 69,015	\$ 71,923	\$ 78,500	\$ (6,577)
Social Security	5,205	5,432	6,000	(568)
KPERS	4,508	4,810	5,500	(690)
Office supplies	3,687	4,310	5,000	(690)
Utilities	6,530	6,735	7,800	(1,065)
Audit	150	13,067	9,000	4,067
Printing & legals	1,052	1,325	2,500	(1,175)
Building maintenance	1,025	1,083	5,000	(3,917)
Insurance and bonds	3,507	8,000	4,000	4,000
Education and dues	6,560	6,304	9,000	(2,696)
Planning Commission	-	-	500	(500)
Weed violations	65	-	1,000	(1,000)
Grant writing	-	-	1,000	(1,000)
Other	1,353	267	2,000	(1,733)
Unsafe buildings	<u>10,498</u>	<u>221</u>	<u>10,000</u>	<u>(9,779)</u>
Total Administration	<u>\$ 113,155</u>	<u>\$ 123,477</u>	<u>\$ 146,800</u>	<u>\$ (23,323)</u>
<u>Police</u>				
Salaries	\$ 96,483	\$ 116,011	\$ 100,000	\$ 16,011
Social Security	7,344	8,796	8,000	796
KPERS	7,106	10,064	10,000	64
Supplies	1,987	2,960	3,500	(540)
Computer supplies & updates	197	639	3,000	(2,361)
Utilities	4,587	5,305	5,300	5
Equipment maintenance & rental	627	577	1,200	(623)
Vehicle maintenance	2,360	4,431	3,800	631
New equipment	548	772	10,000	(9,228)
Fuel	7,082	8,615	6,600	2,015
Building maintenance	187	1,387	2,000	(613)
Insurance	9,755	9,225	10,000	(775)
Ads & legals	159	466	300	166
Dues & Education	1,401	1,781	3,000	(1,219)
Impounding dogs	395	383	350	33
Uniform maintenance	1,164	1,506	1,500	6
Miscellaneous	496	681	800	(119)
Drug Enforcement	<u>800</u>	<u>77</u>	<u>1,500</u>	<u>(1,423)</u>
Total Police	<u>\$ 142,678</u>	<u>\$ 173,676</u>	<u>\$ 170,850</u>	<u>\$ 2,826</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018			
	2017				Variance- Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		<u>(Under)</u>
<u>Fire</u>					
Salaries	\$ 2,400	\$ 2,400	\$ 2,400	\$	-
Social Security	184	184	200		(16)
Supplies	3,396	673	3,300		(2,627)
Computer supplies & updates	486	-	500		(500)
Equipment maint & rent	1,736	4,271	7,000		(2,729)
Building maintenance	111	1,241	1,500		(259)
Utilities	3,714	4,321	4,000		321
Insurance	6,719	8,798	6,000		2,798
Ads & legals	-	6	250		(244)
New equipment	803	660	5,000		(4,340)
City firemen reimbursement	3,150	3,144	4,000		(856)
Rural firemen reimbursement	2,766	2,084	5,000		(2,916)
Other	-	256	300		(44)
Fuel	3,396	1,819	6,000		(4,181)
Dues & Education	150	483	500		(17)
Grant purchase	-	-	1,000		(1,000)
Total Fire	<u>\$ 29,011</u>	<u>\$ 30,340</u>	<u>\$ 46,950</u>	<u>\$</u>	<u>(16,610)</u>
<u>Public Works</u>					
Salaries	\$ 87,524	\$ 86,001	\$ 95,000	\$	(8,999)
Social Security	6,534	6,405	7,000		(595)
KPERS	7,088	7,630	8,200		(570)
Supplies	9,583	7,180	12,500		(5,320)
Utilities	11,924	12,526	12,000		526
Ads & legal publications	209	-	500		(500)
Insurance	19,804	18,315	22,000		(3,685)
Equipment maintenance	5,408	6,425	6,000		425
Fuel	7,094	5,906	10,000		(4,094)
Equipment rental	205	-	500		(500)
Building maintenance	1,468	454	1,000		(546)
New equipment	2,221	1,437	10,000		(8,563)
Miscellaneous	220	444	1,000		(556)
Materials	5,210	6,006	9,500		(3,494)
Contracted work	1,090	2,086	5,000		(2,914)
Street lighting	22,024	25,547	25,000		547
Chemicals	-	-	1,000		(1,000)
Bindweed & Composting	223	68	1,000		(932)
Total Public Works	<u>\$ 187,829</u>	<u>\$ 186,430</u>	<u>\$ 227,200</u>	<u>\$</u>	<u>(40,770)</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over
				<u>(Under)</u>
<u>Community Building</u>				
Salaries	\$ 2,575	\$ 2,400	\$ 2,600	\$ (200)
Social Security	197	184	225	(41)
Supplies	1,211	753	1,500	(747)
Equipment rental	-	-	1,000	(1,000)
Equipment maintenance	100	-	500	(500)
Utilities	5,883	6,177	5,800	377
Insurance	777	909	1,000	(91)
Building maintenance	136	1,426	2,000	(574)
Community Building Development	-	-	500	(500)
Other	195	230	500	(270)
Total Community Building	<u>\$ 11,074</u>	<u>\$ 12,079</u>	<u>\$ 15,625</u>	<u>\$ (3,546)</u>
<u>Swimming Pool</u>				
Salaries	\$ 13,350	\$ 14,026	\$ 13,000	\$ 1,026
Social Security	1,021	1,073	1,500	(427)
Supplies	587	485	4,000	(3,515)
Building maintenance	-	10	2,000	(1,990)
Equipment maintenance	359	993	2,500	(1,507)
Equipment rental	-	-	1,000	(1,000)
Utilities	7,227	7,321	7,000	321
Insurance	2,236	2,710	2,800	(90)
Chemicals	5,759	2,921	5,000	(2,079)
Merchandise	3,311	3,608	3,000	608
Sales tax	311	297	400	(103)
Dues & education	340	220	500	(280)
Ads & legals	-	62	100	(38)
Other	-	30	100	(70)
Total Swimming Pool	<u>\$ 34,501</u>	<u>\$ 33,756</u>	<u>\$ 42,900</u>	<u>\$ (9,144)</u>

City of Caldwell, Kansas**General Fund****Detailed Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Employee Benefits</u>				
Social security & Medicare	\$ -	\$ -	\$ -	\$ -
Unemployment tax	-	699	500	199
KPERS retirement	-	-	-	-
Health insurance	<u>208,752</u>	<u>182,427</u>	<u>225,000</u>	<u>(42,573)</u>
Total Employee Benefits	<u>\$ 208,752</u>	<u>\$ 183,126</u>	<u>\$ 225,500</u>	<u>\$ (42,374)</u>
<u>Liability Insurance</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>
<u>Capital Outlay</u>	<u>\$ 24,769</u>	<u>\$ 29,775</u>	<u>\$ 48,500</u>	<u>\$ (18,725)</u>
<u>Operating Transfers</u>				
Municipal Equipment Reserve	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Multi-Year Capital Improvements	<u>52,000</u>	<u>53,480</u>	<u>52,000</u>	<u>1,480</u>
Total Operating Transfers	<u>\$ 92,000</u>	<u>\$ 93,480</u>	<u>\$ 92,000</u>	<u>\$ 1,480</u>
Total expenditures	<u>\$ 843,769</u>	<u>\$ 867,139</u>	<u>\$ 1,017,325</u>	<u>\$ (150,186)</u>

City of Caldwell, Kansas**Special Purpose Fund****Special Highway Fund****Schedule of Receipts and Expenditures - Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
State payments	\$ 27,326	\$ 27,598	\$ 26,840	\$ 758
Reimbursements	-	-	5,000	(5,000)
Total receipts	<u>\$ 27,326</u>	<u>\$ 27,598</u>	<u>\$ 31,840</u>	<u>\$ (4,242)</u>
<u>Expenditures</u>				
Salaries	\$ 2,152	\$ 1,234	\$ 2,000	\$ (766)
Social security	160	94	-	94
KPERS	182	-	-	-
Materials	2,529	5,809	2,000	3,809
Contracted services/capital outlay	500	42,680	60,000	(17,320)
Equipment	-	-	10,000	(10,000)
Special project	<u>20,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 26,023</u>	<u>\$ 49,817</u>	<u>\$ 74,000</u>	<u>\$ (24,183)</u>
Receipts Over (Under) Expenditures	\$ 1,303	\$ (22,219)		
Unencumbered Cash, Beginning	77,311	78,614		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 78,614</u>	<u>\$ 56,395</u>		

City of Caldwell, Kansas
Special Purpose Fund
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Local alcohol liquor tax	\$ 2,117	\$ 1,981	\$ 2,387	\$ (406)
Total receipts	<u>\$ 2,117</u>	<u>\$ 1,981</u>	<u>\$ 2,387</u>	<u>\$ (406)</u>
<u>Expenditures</u>				
Park	\$ 845	\$ 3,182	\$ 10,000	\$ (6,818)
Swimming pool	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>
Total expenditures	<u>\$ 845</u>	<u>\$ 3,182</u>	<u>\$ 12,000</u>	<u>\$ (8,818)</u>
Receipts Over (Under) Expenditures	\$ 1,272	\$ (1,201)		
Unencumbered Cash, Beginning	7,922	9,194		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 9,194</u>	<u>\$ 7,993</u>		

City of Caldwell, Kansas**Special Purpose Fund****Library Levy Fund****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Ad valorem property tax	\$ 16,257	\$ 16,204	\$ 16,705	\$ (501)
Neighborhood Revitalization Rebate	(40)	(145)	(130)	15
Back-tax collections	646	749	600	149
Motor vehicle tax	2,491	2,444	2,415	29
16/20 M vehicles	53	26	53	(27)
Commerical Vehicle tax	46	22	49	(27)
Recreational vehicle tax	27	28	28	-
Watercraft tax	-	-	7	(7)
Reimbursements	-	-	-	-
Total receipts	<u>\$ 19,480</u>	<u>\$ 19,328</u>	<u>\$ 19,727</u>	<u>\$ (369)</u>
<u>Expenditures</u>				
Appropriation to library board	<u>\$ 20,300</u>	<u>\$ 19,437</u>	<u>\$ 20,650</u>	<u>\$ (1,213)</u>
Total expenditures	<u>\$ 20,300</u>	<u>\$ 19,437</u>	<u>\$ 20,650</u>	<u>\$ (1,213)</u>
Receipts Over (Under) Expenditures	\$ (820)	\$ (109)		
Unencumbered Cash, Beginning	929	109		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 109</u>	<u>\$ -</u>		

City of Caldwell, Kansas
Special Purpose Fund
Drug Enforcement

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Grant	\$ 500	\$ -	\$ 2,000	\$ (2,000)
Total receipts	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ (2,000)</u>
<u>Expenditures</u>				
DARE grant expense	\$ 326	\$ 2,507	\$ 3,171	\$ (664)
Total expenditures	<u>\$ 326</u>	<u>\$ 2,507</u>	<u>\$ 3,171</u>	<u>\$ (664)</u>
Receipts Over (Under) Expenditures	\$ 174	\$ (2,507)		
Unencumbered Cash, Beginning	4,573	4,747		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,747</u>	<u>\$ 2,240</u>		

City of Caldwell, Kansas
Special Purpose Fund

Schedule of Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017	2018
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Operating transfer from general fund	\$ 40,000	\$ 40,000
Operating transfer from sewer fund	10,000	10,000
Operating transfer from water fund	5,000	5,000
Reimbursements	-	-
Total receipts	<u>\$ 55,000</u>	<u>\$ 55,000</u>
<u>Expenditures</u>		
Street & Highway	\$ 12,627	\$ 13,716
Police	7,568	23,826
Fire	1,697	6,162
Sewer	6,777	23,028
Swimming pool equip/park	-	901
Community building	561	3,080
Water Equip	3,329	7,277
Administration	2,589	5,342
Total expenditures	<u>\$ 35,148</u>	<u>\$ 83,332</u>
Receipts Over (Under) Expenditures	\$ 19,852	\$ (28,332)
Unencumbered Cash, Beginning	159,027	178,879
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 178,879</u>	<u>\$ 150,547</u>

City of Caldwell, Kansas
Special Purpose Fund
Industrial Development Fund

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Delinquent tax	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>				
Other	\$ -	\$ -	\$ 12	\$ (12)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ (12)</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -		
 Unencumbered Cash, Beginning	12	12		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	<u>\$ 12</u>	<u>\$ 12</u>		

City of Caldwell, Kansas**Special Purpose Fund****Special Law Enforcement****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		<u>2018</u>		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over
				<u>(Under)</u>
<u>Receipts</u>				
Grant	\$ -	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>				
Other	\$ -	\$ -	\$ 1,314	\$ (1,314)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,314</u>	<u>\$ (1,314)</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -		
 Unencumbered Cash, Beginning	1,314	1,314		
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
 Unencumbered Cash, Ending	<u>\$ 1,314</u>	<u>\$ 1,314</u>		

City of Caldwell, Kansas
Special Purpose Fund
Cemetery Endowment Fund
Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

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

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
	<u>Actual</u>			<u>(Under)</u>
<u>Receipts</u>				
Addition to endowment	\$ 900	\$ 1,400	\$ 3,500	\$ (2,100)
Other	-	-	-	-
Interest earnings	828	1,157	1,700	(543)
Total receipts	<u>\$ 1,728</u>	<u>\$ 2,557</u>	<u>\$ 5,200</u>	<u>\$ (2,643)</u>
<u>Expenditures</u>				
Operating transfer to general fund	\$ 828	\$ 1,157	\$ 1,700	\$ (543)
Total expenditures	<u>\$ 828</u>	<u>\$ 1,157</u>	<u>\$ 1,700</u>	<u>\$ (543)</u>
Receipts Over (Under) Expenditures	\$ 900	\$ 1,400		
Unencumbered Cash, Beginning	140,430	141,330		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 141,330</u>	<u>\$ 142,730</u>		

City of Caldwell, Kansas
Special Purpose Fund
Transient Guest Tax Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		
	<u>Actual</u>			Variance- Over (Under)
<u>Receipts</u>		<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Transient Guest Tax	\$ -	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -	\$ -
 <u>Expenditures</u>				
Chamber of Comm. Proj.	\$ 1,010	\$ -	\$ 1,000	\$ (1,000)
Other	183	420	2,000	(1,580)
Total expenditures	\$ 1,193	\$ 420	\$ 3,000	\$ (2,580)
 Receipts Over (Under) Expenditures	\$ (1,193)	\$ (420)		
 Unencumbered Cash, Beginning	5,316	4,123		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	\$ 4,123	\$ 3,703		

City of Caldwell, Kansas
Special Purpose Funds
NSP Housing Project Fund
Schedule of Receipts and Expenditures-Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Grant	\$ 16,413	\$ 16,050
NSP home sold	77,338	70,326
Miscellaneous	-	-
Total receipts	<u>\$ 93,751</u>	<u>\$ 86,376</u>
<u>Expenditures</u>		
Administration	\$ 9,781	\$ -
Construction	2,403	-
Architect	-	-
Legal	-	-
NSP home sale proceeds to state	77,338	67,581
Reimburse program exp paid	<u>4,531</u>	<u>18,795</u>
Total expenditures	<u>\$ 94,053</u>	<u>\$ 86,376</u>
Receipts Over (Under) Expenditures	\$ (302)	\$ -
Unencumbered Cash, Beginning	302	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

City of Caldwell, Kansas**Special Purpose Fund****Fire Insurance Proceeds****Schedule of Receipts and Expenditures-Actual**

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017	2018
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Fire insurance proceeds	\$ 375	\$ -
Other	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 375</u>	<u>\$ -</u>
<u>Expenditures</u>		
Other	<u>\$ 375</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

City of Caldwell, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Ad valorem - property tax	\$ 36,130	\$ 35,918	\$ 37,030	\$ (1,112)
Less NRP Rebates	(89)	(322)	-	(322)
Delinquent tax collections	1,479	1,660	1,800	(140)
Motor vehicle tax	5,352	5,423	5,369	54
16/20 M trucks	125	57	118	(61)
Commerical vehicle tax	99	49	108	(59)
Watercraft tax	-	-	15	(15)
Recreational vehicle tax	58	63	62	1
Total receipts	<u>\$ 43,154</u>	<u>\$ 42,848</u>	<u>\$ 44,502</u>	<u>\$ (1,654)</u>
<u>Expenditures</u>				
Bond principal	\$ 37,289	\$ 37,459	\$ 37,459	\$ -
Interest and fiscal charges	6,565	6,412	6,412	-
Cash basis reserve	-	-	15,983	(15,983)
Total expenditures	<u>\$ 43,854</u>	<u>\$ 43,871</u>	<u>\$ 59,854</u>	<u>\$ (15,983)</u>
Receipts Over (Under) Expenditures	\$ (700)	\$ (1,023)		
Unencumbered Cash, Beginning	13,872	13,172		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 13,172</u>	<u>\$ 12,149</u>		

City of Caldwell, Kansas
Capital Projects Funds
Multi-Year Capital Improvement Fund
Schedule of Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Grants	\$ -	\$ -
Arch maintenance	-	1,480
Reimbursements	-	9,200
Operating transfers in:		
Transfer from general fund	52,000	52,000
Transfer from sewer fund	20,000	30,000
Transfer from water fund	<u>50,000</u>	<u>50,000</u>
Total receipts	<u>\$ 122,000</u>	<u>\$ 142,680</u>
<u>Expenditures</u>		
Swimming Pool	\$ 25	\$ 8,953
Administration	13,350	2,818
Community Buildings	15,378	42,254
Sewer	4,775	4,755
Water	46,271	2,061
Police	2,142	3,007
Fire	2,044	1,552
Public Works	<u>22,913</u>	<u>12,064</u>
Total expenditures	<u>\$ 106,898</u>	<u>\$ 77,464</u>
Receipts Over (Under) Expenditures	\$ 15,102	\$ 65,216
Unencumbered Cash, Beginning	255,725	270,827
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 270,827</u>	<u>\$ 336,043</u>

City of Caldwell, Kansas**Business Fund****Sewer Utility****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

	2018			
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<u>Receipts</u>				<u>(Under)</u>
Sewer use fee	\$ 149,640	\$ 151,108	\$ 160,000	\$ (8,892)
Delinquent sewer use fee	-	1,390	3,000	(1,610)
Sewer setoff	20	14	500	(486)
Assessed sewer fees	-	-	1,000	(1,000)
Utility overpayments	621	193	500	(307)
Miscellaneous	-	-	2,500	(2,500)
Interest earnings	187	175	500	(325)
Operating transfer from Water Utility	-	-	-	-
Total receipts	<u>\$ 150,468</u>	<u>\$ 152,880</u>	<u>\$ 168,000</u>	<u>\$ (15,120)</u>
<u>Expenditures</u>				
Salaries - plant	\$ 15,445	\$ 15,267	\$ 16,500	\$ (1,233)
Salaries - administration	8,024	7,324	10,000	(2,676)
Social Security	1,738	1,663	2,000	(337)
KPERS	2,036	2,121	2,500	(379)
Utilities	3,398	4,267	3,800	467
Chemicals & supplies	2,261	1,026	4,000	(2,974)
Insurance	2,440	2,868	3,000	(132)
Equipment maintenance & rental	3,458	205	18,500	(18,295)
Equipment reserve	-	-	15,000	(15,000)
New equipment	298	103	5,500	(5,397)
Fuel	347	800	3,000	(2,200)
Consulting & contractual	616	3,792	2,500	1,292
Dues & education	207	328	500	(172)
Debt service:				
-principal	35,645	36,610	36,610	-
-interest	7,973	7,098	7,098	-
-loan fees	817	727	727	-
Capital improvements	3,979	-	20,000	(20,000)
Other	509	747	1,450	(703)
Reimburse general fund for employee benefits	15,000	15,000	15,000	-
Operating transfer to General Fund	-	20,000	20,000	-
Operating transfer to Equipment Reserve	10,000	10,000	10,000	-
Operating transfer to Capital Improvement	20,000	30,000	30,000	-
Total expenditures	<u>\$ 134,191</u>	<u>\$ 159,946</u>	<u>\$ 227,685</u>	<u>\$ (67,739)</u>
Receipts Over (Under) Expenditures	\$ 16,277	\$ (7,066)		
Unencumbered Cash, Beginning	116,581	132,858		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 132,858	\$ 125,792		

City of Caldwell, Kansas
Business Fund
Storm Water Utility
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over
				<u>(Under)</u>
<u>Receipts</u>				
Utility fees	\$ 9,312	\$ 9,318	\$ 10,000	\$ (682)
Total receipts	<u>\$ 9,312</u>	<u>\$ 9,318</u>	<u>\$ 10,000</u>	<u>\$ (682)</u>
<u>Expenditures</u>				
Contracted work and materials	\$ 7,199	\$ 23	\$ 22,000	\$ (21,977)
Total expenditures	<u>\$ 7,199</u>	<u>\$ 23</u>	<u>\$ 22,000</u>	<u>\$ (21,977)</u>
Receipts Over (Under) Expenditures	\$ 2,113	\$ 9,295		
Unencumbered Cash, Beginning	20,624	22,737		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 22,737</u>	<u>\$ 32,032</u>		

City of Caldwell, Kansas**Business Fund****Water Utility****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		Variance-
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Water sales	\$ 362,556	\$ 355,033	\$ 385,000	\$ (29,967)
Charges for services	-	-	1,000	(1,000)
Service line agreements	-	-	-	-
Bulk water	2,459	3,137	2,500	637
Reimbursements	179	470	1,500	(1,030)
Delinquent utility fees	5,525	5,150	6,500	(1,350)
Interest earnings	563	525	1,000	(475)
Miscellaneous	-	91	1,000	(909)
Total receipts	<u>\$ 371,282</u>	<u>\$ 364,406</u>	<u>\$ 398,500</u>	<u>\$ (34,094)</u>
Expenditures				
Salaries - plant	\$ 97,883	\$ 84,695	\$ 110,000	\$ (25,305)
Salaries - admin	28,561	29,558	35,000	(5,442)
Social Security	9,393	8,442	11,000	(2,558)
KPERS	10,988	10,728	13,000	(2,272)
Utilities	17,472	20,461	21,300	(839)
Ads & Legals	-	72	500	(428)
Plant supplies & chemicals	9,299	6,019	14,000	(7,981)
Insurance	17,290	11,847	17,600	(5,753)
Building maintenance	623	256	1,000	(744)
Equipment maintenance & rental	2,199	3,853	10,000	(6,147)
New equipment and materials	7,166	987	16,000	(15,013)
Capital outlay	1,979	-	6,000	(6,000)
Fuel	7,174	5,624	5,000	624
Travel	-	4	500	(496)
Consulting & contractual	2,058	1,281	7,500	(6,219)
Contracts & permits	1,292	4,212	3,000	1,212
Dues & education	2,026	1,268	2,000	(732)
Computer supplies & updates	2,797	98	1,000	(902)
Sales Tax	5,272	5,463	5,000	463
Debt service				-
-principal	11,404	11,774	11,774	-
-interest	23,506	23,136	23,136	-
Postage and freight	4,098	3,390	3,000	390
Other	608	145	1,000	(855)
Reimburse general fund for employee benefits	70,000	70,000	70,000	-
Operating transfer to general fund	25,000	25,000	25,000	-
Operating transfer to capital improvement fund	50,000	50,000	50,000	-
Operating transfer to equip reserve fund	5,000	5,000	5,000	-
Total expenditures	<u>\$ 413,088</u>	<u>\$ 383,313</u>	<u>\$ 468,310</u>	<u>\$ (84,997)</u>
Receipts Over (Under) Expenditures	\$ (41,806)	\$ (18,907)		
Unencumbered Cash, Beginning	222,208	180,402		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 180,402</u>	<u>\$ 161,495</u>		

City of Caldwell, Kansas
Business Fund

Solid Waste Utility

Schedule of Receipts and Expenditures-Actual

Regulatory Basis

For the Year Ended December 31, 2018

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

		2018		
	2017			Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Utility usage fees	\$ 157,270	\$ 158,860	\$ 170,000	\$ (11,140)
Delinquent utility fees	2,463	2,408	3,500	(1,092)
Special project	-	-	3,000	(3,000)
Total receipts	<u>\$ 159,733</u>	<u>\$ 161,268</u>	<u>\$ 176,500</u>	<u>\$ (15,232)</u>
<u>Expenditures</u>				
Contracts & permits	\$ 147,267	\$ 142,939	\$ 160,000	\$ (17,061)
Operating transfer to general fund	\$ 30,000	\$ 30,000	\$ 30,000	-
Other	-	14	100	(86)
Total expenditures	<u>\$ 177,267</u>	<u>\$ 172,953</u>	<u>\$ 190,100</u>	<u>\$ (17,147)</u>
Receipts Over (Under) Expenditures	\$ (17,534)	\$ (11,685)		
Unencumbered Cash, Beginning	38,271	20,737		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 20,737</u>	<u>\$ 9,052</u>		

City of Caldwell, Kansas**Trust Fund****Cemetery Improvement****Schedule of Receipts and Expenditures-Actual and Budget**

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Interest earnings	\$ 1,684	\$ 1,594
Total Receipts	<u>\$ 1,684</u>	<u>\$ 1,594</u>
<u>Expenditures</u>		
Cemetery improvements	\$ 4,500	\$ -
Total expenditures	<u>\$ 4,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,816)	\$ 1,594
Unencumbered Cash, Beginning	277,991	275,175
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 275,175</u>	<u>\$ 276,769</u>

City of Caldwell, Kansas
Trust Fund
Hedrick Special Projects Fund
Schedule of Receipts and Expenditures-Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ 1,000	\$ 10,000
Interest earnings	692	708
Grain sales	42,138	33,376
Crop insurance proceeds	-	-
Other farm land income	23,036	2,332
Sale of Rehab House Project	-	69,928
Reimbursements	4,531	19,090
Total receipts	<u>\$ 71,397</u>	<u>\$ 135,434</u>
<u>Expenditures</u>		
Community expenditure	\$ 5,957	\$ 100,307
11 S. St. Mary St. project	5,446	4,139
523 S. Market St. project	2,296	1,879
Contracted work	-	8,474
Utilities	-	1,129
Farm expenditures	20,971	17,643
Consulting	-	15,000
Total expenditures	<u>\$ 34,670</u>	<u>\$ 148,571</u>
Receipts Over (Under) Expenditures	\$ 36,727	\$ (13,137)
Unencumbered Cash, Beginning	255,139	291,866
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 291,866</u>	<u>\$ 278,729</u>

City of Caldwell, Kansas**Agency Funds****Schedule of Regulatory Basis Receipts and Cash Disbursements***For the Year Ended December 31, 2018*

<u>Fund</u>	Beginning <u>Cash Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Municipal Judges Training	\$ <u>141</u>	\$ <u>380</u>	\$ <u>185</u>	\$ <u>336</u>

City of Caldwell, Kansas
Related Municipal Entity
Caldwell Public Library

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2018

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

	<u>2017</u>	<u>2018</u>
<u>Receipts</u>		
Appropriation from the City of Caldwell	\$ 20,459	\$ 19,344
SCKLS grant	7,281	7,568
State grant	311	293
Donations	14,320	2,175
Other grants	23,000	-
Interest earnings	28	18
Other	<u>12,292</u>	<u>9,627</u>
Total receipts	<u>\$ 77,691</u>	<u>\$ 39,025</u>
<u>Expenditures</u>		
Salaries	\$ 14,462	\$ 17,080
Payroll taxes	1,099	1,094
Utilities	6,669	6,778
Repairs	35,312	3,590
Supplies	4,254	1,702
Books	5,255	3,266
Periodicals & electronic media	500	716
Summer reading program	1,382	1,353
Computer, automation and other equipment	-	34
Insurance	3,132	3,252
Capital outlay-building & furniture	2,404	-
Other	1,171	1,022
Advertising	<u>-</u>	<u>10</u>
Total expenditures	<u>\$ 75,640</u>	<u>\$ 39,897</u>
Receipts Over (Under) Expenditures	\$ 2,051	\$ (872)
Unencumbered Cash, Beginning	9,848	11,899
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 11,899</u>	<u>\$ 11,027</u>

City of Caldwell, Kansas
Related Municipal Entity
Caldwell Public Housing Authority
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	<u>2017</u>	<u>2018</u>
<u>Receipts</u>		
Rental income	\$ 31,248	\$ 33,954
Government subsidy	2,068	1,205
Interest earned	166	181
Laundry, vending & miscellaneous	1,049	1,846
Property insurance reimbursement	46,115	13
Other	<u>400</u>	<u>800</u>
Total receipts	<u>\$ 81,046</u>	<u>\$ 37,999</u>
<u>Expenditures</u>		
Site management, salary	\$ 2,000	\$ -
Accounting services	250	-
Supplies, repairs & maintenance	3,232	1,714
Painting & decorating	1,265	1,265
Ground maintenance	1,650	1,480
Insurance	6,082	7,065
Utilities	6,461	6,684
Miscellaneous	187	840
Repairs- major water damage	48,663	-
USDA loan - principal	5,019	5,533
USDA loan - interest & fees	<u>5,298</u>	<u>5,061</u>
Total expenditures	<u>\$ 80,107</u>	<u>\$ 29,642</u>
Receipts Over (Under) Expenditures	\$ 939	\$ 8,357
Unencumbered Cash, Beginning	64,296	65,235
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 65,235</u>	<u>\$ 73,592</u>