

CITY OF COFFEYVILLE, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

CITY OF COFFEYVILLE, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Coffeyville, Kansas

Adverse and Unmodified Opinion

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Coffeyville, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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 and Unmodified Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Coffeyville, Kansas as of December 31, 2021, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Coffeyville, Kansas as of December 31, 2021, 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.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the Kansas Municipal Audit and Accounting Guide. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Coffeyville, 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.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, schedules of receipts and expenditures – actual and budget – regulatory basis for each individual fund, and schedule of receipts and disbursements – agency funds, regulatory basis (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 accompanying supplementary 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.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Coffeyville, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 23, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 <https://admin.ks.gov/offices/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

July 23, 2022
Chanute, Kansas

CITY OF COFFEYVILLE, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	\$ 2,306,629.60	\$ -	\$ 12,708,255.91	\$ 12,262,283.72	\$ 2,752,601.79	\$ 157,173.24	\$ 2,909,775.03
Special Purpose Funds:							
Library	118.20	-	378,049.88	377,889.69	278.39	-	278.39
Local Alcohol Liquor	122,283.30	-	66,453.92	77,804.43	110,932.79	-	110,932.79
Capital Equipment	396,961.50	-	196,964.15	179,290.85	414,634.80	51,160.75	465,795.55
911 Emergency System	110,296.99	-	83,682.48	58,843.09	135,136.38	704.48	135,840.86
Capital Improvement Reserve	7,272,336.28	-	2,271,712.65	1,165,270.68	8,378,778.25	1,597,892.98	9,976,671.23
Economic Development	2,477,293.22	-	115,092.05	347,801.18	2,244,584.09	12,059.78	2,256,643.87
Airport Holding	120,231.81	-	501,769.93	464,488.67	157,513.07	90,073.34	247,586.41
Risk Management	495,705.19	-	2,030,869.71	2,071,554.58	455,020.32	5,896.78	460,917.10
Golf Course	8,249.62	-	356,068.08	362,705.30	1,612.40	3,727.61	5,340.01
Youth Activities Center	8,431.99	-	13,482.66	6,423.23	15,491.42	357.67	15,849.09
Police VIN	89,756.72	-	21,750.00	9,949.00	101,557.72	-	101,557.72
Aquatic Center Operations	3,176.43	-	137,212.15	139,111.42	1,277.16	179.29	1,456.45
Business Development Training Center	4,494.91	-	2,808.00	1,763.19	5,539.72	-	5,539.72
Veterans Memorial Stadium	7,975.40	-	8,901.66	9,040.15	7,836.91	-	7,836.91
Veterans Memorial Stadium							
Depreciation and Replacement	204,287.63	-	75,000.00	28,071.39	251,216.24	-	251,216.24
USD #445 Sales Tax	750,857.84	-	897,125.46	890,618.00	757,365.30	-	757,365.30
CRMC Sales Tax	72,284.43	-	897,125.46	883,304.36	86,105.53	-	86,105.53
1/2 Cent Sales Tax IRB Debt Service	342,723.44	-	457,987.81	544,765.00	255,946.25	-	255,946.25
Community Improvement District Sales Tax	5,004.53	-	49,904.00	50,266.51	4,642.02	-	4,642.02
Bond and Interest Funds:							
G.O. Bond and Interest	22,413.05	-	221,042.00	221,041.54	22,413.51	-	22,413.51
Capital Project Funds:							
Miscellaneous Projects	167,229.42	-	829,908.09	43,404.13	953,733.38	-	953,733.38
Airport Special Projects	1,903.97	-	89,834.00	89,834.00	1,903.97	-	1,903.97
Golf Course Depreciation and Replacement	18,363.15	-	445.95	-	18,809.10	-	18,809.10
Law Enforcement Projects	12,996.82	-	1,705.80	-	14,702.62	-	14,702.62
Electric Bond Projects	1,672,660.10	-	11,003.86	1,276,603.88	407,060.08	1,225,647.33	1,632,707.41
Business Funds:							
Electric Utility	9,520,388.01	-	58,235,953.26	57,108,364.33	10,647,976.94	4,210,580.21	14,858,557.15
Electric R & I Reserves	11,923,612.74	-	1,200,000.00	684,020.21	12,439,592.53	319,917.21	12,759,509.74
Electric Debt Service	471,018.03	-	4,406,685.01	4,406,585.01	471,118.03	-	471,118.03
Electric Surplus	64,059.00	-	203,174.00	146,042.00	121,191.00	-	121,191.00

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, 2021

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
						Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Business Funds (Continued):							
Water and Sewer Utility	\$ 4,434,464.44	\$ -	\$ 6,676,298.29	\$ 5,988,672.33	\$ 5,122,090.40	\$ 59,407.55	\$ 5,181,497.95
Water and Sewer Depreciation and Replacement	4,355,596.91	-	956,250.00	2,041,739.96	3,270,106.95	1,781,023.43	5,051,130.38
Water and Sewer Debt Service	188,767.32	-	240,020.02	239,620.02	189,167.32	-	189,167.32
Water and Sewer Restricted Reserve	3,200,000.00	-	400,000.00	-	3,600,000.00	-	3,600,000.00
Stormwater Utility	216,482.27	-	452,760.18	358,176.66	311,065.79	1,940.11	313,005.90
Stormwater Depreciation and Replacement	1,328,863.98	-	213,000.00	438.95	1,541,425.03	-	1,541,425.03
Refuse/Trash Utility	271,599.76	-	620,936.21	640,489.18	252,046.79	92,848.60	344,895.39
Internet Utility	40,678.82	-	233,832.63	271,521.59	2,989.86	3,351.79	6,341.65
Meter Deposit	-	-	-	-	-	450,226.57	450,226.57
Total Reporting Entity (Excluding Agency Funds)	\$ 52,710,196.82	\$ -	\$ 96,263,065.26	\$ 93,447,798.23	\$ 55,525,463.85	\$ 10,064,168.72	\$ 65,589,632.57
Composition of Cash:							
Cash on Hand.....							\$ 2,150.00
Checking Accounts:							
Petty Cash							2,000.00
City Treasurer							38,786,937.38
Payroll Account							30,493.35
Perpetual Care Account							94,321.32
Water and Light Refund Account							754,366.84
Health Insurance Flex Plan Account							19,424.38
Municipal Court Account							35,987.01
Grant Account							-
Employee Benefit Account							436,108.87
Money Market Accounts:							
City Treasurer							1,266,103.46
Restlawn Permanent Trust.....							54,629.57
Escrow							281,620.00
Trust Accounts:							
Investments.....							24,006,284.13
Total Cash							65,770,426.31
Less: Agency Funds Per Schedule 3							(180,793.74)
Total Reporting Entity (Excluding Agency Funds)							\$ 65,589,632.57

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, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Financial Reporting Entity

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

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

Coffeyville Public Library

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

Coffeyville Regional Medical Center

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

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

Related Municipal Entities (Continued)

Coffeyville Community Enhancement Foundation

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

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Coffeyville, Kansas, for the year of 2021:

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, 2021, the City amended the Local Alcohol Liquor Fund, Economic Development Fund, Airport Holding Fund, Aquatic Center Operations Fund, CRMC Sales Tax Fund, Community Improvement District Sales Tax Fund, Internet Utility Fund, and the Water and Sewer Utility Fund.

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

2. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY** (Continued)

Compliance with Revenue Bond Covenants

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

<u>RESERVE ACCOUNTS</u>	<u>REQUIRED AMOUNT</u>	<u>ACTUAL AMOUNT</u>
Principal and Interest Account for Electric Utility System Revenue Bonds, Series 2015-B – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	\$ 459,625.00 <u>459,625.00</u>	\$ 471,118.03
Electric Utility System Revenue Bonds, Series 2015-B requires reserves beginning June 25, 2015 in the amount of the maximum annual debt service for the Series 2015-B during any fiscal year of the bond principal in the Electric Depreciation and Replacement Account.	3,530,250.00 <u>3,530,250.00</u>	** <u>12,439,592.53</u>
Total Reserve at December 31, 2021	<u>\$ 3,989,875.00</u>	<u>\$12,971,710.56</u>

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

2. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY** (Continued)

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, 2021, the Electric Utility Fund had net income of \$9,507,684.41 which is 231.63% of the principal and interest requirements for 2022 of \$4,104,675.01.

The City was in apparent violation of K.S.A. 12-1608 which requires the treasurer of first and second class cities to publish the quarterly statements showing the total amount received into each fund and the total amount expended from each fund and the cash balances of each fund at the beginning and close of each quarter. Such quarterly statements shall show the amount of outstanding registered warrants, temporary notes, bonds, and all other obligations and liabilities of the City. Two of the four quarterly statements were not published within the 30 day requirement.

3. **DEPOSITS AND INVESTMENTS**

As of December 31, 2021, 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	\$ 43,319.26	\$ 43,319.26	AAA
Federal Agency			
One to five year maturity	13,631,193.39	13,631,193.39	AAA
Kansas Investment Pool			
Less than one year maturity	<u>10,331,771.48</u>	<u>10,331,771.48</u>	S&P AAaf/S1+
Total Investment	<u>\$ 24,006,284.13</u>	<u>\$ 24,006,284.13</u>	

Deposits

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

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, 2021, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	0.18%
Federal Agency	56.78%
Kansas Municipal Investment Pool	43.04%

3. **DEPOSITS AND INVESTMENTS** (Continued)

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, 2021.

At December 31, 2020, the City's carrying amount of deposits was \$41,761,992.18 and the bank balance was \$42,163,062.69. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$290,068.01 was covered by FDIC insurance and \$41,872,994.68 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

At December 31, 2021, the City has invested \$10,331,771.48 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. **CAPITAL LEASE OBLIGATIONS**

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

<u>Year Ended December 31</u>	<u>Totals</u>
2022	\$ 60,046.36
2023	60,046.36
2024	60,046.36
2025	60,046.36
2026	60,046.36
2027	59,924.77
	<u>360,156.57</u>
Less imputed interest	<u>(35,515.81)</u>
Net Present Value of Minimum	
Lease Payments	324,640.76
Less: Current Maturities	<u>(49,834.70)</u>
Long-Term Capital Lease Obligations	<u>\$ 274,806.06</u>

5. LONG-TERM DEBT

Changes in long-term debt the City for the year ended December 31, 2021, 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 2013-A - Refunding	2.0%-2.15%	December 3, 2013	5,555,000.00	June 1, 2021	\$ 195,000.00	\$ -	\$ (195,000.00)	\$ -	\$ 2,096.25
Series 2016-A - Bldg Renovations	2.0%-3.0%	March 22, 2016	6,280,000.00	June 1, 2030	4,635,000.00	-	(440,000.00)	4,195,000.00	104,765.00
Series 2018 - Electric Utility - Taxable	2.7%-4.125%	June 19, 2018	13,095,000.00	June 1, 2034	11,535,000.00	-	(290,000.00)	11,245,000.00	451,078.76
Series 2020-A - Refunding	1.0% - 2.0%	September 24, 2020	2,840,000.00	November 1, 2031	2,840,000.00	-	(375,000.00)	2,465,000.00	51,168.88
Series 2020 - Refunding Electric Utility - Taxable	2.0% - 3.0%	September 24, 2020	41,010,000.00	June 1, 2042	41,010,000.00	-	-	41,010,000.00	1,074,355.00
Revenue Bonds									
Paid With Utility Revenues									
Series 2011-A - Electric Utility	4.00%-4.20%	December 21, 2011	1,235,000.00	June 1, 2023	1,235,000.00	-	-	1,235,000.00	50,660.00
Series 2015-B - Electric Utility	5.00-5.25%	June 25, 2015	48,900,000.00	June 1, 2042	6,400,000.00	-	(1,200,000.00)	5,200,000.00	2,217,750.00
Kansas Public Water Supply Loan Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	287,102.34	-	(24,289.30)	262,813.04	10,203.38
Capital Leases									
Fire Truck-Commercial Bank	3.27%	June 13, 2017	508,662.29	October 1, 2027	372,884.98	-	(48,244.22)	324,640.76	11,802.14
Total Contractual Indebtedness					<u>\$ 68,509,987.32</u>	<u>\$ -</u>	<u>\$ (2,572,533.52)</u>	<u>\$ 65,937,453.80</u>	<u>\$ 3,973,879.41</u>

5. 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	2022	2023	2024	2025	2026	2027 - 2031	2032 - 2036
General Obligation Bonds							
Series 2016-A - Bldg Renovations	\$ 445,000.00	\$ 455,000.00	\$ 465,000.00	\$ 475,000.00	\$ 490,000.00	\$ 1,865,000.00	\$ -
Series 2018 - Electric Utility - Taxable	305,000.00	320,000.00	335,000.00	355,000.00	370,000.00	2,160,000.00	7,400,000.00
Series 2020-A - Refunding	380,000.00	385,000.00	225,000.00	225,000.00	210,000.00	1,040,000.00	-
Series 2020 - Refunding Electric Utility - Taxable	-	-	-	-	1,965,000.00	10,610,000.00	11,995,000.00
Revenue Bonds							
Series 2011-A - Electric Utility	605,000.00	630,000.00	-	-	-	-	-
Series 2015-B - Electric Utility	1,200,000.00	1,300,000.00	1,300,000.00	1,400,000.00	-	-	-
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	25,179.02	26,101.30	27,057.38	28,048.47	29,075.88	127,350.99	-
Capital Leases							
Fire Truck-Commercial Bank	49,834.70	51,477.62	53,174.70	54,927.73	56,738.54	58,487.47	-
Total Principal Payments	3,010,013.72	3,167,578.92	2,405,232.08	2,537,976.20	3,120,814.42	15,860,838.46	19,395,000.00
Interest							
General Obligation Bonds							
Series 2016-A - Bldg Renovations	95,915.00	86,915.00	76,552.50	64,802.50	52,740.00	95,622.50	-
Series 2018 - Electric Utility - Taxable	441,925.01	431,841.26	339,782.51	408,702.51	395,648.76	1,745,037.55	699,834.40
Series 2020-A - Refunding	38,900.00	31,300.00	23,600.00	19,100.00	14,600.00	31,000.00	-
Series 2020 - Refunding Electric Utility - Taxable	1,074,355.00	1,074,355.00	1,074,355.00	1,074,355.00	1,044,880.00	4,309,325.00	2,912,275.00
Revenue Bonds							
Series 2011-A - Electric Utility	38,560.00	13,230.00	-	-	-	-	-
Series 2015-B - Electric Utility	2,157,750.00	2,095,250.00	2,030,250.00	1,962,750.00	-	-	-
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	9,313.66	8,391.38	7,435.30	6,444.21	5,416.80	27,866.07	-
Capital Leases							
Fire Truck-Commercial Bank	10,211.66	8,568.74	6,871.66	5,118.63	3,307.82	1,437.30	-
Total Interest Payments	3,866,930.33	3,749,851.38	3,558,846.97	3,541,272.85	1,516,593.38	6,210,288.42	3,612,109.40
Total Principal and Interest	\$ 6,876,944.05	\$ 6,917,430.30	\$ 5,964,079.05	\$ 6,079,249.05	\$ 4,637,407.80	\$ 22,071,126.88	\$ 23,007,109.40

5. 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	2037 - 2041	2042	Total
General Obligation Bonds			
Series 2016-A - Bldg Renovations	\$ -	\$ -	\$ 4,195,000.00
Series 2018 - Electric Utility - Taxable	-	-	11,245,000.00
Series 2020-A - Refunding	-	-	2,465,000.00
Series 2020 - Refunding Electric Utility - Taxable	13,545,000.00	2,895,000.00	41,010,000.00
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	1,235,000.00
Series 2015-B - Electric Utility	-	-	5,200,000.00
Revolving Loans			
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	262,813.04
Capital Leases			
Fire Truck-Commercial Bank	-	-	324,640.76
Total Principal Payments	13,545,000.00	2,895,000.00	65,937,453.80
Interest			
General Obligation Bonds			
Series 2016-A - Bldg Renovations	-	-	472,547.50
Series 2018 - Electric Utility - Taxable	-	-	4,462,772.00
Series 2020-A - Refunding	-	-	158,500.00
Series 2020 - Refunding Electric Utility - Taxable	1,292,660.00	37,635.00	13,894,195.00
Revenue Bonds			
Series 2011-A - Electric Utility	-	-	51,790.00
Series 2015-B - Electric Utility	-	-	8,246,000.00
Revolving Loans			
Kansas Public Water Supply Loan			
Water Plant & Reservoir Project	-	-	64,867.42
Capital Leases			
Fire Truck-Commercial Bank	-	-	35,515.81
Total Interest Payments	1,292,660.00	37,635.00	27,386,187.73
Total Principal and Interest	\$ 14,837,660.00	\$ 2,932,635.00	\$ 93,323,641.53

5. LONG TERM DEBT (Continued)

Refunding Bonds

On August 1, 2020 the City defeased the 2015 B Electric revenue bonds by placing cash of \$42,687,174.23 of U.S. Treasury investments in a trust account with BOK Financial, the escrow agent for the defeasance. Both cash and the investments have been irrevocably pledged to the payment of the outstanding bonds. The escrow agent has been authorized to substitute assets that are not essentially risk-free in the trust portfolio. Principal and interest from the cash and investments have been deemed sufficient to retire the principal and interest on the \$39,400,000.00 outstanding balance of the 2015B Electric revenue bonds issued to finance electric utility upgrades. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements. At December 31, 2021 \$38,300,000.00 of bonds remained outstanding and are considered defeased.

6. OPERATING LEASES

As of December 31, 2021 the City has entered into an operating lease for office equipment. Rent expense for the year ended December 31, 2021, was \$3,702.00. Under the current lease agreements, the future minimum rental payments are as follows:

2022	\$ 2,776.50
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7. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Coffeyville, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2021, there was one industrial revenue bond issue with principal balance due totaling \$5,543,039.97.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member

8. DEFINED BENEFIT PENSION PLAN (Continued)

contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from City of Coffeyville were \$521,753.10 for KPERS and \$601,598.71 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$3,512,356.00 and \$4,698,232.00 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

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.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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, 2021 of \$832,953.35 an unfunded liability for compensatory time at December 31, 2021 of \$66,743.54, 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</u>	<u>COMPLETION</u>
		<u>THRU 12/31/21</u>	
Intersection and Drainage Improvements	\$ 4,189,373.35	\$ 3,914,714.12	Ongoing
10 th Street Sidewalk Improvements	332,273.00	323,262.30	2021
CDBG – 8 th Street to 4 th Street, Cline to Lewark	214,000.00	89,618.32	2022
Highland Road Reconstruction	1,156,476.60	924,108.69	2022
Advance Metering Infrastructure	3,049,574.17	56,622.68	2022
KDOT Transportation Alternatives Grant	146,355.50	140,622.70	2022
Overlook Drive Culvert	333,963.00	175,218.03	2022
Coffeyville Municipal Airport Lighting Project	185,400.00	89,834.00	2023

11. LOANS RECEIVABLE

The City has made Community and Economic Development Loans through the Community Development Fund. The Fund was the recipient of various HUD grants in earlier years. Loans made with these monies are repaid and the City makes additional development loans from these repayments. The loans due to the City at December 31, 2021, are as follows:

Economic Development Loans	\$ 71,575.17
Community Development Loans	2,736.59
Public Housing Loans	228,870.01

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

12. ECONOMIC DEPENDENCY

During 2021, the City collected 64.36% of its electric utility revenues from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

13. RISK MANAGEMENT

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

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

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

14. COMMITMENTS AND CONTINGENCIES

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

15. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts include a decline in sales tax collections and utility collections.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City to assist with the risks and help offset incurred costs of the City. For the year ended December 31, 2021, the City received \$707,724.95 as a result of the American Rescue Plan Act, of which none had been spent at year end.

16. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Equipment	K.S.A. 12-1,117	\$ 179,425.11
General	Capital Improvement Reserve	K.S.A. 12-1,118	1,964,250.92
General	CRMC Sales Tax	K.S.A. 12-197	897,125.46
General	USD #445 Sales Tax	K.S.A. 12-197	897,125.46
General	Economic Development	K.S.A. 12-197	89,712.55
General	½ Cent Sales Tax		
	IRB Debt Service	K.S.A. 12-197	457,987.81
General	Community Improvement		
	District Sales Tax	K.S.A. 12-197	49,904.00
Economic Development	Airport Holding	K.S.A. 79-2934	250,000.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	4,406,685.01
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	1,200,000.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	146,042.00
Electric Utility	General	K.S.A. 12-825d	2,469,052.31
Electric Surplus	Veterans Memorial		
	Stadium Depreciation and Replacement	K.S.A. 12-825d	25,000.00
Electric Surplus	G.O. Bond and Interest	K.S.A. 12-825d	121,042.00
Water and Sewer Utility	Water and Sewer		
	Depreciation and Replacement	K.S.A. 12-825d	956,250.00
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	240,020.02
Water and Sewer Utility	General	K.S.A. 12-825d	998,372.55

16. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water and Sewer Utility	Aquatic Center Operations	K.S.A. 12-825d	\$ 70,000.00
Water and Sewer Utility	Golf Course	K.S.A. 12-825d	104,000.00
Water and Sewer Utility	G.O. Bond and Interest	K.S.A. 12-825d	100,000.00
Water and Sewer Utility	Water and Sewer Restricted Reserve	K.S.A. 12-825d	400,000.00
Stormwater Utility	Stormwater Depreciation and Replacement	K.S.A. 12-825d	213,000.00
Refuse/Trash Utility	General	K.S.A. 12-825d	24,837.45
Internet Utility	General	K.S.A. 12-825d	9,353.31

17. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

CITY OF COFFEYVILLE, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Total Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 13,054,099.00	\$ 38,656.61	\$ 13,092,755.61	\$ 12,262,283.72	\$ (830,471.89)
Special Purpose Funds:					
Library	398,503.00	-	398,503.00	377,889.69	(20,613.31)
Local Alcohol Liquor	126,670.00	-	126,670.00	77,804.43	(48,865.57)
Economic Development	569,400.00	-	569,400.00	347,801.18	(221,598.82)
Airport Holding	601,641.00	-	601,641.00	464,488.67	(137,152.33)
Golf Course	374,517.00	-	374,517.00	362,705.30	(11,811.70)
Youth Activities Center	32,056.00	-	32,056.00	6,423.23	(25,632.77)
Police VIN	14,525.00	-	14,525.00	9,949.00	(4,576.00)
Aquatic Center Operations	152,326.00	-	152,326.00	139,111.42	(13,214.58)
Business Development Training Center	7,676.00	-	7,676.00	1,763.19	(5,912.81)
Veterans Memorial Stadium	20,092.00	8,901.66	28,993.66	9,040.15	(19,953.51)
USD #445 Sales Tax	1,491,500.00	-	1,491,500.00	890,618.00	(600,882.00)
CRMC Sales Tax	955,589.00	-	955,589.00	883,304.36	(72,284.64)
1/2 Cent Sales Tax IRB Debt Service	544,865.00	-	544,865.00	544,765.00	(100.00)
Community Improvement District Sales Tax	57,005.00	-	57,005.00	50,266.51	(6,738.49)
Bond and Interest Funds:					
G.O. Bond and Interest	263,595.00	-	263,595.00	221,041.54	(42,553.46)
Business Funds:					
Electric Utility	57,237,063.00	-	57,237,063.00	57,108,364.33	(128,698.67)
Electric Debt Service	4,406,685.00	-	4,406,685.00	4,406,585.01	(99.99)
Water and Sewer Utility	6,108,291.00	21,924.06	6,130,215.06	5,988,672.33	(141,542.73)
Water and Sewer Debt Service	256,111.00	-	256,111.00	239,620.02	(16,490.98)
Stormwater Utility	435,304.00	-	435,304.00	358,176.66	(77,127.34)
Refuse/Trash Utility	640,214.00	29,657.47	669,871.47	640,489.18	(29,382.29)
Internet Utility	311,129.00	4,722.43	315,851.43	271,521.59	(44,329.84)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 1,952,350.20	\$ 1,983,857.19	\$ 2,173,061.00	\$ (189,203.81)
Delinquent Tax	142,295.98	124,156.71	60,000.00	64,156.71
Motor Vehicle Tax	231,029.90	246,203.17	234,405.00	11,798.17
Recreational Vehicle Tax	1,947.32	2,148.66	1,835.00	313.66
16/20 M Vehicle Tax	955.37	771.64	745.00	26.64
Vehicle Rental Excise Tax	21.15	107.56	50.00	57.56
Commercial Vehicle Tax	9,583.11	9,798.08	10,916.00	(1,117.92)
Watercraft Tax	741.36	625.85	719.00	(93.15)
Special Assessments	47,117.33	54,583.48	30,000.00	24,583.48
Franchise Tax	351,590.24	276,521.04	284,100.00	(7,578.96)
Sales Tax	5,382,539.46	5,432,656.74	4,903,240.00	529,416.74
Federal Grants	296.90	7,968.42	-	7,968.42
Federal Grant - SPARK	60,771.44	-	-	-
Local Grants	2,500.00	1,800.00	-	1,800.00
Local Alcohol Liquor Tax	18,096.63	16,778.22	21,066.00	(4,287.78)
Special Highway Tax	242,537.57	267,696.91	214,300.00	53,396.91
Highway Connecting Links	127,918.01	127,741.96	76,700.00	51,041.96
Highway County Aid	44,070.88	37,400.19	33,690.00	3,710.19
Licenses and Permits	161,155.79	138,440.02	357,370.00	(218,929.98)
Fines, Forfeitures and Penalties	185,264.09	258,498.52	-	258,498.52
Charges for Services	128,594.46	128,444.47	40,000.00	88,444.47
Use of Money and Property				
Interest Income	17,225.34	7,130.98	20,000.00	(12,869.02)
Rents	31,566.00	39,696.00	34,400.00	5,296.00
Sale of Equipment and Scrap	215.60	-	11,500.00	(11,500.00)
Other Receipts				
Donations	5,798.72	1,229.36	-	1,229.36
Reimbursed Expense	29,376.80	38,656.61	-	38,656.61
Insurance Proceeds	12,050.00	-	-	-
Miscellaneous	8,245.82	3,728.51	30,400.00	(26,671.49)
Operating Transfers from:				
Electric Utility Fund	2,352,460.46	2,469,052.31	2,584,973.00	(115,920.69)
Water and Sewer Utility Fund	844,631.34	998,372.55	887,902.00	110,470.55
Internet Utility Fund	7,602.06	9,353.31	10,618.00	(1,264.69)
Refuse/Trash Utility Fund	17,977.78	24,837.45	24,002.00	835.45
Capital Improvement Reserve Fund	-	-	285,427.00	(285,427.00)
Total Receipts	12,418,527.11	12,708,255.91	\$ 12,331,419.00	\$ 376,836.91

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 986,751.65	\$ 957,528.65	\$ 994,126.00	\$ (36,597.35)
Contractual Services	312,249.43	310,142.10	338,745.00	(28,602.90)
Commodities	11,099.75	10,922.79	16,655.00	(5,732.21)
Capital Outlay	2,682.80	831.10	4,450.00	(3,618.90)
Police Department				
Personal Services	2,328,428.09	2,320,292.41	2,449,631.00	(129,338.59)
Contractual Services	83,057.95	96,690.79	111,743.00	(15,052.21)
Commodities	80,187.76	97,302.80	96,100.00	1,202.80
Capital Outlay	13,598.46	7,546.59	8,500.00	(953.41)
Fire Department				
Personal Services	2,148,841.53	2,141,859.90	2,175,210.00	(33,350.10)
Contractual Services	55,573.72	60,184.18	93,471.00	(33,286.82)
Commodities	52,759.35	45,533.17	46,550.00	(1,016.83)
Capital Outlay	30,853.69	16,567.15	21,850.00	(5,282.85)
Engineering Department				
Personal Services	228,464.90	242,785.15	220,409.00	22,376.15
Contractual Services	11,550.01	20,414.23	15,101.00	5,313.23
Commodities	8,496.16	8,220.35	10,610.00	(2,389.65)
Capital Outlay	1,281.93	1,554.49	9,400.00	(7,845.51)
Building				
Personal Services	39,056.05	38,201.91	38,351.00	(149.09)
Contractual Services	7,124.06	10,005.83	20,500.00	(10,494.17)
Commodities	4,952.25	4,558.52	3,815.00	743.52
Capital Outlay	2,462.36	-	15,000.00	(15,000.00)
Non-Departmental				
Contractual Services	120,385.95	113,582.07	131,491.00	(17,908.93)
Commodities	20,895.89	10,825.61	14,550.00	(3,724.39)
Capital Outlay	2,000.00	1,800.00	1,500.00	300.00
Public Service				
Personal Services	890,942.79	884,901.25	936,101.00	(51,199.75)
Contractual Services	85,377.59	92,643.19	135,229.00	(42,585.81)
Commodities	152,918.38	206,646.96	207,850.00	(1,203.04)
Capital Outlay	38,169.13	25,211.22	75,000.00	(49,788.78)
Industrial Levy				
Contractual Services	11,275.00	-	15,025.00	(15,025.00)
Commodities	-	-	102,400.00	(102,400.00)
Capital Development				
Capital Outlay	-	-	614,701.00	(614,701.00)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
Capital Equipment Fund	\$ 178,094.28	\$ 179,425.11	\$ 163,441.00	\$ 15,984.11
Capital Improvement Reserve Fund	1,780,942.90	1,964,250.92	1,634,414.00	329,836.92
Economic Development Fund	89,047.14	89,712.55	81,721.00	7,991.55
CRMC Sales Tax Fund	890,471.45	897,125.46	817,207.00	79,918.46
USD #445 Sales Tax Fund	890,471.45	897,125.46	817,207.00	79,918.46
Community Improvement District				
Sales Tax Fund	39,707.78	49,904.00	44,000.00	5,904.00
1/2 Cent Sales Tax IRB				
Debt Service Fund	623,330.02	457,987.81	572,045.00	(114,057.19)
Total Certified Budget			13,054,099.00	(791,815.28)
Adjustments for Qualifying				
Budget Credits			38,656.61	(38,656.61)
Total Expenditures	12,223,501.65	12,262,283.72	\$ 13,092,755.61	\$ (830,471.89)
Receipts Over(Under) Expenditures	195,025.46	445,972.19		
Unencumbered Cash, Beginning	2,111,604.14	2,306,629.60		
Unencumbered Cash, Ending	\$ 2,306,629.60	\$ 2,752,601.79		

CITY OF COFFEYVILLE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 310,676.89	\$ 311,379.45	\$ 338,905.00	\$ (27,525.55)
Delinquent Tax	23,259.11	19,584.23	15,000.00	4,584.23
Motor Vehicle Tax	35,845.32	38,131.86	36,304.00	1,827.86
Recreational Vehicle Tax	302.19	332.79	284.00	48.79
16/20 M Vehicle Tax	149.60	119.45	115.00	4.45
Commercial Vehicle Tax	1,484.01	1,517.58	1,691.00	(173.42)
Watercraft Tax	114.83	96.95	111.00	(14.05)
Vehicle Rental Excise Tax	3.29	16.66	9.00	7.66
Other Receipts				
Reimbursed Expense	6,589.22	6,870.91	6,065.00	805.91
Total Receipts	378,424.46	378,049.88	\$ 398,484.00	\$ (20,434.12)
Expenditures				
Culture and Recreation				
Appropriation to Library Board	371,835.24	371,178.97	\$ 391,838.00	\$ (20,659.03)
Personal Services	267.82	158.87	600.00	(441.13)
Contractual Services	6,221.95	6,551.85	6,065.00	486.85
Total Expenditures	378,325.01	377,889.69	\$ 398,503.00	\$ (20,613.31)
Receipts Over(Under) Expenditures	99.45	160.19		
Unencumbered Cash, Beginning	18.75	118.20		
Unencumbered Cash, Ending	\$ 118.20	\$ 278.39		

CITY OF COFFEYVILLE, KANSAS
LOCAL ALCOHOL LIQUOR FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 36,193.24	\$ 33,556.42	\$ 50,632.00	\$ (17,075.58)
Use of Money and Property				
Rental Income	6,530.00	4,897.50	6,530.00	(1,632.50)
Sale of Assets	21,570.00	-	-	-
Other Receipts				
Donations	17,500.00	28,000.00	28,000.00	-
Reimbursed Expense	10.40	-	-	-
Total Receipts	81,803.64	66,453.92	\$ 85,162.00	\$ (18,708.08)
Expenditures				
Culture and Recreation				
Park Recreation Programs	37,590.98	52,310.01	\$ 93,560.00	\$ (41,249.99)
Alcohol Control Programs	-	25,494.42	24,610.00	884.42
City Programs	-	-	8,500.00	(8,500.00)
Total Expenditures	37,590.98	77,804.43	\$ 126,670.00	\$ (48,865.57)
Receipts Over(Under) Expenditures	44,212.66	(11,350.51)		
Unencumbered Cash, Beginning	78,070.64	122,283.30		
Unencumbered Cash, Ending	\$ 122,283.30	\$ 110,932.79		

CITY OF COFFEYVILLE, KANSAS
CAPITAL EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant - SPARK	\$ 5,381.93	\$ -
Local Grant	41,120.00	4,650.00
Use of Money and Property		
Sale of Assets	12,335.00	-
Interest Income	0.46	-
Other Receipts		
Reimbursed Expense	38.07	10,189.04
Donations	4,918.72	2,700.00
Operating Transfers from General Fund	178,094.28	179,425.11
Total Receipts	241,888.46	196,964.15
Expenditures		
General Government		
Capital Outlay	181,573.82	119,244.49
Debt Service		
Principal	46,704.50	48,244.22
Interest	13,341.86	11,802.14
Total Expenditures	241,620.18	179,290.85
Receipts Over(Under) Expenditures	268.28	17,673.30
Unencumbered Cash, Beginning	396,693.22	396,961.50
Unencumbered Cash, Ending	\$ 396,961.50	\$ 414,634.80

CITY OF COFFEYVILLE, KANSAS
911 EMERGENCY SYSTEM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
911 System	\$ 85,227.96	\$ 83,667.90
Other Receipts		
Reimbursed Expense	1.21	14.58
Total Receipts	85,229.17	83,682.48
Expenditures		
General Government		
Contractual Services	43,588.26	20,304.44
Capital Outlay	43,163.76	38,538.65
Total Expenditures	86,752.02	58,843.09
Receipts Over(Under) Expenditures	(1,522.85)	24,839.39
Unencumbered Cash, Beginning	111,819.84	110,296.99
Unencumbered Cash, Ending	\$ 110,296.99	\$ 135,136.38

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

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant - CDBG	\$ 64,000.00	\$ 171,697.77
State Grant - KDOT	193,620.95	126,163.96
Other Receipts		
Reimbursed Expense	8,121.17	9,600.00
Operating Transfers from:		
General Fund	1,780,942.90	1,964,250.92
Total Receipts	2,046,685.02	2,271,712.65
Expenditures		
Capital Improvements		
Capital Outlay	2,167,942.65	1,165,270.68
Total Expenditures	2,167,942.65	1,165,270.68
Receipts Over(Under) Expenditures	(121,257.63)	1,106,441.97
Unencumbered Cash, Beginning	7,393,593.91	7,272,336.28
Unencumbered Cash, Ending	\$ 7,272,336.28	\$ 8,378,778.25

CITY OF COFFEYVILLE, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Economic Development Loan				
Principal	\$ 14,300.21	\$ 17,507.33	\$ 17,000.00	\$ 507.33
Interest	4,902.98	4,316.83	4,500.00	(183.17)
Late Fees	222.00	442.00	-	442.00
Other Receipts				
Reimbursed Expense	1,944.15	3,113.34	2,875.00	238.34
Operating Transfers from General Fund	89,047.14	89,712.55	81,721.00	7,991.55
Total Receipts	110,416.48	115,092.05	\$ 106,096.00	\$ 8,996.05
Expenditures				
Development Projects				
Personal Services	-	65,025.79	\$ 68,000.00	\$ (2,974.21)
Contractual Services	14,548.95	22,787.32	242,400.00	(219,612.68)
Commodities	4,500.00	9,124.08	9,000.00	124.08
Capital Outlay	-	863.99	-	863.99
Operating Transfer to: Airport Holding Fund	-	250,000.00	250,000.00	-
Total Expenditures	19,048.95	347,801.18	\$ 569,400.00	\$ (221,598.82)
Receipts Over(Under) Expenditures	91,367.53	(232,709.13)		
Unencumbered Cash, Beginning	2,385,925.69	2,477,293.22		
Unencumbered Cash, Ending	\$ 2,477,293.22	\$ 2,244,584.09		

CITY OF COFFEYVILLE, KANSAS
AIRPORT HOLDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services	\$ -	\$ 47,516.10	\$ 73,100.00	\$ (25,583.90)
Use of Money and Property				
Rental Income	47,377.00	40,605.00	40,520.00	85.00
Royalties	17,002.29	30,648.83	30,000.00	648.83
Other Receipts				
Reimbursed Expense	-	133,000.00	133,000.00	-
Operating Transfer from:				
Economic Development	-	250,000.00	250,000.00	-
Total Receipts	64,379.29	501,769.93	\$ 526,620.00	\$ (24,850.07)
Expenditures				
General Government				
Personal Services	-	20,083.38	\$ 26,061.00	\$ (5,977.62)
Contractual Services	36,073.94	138,626.05	201,335.00	(62,708.95)
Commodities	-	69,597.85	68,080.00	1,517.85
Capital Outlay	-	236,181.39	242,000.00	(5,818.61)
Operating Transfer to:	-	-	-	-
Special Projects Fund	-	-	64,165.00	(64,165.00)
Total Expenditures	36,073.94	464,488.67	\$ 601,641.00	\$ (137,152.33)
Receipts Over(Under) Expenditures	28,305.35	37,281.26		
Unencumbered Cash, Beginning	91,926.46	120,231.81		
Unencumbered Cash, Ending	\$ 120,231.81	\$ 157,513.07		

CITY OF COFFEYVILLE, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 293.59	\$ 217.31
Charges for Services		
Internal Service Charges	1,411,413.00	1,897,635.90
Other Receipts		
Reimbursed Expense	598,718.07	133,016.50
Total Receipts	2,010,424.66	2,030,869.71
Expenditures		
General Government		
Contractual Services	1,757,895.10	2,071,554.58
Total Expenditures	1,757,895.10	2,071,554.58
Receipts Over(Under) Expenditures	252,529.56	(40,684.87)
Unencumbered Cash, Beginning	243,175.63	495,705.19
Unencumbered Cash, Ending	\$ 495,705.19	\$ 455,020.32

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Federal Grant - SPARK	\$ 1,321.02	\$ -	\$ -	\$ -
Charges for Services				
Golf Course Sheds	16,999.98	14,750.00	14,000.00	750.00
Membership Fees	47,321.39	39,598.64	-	39,598.64
Green Fees	73,046.36	85,564.85	125,000.00	(39,435.15)
Golf Cart Fees	41,413.85	47,132.43	36,100.00	11,032.43
Pro Shop	9,306.81	10,837.79	51,000.00	(40,162.21)
Sales Tax	7,508.30	8,903.18	-	8,903.18
Driving Range	5,673.00	6,178.58	6,000.00	178.58
Concessions	28,520.60	36,100.32	-	36,100.32
Credit Card Fees	1,754.81	1,298.63	-	1,298.63
Other Fees	1,953.38	1,510.00	-	1,510.00
Other Receipts				
Miscellaneous Income	687.26	131.70	10,275.00	(10,143.30)
Reimbursed Expense	167.61	61.96	-	61.96
Operating Transfers from				
Water and Sewer Utility Fund	93,000.00	104,000.00	126,000.00	(22,000.00)
Total Receipts	328,674.37	356,068.08	\$ 368,375.00	\$ (12,306.92)
Expenditures				
Culture and Recreation				
Personal Services	203,061.88	231,026.63	\$ 219,748.00	\$ 11,278.63
Contractual Services	50,702.71	45,945.50	50,923.00	(4,977.50)
Commodities	67,505.05	78,993.95	85,650.00	(6,656.05)
Capital Outlay	1,231.17	6,739.22	18,196.00	(11,456.78)
Total Expenditures	322,500.81	362,705.30	\$ 374,517.00	\$ (11,811.70)
Receipts Over(Under) Expenditures	6,173.56	(6,637.22)		
Unencumbered Cash, Beginning	2,076.06	8,249.62		
Unencumbered Cash, Ending	\$ 8,249.62	\$ 1,612.40		

CITY OF COFFEYVILLE, KANSAS
YOUTH ACTIVITIES CENTER FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Other Receipts				
Miscellaneous Income	66.73	93.54	150.00	(56.46)
Reimbursed Expense	9,048.33	8,389.12	10,533.00	(2,143.88)
Operating Transfers from				
Electric Surplus Fund	3,000.00	-	8,000.00	(8,000.00)
Total Receipts	17,115.06	13,482.66	\$ 23,683.00	\$ (10,200.34)
Expenditures				
Culture and Recreation				
Contractual Services	21,543.48	6,161.30	\$ 31,671.00	\$ (25,509.70)
Commodities	333.00	261.93	100.00	161.93
Capital Outlay	-	-	285.00	(285.00)
Total Expenditures	21,876.48	6,423.23	\$ 32,056.00	\$ (25,632.77)
Receipts Over(Under) Expenditures	(4,761.42)	7,059.43		
Unencumbered Cash, Beginning	13,193.41	8,431.99		
Unencumbered Cash, Ending	\$ 8,431.99	\$ 15,491.42		

CITY OF COFFEYVILLE, KANSAS
POLICE VIN FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 17,930.00	\$ 20,360.00	\$ 15,000.00	\$ 5,360.00
Other Receipts				
Reimbursed Expense	-	1,390.00	-	1,390.00
Total Receipts	17,930.00	21,750.00	\$ 15,000.00	\$ 6,750.00
Expenditures				
Public Safety				
Contractual Services	1,825.00	8,700.00	\$ 2,525.00	\$ 6,175.00
Capital Outlay	-	1,249.00	12,000.00	(10,751.00)
Total Expenditures	1,825.00	9,949.00	\$ 14,525.00	\$ (4,576.00)
Receipts Over(Under) Expenditures	16,105.00	11,801.00		
Unencumbered Cash, Beginning	73,651.72	89,756.72		
Unencumbered Cash, Ending	\$ 89,756.72	\$ 101,557.72		

CITY OF COFFEYVILLE, KANSAS
AQUATIC CENTER OPERATIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Federal Grant - SPARK	\$ 4,075.89	\$ -	\$ -	\$ -
Charges for Services				
Pool Admissions	15,959.50	38,654.65	43,500.00	(4,845.35)
Concessions	8,324.36	24,712.34	23,000.00	1,712.34
Sales Tax	790.83	2,347.71	-	2,347.71
Other Receipts				
Miscellaneous	332.50	529.29	2,650.00	(2,120.71)
Reimbursed Expense	167.50	968.16	-	968.16
Operating Transfers from				
Water and Sewer Utility Fund	50,000.00	70,000.00	80,000.00	(10,000.00)
Total Receipts	79,650.58	137,212.15	\$ 149,150.00	\$ (11,937.85)
Expenditures				
Culture and Recreation				
Personal Services	37,416.67	57,398.31	\$ 66,653.00	\$ (9,254.69)
Contractual Services	5,549.39	11,233.56	16,103.00	(4,869.44)
Commodities	26,471.83	42,528.43	32,070.00	10,458.43
Capital Outlay	8,463.77	27,951.12	37,500.00	(9,548.88)
Total Expenditures	77,901.66	139,111.42	\$ 152,326.00	\$ (13,214.58)
Receipts Over(Under) Expenditures	1,748.92	(1,899.27)		
Unencumbered Cash, Beginning	1,427.51	3,176.43		
Unencumbered Cash, Ending	\$ 3,176.43	\$ 1,277.16		

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 3,200.00	\$ 2,808.00	\$ 3,200.00	\$ (392.00)
Total Receipts	3,200.00	2,808.00	\$ 3,200.00	\$ (392.00)
Expenditures				
General Government				
Contractual Services	1,666.73	1,763.19	\$ 1,854.00	\$ (90.81)
Capital Outlay	-	-	5,822.00	(5,822.00)
Total Expenditures	1,666.73	1,763.19	\$ 7,676.00	\$ (5,912.81)
Receipts Over(Under) Expenditures	1,533.27	1,044.81		
Unencumbered Cash, Beginning	2,961.64	4,494.91		
Unencumbered Cash, Ending	\$ 4,494.91	\$ 5,539.72		

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Reimbursed Expense	\$ 8,431.10	\$ 8,901.66	\$ 9,244.00	\$ (342.34)
Total Receipts	8,431.10	8,901.66	\$ 9,244.00	\$ (342.34)
Expenditures				
Culture and Recreation				
Contractual Services	11,003.10	9,040.15	\$ 8,945.00	\$ 95.15
Capital Outlay	-	-	11,147.00	(11,147.00)
Total Certified Budget			20,092.00	(11,051.85)
Adjustments for Qualifying Budget Credits			8,901.66	(8,901.66)
Total Expenditures	11,003.10	9,040.15	\$ 28,993.66	\$ (19,953.51)
Receipts Over(Under) Expenditures	(2,572.00)	(138.49)		
Unencumbered Cash, Beginning	10,547.40	7,975.40		
Unencumbered Cash, Ending	\$ 7,975.40	\$ 7,836.91		

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Maintenance Fees	\$ 50,000.00	\$ 50,000.00
Operating Transfer from Electric Surplus Fund	<u>25,000.00</u>	<u>25,000.00</u>
Total Receipts	<u>75,000.00</u>	<u>75,000.00</u>
Expenditures		
Culture and Recreation Contractual Services	<u>-</u>	<u>28,071.39</u>
Total Expenditures	<u>-</u>	<u>28,071.39</u>
Receipts Over(Under) Expenditures	75,000.00	46,928.61
Unencumbered Cash, Beginning	<u>129,287.63</u>	<u>204,287.63</u>
Unencumbered Cash, Ending	<u>\$ 204,287.63</u>	<u>\$ 251,216.24</u>

CITY OF COFFEYVILLE, KANSAS
USD #445 SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 890,471.45	\$ 897,125.46	\$ 817,207.00	\$ 79,918.46
Total Receipts	890,471.45	897,125.46	\$ 817,207.00	\$ 79,918.46
Expenditures				
Culture and Recreation Appropriation to USD #445	846,700.49	890,618.00	\$ 1,491,500.00	\$ (600,882.00)
Total Expenditures	846,700.49	890,618.00	\$ 1,491,500.00	\$ (600,882.00)
Receipts Over(Under) Expenditures	43,770.96	6,507.46		
Unencumbered Cash, Beginning	707,086.88	750,857.84		
Unencumbered Cash, Ending	\$ 750,857.84	\$ 757,365.30		

CITY OF COFFEYVILLE, KANSAS
CRMC SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 890,471.45	\$ 897,125.46	\$ 883,305.00	\$ 13,820.46
Total Receipts	890,471.45	897,125.46	\$ 883,305.00	\$ 13,820.46
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	883,435.97	883,304.36	\$ 955,589.00	\$ (72,284.64)
Total Expenditures	883,435.97	883,304.36	\$ 955,589.00	\$ (72,284.64)
Receipts Over(Under) Expenditures	7,035.48	13,821.10		
Unencumbered Cash, Beginning	65,248.95	72,284.43		
Unencumbered Cash, Ending	\$ 72,284.43	\$ 86,105.53		

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

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 623,330.02	\$ 457,987.81	\$ 572,045.00	\$ (114,057.19)
Total Receipts	623,330.02	457,987.81	\$ 572,045.00	\$ (114,057.19)
Expenditures				
General and Administrative				
Contractual Services	-	-	\$ 100.00	\$ (100.00)
Debt Service				
Bond Principal	430,000.00	440,000.00	440,000.00	-
Bond Interest	113,465.00	104,765.00	104,765.00	-
Total Expenditures	543,465.00	544,765.00	\$ 544,865.00	\$ (100.00)
Receipts Over(Under) Expenditures	79,865.02	(86,777.19)		
Unencumbered Cash, Beginning	262,858.42	342,723.44		
Unencumbered Cash, Ending	\$ 342,723.44	\$ 255,946.25		

CITY OF COFFEYVILLE, KANSAS
COMMUNITY IMPROVEMENT DISTRICT SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Amended Budget	
Receipts				
Operating Transfers from General Fund	\$ 39,707.78	\$ 49,904.00	\$ 52,000.00	\$ (2,096.00)
Total Receipts	39,707.78	49,904.00	\$ 52,000.00	\$ (2,096.00)
Expenditures				
General Government Contractual Services	38,792.58	50,266.51	\$ 57,005.00	\$ (6,738.49)
Total Expenditures	38,792.58	50,266.51	\$ 57,005.00	\$ (6,738.49)
Receipts Over(Under) Expenditures	915.20	(362.51)		
Unencumbered Cash, Beginning	4,089.33	5,004.53		
Unencumbered Cash, Ending	\$ 5,004.53	\$ 4,642.02		

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Bond Proceeds	\$ 2,940,540.55	\$ -	\$ -	\$ -
Interest Income	18.73	-	-	-
Operating Transfers from:				
Electric Surplus Fund	145,640.00	121,042.00	145,990.00	(24,948.00)
Water and Sewer Utility Fund	100,000.00	100,000.00	100,000.00	-
Total Receipts	3,186,199.28	221,042.00	\$ 245,990.00	\$ (24,948.00)
Expenditures				
Governmental Services				
Contractual	45,751.06	-	\$ 17,605.00	\$ (17,605.00)
Debt Service				
Bond Principal	3,045,000.00	180,000.00	160,000.00	20,000.00
Bond Interest	90,640.00	41,041.54	85,990.00	(44,948.46)
Total Expenditures	3,181,391.06	221,041.54	\$ 263,595.00	\$ (42,553.46)
Receipts Over(Under) Expenditures	4,808.22	0.46		
Unencumbered Cash, Beginning	17,604.83	22,413.05		
Unencumbered Cash, Ending	\$ 22,413.05	\$ 22,413.51		

CITY OF COFFEYVILLE, KANSAS
MISCELLANEOUS PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
County Local Alcohol Liquor Tax	\$ 5,750.57	\$ 11,227.29
Intergovernmental		
CDBG - CV Grant	124,500.00	42,500.00
ARPA Grant Proceeds	-	707,724.95
Use of Money and Property		
Community Development Loans		
Principal Payments	39,961.96	61,650.36
Interest Payments	7,651.57	6,805.49
Interest Income	14.74	-
Other Receipts		
Reimbursed Expense	500.00	-
Total Receipts	178,378.84	829,908.09
Expenditures		
Capital Improvements		
Contractual Services	144,500.00	43,404.13
Capital Outlay	1,386.00	-
Total Expenditures	145,886.00	43,404.13
Receipts Over(Under) Expenditures	32,492.84	786,503.96
Unencumbered Cash, Beginning	134,736.58	167,229.42
Unencumbered Cash, Ending	\$ 167,229.42	\$ 953,733.38

CITY OF COFFEYVILLE, KANSAS
AIRPORT SPECIAL PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - FAA	\$ -	\$ 89,834.00
Total Receipts	-	89,834.00
Expenditures		
Capital Improvements		
Capital Outlay	-	89,834.00
Total Expenditures	-	89,834.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,903.97	1,903.97
Unencumbered Cash, Ending	\$ 1,903.97	\$ 1,903.97

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 1,369.49	\$ 445.95
Total Receipts	1,369.49	445.95
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,369.49	445.95
Unencumbered Cash, Beginning	16,993.66	18,363.15
Unencumbered Cash, Ending	\$ 18,363.15	\$ 18,809.10

CITY OF COFFEYVILLE, KANSAS
LAW ENFORCEMENT PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Drug Tax	\$ 6,727.11	\$ 755.80
Use of Money and Property		
Storage Fees	925.00	950.00
Total Receipts	7,652.11	1,705.80
Expenditures		
Operating Transfers to General Fund	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	7,652.11	1,705.80
Unencumbered Cash, Beginning	5,344.71	12,996.82
Unencumbered Cash, Ending	\$ 12,996.82	\$ 14,702.62

CITY OF COFFEYVILLE, KANSAS
ELECTRIC BOND PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Interest Income	\$ 10,769.37	\$ 1,003.86
Other Receipts		
Reimbursed Expense	-	10,000.00
	<u>10,769.37</u>	<u>11,003.86</u>
Total Receipts	<u>10,769.37</u>	<u>11,003.86</u>
Expenditures		
Capital Improvements		
Capital Outlay	26,362.84	1,276,603.88
	<u>26,362.84</u>	<u>1,276,603.88</u>
Total Expenditures	<u>26,362.84</u>	<u>1,276,603.88</u>
Receipts Over(Under) Expenditures	(15,593.47)	(1,265,600.02)
Unencumbered Cash, Beginning	<u>1,688,253.57</u>	<u>1,672,660.10</u>
Unencumbered Cash, Ending	<u>\$ 1,672,660.10</u>	<u>\$ 407,060.08</u>

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Federal Grant - SPARK	\$ 15,483.92	\$ -	\$ -	\$ -
Charges for Services				
Sale of Electricity				
General Sales	22,577,974.18	23,940,188.28	58,529,631.00	(34,589,442.72)
Coffeyville Resources	28,447,496.12	33,652,411.31	-	33,652,411.31
Turn on & Turn off	11,125.00	14,550.00	15,000.00	(450.00)
Late Fees	104,399.57	109,793.56	105,000.00	4,793.56
Other Charges	3,261.11	3,013.71	-	3,013.71
Use of Money and Property				
Rental of Property	16,832.00	16,832.00	16,832.00	-
Sale of Scrap	2,836.61	2,010.60	1,000.00	1,010.60
Interest Income	137,243.00	55,964.78	100,000.00	(44,035.22)
Other Receipts				
Reimbursed Expense	440,243.53	441,433.42	378,000.00	63,433.42
Bad Debt Recovery	681.36	-	-	-
Miscellaneous	110,483.22	(244.40)	3,600.00	(3,844.40)
Total Receipts	51,868,059.62	58,235,953.26	\$ 59,149,063.00	\$ (913,109.74)
Expenditures				
Distribution				
Personal Services	1,302,867.10	1,278,557.04	\$ 1,196,456.00	\$ 82,101.04
Contractual Services	442,050.27	444,143.46	539,902.00	(95,758.54)
Commodities	130,716.62	120,062.68	171,950.00	(51,887.32)
Capital Outlay	221,055.71	144,805.95	282,000.00	(137,194.05)
Transmission				
Personal Services	153,357.90	148,166.64	89,523.00	58,643.64
Contractual Services	1,823,741.58	2,403,219.88	2,323,750.00	79,469.88
Commodities	403.95	43.40	1,250.00	(1,206.60)
Capital Outlay	-	-	1,000.00	(1,000.00)
Generation				
Personal Services	1,187,048.42	1,167,434.21	1,377,265.00	(209,830.79)
Contractual Services	337,363.12	293,723.02	463,650.00	(169,926.98)
Commodities	8,184,093.01	9,750,095.97	10,185,200.00	(435,104.03)
Capital Outlay	29,210.99	11,907.61	31,250.00	(19,342.39)

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General and Administrative				
Personal Services	\$ 236,550.19	\$ 236,119.29	\$ 247,422.00	\$ (11,302.71)
Contractual Services	641,528.57	583,770.48	608,670.00	(24,899.52)
Commodities	4,751.38	4,756.93	7,230.00	(2,473.07)
Capital Outlay	416.14	1,602.60	1,500.00	102.60
Industries - Coffeyville Resources				
Contractual Services	3,654,400.56	5,213,284.79	4,702,025.00	511,259.79
Commodities	22,895,834.38	27,084,891.06	26,136,372.00	948,519.06
Operating Transfers to:				
General Fund	2,352,460.46	2,469,052.31	2,584,973.00	(115,920.69)
Electric Debt Service Fund	5,074,854.84	4,406,685.01	4,406,685.00	0.01
Electric Surplus Fund	279,625.69	146,042.00	178,990.00	(32,948.00)
Electric R & I Reserves Fund	1,700,000.00	1,200,000.00	1,700,000.00	(500,000.00)
Total Expenditures	50,652,330.88	57,108,364.33	\$ 57,237,063.00	\$ (128,698.67)
Receipts Over(Under) Expenditures	1,215,728.74	1,127,588.93		
Unencumbered Cash, Beginning	8,304,659.27	9,520,388.01		
Unencumbered Cash, Ending	\$ 9,520,388.01	\$ 10,647,976.94		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC R & I RESERVES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Electric Utility Fund	\$ 1,700,000.00	\$ 1,200,000.00
Total Receipts	1,700,000.00	1,200,000.00
Expenditures		
General Government		
Contractual Services	3,252.56	32,604.81
Commodities	-	92,056.28
Capital Outlay	237,566.83	559,359.12
Total Expenditures	240,819.39	684,020.21
Receipts Over(Under) Expenditures	1,459,180.61	515,979.79
Unencumbered Cash, Beginning	10,464,432.13	11,923,612.74
Unencumbered Cash, Ending	\$ 11,923,612.74	\$ 12,439,592.53

CITY OF COFFEYVILLE, KANSAS
ELECTRIC DEBT SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Sale of Bonds	\$ 42,991,500.54	\$ -	\$ -	\$ -
Interest Income	7,504.07	-	-	-
Operating Transfers from				
Electric Utility Fund	5,074,854.84	4,406,685.01	4,406,685.00	0.01
Total Receipts	48,073,859.45	4,406,685.01	\$ 4,406,685.00	\$ 0.01
Expenditures				
General and Administrative				
Contractual Services	-	-	\$ 100.00	\$ (100.00)
Debt Service				
Capital Lease - Generator	884,916.87	-	-	-
Bond Principal	40,505,000.00	1,685,000.00	1,685,000.00	-
Bond Interest	7,192,428.31	2,721,585.01	2,721,585.00	0.01
Bond Issuance Costs	302,029.22	-	-	-
Total Expenditures	48,884,374.40	4,406,585.01	\$ 4,406,685.00	\$ (99.99)
Receipts Over(Under) Expenditures	(810,514.95)	100.00		
Unencumbered Cash, Beginning	1,281,532.98	471,018.03		
Unencumbered Cash, Ending	\$ 471,018.03	\$ 471,118.03		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC SURPLUS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expenses	\$ 31,585.50	\$ 57,132.00
Operating Transfers from Electric Utility Fund	279,625.69	146,042.00
Total Receipts	311,211.19	203,174.00
Expenditures		
General Government		
Contractual Services	83,453.63	-
Operating Transfers to:		
Veterans Memorial Stadium		
Depreciation and Replacement Fund	25,000.00	25,000.00
Youth Activities Center	3,000.00	-
G.O. Bond and Interest Fund	145,640.00	121,042.00
Total Expenditures	257,093.63	146,042.00
Receipts Over(Under) Expenditures	54,117.56	57,132.00
Unencumbered Cash, Beginning	9,941.44	64,059.00
Unencumbered Cash, Ending	\$ 64,059.00	\$ 121,191.00

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Federal Grant - SPARK	\$ 23,008.51	\$ -	\$ -	\$ -
Charges for Services				
Water Sales	3,655,811.15	3,858,466.27	4,009,838.00	(151,371.73)
Sewer Charges	2,580,499.82	2,671,690.08	2,695,652.00	(23,962.00)
Late Fees	46,584.56	36,149.24	43,500.00	(7,351.00)
Turn on & Turn off	10,200.00	14,540.00	14,500.00	40.00
Other Charges	16,893.55	40,431.16	36,200.00	4,231.00
Use of Money and Property				
Interest Income	77,034.12	29,395.66	25,000.00	4,396.00
Sale of Scrap and Equipment	739.00	1,490.00	500.00	990.00
Other Receipts				
Miscellaneous	163,131.75	2,211.82	-	2,212.00
Reimbursed Expense	7,321.85	21,924.06	17,800.00	4,124.00
Total Receipts	6,581,224.31	6,676,298.29	\$ 6,842,990.00	\$ (166,691.73)
Expenditures				
Water Distribution				
Personal Services	689,426.96	649,064.95	\$ 622,470.00	\$ 26,594.95
Contractual Services	20,620.11	32,118.63	41,936.00	(9,817.37)
Commodities	148,022.88	181,310.72	132,500.00	48,810.72
Capital Outlay	73,618.86	45,668.02	73,700.00	(28,031.98)
Water Treatment				
Personal Services	393,744.48	354,713.29	386,727.00	(32,013.71)
Contractual Services	268,676.20	286,632.83	293,149.00	(6,516.17)
Commodities	303,882.36	390,032.97	324,300.00	65,732.97
Capital Outlay	18,572.16	22,030.18	46,200.00	(24,169.82)
Water General				
Personal Services	71,731.17	69,868.80	74,737.00	(4,868.20)
Contractual Services	115,957.89	144,783.06	151,836.00	(7,052.94)
Commodities	1,703.58	1,935.04	1,300.00	635.04
Sewer Collections				
Personal Services	194,639.95	250,823.29	204,201.00	46,622.29
Contractual Services	32,292.09	29,081.67	31,837.00	(2,755.33)
Commodities	52,775.33	45,017.25	34,620.00	10,397.25
Capital Outlay	175,513.68	23,802.71	53,850.00	(30,047.29)

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sewer Treatment				
Personal Services	\$ 386,442.76	\$ 377,580.56	\$ 461,505.00	\$ (83,924.44)
Contractual Services	71,101.74	50,627.17	61,239.00	(10,611.83)
Commodities	22,817.12	28,345.88	28,950.00	(604.12)
Capital Outlay	12,141.30	3,780.95	34,950.00	(31,169.05)
Sewer General				
Personal Services	71,552.01	69,731.73	74,737.00	(5,005.27)
Contractual Services	53,991.23	61,627.56	75,353.00	(13,725.44)
Commodities	500.00	1,452.50	500.00	952.50
Capital Outlay	-	-	200.00	(200.00)
Operating Transfers to:				
General Fund	844,631.34	998,372.55	1,011,224.00	(12,851.45)
G.O. Bond and Interest Fund	100,000.00	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	956,250.00	956,250.00	956,250.00	-
Water and Sewer Debt Service Fund	783,735.23	240,020.02	240,020.00	0.02
Water and Sewer Restricted Reserve Fund	400,000.00	400,000.00	400,000.00	-
Aquatic Center Operations Fund	50,000.00	70,000.00	55,000.00	15,000.00
Golf Course Fund	93,000.00	104,000.00	135,000.00	(31,000.00)
Total Certified Budget			6,108,291.00	(119,618.67)
Adjustments for Qualifying Budget Credits			21,924.06	(21,924.06)
Total Expenditures	6,407,340.43	5,988,672.33	\$ 6,130,215.06	\$ (141,542.73)
Receipts Over(Under) Expenditures	173,883.88	687,625.96		
Unencumbered Cash, Beginning	4,260,580.56	4,434,464.44		
Unencumbered Cash, Ending	\$ 4,434,464.44	\$ 5,122,090.40		

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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Water and Sewer Utility Fund	<u>\$ 956,250.00</u>	<u>\$ 956,250.00</u>
Total Receipts	<u>956,250.00</u>	<u>956,250.00</u>
Expenditures		
Public Works Capital Outlay	<u>101,078.00</u>	<u>2,041,739.96</u>
Total Expenditures	<u>101,078.00</u>	<u>2,041,739.96</u>
Receipts Over(Under) Expenditures	855,172.00	(1,085,489.96)
Unencumbered Cash, Beginning	<u>3,500,424.91</u>	<u>4,355,596.91</u>
Unencumbered Cash, Ending	<u>\$ 4,355,596.91</u>	<u>\$ 3,270,106.95</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, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Water and Sewer Utility Fund	\$ 783,735.23	\$ 240,020.02	\$ 256,111.00	\$ (16,090.98)
Total Receipts	783,735.23	240,020.02	\$ 256,111.00	\$ (16,090.98)
Expenditures				
Debt Service				
Bond Principal	798,625.53	195,000.00	\$ 224,289.00	\$ (29,289.00)
Bond Interest	51,698.25	10,127.34	31,422.00	(21,294.66)
Commissions and Postage	-	-	400.00	(400.00)
Revolving Loan Principal	-	24,289.30	-	24,289.30
Revolving Loan Interest	-	10,203.38	-	10,203.38
Total Expenditures	850,323.78	239,620.02	\$ 256,111.00	\$ (16,490.98)
	(66,588.55)	400.00		
Receipts Over(Under) Expenditures	255,355.87	188,767.32		
Unencumbered Cash, Beginning	\$ 188,767.32	\$ 189,167.32		
Unencumbered Cash, Ending				

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER RESTRICTED RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Water and Sewer Utility Fund	\$ 400,000.00	\$ 400,000.00
Total Receipts	400,000.00	400,000.00
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	400,000.00	400,000.00
Unencumbered Cash, Beginning	2,800,000.00	3,200,000.00
Unencumbered Cash, Ending	\$ 3,200,000.00	\$ 3,600,000.00

CITY OF COFFEYVILLE, KANSAS
STORMWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)	
Receipts					
Charges for Services					
Stormwater Sales	\$ 452,117.29	\$ 448,460.43	\$ 398,490.00	\$ 49,970.43	
Late Charges	4,233.09	4,166.74	1,500.00	2,666.74	
Other Receipts					
Miscellaenous	10.51	-	-	-	
Reimbursed Expense	154.68	133.01	5,020.00	(4,886.99)	
Total Receipts	456,515.57	452,760.18	\$ 405,010.00	\$ 47,750.18	
Expenditures					
Public Works					
Personal Services	103,980.28	89,081.28	\$ 132,148.00	\$ (43,066.72)	
Contractual Services	45,509.54	28,006.90	51,081.00	(23,074.10)	
Commodities	22,649.63	19,986.55	28,075.00	(8,088.45)	
Capital Outlay	9,267.78	8,101.93	11,000.00	(2,898.07)	
Operating Transfers to:					
Stormwater Depreciation and Replacement Fund	214,122.00	213,000.00	213,000.00	-	
Total Expenditures	395,529.23	358,176.66	\$ 435,304.00	\$ (77,127.34)	
Receipts Over(Under) Expenditures	60,986.34	94,583.52			
Unencumbered Cash, Beginning	155,495.93	216,482.27			
Unencumbered Cash, Ending	\$ 216,482.27	\$ 311,065.79			

CITY OF COFFEYVILLE, KANSAS
STORMWATER DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Stormwater Utility Fund	\$ 214,122.00	\$ 213,000.00
Total Receipts	214,122.00	213,000.00
Expenditures		
Public Works		
Contractual Services	438.95	438.95
Capital Outlay	130,932.00	-
Total Expenditures	131,370.95	438.95
Receipts Over(Under) Expenditures	82,751.05	212,561.05
Unencumbered Cash, Beginning	1,246,112.93	1,328,863.98
Unencumbered Cash, Ending	\$ 1,328,863.98	\$ 1,541,425.03

CITY OF COFFEYVILLE, KANSAS
REFUSE/TRASH UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Trash Collections	\$ 565,440.57	\$ 584,121.51	\$ 572,245.00	\$ 11,876.51
Late Charges	6,997.03	7,157.23	7,800.00	(642.77)
Other Receipts				
Reimbursed Expense	24,362.02	29,657.47	20,000.00	9,657.47
Total Receipts	596,799.62	620,936.21	\$ 600,045.00	\$ 20,891.21
Expenditures				
Collections				
Contractual Services	586,586.91	613,651.73	\$ 612,712.00	\$ 939.73
Commodities	3,500.00	2,000.00	3,500.00	(1,500.00)
Operating Transfers to:				
General Fund	17,977.78	24,837.45	24,002.00	835.45
Total Certified Budget			640,214.00	275.18
Adjustments for Qualifying				
Budget Credits			29,657.47	(29,657.47)
Total Expenditures	608,064.69	640,489.18	\$ 669,871.47	\$ (29,382.29)
Receipts Over(Under) Expenditures	(11,265.07)	(19,552.97)		
Unencumbered Cash, Beginning	282,864.83	271,599.76		
Unencumbered Cash, Ending	\$ 271,599.76	\$ 252,046.79		

CITY OF COFFEYVILLE, KANSAS
INTERNET UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Internet Charges	\$ 243,196.84	\$ 225,636.69	\$ 265,000.00	\$ (39,363.31)
Installation Charges	1,375.00	1,389.26	3,250.00	(1,860.74)
Service Calls	420.00	70.00	-	70.00
Late Charges	1,763.45	1,589.25	2,000.00	(410.75)
Turn on & Turn off	125.00	425.00	200.00	225.00
Intergovernmental				
Federal Grant - SPARK	436,561.98	-	-	-
Other Receipts				
Reimbursed Expense	7,249.36	4,722.43	-	4,722.00
Total Receipts	690,691.63	233,832.63	\$ 270,450.00	\$ (36,617.80)
Expenditures				
Connections				
Personal Services	136,724.93	134,778.44	\$ 143,419.00	\$ (8,640.56)
Contractual Services	319,338.32	55,176.35	62,565.00	(7,388.65)
Commodities	1,799.22	4,430.66	2,690.00	1,740.66
Capital Outlay	226,280.77	67,782.83	91,837.00	(24,054.17)
Operating Transfers to				
General Fund	7,602.06	9,353.31	10,618.00	(1,264.69)
Total Certified Budget			311,129.00	(39,607.41)
Adjustments for Qualifying				
Budget Credits			4,722.43	(4,722.43)
Total Expenditures	691,745.30	271,521.59	\$ 315,851.43	\$ (44,329.84)
Receipts Over(Under) Expenditures	(1,053.67)	(37,688.96)		
Unencumbered Cash, Beginning	41,732.49	40,678.82		
Unencumbered Cash, Ending	\$ 40,678.82	\$ 2,989.86		

CITY OF COFFEYVILLE, KANSAS
METER DEPOSIT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Meter Deposits	\$ 91,769.02	\$ -
Total Receipts	91,769.02	-
Expenditures		
Meter Deposit Refunds	91,769.02	-
Total Expenditures	91,769.02	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF COFFEYVILLE, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 12,357.21	\$ 11,850.00	\$ 2,410.00	\$ 21,797.21
Sales Tax	42,121.35	606,722.88	616,191.27	32,652.96
Perpetual Care	98,264.54	2,962.97	-	101,227.51
Drug Forfeitures	28,468.97	92,625.00	95,977.91	25,116.06
	<u>\$ 181,212.07</u>	<u>\$ 714,160.85</u>	<u>\$ 714,579.18</u>	<u>\$ 180,793.74</u>

Schedule 4

CITY OF COFFEYVILLE, KANSAS
Schedule of Required Bond Information
December 31, 2021

	Date Expires	Amount
Power Industries Insurance Coverage		
Insurer: Federal Insurance Company		
Electric Generation and Distribution (existing system)		
Coverages:		
Personal Property	09/01/2022	\$ 6,422,978.00
Building		70,965,322.00
Property in the Open		42,614,457.00
Stock		2,393,781.00
Deductible:		25,000.00
Premium:		484,000.00

Total electric users for the beginning and ending of fiscal year 2020 were as follows:

	1/1/2021	12/31/2021
Electric	6,903	6,616