CITY OF COFFEYVILLE, KANSAS

FINANCIAL STATEMENT

December 31, 2025

Varney & Associates, CPAs, LLC
Manhattan, Kansas

CITY OF COFFEYVILLE, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

July 28, 2026

Board of Directors
City of Coffeyville, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Coffeyville, Kansas (the City), as of and for the year ended December 31, 2025, 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 Opinions 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 as of December 31, 2025, 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 as of December 31, 2025, 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* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the 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 on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG 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 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.

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Auditor's 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 opinions. 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Other Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the City's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF COFFEYVILLE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances/ Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 5,810,560	$ (9,002)	$ 11,378,411	$ 12,007,954	$ 5,172,015	$ 174,114	$ 5,346,129
Special Purpose Funds							
Library Fund	3,696	-	451,317	451,000	4,013	-	4,013
Local Alcohol Liquor Fund	115,459	-	34,559	30,512	119,506	-	119,506
Capital Equipment Fund	266,228	-	4,861,251	2,671,132	2,456,347	189,190	2,645,537
911 Emergency System Fund	129,723	-	89,774	218,673	824	16,026	16,850
Capital Improvement Reserve Fund	10,953,117	-	2,884,137	9,602,259	4,234,995	4,093,125	8,328,120
Economic Development Fund	1,549,170	-	183,891	399,672	1,333,389	43,433	1,376,822
Airport Holding Fund	99,611	-	357,026	305,771	150,866	57,707	208,573
Risk Management Fund	1,367,432	-	2,469,994	2,173,455	1,663,971	45,155	1,709,126
Golf Course Fund	41,442	-	732,773	649,654	124,561	4,721	129,282
Youth Activities Center Fund	30,792	-	12,623	6,842	36,573	1,114	37,687
Police VIN Fund	113,672	-	15,931	33,460	96,143	14,890	111,033
Aquatic Center Operations Fund	30,615	-	336,730	317,241	50,104	121,042	171,146
Business Development Training Center Fund	4,618	-	-	-	4,618	-	4,618
Housing/Economic Development Sales Tax	432,844	-	683,391	210,231	906,004	-	906,004
Parks/Community Development Sales Tax	642,133	-	458,782	491,874	609,041	323,114	932,155
Downtown/Economic Development Sales Tax	315,153	-	410,714	374,421	351,446	7,875	359,321
CRMC Sales Tax	87,240	-	1,146,928	1,134,115	100,053	-	100,053
1/2 Cent Sales Tax IRB Debt Service	633,648	-	802,849	539,802	896,695	-	896,695
Community Improvement District Sales Tax	4,731	-	117,152	109,355	12,528	-	12,528
Bond and Interest							
G.O. Bond and Interest Fund	148,084	-	355,670	222,873	280,881	-	280,881
Capital Project Funds							
Miscellaneous Projects Fund	331,217	197,783	5,920	74,604	460,316	-	460,316
Airport Special Projects Fund	13,536	-	205,108	194,480	24,164	15,400	39,564
Golf Course Depreciation and Replacement Fund	11,189	-	66	-	11,255	-	11,255
Law Enforcement Projects Fund	42,723	-	222,586	212,607	52,702	-	52,702
Electric Bond Projects Fund	555,096	-	-	1,889	553,207	1,431	554,638

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF COFFEYVILLE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Electric Utility Fund	$ 5,875,267	$ -	$ 59,591,307	$ 62,742,239	$ 2,724,335	$ 3,831,912	$ 6,556,247
Electric R & I Reserves Fund	10,135,309	-	1,098,500	8,960,821	2,272,988	3,927,661	6,200,649
Electric Debt Service Fund	1,562,717	-	4,620,299	3,699,756	2,483,260	-	2,483,260
Electric Surplus Fund	68,649	-	150,670	165,000	54,319	-	54,319
Water and Sewer Utility Fund	5,529,877	-	7,478,282	6,710,605	6,297,554	237,163	6,534,717
Water and Sewer Depreciation and Replacement Fund	5,784,179	-	1,103,039	3,697,259	3,189,959	2,087,658	5,277,617
Water and Sewer Debt Service Fund	425,512	-	214,586	134,102	505,996	-	505,996
Water and Sewer Restricted Reserve Fund	4,800,000	-	-	-	4,800,000	-	4,800,000
Stormwater Utility Fund	419,272	-	437,198	281,794	574,676	892	575,568
Stormwater Depreciation and Replacement Fund	1,015,691	755,810	150,000	244,726	1,676,775	44,892	1,721,667
Refuse/Trash Utility Fund	5,451	-	788,767	695,886	98,332	3,080	101,412
Internet Utility Fund	663,907	-	281,596	533,157	412,346	-	412,346
Meter deposit	-	-	-	-	-	408,466	408,466
Total Reporting Entity (Excluding Agency Funds)	$ 60,019,560	$ 944,591	$ 104,131,827	$ 120,299,221	$ 44,796,757	$ 15,650,061	$ 60,446,818

Composition of Cash	
Checking Accounts	$ 5,228,231
Money Market Accounts	29,589,300
Total Cash in Financial Institutions	$ 34,817,531
Trust Accounts	25,845,031
Cash on Hand	1,450
Total Cash	$ 60,664,012
Less: Agency Funds Per Schedule 3	(217,194)
Total Reporting Entity (Excluding Agency Funds)	$ 60,446,818

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 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.

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. As of August 2025, the Medical Board of Trustees was dissolved.

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. 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

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 Accounting

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

The City 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 City to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a receipt 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 20th during the year levied with the balance to be paid on or before May 10th 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 receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Note 1: Summary of Significant Accounting Policies (Continued)

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 regulatory receipts. In the financial statement and budget comparisons presented in this report, reimbursements and refunds are recorded as receipts. 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.

If the City is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipt 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, 2025, the City amended the Library Fund, Debt Service Fund, Aquatic Center Fund, CRMC Sales Tax Fund, CID Sales Tax Fund, Parks & Community Development Sales Tax Fund, Downtown Economic Development Sales Tax Fund, Internet Utility Fund, Electric Debt Service Fund, and Golf Course 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, receipts 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 City 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

Capital Equipment	Capital Improvement Reserve
911 Emergency System	Risk Management
Electric R&I Reserves	Electric Surplus
Water & Sewer Restricted Reserve	Water & Sewer Depreciation and Replacement
Stormwater Depreciation and Replacement	

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.

Note 2: Deposits and Investments

K.S.A 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main 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 below.

As of December 31, 2025, the City had the following investments.

Investment Type	Cost	Investment Maturity Less than 1 Year	Rating
Cash and equivalents	$ 18,978,487	$ 18,978,487	N/A
Federal bonds	2,945,917	2,945,917	N/A
Treasury Notes	3,920,627	3,920,627	N/A
Total Investment	$ 25,845,031	$ 25,845,031	

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. All investments were held in agencies or shares of money market funds as allowed by K.S.A. 10-131.

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, 2025.

Note 2: Deposits and Investments

At December 31, 2025, the City's carrying amount of deposits was $34,817,531 and the bank balance was $35,202,551. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining balance 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.

Note 3: Defined Benefit 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 KSPERS.gov 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 6.00% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from City of Coffeyville were $876,394 for KPERS and $816,497 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $6,359,755 and $6,640,483 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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 KSPERS.gov or can be obtained as described above.

Note 4: 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, 2025.

Compensated Absences

All full-time employees of the City with one year of employment are eligible for vacation benefits in varying annual amounts. Vacation must be used by each anniversary date. In the event of termination, unused accrued vacation time is paid.

Sick leave accrues to all full-time employees at the rate of one day per month and is unlimited. Employees who terminate by other than retirement or death will not be paid for accumulated sick leave. An employee shall be paid for accumulated sick leave up to 65 days (45 days for the Fire Department) upon termination by death or retirement.

The City determines a liability for compensated absences when the following conditions are met:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

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 this financial statement.

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 City under this program.

Note 5: 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.

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.

Note 6: Economic Dependency

During 2025, the City collected approximately 59.56% of its electric utility receipts from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

Note 7: 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.

Note 8: Interfund Transfers

Operating transfers for the year were as follows:

From	To	Regulatory Authority	Amount
General	Airport Holding	K.S.A. 12-1, 117	$ 3,000
Capital Improvement Reserve	Capital Equipment	K.S.A. 12-1, 117	4,322,142
Electric Utility	General	K.S.A. 12-825d	3,594,690
Electric Utility	Electric Debt Service	K.S.A. 12-825d	4,620,000
Electric Utility	Electric Surplus	K.S.A. 12-825d	150,670
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	900,000
Electric Surplus	G.O. Bond and Interest	K.S.A. 12-825d	130,000
Water and Sewer Utility	General	K.S.A. 12-825d	1,435,170
Water and Sewer Utility	Golf Course	K.S.A. 12-825d	298,100
Water and Sewer Utility	Aquatic Center Operations	K.S.A. 12-825d	253,000
Water and Sewer Utility	G.O. Bond and Interest	K.S.A. 12-825d	225,670
Water and Sewer Utility	Water & Sewer Depreciation & Rep	K.S.A. 12-825d	906,250
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	214,586
Water & Sewer Depreciation & Rep	Capital Equipment	K.S.A. 12-1, 117	150,000
Stormwater Utility	Stormwater Depreciation & Rep	K.S.A. 12-825d	150,000
Internet Utility	General	K.S.A. 12-825d	11,695
Internet Utility	Electric R & I Reserves	K.S.A. 12-825d	89,250
			$ 17,454,223

Note 9: Capital Projects

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

Project Name	Project Authorizations	Expenditures to Date
11th Street Stormwater Inlet Project	$ 209,589	$ 16,014
11th-12th Streets Engineering	140,000	26,491
2025 Street Improvement Project	1,753,550	1,124,644
2026 KDOT Cost Share Project	187,500	79,728
2026 Street Improvement Project	240,000	83,013
2027 CCLIP Project	82,445	25,450
City Firewall Replacement	91,500	-
Completion of Wartsila Overhaul	3,300,000	2,279,298
CRMC Street Project	3,542,523	691,936
Gibson Street Engineering	58,185	25,960
Parks Parking Lot Improvement Project	293,244	-
Pfister Park Soccer Fields	29,885	-
Pool Painting and Rehab Project	121,130	-
Process Engineering-Water Plant	127,000	-
Runway 17-35 Pavement Analysis	98,000	82,600
SCADA (Supervisory Control and Data Acquisition System) Upgrade	420,000	-
Sewer Main Relocation	170,229	-
Steam Plant Roof Replacements	213,000	21,353
Steel Replacements	430,000	422,129
Sunflower Street Water Main	88,515	-
Tennis Court Walkway Project	156,710	-
Transmission Line Replacement	1,284,125	340,984
UV System Upgrades	331,641	29,300
Woodland and Cline Water Line	263,841	-
XFMR Replacement Project	3,000,000	89,732
Totals	$ 16,632,611	$ 5,338,630

Note 10: Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 11 - Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through July 28, 2026, which is the date the financial statement was available to be issued.

Note 12: Long-Term Debt

Changes in long-term debt the City for the year 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									
Series 2016-A	2 - 3%	3/22/2016	$ 6,275,000	6/1/2030	$ 2,830,000	$ -	$ (475,000)	$ 2,355,000	$ 64,803
Series 2018-A - Refunding	2.7 - 4.125%	6/11/2018	2,640,000	6/1/2034	10,285,000	-	(355,000)	9,930,000	408,703
Series 2020-A - Refunding	1 - 2%	9/24/2020	4,240,000	11/1/2031	1,475,000	-	(225,000)	1,250,000	19,100
Series 2020-B - Refunding	2 - 3%	9/24/2020	3,375,000	6/1/2042	41,010,000	-	-	41,010,000	537,178
Revenue Bonds									
Series 2015-B	5.0 - 5.25%	6/25/2015	48,900,000	6/1/2025	1,400,000	-	(1,400,000)	-	988,875
Kansas Public Water Supply Loans									
Project #2583 - Water Plant and Reservoir	3.63%	2/1/2011	663,935	8/1/2030	184,475	-	(28,048)	156,427	6,444
Project #2943 - Advanced Metering Infrastructure	1.50%	8/1/2025	2,700,000	2/1/2045	1,108,717	-	(70,066)	1,038,651	16,631
Finance Lease									
Fire Truck	3.27%	6/13/2017	508,662	10/1/2027	170,154	-	(54,928)	115,226	5,119
Golf Carts	6.33%	6/27/2023	124,596	1/27/2029	94,781	-	(19,305)	75,476	7,575
TOTAL CONTRACTUAL INDEBTEDNESS					$ 58,558,127	$ -	$ (2,627,347)	$ 55,930,780	$ 2,054,428

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 12: Long-Term Debt (Continued)

Changes in long-term debt the City for the year ended December 31, 2025, were as follows:

Issue	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	Less: Proceeds Not Drawn Down	Total
Principal										
General Obligation Bonds										
Series 2016-A	$ 490,000	$ 500,000	$ 510,000	$ 520,000	$ 335,000	$ -	$ -	$ -	$ -	$ 2,355,000
Series 2018-A - Refunding	370,000	390,000	410,000	430,000	455,000	7,875,000	-	-	-	9,930,000
Series 2020-A - Refunding	210,000	210,000	210,000	210,000	210,000	200,000	-	-	-	1,250,000
Series 2020-B - Refunding	1,965,000	2,045,000	2,030,000	2,105,000	2,180,000	11,735,000	13,180,000	5,770,000	-	41,010,000
Kansas Public Water Supply Loans										
Project #2583 - Water Plant and Reservoir	29,076	30,141	31,245	32,389	33,576	-	-	-	-	156,427
Project #2943 - Advanced Metering Infrastructure	119,344	121,141	122,965	124,816	126,696	662,674	714,084	532,573	(1,485,642)	1,038,651 *
Finance Leases										
Fire Truck	56,739	58,487	-	-	-	-	-	-	-	115,226
Golf Carts	22,903	24,394	28,179	-	-	-	-	-	-	75,476
Total Principal Payments	$ 3,263,062	$ 3,379,163	$ 3,342,389	$ 3,422,205	$ 3,340,272	$ 20,472,674	$ 13,894,084	$ 6,302,573	$ (1,485,642)	$ 55,930,780
Interest										
General Obligation Bonds										
Series 2016-A	$ 52,741	$ 41,616	$ 31,133	$ 17,850	$ 5,025	$ -	$ -	$ -	$ -	$ 148,365
Series 2018-A - Refunding	395,689	381,584	366,379	350,101	332,730	1,014,078	-	-	-	2,840,561
Series 2020-A - Refunding	14,600	10,400	8,300	6,200	4,100	2,000	-	-	-	45,600
Series 2020-B - Refunding	1,044,881	984,731	923,606	861,581	797,306	3,197,980	1,637,140	149,561	-	9,596,786
Kansas Public Water Supply Loans										
Project #2583 - Water Plant and Reservoir	4,894	3,933	2,934	1,901	829	-	-	-	-	14,491
Project #2943 - Advanced Metering Infrastructure	9,144	8,731	8,312	16,777	24,492	100,410	61,561	19,735	-	249,162
Finance Leases										
Fire Truck	3,308	1,437	-	-	-	-	-	-	-	4,745
Golf Carts	3,977	2,486	899	-	-	-	-	-	-	7,362
Total Interest Payments	$ 1,529,234	$ 1,434,918	$ 1,341,563	$ 1,254,410	$ 1,164,482	$ 4,314,468	$ 1,698,701	$ 169,296	$ -	$ 12,907,072
TOTAL PRINCIPAL AND INTEREST	$ 4,792,296	$ 4,814,081	$ 4,683,952	$ 4,676,615	$ 4,504,754	$ 24,787,142	$ 15,592,785	$ 6,471,869	$ (1,485,642)	$ 68,837,852

* KDHE Loan has not been fully drawn down.

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COFFEYVILLE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
Regulatory Basis
December 31, 2025

	Total Certified Budget	Adjustments for Qualifying Budget Credits	Total Certified Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 16,099,800	$ -	$ 16,099,800	$ 12,007,954	$ (4,091,846)
Special Purpose Funds					
Library Fund	455,428	-	455,428	451,000	(4,428)
Local Alcohol Liquor Fund	68,147	-	68,147	30,512	(37,635)
Economic Development Fund	872,729	-	872,729	399,672	(473,057)
Airport Holding Fund	392,915	-	392,915	305,771	(87,144)
Golf Course Fund	682,846	-	682,846	649,654	(33,192)
Youth Activities Center Fund	17,609	-	17,609	6,842	(10,767)
Police VIN Fund	33,925	-	33,925	33,460	(465)
Aquatic Center Operations Fund	331,413	-	331,413	317,241	(14,172)
Business Development Training Center Fund	4,929	-	4,929	-	(4,929)
Housing/Economic Development Sales Tax Fund	469,709	-	469,709	210,231	(259,478)
Parks/Community Development Sales Tax Fund	575,000	-	575,000	491,874	(83,126)
Downtown/Economic Development Sales Tax Fund	374,501	-	374,501	374,421	(80)
CRMC Sales Tax Fund	1,200,000	-	1,200,000	1,134,115	(65,885)
1/2 Center Sales Tax IRB Debt Service Fund	541,653	-	541,653	539,802	(1,851)
Community Improvement District Sales Tax Fund	111,537	-	111,537	109,355	(2,182)
Bond and Interest					
G.O. Bond and Interest Fund	222,873	-	222,873	222,873	-
Business Funds					
Electric Utility Fund	71,922,588	-	71,922,588	62,742,239	(9,180,349)
Electric Debt Service Fund	4,500,000	-	4,500,000	3,699,756	(800,244)
Water and Sewer Utility Fund	8,001,356	-	8,001,356	6,710,605	(1,290,751)
Water and Sewer Debt Service Fund	212,484	-	212,484	134,102	(78,382)
Stormwater Utility Fund	423,569	-	423,569	281,794	(141,775)
Refuse/Trash Utility Fund	787,311	-	787,311	695,886	(91,425)
Internet Utility Fund	650,000	-	650,000	533,157	(116,843)
	$ 108,952,322	$ -	$ 108,952,322	$ 92,082,316	$ (16,870,006)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Receipts			
Ad valorem taxes	$ 1,158,108	$ 1,273,220	$ (115,112)
Delinquent taxes	268,037	127,348	140,689
Motor vehicle tax	250,553	211,034	39,519
Recreational vehicle tax	1,979	1,730	249
16/20 M vehicle tax	450	610	(160)
Commercial vehicle tax	12,453	8,852	3,601
Watercraft tax	1,146	711	435
Franchise tax	364,596	299,855	64,741
Sales tax	1,146,928	6,653,621	(5,506,693)
Local alcohol liquor tax	15,246	17,914	(2,668)
Special highway tax	231,520	249,436	(17,916)
Nuisance tax	-	58,318	(58,318)
Intergovernmental			
Grants	7,103	-	7,103
Highway connecting links	127,742	127,801	(59)
Highway county aid	56,197	42,354	13,843
Licenses/permits/fees/fines	360,549	383,135	(22,586)
Interest income	1,968,131	1,500,000	468,131
Building/Facility rent	36,676	39,735	(3,059)
Sale of equipment and scrap	1,415	1,500	(85)
Cemetery lots	15,785	15,520	265
Grave openings	41,665	-	41,665
Donations	6,500	386	6,114
Reimbursements	179,436	83,947	95,489
Miscellaneous	84,641	138,346	(53,705)
Transfers in	5,041,555	3,761,661	1,279,894
Total Cash Receipts	$ 11,378,411	$ 14,997,034	$ (3,618,623)

(Continued)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
EXPENDITURES			
General Government			
Personal services	$ 1,799,321	$ 1,487,900	$ 311,421
Contractual services	795,178	310,520	484,658
Commodities	87,294	7,624	79,670
Maintenance and repairs	203	11,282	(11,079)
Capital outlay	20,697	19,500	1,197
Total General Government	$ 2,702,693	$ 1,836,826	$ 865,867
Police Department			
Personnel services	$ 2,978,245	$ 3,233,645	$ (255,400)
Contractual services	177,920	132,481	45,439
Commodities	116,442	111,350	5,092
Maintenance and repairs	21,296	22,660	(1,364)
Capital outlay	15,930	15,000	930
Total Police Department	$ 3,309,833	$ 3,515,136	$ (205,303)
Fire Department			
Personnel services	$ 2,208,391	$ 2,067,323	$ 141,068
Contractual services	62,889	83,782	(20,893)
Commodities	42,735	46,800	(4,065)
Maintenance and repairs	39,333	25,702	13,631
Capital outlay	21,843	22,800	(957)
Total Fire Department	$ 2,375,191	$ 2,246,407	$ 128,784
Engineering Department			
Personnel services	$ 13,077	$ 518,990	$ (505,913)
Contractual services	8,001	19,546	(11,545)
Commodities	3,206	8,758	(5,552)
Maintenance and repairs	-	1,100	(1,100)
Capital outlay	-	3,670	(3,670)
Total Engineering Department	$ 24,284	$ 552,064	$ (527,780)
Building			
Personnel services	$ 94,364	$ 77,397	$ 16,967
Contractual services	16,392	16,842	(450)
Commodities	6,257	5,882	375
Maintenance and repairs	7,567	3,000	4,567
Capital outlay	-	100	(100)
Total Building	$ 124,580	$ 103,221	$ 21,359
Non-Departmental			
Personnel services	$ 5,216	$ 281,947	$ (276,731)
Contractual services	678,993	-	678,993
Commodities	42,779	17,550	25,229
Maintenance and repairs	5,977	-	5,977
Capital outlay	3,072	5,002,003	(4,998,931)
Total Non-Departmental	$ 736,037	$ 5,301,500	$ (4,565,463)

(Continued)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
EXPENDITURES (CONTINUED)			
Public Service			
Personnel services	$ 874,662	$ 1,697,825	$ (823,163)
Contractual services	33,442	115,282	(81,840)
Commodities	249,129	382,942	(133,813)
Maintenance and repairs	49,085	92,000	(42,915)
Capital outlay	16,232	36,000	(19,768)
Total Public Service	$ 1,222,550	$ 2,324,049	$ (1,101,499)
Industrial Levy			
Contractual services	$ 25,000	$ -	$ 25,000
Municipal Court			
Contractual services	$ 3,245	$ -	$ 3,245
Community Development			
Personnel services	$ 199,681	$ -	$ 199,681
Contractual services	14,583	-	14,583
Commodities	5,319	-	5,319
Capital outlay	659	-	659
Legal Services			
Personnel services	-	14,760	(14,760)
Contractual services	-	168,608	(168,608)
Parks			
Personnel services	601,216	-	601,216
Contractual services	224,268	-	224,268
Commodities	70,309	-	70,309
Maintenance and repairs	29,301	-	29,301
Capital outlay	2,173	-	2,173
Facilities			
Personnel services	296,864	-	296,864
Contractual services	9,587	-	9,587
Commodities	22,636	-	22,636
Maintenance and repairs	2,616	-	2,616
Capital outlay	2,329	-	2,329
Transfers out	3,000	37,229	(34,229)
Total Expenditures	$ 12,007,954	$ 16,099,800	$ (4,091,846)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (629,543)		
UNENCUMBERED CASH - BEGINNING	5,810,560		
PRIOR YEAR ADJUSTMENTS	(9,002)		
UNENCUMBERED CASH - ENDING	$ 5,172,015		

CITY OF COFFEYVILLE, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Receipts			
Ad valorem taxes	$ 278,301	$ 278,300	$ 1
Delinquent taxes	40,283	40,283	-
Motor vehicle tax	35,071	35,071	-
Recreational vehicle tax	278	278	-
16/20 M vehicle tax	68	80	(12)
Commercial vehicle tax	1,726	1,726	-
Watercraft tax	158	158	-
Revenue in lieu of tax	94,016	94,016	-
Reimbursements	1,416	1,298	118
Transfers in	-	5,000	(5,000)
Total Cash Receipts	$ 451,317	$ 456,210	$ (4,893)
EXPENDITURES			
Appropriation to Library Board	$ 449,900	$ 450,428	$ (528)
Contractual services	501	-	501
Commodities	599	5,000	(4,401)
Total Expenditures	$ 451,000	$ 455,428	$ (4,428)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 317		
UNENCUMBERED CASH - BEGINNING	3,696		
UNENCUMBERED CASH - ENDING	$ 4,013		

CITY OF COFFEYVILLE, KANSAS
LOCAL ALCOHOL LIQUOR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local alcohol liquor tax	$ 29,514	$ 41,693	$ (12,179)
Rental income	5,045	6,530	(1,485)
Public safety	-	167	(167)
Total Cash Receipts	$ 34,559	$ 48,390	$ (13,831)
EXPENDITURES			
Park recreation programs	$ 6,007	$ -	$ 6,007
Alcohol control programs	21,145	-	21,145
Coffeyville Police Department	3,360	68,147	(64,787)
Total Expenditures	$ 30,512	$ 68,147	$ (37,635)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,047		
UNENCUMBERED CASH - BEGINNING	115,459		
UNENCUMBERED CASH - ENDING	$ 119,506		

CITY OF COFFEYVILLE, KANSAS
CAPITAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Sales tax	$ 229,386
Intergovernmental	22,650
Sale of equipment	87,600
Reimbursements	2,859
Donations	46,614
Transfers in	4,472,142
Total Cash Receipts	$ 4,861,251
EXPENDITURES	
Contractual services	$ 63,500
Capital outlay	2,547,585
Debt service	60,047
Total Expenditures	$ 2,671,132
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,190,119
UNENCUMBERED CASH - BEGINNING	266,228
UNENCUMBERED CASH - ENDING	$ 2,456,347

CITY OF COFFEYVILLE, KANSAS
911 EMERGENCY SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Charges for services	$	89,773
Reimbursements		1
Total Cash Receipts	$	89,774
EXPENDITURES		
Contractual services	$	181,941
Commodities		132
Capital outlay		36,600
Total Expenditures	$	218,673
RECEIPTS OVER (UNDER) EXPENDITURES	$	(128,899)
UNENCUMBERED CASH - BEGINNING		129,723
UNENCUMBERED CASH - ENDING	$	824

CITY OF COFFEYVILLE, KANSAS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Sales tax	$ 2,293,856
Intergovernmental	549,724
Reimbursements	40,557
Total Cash Receipts	$ 2,884,137
EXPENDITURES	
Contractual services	$ 4,630,887
Capital outlay	649,230
Transfers out	4,322,142
Total Expenditures	$ 9,602,259
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,718,122)
UNENCUMBERED CASH - BEGINNING	10,953,117
UNENCUMBERED CASH - ENDING	$ 4,234,995

CITY OF COFFEYVILLE, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Economic Development Loan			
Principal	$ 53,023	$ 27,868	$ 25,155
Interest	2,479	3,446	(967)
Late fees	1,253	-	1,253
Sales tax	114,693	-	114,693
Reimbursements	12,443	3,314	9,129
Total Cash Receipts	$ 183,891	$ 34,628	$ 149,263
EXPENDITURES			
Personnel services	$ 10,188	$ 263,970	$ (253,782)
Contractual services	255,900	604,375	(348,475)
Commodities	4,888	4,384	504
Capital outlay	128,696	-	128,696
Total Expenditures	$ 399,672	$ 872,729	$ (473,057)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (215,781)		
UNENCUMBERED CASH - BEGINNING	1,549,170		
UNENCUMBERED CASH - ENDING	$ 1,333,389		

CITY OF COFFEYVILLE, KANSAS
AIRPORT HOLDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 22,447	$ 17,257	$ 5,190
Federal excise tax	14,909	-	14,909
Charges for services	236,786	236,856	(70)
Rental income	58,325	63,992	(5,667)
Royalties	18,503	30,498	(11,995)
Reimbursements	403	61,164	(60,761)
Miscellaneous	2,653	-	2,653
Transfers in	3,000	3,000	-
Total Cash Receipts	$ 357,026	$ 412,767	$ (55,741)
EXPENDITURES			
Personnel services	$ 4,604	$ 74,362	$ (69,758)
Contractual services	55,034	37,999	17,035
Commodities	238,947	260,754	(21,807)
Maintenance and repairs	6,048	11,000	(4,952)
Capital outlay	1,138	8,800	(7,662)
Total Expenditures	$ 305,771	$ 392,915	$ (87,144)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,255		
UNENCUMBERED CASH - BEGINNING	99,611		
UNENCUMBERED CASH - ENDING	$ 150,866		

CITY OF COFFEYVILLE, KANSAS
RISK MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Totals for the Prior Year Ended

CASH RECEIPTS	
Internal service charges	$ 2,443,832
Interest income	2,139
Reimbursements	24,023
Total Cash Receipts	$ 2,469,994
EXPENDITURES	
Contractual services	$ 2,173,455
RECEIPTS OVER (UNDER) EXPENDITURES	$ 296,539
UNENCUMBERED CASH - BEGINNING	1,367,432
UNENCUMBERED CASH - ENDING	$ 1,663,971

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 16,891	$ 17,867	$ (976)
Charges for Services			
Golf course sheds	25,540	29,882	(4,342)
Membership fees	84,250	75,000	9,250
Green fees	123,374	154,886	(31,512)
Golf cart fees	89,069	96,331	(7,262)
Pro shop	22,575	10,000	12,575
Driving range	7,971	8,485	(514)
Concessions	62,011	55,574	6,437
Other fees	1,808	-	1,808
Donations	500	-	500
Miscellaneous	575	1,500	(925)
Reimbursements	109	98	11
Transfers in	298,100	292,227	5,873
Total Cash Receipts	$ 732,773	$ 741,850	$ (9,077)
EXPENDITURES			
Personnel services	$ 379,340	$ 401,727	$ (22,387)
Contractual services	47,105	41,983	5,122
Commodities	126,992	145,080	(18,088)
Maintenance and repairs	31,503	27,526	3,977
Capital outlay	39,650	39,650	-
Debt service	25,064	26,880	(1,816)
Total Expenditures	$ 649,654	$ 682,846	$ (33,192)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 83,119		
UNENCUMBERED CASH - BEGINNING	41,442		
UNENCUMBERED CASH - ENDING	$ 124,561		

CITY OF COFFEYVILLE, KANSAS
YOUTH ACTIVITIES CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Rental income	$ 5,000	$ -	$ 5,000
Reimbursements	7,623	8,480	(857)
Total Cash Receipts	$ 12,623	$ 8,480	$ 4,143
EXPENDITURES			
Contractual services	$ 6,311	$ -	$ 6,311
Maintenance and repairs	8	-	8
Capital outlay	523	17,609	(17,086)
Total Expenditures	$ 6,842	$ 17,609	$ (10,767)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,781		
UNENCUMBERED CASH - BEGINNING	30,792		
UNENCUMBERED CASH - ENDING	$ 36,573		

CITY OF COFFEYVILLE, KANSAS
POLICE VIN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Vehicle inspection fees	$ 15,920	$ 18,045	$ (2,125)
Reimbursements	11	-	11
Total Cash Receipts	$ 15,931	$ 18,045	$ (2,114)
EXPENDITURES			
Contractual services	$ 33,460	$ 33,925	$ (465)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,529)		
UNENCUMBERED CASH - BEGINNING	113,672		
UNENCUMBERED CASH - ENDING	$ 96,143		

CITY OF COFFEYVILLE, KANSAS
AQUATIC CENTER OPERATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for services			
Pool admissions	$ 41,997	$ 48,447	$ (6,450)
Concessions	37,247	43,579	(6,332)
Sales tax	3,539	-	3,539
Rental income	420	-	420
Donations	30	35	(5)
Reimbursements	490	-	490
Miscellaneous	7	1,240	(1,233)
Transfers in	253,000	250,965	2,035
Total Cash Receipts	$ 336,730	$ 344,266	$ (7,536)
EXPENDITURES			
Personnel services	$ 102,271	$ 102,270	$ 1
Contractual services	15,536	17,018	(1,482)
Commodities	53,165	61,824	(8,659)
Maintenance and repairs	126,180	5,666	120,514
Capital outlay	20,089	144,635	(124,546)
Total Expenditures	$ 317,241	$ 331,413	$ (14,172)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,489		
UNENCUMBERED CASH - BEGINNING	30,615		
UNENCUMBERED CASH - ENDING	$ 50,104		

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Reimbursements	$ -	$ 3,200	$ (3,200)
EXPENDITURES			
Contractual services	$ -	$ 4,929	$ (4,929)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	4,618		
UNENCUMBERED CASH - ENDING	$ 4,618		

CITY OF COFFEYVILLE, KANSAS
HOUSING/ECONOMIC DEVELOPMENT SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 458,771	$ -	$ 458,771
Intergovernmental	194,208	37,237	156,971
Reimbursements	21,388	-	21,388
Rental income	9,024	-	9,024
Transfers in	-	326,883	(326,883)
Total Cash Receipts	$ 683,391	$ 364,120	$ 319,271
EXPENDITURES			
Contractual services	$ 210,231	469,709	(259,478)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 473,160		
UNENCUMBERED CASH - BEGINNING	432,844		
UNENCUMBERED CASH - ENDING	$ 906,004		

CITY OF COFFEYVILLE, KANSAS
PARKS/COMMUNITY DEVELOPMENT SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 458,771	$ 447,560	$ 11,211
Reimbursements	11	-	11
Total Cash Receipts	$ 458,782	$ 447,560	$ 11,222
EXPENDITURES			
Capital outlay	$ 491,874	$ 575,000	$ (83,126)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (33,092)		
UNENCUMBERED CASH - BEGINNING	642,133		
UNENCUMBERED CASH - ENDING	$ 609,041		

CITY OF COFFEYVILLE, KANSAS
DOWNTOWN/ECONOMIC DEVELOPMENT SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 229,386	$ 223,780	$ 5,606
Intergovernmental	140,499	112,218	28,281
Miscellaneous	40,829	-	40,829
Interest income	-	47,770	(47,770)
Total Cash Receipts	$ 410,714	$ 383,768	$ 26,946
EXPENDITURES			
Contractual services	$ 297,679	$ 304,420	$ (6,741)
Commodities	647	756	(109)
Capital outlay	76,095	65,230	10,865
Transfers out	-	4,095	(4,095)
Total Expenditures	$ 374,421	$ 374,501	$ (80)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 36,293		
UNENCUMBERED CASH - BEGINNING	315,153		
UNENCUMBERED CASH - ENDING	$ 351,446		

CITY OF COFFEYVILLE, KANSAS
CRMC SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 1,146,928	$ 1,200,000	$ (53,072)
EXPENDITURES			
Appropriation - Coffeyville Regional Medical Center	$ 1,134,115	$ 1,200,000	$ (65,885)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,813		
UNENCUMBERED CASH - BEGINNING	87,240		
UNENCUMBERED CASH - ENDING	$ 100,053		

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 802,849	$ 572,045	$ 230,804
EXPENDITURES			
Contractual services	$ -	$ 100	$ (100)
Bond principal	475,000	465,000	10,000
Bond interest	64,802	76,553	(11,751)
Total Expenditures	$ 539,802	$ 541,653	$ (1,851)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 263,047		
UNENCUMBERED CASH - BEGINNING	633,648		
UNENCUMBERED CASH - ENDING	$ 896,695		

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and shared receipts			
Sales tax	$ 117,152	$ 111,537	$ 5,615
EXPENDITURES			
Contractual services	$ 109,355	$ 111,537	$ (2,182)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,797		
UNENCUMBERED CASH - BEGINNING	4,731		
UNENCUMBERED CASH - ENDING	$ 12,528		

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 355,670	$ 390,784	$ (35,114)
EXPENDITURES			
Debt service	$ 222,873	$ 222,873	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 132,797		
UNENCUMBERED CASH - BEGINNING	148,084		
UNENCUMBERED CASH - ENDING	$ 280,881		

CITY OF COFFEYVILLE, KANSAS
MISCELLANEOUS PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Taxes and shared receipts		
Local alcohol liquor tax	$	5,920
EXPENDITURES		
Capital outlay	$	74,604
RECEIPTS OVER (UNDER) EXPENDITURES	$	(68,684)
UNENCUMBERED CASH - BEGINNING		331,217
PLUS: PRIOR YEAR CANCELLED ENCUMBRANCES		197,783
UNENCUMBERED CASH - ENDING	$	460,316

CITY OF COFFEYVILLE, KANSAS
AIRPORT SPECIAL PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Intergovernmental	$ 205,108
EXPENDITURES	
Contractual services	$ 194,480
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,628
UNENCUMBERED CASH - BEGINNING	13,536
UNENCUMBERED CASH - ENDING	$ 24,164

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Interest income	$	66
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	66
UNENCUMBERED CASH - BEGINNING		11,189
UNENCUMBERED CASH - ENDING	$	11,255

CITY OF COFFEYVILLE, KANSAS
LAW ENFORCEMENT PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Taxes and shared receipts		
Drug tax	$	5,499
Intergovernmental		192,841
Miscellaneous		13,426
Transfers in		10,820
Total Cash Receipts	$	222,586
EXPENDITURES		
Contractual services	$	212,607
RECEIPTS OVER (UNDER) EXPENDITURES	$	9,979
UNENCUMBERED CASH - BEGINNING		42,723
UNENCUMBERED CASH - ENDING	$	52,702

CITY OF COFFEYVILLE, KANSAS
ELECTRIC BOND PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Interest income	$	-
EXPENDITURES		
Contractual services	$	458
Capital outlay		1,431
Total Expenditures	$	1,889
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,889)
UNENCUMBERED CASH - BEGINNING		555,096
UNENCUMBERED CASH - ENDING	$	553,207

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for services			
Sale of electricity			
General sales	$ 23,218,096	$ 25,452,378	$ (2,234,282)
Coffeyville resources	35,775,882	42,670,226	(6,894,344)
Turn on and turn off	21,317	15,000	6,317
Late fees	75,708	105,000	(29,292)
Other charges	1,178	-	1,178
Rental of property	21,643	16,832	4,811
Sale of scrap	-	2,000	(2,000)
Interest income	-	100,000	(100,000)
Reimbursed expense	476,020	378,000	98,020
Bad debt recovery	338	-	338
Miscellaneous	1,125	-	1,125
Total Cash Receipts	$ 59,591,307	$ 68,739,436	$ (9,148,129)
EXPENDITURES			
Distribution			
Personnel services	$ 1,485,158	$ 1,567,832	$ (82,674)
Contractual services	726,568	549,650	176,918
Commodities	249,790	201,128	48,662
Maintenance and repairs	78,748	62,500	16,248
Capital outlay	519,201	433,500	85,701
Total Distribution	$ 3,059,465	$ 2,814,610	$ 244,855
Transmission			
Personnel services	$ 136,458	$ 120,640	$ 15,818
Contractual services	2,855,566	3,195,000	(339,434)
Commodities	445	750	(305)
Maintenance and repairs	-	1,000	(1,000)
Total Transmission	$ 2,992,469	$ 3,317,390	$ (324,921)
Generation			
Personnel services	$ 1,893,341	$ 1,735,585	$ 157,756
Contractual services	251,284	242,500	8,784
Commodities	10,098,691	12,822,750	(2,724,059)
Maintenance and repairs	370,851	261,500	109,351
Capital outlay	1,952	49,000	(47,048)
Total Generation	$ 12,616,119	$ 15,111,335	$ (2,495,216)
General and Administrative			
Personnel services	$ 347,208	$ 419,476	$ (72,268)
Contractual services	684,606	725,250	(40,644)
Commodities	9,319	6,980	2,339
Maintenance and repairs	8	1,000	(992)
Capital outlay	16,947	1,500	15,447
Total General and Administrative	$ 1,058,088	$ 1,154,206	$ (96,118)
Industries - Coffeyville Resources			
Contractual services	$ 5,954,605	$ 5,398,933	$ 555,672
Commodities	27,705,637	35,251,914	(7,546,277)
Total Industries - Coffeyville Resources	$ 33,660,242	$ 40,650,847	$ (6,990,605)

(Continued)

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
EXPENDITURES (CONTINUED)			
Internet			
Personnel services	$ 90,496	$ 120,036	$ (29,540)
Transfers out	$ 9,265,360	$ 8,754,164	$ 511,196
Total Expenditures	$ 62,742,239	$ 71,922,588	$ (9,180,349)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,150,932)		
UNENCUMBERED CASH - BEGINNING	5,875,267		
UNENCUMBERED CASH - ENDING	$ 2,724,335		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC R & I RESERVES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Interest income	$ 18,297
Debt proceeds	90,953
Transfers in	989,250
Total Cash Receipts	$ 1,098,500
EXPENDITURES	
Contractual services	$ 107,556
Commodities	1,415,104
Capital outlay	7,438,161
Total Expenditures	$ 8,960,821
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,862,321)
UNENCUMBERED CASH - BEGINNING	10,135,309
UNENCUMBERED CASH - ENDING	$ 2,272,988

CITY OF COFFEYVILLE, KANSAS
ELECTRIC DEBT SERVICE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Miscellaneous	$ 299	$ 299	$ -
Transfers in	4,620,000	4,620,000	-
Total Cash Receipts	$ 4,620,299	$ 4,620,299	$ -
EXPENDITURES			
Debt service - principal	$ 1,755,000	$ 1,950,000	$ (195,000)
Debt service - interest	1,944,756	2,550,000	(605,244)
Total Expenditures	$ 3,699,756	$ 4,500,000	$ (800,244)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 920,543		
UNENCUMBERED CASH - BEGINNING	1,562,717		
UNENCUMBERED CASH - ENDING	$ 2,483,260		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Transfers in	$	150,670
EXPENDITURES		
Contractual services	$	35,000
Debt service		130,000
Total Expenditures	$	165,000
RECEIPTS OVER (UNDER) EXPENDITURES	$	(14,330)
UNENCUMBERED CASH - BEGINNING		68,649
UNENCUMBERED CASH - ENDING	$	54,319

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for services			
Water sales	$ 4,777,711	$ 4,176,679	$ 601,032
Sewer charges	2,524,146	2,851,772	(327,626)
Water protection fees	26,222	25,000	1,222
Industrial wastewater permit fees	1,312	1,200	112
Late fees	27,225	43,500	(16,275)
Turn on and turn off	3,508	12,509	(9,001)
Tap & box fees	24,899	13,151	11,748
Other charges	210	-	210
Sale of equipment/scrap	37,593	500	37,093
Interest income	-	25,000	(25,000)
Reimbursed expense	53,855	2,300	51,555
Miscellaneous	1,601	517	1,084
Insurance claim receipts	-	5,332	(5,332)
Total Cash Receipts	$ 7,478,282	$ 7,157,460	$ 320,822
EXPENDITURES			
Water Distribution			
Personnel services	$ 632,190	$ 655,111	$ (22,921)
Contractual services	(9,476)	38,284	(47,760)
Commodities	135,864	220,490	(84,626)
Maintenance and repairs	5,725	23,400	(17,675)
Capital outlay	77,947	81,400	(3,453)
Total Water Distribution	$ 842,250	$ 1,018,685	$ (176,435)
Water Treatment			
Personnel services	$ 393,487	$ 213,379	$ 180,108
Contractual services	220,935	355,668	(134,733)
Commodities	380,249	516,000	(135,751)
Maintenance and repairs	34,253	25,200	9,053
Capital outlay	1,153	46,350	(45,197)
Total Water Treatment	$ 1,030,077	$ 1,156,597	$ (126,520)
Water General			
Personnel services	$ 382,772	$ 299,864	$ 82,908
Contractual services	225,819	372,087	(146,268)
Commodities	1,538	2,500	(962)
Maintenance and repairs	1,325	-	1,325
Capital outlay	16,976	500	16,476
Total Water General	$ 628,430	$ 674,951	$ (46,521)
Sewer Collections			
Personnel services	$ 207,897	$ 424,608	$ (216,711)
Contractual services	11,987	26,875	(14,888)
Commodities	45,715	64,400	(18,685)
Maintenance and repairs	7,268	27,900	(20,632)
Capital outlay	8,238	54,950	(46,712)
Total Sewer Collections	$ 281,105	$ 598,733	$ (317,628)

(Continued)

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER UTILITY FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
EXPENDITURES (CONTINUED)			
Sewer Treatment			
Personnel services	$ 417,142	$ 544,623	$ (127,481)
Contractual services	52,616	56,242	(3,626)
Commodities	13,484	45,700	(32,216)
Maintenance and repairs	51,745	39,000	12,745
Capital outlay	45,687	17,350	28,337
Total Sewer Treatment	$ 580,674	$ 702,915	$ (122,241)
Sewer General			
Personnel services	$ -	$ 131,334	$ (131,334)
Contractual services	13,181	139,486	(126,305)
Commodities	500	1,450	(950)
Capital outlay	1,612	200	1,412
Total Sewer General	$ 15,293	$ 272,470	$ (257,177)
Transfers out	$ 3,332,776	$ 3,577,005	$ (244,229)
Total Expenditures	$ 6,710,605	$ 8,001,356	$ (1,290,751)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 767,677		
UNENCUMBERED CASH - BEGINNING	5,529,877		
UNENCUMBERED CASH - ENDING	$ 6,297,554		

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, 2025

CASH RECEIPTS	
Reimbursements	$ 196,789
Transfers in	906,250
Total Cash Receipts	$ 1,103,039
EXPENDITURES	
Contractual services	$ 311,298
Capital outlay	3,227,646
Debt service	8,315
Transfers out	150,000
Total Expenditures	$ 3,697,259
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,594,220)
UNENCUMBERED CASH - BEGINNING	5,784,179
UNENCUMBERED CASH - ENDING	$ 3,189,959

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, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 214,586	$ 214,586	$ -
EXPENDITURES			
Debt service			
Bond principal 2020-A	$ 21,000	$ 21,000	$ -
Bond interest 2020-A	227	227	-
Loan payment - principal	98,115	147,393	(49,278)
Loan payment - interest	14,760	43,864	(29,104)
Total Expenditures	$ 134,102	$ 212,484	$ (78,382)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 80,484		
UNENCUMBERED CASH - BEGINNING	425,512		
UNENCUMBERED CASH - ENDING	$ 505,996		

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER RESTRICTED RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Transfers in	$ -
EXPENDITURES	
Capital outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - BEGINNING	4,800,000
UNENCUMBERED CASH - ENDING	$ 4,800,000

CITY OF COFFEYVILLE, KANSAS
STORMWATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for Services			
Stormwater utility sales	$ 433,979	$ 440,496	$ (6,517)
Late fees	3,180	4,000	(820)
Drainage district service charge	-	5,000	(5,000)
Reimbursements	39	20	19
Total Cash Receipts	$ 437,198	$ 449,516	$ (12,318)
EXPENDITURES			
Personnel services	$ 93,447	$ 127,221	$ (33,774)
Contractual services	7,177	30,514	(23,337)
Commodities	29,895	93,834	(63,939)
Capital outlay	1,275	22,000	(20,725)
Transfers out	150,000	150,000	-
Total Expenditures	$ 281,794	$ 423,569	$ (141,775)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 155,404		
UNENCUMBERED CASH - BEGINNING	419,272		
UNENCUMBERED CASH - ENDING	$ 574,676		

CITY OF COFFEYVILLE, KANSAS
STORMWATER DEPRECIATION AND REPLACEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Transfers in	$ 150,000
EXPENDITURES	
Contractual services	$ 41,986
Capital outlay	202,740
Total Expenditures	$ 244,726
RECEIPTS OVER (UNDER) EXPENDITURES	$ (94,726)
UNENCUMBERED CASH - BEGINNING	1,015,691
PLUS: PRIOR YEAR CANCELLED ENCUMBRANCES	755,810
UNENCUMBERED CASH - ENDING	$ 1,676,775

CITY OF COFFEYVILLE, KANSAS
REFUSE/TRASH UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for Services			
Trash collections	$ 667,967	$ 649,650	$ 18,317
Late fees	6,586	7,000	(414)
Nuisance assessments	79,375	-	79,375
Other licenses and fees	2,420	-	2,420
Reimbursements	32,419	20,000	12,419
Total Cash Receipts	$ 788,767	$ 676,650	$ 112,117
EXPENDITURES			
Contractual services	$ 682,377	$ 749,979	$ (67,602)
Commodities	13,509	3,500	10,009
Transfers out	-	33,832	(33,832)
Total Expenditures	$ 695,886	$ 787,311	$ (91,425)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 92,881		
UNENCUMBERED CASH - BEGINNING	5,451		
UNENCUMBERED CASH - ENDING	$ 98,332		

CITY OF COFFEYVILLE, KANSAS
INTERNET UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Charges for Services			
Internet charges	$ 248,919	$ 237,500	$ 11,419
Installation charges	6,780	6,000	780
Service calls	-	500	(500)
Late fees	1,127	1,000	127
Turn on and turn off	19,015	17,000	2,015
Rental income	3,682	3,000	682
Reimbursements	2,073	-	2,073
Total Cash Receipts	$ 281,596	$ 265,000	$ 16,596
EXPENDITURES			
Personnel services	$ 231,457	$ 327,500	$ (96,043)
Contractual services	45,542	44,000	1,542
Commodities	138,281	157,250	(18,969)
Capital outlay	16,932	20,000	(3,068)
Transfers out	100,945	101,250	(305)
Total Expenditures	$ 533,157	$ 650,000	$ (116,843)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (251,561)		
UNENCUMBERED CASH - BEGINNING	663,907		
UNENCUMBERED CASH - ENDING	$ 412,346		

CITY OF COFFEYVILLE, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Fire Insurance Proceeds	$ 20,705	$ -	$ 14,644	$ 6,061
Sales Tax	64,454	706,480	681,891	89,043
Perpetual Care	111,518	4,720	18,352	97,886
Drug Forfeitures	17,463	32,581	25,840	24,204
Total Cash Receipts	$ 214,140	$ 743,781	$ 740,727	$ 217,194

July 28, 2028

Board of Directors
City of Coffeyville, Kansas

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with *Government Auditing Standards*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the City of Coffeyville, Kansas (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statement, which collectively comprise the City's basic financial statement, and have issued our report thereon dated July 28, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

July 28, 2026

Board of Directors
City of Coffeyville, Kansas

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance With the Uniform Guidance

Unmodified Opinions

We have audited the City of Coffeyville, Kansas (the City), compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of City's major federal programs for the year ended December 31, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Unmodified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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Auditor's Responsibilities for the Audit of Compliance (Continued)

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

Exercise professional judgment and maintain professional skepticism throughout the audit.
Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF COFFEYVILLE, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Regulatory Basis
For the Year Ended December 31, 2025

	Federal AL Number	Pass-Through Entity Identifying Number	Expenditures
Federal Grantor/Pass-Through Grantor/Program Title			
U.S. Department of Housing and Urban Development			
Passed through Kansas Department of Commerce			
Kansas Small Cities Community Development Block Grant	14.228	23-PF-020	$ 440,933
Kansas Small Cities Community Development Block Grant	14.228	24-CR-003	142,499
Total U.S. Department of Housing and Urban Development			$ 583,432
U.S. Department of Justice			
Public Safety Partnership and Community Policing Grants	16.710	N/A	$ 92,040
U.S. Department of Transportation			
Airport Improvement Program	20.106	N/A	$ 171,413
U.S. Department of the Treasury			
Passed through Kansas State Governor's Office			
Coronavirus State and Local Fiscal Recovery Funds	21.027	21.unk	$ 171,299
U.S. Department of Energy			
Passed through Kansas Corporation Commission			
Energy Efficiency and Conservation Block Grant	81.128	KCC-EE	$ 403,933
TOTAL FEDERAL EXPENDITURES			$ 1,422,117

CITY OF COFFEYVILLE, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

Note 1: Organization

The City of Coffeyville, Kansas (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The City elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City’s grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position at December 31, 2025.

Note 5: Outstanding Loans

The City did not have any outstanding loans under any federal grants at December 31, 2025.

CITY OF COFFEYVILLE, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2025

Section I - Summary of Auditor's Results

Financial Statements	Unmodified	
Type of auditor's report issued:		
Internal control over financial reporting:	___ Yes	X None
Material weaknesses identified?		
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statements noted?	___ Yes	X None
Federal Awards		
Internal controls over major programs:	___ Yes	X No
Material weaknesses identified?		
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X

Identification of major programs:	Federal AL Number
Name of Federal program	
Community Development Block Grant	14.228

Dollar threshold used to distinguish between Type A and Type B programs:		
Auditee qualified as a low-risk auditee?	___ Yes	X

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The City continues, however, to meet each of the other criteria for low-risk auditee status.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.