CITY OF CHANUTE, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

CITY OF CHANUTE, KANSAS
For the Year Ended December 31, 2021
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Chanute, Kansas

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinion" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Chanute, Kansas as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Chanute, Kansas as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by City of Chanute, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Chanute, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 28, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative. information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 6, 2022

CITY OF CHANUTE, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	$ 930,184.17	$ 8,593,783.83	$ 8,749,731.73	$ 774,236.27	$ 162,531.46	$ 936,767.73
Special Purpose Funds:						
Industrial	197,478.13	1,313.40	-	198,791.53	-	198,791.53
Library	-	395,427.76	395,427.76	-	-	-
Library Employee Benefits	-	73,453.78	73,453.78	-	-	-
City Employee Benefits	26,896.40	1,283,510.76	1,186,702.96	123,704.20	327.75	124,031.95
Special Liability Expense	339,577.09	748.73	6,780.48	333,545.34	-	333,545.34
Recreation Complex	120,671.70	42,000.00	30,748.39	131,923.31	140.28	132,063.59
Special Parks and Recreation	54,692.92	24,193.44	60,000.00	18,886.36	-	18,886.36
Special Alcohol Programs	71,075.40	21,704.03	3,928.24	88,851.19	-	88,851.19
Tourism and Convention	333,354.94	183,858.35	118,018.05	399,195.24	-	399,195.24
Special Highway Improvement	447,656.94	373,465.59	511,782.71	309,339.82	1,362.00	310,701.82
City Infrastructure	790,570.84	-	-	790,570.84	-	790,570.84
.25% Sales Tax CRDA/City	421,732.35	563,750.31	424,900.97	560,581.69	27,224.70	587,806.39
Emergency Telephone	15,000.00	18,681.86	-	33,681.86	-	33,681.86
Capital Improvement #1	586,855.54	357,140.80	58,465.00	885,531.34	-	885,531.34
Capital Improvement #2	285.95	75,575.43	54,713.63	21,147.75	-	21,147.75
Equipment Reserve	542,875.49	636,820.00	756,812.27	422,883.22	-	422,883.22
Efficiency Kansas Grant	132.33	7,334.06	7,291.80	174.59	-	174.59
Grant Projects	(791,350.36)	1,831,797.98	459,455.31	580,992.31	6,380.00	587,372.31
Capital Projects Funds:						
Orizon Project	-	4,788.00	4,788.00	-	-	-
I&I Project	-	-	-	-	-	-
CDBG Sewer Project	-	2,000.00	2,000.00	-	-	-
Water Plant Project	-	9,130,000.00	130,000.00	9,000,000.00	-	9,000,000.00
Bond and Interest Funds:						
General Obligation Bond and Interest	1,502,578.02	2,727,713.96	2,559,736.60	1,670,555.38	-	1,670,555.38
Special Obligation Bond and Interest	12,577.74	58,900.48	58,936.00	12,542.22	-	12,542.22
Business Funds:						
Electric Utility	7,201,989.89	31,270,052.83	31,249,641.78	7,222,400.94	1,970,100.87	9,192,501.81
Water Utility	282,734.11	2,157,644.46	1,905,321.47	535,057.10	23,298.19	558,355.29
Gas Utility	1,272,269.88	4,934,800.75	6,046,358.05	160,712.58	676,572.52	837,285.10

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

CITY OF CHANUTE, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Refuse Utility	$ 49,063.56	$ 1,407,565.19	$ 1,237,201.08	$ 219,427.67	$ 12,808.21	$ 232,235.88
Sewer Utility	96,643.01	2,132,997.40	2,143,906.20	85,734.21	21,732.13	107,466.34
Fiber/Communication Utility	125,090.33	591,683.90	367,287.29	349,486.94	51,004.85	400,491.79
Electric, Water & Gas Bond and Interest	191,593.95	4,301,115.00	4,144,055.00	348,653.95	-	348,653.95
Electric, Water & Gas Bond Depreciation and Replacement	301,589.73	-	-	301,589.73	-	301,589.73
I&I Sewer Project Reserve	2,216,248.20	657,702.82	36,259.74	2,837,691.28	-	2,837,691.28
Electrical Maintenance Substation	1,993,694.21	1,550,000.00	-	3,543,694.21	-	3,543,694.21
Landfill Closing Reserve	40,000.00	10,000.00	-	50,000.00	-	50,000.00
Landfill Bond and Interest	409,594.30	96,502.29	-	506,096.59		506,096.59
Vehicle Services	8,566.90	856,854.90	862,265.14	3,156.66	35,258.87	38,415.53
Utility Services	23,413.21	1,490,777.85	1,511,682.16	2,508.90	23,890.84	26,399.74
Public Works and Utility Complex	90,420.65	232,000.01	198,588.34	123,832.32	5,556.59	129,388.91
Total Reporting Entity (Excluding Agency Funds)	$ 19,905,757.52	$ 78,097,659.95	$ 65,356,239.93	$ 32,647,177.54	$ 3,018,189.26	$ 35,665,366.80

Composition of Cash:	
Cash on Hand	$ 4,390.00
Checking Accounts:	
City Treasurer	21,497,088.98
Payroll Account	10,148.62
ISF Check Account	9,527.38
General Petty Cash	3,500.00
Security Deposit Account	320,658.83
Utility Petty Cash Account	1,075.00
Golf Course Petty Cash Account	5,000.00
Dispatch Checking Account	33,681.86
Investments:	
Certificates of Deposit	6,453,297.00
UMB Escrow Accounts	9,000,000.37
Total Cash	37,338,368.04
Agency Funds Per Schedule 3	(1,673,001.24)
Total Reporting Entity (Excluding Agency Funds)	$ 35,665,366.80

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

CITY OF CHANUTE, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Chanute, Kansas (the City) is incorporated as a city of the second class under the provisions of the Kansas Constitution, Article 12, Section 5 and K.S.A. 14-101 *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, water, electric, trash 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 Chanute, 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 principle 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.

Reporting Entity
The City of Chanute is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Chanute.

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:

> Chanute Public Library – The City of Chanute Library Board operates the City's public library. Acquisition or disposition of real property or bond issuances must be approved by the City. Separate audited financial statements are prepared and are available at the Chanute Public Library.
>
> The Housing Authority – The Housing Authority of the City of Chanute, Kansas operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. Separate audited financial statements are prepared and are available at the Housing Authority of the City of Chanute, Kansas.

Regulatory Basis Fund Types
The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)
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.

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.

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.

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 accounts, etc.).

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Assessments
Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

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 multi-employer, state-wide pension plans. 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.

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

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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2021, the City amended the Special Parks and Recreation Fund, Special Highway Improvement Fund, Special Obligation Bond and Interest Fund, Electric Utility, Sewer Utility Fund, Gas Utility Fund, and the Fiber/Communication Utility Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

- Capital Improvement # 1 Fund
- Capital Improvement # 2 Fund
- Equipment Reserve Fund
- Efficiency Kansas Grant Fund
- Grant Projects Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Bond Ordinances

The City is required, under ordinances on general obligation utility bond issues and on revenue bond issues, to maintain in its Business Funds certain restricted accounts. The ordinances provide that the following reserve accounts be set up in amounts as described below:

Electric Light and Gas Bond Reserves

The City has outstanding general obligation utility bonds segregated and defined as follows:

General Obligation Utility Bonds:

Series 2019-A	Subordinate Lien Bonds

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Debt Service Reserves	REQUIRED RESEREVES	ACTUAL
Electric Light and Gas Utility Systems refunding bonds $4,990,000 general obligation bond issue, Series 2019-A, requires transfers monthly of 2/6 of next maturing interest and 2/12 of next maturing principal.	$ 24,950.00	
Electric Light and Gas Utility Systems refunding taxable bonds $4,525,000 general obligation bond issue, Series 2019-A, requires transfers monthly of 2/6 of next maturing interest and 2/12 of next maturing principal.	8,900.00	
Total	33,850.00	$ 1,670,555.38
Depreciation and Replacement Reserve	300,000.00	301,589.73
Total Electric Light and Gas Debt Service Reserves	$ 333,850.00	$ 1,972,145.11

The City agrees to fix, establish, maintain and collect such rates, fees or charges for service furnished by or through the Electric System and Gas System which will be sufficient to enable the City to produce, in each fiscal year, Net Receipts in an amount that will be not less than 100% of the 2021 Annual Debt Service (as defined in the Indenture) of all Subordinate Lien Bonds (2019-A) of the City at the time outstanding. Net revenues are defined as gross operating revenues of the systems less operation and maintenance expenses, excluding items such as capital purchases, principal and interest payments, transfers, and administrative expenses not related to the operation of the system. Compliance is calculated as follows:

	Electric Utility	Gas Utility	Total
Receipts Over (Under) Expenditures	$ 20,411.05	$ (1,111,557.30)	$ (1,091,165.25)
Add:			
Administrative Expenses: Administration and General	2,061,208.90	367,355.20	2,428,564.10
Debt Service	- -	- -	- -
Transfers Out	8,063,010.00	730,196.31	8,793,206.31
Capital Outlays	797,128.49	210,572.39	1,007,700.88
Net Revenues as defined in the Indenture	$ 10,941,758.44	$ 196,566.60	$ 11,138,325.04
Required Net Revenue as Defined in the Indenture			$ 253,875.00

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

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

3. DEPOSITS AND INVESTMENTS

As of year-end, the City has the following investments.

Investment Type	Cost	Rating
Security Bank Kansas City – Fidelity Treasury	$ 0.37	N/A
UMB – U.S. Treasury Bills	9,000,000.00	N/A

This investment is reflected at cost in these regulatory basis financial statements of the City of Chanute, Kansas.

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 is such institution has been designated as an official depository, and the bank 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.

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

Deposits: At year-end, the City's carrying amount of deposits was $28,333,977.67 and the bank balance was $28,341,303.55. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,250,000.00 was covered by FDIC insurance and $27,091,303.55 was collateralized with pledged 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 Municipality 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.

4. CAPITAL PROJECTS

At year end, capital projects authorizations, with approved change orders, compared with expenditures from inception are as follows:

	EXPENDITURES TO DATE	PROJECT AUTHORIZATION	COMPLETION DATE
Orizon Project	$ 3,651,064.88	$ 5,100,000.00	Complete
Sewer Collection System Improvement Project	4,504,515.97	5,303,866.00	Complete
Water Treatment Plan	130,000.00	9,130,000.00	Mid 2024

5. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Chanute, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's) which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2021, there were seven industrial revenue bond issues with principal balances due totaling $53,071,143.67.

6. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid by Tax Levies:									
Series 2016B	2.45%	October 27, 2016	$ 1,500,000.00	November 1, 2031	$ 1,500,000.00	$ -	$ -	$ 1,500,000.00	$ 36,750.00
Series 2017A	2.0-3.0%	June 28, 2017	3,785,000.00	November 1, 2029	2,830,000.00	-	(315,000.00)	2,515,000.00	73,460.00
Paid by Tax Levies and Utility Receipts:									
Series 2012A	0.4-2.2%	September 27, 2012	4,940,000.00	November 1, 2024	1,380,000.00	-	(1,380,000.00)	-	29,908.13
Series 2021B	.40-.75%	December 15, 2021	3,330,000.00	November 1, 2024	-	3,330,000.00	-	3,330,000.00	-
Paid by Utility Receipts:									
Series 2014A	2.0-2.15%	March 11, 2014	6,990,000.00	November 1, 2022	2,740,000.00	-	(2,740,000.00)	-	62,505.00
Series 2014C	2.20%	December 1, 2014	530,000.00	November 1, 2022	530,000.00	-	(530,000.00)	-	13,117.50
Series 2016A	2.30%	July 15, 2016	1,325,000.00	November 1, 2031	1,325,000.00	-	-	1,325,000.00	30,475.00
Series 2019A	3.00%	September 12, 2019	4,990,000.00	November 1, 2030	4,990,000.00	-	-	4,990,000.00	149,700.00
Series 2019A - Taxable	2.30-2.40%	September 12, 2019	4,525,000.00	November 1, 2023	3,455,000.00	-	(1,230,000.00)	2,225,000.00	81,075.00
Series 2021A	.60-2.55%	December 15, 2021	9,130,000.00	November 1, 2041	-	9,130,000.00	-	9,130,000.00	-
Special Obligation Bonds									
Paid by Tax Levies:									
Tax Incentive Fund Series 2006	4.80%	September 27, 2006	703,000.00	September 1, 2026	298,000.00	-	(44,000.00)	254,000.00	13,776.00
Revolving Loans									
Kansas Water Pollution Control 1930	2.42%	January 23, 2012	1,267,362.00	September 1, 2033	605,180.81	-	(40,133.13)	565,047.68	14,404.03
Kansas Water Pollution Control 2045	2.15%	March 14, 2018	947,228.70	September 1, 2039	2,986,944.05	-	(129,274.77)	2,857,669.28	63,022.41
Kansas Public Water Supply 2722	4.01%	October 30, 2012	112,638.60	August 1, 2032	42,587.52	-	(2,826.15)	39,761.37	1,679.71
Kansas Public Water Supply 2837	2.74%	September 3, 2013	424,000.00	August 1, 2035	335,325.67	-	(18,350.41)	316,975.26	9,063.07
Kansas Public Water Supply 2931	2.13%	July 1, 2019	870,000.00	August 1, 2039	721,568.88	-	(31,682.36)	689,886.52	14,661.58
Capital Lease									
Street Sweeper	1.83%	January 1, 2017	218,000.00	November 1, 2022	89,583.42	-	(44,384.58)	45,198.84	1,639.33
Complex Copier	11.60%	April 6, 2019	5,495.00	May 6, 2024	4,001.51	-	(1,043.62)	2,957.89	408.38
Police Department Copier	24.35%	May 20, 2019	8,637.00	May 23, 2023	4,218.22	-	(1,879.81)	2,338.41	1,027.31
2020 Aerial Fire Truck	2.25%	April 10, 2020	1,330,000.00	April 10, 2030	1,330,000.00	-	(120,091.24)	1,209,908.76	29,925.00
2021 Dump Truck #1	1.55%	October 20, 2020	85,000.00	October 1, 2025	85,000.00	-	(16,535.84)	68,464.16	1,248.91
Vac-Con Combination Truck	1.72%	October 20, 2020	360,000.00	October 1, 2025	360,000.00	-	(69,822.45)	290,177.55	5,869.67
Cat Front End Loader	1.72%	December 1, 2020	160,000.00	October 1, 2025	160,000.00	-	(31,283.35)	128,716.65	2,292.08
2021 Dump Truck #2	1.55%	October 20,2020	95,000.00	October 1, 2025	95,000.00	-	(18,481.24)	76,518.76	1,395.84
2021 Trash Truck	1.75%	March 5, 2021	94,000.00	March 5, 2026	-	94,000.00	-	94,000.00	-
Total Contractual Indebtedness					$ 25,867,410.08	$ 12,554,000.00	$ (6,764,788.95)	$ 31,656,621.13	$ 637,403.95

6. LONG-TERM DEBT (Continued)

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

Issue	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Less: Proceeds Not Drawndown	Total
Principal										
General Obligation Bonds										
Paid by Tax Levies:										
Series 2016B	$ -	$ -	$ 170,000.00	$ 175,000.00	$ 180,000.00	$ 975,000.00	$ -	$ -	$ -	$ 1,500,000.00
Series 2017A	325,000.00	330,000.00	335,000.00	345,000.00	350,000.00	830,000.00	-	-	-	2,515,000.00
Paid by Tax Levies and Utility Receipts:										
Series 2021-B	2,760,000.00	310,000.00	260,000.00	-	-	-	-	-	-	3,330,000.00
Paid by Utility Receipts:										
Series 2016A	-	-	155,000.00	155,000.00	160,000.00	855,000.00	-	-	-	1,325,000.00
Series 2019A	-	-	650,000.00	670,000.00	690,000.00	2,980,000.00	-	-	-	4,990,000.00
Series 2019-A Taxable	-	2,225,000.00	-	-	-	-	-	-	-	2,225,000.00
Series 2021-A	-	425,000.00	425,000.00	430,000.00	435,000.00	2,245,000.00	2,450,000.00	2,720,000.00	-	9,130,000.00
Special Obligation Bonds										
Paid by Tax Levies:										
Tax Incentive Fund Series 2006	46,000.00	48,000.00	52,000.00	52,000.00	56,000.00	-	-	-	-	254,000.00
Revolving Loans										
Kansas Water Pollution Control 1930	41,110.22	42,111.12	43,136.37	44,186.58	45,262.37	243,387.95	105,853.07	-	-	565,047.68
Kansas Water Pollution Control 2045	132,828.25	135,699.40	138,632.63	141,629.24	144,690.64	771,740.93	858,833.63	533,614.56	-	2,857,669.28
Kansas Public Water Supply 2722	2,940.63	3,059.71	3,183.64	3,312.58	3,446.75	19,444.34	4,373.72	-	-	39,761.37
Kansas Public Water Supply 2837	18,856.65	19,376.85	19,911.43	20,460.74	21,025.19	114,153.27	103,191.13	-	-	316,975.26
Kansas Public Water Supply 2931	36,833.36	37,622.09	38,427.70	39,250.58	40,091.07	213,706.24	237,588.30	151,182.18	(104,815.00)	689,886.52
Capital Lease										
Street Sweeper	45,198.84	-	-	-	-	-	-	-	-	45,198.84
Complex Copier	1,170.85	1,313.59	473.45	-	-	-	-	-	-	2,957.89
Police Department Copier	2,338.41	-	-	-	-	-	-	-	-	2,338.41
2020 Aerial Fire Truck	122,793.29	125,556.14	128,321.88	131,268.40	134,221.94	567,747.11	-	-	-	1,209,908.76
2021 Dump Truck #1	16,723.56	16,982.78	17,244.53	17,513.29	-	-	-	-	-	68,464.16
Vac-Con Combination Truck	70,701.07	71,917.13	73,147.15	74,412.20	-	-	-	-	-	290,177.55
Cat Front End Loader	31,361.50	31,900.92	32,446.53	33,007.70	-	-	-	-	-	128,716.65
2021 Dump Truck #2	18,691.04	18,980.76	19,273.31	19,573.65	-	-	-	-	-	76,518.76
2021 Trash Truck	18,153.96	18,471.65	18,792.16	19,123.77	19,458.46	-	-	-	-	94,000.00
Total Principal Payments	3,690,701.63	3,860,992.14	2,579,990.78	2,370,738.73	2,279,196.42	9,815,179.84	3,759,839.85	3,404,796.74	(104,815.00)	31,656,621.13

6. LONG-TERM DEBT (Continued)

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

Issue	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Interest									
General Obligation Bonds									
Paid by Tax Levies:									
Series 2016B	$ 36,750.00	$ 36,750.00	$ 32,585.00	$ 28,297.50	$ 23,887.50	$ 49,000.00	$ -	$ -	$ 207,270.00
Series 2017A	66,372.50	59,060.00	50,810.00	42,435.00	33,807.00	41,460.00	-	-	293,944.50
Paid by Tax Levies and Utility Receipts:									
Series 2021-B	13,035.00	3,810.00	1,950.00	-	-	-	-	-	18,795.00
Paid by Utility Receipts:									
Series 2016A	30,475.00	30,475.00	30,475.00	26,910.00	23,345.00	59,915.00	-	-	201,595.00
Series 2019A	149,700.00	149,700.00	149,700.00	130,200.00	110,100.00	226,950.00	-	-	916,350.00
Series 2019-A Taxable	53,400.00	53,400.00	-	-	-	-	-	-	106,800.00
Series 2021-A	142,268.03	162,076.50	159,527.50	156,340.00	152,470.00	678,275.00	477,310.00	201,567.50	2,129,834.53
Special Obligation Bonds									
Paid by Tax Levies:									
Tax Incentive Fund Series 2006	11,664.00	9,408.00	7,056.00	4,560.00	2,016.00	-	-	-	34,704.00
Revolving Loans									
Kansas Water Pollution Control 1930	13,426.94	12,426.04	11,400.79	10,350.58	9,274.79	29,297.85	3,221.25	-	89,398.24
Kansas Water Pollution Control 2045	61,321.73	58,450.58	55,517.35	52,520.74	49,459.34	199,008.97	111,916.27	20,558.32	608,753.30
Kansas Public Water Supply 2722	1,565.23	1,446.15	1,322.22	1,193.28	1,059.11	3,084.96	132.14	-	9,803.09
Kansas Public Water Supply 2837	8,556.83	8,036.63	7,502.05	6,952.74	6,388.29	22,914.13	6,462.79	-	66,813.46
Kansas Public Water Supply 2931	16,815.80	16,027.07	15,221.46	14,398.58	13,558.09	54,539.56	30,657.50	1,454.35	162,672.41
Capital Lease									
Street Sweeper	825.51	-	-	-	-	-	-	-	825.51
Complex Copier	281.15	138.41	11.55	-	-	-	-	-	431.11
Police Department Copier	568.71	-	-	-	-	-	-	-	568.71
2020 Aerial Fire Truck	27,222.95	24,460.10	21,694.36	18,747.84	15,794.30	32,317.84	-	-	140,237.39
2021 Dump Truck #1	1,061.19	801.97	540.22	271.46	-	-	-	-	2,674.84
Vac-Con Combination Truck	4,991.05	3,774.99	2,544.97	1,279.92	-	-	-	-	12,590.93
Cat Front End Loader	2,213.93	1,674.51	1,128.90	567.73	-	-	-	-	5,585.07
2021 Dump Truck #2	1,186.04	896.32	603.77	303.43	-	-	-	-	2,989.56
2021 Trash Truck	1,645.00	1,327.31	1,006.80	675.19	340.50	-	-	-	4,994.80
Total Interest Payments	645,346.59	634,139.58	550,597.94	496,003.99	441,499.92	1,396,763.31	629,699.95	223,580.17	5,017,631.45
Total Principal and Interest	$ 4,336,048.22	$ 4,495,131.72	$ 3,130,588.72	$ 2,866,742.72	$ 2,720,696.34	$ 11,211,943.15	$ 4,389,539.80	$ 3,628,376.91	$36,674,252.58

7. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to finance the acquisition of a street sweeper. Payments are made annually, including interest at 1.83%. Final maturity of the lease is November 1, 2022. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 46,024.35
	46,024.35
Less imputed interest	(825.51)
Net Present Value of Minimum Lease Payments	45,198.84
Less: Current Maturities	(45,198.84)
Long-Term Capital Lease Obligations	$ 0.00

The City has entered into a capital lease agreement in order to finance the acquisition of a copier for the utility complex. Payments are made monthly, including interest at 11.60%. Final maturity of the lease is May 6, 2024. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 1,452.00
2023	1,452.00
2024	485.00
	3,389.00
Less imputed interest	(431.11)
Net Present Value of Minimum Lease Payments	2,957.89
Less: Current Maturities	(1,170.85)
Long-Term Capital Lease Obligations	$ 1,787.04

The City has entered into a capital lease agreement in order to finance the acquisition of a copier for the police department. Payments are made monthly, including interest at 24.35%. Final maturity of the lease is May 23, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 2,907.12
	2,907.12
Less imputed interest	(568.71)
Net Present Value of Minimum Lease Payments	2,338.41
Less: Current Maturities	(2,338.41)
Long-Term Capital Lease Obligations	$ 0.00

7. CAPITAL LEASE OBLIGATIONS (Continued)

The City has entered into a capital lease agreement in order to finance the acquisition of a 2020 Sutphen Aerial Fire Truck. Payments are made annually, including interest at 2.25%. Final maturity of the lease is April 10, 2030. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 150,016.24
2023	150,016.24
2024	150,016.24
2025	150,016.24
2026	150,016.24
2027-2030	600,064.95
	1,350,146.15
Less imputed interest	(140,237.39)
Net Present Value of Minimum Lease Payments	1,209,908.76
Less: Current Maturities	(122,793.29)
Long-Term Capital Lease Obligations	$1,087,115.47

The City has entered into a capital lease agreement in order to finance the acquisition of a 2021 Ford Dump Truck. Payments are made annually, including interest at 1.55%. Final maturity of the lease is October 1, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 17,784.75
2023	17,784.75
2024	17,784.75
2025	17,784.75
	71,139.00
Less imputed interest	(2,674.84)
Net Present Value of Minimum Lease Payments	68,464.16
Less: Current Maturities	(16,723.56)
Long-Term Capital Lease Obligations	$ 51,740.60

The City has entered into a capital lease agreement in order to finance the acquisition of a Vac-Con Combination Truck. Payments are made annually, including interest at 1.72%. Final maturity of the lease is October 1, 2030. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 75,692.12
2023	75,692.12
2024	75,692.12
2025	75,692.12
	302,768.48
Less imputed interest	(12,590.93)
Net Present Value of Minimum Lease Payments	290,177.55
Less: Current Maturities	(70,701.07)
Long-Term Capital Lease Obligations	$ 219,476.48

7. CAPITAL LEASE OBLIGATIONS (Continued)

The City has entered into a capital lease agreement in order to finance the acquisition of a frontend loader. Payments are made annual, including interest at 1.72%. Final maturity of the lease is October 1, 2023 Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 33,575.43
2023	33,575.43
2024	33,575.43
2025	33,575.43
	134,301.72
Less imputed interest	(5,585.07)
Net Present Value of Minimum Lease Payments	128,716.65
Less: Current Maturities	(31,361.50)
Long-Term Capital Lease Obligations	$ 97,355.15

The City has entered into a capital lease agreement in order to finance the acquisition of a 2021 Ford Dump Truck that includes hydraulics to run a snowplow. Payments are made annually, including interest at 1.55%. Final maturity of the lease is October 1, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 19,877.08
2023	19,877.08
2024	19,877.08
2025	19,877.08
	79,508.32
Less imputed interest	(2,989.56)
Net Present Value of Minimum Lease Payments	76,518.76
Less: Current Maturities	(18,691.04)
Long-Term Capital Lease Obligations	$ 57,827.72

The City has entered into a capital lease agreement in order to finance the acquisition of a 2021 Freightliner Trash Truck. Payments are made annually, including interest at 1.75%. Final maturity of the lease is March 5, 2026. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 19,798.96
2023	19,798.96
2024	19,798.96
2025	19,798.96
2026	19,798.96
	98,994.80
Less imputed interest	(4,994.80)
Net Present Value of Minimum Lease Payments	94,000.00
Less: Current Maturities	(18,153.96)
Long-Term Capital Lease Obligations	$ 75,846.04

8. OPERATING LEASES

As of December 31, 2020 the City has entered into four operating leases for copiers and an operating lease for a postage machine. The City has also entered into numerous month to month lease agreements for the use of a skid steer, excavator, fuel tanks, slush machine, and an ice machine. Rent expense for the year ended December 31, 2021, was $25,080.73. Under the current lease agreements, the future minimum rental payments are as follows:

2022	$	2,561.28
2023		1,641.12
2024		410.28

As of December 31, 2020 the City has entered an operating lease for a five acre tract of land for monitoring wells, renewable annually. Rent expense for the year ended December 31, 2021, was $3,500.00.

9. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member 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 with a 0% moratorium for the year ended December 31, 2021 for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from City of Chanute were $762,430.94 for KPERS and $482,689.85 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $4,985,482.00 and $3,609,525.00 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

10. NOTES RECEIVABLE AND LOANS RECEIVABLE

The City has established an Economic Development Revolving Loan Fund. The Fund is the recipient of money paid back to the City by Chanute industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loans due to the City at December 31, 2021, through the Economic Development Revolving Loan Fund are as follows:

Get Lit	$ 35,528.05
LaRue Machine	53,758.99
Magna Tech, Inc.	110,993.01
Mel's	0.00
Renewable Concepts	3,314.43
Sidewayz Productions, LLC	3,571.70
Threadworks, LLC	33,290.22
Tioga Suites, LLC	81,115.85
TOTAL NOTES RECEIVABLE	$ 321,502.25

These notes receivable and loans are not reflected in the regulatory basis financial statement of the City of Chanute, Kansas.

11. ECONOMIC DEPENDENCY

During 2021, the City collected 48.13% of its electric utility revenues and provided 59.84% of its kilowatt hours produced to Ash Grove Cement Company.

12. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Sick leave accrues to all full-time employees at the rate of one day per month and is limited to 120 days. 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 120 days upon termination by death or retirement.

The City accrues a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's 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.

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

In accordance with the above criteria, the City has an unfunded liability for vacation benefits at December 31, 2021 of $235,637.40, and has not estimated a liability for sick pay which has been earned, but not taken by City employees, in as much as the amount cannot be reasonably estimated.

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

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

13. RISK MANAGEMENT

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

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

The City has established a Special Liability Fund. The purpose of this fund is to provide the cost for an investigation of, a defense to and the payment of any claim which the City is legally obligated to pay pursuant to the Kansas Tort Claims Act, to the extent that any such claim may be uninsured by the City. The Special Liability Fund is funded by charges to other funds.

The City has established a Health Insurance Fund. The purpose of this fund 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 Blue Cross Blue Shield of Kansas to be the claims supervisor. The supervisor reviews all claims for allowability and issues monthly reports to the City. The City has a stop-gap policy which pays any aggregate claims over $60,000.00.

14. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The City operates a municipal solid waste landfill which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The City's permitted landfill area is presently 80 acres with 10 acres currently open. Regulations require the City to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these, therefore there is no liability recorded in the regulatory basis financial statement.

The following estimates have been developed by management of the landfill as of May 2022, which is considered to be substantially the same at December 31, 2021:

Kansas SW Permit #274	Dated May 2022	
City of Chanute, KS, Sanitary Landfill	Closure Cost Estimates	$ 1,064,636
City of Chanute, KS, Construction and Demolition Landfill	Closure Cost Estimates	64,750
City of Chanute, KS, Tire Monofill	Closure Cost Estimates	101,821
	Post-Closure Cost Estimates	1,660,014

Total Estimated Closure Costs liability as of 12/31/2021	2,891,220
Total Estimated Closure Costs remaining to be recognized after 12/31/2021	2,891,220
Percentage of Landfill Capacity at December 31, 2021	68.28%
Estimated remaining landfill life in years	49 Years

15. COMMITMENTS AND CONTINGENCIES

The City has entered into multiyear agreements with the various unions representing policemen, firemen, and electrical and public works employees, and other utility workers.

The City has entered into a ten year agreement with Municipal Energy Resource Corporation for the purchase of natural gas effective until December 31, 2023.

The City has entered into an five year agreement with Southern Star Central Gas Pipeline, Inc. for natural gas transportation and storage effective until October 1, 2022.

The City has entered into a ten year agreement with the United States Department of Energy Southwestern Power Administration for peek power purchasing and selling of electricity effective until May 31, 2030.

The City has entered into a perpetuity agreement with Cunningham Sandblasting & Painting Co., Inc. for the maintenance of the water tower located in the industrial park.

The City has entered into a twenty year agreement with Westar Energy, Inc. for the purchase of renewable energy effective until January 20, 2036.

15. COMMITMENTS AND CONTINGENCIES (Continued)

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City to assist with the risks and help offset incurred costs of the City. For the year ended December 31,2021, the City received $689,945.98 as a result of the American Rescue Plan Act, of which $0.00 has been spent at year end.

16. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	General Obligation Bond and Interest	K.S.A. 12-197	$ 36,750.00
General	Capital Improvement #2	K.S.A. 12-197	30,000.00
General	Special Obligation Bond And Interest	K.S.A. 12-197	58,900.00
Electric Utility	General	K.S.A. 12-825d	2,750,000.00
Electric Utility	City Employee Benefits	K.S.A. 12-825d	300,000.00
Electric Utility	Orizon Project	K.S.A. 12-1,118	4,788.00
Electric Utility	Capital Improvement #1	K.S.A. 12-1,118	200,000.00
Electric Utility	General Obligation Bond and Interest	K.S.A 12-825d	935,602.00
Electric Utility	Equipment Reserve	K.S.A. 12-1,117	200,000.00
Electric Utility	Electric, Water, and Gas Bond and Interest	K.S.A. 12-197	2,122,620.00
Electric Utility	Electric Maintenance Substation	K.S.A. 12-1,118	1,550,000.00
Water Utility	General	K.S.A. 12-825d	80,000.00
Water Utility	General Obligation Bond and Interest	K.S.A 12-825d	172,897.00
Water Utility	Capital Improvement #1	K.S.A. 12-1,118	50,000.00
Water Utility	Equipment Reserve	K.S.A. 12-1,117	25,000.00
Sewer Utility	General	K.S.A. 12-825d	65,000.00
Sewer Utility	I&I Sewer Project Reserve	K.S.A. 12-631o	657,702.82
Refuse Utility	General	K.S.A. 12-825d	50,000.00
Refuse Utility	Electric, Water, and Gas Bond and Interest	K.S.A. 12-825d	33,015.00
Refuse Utility	Landfill Bond and Interest	K.S.A. 12-825d	96,502.29
Refuse Utility	Landfill Closing Reserve	K.S.A. 12-825d	10,000.00
Gas Utility	General	K.S.A. 12-825d	223,101.31
Gas Utility	Capital Improvement #1	K.S.A. 12-1,118	100,000.00
Gas Utility	Equipment Reserve	K.S.A. 12-1,118	100,000.00

16. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Gas Utility	Electric, Water, and Gas Bond and Interest	K.S.A. 12-825d	$ 300,535.00
Gas Utility	General Obligation Bond and Interest	K.S.A 12-825d	6,560.00

17. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

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

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 8,722,754.00	$ 70,404.62	$ 8,793,158.62	$ 8,749,731.73	$ (43,426.89)
Special Purpose Funds:					
Library	412,000.00	-	412,000.00	395,427.76	(16,572.24)
Library Employee Benefit	78,000.00	-	78,000.00	73,453.78	(4,546.22)
City Employee Benefit	1,178,379.00	19,908.56	1,198,287.56	1,186,702.96	(11,584.60)
Special Liability Expense	75,000.00	-	75,000.00	6,780.48	(68,219.52)
Recreation Complex	42,500.00	-	42,500.00	30,748.39	(11,751.61)
Special Parks & Recreation	70,000.00	-	70,000.00	60,000.00	(10,000.00)
Special Alcohol Programs	24,765.00	-	24,765.00	3,928.24	(20,836.76)
Tourism and Convention	140,000.00	-	140,000.00	118,018.05	(21,981.95)
Special Highway Improvement	555,810.00	-	555,810.00	511,782.71	(44,027.29)
City Infrastructure	-	-	-	-	-
Sales Tax .25%	600,000.00	-	600,000.00	424,900.97	(175,099.03)
Bond and Interest Funds:					
General Obligation Bond and Interest	3,574,150.00	1,485,055.00	5,059,205.00	2,559,736.60	(2,499,468.40)
Special Obligation Bond and Interest	59,400.00	-	59,400.00	58,936.00	(464.00)
Business Funds:					
Electric Utility	32,954,330.00	-	32,954,330.00	31,249,641.78	(1,704,688.22)
Water Utility	1,978,157.00	-	1,978,157.00	1,905,321.47	(72,835.53)
Gas Utility	8,286,732.00	-	8,286,732.00	6,046,358.05	(2,240,373.95)
Refuse Utility	1,371,526.00	-	1,371,526.00	1,237,201.08	(134,324.92)
Sewer Utility	2,457,052.00	-	2,457,052.00	2,143,906.20	(313,145.80)
Fiber/Communication Utility	415,365.00	-	415,365.00	367,287.29	(48,077.71)
Electric, Water & Gas Bond and Interest	2,310,000.00	1,844,945.00	4,154,945.00	4,144,055.00	(10,890.00)

CITY OF CHANUTE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,139,999.42	$ 961,465.63	$ 1,044,118.00	$ (82,652.37)
Delinquent Tax	16,744.32	30,422.55	40,000.00	(9,577.45)
Motor Vehicle Tax	138,627.90	156,522.88	143,720.00	12,802.88
Commercial Vehicle Tax	3,895.05	4,301.58	3,412.00	889.58
Rental Motor Vehicle Tax	59.96	-	100.00	(100.00)
Recreational Vehicle Tax	1,309.16	1,475.07	1,294.00	181.07
16M-20M Truck Tax	427.60	635.08	626.00	9.08
Watercraft Taxes	-	50.02	539.00	(488.98)
Sales Tax	2,659,146.24	2,892,176.08	2,550,000.00	342,176.08
Franchise Taxes	359,669.30	354,181.10	372,000.00	(17,818.90)
Special Assessments	9,951.80	15,499.94	69,000.00	(53,500.06)
Intergovernmental				
State Aid - KDOT	-	9,500.00	-	9,500.00
Federal Grants - Police	300.00	-	-	-
Highway Connecting Links	27,869.18	27,830.82	23,000.00	4,830.82
Local Alcoholic Liquor Tax	23,861.46	21,653.60	27,371.00	(5,717.40)
Licenses and Permits				
Business Licenses, Permits & Fees	13,603.00	17,635.00	18,250.00	(615.00)
Non-Business Licenses, Permits & Fees	24,076.85	25,903.55	42,250.00	(16,346.45)
Charges for Services				
General Government Services	1,295.00	1,350.00	1,700.00	(350.00)
Fire Contracts	83,232.14	92,805.98	86,200.00	6,605.98
Public Works Services - Sidewalks	100.00	-	5,000.00	(5,000.00)
Animal Control Fees	7,335.00	9,799.50	8,500.00	1,299.50
Swimming Pool Fees	12,137.60	53,507.38	64,500.00	(10,992.62)
Golf Course Fees	251,334.07	277,041.69	240,500.00	36,541.69
Culture and Recreation Services	12,438.80	24,788.48	18,350.00	6,438.48
Fines, Forfeitures and Penalties				
Fines	130,327.41	159,398.11	180,000.00	(20,601.89)
Use of Money and Property				
Interest Income	29,399.35	13,522.47	500.00	13,022.47
Rents & Royalties	44,552.84	49,463.67	52,000.00	(2,536.33)
Sale of Equipment and Property	144,008.42	151,179.59	119,000.00	32,179.59
Other Receipts				
Miscellaneous	3,986.71	3,168.13	5,000.00	(1,831.87)
Reimbursed Expense	112,062.86	70,404.62	101,200.00	(30,795.38)

CITY OF CHANUTE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Electric Utility Fund	$ 2,500,000.00	$ 2,750,000.00	$ 2,500,000.00	$ 250,000.00
Water Utility Fund	80,000.00	80,000.00	80,000.00	-
Sewer Utility Fund	62,500.00	65,000.00	65,000.00	-
Refuse Utility Fund	50,000.00	50,000.00	50,000.00	-
Gas Utility Fund	200,000.00	223,101.31	250,000.00	(26,898.69)
Total Receipts	8,144,251.44	8,593,783.83	$ 8,163,130.00	$ 430,653.83
Expenditures				
City Commission				
Personal Services	23,940.00	25,410.00	$ 29,000.00	$ (3,590.00)
Contractual Services	14,099.06	14,680.10	13,800.00	880.10
Commodities	-	-	200.00	(200.00)
Capital Outlay	43.99	-	-	-
Outside Appropriations	92,500.00	72,163.37	43,500.00	28,663.37
Municipal Court				
Personal Services	84,504.80	90,285.41	87,579.00	2,706.41
Contractual Services	55,459.71	51,426.76	69,600.00	(18,173.24)
Commodities	1,041.52	910.25	1,500.00	(589.75)
City Manager's Office				
Personal Services	28,378.63	26,700.85	30,442.00	(3,741.15)
Contractual Services	23,028.95	19,470.58	47,150.00	(27,679.42)
Commodities	3,952.31	2,356.84	6,500.00	(4,143.16)
Capital Outlay	2,846.14	1,059.96	3,500.00	(2,440.04)
General Administrative Services				
Contractual Services	318,102.19	314,875.13	301,891.00	12,984.13
Human Resource Services				
Personal Services	26,236.39	25,860.71	27,400.00	(1,539.29)
Contractual Services	7,975.34	6,331.73	15,000.00	(8,668.27)
Commodities	3,680.90	3,188.88	2,300.00	888.88
Capital Outlay	2,053.69	1,059.96	1,200.00	(140.04)
Community Development				
Personal Services	276,452.04	321,292.24	210,990.00	110,302.24
Contractual Services	76,936.05	142,138.78	134,650.00	7,488.78
Commodities	3,558.47	4,078.69	2,500.00	1,578.69
Capital Outlay	6,024.94	3,022.84	28,088.00	(25,065.16)

CITY OF CHANUTE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Legal Services				
Personal Services	$ 115,373.33	$ 121,249.12	$ 119,328.00	$ 1,921.12
Contractual Services	39,318.18	36,114.90	44,000.00	(7,885.10)
Commodities	207.35	298.28	1,000.00	(701.72)
Special Projects				
Contractual Services	16,175.92	17,265.72	16,000.00	1,265.72
Civil Defense				
Contractual Services	7,480.45	7,658.30	7,000.00	658.30
Capital Outlay	6,303.92	6,384.00	6,650.00	(266.00)
Public Buildings & Grounds				
Personal Services	24,754.14	24,336.06	26,405.00	(2,068.94)
Contractual Services	273,768.98	273,342.31	403,800.00	(130,457.69)
Commodities	12,610.58	8,431.90	32,500.00	(24,068.10)
Police Department				
Personal Services	1,311,679.10	1,466,696.93	1,398,678.00	68,018.93
Contractual Services	290,699.23	186,685.24	122,150.00	64,535.24
Commodities	69,937.70	62,454.26	101,250.00	(38,795.74)
Capital Outlay	67,773.06	36,759.87	149,129.00	(112,369.13)
Debt Service	2,907.12	-	-	-
Dispatch				
Personal Services	316,209.83	556,004.43	725,568.00	(169,563.57)
Contractual Services	108,223.08	92,581.85	91,100.00	1,481.85
Commodities	12,626.46	6,157.84	10,100.00	(3,942.16)
Capital Outlay	5,038.67	883.48	-	883.48
Debt Service	2,907.12	2,907.12	6,000.00	(3,092.88)
Fire Department				
Personal Services	1,171,541.68	1,307,130.82	1,124,269.00	182,861.82
Contractual Services	135,045.54	94,187.27	71,590.00	22,597.27
Commodities	37,809.08	57,716.37	69,325.00	(11,608.63)
Capital Outlay	-	-	61,094.00	(61,094.00)
Debt Service	-	150,016.24	151,100.00	(1,083.76)
Animal Control				
Personal Services	70,962.76	102,916.42	124,336.00	(21,419.58)
Contractual Services	13,403.79	12,481.78	17,450.00	(4,968.22)
Commodities	4,331.43	8,867.01	8,050.00	817.01
Capital Outlay	4,301.66	1,933.95	4,816.00	(2,882.05)
Streets and Roads				
Personal Services	681,647.12	608,808.39	711,280.00	(102,471.61)
Contractual Services	167,959.43	167,651.09	21,740.00	145,911.09
Commodities	42,599.67	35,122.47	88,550.00	(53,427.53)
Capital Outlay	12,800.00	26,500.00	205,547.00	(179,047.00)
Debt Service	46,023.91	83,685.74	-	83,685.74

CITY OF CHANUTE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Cemetery				
Personal Services	$ 163,930.71	$ 185,422.22	$ 181,568.00	$ 3,854.22
Contractual Services	29,357.81	26,290.94	5,610.00	20,680.94
Commodities	4,515.04	3,272.57	5,650.00	(2,377.43)
Capital Outlay	-	8,970.00	56,270.00	(47,300.00)
Airport				
Personal Services	105,898.93	110,839.83	128,284.00	(17,444.17)
Contractual Services	58,795.05	82,307.11	67,500.00	14,807.11
Commodities	66,214.18	57,136.90	110,050.00	(52,913.10)
Capital Outlay	-	30,875.00	13,392.00	17,483.00
Parks				
Personal Services	209,851.73	231,992.89	220,044.00	11,948.89
Contractual Services	70,444.64	142,997.64	46,900.00	96,097.64
Commodities	51,105.65	47,880.12	49,600.00	(1,719.88)
Capital Outlay	180.00	1,895.00	66,694.00	(64,799.00)
Tree Program				
Contractual Services	2,789.90	300.00	5,000.00	(4,700.00)
Swimming Pool				
Personal Services	91,431.79	143,396.46	122,000.00	21,396.46
Contractual Services	26,335.59	87,918.94	36,750.00	51,168.94
Commodities	34,527.93	57,680.46	43,550.00	14,130.46
Capital Outlay	-	-	-	-
Baseball/Softball Parks				
Salaries	-	-	45,000.00	(45,000.00)
Contractual Services	65,561.30	8,077.39	5,000.00	3,077.39
Capital Outlay	179,428.15	281,215.77	-	281,215.77
Golf Course				
Personal Services	200,853.39	208,116.12	185,988.00	22,128.12
Contractual Services	83,273.32	62,208.20	53,350.00	8,858.20
Commodities	77,527.06	94,670.95	92,200.00	2,470.95
Capital Outlay	10,912.00	25,119.99	68,657.00	(43,537.01)
Auditorium Management Services				
Personal Services	29,441.13	27,633.81	27,452.00	181.81
Contractual Services	2,120.66	2,852.58	9,100.00	(6,247.42)
Commodities	1,048.53	2,787.15	900.00	1,887.15
Capital Outlay	1,514.00	-	2,000.00	(2,000.00)
Economic Development				
Contractual Services	-	2,681.45	2,000.00	681.45

CITY OF CHANUTE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
Capital Improvement #2 Fund	$ 66,335.00	$ 30,000.00	$ -	$ 30,000.00
General Obligation Bond and Interest Fund	36,750.00	36,750.00	36,750.00	-
Special Obligation Bond and Interest Fund	58,900.00	58,900.00	58,900.00	-
Orizon Project Fund	-	-	-	-
Total Certified Budget			8,722,754.00	26,977.73
Adjustments for Qualifying Budget Credits			70,404.62	(70,404.62)
Total Expenditures	7,852,278.90	8,749,731.73	$ 8,793,158.62	$ (43,426.89)
Receipts Over(Under) Expenditures	291,972.54	(155,947.90)		
Unencumbered Cash, Beginning	638,211.63	930,184.17		
Unencumbered Cash, Ending	$ 930,184.17	$ 774,236.27		

CITY OF CHANUTE, KANSAS
INDUSTRIAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Landfill Fees - Tires	$ 3,725.20	$ 1,313.40	$ 3,500.00	$ (2,186.60)
Total Receipts	3,725.20	1,313.40	$ 3,500.00	$ (2,186.60)
Expenditures				
General Government				
Contractual Services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	3,725.20	1,313.40		
Unencumbered Cash, Beginning	193,752.93	197,478.13		
Unencumbered Cash, Ending	$ 197,478.13	$ 198,791.53		

CITY OF CHANUTE, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 352,572.32	$ 333,871.30	$ 365,166.00	$ (31,294.70)
Delinquent Tax	6,114.33	11,131.87	7,500.00	3,631.87
Motor Vehicle Tax	46,164.13	48,410.18	44,445.00	3,965.18
Commercial Vehicle Tax	1,296.70	1,330.40	1,055.00	275.40
Rental Motor Vehicle Tax	19.97	-	-	-
Recreational Vehicle Tax	435.84	456.19	400.00	56.19
16M-20M Truck Tax	178.62	211.40	193.00	18.40
Watercraft Taxes	-	16.42	166.00	(149.58)
Total Receipts	406,781.91	395,427.76	$ 418,925.00	$ (23,497.24)
Expenditures				
Culture and Recreation				
Library Appropriations	406,777.09	395,427.76	$ 412,000.00	$ (16,572.24)
Total Expenditures	406,777.09	395,427.76	$ 412,000.00	$ (16,572.24)
Receipts Over(Under) Expenditures	4.82	-		
Unencumbered Cash, Beginning	(4.82)	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF CHANUTE, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 67,625.63	$ 61,770.61	$ 67,401.00	$ (5,630.39)
Delinquent Tax	1,116.18	2,013.92	-	2,013.92
Motor Vehicle Tax	8,314.63	9,285.37	8,521.00	764.37
Commercial Vehicle Tax	233.57	255.17	202.00	53.17
Rental Motor Vehicle Tax	3.60	-	-	-
Recreational Vehicle Tax	78.53	87.52	77.00	10.52
16M-20M Truck Tax	34.98	38.10	37.00	1.10
Watercraft Taxes	-	3.09	32.00	(28.91)
Total Receipts	77,407.12	73,453.78	$ 76,270.00	$ (2,816.22)
Expenditures				
Culture and Recreation				
Library Appropriations	77,407.12	73,453.78	$ 78,000.00	$ (4,546.22)
Total Expenditures	77,407.12	73,453.78	$ 78,000.00	$ (4,546.22)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF CHANUTE, KANSAS
CITY EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 710,912.28	$ 836,376.28	$ 924,835.00	$ (88,458.72)
Delinquent Tax	12,702.43	25,092.58	20,000.00	5,092.58
Motor Vehicle Tax	87,807.79	97,611.85	89,624.00	7,987.85
Commercial Vehicle Tax	2,466.56	2,682.58	2,128.00	554.58
Rental Motor Vehicle Tax	37.97	-	-	-
Recreational Vehicle Tax	829.00	919.90	807.00	112.90
16M-20M Truck Tax	392.21	402.15	390.00	12.15
Watercraft Taxes	-	37.32	335.00	(297.68)
Use of Money and Property				
Interest Income	3,005.29	479.54	-	479.54
Other Receipts				
Reimbursed Expense	21,803.01	19,908.56	45,000.00	(25,091.44)
Operating Transfers from:				
Electric Utility Fund	-	300,000.00	-	300,000.00
Total Receipts	839,956.54	1,283,510.76	$ 1,083,119.00	$ 200,391.76
Expenditures				
General Government				
Employee Benefits	1,128,339.96	1,186,702.96	$ 1,178,379.00	$ 8,323.96
Total Certified Budget			1,178,379.00	8,323.96
Adjustments for Qualifying Budget Credits			19,908.56	(19,908.56)
Total Expenditures	1,128,339.96	1,186,702.96	$ 1,198,287.56	$ (11,584.60)
Receipts Over(Under) Expenditures	(288,383.42)	96,807.80		
Unencumbered Cash, Beginning	315,279.82	26,896.40		
Unencumbered Cash, Ending	$ 26,896.40	$ 123,704.20		

CITY OF CHANUTE, KANSAS
SPECIAL LIABILITY EXPENSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 4,692.31	$ 748.73	$ -	$ 748.73
Total Receipts	4,692.31	748.73	$ -	$ 748.73
Expenditures				
General Government				
Contractual Services	9,806.23	6,780.48	$ 75,000.00	$ (68,219.52)
Total Expenditures	9,806.23	6,780.48	$ 75,000.00	$ (68,219.52)
Receipts Over(Under) Expenditures	(5,113.92)	(6,031.75)		
Unencumbered Cash, Beginning	344,691.01	339,577.09		
Unencumbered Cash, Ending	$ 339,577.09	$ 333,545.34		

CITY OF CHANUTE, KANSAS
RECREATION COMPLEX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Rents & Royalties	$ 42,000.00	$ 42,000.00	$ 43,500.00	$ (1,500.00)
Total Receipts	42,000.00	42,000.00	$ 43,500.00	$ (1,500.00)
Expenditures				
General Government				
Contractual Services	25,430.83	30,289.68	$ 42,500.00	$ (12,210.32)
Commodities	-	458.71	-	458.71
Total Expenditures	25,430.83	30,748.39	$ 42,500.00	$ (11,751.61)
Receipts Over(Under) Expenditures	16,569.17	11,251.61		
Unencumbered Cash, Beginning	104,102.53	120,671.70		
Unencumbered Cash, Ending	$ 120,671.70	$ 131,923.31		

CITY OF CHANUTE, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 23,861.46	$ 21,653.59	$ 27,371.00	$ (5,717.41)
Intergovernmental				
State Grants - Fisheries	2,492.60	2,492.60	-	2,492.60
Fines, Forfeitures and Penalties				
Fines - Court Fees	5,210.00	-	-	-
Use of Money and Property				
Interest Income	296.21	47.25	-	47.25
Total Receipts	31,860.27	24,193.44	$ 27,371.00	$ (3,177.56)
Expenditures				
Culture and Recreation				
Capital Outlay	13,284.74	60,000.00	$ 70,000.00	$ (10,000.00)
Total Expenditures	13,284.74	60,000.00	$ 70,000.00	$ (10,000.00)
Receipts Over(Under) Expenditures	18,575.53	(35,806.56)		
Unencumbered Cash, Beginning	36,117.39	54,692.92		
Unencumbered Cash, Ending	$ 54,692.92	$ 18,886.36		

CITY OF CHANUTE, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcoholic Liquor Tax	$ 23,861.45	$ 21,653.58	$ 27,371.00	$ (5,717.42)
Use of Money and Property				
Interest Income	316.17	50.45	-	50.45
Total Receipts	24,177.62	21,704.03	$ 27,371.00	$ (5,666.97)
Expenditures				
Culture and Recreation				
Personal Services	3,287.69	1,767.00	$ 10,765.00	$ (8,998.00)
Contractual Services	1,365.01	-	12,000.00	(12,000.00)
Capital Outlay	11,327.21	2,161.24	2,000.00	161.24
Total Expenditures	15,979.91	3,928.24	$ 24,765.00	$ (20,836.76)
Receipts Over(Under) Expenditures	8,197.71	17,775.79		
Unencumbered Cash, Beginning	62,877.69	71,075.40		
Unencumbered Cash, Ending	$ 71,075.40	$ 88,851.19		

CITY OF CHANUTE, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 157,410.11	$ 175,593.98	$ 140,000.00	$ 35,593.98
Use of Money and Property				
Interest Income	660.70	105.40	-	105.40
Other Receipts				
Donations	-	8,158.97	-	8,158.97
Total Receipts	158,070.81	183,858.35	$ 140,000.00	$ 43,858.35
Expenditures				
General Government				
Contractual Services	65,100.00	108,248.41	$ 140,000.00	$ (31,751.59)
Capital Outlay	10,497.00	9,769.64	-	9,769.64
Total Expenditures	75,597.00	118,018.05	$ 140,000.00	$ (21,981.95)
Receipts Over(Under) Expenditures	82,473.81	65,840.30		
Unencumbered Cash, Beginning	250,881.13	333,354.94		
Unencumbered Cash, Ending	$ 333,354.94	$ 399,195.24		

CITY OF CHANUTE, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Motor Fuel Tax	$ 234,909.44	$ 261,713.37	$ 204,640.00	$ 57,073.37
Highway Connecting Links	-	111,752.22	-	111,752.22
Total Receipts	234,909.44	373,465.59	$ 204,640.00	$ 168,825.59
Expenditures				
General Government				
Personal Services	75,601.61	76,778.23	$ 90,810.00	$ (14,031.77)
Contractual Services	19,250.85	1,700.00	5,000.00	(3,300.00)
Commodities	8,112.17	16,235.30	-	16,235.30
Capital Outlay	307,825.67	383,493.75	460,000.00	(76,506.25)
Debt Service				
Lease Payment	14,566.18	33,575.43	-	33,575.43
Total Expenditures	425,356.48	511,782.71	$ 555,810.00	$ (44,027.29)
Receipts Over(Under) Expenditures	(190,447.04)	(138,317.12)		
Unencumbered Cash, Beginning	638,103.98	447,656.94		
Unencumbered Cash, Ending	$ 447,656.94	$ 309,339.82		

CITY OF CHANUTE, KANSAS
CITY INFRASTRUCTURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Connecting Links	$ 171,503.59	$ -	$ -	$ -
Total Receipts	171,503.59	-	$ -	$ -
Expenditures				
Capital Improvements				
Capital Outlay	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	171,503.59	-		
Unencumbered Cash, Beginning	619,067.25	790,570.84		
Unencumbered Cash, Ending	$ 790,570.84	$ 790,570.84		

CITY OF CHANUTE, KANSAS
SALES TAX .25% FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax - CRDA	$ 255,246.03	$ 281,875.15	$ 300,000.00	$ (18,124.85)
Sales Tax - City	255,246.04	281,875.16	300,000.00	(18,124.84)
Total Receipts	510,492.07	563,750.31	$ 600,000.00	$ (36,249.69)
Expenditures				
Economic Development				
Contractual Services	17,904.00	143,025.82	$ 600,000.00	$ (456,974.18)
Outside Appropriations	255,246.03	281,875.15	-	281,875.15
Total Expenditures	273,150.03	424,900.97	$ 600,000.00	$ (175,099.03)
Receipts Over(Under) Expenditures	237,342.04	138,849.34		
Unencumbered Cash, Beginning	184,390.31	421,732.35		
Unencumbered Cash, Ending	$ 421,732.35	$ 560,581.69		

CITY OF CHANUTE, KANSAS
EMERGENCY TELEPHONE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Revenue				
Emergency Telephone Tax	$ 15,000.00	$ 18,672.54	$ -	$ 18,672.54
Use of Money and Property				
Interest Income	-	9.32	-	9.32
Total Receipts	15,000.00	18,681.86	$ -	$ 18,681.86
Expenditures				
General Government				
Capital Outlay	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over(Under) Expenditures	15,000.00	18,681.86		
Unencumbered Cash, Beginning	-	15,000.00		
Unencumbered Cash, Ending	$ 15,000.00	$ 33,681.86		

CITY OF CHANUTE, KANSAS
CAPITAL IMPROVEMENT #1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Public Water Supply Loan Proceeds	$ 149,159.00	$ -
Interest Income	7,278.88	7,140.80
Operating Transfers from:		
Gas Utility Fund	-	100,000.00
Water Utility Fund	50,000.00	50,000.00
Electric Utility Fund	200,000.00	200,000.00
Total Receipts	406,437.88	357,140.80
Expenditures		
Capital Projects		
Capital Outlay	158,552.02	58,465.00
Total Expenditures	158,552.02	58,465.00
Receipts Over(Under) Expenditures	247,885.86	298,675.80
Unencumbered Cash, Beginning	338,969.68	586,855.54
Unencumbered Cash, Ending	$ 586,855.54	$ 885,531.34

CITY OF CHANUTE, KANSAS
CAPITAL IMPROVEMENT #2 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Property and Materials	$ 22,500.00	$ -
Interest Income	34,230.06	19,338.97
Turf Lease	403,542.16	-
Other Receipts		
Reimbursed Expense	-	26,236.46
Operating Transfers from		
General Fund	66,335.00	30,000.00
Total Receipts	526,607.22	75,575.43
Expenditures		
Capital Projects		
Capital Outlay	635,929.97	54,713.63
Total Expenditures	635,929.97	54,713.63
Receipts Over(Under) Expenditures	(109,322.75)	20,861.80
Unencumbered Cash, Beginning	109,608.70	285.95
Unencumbered Cash, Ending	$ 285.95	$ 21,147.75

CITY OF CHANUTE, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Proceeds	$ -	$ 94,000.00
Sale of Property and Materials	-	217,820.00
Lease Proceeds - Fire Truck	1,330,000.00	-
Lease Proceeds - Dump Truck	180,000.00	-
Lease Proceeds - Loader	160,000.00	-
Lease Proceeds - Vac Truck	360,000.00	-
Operating Transfers from:		
Electric Utility Fund	200,000.00	200,000.00
Water Utility Fund	50,000.00	25,000.00
Gas Utility Fund	-	100,000.00
Total Receipts	2,280,000.00	636,820.00
Expenditures		
Equipment and Machinery		
Capital Outlay	758,939.66	681,120.15
Debt Service		
Leaes Payment	-	75,692.12
Total Expenditures	758,939.66	756,812.27
Receipts Over(Under) Expenditures	1,521,060.34	(119,992.27)
Unencumbered Cash, Beginning	(978,184.85)	542,875.49
Unencumbered Cash, Ending	$ 542,875.49	$ 422,883.22

CITY OF CHANUTE, KANSAS
EFFICIENCY KANSAS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Utility Collections	$ 7,137.88	$ 7,070.06
Service Fees	272.00	264.00
Total Receipts	7,409.88	7,334.06
Expenditures		
Special Projects		
Contractual Services	7,691.60	7,291.80
Total Expenditures	7,691.60	7,291.80
Receipts Over(Under) Expenditures	(281.72)	42.26
Unencumbered Cash, Beginning	414.05	132.33
Unencumbered Cash, Ending	$ 132.33	$ 174.59

CITY OF CHANUTE, KANSAS
GRANT PROJECTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA	$ 2,631.00	$ 315,242.00
Federal Grants - CDBG-CV	130,350.00	1,650.00
Federal Grants - CARES	800,000.00	800,000.00
State Grants - E Rate	24,960.00	24,960.00
State Grants - Pathways	120,000.00	-
American Rescue Plan Act	-	689,945.98
Other Receipts		
Donations - Hike/Bike	-	-
Operating Transfer from		
Fiber/Communication Utility Fund	175,000.00	-
Total Receipts	1,252,941.00	1,831,797.98
Expenditures		
Special Projects		
Capital Outlay	2,034,434.77	459,455.31
Total Expenditures	2,034,434.77	459,455.31
Receipts Over(Under) Expenditures	(781,493.77)	1,372,342.67
Unencumbered Cash, Beginning	(9,856.59)	(791,350.36)
Unencumbered Cash, Ending	$ (791,350.36)	$ 580,992.31

CITY OF CHANUTE, KANSAS
ORIZON PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from:		
Electric Utility Fund	$ 4,389.00	$ 4,788.00
Total Receipts	4,389.00	4,788.00
Expenditures		
Capital Improvements		
Capital Outlay	4,788.00	4,788.00
Economic Incentive Payments	-	-
Total Expenditures	4,788.00	4,788.00
Receipts Over(Under) Expenditures	(399.00)	-
Unencumbered Cash, Beginning	399.00	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CHANUTE, KANSAS
I&I PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Revolving Loan Proceeds - KDHE	$ 1,801,667.82	$ -
Operating Transfer from		
I&I Sewer Project Reserve Fund	14,058.32	-
Total Receipts	1,815,726.14	-
Expenditures		
Capital Improvements		
Capital Outlay	1,802,635.14	-
Total Expenditures	1,802,635.14	-
Receipts Over(Under) Expenditures	13,091.00	-
Unencumbered Cash, Beginning	(13,091.00)	-
Unencumbered Cash, Ending	$ 0.00	$ -

CITY OF CHANUTE, KANSAS
CDBG SEWER PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - CDBG	$ 698,000.00	$ 2,000.00
Total Receipts	698,000.00	2,000.00
Expenditures		
Capital Improvements		
Capital Outlay	183,082.95	2,000.00
Total Expenditures	183,082.95	2,000.00
Receipts Over(Under) Expenditures	514,917.05	-
Unencumbered Cash, Beginning	(514,917.05)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CHANUTE, KANSAS
WATER PLANT PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ 9,130,000.00
Interest Income	-	-
Operating Transfer from		
Water Utility Fund	-	-
Total Receipts	-	9,130,000.00
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Debt Service		
Cost of Issuance	-	130,000.00
Total Expenditures	-	130,000.00
Receipts Over(Under) Expenditures	-	9,000,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 9,000,000.00

CITY OF CHANUTE, KANSAS
GENERAL OBLIGATION BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 119,285.48	$ 69,746.21	$ 73,867.00	$ (4,120.79)
Delinquent Tax	2,864.44	4,014.26	7,500.00	(3,485.74)
Motor Vehicle Tax	22,113.02	16,379.28	15,034.00	1,345.28
Commercial Vehicle Tax	621.23	450.14	357.00	93.14
Rental Motor Vehicle Tax	9.56	-	-	-
Recreational Vehicle Tax	208.78	154.35	135.00	19.35
16M-20M Truck Tax	89.35	101.28	65.00	36.28
Water Craft Tax	-	4.44	56.00	(51.56)
Special Assessments	-	-	-	-
Use of Money and Property				
Bond Proceeds	-	1,485,055.00	-	1,485,055.00
Operating Transfers from:				
General Fund	36,750.00	36,750.00	36,750.00	-
Electric Utility Fund	1,577,808.00	935,602.00	836,102.00	99,500.00
Water Utility Fund	90,912.00	172,897.00	172,897.00	-
Gas Utility Fund	4,960.00	6,560.00	6,560.00	-
Sewer Utility Fund	72,728.00	-	100,000.00	(100,000.00)
Total Receipts	1,928,349.86	2,727,713.96	$ 1,249,323.00	$ 1,478,390.96
Expenditures				
Debt Service				
Bond Principal	770,000.00	2,225,000.00	$ 775,000.00	$ 1,450,000.00
Bond Interest	333,785.84	302,935.63	299,075.00	3,860.63
Bond Issuance Costs	-	31,800.97	713,000.00	(681,199.03)
Operating Transfer to Electrical Maintenance Substation Fund	-	-	-	-
Total Certified Budget			1,787,075.00	772,661.60
Adjustments for Qualifying Budget Credits			1,485,055.00	(1,485,055.00)
Total Expenditures	1,103,785.84	2,559,736.60	$ 5,059,205.00	$ 60,268.20
Receipts Over(Under) Expenditures	824,564.02	167,977.36		
Unencumbered Cash, Beginning	678,014.00	1,502,578.02		
Unencumbered Cash, Ending	$ 1,502,578.02	$ 1,670,555.38		

CITY OF CHANUTE, KANSAS
SPECIAL OBLIGATION BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 6.90	$ 0.48	$ -	$ 0.48
Operating Transfers from				
General Fund	58,900.00	58,900.00	58,900.00	-
Total Receipts	58,906.90	58,900.48	$ 58,900.00	$ 0.48
Expenditures				
Debt Service				
Bond Principal	42,000.00	44,000.00	$ 44,000.00	$ -
Bond Interest	15,840.00	13,776.00	13,840.00	(64.00)
Debt Service Cost	1,060.00	1,160.00	1,560.00	(400.00)
Total Expenditures	58,900.00	58,936.00	$ 59,400.00	$ (464.00)
Receipts Over(Under) Expenditures	6.90	(35.52)		
Unencumbered Cash, Beginning	12,570.84	12,577.74		
Unencumbered Cash, Ending	$ 12,577.74	$ 12,542.22		

CITY OF CHANUTE, KANSAS
ELECTRIC UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Electric Sales	$ 19,235,927.33	$ 21,009,787.28	$ 21,605,900.00	$ (596,112.72)
Service Fees	8,381.58	27,238.48	805,000.00	(777,761.52)
Franchise Fees	328,204.49	324,528.99	335,000.00	(10,471.01)
Use of Money and Property				
Sale of Property and Materials	34,143.37	32,224.03	5,000.00	27,224.03
Interest Income	23,258.90	14,784.25	10,000.00	4,784.25
Other Receipts				
Claims	5,038.75	15,859.20	-	15,859.20
Recovery of Bad Debts	(11,251.51)	1,418.88	2,500.00	(1,081.12)
Miscellaneous	7,564.00	7,564.00	22,500.00	(14,936.00)
Refunds & Reimbursements	14,945.64	18,195.99	25,000.00	(6,804.01)
Generation Reimbursement	5,796,120.59	9,818,451.73	6,000,000.00	3,818,451.73
Total Receipts	25,442,333.14	31,270,052.83	$ 28,810,900.00	$ 2,459,152.83
Expenditures				
Production				
Personal Services	1,748,871.82	1,846,180.05	$ 1,855,556.00	$ (9,375.95)
Contractual Services	566,260.04	542,088.37	390,700.00	151,388.37
Commodities	9,601,611.02	15,710,175.72	20,325,000.00	(4,614,824.28)
Capital Outlay	1,593.80	359,885.60	115,000.00	244,885.60
Distribution				
Personal Services	1,202,668.20	1,326,974.07	1,374,005.00	(47,030.93)
Contractual Services	41,406.22	51,093.48	110,850.00	(59,756.52)
Commodities	602,007.32	766,917.56	663,600.00	103,317.56
Capital Outlay	29,346.00	437,242.89	471,000.00	(33,757.11)
Administration and General				
Personal Services	96,470.27	96,750.51	113,143.00	(16,392.49)
Contractual Services	1,598,196.81	1,964,458.39	1,247,254.00	717,204.39
Street & Special Lighting				
Contractual Services	94,778.98	84,865.14	100,000.00	(15,134.86)
Operating Transfers to:				
General Fund	2,500,000.00	2,750,000.00	2,830,000.00	(80,000.00)
Employee Benefits Fund	-	300,000.00	-	300,000.00
Capital Improvement #1 Fund	200,000.00	200,000.00	200,000.00	-
Orizon Project Fund	4,389.00	4,788.00	-	4,788.00
Fiber/Communications Utility Fund	150,000.00	-	-	-

CITY OF CHANUTE, KANSAS
ELECTRIC UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Electrical Maintenance Substation Fund	$ 500,000.00	$ 1,550,000.00	$ -	$ 1,550,000.00
General Obligation Bond and Interest Fund	1,577,808.00	935,602.00	835,602.00	100,000.00
Equipment Reserve Fund	200,000.00	200,000.00	200,000.00	-
Electric, Water, and Gas Bond and Interest Fund	1,906,712.00	2,122,620.00	2,122,620.00	-
Total Expenditures	22,622,119.48	31,249,641.78	$ 32,954,330.00	$ (1,704,688.22)
Receipts Over(Under) Expenditures	2,820,213.66	20,411.05		
Unencumbered Cash, Beginning	4,381,776.23	7,201,989.89		
Unencumbered Cash, Ending	$ 7,201,989.89	$ 7,222,400.94		

CITY OF CHANUTE, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Water Sales	$ 1,814,332.91	$ 2,142,189.21	$ 1,973,500.00	$ 168,689.21
Use of Money and Property				
Sale of Property and Materials	6,920.24	954.02	-	954.02
Other Receipts				
Recovery of Bad Debts	(2,460.59)	535.62	-	535.62
Refunds & Reimbursements	-	262.04	-	262.04
Miscellaneous	13,576.20	13,703.57	12,500.00	1,203.57
Total Receipts	1,832,368.76	2,157,644.46	$ 1,986,000.00	$ 171,644.46
Expenditures				
Source of Supply				
Contractual Services	18,205.90	13,620.88	$ 20,000.00	$ (6,379.12)
Treatment Plant				
Personal Services	474,722.48	435,980.65	413,583.00	22,397.65
Contractual Services	119,094.18	188,945.83	145,420.00	43,525.83
Commodities	227,069.93	220,295.77	222,600.00	(2,304.23)
Capital Outlay	4,103.47	3,923.99	1,500.00	2,423.99
Transmission and Distribution				
Personal Services	313,812.35	336,239.00	378,476.00	(42,237.00)
Contractual Services	13,012.46	17,766.34	39,900.00	(22,133.66)
Commodities	70,211.79	76,282.78	48,500.00	27,782.78
Capital Outlay	22,852.00	-	-	-
Administration and General				
Personal Services	92,879.37	94,964.61	108,143.00	(13,178.39)
Contractual Services	126,054.07	111,141.34	111,564.00	(422.66)
Debt Service - Revolving Loan				
Principal	64,190.01	52,858.92	57,240.00	(4,381.08)
Interest	18,353.03	21,690.88	28,334.00	(6,643.12)
Service Fees	3,025.46	3,713.48	-	3,713.48
Operating Transfers to:				
General Fund	80,000.00	80,000.00	80,000.00	-
Capital Improvement #1 Fund	50,000.00	50,000.00	100,000.00	(50,000.00)
Equipment Reserve Fund	50,000.00	25,000.00	50,000.00	(25,000.00)
General Obligation Bond and Interest Fund	90,912.00	172,897.00	172,897.00	-
Total Expenditures	1,838,498.50	1,905,321.47	$ 1,978,157.00	$ (72,835.53)
Receipts Over(Under) Expenditures	(6,129.74)	252,322.99		
Unencumbered Cash, Beginning	288,863.85	282,734.11		
Unencumbered Cash, Ending	$ 282,734.11	$ 535,057.10		

CITY OF CHANUTE, KANSAS
GAS UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Gas Sales	$ 5,097,268.32	$ 4,920,422.44	$ 7,086,500.00	$ (2,166,077.56)
Service Fees	-	-	2,000.00	(2,000.00)
Use of Money and Property				
Sale of Property and Materials	12,983.14	5,680.01	3,000.00	2,680.01
Interest Income	4,988.19	5,533.13	3,500.00	2,033.13
Other Receipts				
Claims	1,063.90	203.91	-	203.91
Recovery of Bad Debts	613.92	1,312.06	500.00	812.06
Refunds & Reimbursements	2,857.25	15.60	-	15.60
Miscellaneous	2,090.00	1,633.60	1,500.00	133.60
Total Receipts	5,121,864.72	4,934,800.75	$ 7,097,000.00	$ (2,162,199.25)
Expenditures				
Gas Supply				
Contractual Services	1,087,453.13	626,527.56	$ 1,150,000.00	$ (523,472.44)
Commodities	2,544,748.98	3,235,725.45	5,000,000.00	(1,764,274.55)
Distribution				
Personal Services	688,762.76	644,877.61	754,987.00	(110,109.39)
Contractual Services	100,567.48	137,144.66	124,900.00	12,244.66
Commodities	106,315.05	93,958.87	114,250.00	(20,291.13)
Capital Outlay	156,163.52	210,572.39	25,000.00	185,572.39
Administration and General				
Personal Services	82,053.88	85,082.91	87,641.00	(2,558.09)
Contractual Services	277,837.57	282,272.29	272,859.00	9,413.29
Operating Transfers to:				
General Fund	200,000.00	223,101.31	250,000.00	(26,898.69)
Capital Improvement #1 Fund	-	100,000.00	100,000.00	-
Equipment Reserve Fund	-	100,000.00	100,000.00	-
General Obligation Bond and Interest Fund	4,960.00	6,560.00	307,095.00	(300,535.00)
Electric, Water, and Gas Bond and Interest Fund	280,036.00	300,535.00	-	300,535.00
Total Expenditures	5,528,898.37	6,046,358.05	$ 8,286,732.00	$ (2,240,373.95)
Receipts Over(Under) Expenditures	(407,033.65)	(1,111,557.30)		
Unencumbered Cash, Beginning	1,679,303.53	1,272,269.88		
Unencumbered Cash, Ending	$ 1,272,269.88	$ 160,712.58		

CITY OF CHANUTE, KANSAS
REFUSE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Utility Collections	$ 983,813.94	$ 1,196,864.75	$ 1,144,000.00	$ 52,864.75
Landfill Fees	188,546.36	210,425.71	250,000.00	(39,574.29)
Use of Money and Property				
Sale of Property or Materials	4,350.00	-	-	-
Other Receipts				
Recovery of Bad Debts	(1,357.30)	(200.27)	200.00	(400.27)
Refuse Licenses & Permits	250.00	475.00	1,000.00	(525.00)
Refunds & Reimbursements	1,122.25	-	-	-
Miscellaneous	-	-	-	-
Total Receipts	1,176,725.25	1,407,565.19	$ 1,395,200.00	$ 12,365.19
Expenditures				
Collections				
Personal Services	358,360.61	352,762.73	$ 382,503.00	$ (29,740.27)
Contractual Services	5,664.33	6,503.17	9,650.00	(3,146.83)
Commodities	12,435.72	18,583.56	24,450.00	(5,866.44)
Refuse Landfill				
Personal Services	201,974.64	194,218.87	246,893.00	(52,674.13)
Contractual Services	49,213.61	30,601.15	86,200.00	(55,598.85)
Commodities	90,188.63	132,725.06	93,050.00	39,675.06
Capital Outlay	20,622.21	903.03	500.00	403.03
Administration and General				
Personal Services	94,595.83	92,681.91	103,140.00	(10,458.09)
Contractual Services	183,049.87	218,704.31	232,125.00	(13,420.69)
Operating Transfers to:				
General Fund	50,000.00	50,000.00	50,000.00	-
Electric, Water, and Gas Bond and Interest Fund	33,015.00	33,015.00	33,015.00	-
Landfill Closing Reserve Fund	10,000.00	10,000.00	10,000.00	-
Landfill Bond and Interest Fund	96,671.70	96,502.29	100,000.00	(3,497.71)
Total Expenditures	1,205,792.15	1,237,201.08	$ 1,371,526.00	$ (134,324.92)
Receipts Over(Under) Expenditures	(29,066.90)	170,364.11		
Unencumbered Cash, Beginning	78,130.46	49,063.56		
Unencumbered Cash, Ending	$ 49,063.56	$ 219,427.67		

CITY OF CHANUTE, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Sewer Sales	$ 2,123,203.79	$ 2,128,730.43	$ 2,160,500.00	$ (31,769.57)
Service Fees	350.00	500.00	500.00	-
Use of Money and Property				
Sale of Property and Materials	2,000.00	-	-	-
Intergovernmental				
Federal Grants - FEMA	34,167.48	-	-	-
State Grants - FEMA	4,555.66	-	-	-
Other Receipts				
Refunds & Reimbursements	-	-	200,000.00	(200,000.00)
Recovery of Bad Debts	(3,202.10)	326.02	-	326.02
Miscellaneous	3,084.49	3,440.95	2,500.00	940.95
Total Receipts	2,164,159.32	2,132,997.40	$ 2,363,500.00	$ (230,502.60)
Expenditures				
Collections				
Personal Services	212,752.20	204,603.98	$ 228,462.00	$ (23,858.02)
Contractual Services	17,680.03	12,298.53	14,100.00	(1,801.47)
Commodities	10,988.37	23,875.34	26,000.00	(2,124.66)
Pumping				
Contractual Services	6,893.98	6,371.63	7,800.00	(1,428.37)
Commodities	-	4,827.17	10,000.00	(5,172.83)
Treatment and Disposal				
Personal Services	457,620.52	463,561.14	459,395.00	4,166.14
Contractual Services	139,618.17	148,161.22	154,550.00	(6,388.78)
Commodities	59,205.28	54,716.86	108,700.00	(53,983.14)
Capital Outlay	13,596.80	-	-	-
Storm Drainage				
Contractual Services	5,478.87	13,750.32	5,000.00	8,750.32
Commodities	5,158.32	21,067.14	74,500.00	(53,432.86)
Capital Outlay	-	-	-	-
Administration and General				
Personal Services	81,133.34	84,694.74	88,139.00	(3,444.26)
Contractual Services	180,058.43	136,440.97	118,572.00	17,868.97
Debt Service - Revolving Loan				
Principal	194,723.20	169,407.90	178,224.00	(8,816.10)
Interest	47,888.30	68,610.24	68,610.00	0.24
Service Fee	6,075.64	8,816.20	-	8,816.20
Operating Transfers to:				
General Fund	62,500.00	65,000.00	65,000.00	-
I&I Sewer Project Reserve Fund	622,266.77	657,702.82	850,000.00	(192,297.18)

CITY OF CHANUTE, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
General Obligation Bond and Interest Fund	$ 72,728.00	$ -	$ -	$ -
Total Expenditures	2,196,366.22	2,143,906.20	$ 2,457,052.00	$ (313,145.80)
Receipts Over(Under) Expenditures	(32,206.90)	(10,908.80)		
Unencumbered Cash, Beginning	128,849.91	96,643.01		
Unencumbered Cash, Ending	$ 96,643.01	$ 85,734.21		

CITY OF CHANUTE, KANSAS
FIBER/COMMUNICATION UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Communications - Service	$ 385,126.00	$ 591,598.15	$ 510,600.00	$ 80,998.15
Use of Money and Property				
Sale of Property and Materials	-	85.75	-	85.75
Other Receipts				
Refunds & Reimbursements	-	-	2,000.00	(2,000.00)
Recovery of Bad Debts	(458.00)	-	-	-
Operating Transfer from				
Electric Utility Fund	150,000.00	-	-	-
Total Receipts	534,668.00	591,683.90	$ 512,600.00	$ 79,083.90
Expenditures				
Fiber/Communications				
Personal Services	51,524.62	124,508.36	$ 91,187.00	$ 33,321.36
Contractual Services	324,283.82	185,601.25	214,000.00	(28,398.75)
Commodities	181,839.47	53,021.24	48,000.00	5,021.24
Capital Outlay	31,966.13	4,156.44	62,178.00	(58,021.56)
Operating Transfer to				
Grant Projects Fund	175,000.00	-	-	-
Total Expenditures	764,614.04	367,287.29	$ 415,365.00	$ (48,077.71)
Receipts Over(Under) Expenditures	(229,946.04)	224,396.61		
Unencumbered Cash, Beginning	355,036.37	125,090.33		
Unencumbered Cash, Ending	$ 125,090.33	$ 349,486.94		

CITY OF CHANUTE, KANSAS
ELECTRIC, WATER, AND GAS BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Bond Proceeds	$ -	$ 1,844,945.00	$ -	$ 1,844,945.00
Operating Transfers from:				
Gas Utility Fund	280,036.00	300,535.00	307,095.00	(6,560.00)
Refuse Utility Fund	33,015.00	33,015.00	33,015.00	-
Electric Utility Fund	1,906,712.00	2,122,620.00	2,122,620.00	-
Total Receipts	2,219,763.00	4,301,115.00	$ 2,462,730.00	$ 1,838,385.00
Expenditures				
Debt Service				
Bond Principal	2,070,000.00	3,970,000.00	$ 2,140,000.00	$ 1,830,000.00
Bond Interest	228,104.90	174,055.00	170,000.00	4,055.00
Total Certified Budget			2,310,000.00	1,834,055.00
Adjustments for Qualifying Budget Credits			1,844,945.00	(1,844,945.00)
Total Expenditures	2,298,104.90	4,144,055.00	$ 4,154,945.00	$ (10,890.00)
Receipts Over(Under) Expenditures	(78,341.90)	157,060.00		
Unencumbered Cash, Beginning	269,935.85	191,593.95		
Unencumbered Cash, Ending	$ 191,593.95	$ 348,653.95		

CITY OF CHANUTE, KANSAS
ELECTRIC, WATER, AND GAS BOND
DEPRECIATION AND REPLACEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ -	$ -
Total Receipts	-	-
Expenditures		
Debt Service		
Bond Principal	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	301,589.73	301,589.73
Unencumbered Cash, Ending	$ 301,589.73	$ 301,589.73

CITY OF CHANUTE, KANSAS
I&I SEWER PROJECT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Sewer Utility Fund	$ 622,266.77	$ 657,702.82
Total Receipts	622,266.77	657,702.82
Expenditures		
Capital Improvements		
Contractual Services	56,204.95	36,259.74
Commodities	547.23	-
Capital Outlay	-	-
Operating Transfer to		
I&I Project Fund	14,058.32	-
Total Expenditures	70,810.50	36,259.74
Receipts Over(Under) Expenditures	551,456.27	621,443.08
Unencumbered Cash, Beginning	1,664,791.93	2,216,248.20
Unencumbered Cash, Ending	$ 2,216,248.20	$ 2,837,691.28

CITY OF CHANUTE, KANSAS
ELECTRICAL MAINTENANCE SUBSTATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ -
Other Receipts		
Reimbursed Expense	278,707.08	-
Operating Transfers from		
Electric Utility Fund	500,000.00	1,550,000.00
Total Receipts	778,707.08	1,550,000.00
Expenditures		
Capital Improvements		
Capital Outlay	945.24	-
Total Expenditures	945.24	-
Receipts Over(Under) Expenditures	777,761.84	1,550,000.00
Unencumbered Cash, Beginning	1,215,932.37	1,993,694.21
Unencumbered Cash, Ending	$ 1,993,694.21	$ 3,543,694.21

CITY OF CHANUTE, KANSAS
LANDFILL CLOSING RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Refuse Utility Fund	$ 10,000.00	$ 10,000.00
Total Receipts	10,000.00	10,000.00
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	10,000.00	10,000.00
Unencumbered Cash, Beginning	30,000.00	40,000.00
Unencumbered Cash, Ending	$ 40,000.00	$ 50,000.00

CITY OF CHANUTE, KANSAS
LANDFILL BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
Refuse Utility Fund	$ 96,671.70	$ 96,502.29
Total Receipts	96,671.70	96,502.29
Expenditures		
Debt Service		
Bond Principal	-	-
Bond Interest	-	-
Bond Issuance Costs	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	96,671.70	96,502.29
Unencumbered Cash, Beginning	312,922.60	409,594.30
Unencumbered Cash, Ending	$ 409,594.30	$ 506,096.59

CITY OF CHANUTE, KANSAS
VEHICLE SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Internal Vehicle Service Charges	$ 779,999.99	$ 855,000.07
Use of Money and Property		
Interest Income	100.00	69.99
Sale of Property and Materials	800.00	-
Other Receipts		
Miscellaneous	2,489.78	1,784.84
Total Receipts	783,389.77	856,854.90
Expenditures		
Vehicle Service Shop		
Personal Services	260,351.00	264,857.31
Contractual Services	198,048.50	222,833.83
Commodities	354,225.73	364,039.00
Capital Outlay	9,426.14	10,535.00
Total Expenditures	822,051.37	862,265.14
Receipts Over(Under) Expenditures	(38,661.60)	(5,410.24)
Unencumbered Cash, Beginning	47,228.50	8,566.90
Unencumbered Cash, Ending	$ 8,566.90	$ 3,156.66

CITY OF CHANUTE, KANSAS
UTILITY SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Utility Internal Service Charges	$ 1,249,999.96	$ 1,329,545.35
Utility Service Initiation Fee	20,044.10	18,984.70
Utility Service Reconnection Fee	5,545.60	5,877.82
Utility Late Payment Fees	139,461.30	136,154.09
Bad Check Charges	690.00	890.54
Other Receipts		
Recovery of Bad Debts	(7,068.67)	(1,054.45)
Miscellaneous	266.98	379.80
Total Receipts	1,408,939.27	1,490,777.85
Expenditures		
Utility Business Office		
Personal Services	252,267.70	224,867.57
Contractual Services	141,928.98	165,223.60
Commodities	4,376.23	3,540.30
Capital Outlay	215.72	3,094.00
Utility Administrative		
Personal Services	346,021.71	395,803.67
Contractual Services	43,700.53	51,753.56
Commodities	5,067.78	10,652.66
Capital Outlay	6,297.62	3,895.68
Data Processing		
Personal Services	354,074.37	275,333.41
Contractual Services	75,941.90	93,442.04
Commodities	23,379.07	12,682.69
Capital Outlay	17,488.18	22,766.98
Meter Reading		
Personal Services	189,923.15	198,139.58
Contractual Services	8,541.96	7,629.92
Commodities	871.92	663.38
Capital Outlay	-	-

CITY OF CHANUTE, KANSAS
UTILITY SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Expenditures (Continued)		
Information Service		
Personal Services	$ 536.16	$ 37,527.70
Contractual Services	16,196.28	4,373.17
Commodities	73.76	292.25
Capital Outlay	-	-
Total Expenditures	1,486,903.02	1,511,682.16
Receipts Over(Under) Expenditures	(77,963.75)	(20,904.31)
Unencumbered Cash, Beginning	101,376.96	23,413.21
Unencumbered Cash, Ending	$ 23,413.21	$ 2,508.90

CITY OF CHANUTE, KANSAS
PUBLIC WORKS AND UTILITY COMPLEX FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Public Works Internal Charges	$ 232,000.01	$ 232,000.01
Total Receipts	232,000.01	232,000.01
Expenditures		
Public Works and Utility Complex		
Personal Services	113,704.15	114,842.82
Contractual Services	66,967.85	73,830.26
Commodities	8,999.47	8,463.26
Capital Outlay	-	-
Debt Service	1,452.00	1,452.00
Total Expenditures	191,123.47	198,588.34
Receipts Over(Under) Expenditures	40,876.54	33,411.67
Unencumbered Cash, Beginning	49,544.11	90,420.65
Unencumbered Cash, Ending	$ 90,420.65	$ 123,832.32

CITY OF CHANUTE, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll Clearing	$ 178,084.24	$ 2,376,537.77	$ 2,356,885.19	$ 197,736.82
Health Insurance Fund	914,158.53	2,455,096.97	2,646,378.38	722,877.12
CID Sales Tax	61,382.41	159,132.15	152,482.85	68,031.71
Sales Tax Collections	(137,715.48)	597,911.34	610,327.79	(150,131.93)
State Water Fees	2,111.11	7,778.99	7,739.00	2,151.10
Kansas Solid Waste Fees	32,141.57	10,760.08	9,502.73	33,398.92
Southwind Energy Group	(2,971.96)	260,221.17	257,209.03	40.18
Utility Security Deposit	574,464.37	148,183.84	109,147.31	613,500.90
Utility Security Deposit Interest	48,593.93	1,755.02	3,191.02	47,157.93
Alliance of Churches Utility Aid	155.66	86.17	1.00	240.83
Katy Park Project	1,852.50	-	-	1,852.50
Law Enforcement Drug Funds	11,719.94	7,220.75	10,894.37	8,046.32
Law Enforcement Forfeiture	70,831.31	26,094.27	32,630.72	64,294.86
Law Enforcement Drug Tax	1,775.30	-	-	1,775.30
Donations/Contributions	36,200.93	10,689.03	12,610.91	34,279.05
Franchise Fee Refund Fund	51.35	-	-	51.35
City Revolving Loan	19,407.14	103,605.68	123,012.82	-
Chanute Land Bank	9,729.00	32,653.52	25,601.27	16,781.25
Fire Insurance Proceeds	8,763.67	7,500.00	6,000.00	10,263.67
City Events	653.36	-	-	653.36
	$ 1,831,388.88	$ 6,205,226.75	$ 6,363,614.39	$ 1,673,001.24

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

	Date Expires	Amount
Travelers Indemnity Company:		
Coverages:		
Buildings and Contents	12/31/2021	$ 85,845,032.00
Liability		2,000,000.00
Deductible:		1,000.00
Premium:		234,159.53

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

	12/31/2021	1/1/2021
Electric	6,022	5,865
Gas	4,116	4,136