

CITY OF COFFEYVILLE, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

CITY OF COFFEYVILLE, KANSAS
For the Year Ended December 31, 2022

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners
City of Coffeyville, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Coffeyville, Kansas, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Coffeyville as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Coffeyville as of December 31, 2022, 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 Opinions

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in

the United States of America. In our opinion, the 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 the City of Coffeyville, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 23, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2023, on our consideration of the City of Coffeyville, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Coffeyville, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Coffeyville, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

July 27, 2023
Chanute, Kansas

Statement 1

CITY OF COFFEYVILLE, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2022

Funds	Beginning		Receipts	Expenditures	Ending		Add	
	Unencumbered Cash Balances	Cash Balances			Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balance December 31, 2022	
General Fund	\$ 2,752,601.79	\$ 13,495,017.54	\$ 13,025,315.85	\$ 3,222,303.48	\$ 285,752.13	\$ 3,508,055.61		
Special Purpose Funds:								
Library	278.39	373,615.54	371,847.76	2,046.17	-	2,046.17		
Local Alcohol Liquor	110,932.79	45,789.22	83,586.57	73,135.44	4,456.10	77,591.54		
Capital Equipment	414,634.80	236,887.26	175,705.99	475,816.07	10,194.91	486,010.98		
911 Emergency System	135,136.38	93,188.01	104,772.50	123,551.89	342.38	123,894.27		
Capital Improvement Reserve	8,378,778.25	2,824,337.04	1,739,302.72	9,463,812.57	957,916.86	10,421,729.43		
Economic Development	2,244,584.09	338,484.42	214,298.38	2,368,770.13	16,883.88	2,385,654.01		
Airport Holding	157,513.07	602,373.13	620,273.54	139,612.66	44,916.53	184,529.19		
Risk Management	455,020.32	1,950,563.92	2,127,978.91	277,605.33	43,404.11	321,009.44		
Golf Course	1,612.40	398,158.56	397,552.88	2,218.08	20,724.02	22,942.10		
Youth Activities Center	15,491.42	14,415.54	7,506.65	22,400.31	704.66	23,104.97		
Police VIN	101,557.72	19,927.91	1,825.00	119,660.63	-	119,660.63		
Aquatic Center Operations	1,277.16	132,935.89	132,358.73	1,854.32	-	1,854.32		
Business Development Training Center	5,539.72	3,592.00	2,053.80	7,077.92	-	7,077.92		
Veterans Memorial Stadium	7,836.91	-	7,836.91	-	-	-		
Veterans Memorial Stadium								
Depreciation and Replacement	251,216.24	-	251,216.24	-	-	-		
Housing/Economic Development Sales Tax	-	34,822.15	-	34,822.15	-	34,822.15		
Parks/Community Development Sales Tax	-	34,822.15	-	34,822.15	-	34,822.15		
Downtown/Economic Development Sales Tax	-	17,411.08	-	17,411.08	-	17,411.08		
USD #445 Sales Tax	757,365.30	912,039.96	747,937.00	921,468.26	-	921,468.26		
CRMC Sales Tax	86,105.53	999,095.35	998,145.49	87,055.39	-	87,055.39		
1/2 Cent Sales Tax IRB Debt Service	255,946.25	699,366.74	540,915.00	414,397.99	-	414,397.99		
Community Improvement District Sales Tax	4,642.02	60,829.79	60,281.45	5,190.36	-	5,190.36		
Bond and Interest Funds:								
G. O. Bond and Interest	22,413.51	219,032.00	219,031.92	22,413.59	-	22,413.59		
Capital Project Funds:								
Miscellaneous Projects	953,733.38	775,526.13	276,373.97	1,452,885.54	108,531.75	1,561,417.29		
Airport Special Projects	1,903.97	527,888.00	526,795.85	2,996.12	-	2,996.12		
Golf Course Depreciation and Replacement	18,809.10	494.98	12,500.00	6,804.08	-	6,804.08		
Law Enforcement Projects	14,702.62	5,033.05	-	19,735.67	-	19,735.67		
Electric Bond Projects	407,060.08	1,412.94	132,549.17	275,923.85	752,084.98	1,028,008.83		
Business Funds:								
Electric Utility	10,647,976.94	66,191,833.02	67,867,426.52	8,972,383.44	4,783,943.87	13,756,327.31		
Electric R & I Reserves	12,439,592.53	1,700,000.00	999,437.06	13,140,155.47	591,433.06	13,731,588.53		
Electric Debt Service	471,118.03	4,748,335.01	4,748,235.01	471,218.03	-	471,218.03		
Electric Surplus	121,191.00	228,954.00	146,195.09	203,949.91	(8,197.50)	195,752.41		

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

Statement 1 (Continued)

CITY OF COFFEYVILLE, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Business Funds (Continued):						
Water and Sewer Utility	\$ 5,122,090.40	\$ 6,757,429.61	\$ 6,226,521.79	\$ 5,652,998.22	\$ 68,278.45	\$ 5,721,276.67
Water and Sewer Depreciation and Replacement	3,270,106.95	1,997,469.33	925,797.65	4,341,778.63	1,467,865.28	5,809,643.91
Water and Sewer Debt Service	189,167.32	234,760.76	234,360.76	189,567.32	-	189,567.32
Water and Sewer Restricted Reserve	3,600,000.00	400,000.00	-	4,000,000.00	-	4,000,000.00
Stormwater Utility	311,065.79	451,181.35	414,565.38	347,681.76	1,493.61	349,175.37
Stormwater Depreciation and Replacement	1,541,425.03	269,125.00	31,502.95	1,779,047.08	-	1,779,047.08
Refuse/Trash Utility	252,046.79	635,744.04	671,013.39	216,777.44	42,952.47	259,729.91
Internet Utility	2,989.86	232,243.30	234,537.22	695.94	1,222.92	1,918.86
Meter Deposit	-	-	-	-	445,466.67	445,466.67
Total Reporting Entity (Excluding Agency Funds)	\$ 55,525,463.85	\$ 108,664,135.72	\$ 105,277,555.10	\$ 58,912,044.47	\$ 9,640,371.14	\$ 68,552,415.61

Composition of Cash:

Cash on Hand.....	\$ 2,350.00
Checking Accounts:	
Petty Cash	1,994.50
City Treasurer	41,684,875.38
Payroll Account	26,244.98
Perpetual Care Account	97,268.97
Water and Light Refund Account	773,070.80
Health Insurance Flex Plan Account	19,444.20
Municipal Court Account	41,796.01
Employee Benefit Account	362,037.51
Money Market Accounts:	
City Treasurer	1,268,412.10
Restlawn Permanent Trust.....	54,725.59
Escrow	282,114.98
Trust Accounts:	
Investments.....	24,169,291.38
Total Cash	68,783,626.40
Less: Agency Funds Per Schedule 3	(231,210.79)
Total Reporting Entity (Excluding Agency Funds)	\$ 68,552,415.61

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

CITY OF COFFEYVILLE, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Financial Reporting Entity

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

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

Coffeyville Public Library

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

Coffeyville Regional Medical Center

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

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

Related Municipal Entities (Continued)

Coffeyville Community Enhancement Foundation

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

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Coffeyville, Kansas, for the year of 2022:

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

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

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

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

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation – Regulatory Basis of Accounting (Continued)

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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, 2022, the City amended the Airport Holding Fund, Aquatic Center Operations Fund, CRMC Sales Tax Fund, Community Improvement District Sales Tax Fund, Housing/Economic Development Sales Tax Fund, Parks/Community Development Sales Tax Fund, Downtown/Economic Development Sales Tax Fund, Electric Utility Fund, Water and Sewer Utility Fund, Refuse/Trash Utility Fund, and the Internet Utility Fund.

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Compliance with Revenue Bond Covenants

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

<u>RESERVE ACCOUNTS</u>	<u>REQUIRED AMOUNT</u>	<u>ACTUAL AMOUNT</u>
Principal and Interest Account for Electric Utility System Revenue Bonds, Series 2015-B – requires transfers monthly of 1/6 of next maturing interest and 1/12 of next maturing principal.	\$ 457,541.67 <u>457,541.67</u>	\$ 471,218.03 <u>471,218.03</u>
Electric Utility System Revenue Bonds, Series 2015-B requires reserves beginning June 25, 2015 in the amount of the maximum annual debt service for the Series 2015-B during any fiscal year of the bond principal in the Electric Depreciation and Replacement Account.	<u>3,530,250.00</u> <u>3,530,250.00</u>	** <u>13,140,155.47</u>
Total Reserve at December 31, 2022	<u>\$ 3,987,791.67</u>	<u>\$13,611,373.50</u>

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

The City agrees to fix, establish, maintain and collect such rates, fees or charges for Electric Utility service furnished by the Electric System, which will be sufficient to enable the City to have, in each fiscal year, a net income in an amount that will be not less than 125% amount required to be paid by the City in the next succeeding fiscal year on account of both principal and interest of all Electric Utility System Bonds of the City at the time outstanding. Net income is defined as gross income less operating expenses, but before any transfers, depreciation and capital expense. For the year ended December 31, 2022, the Electric Utility Fund had net income of \$7,823,097.94 which is 188.64% of the principal and interest requirements for 2023 of \$4,147,091.26.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2022, the City has the following investments.

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Rating</u>
Agency Money Market			
Less than one year maturity	\$ 139,092.00	\$ 139,092.00	AAA
Federal Agency			
One to five year maturity	13,587,192.01	13,587,192.01	AAA
Kansas Investment Pool			
Less than one year maturity	<u>10,443,007.37</u>	<u>10,443,007.37</u>	S&P AAf/S1+
Total Investment	<u>\$ 24,169,291.38</u>	<u>\$ 24,169,291.38</u>	

Deposits

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

K.S.A 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2022, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Agency Money Market	0.58%
Federal Agency	56.22%
Kansas Municipal Investment Pool	43.20%

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City’s carrying amount of deposits was \$44,611,985.02 and the bank balance was \$45,138,261.91. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance and \$44,638,261.91 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

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

At December 31, 2022, the City has invested \$10,443,007.37 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. FINANCE LEASE OBLIGATIONS

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

<u>Year Ended December 31</u>	<u>Totals</u>
2023	\$ 60,046.36
2024	60,046.36
2025	60,046.36
2026	60,046.36
2027	<u>59,924.77</u>
	300,110.21
Less imputed interest	<u>(25,304.15)</u>
Net Present Value of Minimum	
Lease Payments	274,806.06
Less: Current Maturities	<u>(51,477.62)</u>
Long-Term Capital Lease Obligations	<u>\$ 223,328.44</u>

5. LONG-TERM DEBT

Changes in long-term debt the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid With Utility Revenues									
Series 2016-A - Bldg Renovations	2.0%-3.0%	March 22, 2016	\$ 6,280,000.00	June 1, 2030	\$ 4,195,000.00	-	\$ (445,000.00)	\$ 3,750,000.00	\$ 95,915.00
Series 2018 - Electric Utility - Taxable	2.7%-4.125%	June 19, 2018	13,095,000.00	June 1, 2034	11,245,000.00	-	(305,000.00)	10,940,000.00	441,925.01
Series 2020-A - Refunding	1.0% - 2.0%	September 24, 2020	2,840,000.00	November 1, 2031	2,465,000.00	-	(380,000.00)	2,085,000.00	38,900.00
Series 2020 - Refunding Electric Utility - Tax	2.0% - 3.0%	September 24, 2020	41,010,000.00	June 1, 2042	41,010,000.00	-	-	41,010,000.00	1,074,355.00
Revenue Bonds									
Paid With Utility Revenues									
Series 2011-A - Electric Utility	4.00%-4.20%	December 21, 2011	1,235,000.00	June 1, 2023	1,235,000.00	-	(605,000.00)	630,000.00	38,560.00
Series 2015-B - Electric Utility	5.00-5.25%	June 25, 2015	48,900,000.00	June 1, 2042	5,200,000.00	-	(1,200,000.00)	4,000,000.00	1,083,395.00
Kansas Public Water Supply Loan									
Water Plant & Reservoir Project	3.63%	October 6, 2009	720,000.00	August 1, 2030	262,813.04	-	(25,179.02)	237,634.02	9,313.66
Advanced Metering Infrastructure Project	1.50%	January 7, 2022	2,700,000.00	February 1, 2043	-	715,359.37	-	715,359.37	-
Finance Lease									
Fire Truck-Commercial Bank	3.27%	June 13, 2017	508,662.29	October 1, 2027	324,640.76	-	(49,834.70)	274,806.06	10,211.66
Total Contractual Indebtedness			\$ 65,937,453.80		\$ 715,359.37	\$ (3,010,013.72)	\$ 63,642,799.45	\$ 2,792,575.33	

5. LONG-TERM DEBT (Continued)

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

Principal	2023	2024	2025	2026	2027	2028 - 2032	2033 - 2037
General Obligation Bonds							
Series 2016-A - Bldg Renovations	\$ 455,000.00	\$ 465,000.00	\$ 475,000.00	\$ 490,000.00	\$ 500,000.00	\$ 1,365,000.00	\$ -
Series 2018 - Electric Utility - Taxable	320,000.00	335,000.00	355,000.00	370,000.00	390,000.00	2,270,000.00	6,900,000.00
Series 2020-A - Refunding	385,000.00	225,000.00	225,000.00	210,000.00	210,000.00	830,000.00	-
Series 2020 - Refunding Electric Utility - Taxable	-	-	-	1,965,000.00	2,045,000.00	10,865,000.00	12,235,000.00
Revenue Bonds							
Series 2011-A - Electric Utility	630,000.00	-	-	-	-	-	-
Series 2015-B - Electric Utility	1,300,000.00	1,300,000.00	1,400,000.00	-	-	-	-
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	26,101.30	27,057.38	28,048.47	29,075.88	30,140.91	97,210.08	-
Advanced Metering Infrastructure Project	58,131.42	117,574.07	119,344.29	121,141.18	122,965.10	643,160.23	693,068.22
Finance Lease							
Fire Truck-Commercial Bank	51,477.62	53,174.70	54,927.73	56,738.54	58,487.47	-	-
Total Principal Payments	3,225,710.34	2,522,806.15	2,657,320.49	3,241,955.60	3,356,593.48	16,070,370.31	19,828,068.22
Interest							
General Obligation Bonds							
Series 2016-A - Bldg Renovations	86,915.00	76,552.50	64,802.50	52,740.00	41,615.00	54,007.50	-
Series 2018 - Electric Utility - Taxable	431,841.26	339,782.51	408,702.51	395,648.76	381,583.76	1,658,072.55	405,215.64
Series 2020-A - Refunding	31,300.00	23,600.00	19,100.00	14,600.00	10,400.00	20,600.00	-
Series 2020 - Refunding Electric Utility - Taxable	1,074,355.00	1,074,355.00	1,074,355.00	1,044,880.00	984,730.00	4,021,200.00	2,619,987.50
Revenue Bonds							
Series 2011-A - Electric Utility	13,230.00	-	-	-	-	-	-
Series 2015-B - Electric Utility	2,095,250.00	2,030,250.00	1,962,750.00	-	-	-	-
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project	8,391.38	7,435.30	6,444.21	5,416.80	4,351.77	23,514.30	-
Advanced Metering Infrastructure Project	4,725.00	9,144.05	8,731.00	8,311.72	16,776.37	107,834.72	69,579.58
Finance Lease							
Fire Truck-Commercial Bank	8,568.74	6,871.66	5,118.63	3,307.82	1,437.30	-	-
Total Interest Payments	3,754,576.38	3,567,991.02	3,550,003.85	1,524,905.10	1,440,894.20	5,885,229.07	3,094,782.72
Total Principal and Interest	\$ 6,980,286.72	\$ 6,090,797.17	\$ 6,207,324.34	\$ 4,766,860.70	\$ 4,797,487.68	\$ 21,955,599.38	\$ 22,922,840.94

5. LONG-TERM DEBT (Continued)

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

Principal	2038 - 2042		2043		Less Proceeds not		Total
		\$		\$	Drawn Down		
General Obligation Bonds							
Series 2016-A - Bldg Renovations							\$ 3,750,000.00
Series 2018 - Electric Utility - Taxable							10,940,000.00
Series 2020-A - Refunding							2,085,000.00
Series 2020 - Refunding Electric Utility - Taxabl		13,900,000.00					41,010,000.00
Revenue Bonds							
Series 2011-A - Electric Utility							630,000.00
Series 2015-B - Electric Utility							4,000,000.00
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project							237,634.02
Advanced Metering Infrastructure Project		678,357.46		77,798.03		(1,916,170.63)	715,359.37
Finance Lease							
Fire Truck-Commercial Bank							274,806.06
Total Principal Payments		14,578,357.46		77,798.03		(1,916,170.63)	63,642,799.45
Interest							
General Obligation Bonds							
Series 2016-A - Bldg Renovations							376,632.50
Series 2018 - Electric Utility - Taxable							4,020,846.99
Series 2020-A - Refunding							119,600.00
Series 2020 - Refunding Electric Utility - Taxabl		925,977.50					12,819,840.00
Revenue Bonds							
Series 2011-A - Electric Utility							13,230.00
Series 2015-B - Electric Utility							6,088,250.00
Revolving Loans							
Kansas Public Water Supply Loan							
Water Plant & Reservoir Project							55,553.76
Advanced Metering Infrastructure Project		28,356.51		447.34			253,906.29
Finance Lease							
Fire Truck-Commercial Bank							25,304.15
Total Interest Payments		954,334.01		447.34			23,773,163.69
Total Principal and Interest		\$ 15,532,691.47		\$ 78,245.37		\$ (1,916,170.63)	\$ 87,415,963.14

5. LONG TERM DEBT (Continued)

Refunding Bonds

On August 1, 2020 the City defeased the 2015 B Electric revenue bonds by placing cash of \$42,687,174.23 of U.S. Treasury investments in a trust account with BOK Financial, the escrow agent for the defeasance. Both cash and the investments have been irrevocably pledged to the payment of the outstanding bonds. The escrow agent has been authorized to substitute assets that are not essentially risk-free in the trust portfolio. Principal and interest from the cash and investments have been deemed sufficient to retire the principal and interest on the \$39,400,000.00 outstanding balance of the 2015B Electric revenue finds issued to finance electric utility upgrades. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City’s financial statements. At December 31, 2022 \$38,300,000.00 of bonds remained outstanding and are considered defeased.

6. RIGHT TO USE CONTRACTS

As of December 31, 2022 the City has entered into various contracts for office equipment. Rent expense for the year ended December 31, 2022, was \$6,743.89. Under the current agreements, the future minimum rental payments are as follows:

2023	\$ 8,344.32
2024	8,344.32
2025	5,346.86

7. INDUSTRIAL REVENUE BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Coffeyville, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2022, there was one industrial revenue bond issue with principal balance due totaling \$5,374,093.74.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

8. DEFINED BENEFIT PENSION PLAN (Continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from City of Coffeyville were \$536,672.04 for KPERS and \$616,343.61 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$5,653,064.00 and \$6,258,291.00 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

Compensated Absences:

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

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

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

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

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

In accordance with the above criteria, the City has an unfunded liability for vacation benefits at December 31, 2022 of \$802,400.15 an unfunded liability for compensatory time at December 31, 2022 of \$64,867.12, and has not estimated a liability for sick pay which has been earned, but not taken by City employees, inasmuch as the amount cannot be reasonably estimated.

Other Post Employment Benefits:

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

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

10. CAPITAL PROJECTS

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

PROJECT NAME	EXPENDED		COMPLETION
	AUTHORIZED	THRU 12/31/22	
Intersection and Drainage Improvements	\$ 4,584,907.25	\$ 4,265,245.87	Ongoing
Highland Road Reconstruction	1,156,476.60	1,113,513.17	2022
CDBG – 8 th Street to 4 th Street, Cline to Lewark	1,126,887.50	1,097,355.35	2023
Highland Road Reconstruction	1,156,476.60	924,108.69	2022
Advance Metering Infrastructure	3,059,574.17	1,411,152.50	2022
KDOT Transportation Alternatives Grant	146,355.50	146,354.70	2023
Overlook Drive Culvert	333,963.00	310,849.02	2022
Coffeyville Municipal Airport Lighting Project	611,697.37	608,847.37	2023
KDOT US 169 CCLIP Pavement Restoration	196,267.19	91,028.86	2025

11. LOANS RECEIVABLE

The City has made Community and Economic Development Loans through the Community Development Fund. The Fund was the recipient of various HUD grants in earlier years. Loans made with these monies are repaid and the City makes additional development loans from these repayments. The loans due to the City at December 31, 2022, are as follows:

Economic Development Loans	\$ 46,557.55
Community Development Loans	2,736.59
Public Housing Loans	139,100.71

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

12. ECONOMIC DEPENDENCY

During 2022, the City collected 67.30% of its electric utility revenues from Coffeyville Resources Nitrogen Fertilizer Plant, LLC.

13. RISK MANAGEMENT

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

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

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

14. COMMITMENTS AND CONTINGENCIES

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

15. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Equipment	K.S.A. 12-1,117	\$ 199,819.08
General	Capital Improvement Reserve	K.S.A. 12-1,118	1,998,190.70
General	CRMC Sales Tax	K.S.A. 12-197	999,095.35
General	USD #445 Sales Tax	K.S.A. 12-197	912,039.96
General	Economic Development	K.S.A. 12-197	99,909.52
General	Housing/Economic Development Sales Tax	K.S.A. 12-197	34,822.15
General	Parks/Community Development Sales Tax	K.S.A. 12-197	34,822.15
General	Downtown/Economic Development Sales Tax	K.S.A. 12-197	17,411.08
General	½ Cent Sales Tax		
	IRB Debt Service	K.S.A. 12-197	699,366.74
General	Community Improvement District Sales Tax	K.S.A. 12-197	60,829.79
Airport Holding	Economic Development	K.S.A. 79-2934	200,000.00
Airport Holding	Airport Special Projects	K.S.A. 79-2934	40,000.00
Electric Utility	Electric Debt Service	K.S.A. 12-825d	4,748,335.01
Electric Utility	Electric R & I Reserves	K.S.A. 12-825d	1,700,000.00
Electric Utility	Electric Surplus	K.S.A. 12-825d	151,032.00
Electric Utility	General	K.S.A. 12-825d	2,473,436.50
Electric Surplus	G.O. Bond and Interest Fund	K.S.A. 12-825d	119,032.00
Water and Sewer Utility	G.O. Bond and Interest Fund	K.S.A. 12-825d	100,000.00
Water and Sewer Utility	Water and Sewer Depreciation and Replacement	K.S.A. 12-825d	1,206,250.00
Water and Sewer Utility	Water and Sewer Debt Service	K.S.A. 12-825d	234,760.76
Water and Sewer Utility	General	K.S.A. 12-825d	1,019,325.30
Water and Sewer Utility	Aquatic Center Operations	K.S.A. 12-825d	57,250.00
Water and Sewer Utility	Golf Course	K.S.A. 12-825d	108,250.00
Water and Sewer Utility	Water and Sewer Restricted Reserve	K.S.A. 12-825d	400,000.00
Stormwater Utility	Stormwater Depreciation and Replacement	K.S.A. 12-825d	220,000.00
Refuse/Trash Utility	General	K.S.A. 12-825d	24,029.65
Internet Utility	General	K.S.A. 12-825d	11,149.19

16. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 1,983,857.19	\$ 2,009,821.25	\$ 2,205,402.00	\$ (195,580.75)
Delinquent Tax	124,156.71	123,251.73	80,000.00	43,251.73
Motor Vehicle Tax	246,203.17	241,691.78	265,044.00	(23,352.22)
Recreational Vehicle Tax	2,148.66	1,779.47	2,350.00	(570.53)
16/20 M Vehicle Tax	771.64	556.40	886.00	(329.60)
Vehicle Rental Excise Tax	107.56	30.34	72.00	(41.66)
Commercial Vehicle Tax	9,798.08	10,573.29	9,897.00	676.29
Watercraft Tax	625.85	849.34	375.00	474.34
Special Assessments	54,583.48	57,773.04	30,000.00	27,773.04
Franchise Tax	276,521.04	282,973.34	284,100.00	(1,126.66)
Sales Tax	5,432,656.74	6,055,401.79	4,903,240.00	1,152,161.79
Local Alcohol Liquor Tax	16,778.22	18,813.37	17,046.00	1,767.37
Special Highway Tax	267,696.91	243,526.98	238,510.00	5,016.98
Intergovernmental				
Federal Grants	7,968.42	913.00	-	913.00
Local Grants	1,800.00	500.00	-	500.00
Highway Connecting Links	127,741.96	127,829.99	76,700.00	51,129.99
Highway County Aid	37,400.19	43,747.49	38,200.00	5,547.49
Licenses and Permits	138,440.02	47,788.00	372,370.00	(324,582.00)
Fines, Forfeitures and Penalties	258,498.52	292,035.00	-	292,035.00
Charges for Services	128,444.47	132,016.38	154,400.00	(22,383.62)
Use of Money and Property				
Interest Income	7,130.98	14,322.18	20,000.00	(5,677.82)
Rents	39,696.00	37,939.00	34,400.00	3,539.00
Sale of Equipment and Scrap	-	3,370.00	1,500.00	1,870.00
Other Receipts				
Donations	1,229.36	25.00	-	25.00
Reimbursed Expense	38,656.61	133,383.35	-	133,383.35
Miscellaneous	3,728.51	86,165.39	15,001.00	71,164.39
Operating Transfers from:				
Electric Utility Fund	2,469,052.31	2,473,436.50	2,449,736.00	23,700.50
Water and Sewer Utility Fund	998,372.55	1,019,325.30	1,016,307.00	3,018.30
Internet Utility Fund	9,353.31	11,149.19	16,788.00	(5,638.81)
Refuse/Trash Utility Fund	24,837.45	24,029.65	31,528.00	(7,498.35)
Capital Improvement Reserve Fund	-	-	285,427.00	(285,427.00)
Total Receipts	12,708,255.91	13,495,017.54	\$ 12,549,279.00	\$ 945,738.54

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 957,528.65	\$ 960,419.90	\$ 1,062,237.00	\$ (101,817.10)
Contractual Services	310,142.10	370,389.65	352,793.00	17,596.65
Commodities	10,922.79	11,330.34	16,686.00	(5,355.66)
Capital Outlay	831.10	15,202.23	17,515.00	(2,312.77)
Police Department				
Personal Services	2,320,292.41	2,324,023.59	2,856,667.00	(532,643.41)
Contractual Services	96,690.79	160,564.01	123,892.00	36,672.01
Commodities	97,302.80	131,429.23	111,280.00	20,149.23
Capital Outlay	7,546.59	15,006.78	13,725.00	1,281.78
Fire Department				
Personal Services	2,141,859.90	2,109,916.05	1,995,034.00	114,882.05
Contractual Services	60,184.18	64,723.87	64,804.00	(80.13)
Commodities	45,533.17	70,752.01	39,650.00	31,102.01
Capital Outlay	16,567.15	19,580.90	26,925.00	(7,344.10)
Engineering Department				
Personal Services	242,785.15	257,111.35	242,977.00	14,134.35
Contractual Services	20,414.23	13,894.67	15,489.00	(1,594.33)
Commodities	8,220.35	3,897.94	8,180.00	(4,282.06)
Capital Outlay	1,554.49	-	1,450.00	(1,450.00)
Building				
Personal Services	38,201.91	38,579.06	39,416.00	(836.94)
Contractual Services	10,005.83	9,433.52	19,930.00	(10,496.48)
Commodities	4,558.52	6,042.10	4,242.00	1,800.10
Capital Outlay	-	-	15,000.00	(15,000.00)
Non-Departmental				
Contractual Services	113,582.07	154,606.85	120,697.00	33,909.85
Commodities	10,825.61	13,521.79	20,050.00	(6,528.21)
Capital Outlay	1,800.00	1,300.00	2,120.00	(820.00)
Public Service				
Personal Services	884,901.25	868,609.86	1,072,748.00	(204,138.14)
Contractual Services	92,643.19	100,959.71	117,986.00	(17,026.29)
Commodities	206,646.96	243,289.70	190,050.00	53,239.70
Capital Outlay	25,211.22	4,424.22	25,000.00	(20,575.78)
Industrial Levy				
Contractual Services	-	-	15,025.00	(15,025.00)
Commodities	-	-	151,590.00	(151,590.00)
Capital Development				
Capital Outlay	-	-	651,783.00	(651,783.00)

CITY OF COFFEYVILLE, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to:				
Capital Equipment Fund	\$ 179,425.11	\$ 199,819.08	\$ 163,441.00	\$ 36,378.08
Capital Improvement Reserve Fund	1,964,250.92	1,998,190.70	1,634,414.00	363,776.70
Economic Development Fund	89,712.55	99,909.52	81,721.00	18,188.52
CRMC Sales Tax Fund	897,125.46	999,095.35	817,207.00	181,888.35
USD #445 Sales Tax Fund	897,125.46	912,039.96	817,207.00	94,832.96
Community Improvement District Sales Tax Fund	49,904.00	60,829.79	44,000.00	16,829.79
Housing/Economic Development Sales Tax Fund	-	34,822.15	-	34,822.15
Parks/Community Development Sales Tax Fund	-	34,822.15	-	34,822.15
Downtown/Economic Development Sales Tax Fund	-	17,411.08	-	17,411.08
1/2 Cent Sales Tax IRB Debt Service Fund	457,987.81	699,366.74	572,045.00	127,321.74
Total Certified Budget			13,524,976.00	(499,660.15)
Adjustments for Qualifying Budget Credits			133,383.35	(133,383.35)
Total Expenditures	12,262,283.72	13,025,315.85	\$ 13,658,359.35	\$ (633,043.50)
Receipts Over(Under) Expenditures	445,972.19	469,701.69		
Unencumbered Cash, Beginning	2,306,629.60	2,752,601.79		
Unencumbered Cash, Ending	\$ 2,752,601.79	\$ 3,222,303.48		

CITY OF COFFEYVILLE, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 311,379.45	\$ 305,681.53	\$ 334,680.00	\$ (28,998.47)
Delinquent Tax	19,584.23	19,173.97	15,000.00	4,173.97
Motor Vehicle Tax	38,131.86	37,641.65	41,335.00	(3,693.35)
Recreational Vehicle Tax	332.79	277.04	367.00	(89.96)
16/20 M Vehicle Tax	119.45	86.19	138.00	(51.81)
Commercial Vehicle Tax	1,517.58	1,648.59	1,544.00	104.59
Watercraft Tax	96.95	132.44	58.00	74.44
Vehicle Rental Excise Tax	16.66	4.70	11.00	(6.30)
Other Receipts				
Reimbursed Expense	6,870.91	8,969.43	5,471.00	3,498.43
Total Receipts	378,049.88	373,615.54	\$ 398,604.00	\$ (24,988.46)
Expenditures				
Culture and Recreation				
Appropriation to Library Board	371,178.97	364,646.11	\$ 392,563.00	\$ (27,916.89)
Personal Services	158.87	593.21	600.00	(6.79)
Contractual Services	6,551.85	6,608.44	5,471.00	1,137.44
Capital Outlay	-	-	88.00	(88.00)
Total Expenditures	377,889.69	371,847.76	\$ 398,722.00	\$ (26,874.24)
Receipts Over(Under) Expenditures	160.19	1,767.78		
Unencumbered Cash, Beginning	118.20	278.39		
Unencumbered Cash, Ending	<u>\$ 278.39</u>	<u>\$ 2,046.17</u>		

CITY OF COFFEYVILLE, KANSAS
LOCAL ALCOHOL LIQUOR FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor Tax	\$ 33,556.42	\$ 37,626.72	\$ 42,592.00	\$ (4,965.28)
Use of Money and Property				
Rental Income	4,897.50	8,162.50	6,530.00	1,632.50
Other Receipts				
Donations	28,000.00	-	25,000.00	(25,000.00)
Total Receipts	66,453.92	45,789.22	\$ 74,122.00	\$ (28,332.78)
Expenditures				
Culture and Recreation				
Park Recreation Programs	52,310.01	60,827.85	\$ 122,324.00	\$ (61,496.15)
Alcohol Control Programs	25,494.42	19,000.00	29,250.00	(10,250.00)
City Programs	-	3,758.72	8,500.00	(4,741.28)
Total Expenditures	77,804.43	83,586.57	\$ 160,074.00	\$ (76,487.43)
Receipts Over(Under) Expenditures	(11,350.51)	(37,797.35)		
Unencumbered Cash, Beginning	122,283.30	110,932.79		
Unencumbered Cash, Ending	\$ 110,932.79	\$ 73,135.44		

CITY OF COFFEYVILLE, KANSAS
CAPITAL EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ 2,569.34
Local Grant	4,650.00	5,143.36
Other Receipts		
Reimbursed Expense	10,189.04	7,945.48
Donations	2,700.00	21,410.00
Operating Transfers from General Fund	179,425.11	199,819.08
Total Receipts	196,964.15	236,887.26
Expenditures		
General Government		
Capital Outlay	119,244.49	115,659.63
Debt Service		
Principal	48,244.22	49,834.70
Interest	11,802.14	10,211.66
Total Expenditures	179,290.85	175,705.99
Receipts Over(Under) Expenditures	17,673.30	61,181.27
Unencumbered Cash, Beginning	396,961.50	414,634.80
Unencumbered Cash, Ending	\$ 414,634.80	\$ 475,816.07

CITY OF COFFEYVILLE, KANSAS
911 EMERGENCY SYSTEM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
911 System	\$ 83,667.90	\$ 92,996.71
Other Receipts		
Reimbursed Expense	14.58	191.30
Total Receipts	<u>83,682.48</u>	<u>93,188.01</u>
Expenditures		
General Government		
Contractual Services	20,304.44	32,993.75
Commodities	-	46.48
Capital Outlay	38,538.65	71,732.27
Total Expenditures	<u>58,843.09</u>	<u>104,772.50</u>
Receipts Over(Under) Expenditures	24,839.39	(11,584.49)
Unencumbered Cash, Beginning	<u>110,296.99</u>	<u>135,136.38</u>
Unencumbered Cash, Ending	<u>\$ 135,136.38</u>	<u>\$ 123,551.89</u>

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

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant - CDBG	\$ 171,697.77	\$ 336,009.39
State Grant - KDOT	126,163.96	166,900.70
Other Receipts		
Insurance Proceeds	-	313,636.25
Reimbursed Expense	9,600.00	9,600.00
Operating Transfers from General Fund	1,964,250.92	1,998,190.70
Total Receipts	<u>2,271,712.65</u>	<u>2,824,337.04</u>
Expenditures		
Capital Improvements		
Capital Outlay	1,165,270.68	1,739,302.72
Total Expenditures	<u>1,165,270.68</u>	<u>1,739,302.72</u>
Receipts Over(Under) Expenditures	1,106,441.97	1,085,034.32
Unencumbered Cash, Beginning	<u>7,272,336.28</u>	<u>8,378,778.25</u>
Unencumbered Cash, Ending	<u>\$ 8,378,778.25</u>	<u>\$ 9,463,812.57</u>

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

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Economic Development Loan				
Principal	\$ 17,507.33	\$ 31,071.60	\$ 10,000.00	\$ 21,071.60
Interest	4,316.83	3,299.39	3,000.00	299.39
Late Fees	442.00	772.00	-	772.00
Other Receipts				
Reimbursed Expense	3,113.34	3,431.91	2,000.00	1,431.91
Operating Transfers from:				
General Fund	89,712.55	99,909.52	81,721.00	18,188.52
Airport Holding Fund	-	200,000.00	-	200,000.00
Total Receipts	115,092.05	338,484.42	\$ 96,721.00	\$ 241,763.42
Expenditures				
Development Projects				
Personal Services	65,025.79	147,682.47	\$ 69,068.00	\$ 78,614.47
Contractual Services	22,787.32	44,262.11	313,332.00	(269,069.89)
Commodities	9,124.08	13,272.72	9,000.00	4,272.72
Capital Outlay	863.99	9,081.08	-	9,081.08
Operating Transfer to Airport Holding Fund	250,000.00	-	-	-
Total Expenditures	347,801.18	214,298.38	\$ 391,400.00	\$ (177,101.62)
Receipts Over(Under) Expenditures	(232,709.13)	124,186.04		
Unencumbered Cash, Beginning	2,477,293.22	2,244,584.09		
Unencumbered Cash, Ending	\$ 2,244,584.09	\$ 2,368,770.13		

CITY OF COFFEYVILLE, KANSAS
AIRPORT HOLDING FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Sales Tax	\$ -	\$ 12,863.82	\$ -	\$ 12,863.82
Federal Excise Tax	-	6,387.17	-	6,387.17
Intergovernmental				
Federal Grants	-	300,000.00	300,000.00	-
Charges for Services	47,516.10	151,558.37	140,500.00	11,058.37
Use of Money and Property				
Rental Income	40,605.00	44,930.00	36,220.00	8,710.00
Royalties	30,648.83	36,120.21	28,000.00	8,120.21
Other Receipts				
Reimbursed Expense	133,000.00	50,458.56	49,036.00	1,422.56
Miscellaneous	-	55.00	16,600.00	(16,545.00)
Operating Transfer from Economic Development	250,000.00	-	-	-
Total Receipts	501,769.93	602,373.13	\$ 570,356.00	\$ 32,017.13
Expenditures				
General Government				
Personal Services	20,083.38	33,991.59	\$ 43,212.00	\$ (9,220.41)
Contractual Services	138,626.05	82,321.64	78,063.00	4,258.64
Commodities	69,597.85	172,358.79	214,470.00	(42,111.21)
Capital Outlay	236,181.39	91,601.52	55,600.00	36,001.52
Operating Transfer to:				
Economic Development Fund	-	200,000.00	250,000.00	(50,000.00)
Airport Special Projects Fund	-	40,000.00	-	40,000.00
Total Expenditures	464,488.67	620,273.54	\$ 641,345.00	\$ (21,071.46)
Receipts Over(Under) Expenditures	37,281.26	(17,900.41)		
Unencumbered Cash, Beginning	120,231.81	157,513.07		
Unencumbered Cash, Ending	<u>\$ 157,513.07</u>	<u>\$ 139,612.66</u>		

CITY OF COFFEYVILLE, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 217.31	\$ 226.32
Charges for Services		
Internal Service Charges	1,897,635.90	1,940,141.73
Other Receipts		
Reimbursed Expense	133,016.50	10,195.87
Total Receipts	<u>2,030,869.71</u>	<u>1,950,563.92</u>
Expenditures		
General Government		
Contractual Services	2,071,554.58	2,127,978.91
Total Expenditures	<u>2,071,554.58</u>	<u>2,127,978.91</u>
Receipts Over(Under) Expenditures	(40,684.87)	(177,414.99)
Unencumbered Cash, Beginning	<u>495,705.19</u>	<u>455,020.32</u>
Unencumbered Cash, Ending	<u>\$ 455,020.32</u>	<u>\$ 277,605.33</u>

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Golf Course Sheds	\$ 14,750.00	\$ 13,500.00	\$ 15,000.00	\$ (1,500.00)
Membership Fees	39,598.64	34,697.68	41,000.00	(6,302.32)
Green Fees	85,564.85	110,195.84	88,000.00	22,195.84
Golf Cart Fees	47,132.43	58,282.49	37,300.00	20,982.49
Pro Shop	10,837.79	11,401.29	11,500.00	(98.71)
Sales Tax	8,903.18	10,518.47	8,275.00	2,243.47
Driving Range	6,178.58	6,405.00	6,500.00	(95.00)
Concessions	36,100.32	41,943.57	39,500.00	2,443.57
Credit Card Fees	1,298.63	-	-	-
Other Fees	1,510.00	2,740.26	-	2,740.26
Use of Money and Property				
Interest Income	-	(5.50)	-	(5.50)
Other Receipts				
Miscellaneous Income	131.70	42.75	2,250.00	(2,207.25)
Donations	-	100.00	-	100.00
Reimbursed Expense	61.96	86.71	-	86.71
Operating Transfers from				
Water and Sewer Utility Fund	104,000.00	108,250.00	165,000.00	(56,750.00)
Total Receipts	356,068.08	398,158.56	\$ 414,325.00	\$ (16,166.44)
Expenditures				
Culture and Recreation				
Personal Services	231,026.63	227,537.19	\$ 227,552.00	\$ (14.81)
Contractual Services	45,945.50	50,318.85	48,656.00	1,662.85
Commodities	78,993.95	97,650.94	89,555.00	8,095.94
Capital Outlay	6,739.22	22,045.90	49,837.00	(27,791.10)
Total Expenditures	362,705.30	397,552.88	\$ 415,600.00	\$ (18,047.12)
Receipts Over(Under) Expenditures	(6,637.22)	605.68		
Unencumbered Cash, Beginning	8,249.62	1,612.40		
Unencumbered Cash, Ending	\$ 1,612.40	\$ 2,218.08		

CITY OF COFFEYVILLE, KANSAS
YOUTH ACTIVITIES CENTER FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Rental Income	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Other Receipts				
Miscellaneous Income	93.54	8.85	150.00	(141.15)
Reimbursed Expense	8,389.12	9,406.69	8,523.00	883.69
Total Receipts	13,482.66	14,415.54	\$ 13,673.00	\$ 742.54
Expenditures				
Culture and Recreation				
Contractual Services	6,161.30	7,500.21	\$ 7,660.00	\$ (159.79)
Commodities	261.93	6.44	100.00	(93.56)
Capital Outlay	-	-	22,588.00	(22,588.00)
Total Expenditures	6,423.23	7,506.65	\$ 30,348.00	\$ (22,841.35)
Receipts Over(Under) Expenditures	7,059.43	6,908.89		
Unencumbered Cash, Beginning	8,431.99	15,491.42		
Unencumbered Cash, Ending	\$ 15,491.42	\$ 22,400.31		

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

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Vehicle Inspection Fees	\$ 20,360.00	\$ 19,920.00	\$ 17,000.00	\$ 2,920.00
Other Receipts				
Reimbursed Expense	1,390.00	7.91	-	7.91
Total Receipts	21,750.00	19,927.91	\$ 17,000.00	\$ 2,927.91
Expenditures				
Public Safety				
Contractual Services	8,700.00	1,825.00	\$ 7,825.00	\$ (6,000.00)
Capital Outlay	1,249.00	-	12,000.00	(12,000.00)
Total Expenditures	9,949.00	1,825.00	\$ 19,825.00	\$ (18,000.00)
Receipts Over(Under) Expenditures	11,801.00	18,102.91		
Unencumbered Cash, Beginning	89,756.72	101,557.72		
Unencumbered Cash, Ending	\$ 101,557.72	\$ 119,660.63		

CITY OF COFFEYVILLE, KANSAS
AQUATIC CENTER OPERATIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Pool Admissions	\$ 38,654.65	\$ 40,815.75	\$ 42,500.00	\$ (1,684.25)
Concessions	24,712.34	28,585.58	25,000.00	3,585.58
Sales Tax	2,347.71	2,713.71	-	2,713.71
Other Receipts				
Miscellaneous	529.29	439.77	2,635.00	(2,195.23)
Reimbursed Expense	968.16	3,131.08	2,400.00	731.08
Operating Transfers from		-		
Water and Sewer Utility Fund	70,000.00	57,250.00	69,000.00	(11,750.00)
Total Receipts	<u>137,212.15</u>	<u>132,935.89</u>	<u>\$ 141,535.00</u>	<u>\$ (8,599.11)</u>
Expenditures				
Culture and Recreation				
Personal Services	57,398.31	67,558.41	\$ 69,056.00	\$ (1,497.59)
Contractual Services	11,233.56	11,404.21	13,548.00	(2,143.79)
Commodities	42,528.43	35,254.42	34,900.00	354.42
Capital Outlay	27,951.12	18,141.69	23,500.00	(5,358.31)
Total Expenditures	<u>139,111.42</u>	<u>132,358.73</u>	<u>\$ 141,004.00</u>	<u>\$ (8,645.27)</u>
Receipts Over(Under) Expenditures	(1,899.27)	577.16		
Unencumbered Cash, Beginning	<u>3,176.43</u>	<u>1,277.16</u>		
Unencumbered Cash, Ending	<u>\$ 1,277.16</u>	<u>\$ 1,854.32</u>		

CITY OF COFFEYVILLE, KANSAS
BUSINESS DEVELOPMENT TRAINING CENTER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 2,808.00	\$ 3,592.00	\$ 3,200.00	\$ 392.00
Total Receipts	2,808.00	3,592.00	\$ 3,200.00	\$ 392.00
Expenditures				
General Government				
Contractual Services	1,763.19	2,053.80	\$ 2,017.00	\$ 36.80
Capital Outlay	-	-	7,045.00	(7,045.00)
Total Expenditures	1,763.19	2,053.80	\$ 9,062.00	\$ (7,008.20)
Receipts Over(Under) Expenditures	1,044.81	1,538.20		
Unencumbered Cash, Beginning	4,494.91	5,539.72		
Unencumbered Cash, Ending	\$ 5,539.72	\$ 7,077.92		

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Reimbursed Expense	\$ 8,901.66	\$ -	\$ 10,139.00	\$ (10,139.00)
Total Receipts	8,901.66	-	\$ 10,139.00	\$ (10,139.00)
Expenditures				
Culture and Recreation				
Contractual Services	9,040.15	7,836.91	\$ 17,914.00	\$ (10,077.09)
Total Expenditures	9,040.15	7,836.91	\$ 17,914.00	\$ (10,077.09)
Receipts Over(Under) Expenditures	(138.49)	(7,836.91)		
Unencumbered Cash, Beginning	7,975.40	7,836.91		
Unencumbered Cash, Ending	\$ 7,836.91	\$ -		

CITY OF COFFEYVILLE, KANSAS
VETERANS MEMORIAL STADIUM DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

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

CITY OF COFFEYVILLE, KANSAS
HOUSING/ECONOMIC DEVELOPMENT SALES TAX
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ 34,822.15	\$ 40,000.00	\$ (5,177.85)
Total Receipts	-	34,822.15	\$ 40,000.00	\$ (5,177.85)
Expenditures				
Economic Development Capital Outlay	-	-	\$ 40,000.00	\$ (40,000.00)
Total Expenditures	-	-	\$ 40,000.00	\$ (40,000.00)
Receipts Over(Under) Expenditures	-	34,822.15		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 34,822.15		

**CITY OF COFFEYVILLE, KANSAS
PARKS/COMMUNITY DEVELOPMENT SALES TAX**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ 34,822.15	\$ 40,000.00	\$ (5,177.85)
Total Receipts	-	34,822.15	\$ 40,000.00	\$ (5,177.85)
Expenditures				
Culture and Recreation Capital Outlay	-	-	\$ 40,000.00	\$ (40,000.00)
Total Expenditures	-	-	\$ 40,000.00	\$ (40,000.00)
Receipts Over(Under) Expenditures	-	34,822.15		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 34,822.15		

CITY OF COFFEYVILLE, KANSAS
DOWNTOWN/ECONOMIC DEVELOPMENT SALES TAX
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ 17,411.08	\$ 20,000.00	\$ (2,588.92)
Total Receipts	-	17,411.08	\$ 20,000.00	\$ (2,588.92)
Expenditures				
Economic Development Capital Outlay	-	-	\$ 20,000.00	\$ (20,000.00)
Total Expenditures	-	-	\$ 20,000.00	\$ (20,000.00)
Receipts Over(Under) Expenditures	-	17,411.08		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 17,411.08		

**CITY OF COFFEYVILLE, KANSAS
USD #445 SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 897,125.46	\$ 912,039.96	\$ 817,207.00	\$ 94,832.96
Total Receipts	897,125.46	912,039.96	\$ 817,207.00	\$ 94,832.96
Expenditures				
Culture and Recreation Appropriation to USD #445	890,618.00	747,937.00	\$ 1,494,653.00	\$ (746,716.00)
Total Expenditures	890,618.00	747,937.00	\$ 1,494,653.00	\$ (746,716.00)
Receipts Over(Under) Expenditures	6,507.46	164,102.96		
Unencumbered Cash, Beginning	750,857.84	757,365.30		
Unencumbered Cash, Ending	\$ 757,365.30	\$ 921,468.26		

**CITY OF COFFEYVILLE, KANSAS
CRMC SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 897,125.46	\$ 999,095.35	\$ 1,103,707.00	\$ (104,611.65)
Total Receipts	897,125.46	999,095.35	\$ 1,103,707.00	\$ (104,611.65)
Expenditures				
Culture and Recreation Appropriation to Coffeyville Regional Medical Center	883,304.36	998,145.49	\$ 1,189,813.00	\$ (191,667.51)
Total Expenditures	883,304.36	998,145.49	\$ 1,189,813.00	\$ (191,667.51)
Receipts Over(Under) Expenditures	13,821.10	949.86		
Unencumbered Cash, Beginning	72,284.43	86,105.53		
Unencumbered Cash, Ending	\$ 86,105.53	\$ 87,055.39		

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

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 457,987.81	\$ 699,366.74	\$ 572,045.00	\$ 127,321.74
Total Receipts	457,987.81	699,366.74	\$ 572,045.00	\$ 127,321.74
Expenditures				
General and Administrative				
Contractual Services	-	-	\$ 100.00	\$ (100.00)
Debt Service				
Bond Principal	440,000.00	445,000.00	445,000.00	-
Bond Interest	104,765.00	95,915.00	95,915.00	-
Total Expenditures	544,765.00	540,915.00	\$ 541,015.00	\$ (100.00)
Receipts Over(Under) Expenditures	(86,777.19)	158,451.74		
Unencumbered Cash, Beginning	342,723.44	255,946.25		
Unencumbered Cash, Ending	\$ 255,946.25	\$ 414,397.99		

**CITY OF COFFEYVILLE, KANSAS
COMMUNITY IMPROVEMENT DISTRICT SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Amended Budget	
Receipts				
Operating Transfers from General Fund	\$ 49,904.00	\$ 60,829.79	\$ 65,140.00	\$ (4,310.21)
Total Receipts	49,904.00	60,829.79	\$ 65,140.00	\$ (4,310.21)
Expenditures				
General Government Contractual Services	50,266.51	60,281.45	\$ 69,782.00	\$ (9,500.55)
Total Expenditures	50,266.51	60,281.45	\$ 69,782.00	\$ (9,500.55)
Receipts Over(Under) Expenditures	(362.51)	548.34		
Unencumbered Cash, Beginning	5,004.53	4,642.02		
Unencumbered Cash, Ending	\$ 4,642.02	\$ 5,190.36		

**CITY OF COFFEYVILLE, KANSAS
G.O. BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
Electric Surplus Fund	\$ 121,042.00	\$ 119,032.00	\$ 119,032.00	\$ -
Water and Sewer Utility Fund	100,000.00	100,000.00	100,000.00	-
Total Receipts	221,042.00	219,032.00	\$ 219,032.00	\$ -
Expenditures				
Governmental Services				
Contractual	-	-	\$ 22,414.00	\$ (22,414.00)
Debt Service				
Bond Principal	180,000.00	186,200.00	186,200.00	-
Bond Interest	41,041.54	32,831.92	32,832.00	(0.08)
Total Expenditures	221,041.54	219,031.92	\$ 241,446.00	\$ (22,414.08)
Receipts Over(Under) Expenditures	0.46	0.08		
Unencumbered Cash, Beginning	22,413.05	22,413.51		
Unencumbered Cash, Ending	\$ 22,413.51	\$ 22,413.59		

CITY OF COFFEYVILLE, KANSAS
MISCELLANEOUS PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
County Local Alcohol Liquor Tax	\$ 11,227.29	\$ -
Intergovernmental		
CDBG - CV Grant	42,500.00	-
ARPA Grant Proceeds	707,724.95	707,724.95
Use of Money and Property		
Community Development Loans		
Principal Payments	61,650.36	55,394.35
Interest Payments	6,805.49	4,831.83
Interest Income	-	7,575.00
Total Receipts	<u>829,908.09</u>	<u>775,526.13</u>
Expenditures		
Capital Improvements		
Contractual Services	43,404.13	147.09
Capital Outlay	-	276,226.88
Total Expenditures	<u>43,404.13</u>	<u>276,373.97</u>
Receipts Over(Under) Expenditures	786,503.96	499,152.16
Unencumbered Cash, Beginning	<u>167,229.42</u>	<u>953,733.38</u>
Unencumbered Cash, Ending	<u>\$ 953,733.38</u>	<u>\$ 1,452,885.54</u>

CITY OF COFFEYVILLE, KANSAS
AIRPORT SPECIAL PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Federal Grants - FAA	\$ 89,834.00	\$ 487,888.00
Operating Transfer from Airport Holding Fund	-	40,000.00
Total Receipts	89,834.00	527,888.00
Expenditures		
Capital Improvements		
Capital Outlay	89,834.00	526,795.85
Total Expenditures	89,834.00	526,795.85
Receipts Over(Under) Expenditures	-	1,092.15
Unencumbered Cash, Beginning	1,903.97	1,903.97
Unencumbered Cash, Ending	\$ 1,903.97	\$ 2,996.12

CITY OF COFFEYVILLE, KANSAS
GOLF COURSE DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 445.95	\$ 494.98
Total Receipts	445.95	494.98
Expenditures		
Capital Improvements		
Capital Outlay	-	12,500.00
Total Expenditures	-	12,500.00
Receipts Over(Under) Expenditures	445.95	(12,005.02)
Unencumbered Cash, Beginning	18,363.15	18,809.10
Unencumbered Cash, Ending	\$ 18,809.10	\$ 6,804.08

CITY OF COFFEYVILLE, KANSAS
LAW ENFORCEMENT PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Drug Tax	\$ 755.80	\$ 2,779.80
Use of Money and Property		
Storage Fees	950.00	-
Other Receipts		
Miscellaneous	-	2,253.25
Total Receipts	1,705.80	5,033.05
Expenditures		
Operating Transfers to General Fund	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	1,705.80	5,033.05
Unencumbered Cash, Beginning	12,996.82	14,702.62
Unencumbered Cash, Ending	\$ 14,702.62	\$ 19,735.67

CITY OF COFFEYVILLE, KANSAS
ELECTRIC BOND PROJECTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 1,003.86	\$ 1,412.94
Other Receipts		
Reimbursed Expense	10,000.00	-
Total Receipts	<u>11,003.86</u>	<u>1,412.94</u>
Expenditures		
Capital Improvements		
Capital Outlay	<u>1,276,603.88</u>	<u>132,549.17</u>
Total Expenditures	<u>1,276,603.88</u>	<u>132,549.17</u>
Receipts Over(Under) Expenditures	(1,265,600.02)	(131,136.23)
Unencumbered Cash, Beginning	<u>1,672,660.10</u>	<u>407,060.08</u>
Unencumbered Cash, Ending	<u>\$ 407,060.08</u>	<u>\$ 275,923.85</u>

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sale of Electricity				
General Sales	\$ 23,940,188.28	\$ 25,641,597.20	\$ 29,928,805.00	\$ (4,287,207.80)
Coffeyville Resources	33,652,411.31	39,511,499.22	35,048,178.00	4,463,321.22
Turn on & Turn off	14,550.00	11,142.12	18,000.00	(6,857.88)
Late Fees	109,793.56	118,842.60	108,000.00	10,842.60
Other Charges	3,013.71	870.00	-	870.00
Use of Money and Property				
Rental of Property	16,832.00	16,832.00	16,832.00	-
Sale of Scrap	2,010.60	3,240.10	3,500.00	(259.90)
Interest Income	55,964.78	98,311.49	100,000.00	(1,688.51)
Other Receipts				
Reimbursed Expense	441,433.42	787,825.57	850,398.00	(62,572.43)
Bad Debt Recovery	-	99.06	-	99.06
Miscellaneous	(244.40)	1,573.66	5,000.00	(3,426.34)
Total Receipts	58,235,953.26	66,191,833.02	\$ 66,078,713.00	\$ 113,120.02
Expenditures				
Distribution				
Personal Services	1,278,557.04	1,310,874.27	\$ 1,271,703.00	\$ 39,171.27
Contractual Services	444,143.46	491,854.79	532,946.00	(41,091.21)
Commodities	120,062.68	128,511.90	172,000.00	(43,488.10)
Capital Outlay	144,805.95	381,684.06	279,850.00	101,834.06
Transmission				
Personal Services	148,166.64	180,064.96	92,371.00	87,693.96
Contractual Services	2,403,219.88	2,934,625.78	2,461,980.00	472,645.78
Commodities	43.40	1,077.13	750.00	327.13
Capital Outlay	-	1,118.82	1,000.00	118.82
Generation				
Personal Services	1,167,434.21	1,243,647.39	1,526,684.00	(283,036.61)
Contractual Services	293,723.02	361,381.58	205,250.00	156,131.58
Commodities	9,750,095.97	12,943,903.48	18,888,950.00	(5,945,046.52)
Capital Outlay	11,907.61	42,869.45	31,750.00	11,119.45

CITY OF COFFEYVILLE, KANSAS
ELECTRIC UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General and Administrative				
Personal Services	\$ 236,119.29	\$ 203,494.97	\$ 265,966.00	\$ (62,471.03)
Contractual Services	583,770.48	614,403.70	671,225.00	(56,821.30)
Commodities	4,756.93	6,521.04	6,230.00	291.04
Capital Outlay	1,602.60	215.60	2,000.00	(1,784.40)
Industries - Coffeyville Resources				
Contractual Services	5,213,284.79	4,720,064.42	5,320,100.00	(600,035.58)
Commodities	27,084,891.06	33,228,309.67	27,728,077.00	5,500,232.67
Operating Transfers to:				
General Fund	2,469,052.31	2,473,436.50	2,473,437.00	(0.50)
Electric Debt Service Fund	4,406,685.01	4,748,335.01	4,748,235.00	100.01
Electric Surplus Fund	146,042.00	151,032.00	151,032.00	-
Electric R & I Reserves Fund	1,200,000.00	1,700,000.00	1,700,000.00	-
Total Expenditures	57,108,364.33	67,867,426.52	\$ 68,531,536.00	\$ (664,109.48)
Receipts Over(Under) Expenditures	1,127,588.93	(1,675,593.50)		
Unencumbered Cash, Beginning	9,520,388.01	10,647,976.94		
Unencumbered Cash, Ending	\$ 10,647,976.94	\$ 8,972,383.44		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC R & I RESERVES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Electric Utility Fund	\$ 1,200,000.00	\$ 1,700,000.00
Total Receipts	1,200,000.00	1,700,000.00
Expenditures		
General Government		
Contractual Services	32,604.81	411,599.06
Commodities	92,056.28	-
Capital Outlay	559,359.12	587,838.00
Total Expenditures	684,020.21	999,437.06
Receipts Over(Under) Expenditures	515,979.79	700,562.94
Unencumbered Cash, Beginning	11,923,612.74	12,439,592.53
Unencumbered Cash, Ending	\$ 12,439,592.53	\$ 13,140,155.47

CITY OF COFFEYVILLE, KANSAS
ELECTRIC DEBT SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Electric Utility Fund	\$ 4,406,685.01	\$ 4,748,335.01	\$ 4,748,335.00	\$ 0.01
Total Receipts	4,406,685.01	4,748,335.01	\$ 4,748,335.00	\$ 0.01
Expenditures				
General and Administrative				
Contractual Services	-	-	\$ 100.00	\$ (100.00)
Debt Service				
Bond Principal	1,685,000.00	2,110,000.00	2,110,000.00	-
Bond Interest	2,721,585.01	2,638,235.01	2,638,235.00	0.01
Total Expenditures	4,406,585.01	4,748,235.01	\$ 4,748,335.00	\$ (99.99)
Receipts Over(Under) Expenditures	100.00	100.00		
Unencumbered Cash, Beginning	471,018.03	471,118.03		
Unencumbered Cash, Ending	\$ 471,118.03	\$ 471,218.03		

CITY OF COFFEYVILLE, KANSAS
ELECTRIC SURPLUS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expenses	\$ 57,132.00	\$ 77,922.00
Operating Transfers from Electric Utility Fund	146,042.00	151,032.00
Total Receipts	203,174.00	228,954.00
Expenditures		
General Government		
Contractual Services	-	27,163.09
Operating Transfers to:		
Veterans Memorial Stadium		
Depreciation and Replacement Fund	25,000.00	-
G.O. Bond and Interest Fund	121,042.00	119,032.00
Total Expenditures	146,042.00	146,195.09
Receipts Over(Under) Expenditures	57,132.00	82,758.91
Unencumbered Cash, Beginning	64,059.00	121,191.00
Unencumbered Cash, Ending	\$ 121,191.00	\$ 203,949.91

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Water Sales	\$ 3,858,466.27	\$ 3,894,803.10	\$ 4,084,838.00	\$ (190,034.90)
Sewer Charges	2,671,690.08	2,707,586.18	2,750,652.00	(43,066.00)
Late Fees	36,149.24	41,991.23	43,500.00	(1,509.00)
Turn on & Turn off	14,540.00	9,875.00	14,500.00	(4,625.00)
Other Charges	40,431.16	11,880.00	35,000.00	(23,120.00)
Use of Money and Property				
Interest Income	29,395.66	66,220.14	25,000.00	41,220.00
Sale of Scrap and Equipment	1,490.00	3,544.40	3,500.00	44.00
Other Receipts				
Miscellaneous	2,211.82	2,300.00	1,300.00	1,000.00
Reimbursed Expense	21,924.06	19,229.56	15,750.00	3,480.00
Total Receipts	6,676,298.29	6,757,429.61	\$ 6,974,040.00	\$ (216,610.90)
Expenditures				
Water Distribution				
Personal Services	649,064.95	589,071.34	\$ 686,717.00	\$ (97,645.66)
Contractual Services	32,118.63	35,700.87	39,491.00	(3,790.13)
Commodities	181,310.72	181,695.77	134,725.00	46,970.77
Capital Outlay	45,668.02	85,905.57	47,700.00	38,205.57
Water Treatment				
Personal Services	354,713.29	393,179.94	435,185.00	(42,005.06)
Contractual Services	286,632.83	289,541.60	294,441.00	(4,899.40)
Commodities	390,032.97	323,232.58	324,375.00	(1,142.42)
Capital Outlay	22,030.18	13,388.16	19,200.00	(5,811.84)
Water General				
Personal Services	69,868.80	69,516.10	83,675.00	(14,158.90)
Contractual Services	144,783.06	164,138.73	158,497.00	5,641.73
Commodities	1,935.04	830.00	1,300.00	(470.00)
Capital Outlay	-	369.50	200.00	169.50
Sewer Collections				
Personal Services	250,823.29	226,268.63	205,528.00	20,740.63
Contractual Services	29,081.67	36,022.25	33,008.00	3,014.25
Commodities	45,017.25	29,166.69	34,265.00	(5,098.31)
Capital Outlay	23,802.71	56,114.07	29,350.00	26,764.07

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Sewer Treatment				
Personal Services	\$ 377,580.56	\$ 370,134.05	\$ 463,582.00	\$ (93,447.95)
Contractual Services	50,627.17	71,210.21	64,120.00	7,090.21
Commodities	28,345.88	23,371.35	29,300.00	(5,928.65)
Capital Outlay	3,780.95	10,849.11	9,950.00	899.11
Sewer General				
Personal Services	69,731.73	69,124.86	76,843.00	(7,718.14)
Contractual Services	61,627.56	60,984.85	81,526.00	(20,541.15)
Commodities	1,452.50	500.00	500.00	-
Capital Outlay	-	369.50	200.00	169.50
Operating Transfers to:				
General Fund	998,372.55	1,019,325.30	1,019,326.00	(0.70)
G.O. Bond and Interest Fund	100,000.00	100,000.00	100,000.00	-
Water and Sewer Depreciation and Replacement Fund	956,250.00	1,206,250.00	1,206,250.00	-
Water and Sewer Debt Service Fund	240,020.02	234,760.76	234,761.00	(0.24)
Water and Sewer Restricted Reserve Fund	400,000.00	400,000.00	400,000.00	-
Aquatic Center Operations Fund	70,000.00	57,250.00	69,000.00	(11,750.00)
Golf Course Fund	104,000.00	108,250.00	170,000.00	(61,750.00)
Total Certified Budget			6,453,015.00	(226,493.21)
Adjustments for Qualifying Budget Credits			19,229.56	(19,229.56)
Total Expenditures	5,988,672.33	6,226,521.79	\$ 6,472,244.56	\$ (245,722.77)
Receipts Over(Under) Expenditures	687,625.96	530,907.82		
Unencumbered Cash, Beginning	4,434,464.44	5,122,090.40		
Unencumbered Cash, Ending	\$ 5,122,090.40	\$ 5,652,998.22		

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Loan Proceeds	\$ -	\$ 714,259.41
Other Receipts		
Reimbursed Expense	-	76,959.92
Operating Transfers from Water and Sewer Utility Fund	956,250.00	1,206,250.00
Total Receipts	956,250.00	1,997,469.33
Expenditures		
Public Works		
Capital Outlay	2,041,739.96	925,797.65
Total Expenditures	2,041,739.96	925,797.65
Receipts Over(Under) Expenditures	(1,085,489.96)	1,071,671.68
Unencumbered Cash, Beginning	4,355,596.91	3,270,106.95
Unencumbered Cash, Ending	\$ 3,270,106.95	\$ 4,341,778.63

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER DEBT SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Water and Sewer Utility Fund	\$ 240,020.02	\$ 234,760.76	\$ 234,761.00	\$ (0.24)
Total Receipts	240,020.02	234,760.76	\$ 234,761.00	\$ (0.24)
Expenditures				
Debt Service				
Bond Principal	195,000.00	193,800.00	\$ 193,800.00	\$ -
Bond Interest	10,127.34	6,068.08	6,068.00	0.08
Commissions and Postage	-	-	400.00	(400.00)
Revolving Loan Principal	24,289.30	25,179.02	25,179.00	0.02
Revolving Loan Interest	10,203.38	9,313.66	9,314.00	(0.34)
Total Expenditures	239,620.02	234,360.76	\$ 234,761.00	\$ (400.24)
Receipts Over(Under) Expenditures	400.00	400.00		
Unencumbered Cash, Beginning	188,767.32	189,167.32		
Unencumbered Cash, Ending	\$ 189,167.32	\$ 189,567.32		

CITY OF COFFEYVILLE, KANSAS
WATER AND SEWER RESTRICTED RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Water and Sewer Utility Fund	\$ 400,000.00	\$ 400,000.00
Total Receipts	400,000.00	400,000.00
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	400,000.00	400,000.00
Unencumbered Cash, Beginning	3,200,000.00	3,600,000.00
Unencumbered Cash, Ending	\$ 3,600,000.00	\$ 4,000,000.00

CITY OF COFFEYVILLE, KANSAS
STORMWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Stormwater Sales	\$ 448,460.43	\$ 446,419.69	\$ 448,834.00	\$ (2,414.31)
Late Charges	4,166.74	4,311.63	4,000.00	311.63
Other Receipts				
Reimbursed Expense	133.01	450.03	5,020.00	(4,569.97)
Total Receipts	452,760.18	451,181.35	\$ 457,854.00	\$ (6,672.65)
Expenditures				
Public Works				
Personal Services	89,081.28	95,089.57	\$ 107,538.00	\$ (12,448.43)
Contractual Services	28,006.90	38,164.10	47,418.00	(9,253.90)
Commodities	19,986.55	44,480.65	27,059.00	17,421.65
Capital Outlay	8,101.93	16,831.06	13,200.00	3,631.06
Operating Transfers to				
Stormwater Depreciation and Replacement Fund	213,000.00	220,000.00	220,000.00	-
Total Expenditures	358,176.66	414,565.38	\$ 415,215.00	\$ (649.62)
Receipts Over(Under) Expenditures	94,583.52	36,615.97		
Unencumbered Cash, Beginning	216,482.27	311,065.79		
Unencumbered Cash, Ending	\$ 311,065.79	\$ 347,681.76		

CITY OF COFFEYVILLE, KANSAS
STORMWATER DEPRECIATION AND REPLACEMENT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	\$ -	\$ 49,125.00
Operating Transfers from Stormwater Utility Fund	213,000.00	220,000.00
Total Receipts	213,000.00	269,125.00
Expenditures		
Public Works		
Contractual Services	438.95	438.95
Capital Outlay	-	31,064.00
Total Expenditures	438.95	31,502.95
Receipts Over(Under) Expenditures	212,561.05	237,622.05
Unencumbered Cash, Beginning	1,328,863.98	1,541,425.03
Unencumbered Cash, Ending	\$ 1,541,425.03	\$ 1,779,047.08

**CITY OF COFFEYVILLE, KANSAS
REFUSE/TRASH UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Trash Collections	\$ 584,121.51	\$ 593,451.00	\$ 660,482.00	\$ (67,031.00)
Late Charges	7,157.23	7,290.30	8,000.00	(709.70)
Other Receipts				
Reimbursed Expense	29,657.47	35,002.74	35,000.00	2.74
Total Receipts	620,936.21	635,744.04	\$ 703,482.00	\$ (67,737.96)
Expenditures				
Collections				
Contractual Services	613,651.73	643,483.74	\$ 667,982.00	\$ (24,498.26)
Commodities	2,000.00	3,500.00	3,500.00	-
Operating Transfers to				
General Fund	24,837.45	24,029.65	32,000.00	(7,970.35)
Total Certified Budget			703,482.00	(32,468.61)
Adjustments for Qualifying				
Budget Credits			35,002.74	(35,002.74)
Total Expenditures	640,489.18	671,013.39	\$ 738,484.74	\$ (67,471.35)
Receipts Over(Under) Expenditures	(19,552.97)	(35,269.35)		
Unencumbered Cash, Beginning	271,599.76	252,046.79		
Unencumbered Cash, Ending	\$ 252,046.79	\$ 216,777.44		

CITY OF COFFEYVILLE, KANSAS
INTERNET UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Internet Charges	\$ 225,636.69	\$ 218,873.11	\$ 332,000.00	\$ (113,126.89)
Installation Charges	1,389.26	1,625.00	1,500.00	125.00
Service Calls	70.00	420.00	-	420.00
Late Charges	1,589.25	1,665.77	2,000.00	(334.23)
Turn on & Turn off	425.00	400.00	250.00	150.00
Other Receipts				
Reimbursed Expense	4,722.43	9,259.42	9,209.00	50.00
Total Receipts	233,832.63	232,243.30	\$ 344,959.00	\$ (112,716.12)
Expenditures				
Connections				
Personal Services	134,778.44	137,393.26	\$ 146,838.00	\$ (9,444.74)
Contractual Services	55,176.35	43,677.20	102,857.00	(59,179.80)
Commodities	4,430.66	3,406.38	6,192.00	(2,785.62)
Capital Outlay	67,782.83	38,911.19	93,533.00	(54,621.81)
Operating Transfers to				
General Fund	9,353.31	11,149.19	16,788.00	(5,638.81)
Total Certified Budget			366,208.00	(131,670.78)
Adjustments for Qualifying Budget Credits			9,259.42	(9,259.42)
Total Expenditures	271,521.59	234,537.22	\$ 375,467.42	\$ (140,930.20)
Receipts Over(Under) Expenditures	(37,688.96)	(2,293.92)		
Unencumbered Cash, Beginning	40,678.82	2,989.86		
Unencumbered Cash, Ending	\$ 2,989.86	\$ 695.94		

CITY OF COFFEYVILLE, KANSAS
METER DEPOSIT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

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

CITY OF COFFEYVILLE, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 21,797.21	\$ 22,500.00	\$ 6,649.35	\$ 37,647.86
Sales Tax	32,652.96	662,235.30	653,426.00	60,737.75
Perpetual Care	101,227.51	3,043.67	-	104,286.18
Drug Forfeitures	25,116.06	8,168.95	4,746.01	28,539.00
	<u>\$ 180,793.74</u>	<u>\$ 695,947.92</u>	<u>\$ 664,821.36</u>	<u>\$ 231,210.79</u>

CITY OF COFFEYVILLE, KANSAS
 Schedule of Required Bond Information
 December 31, 2022

	<u>Date Expires</u>	<u>Amount</u>
Power Industries Insurance Coverage		
Insurer: Federal Insurance Company		
Electric Generation and Distribution (existing system)		
Coverages:		
Personal Property	09/01/2023	\$ 6,422,978.00
Building		70,965,321.00
Property in the Open		42,614,457.00
Stock		2,393,781.00
Deductible:		25,000.00
Premium:		506,017.00

Total electric users for the beginning and ending of fiscal year 2022 were as follows:

	<u>1/1/2022</u>	<u>12/31/2022</u>
Electric	6,616	7,388

CITY OF COFFEYVILLE, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through		Federal		Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
	Entity Identifying Number	CFDA Number					
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>							
Passed through the Kansas Department of Commerce							
Community Development Block Grant - Sidewalk Project	21-PF-003	14.228	\$	-	\$	336,009.39	\$ 561,714.99
Total U.S. Department of Housing and Urban Development				-		336,009.39	561,714.99
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>							
Direct Grants							
Airport Improvement Program	N/A	20.106		-		487,888.00	527,163.00
Airport Improvement Program - COVID - 19	N/A	20.106		-		30,000.00	-
Airport Improvement Program - COVID - 19	N/A	20.106		-		13,000.00	13,000.00
Airport Improvement Program - COVID - 19	N/A	20.106		-		32,000.00	32,000.00
		Total 20.106		-		562,888.00	572,163.00
Passed through the Kansas Department of Transportation							
Highway Safety Cluster				-		745.00	745.00
CLICK Step Special Enforcement Program	PT-1196-20	20.600		-		745.00	745.00
Total U.S. Department of Transportation		Total Highway Safety Cluster		-		745.00	745.00
				-		563,633.00	572,908.00
<u>U.S. DEPARTMENT OF THE TREASURY</u>							
Passed through the Kansas Department of Administration							
Coronavirus State and Local Fiscal Recovery Funds - COVID - 19	Not Assigned	21.027		-		707,724.95	276,226.88
Passed through Montgomery County, Kansas							
Coronavirus State and Local Fiscal Recovery Funds - COVID - 19	Not Assigned	21.027		-		225,000.00	59,611.83
Total U.S. Department of the Treasury		Total 21.027		-		932,724.95	335,838.71
				-		932,724.95	335,838.71

CITY OF COFFEYVILLE, KANSAS

Schedule of Expenditures of Federal Awards
(Continued)

For the Year Ended December 31, 2022

Federal Grantor / Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF JUSTICE					
Passed through the Kansas Criminal Justice Coordinating Council Edward Byrne Memorial Justice Assistance Grant	22-JAG-15	16.738	\$ -	\$ 2,672.00	\$ 2,672.00
Passed through the Office of Kansas Attorney General Violence Against Women Formula Grant	2018-WF-AX-0011	16.588	-	494.00	494.00
Coronavirus Emergency Supplemental Funding Program Grant - COVID - 19	CESF-15	16.034	-	168.00	-
Coronavirus Emergency Supplemental Funding Program Grant - COVID - 19	CESF-32	16.034	-	-	12,500.00
Total U.S. Department of Justice	Total 16.034		-	168.00	12,500.00
			-	3,334.00	15,666.00
U.S. DEPARTMENT OF AGRICULTURE					
Passed through Kansas State University Cooperative Forestry Assistance	GAFR 147444	10.664	-	2,569.34	2,569.34
Total U.S. Department of Agriculture			-	2,569.34	2,569.34
U.S. DEPARTMENT OF THE INTERIOR					
Passed through the State of Kansas Historical Society Historic Preservation Fund Grants-In-Aid	KRP-2019-012	15.904	-	-	1,995.00
Total U.S. Department of the Interior			-	-	1,995.00
TOTAL FEDERAL AWARDS			\$ -	\$ 1,838,270.68	\$ 1,490,692.04

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B -- INDIRECT COST RATE

City of Coffeyville, Kansas did not elect to use the 10% de minimis cost rate.

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and City Commissioners
City of Coffeyville, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of City of Coffeyville, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the City of Coffeyville, Kansas’ basic financial statement, and have issued our report thereon dated July 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered City of Coffeyville, Kansas’ internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of City of Coffeyville, Kansas’ internal control. Accordingly, we do not express an opinion on the effectiveness of City of Coffeyville, Kansas’ internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 27, 2023

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

Honorable Mayor and City Commissioners
City of Coffeyville, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Coffeyville, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Coffeyville, Kansas' major federal programs for the year ended December 31, 2022. City of Coffeyville, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Coffeyville, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of City of Coffeyville, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Coffeyville, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Coffeyville, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Coffeyville, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Coffeyville, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 27, 2023

CITY OF COFFEYVILLE, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of City of Coffeyville, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditor's report on compliance for the major federal award programs for City of Coffeyville, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	
Community Development Block Grant	CFDA No. 14.228
U.S. DEPARTMENT OF TRANSPORTATION	
Airport Improvement Program	CFDA No. 20.106

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

CITY OF COFFEYVILLE, KANSAS

Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

NONE