

Comprehensive ANNUAL Financial REPORT

City of Winfield, Kansas
for Fiscal Year ending
December 31, 2020



CITY OF WINFIELD, KANSAS

For the Year Ended December 31, 2020

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CITY OF WINFIELD, KANSAS
For the Year Ended December 31, 2020

Ronald E Hutto, Mayor

COMMISSIONERS

Gregory N. Thompson

Phillip R. Jarvis

CITY OFFICERS

Taggart Wall, City Manager

Brenda Peters, City Clerk/Director of Finance

William E. Muret, City Attorney

Kimberly Reynolds, Treasurer

Thomas D. Herlocker, Municipal Judge

Robbie DeLong, Chief of Police

INTRODUCTORY SECTION



August 23, 2021

To the Citizens of the City of Winfield, Kansas
Honorable Mayor and City Commissioners

This document is the Comprehensive Annual Financial Report (CAFR) of the City of Winfield, Kansas for the year ended December 31, 2020. This report was prepared by the City's finance department. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the management of the City. We believe the report, as presented, is accurate in all material respects. We also believe it is presented in a manner designed to set forth the financial position and results of operations of the City as measured by the financial activity of its various funds. Finally, we believe that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes a description of the City, including services provided, and explanation of the City's accounting system and budgetary controls, and a brief discussion of the city's economic condition and outlook. The City's organizational chart is also included to assist the reader in understanding the structure of the City. The financial section includes the independent auditor's report, Management's Discussion & Analysis, Government-wide financial statements, fund financial statements, notes to the financial statements, and individual and combining statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The reader is specifically directed to Management's Discussion and Analysis (MD&A) which immediately follows the independent auditor's report. MD&A provides a narrative explanation and overview of significant features and trends reflected by data in the financial statements.

Management of the City is responsible for establishing and maintaining an internal control structure to ensure that the assets of the City are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The cost of the internal controls should not outweigh their benefits. Thus, the City of Winfield's internal controls are designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

Kansas Statute 75-1122 requires an annual audit of all funds of the City by independent certified public accountants. The firm of Swindoll, Jantzen, Hawk & Loyd, LLC issued an unqualified opinion on the City of Winfield's financial statements for the year ended December 31, 2020. The independent auditor's report is located on page 9 in the Financial Section of this report.

Profile of the Government

The City of Winfield, incorporated in 1873, has a population of 11,765 and has an incorporated area of 12.35 square miles. Winfield is located in south central Kansas, less than an hour away from Wichita, and two hours from Tulsa and Oklahoma City. Winfield serves as the county seat for Cowley County, population approximately 34,667.

The City is unique in providing a full range of municipal utility services to its citizens, including electric and gas utilities, water, wastewater, and sanitation services. Other municipal services include police and fire protection, ambulance services, construction and maintenance of streets, drainage facilities and other infrastructure, recreation and cultural activities, a municipal golf course, community and industrial development, planning and zoning, building inspection, cemetery operations and maintenance, general administration, and internal support services. The City provides limited recycling to its citizens, along with composting site facilities, available at no charge to area residents. In addition, library services and low-income housing are provided by component units of the City. Additional information on the component units can be found in Note 1.A. in the notes to the financial statements.

The City of Winfield operates under a Commission/Manager form of government. One member of the three-member commission is elected annually by the Commission to act as Mayor. The City Manager is appointed by the City Commission and is responsible to them for the management of all City employees and administration of all City affairs. Regular city elections are held in odd years. The person receiving the largest number of votes is elected to a four-year term and the person receiving the second largest number of votes is elected to a two-year term.

Expenditures are authorized by a budget approved by the City Commission as required by State statute. The State statute level of budgetary control (i.e. the level at which expenditures cannot legally exceed the appropriated amount) is established at an individual fund level, but is monitored by department within each fund. The City Manager and Finance Department continually review and approve all significant deviations from budget authorizations. The Kansas cash basis and budget laws requires cash be on hand before an expenditure is authorized, that all expenditures be budgeted (unless specifically exempted by statute), and that the budget not exceed anticipated revenues, including carry forward balances. Budget-to-actual comparisons are provided in this report for each individual fund in which an adopted annual operating budget is required by Kansas statute.

Economic Condition and Outlook

Winfield is home to three state agencies including the Winfield Correctional Facility, the Department of Children and Family Services, and the Kansas Veterans Home at Winfield. Winfield Correctional Facility, operated by the State of Kansas, consolidated facilities and expanded operations and employment in Winfield.

The City manages its economic development and industrial development work in tandem with Cowley First, the eco-development arm of Cowley County. Additionally, the City works closely with Winfield Economic Development, Inc., a non-profit economic development group that owns industrial property; The City supports the operations and development of both the Winfield Chamber of Commerce, and Winfield Main Street organizations as well as many other non-profit entities that support the community.

2020 sales tax showed a 3.19% positive change in sales tax collections from 2019 based on a 1 cent sales tax. Winfield sales tax is allocated ½ cent toward property tax reduction in the General Fund, ½ cent toward the Capital Improvement Fund and 1 cent toward other capital improvements including the Public Safety Center, Streets and other capital improvements.

Real estate property assessed valuation showed no significant change from 2019, reflecting steady property values. The City issued 13 new dwelling unit permits, and a total of \$13,406,057 of building/construction permits in 2020. This is a very slight decrease to the 2019 statistics of dwelling permits, however, a significant increase in permits overall of \$6,159,684. This overall increase is mostly attributed to both commercial and industrial additions/alterations that were done in 2020. At the end of 2020, Cowley County unemployment was at 3.2%, which is significantly lower than unemployment rate of 10.6% at the end of 2019 (due to the Covid-19 Pandemic). With the increase in sales tax, permit dollars collected, as well as the unemployment rate the local information indicates a continued improving economic environment. Major industries are still maintaining or expanding operations.

City Business and Financial Planning

The City annually revises the current year's budget during preparation of the upcoming year budget, to provide internal management with better oversight. Additionally, the City maintains a five-year projected budget for its Capital Improvement Fund, for internal purposes.

The City manages its finances with a long-term perspective. Reacting to the ongoing cutbacks in state funding, the City increased fees for many of its fee-based services. The City increased water rates in 2014, and, made other adjustments to these increases in 2017 to cover current debt as well as building a fund balance in the water fund for future projects after 2023. There was an increase in electric rates in 2014 which comes after numerous years of increasing electric costs and no corresponding increase to base rates. The City Commission also approved an increase to the City's refuse rates to plan for future capital items and to steady the uncertain recycling market. In addition, sewer user rates were increased in 2018 in order to plan for future capital purchases and upgrades to the wastewater treatment facility. The City has resisted tax increases in the past several years to cover ongoing services, instead looking at long-term efficiencies and alternatives. The City has been able to sustain a level mill levy in dollars for a decade, though actual levies fluctuated slightly with changes in assessed valuation. The City monitors its utility funds' cash balances and future capital needs. Rate increases, when necessary, are designed to cover long term needs of the utility.

The City had numerous large capital projects in the past fifteen years, that have provided long term 'quality of life' enhancements, and, maintained necessary city infrastructure. Years 2009-2012 were viewed as stabilization years as we paid down bonded indebtedness. In October of 2015, the City refinanced existing debt and temporary notes into general obligation debt. Bonds were also issued in 2018 to pay off previous temporary note issues for various projects. The City issued bonds in 2019 to begin Phase I of the Public Safety Facility and also re-financed more existing debt, temporary notes and some new projects including Country Club Villas. The City completed two bond issues in 2020. Issue 2020-A was for a project at Strother Field Industrial Park, which is jointly owned by The City of Winfield and the City of Arkansas City, and also for a future economic development project south of the city on US Highway 77. Issue 2020-B was issued to fund a benefit district for Stonebrook Subdivision for infrastructure improvements; also for the 2020 CCLIP project on US Highway 160; and to fund a large transmission project for the Electric Utility. We continue to evaluate our financial goals on the notion of an improving economy.

The City's insurance and self-insurance programs have been funded and administered as part of the City's Risk management. Funds were maintained in a reserve fund as authorized in Kansas Statutes. Additionally, the City maintains insurance policies and bonds as detailed in the Additional Information Section of this report. The City currently maintains full workers' compensation coverage through the Kansas Eastern Region Insurance Trust group (KERIT) but continues to fund the Risk Management reserve to fulfill liabilities prior to transitioning to KERIT in 2011.

Cash Management Policies and Practices

The City maintains its cash and investments under a pooled concept. This mechanism enhances the City's investment possibilities. The City requests competitive bids on all investments in accordance with K.S.A. 12-1675. Idle funds are used to purchase certificates of deposit or other allowable investments, with maturities scheduled to meet anticipated cash flow requirements. During 2020, an average of \$8.54 million was invested for an average of 201 days, at an average rate of 1.76%.

Major Initiatives

- City of Winfield continues to maintain its single-family home builds and is actively working with developers to increase the local housing stock and bolster job growth in industry.
- In June of 2019, the City's residents approved, with an 87% approval rating, a measure to replace the existing four-tenths of one percent (.40%) with a one-percent (1%) sales tax to be used for

funding the proposed Public Safety Facility, street improvements, and other capital projects. The one-percent (1%) sales tax began October 1, 2019 and is set to expire September 30, 2045.

- In 2020, the City began construction on Phase II of the Public Safety Facility- an addition to the Fire/EMS facility for apparatus and training. Construction is expected to conclude in 2022 on Phase II of the four phase Public Safety Center.
- 2020 Street projects were largely delayed due to the ongoing uncertainty with respect to the Coronavirus Pandemic. Those funds originally allocated to projects will remain in the Consolidated Street and Highway Fund for use on future projects.
- Country Club Villas, located on Country Club Road right next to the Country Club Golf Course, has begun construction of dwelling units and is expected to fully recover costs expended for the addition of infrastructure in the area.. As of this date, seven duplex units are either fully constructed or construction is underway.
- A new development, Stonebrook Division to be located at 19th Avenue and Bliss Street is in progress and will provide construction of duplexes and multi-family housing.
- In 2020, the City completed a sale of 65% share in the City's transmission assets to GridLiance GP, LLC. The move is expected to aid the City in technical expertise and provide an able capital partner to complete mandated and other necessary electric transmission asset improvements. The proceeds of the sale has been directly input back into the system upgrades. The City will continue to provide maintenance for the entire system and is being reimbursed by GridLiance, LLP for such work as well as an annual franchise payment from GridLiance to the City. In 2020, the two completed approximately \$10M in improvements with the City responsible for 35% of those costs. Those costs will be directly recovered through applicable transmission zonal charges to customers in the Southwest Power Pool.
- In 2019, the City sustained five different flooding events (two minor and three major). The City sustained damage to facilities primarily located at the Winfield Fairgrounds. The City is still working with FEMA for cost recovery on the flooding following all insurance recoveries.
- The most recent Standard & Poor's Rating Services affirmed its 'A+' long-term rating on Winfield, Kansas' General Obligation (GO) bonds, based on improved general fund balance levels, strong management team, and strong liquidity.
- The City continued its sidewalk and other infrastructure improvements, related to ADA compliance.

Certificate of Achievement and Acknowledgments

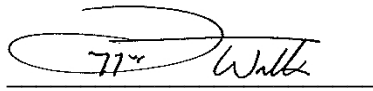
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winfield for its comprehensive annual financial report for the year ended December 31, 2019. This was the 22nd consecutive year that the City has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the assistance of numerous persons both in and out of local government. The firm of Swindoll, Jantzen, Hawk & Loyd, LLC provided independent audit services. Specific appreciation is expressed to the dedicated staff of the City accounting department. We would also like to thank members of the other City departments who assisted and contributed to this report. Finally, preparation of this report would not be possible without the support of the City Commission. We express special appreciation to them for their leadership in planning and conducting the financial operations of the City in a professional, responsible and progressive manner in the best interests of the residents of Winfield.

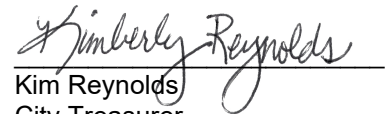
Respectfully submitted,



Taggart Wall
City Manager



Brenda Peters
City Clerk



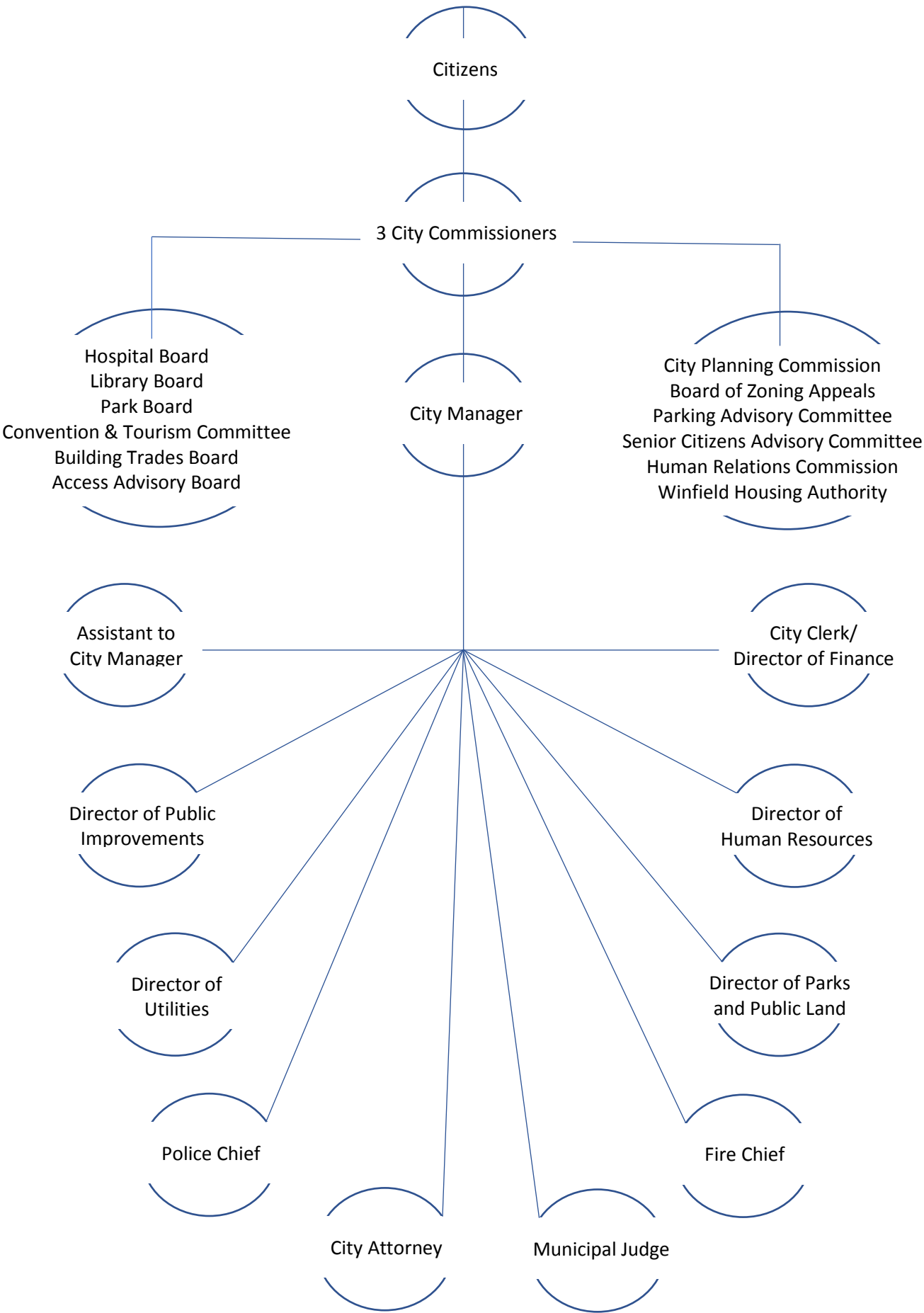
Kim Reynolds
City Treasurer

CITY OF WINFIELD, KANSAS

LIST OF PRINCIPAL OFFICIALS
DECEMBER 31, 2020

Mayor	Ronald E. Hutto
Commissioner	Gregory N. Thompson
Commissioner	Phillip R. Jarvis
City Manager	Taggart Wall
City Attorney	William Muret
Assistant City Manager	Gary Mangus
City Clerk/ Director of Finance	Brenda Peters
City Treasurer	Kimberly Reynolds
Fire Chief	Vincent Warren
Police Chief	Robbie DeLong
Municipal Judge	Thomas D. Herlocker
Director of Public Improvements	Patrick Steward
Director of Utilities	Adam R. Collins
Director of Parks and Public Land	Gary Mangus
Director of Information Systems	Jerred Schmidt
Director of Human Resources	Jamie Chism

CITY OF WINFIELD, KANSAS
ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Winfield
Kansas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Winfield, Kansas 67019

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Winfield, Kansas (City) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Winfield Public Library, which represents 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position and revenues of the discretely presented component unit. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the

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McPherson, KS 67460
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Newton Office
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North Newton, KS 67117
316.282.9905

Wichita Office
220 W. Douglas, Ste. 300
Wichita, KS 67202
316.265.5600

aggregate remaining fund information of the City of Winfield, Kansas, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2020, the City adopted GASB Statement No. 84, Fiduciary Activities. The guidance has been applied retrospectively to December 31, 2019. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, other post-employment benefits other than pensions, the schedule of the City's proportionate share of the net pension liability, the schedule of the City's contributions, and the notes to the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors, have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, transmission fund section and statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory, transmission fund and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Swindoll, Janzen, Hawk & Loyd, LLC
Swindoll, Janzen, Hawk & Loyd, LLC
Hutchinson, Kansas
August 23, 2021

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

As management for the City of Winfield, Kansas (the City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Finances for this City are multifaceted and quite complex. As such, management desires for this narrative to be informative beyond what is seen on the face of the statements and to discuss the financial activities of the City. We hope you find these comments helpful as you read through them.

Financial Highlights

The assets and deferred outflow of resources for the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$68.47 million (net position). Of this amount, a positive \$937 thousand (unrestricted net position) is the balance.

The City's total net position in business activities and governmental activities decreased by \$2.08 million during the fiscal year. Governmental net position increased 17% and business activities net position decreased 4%.

At the close of 2020, the City's governmental funds reported combined ending fund balances of \$15.55 million. There is a positive \$716 thousand of unassigned Fund Balance.

At the close of 2020, the City's primary operating fund, the general fund, had a balance of \$1.54 million.

At the close of 2020, the City's total long-term debt for governmental activities increased \$1.95 million. At the close of 2020, the City's total long-term debt for business activities increased \$4.5 million. This change is accounted for in bonded indebtedness taken on for the construction of the transmission utility assets, land acquisition, road reconstruction and the purchase of real property at Strother Field. The City continues to make payments on existing debt. The fund balance in the Bond and Interest Fund was stable at \$1.25 million.

Overview of the Financial Statements

The City's financial report consists of the following sections:

- Management Discussion and Analysis;
- The basic financial statements, which include the government-wide and the fund financial statements, along with the notes to the basic financial statements;
- Combining and individual statements and schedules for non-major funds; and,
- Statistical section

The basic financial statements of the City include the government-wide financial statements and the fund financial statements. The notes to the financial statements follow the basic financial statements and are essential for the reader's understanding of the financial statements. Other supplementary information, including the statistical section, is also included at the end of this report to provide additional context and information for the reader.

Government-wide financial statements present the results of the City's operations using the accrual basis of accounting, the basis of accounting used by private-sector businesses. These statements focus on the long-term financial picture of the City as a whole.

The *statement of net position* reports all the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the two reported as *net position*. Net position is

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial position is improving or deteriorating.

The *statement of activities* shows how the City's net position changed during the most recent fiscal year. The unique feature of this statement is how it shows the revenues and expenses related to specific programs and how much of the programs were supported by the general taxes of the City. Since this statement is prepared on the accrual basis of accounting, all revenues and expenses are included, regardless of when cash is received.

Both statements show the operations of the City broken down by governmental activities and business-type activities. Governmental activities are the operations of the City generally supported by taxes, such as public works, public safety, parks, land management, and general administration. Business-type activities are operations of the City that are intended to recover all or a significant portion of their costs through user fees and charges. These consist of the five utilities the City operates: electric, natural gas, water, wastewater, and storm water along with the Quail Ridge Golf Course.

Fund financial statements focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds financial statements are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available, and expenditures are recognized when the related fund liability is incurred, except for long-term debt and other similar items, which are recorded when due. The focus, therefore, is on the short-term financial picture of the operations reported rather than the City as a whole. Most of the City's basic operations are reported in the Governmental Fund financial statements. The information reported in these statements can be compared to the governmental activities information in the government-wide statements. The reconciliation at the end of the fund financial statements details the relationship between the two types of financial statements.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are major funds. Data from the remaining governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds are used by the City to account for activities that operate like commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are called enterprise funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as internal service funds. Proprietary funds use the accrual basis of accounting; thus, the only reconciling items needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements relate to the elimination of internal service fund activity and capital asset ownership transfers.

The City has seven enterprise funds: Electric Transmission Fund, Electric Fund, Natural Gas Fund, Water Fund, Wastewater Fund, Refuse Fund, and the Quail Ridge Golf Course Fund. The City has two internal service funds: Management Services Fund, and Operational Services Fund. The Electric, Natural Gas, Water and Wastewater funds are the only ones considered major for presentation purposes.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

Fiduciary funds are used by the City to account for resources held by the City for the benefit of a third party. Fiduciary funds are not reflected in the government-wide financial statements, since the resources of those funds are not available to support the City's operations. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the basic financial statements provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements. New notes have been added in 2020 to reflect the addition of transmission expenses as a stand alone utility.

Other information. In addition to the financial statements and accompanying notes described above, this report also contains *required supplementary information* concerning the City's progress in funding its obligation to provide postemployment benefits to its employees and supplementary information regarding non-major funds have been included to give the reader greater context of the information provided.

Analysis of the Government-Wide Financial Statements

Analysis of net position

As indicated earlier, net position may serve over time as a useful indicator of the City's financial condition. For the City, assets plus deferred outflows exceeded liabilities plus deferred inflows of resources by \$68.47 million at the close of the current fiscal year. The City's net position increased by \$2.01 million from the prior year, with business-type activities accounting for an decrease of \$1.77 million offset and governmental activities increasing by 3.83 million.

City of Winfield Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 22,389,036	\$ 19,227,529	\$ 16,409,390	\$ 14,311,965	\$ 38,798,426	\$ 33,539,494
Capital assets	35,572,549	35,231,941	39,844,053	39,617,707	75,416,602	74,849,648
Total assets	57,961,585	54,459,470	56,253,443	53,929,672	114,215,028	108,389,142
Deferred Outflows	2,278,363	1,292,713	1,957,015	1,044,320	4,235,378	2,337,033
Long-term liabilities	27,062,314	25,480,426	13,804,294	9,359,370	40,866,608	34,839,796
Other liabilities	2,420,938	3,253,768	2,112,907	1,526,855	4,533,845	4,780,623
Total liabilities	29,483,252	28,734,194	15,917,201	10,886,225	45,400,453	39,620,419
Deferred Inflows	4,233,625	4,329,695	348,073	386,245	4,581,698	4,715,940
Net position:						
Net investment in						
Capital Assets	20,386,054	15,466,287	34,245,778	35,938,587	54,631,832	51,404,874
Restricted for:						
Capital Projects	1,389,733	1,236,247	175,293	4,528,811	1,565,026	5,765,058
General Government	7,152,640	346,538	-	-	7,152,640	346,538
Public Safety	595,038	581,665	-	-	595,038	581,665
Public Works	-	323,235	-	-	-	323,235
Health & Welfare	290,759	248,499	-	-	290,759	248,499
Street improvements	1,064,038	677,765	-	-	-	-
Environmental Prot.	-	-	-	-	-	-
Cultural & Recreation	129,511	118,680	-	-	129,511	118,680
Economic Devel.	797,641	817,756	-	-	797,641	817,756
Debt Service	1,304,522	1,267,282	-	-	1,304,522	1,267,282
Unrestricted (deficit)	(6,586,864)	1,604,340	7,524,116	3,234,124	937,252	4,838,464
Total net position	\$ 26,523,072	\$ 22,688,294	\$ 41,945,187	\$ 43,701,522	\$ 68,468,259	\$ 66,389,816

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

Assets increased by \$5.83 million. Governmental Activities Assets increased \$3.50 million. Business-Type Activities Assets increased \$800 thousand.

Liabilities increased by \$3.38 million. Governmental Activities Liabilities increased \$3.35 million. Business-Type Activities Liabilities increased \$2.32 million.

Approximately 80 percent of the City's net position reflect a net investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and construction work in process), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently the capital assets are not available for future spending. The City has about \$9.47 million of restricted net position, which represents resources that are subject to external restrictions on how they may be spent. The unrestricted net position represents the amount of net position that is neither net investment in capital assets nor restricted. The City's unrestricted net position at December 31, 2020 was \$937 thousand.

Analysis of Changes in Net Position

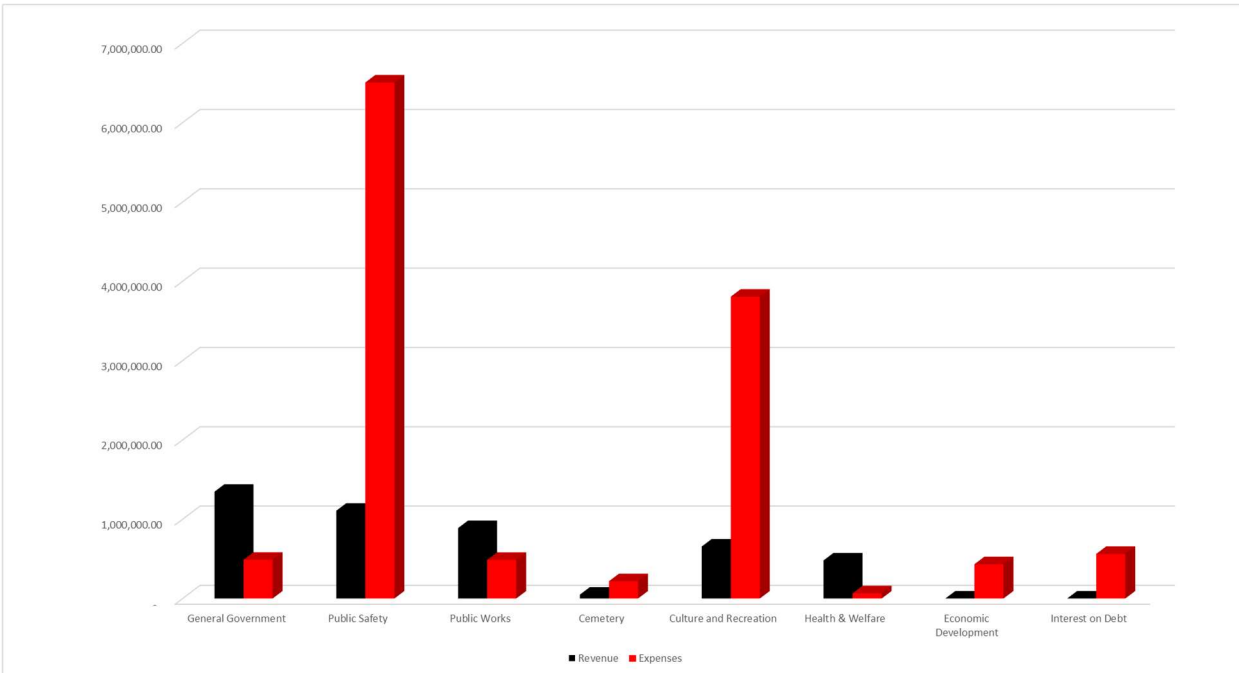
The following table reflects the revenues and expenses for the City's activities for the year ended December 31, 2020, and illustrate the comparison between the current year, and the prior year:

City of Winfield Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 3,262,724	\$ 2,895,068	\$ 35,163,385	\$ 38,064,442	\$ 38,426,109	\$ 40,959,510
Operating grants and contributions	1,091,696	790,802	-	-	1,091,696	790,802
Capital grants and contributions	284,517	541,402	-	-	284,517	541,402
General revenues:						
Property taxes	4,442,747	4,399,021	-	-	4,442,747	4,399,021
Sales taxes	4,097,235	2,552,264	-	-	4,097,235	2,552,264
Transient Guest Tax	66,411	77,294	-	-	66,411	77,294
Alcohol Beverage Tax	55,302	70,271	-	-	55,302	70,271
Investment Earnings	90,030	153,739	48,828	120,631	138,858	274,370
Total revenues	13,390,662	11,479,861	35,212,213	38,185,073	48,602,875	49,664,934
Expenses:						
General government	488,894	1,329,125	-	-	488,894	1,329,125
Public safety	6,506,678	6,184,198	-	-	6,506,678	6,184,198
Public works	487,448	1,799,347	-	-	487,448	1,799,347
Cemetery	218,448	202,876	-	-	218,448	202,876
Culture and recreation	3,806,248	2,373,817	647,327	788,748	4,453,575	3,162,565
Health & welfare	66,414	57,403	-	-	66,414	57,403
Economic development	432,608	378,499	-	-	432,608	378,499
Interest on long-term debt	562,558	624,626	-	-	562,558	624,626
Electric	-	-	24,172,843	24,604,865	24,172,843	24,604,865
Electric Transmission	-	-	569,585	-	569,585	-
Natural Gas	-	-	2,951,091	2,964,941	2,951,091	2,964,941
Water	-	-	2,388,496	1,872,083	2,388,496	1,872,083
Wastewater	-	-	1,618,722	1,598,412	1,618,722	1,598,412
Refuse	-	-	1,607,660	1,448,011	1,607,660	1,448,011
Total expenses	12,569,296	12,949,891	33,955,724	33,277,060	46,525,020	46,226,951
Change in net position before transfers	821,366	(1,470,030)	1,256,489	4,908,013	2,077,855	3,437,983
Transfers	3,012,827	3,790,874	(3,012,827)	(3,790,874)	-	-
Change in net position after transfers	3,834,193	2,320,844	(1,756,338)	1,117,139	2,077,855	3,437,983
Net position, beginning	22,688,294	20,367,450	43,701,525	42,584,383	66,389,819	62,951,833
Restated GASB 84	585	-	-	-	585	-
Net position, ending	\$ 26,523,072	\$ 22,688,294	\$ 41,945,187	\$ 43,701,522	\$ 68,468,259	\$ 66,389,816

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

The city's net position in governmental activities increased \$3.83 million. The chart below illustrates how the City's various governmental activities program revenue vs. program expenses fared in 2020.



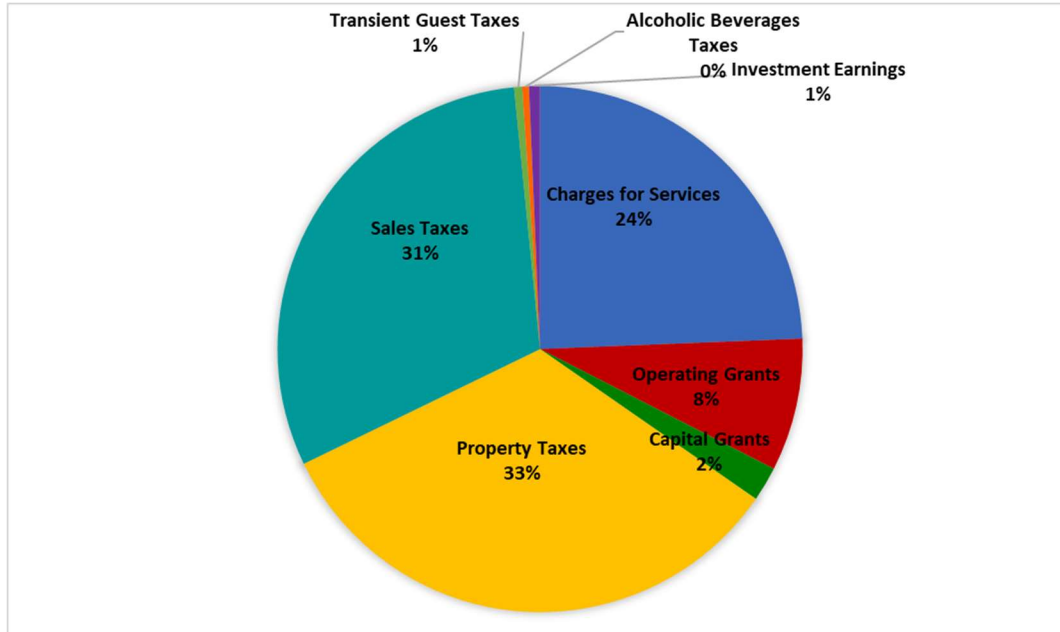
- Public safety activities continue to represent the largest governmental activity expense, \$6.506 million, or 52% percent of the City's total governmental activity expenses. Public safety expenses include police, fire, ambulance, building inspection and public parking services provided by the City. These expenses increased \$322 thousand, largely attributed to a one time increase in the acquisition of additional new vehicles in police due to a change in manufacturing calendars and ambulance acquisitions.
- Culture and recreation activities account for \$3.806million, or about 30% percent of the total governmental activity expenses. This activity includes the Aquatic Center, parks maintenance and the recreation operations at the City of Winfield Lake, the Broadway Sports Complex, and the Winfield Fairgrounds. This item was increased significantly as investments in facilities were made including the Winfield City Lake and the addition of splashpads.
- Public works activities account for \$487 thousand, or about 4% of the total governmental activity expenses. This activity primarily includes the street pavement maintenance program. This item was less than it's normal share of expenses as the program was curtailed in 2020 due to the Coronavirus Pandemic.
- General government activities account for \$488 thousand, or 4% of the total governmental activity expenses. This activity includes cost not directly attributable to any other category such as street lights, property insurance, management services, etc.

The next chart illustrates the City's overall program and general revenues for governmental activities in 2020.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

Major sources of revenue in the governmental activities continue to be property, sales, and other taxes as illustrated in the graph.



- Property taxes totaled \$4.442 million, or 33% of the City's governmental activities revenues. These revenues increased \$43 thousand.
- Charges for services totaled \$3.263 million or 24% of the City's governmental activities revenues. These fees can essentially be summarized into four categories: community development, cemetery services, parks and recreation, and emergency medical services. These revenues increased \$368 thousand.
- Sales taxes totaled \$4.097 million, or 31% of the City's governmental activities revenues. The City has a 1% general sales tax. 1/2 of that tax is dedicated to Capital Projects and is recorded and tracked separately from the General Fund. The other 1/2 is used for general government services to help keep property taxes down.

In 2020, the City collected an additional 1% sales tax for capital improvements. For the year 2020, 6/10 of one cent went toward the public safety center construction project and 4/10 of one cent went to the Consolidated Street and Highway Fund.

- Capital grants and contributions totaled \$285 thousand or 2% of the City's governmental activities revenues. These revenues include contributions and federal and state grants for public safety equipment and for public works street improvement projects.

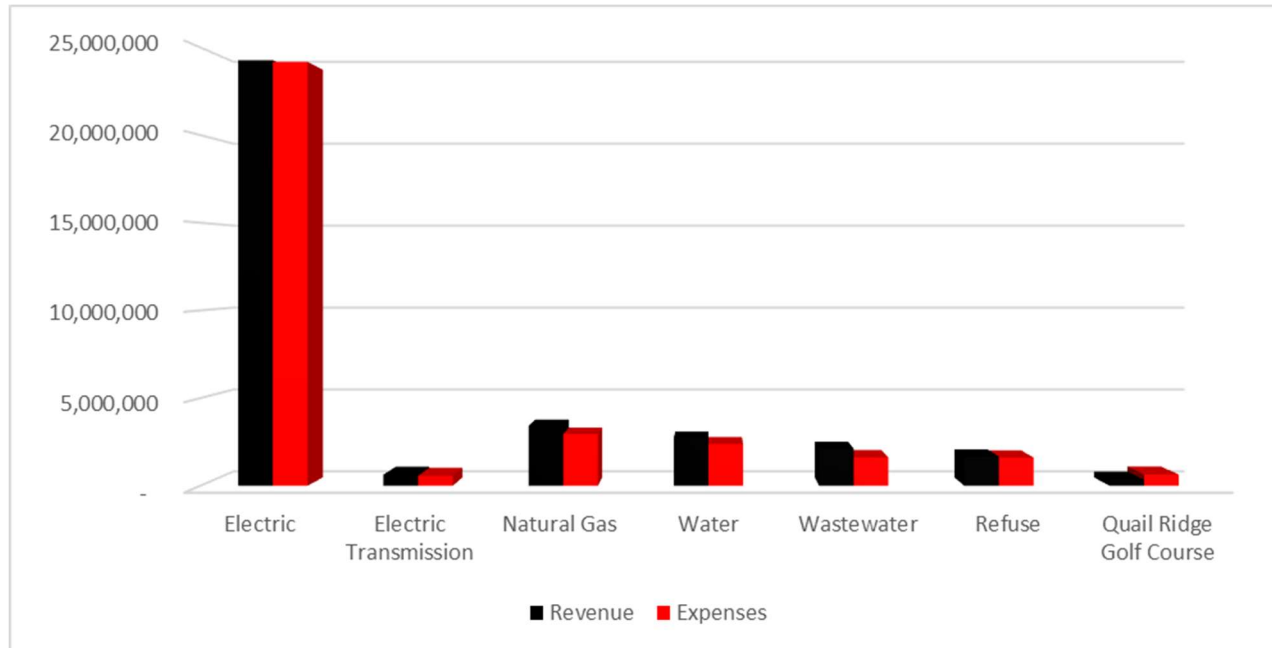
Business-type Activities

The City operates six utilities and a municipal golf course. Combined, the transmission, electric and gas utilities comprise 81% of the total business-type activity charges.

The City's net position related to business-type activities decreased by \$1.76 million from the prior year. The utilities remain to see a need for monitoring the ability to cover shared costs with governmental activities as well as future equipment and capital expenses.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020



Highlights in the business-type activities area include:

- The Electric Fund had revenues of \$24.264 million, a small decrease. The primary factor for the revenue decrease was a decrease in sales. Expenses were \$24.173 million, which was more than \$400 thousand less than the prior year. Budgetary basis revenues exceeded expenses by \$187 thousand.
- The Natural Gas Fund had revenues of \$3.429 million, which was a decrease of \$1 million or 31%. The primary factor for the revenue decrease was a decrease in the sale of natural gas. Expenses were \$2.951 million, which was \$13 thousand less than the prior year. The primary reason for the expense change was a change in the amount of natural gas purchased for resale. Budgetary basis revenues exceeded expenses by \$183 thousand.
- The Water Fund had revenues of \$2.715 million, which was flat from the prior year. Expenses were \$2.388 million, which was more than \$500 thousand more than the prior year. This change was due to unplanned emergency expenses related to the 2019 flooding. Budgetary basis revenues exceeded expenses by \$19 thousand.
- The Wastewater Fund had revenues of \$2.117 million, which was an increase of \$136 thousand. Expenses were \$1.618 million, about \$20 thousand more than the prior year. Budgetary revenues exceeded expenses by \$249 thousand.
- The Refuse Fund had revenues of \$1.661 million, which was about \$200 more than the prior year. Expenses were \$1.607 million, which was about \$159 thousand more than the prior year. The primary reason for the expense increase was a capital purchase for a refuse truck. Those expenses will be offset with a lease upon delivery of the vehicle in 2021. Budgetary revenues were less than expenses by \$253 thousand.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

- The Quail Ridge Golf Course Fund had revenues of \$338 thousand, which was an increase of \$66 thousand over 2019. The primary factor for the revenue increase was favorable weather and increased play due to increased in pandemic related outdoor safe activity. The City is working to move toward more event play to help recover gap losses in the future. The main resource for this fund is transfers in from other funds, which offset the difference between revenues and expenses. Expenses for 2020 were \$647 thousand, which was \$141 thousand less than the prior year.

Financial Analysis of the City's Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the City's financing requirements. Unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year. Types of governmental funds reports by the City include the general fund, special revenue funds, debt service funds, and capital project funds.

General Fund

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance was \$1.5 million, increased compared to the prior year. As a measure of the general fund's liquidity, it may be useful to compare the budgetary basis unencumbered available fund balance, \$1.061 million, to total general fund expenditures. This comparison represents 11.6% of total general fund expenditures of \$9.096 million.

The total revenue in the general fund was \$9.137 million, a decrease of \$1.640 million over the prior year. This change is due to the realignment of sales tax receipts for capital improvements away from the General Fund and directly into the Capital Improvements Fund as well as a reduction in transfers into the fund.

The total expenditures in the general fund were \$9.096 million, a decrease of \$1.245 million over the prior year. The main change in expenditures was the change in the alignment of sales tax dollars mentioned previously as well as a general pulling back on expenditures considering the ongoing Coronavirus Pandemic.

Debt Service Fund

At the end of the current fiscal year, the total fund balance was \$1.246 million, an decrease of \$20 thousand over the prior year. This balance is restricted for the payment of future debt and expected to grow as revenues exceed expenditures in future years.

The total revenue was \$1.231 million, an increase of \$45 thousand. The total expenditures were \$1.551 million. The debt fund receives a mill levy toward the payment of debt. The fund is expected to continue to acquire fund balance that will be used to offset the refunding of current debt in 2025.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

Capital Projects Fund

At the end of the current fiscal year, the total fund balance in the major capital project funds was \$1.489 million, an increase of \$253 thousand compared to the prior year all of which is restricted for future capital projects.

The total revenue was \$1.031 million, an increase of \$15 thousand over the previous fiscal year mostly due to increases in miscellaneous income. The largest financing source to these funds is a direct revenue from sales tax for the ½ cent sales tax attributable to capital projects/equipment.

The total expenditures were \$177 thousand, a slight decrease from the previous fiscal year. Expenditures in this fund occur as projects become ready for construction.

Other governmental funds (Combined)

This grouping is the summation of all other special revenue funds. These funds are not considered major funds, so the detail on each specific fund can be found in the section titled, "Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds".

At the end of the current fiscal year, the total fund balances in all other governmental funds was \$4.843 million, an decrease of \$1.5 million compared to the prior year. The main change is the release of funds planned for construction of the public safety center and other specific capital improvements/construction.

The total revenue was \$3.183 million. The total expenditures were \$3.240 million.

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide statements, but for our business type activities. The funds listed below are the City's major proprietary funds:

The electric transmission fund was established in 2020. The electric transmission fund had a total net position of \$1.782 million at the end of the current fiscal year.

The electric fund had a total net position of \$20.394 million at the end of the current fiscal year. This is a decrease from the prior year and largely reflects the change in operating revenues for the utility as reviewed prior as well as a change diversion of the fund into the electric transmission utility.

The natural gas fund had a total net position of \$4.819 million at the end of the current fiscal year. This is a decrease from the prior year and largely reflects the change in operating revenues for the utility as reviewed prior.

The water fund had a total net position of \$5.262 million at the end of the current fiscal year. This is an decrease of \$146 thousand from the previous year.

The wastewater fund had a total net position of \$8.294 million at the end of the current fiscal year. This is an increase of \$231 thousand from the previous year.

Fiduciary Funds

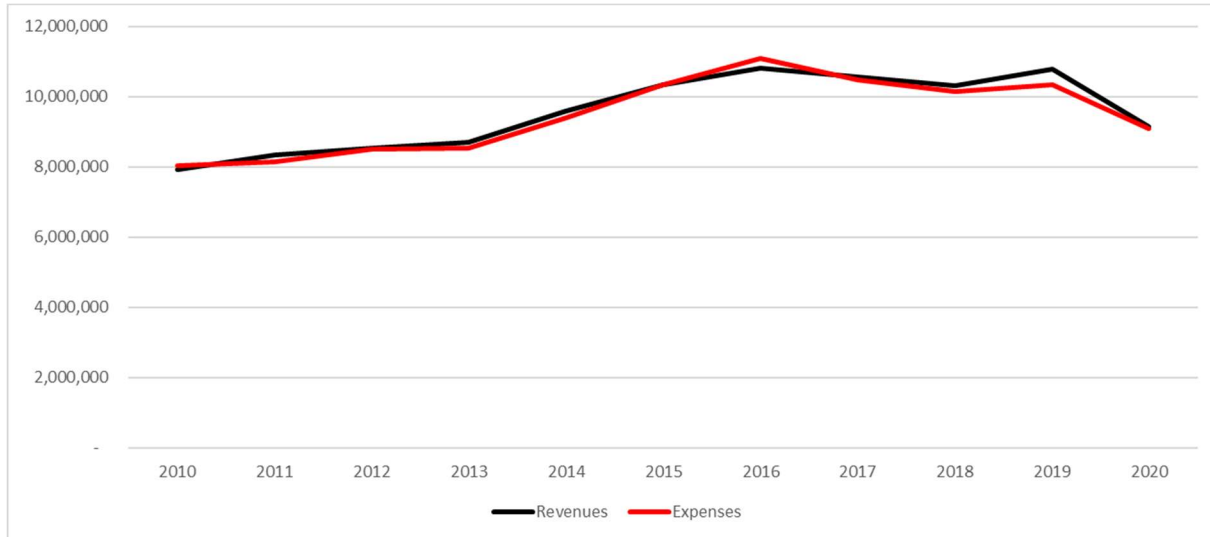
The City maintains three fiduciary funds: Payroll Clearing, Sales Tax, and Flexible Medical.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

General Fund Budgetary Highlights

The following graph illustrates the City's General Fund Revenues against Expenditures for fiscal years ended 2010 through 2020:



As this graph illustrates, the City has had revenues more than expenditures eight of the last ten years. The City will need to continue monitoring expenditures as compared to flat growth with respect to assessed valuations, which allow for no measurable increase in property tax received. To combat flat property tax receipts, the City will need to review expenditures and likely identify user fee adjustments or ways to promote local sales tax receipts.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2020, amounts to \$75,416,602 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, machinery and equipment, intangibles, vehicles, roads, water lines, sewer lines, natural gas lines and electric lines.

City of Winfield Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,155,216	\$ 1,900,216	\$ 830,779	\$ 830,779	\$ 2,985,995	\$ 2,730,995
Buildings	10,074,274	9,832,742	13,287,869	13,327,246	23,362,143	23,159,988
Improvements	34,710,490	33,436,392	63,818,038	64,686,860	98,528,528	98,123,252
Machinery & Equipment	9,809,336	9,281,323	31,866,761	31,096,118	41,676,097	40,377,441
Less Accumulated Deprec.	(21,303,228)	(20,105,110)	(70,776,623)	(70,474,104)	(92,079,851)	(90,579,214)
Leased Equipment	464,464	464,464	114,417	114,417	578,881	578,881
Less Accumulated Amort.	(338,003)	(251,153)	(80,092)	(57,209)	(418,095)	(308,362)
Construction in Process	-	673,067	782,904	93,600	782,904	766,667
Total	\$ 35,572,549	\$ 35,231,941	\$ 39,844,053	\$ 39,617,707	\$ 75,416,602	\$ 74,849,648

For additional information on capital assets, see Note 4 to the Basic Financial Statements.

CITY OF WINFIELD, KANSAS

Management's Discussion and Analysis December 31, 2020

Debt Administration

At the end of 2020, the City had a total long-term debt outstanding of \$43.548 million. Of this amount, \$25.905 million was general obligation debt backed by the full faith and credit of the City and \$6.629 was general obligation debt that is supported by business activities.

	City of Winfield Outstanding Debt					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
General Obligation	\$ 19,276,361	\$ 18,355,000	\$ 6,628,639	\$ 3,455,000	\$ 25,905,000	\$ 21,810,000
Capital Leases	361,674	391,067	76,061	84,964	437,735	476,031
Interlocal Agreement	67,000	100,500	-	-	67,000	100,500
Compensated Absences	353,645	434,217	467,059	666,587	820,704	1,100,804
Net Premium on GO Bonds	774,113	801,385	84,243	-	858,356	801,385
Net OPEB Obligation	836,783	767,643	1,274,303	1,111,150	2,111,086	1,878,793
Net pension Obligation	7,375,643	6,247,758	5,972,822	4,631,409	13,348,465	10,879,167
Total	\$ 29,045,219	\$ 27,097,570	\$ 14,503,127	\$ 9,949,110	\$ 43,548,346	\$ 37,046,680

The City's long-term debt increased due to the GO debt taken on for the construction of transmission utility assets, Strother Field property acquisition and road construction and other property acquisition. The debt for the transmission improvements is supported by revenues received to the transmission utility. The Strother Field improvements are backed by the Cities of Winfield and Arkansas City acting jointly through an interlocal agreement for the operation of the Airport Industrial Park.

The City was assigned an "A+" rating from Standard & Poor's in 2019.

For additional information on debt administration, see Note 5 to the Basic Financial Statements.

Requests for Information

This financial report is designed to provide the reader with a general overview of the City's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Finance Department, City of Winfield, 200 E 9th Ave, Winfield, KS 67156.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF WINFIELD, KANSAS

Statement of Net Position
December 31, 2020

	Primary Government			Component units
	Governmental Activities	Business Type Activities	Total	
Assets:				
Cash and cash equivalents	\$ 14,295,415	\$ 12,524,694	\$ 26,820,109	\$ 694,100
Receivables:				
Property taxes	3,908,230	-	3,908,230	-
Special assessment taxes	1,423,103	-	1,423,103	-
Sales taxes	382,709	-	382,709	-
Franchise fees	32,440	-	32,440	-
Trade accounts, net	303,943	2,601,282	2,905,225	9,162
Due from other governments	200,850	-	200,850	-
Internal balances	1,107,135	(1,107,135)	-	-
Inventories	-	2,119,141	2,119,141	1,730
Prepaid expenses	24,959	23,900	48,859	31,701
Investment in joint venture	-	60,258	60,258	-
Other investments	-	11,957	11,957	-
Restricted assets	-	175,293	175,293	16,304
Land held for resale	710,252	-	710,252	-
Capital assets:				
Land	2,155,216	830,779	2,985,995	52,776
Construction work in progress	-	782,904	782,904	-
Buildings	10,074,274	13,287,869	23,362,143	6,282,353
Improvements other than buildings	34,710,490	63,818,038	98,528,528	-
Machinery and equipment	9,809,336	31,866,761	41,676,097	464,819
Less accumulated depreciation	(21,303,228)	(70,776,623)	(92,079,851)	(3,714,556)
Leased equipment	464,464	114,417	578,881	-
Less accumulated amortization	(338,003)	(80,092)	(418,095)	-
Total assets	57,961,585	56,253,443	114,215,028	3,838,389
Deferred Outflows of Resources:				
Deferred outflows related to pensions	2,121,310	1,717,845	3,839,155	70,381
Deferred outflows related to OPEB healthcare	9,066	13,807	22,873	-
Deferred outflows related to OPEB KPERS	147,988	225,363	373,351	7,855
Deferred outflows of resources	2,278,364	1,957,015	4,235,379	78,236
Liabilities:				
Accounts payable	151,071	1,245,038	1,396,109	42,313
Accrued payroll payable	93,429	128,915	222,344	23,263
Accrued interest payable	193,533	40,118	233,651	-
Noncurrent liabilities:				
Due within one year	1,982,905	698,833	2,681,738	1,748
Due in more than one year	27,062,314	13,804,294	40,866,608	414,123
Total liabilities	29,483,252	15,917,198	45,400,450	481,447
Deferred Inflows of Resources:				
Deferred inflows for property taxes receivable	3,908,230	-	3,908,230	-
Deferred inflows for grant receivable	-	-	-	162,928
Deferred inflows on bond refundings	9,207	13,806	23,013	-
Deferred inflows related to pensions	206,490	167,213	373,703	9,066
Deferred inflows related to OPEB healthcare	104,830	159,642	264,472	-
Deferred inflows related to OPEB KPERS	4,868	7,412	12,280	7,317
Total deferred inflows of resources	4,233,625	348,073	4,581,698	179,311
Net Position:				
Net investment in capital assets	20,386,054	34,245,778	54,631,832	3,085,392
Restricted for:				
Debt service	1,304,522	-	1,304,522	-
Capital improvements	1,389,733	175,293	1,565,026	121,060
General government	7,152,640	-	7,152,640	-
Public safety	595,038	-	595,038	-
Health and welfare	290,759	-	290,759	-
Street improvements	1,064,038	-	1,064,038	-
Culture and recreation	129,511	-	129,511	-
Economic development	797,641	-	797,641	-
Unrestricted	(6,586,864)	7,524,116	937,252	170,475
Total net position	\$ 26,523,072	\$ 41,945,187	\$ 68,468,259	\$ 3,376,927

CITY OF WINFIELD, KANSAS

Statement of Activities
Year Ended December 31, 2020

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business Type Activities	Total	
Governmental Activities:								
General government	\$ 488,894	\$ 1,225,007	\$ -	\$ 121,510	\$ 857,623	\$ -	\$ 857,623	\$ -
Public safety	6,506,678	704,107	390,374	124,785	(5,287,412)	-	(5,287,412)	-
Public works/stormwater	487,448	153,113	697,042	38,222	400,929	-	400,929	-
Cemetery	218,448	48,870	300	-	(169,278)	-	(169,278)	-
Culture and recreation	3,806,248	651,446	3,980	-	(3,150,822)	-	(3,150,822)	-
Health and welfare	66,414	480,181	-	-	413,767	-	413,767	-
Economic development	432,608	-	-	-	(432,608)	-	(432,608)	-
Interest on long-term debt	562,558	-	-	-	(562,558)	-	(562,558)	-
Total Governmental Activities	\$ 12,569,296	\$ 3,262,724	\$ 1,091,696	\$ 284,517	(7,930,359)	-	(7,930,359)	-
Business-Type Activities:								
Electric Utility	\$ 24,172,843	\$ 24,264,160	\$ -	\$ -	-	91,317	91,317	-
Electric Transmission	569,585	636,939	-	-	-	67,354	67,354	-
Gas Utility	2,951,091	3,429,904	-	-	-	478,813	478,813	-
Water Utility	2,388,496	2,715,577	-	-	-	327,081	327,081	-
Wastewater Utility	1,618,722	2,117,854	-	-	-	499,132	499,132	-
Refuse	1,607,660	1,660,802	-	-	-	53,142	53,142	-
Quail Ridge Golf Course	647,327	338,149	-	-	-	(309,178)	(309,178)	-
Total Business-Type Activities	\$ 33,955,724	\$ 35,163,385	\$ -	\$ -	-	1,207,661	1,207,661	-
Component Units:								
Winfield Public Library	\$ 604,301	\$ 8,348	\$ 59,569	\$ -	-	-	-	(536,384)
Winfield Housing Authority	368,734	179,048	78,532	146,976	-	-	-	35,822
Total Component Units	\$ 973,035	\$ 187,396	\$ 138,101	\$ 146,976	-	-	-	(500,562)
General Revenues and Transfers:								
General Revenues:								
Property taxes levied for:								
General purposes					3,773,371	-	3,773,371	-
Debt service					669,376	-	669,376	-
Sales taxes					4,097,235	-	4,097,235	-
Transient guest taxes					66,411	-	66,411	-
Alcohol beverage taxes					55,302	-	55,302	-
Payment from City of Winfield					-	-	-	541,098
Investment earnings					90,030	48,828	138,858	3,945
Transfers in (out)					3,012,827	(3,012,827)	-	-
Total general revenues and transfers					11,764,552	(2,963,999)	8,800,553	545,043
Change in net position					3,834,193	(1,756,338)	2,077,855	44,481
Net position at beginning of year					22,688,294	43,701,525	66,389,816	3,332,446
Restatement for GASB 84 implementation					585	-	585	-
Net position at beginning of year, restated					22,688,879	43,701,525	66,390,404	3,332,446
Net position at end of year					\$ 26,523,072	\$ 41,945,187	\$ 68,468,259	\$ 3,376,927

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

CITY OF WINFIELD, KANSAS

Balance Sheet - Governmental Funds
December 31, 2020

	General	Debt Service	Capital Improvements	Special Streets and Highway	Public Safety Needs Study	Other Governmental Funds	Total Governmental Funds
Assets:							
Cash and short-term investments	\$ 1,288,994	\$ 1,053,987	\$ 1,389,734	\$ 1,502,283	\$ 4,844,250	\$ 4,216,167	\$ 14,295,415
Property taxes receivable	2,748,660	552,231	-	-	-	607,339	3,908,230
Prepaid sales tax	-	-	-	-	-	24,959	24,959
Special assessment taxes receivable	130,423	1,292,680	-	-	-	-	1,423,103
Due from other funds	20,265	183,277	-	-	-	-	203,542
Accounts receivable, net	142,209	9,200	-	26,079	-	126,455	303,943
Due from other governmental agencies	-	200,850	-	-	-	-	200,850
Franchise fees receivable	32,440	-	-	-	-	-	32,440
Sales tax receivable	143,503	-	79,735	63,789	-	95,682	382,709
Land held for resale	-	-	-	-	-	710,252	710,252
Total assets	\$ 4,506,494	\$ 3,292,225	\$ 1,469,469	\$ 1,592,151	\$ 4,844,250	\$ 5,780,854	\$ 21,485,443
Liabilities:							
Accounts payable	\$ 24,738	\$ -	\$ -	\$ -	\$ 663	\$ 124,881	\$ 150,282
Accrued payroll	67,266	-	-	5,592	-	21,359	94,217
Due to other funds	-	-	-	-	-	183,277	183,277
Total liabilities	92,004	-	-	5,592	663	329,517	427,776
Deferred Inflows of Resources:							
Property taxes receivable	2,748,660	552,231	-	-	-	607,339	3,908,230
Special assesment taxes receivable	130,423	1,292,680	-	-	-	-	1,423,103
Intergovernmental receivables	-	200,850	-	-	-	-	200,850
Total deferred inflows of resources	2,879,083	2,045,761	-	-	-	607,339	5,532,183
Fund Balances:							
Nonspendable	-	-	-	-	-	6,119	6,119
Restricted:							
Debt service	-	1,246,464	-	-	-	-	1,246,464
General government	-	-	-	-	-	4,854	4,854
Public safety	-	-	-	-	-	595,038	595,038
Stormwater drainage improvements	-	-	-	-	-	264,951	264,951
Recreation	-	-	-	-	-	129,511	129,511
Health and welfare	-	-	-	-	-	25,808	25,808
Economic development	-	-	-	-	-	791,522	791,522
Levee maintenance	-	-	-	-	-	28,749	28,749
Street improvements	-	-	-	-	-	1,159,721	1,159,721
Equipment acquisitions	-	-	1,469,469	1,586,559	4,843,587	752,680	8,652,295
Committed:							
Water quality improvements	-	-	-	-	-	242,481	242,481
Fairgrounds improvements	-	-	-	-	-	200,080	200,080
Cemetery improvements	-	-	-	-	-	65,790	65,790
Assigned:							
Capital projects	-	-	-	-	-	576,694	576,694
Subsequent year's budget	819,547	-	-	-	-	-	819,547
Unassigned	715,860	-	-	-	-	-	715,860
Total fund balances	1,535,407	1,246,464	1,469,469	1,586,559	4,843,587	4,843,998	15,525,484
Total liabilities, deferred inflows and fund balances	\$ 4,506,494	\$ 3,292,225	\$ 1,469,469	\$ 1,592,151	\$ 4,844,250	\$ 5,780,854	\$ 21,485,443

CITY OF WINFIELD, KANSAS

Reconciliation of the Balance Sheet of Governmental Funds
To Statement of Net Position
December 31, 2020

Total Governmental Fund Balances		\$ 15,525,484
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds (capital assets net of accumulated depreciation):		
Cost	57,213,780	
Accumulated depreciation	(21,641,231)	
		35,572,549
Other assets not available to pay for current period expenditures and therefore are not reported in the governmental funds:		
Special assessments taxes receivable		1,423,103
Long-term contractual receivables from other governmental agencies		200,850
Certain items, which result in a consumption of net position applicable to a future reporting period, are recognized as deferred outflows of resources in government-wide financial statements:		
Deferred outflows related to pensions		2,121,310
Deferred outflows related to OPEB		157,053
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable on general obligation bonds	193,533	
Compensated absences payable	353,645	
Capital lease obligations payable	361,674	
General obligation bonds payable	19,276,361	
Unamortized premium on sale of general obligation bonds	774,113	
Interlocal agreement payable	67,000	
Net pension liability payable	7,375,643	
Net death & disability liability payable	122,988	
Net OPEB liability payable	713,794	
		(29,238,751)
Certain items, which result in an acquisition of net position applicable to a future reporting period, are recognized as deferred inflows of resources in government-wide financial statements:		
Deferred inflows related to bond refundings		(9,207)
Deferred inflows related to pensions		(206,490)
Deferred inflows related to OPEB		(109,698)
Internal service funds are used to charge the cost of certain activities to individual funds. The accumulated equity for the governmental fund types is reported on the statement of net position as internal balances		<u>1,086,869</u>
Net Position of Governmental Activities		<u>\$ 26,523,072</u>

CITY OF WINFIELD, KANSAS

Statement of Revenues, Expenditures and Changes
In Fund Balances - Governmental Funds
Year Ended December 31, 2020

	General	Debt Service	Capital Improvements	Special Streets and Highway	Public Safety Needs Study	Other Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 3,048,941	\$ 669,376	\$ -	\$ -	\$ -	\$ 724,430	\$ 4,442,747
Sales taxes	1,027,782	-	1,023,151	818,521	-	1,227,781	4,097,235
Special assessment taxes	-	274,893	-	-	-	-	274,893
Franchise taxes	135,808	-	-	-	-	-	135,808
Intergovernmental	498,615	-	-	697,042	-	658,885	1,854,542
Licenses and permits	59,765	-	-	-	-	-	59,765
Charges for services	1,346,661	-	-	-	-	175,292	1,521,953
Fines and forfeitures	60,953	-	-	-	-	-	60,953
Use of money and property	106,979	6,781	7,926	4,837	29,822	54,365	210,710
Miscellaneous	232,661	280,485	-	13,768	-	342,392	869,306
Total revenues	<u>6,518,165</u>	<u>1,231,535</u>	<u>1,031,077</u>	<u>1,534,168</u>	<u>29,822</u>	<u>3,183,145</u>	<u>13,527,912</u>
Expenditures:							
Current:							
General government	257,735	14,839	-	-	-	301,689	574,263
Public safety	6,168,816	-	-	-	184,000	321,607	6,674,423
Public works	-	-	-	1,105,621	41,775	249,671	1,397,067
Culture and recreation	1,670,521	-	-	-	-	2,259,980	3,930,501
Health and welfare	31,200	-	-	-	-	35,215	66,415
Economic development	295,153	-	-	-	-	68,112	363,265
Cemetery	215,002	-	-	-	-	4,125	219,127
Capital improvements	-	-	177,024	-	-	-	177,024
Debt service	33,500	1,536,178	-	41,676	-	-	1,611,354
Total expenditures	<u>8,671,927</u>	<u>1,551,017</u>	<u>177,024</u>	<u>1,147,297</u>	<u>225,775</u>	<u>3,240,399</u>	<u>15,013,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,153,762)</u>	<u>(319,482)</u>	<u>854,053</u>	<u>386,871</u>	<u>(195,953)</u>	<u>(57,254)</u>	<u>(1,485,527)</u>
Other Financing Sources (Uses):							
Issuance of debt	-	2,230,000	-	-	-	-	2,230,000
Premium on bond issue	-	24,275	-	-	-	-	24,275
Transfers in	2,683,400	1,114,651	18,300	904,747	-	3,134,132	7,855,230
Transfers out	(308,369)	(3,070,262)	(639,131)	(28,294)	-	(783,111)	(4,829,167)
Total other financing sources (uses)	<u>2,375,031</u>	<u>298,664</u>	<u>(620,831)</u>	<u>876,453</u>	<u>-</u>	<u>2,351,021</u>	<u>5,280,338</u>
Net change in fund balances	221,269	(20,818)	233,222	1,263,324	(195,953)	2,293,767	3,794,811
Fund balances, beginning year	<u>1,314,138</u>	<u>1,267,282</u>	<u>1,236,247</u>	<u>323,235</u>	<u>5,039,540</u>	<u>2,549,646</u>	<u>11,730,088</u>
Restatement for GASB 84	-	-	-	-	-	585	585
Fund balances, end of year	<u>\$ 1,535,407</u>	<u>\$ 1,246,464</u>	<u>\$ 1,469,469</u>	<u>\$ 1,586,559</u>	<u>\$ 4,843,587</u>	<u>\$ 4,843,998</u>	<u>\$ 15,525,484</u>

CITY OF WINFIELD, KANSAS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended December 31, 2020

Net Change in Fund Balances - Total Governmental Funds		\$ 3,794,811
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlays	\$ 1,922,665	
Depreciation	<u>(1,575,957)</u>	
Excess capital outlays over depreciation		346,708
Debt proceeds provide current financial resources for governmental funds but issuing debt increases long-term liabilities in the statement of net position for:		
Bond proceeds		(2,230,000)
Bond premium		<u>(24,275)</u>
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.		24,668
In the statement of activities, the gain or loss from the disposition of capital assets is reported, whereas in the governmental funds, only cash proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the assets sold.		(6,100)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
General obligation bond payments	1,308,639	
Capital lease obligation payments	29,393	
Interlocal agreement payments	<u>33,500</u>	
Total payments on long-term liabilities		1,371,532
In the statement of activities the deferred refunding costs increases deferred outflows of resources but does not provide current resources to the governmental funds. Amortization of the deferred refunding costs is reflected in the statement of activities but is not reported as expenditures in the governmental funds:		
Amortization of deferred refunding costs		11,049
Special assessments are not considered available to liquidate liabilities of the current period. However, they are recognized as revenue in the statement of activities as soon as the related improvements is completed and the special assessments are levied.		129,696
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund for long-term receivables		(282,030)
Pension contributions is an expenditure in the governmental funds but reduces the net pension liability in the statement of net position. Additionally, the effect of changes in deferred outflows and inflows for pensions are only recorded in the statement of activities.		(94,855)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.		
Net Other Postemployment Benefits Other Than Pensions		(69,140)
Deferred inflows and outflows related to OPEB		40,493
Compensated absences payable		80,573
Amortization of premium on issuance of general obligation bonds		51,547
Internal service funds are used to charge the cost of certain activities to the individual funds. Net revenue (expense) of the internal service funds is reported within governmental activities.		<u>689,516</u>
Change in Net Position of Governmental Activities		<u>\$ 3,834,193</u>

CITY OF WINFIELD, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
General Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	Original	Final	Basis	
Revenues:				
Taxes				
Property	\$ 3,009,567	\$ 3,009,567	\$ 2,982,458	\$ (27,109)
Sales	1,820,000	1,820,000	1,027,782	(792,218)
Franchise	147,000	147,000	135,808	(11,192)
Intergovernmental	474,000	474,000	431,810	(42,190)
Licenses, fees and permits	181,600	181,600	59,765	(121,835)
Charges for services	1,553,850	1,553,850	1,346,661	(207,189)
Fines and forfeitures	80,050	80,050	60,953	(19,097)
Use of money and property	129,500	129,500	106,979	(22,521)
Miscellaneous	28,113	28,113	301,399	273,286
Transfers in	2,804,750	2,804,750	2,683,400	(121,350)
Total revenues	10,228,430	10,228,430	9,137,015	(1,091,415)
Expenditures and encumbrances:				
General government				
Administrative/other	1,525,926	1,525,926	460,935	(1,064,992)
Cemetery maintenance	216,514	216,514	215,002	(1,512)
Public safety:				
Police Department	3,091,407	3,091,407	2,922,017	(169,390)
Fire Department	3,161,755	3,161,755	2,897,528	(264,227)
EMS Department	408,176	408,176	300,954	(107,222)
Municipal Court	83,193	83,193	80,462	(2,731)
Parking	-	-	355	355
Culture and recreation:				
City Lake	368,722	368,722	413,830	45,108
Park maintenance	800,294	800,294	728,018	(72,276)
Baden Square	232,982	232,982	191,816	(41,166)
Aquatic facility	207,794	207,794	158,569	(49,225)
Sports complex	227,014	227,014	133,388	(93,626)
Economic Development:				
Community development	307,118	307,118	285,153	(21,965)
Transfers out	303,980	303,980	308,369	4,389
Total expenditures and encumbrances	10,934,875	10,934,875	9,096,396	(1,838,480)
Revenues over (under) expenditures and encumbrances	(706,445)	(706,445)	40,619	747,064
Unencumbered cash, beginning of year	706,445	706,445	1,020,381	313,936
Unencumbered cash, end of year	\$ -	\$ -	\$ 1,061,000	\$ 1,061,000

CITY OF WINFIELD, KANSAS

Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Special Streets and Highway Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	\$ 380,300	\$ 380,300	\$ 607,789	\$ 227,489
Taxes	-	754,732	818,521	63,789
Interest earnings	4,000	4,000	4,837	837
Miscellaneous	1,580	1,580	16,674	15,094
Transfers in	435,000	435,000	904,747	469,747
Total revenues	820,880	1,575,612	2,352,568	776,956
Expenditures and encumbrances:				
Personal services	435,559	435,559	422,192	(13,367)
Contractual services	41,660	41,660	1,382	(40,278)
Commodities	130,415	130,415	200,554	70,139
Capital outlay	375,526	887,376	573,241	(314,135)
Principal	-	-	29,394	29,394
Interest	-	-	12,282	12,282
Transfer out	28,294	28,294	28,294	-
Total expenditures and encumbrances	1,011,454	1,523,304	1,267,339	(255,965)
Revenues over (under) expenditures	(190,574)	52,308	1,085,229	1,032,921
Unencumbered cash, beginning of year	190,574	190,574	291,878	101,304
Unencumbered cash, end of year	\$ -	\$ 242,882	\$ 1,377,107	\$ 1,134,225

CITY OF WINFIELD, KANSAS

Statement of Net Position - Proprietary Funds
December 31, 2020

	Business-Type Activities - Enterprise Funds							Governmental Activities
	Electric Utility	Electric Transmission	Gas Utility	Water Utility	Wastewater Utility	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Current Assets:								
Cash and cash equivalents	\$ 5,460,504	\$ 3,091,202	\$ 897,607	\$ 275,917	\$ 798,992	\$ 305,758	\$ 10,829,980	\$ 1,694,714
Trade accounts receivable	1,416,380	201,259	403,818	224,411	152,283	127,649	2,525,800	75,482
Inventories	1,443,589	34,720	327,432	133,953	33,278	25,458	1,998,430	120,711
Prepaid insurance	-	-	-	-	-	-	-	23,900
Restricted assets:								
Cash and cash equivalents restricted for:								
Wastewater Utility improvements	-	-	-	-	175,293	-	175,293	-
Total current assets	8,320,473	3,327,181	1,628,857	634,281	1,159,846	458,865	15,529,503	1,914,807
Property, Plant and Equipment:								
Land	382,366	-	6,305	8,801	23,355	403,452	824,279	6,500
Buildings	3,528,895	-	-	1,209,573	5,857,389	574,363	11,170,220	2,117,649
Construction in process	-	771,552	-	-	11,352	-	782,904	-
Improvements other than buildings	26,384,256	2,904,060	6,490,865	11,701,669	13,555,418	2,535,375	63,571,643	246,395
Machinery and equipment	18,961,799	-	704,206	5,582,385	2,432,786	2,203,222	29,884,398	1,982,363
Less accumulated depreciation	(35,582,368)	(819,168)	(3,255,448)	(9,956,466)	(14,121,313)	(4,205,061)	(67,939,824)	(2,836,799)
Leased equipment	-	-	-	-	77,245	37,172	114,417	-
Less accumulated amortization	-	-	-	-	(54,072)	(26,020)	(80,092)	-
Property, plant and equipment, net	13,674,948	2,856,444	3,945,928	8,545,962	7,782,160	1,522,503	38,327,945	1,516,108
Other Assets:								
Advances to other funds	27,588	-	6,645	2,970	4,912	7,620	49,735	-
Investment in joint venture	-	-	-	-	-	60,258	60,258	-
Other investments	11,956	-	-	-	-	-	11,956	-
Total other assets	39,544	-	6,645	2,970	4,912	67,878	121,949	-
Total assets	22,034,965	6,183,625	5,581,430	9,183,213	8,946,918	2,049,246	53,979,397	3,430,915
Deferred Outflows of Resources:								
Deferred outflows related to pensions	446,796	-	130,705	194,890	161,742	167,721	1,101,854	615,991
Deferred outflows related to OPEB healthcare	3,550	-	970	1,490	1,224	1,411	8,645	5,162
Deferred outflows related to OPEB KPERS	57,957	-	15,829	24,325	19,980	23,029	141,120	84,243
Total deferred outflows of resources	508,303	-	147,504	220,705	182,946	192,161	1,251,619	705,396
Total assets and deferred outflows of resources	22,543,268	6,183,625	5,728,934	9,403,918	9,129,864	2,241,407	55,231,016	4,136,311

CITY OF WINFIELD, KANSAS

Statement of Net Position - Proprietary Funds (Continued)
December 31, 2020

	Business-Type Activities - Enterprise Funds							Governmental Activities
	Electric Utility	Electric Transmission	Gas Utility	Water Utility	Wastewater Utility	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Current Liabilities:								
Salaries and wages payable	\$ 56,633	\$ -	\$ 6,156	\$ 10,987	\$ 9,437	\$ 9,589	\$ 92,802	\$ 36,113
Accounts payable	25,024	860,771	301,208	1,073	873	6,360	1,195,309	49,729
Compensated absences payable	48,900	-	19,382	32,035	31,447	23,979	155,743	79,638
Current portion of general obligation bonds payable	-	170,212	-	279,645	-	-	449,857	-
Accrued interest payable	-	6,224	-	33,894	-	-	40,118	-
Current portion of capitalized lease obligations payable	-	-	-	-	6,284	3,027	9,311	-
Total current liabilities	130,557	1,037,207	326,746	357,634	48,041	42,955	1,943,140	165,480
Noncurrent Liabilities:								
Advances from other funds	-	-	-	-	-	-	-	70,000
Long-term portion of compensated absences payable	50,835	-	14,200	18,943	36,847	37,404	158,229	73,449
Long-term portion of general obligation bonds payable	-	3,279,788	-	2,898,994	-	-	6,178,782	-
Long-term portion of capitalized lease obligations	-	-	-	-	45,072	21,678	66,750	-
Total OPEB obligation payable	327,715	-	89,504	137,542	112,975	130,218	797,954	476,349
Net pension liability payable	1,553,477	-	454,451	677,618	562,365	583,155	3,831,066	2,141,756
Total noncurrent liabilities	1,932,027	3,279,788	558,155	3,733,097	757,259	772,455	11,032,781	2,761,554
Total liabilities	2,062,584	4,316,995	884,901	4,090,731	805,300	815,410	12,975,921	2,927,034
Deferred Inflows of Resources:								
Unamortized premium on general obligation bonds	-	84,243	-	13,806	-	-	98,049	-
Deferred inflows related to pensions	43,489	-	12,721	18,971	15,745	16,326	107,252	59,961
Deferred inflows related to OPEB healthcare	41,055	-	11,213	17,231	14,153	16,314	99,966	59,676
Deferred inflows related to OPEB KPERS	1,906	-	521	800	657	757	4,641	2,771
Total deferred inflows of resources	86,450	84,243	24,455	50,808	30,555	33,397	309,908	122,408
Net Position:								
Net investment in capital assets	13,674,948	546,763	3,945,928	5,333,429	7,730,804	1,497,798	32,729,670	1,516,108
Restricted for Wastewater Utility Improvements	-	-	-	-	175,293	-	175,293	-
Unrestricted	6,719,286	1,235,624	873,650	(71,050)	387,912	(105,198)	9,040,224	(429,239)
Total net position	\$ 20,394,234	\$ 1,782,387	\$ 4,819,578	\$ 5,262,379	\$ 8,294,009	\$ 1,392,600	\$ 41,945,187	\$ 1,086,869

CITY OF WINFIELD, KANSAS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds							Governmental Activities
	Electric Utility	Electric Transmission	Gas Utility	Water Utility	Wastewater Utility	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues:								
Charges for services	\$ 24,381,840	\$ 629,510	\$ 3,440,513	\$ 2,696,960	\$ 2,093,400	\$ 1,995,869	\$ 35,238,092	\$ 6,854,598
Miscellaneous	-	-	-	36,549	17,774	44	54,367	262,949
Total operating revenues	24,381,840	629,510	3,440,513	2,733,509	2,111,174	1,995,913	35,292,459	7,117,547
Operating Expenses:								
Services and supplies	22,737,662	472,454	2,831,488	1,783,998	1,339,091	2,090,448	31,255,141	6,248,308
Depreciation and amortization	1,435,181	64,721	119,603	493,082	279,631	163,271	2,555,489	181,393
Total operating expenses	24,172,843	537,175	2,951,091	2,277,080	1,618,722	2,253,719	33,810,630	6,429,701
Operating income (loss)	208,997	92,335	489,422	456,429	492,452	(257,806)	1,481,829	687,846
Nonoperating Revenues (Expense):								
Interest income	31,780	-	7,428	1,949	5,482	2,189	48,828	6,401
Interest expense	-	(32,410)	-	(111,416)	-	(1,268)	(145,094)	-
Gain (loss) on disposal of assets	(117,680)	7,429	(10,609)	(17,932)	6,680	6,495	(125,617)	8,505
Loss on joint venture	-	-	-	-	-	(3,457)	(3,457)	-
Total nonoperating revenue (expense)	(85,900)	(24,981)	(3,181)	(127,399)	12,162	3,959	(225,340)	14,906
Income (loss) before transfers	123,097	67,354	486,241	329,030	504,614	(253,847)	1,256,489	702,752
Transfers from other funds	300,000	-	-	-	77,500	327,000	704,500	-
Transfers to other funds	(2,055,733)	-	(630,504)	(475,872)	(350,890)	(204,328)	(3,717,327)	(13,236)
Change in net position	(1,632,636)	67,354	(144,263)	(146,842)	231,224	(131,175)	(1,756,338)	689,516
Net position, beginning of year	22,026,870	1,715,033	4,963,841	5,409,221	8,062,785	1,523,775	43,701,525	397,353
Net position, end of year	\$ 20,394,234	\$ 1,782,387	\$ 4,819,578	\$ 5,262,379	\$ 8,294,009	\$ 1,392,600	\$ 41,945,187	\$ 1,086,869

CITY OF WINFIELD, KANSAS

Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds							Governmental Activities
	Electric Utility	Electric Transmission	Gas Utility	Water Utility	Wastewater Utility	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:								
Cash received from customers	\$ 25,471,243	\$ 428,251	\$ 3,739,940	\$ 2,870,029	\$ 2,100,022	\$ 2,047,683	\$ 36,657,168	\$ -
Cash received from interfund charges	-	-	-	-	-	-	-	6,855,911
Other cash receipts	-	-	-	36,549	17,774	44	54,367	262,949
Cash payments for materials and services	(19,524,946)	440,789	(1,394,410)	(325,224)	175,488	(768,716)	(21,397,019)	(3,431,910)
Cash payments to employees for services and benefits	(1,957,062)	-	(617,888)	(920,470)	(1,311,241)	(930,710)	(5,737,371)	(2,770,009)
Cash payments for interfund services	(1,518,540)	(63,187)	(929,757)	(517,003)	(225,646)	(377,929)	(3,632,062)	-
Net cash provided (used by) operating activities	2,470,695	805,853	797,885	1,143,881	756,397	(29,628)	5,945,083	916,941
Cash flows from capital and related financing activities:								
Proceeds from disposal of capital assets	-	(4,341)	503	6,366	11,072	-	13,600	-
Principal paid on capital lease obligations	-	-	-	-	(6,009)	(2,894)	(8,903)	-
Bond proceeds	-	3,534,243	-	-	-	-	3,534,243	-
Principal paid on general obligation bonds	-	-	-	(276,361)	-	-	(276,361)	-
Interest paid on debt	-	-	-	(114,797)	-	(1,268)	(116,065)	-
Proceeds on sale of assets	-	1,080,748	-	-	-	-	1,080,748	-
Acquisition and construction of capital assets	(597,138)	(2,299,115)	(51,139)	(299,206)	(286,344)	(137,400)	(3,670,342)	(459,727)
Net cash provided (used) by capital and related financing activities	(568,817)	2,311,535	(50,636)	(683,998)	(281,281)	(141,562)	585,241	(459,727)
Cash flows from noncapital financing activities:								
Transfers from other funds	300,000	-	-	-	77,500	327,000	704,500	-
Transfers to other funds	(2,055,733)	-	(630,504)	(475,872)	(350,890)	(204,328)	(3,717,327)	(13,236)
Net cash provided (used) by noncapital financing activities	(1,755,733)	-	(630,504)	(475,872)	(273,390)	122,672	(3,012,827)	(13,236)
Cash flows from investing activities:								
Interest received	31,780	-	7,428	1,949	5,482	2,189	48,828	6,401
Net increase (decrease) in cash and cash equivalents	177,925	3,091,202	124,173	(14,040)	207,208	(46,329)	3,540,139	450,379
Cash and cash equivalents, beginning of year	5,282,579	-	773,434	289,957	767,077	352,087	7,465,134	1,244,335
Cash and cash equivalents, end of year	\$ 5,460,504	\$ 3,091,202	\$ 897,607	\$ 275,917	\$ 974,285	\$ 305,758	\$ 11,005,273	\$ 1,694,714
Reconciliation of cash and cash equivalents								
Cash and cash equivalents per net position	\$ 5,460,504	\$ 3,091,202	\$ 897,607	\$ 275,917	\$ 798,992	\$ 305,758	\$ 10,829,980	\$ 1,694,714
Restricted cash and cash equivalents included in restricted assets	-	-	-	-	175,293	-	175,293	-
Cash and cash equivalents, end of year	\$ 5,460,504	\$ 3,091,202	\$ 897,607	\$ 275,917	\$ 974,285	\$ 305,758	\$ 11,005,273	\$ 1,694,714

The accompanying notes are an integral part of the financial statements.

CITY OF WINFIELD, KANSAS

Statement of Cash Flows - Proprietary Funds (Continued)
Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds							Governmental Activities
	Electric Utility	Electric Transmission	Gas Utility	Water Utility	Wastewater Utility	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities								
Operating income (loss)	\$ 208,997	\$ 92,335	\$ 489,422	\$ 456,429	\$ 492,452	\$ (257,806)	\$ 1,481,829	\$ 687,846
Adjustments to reconcile operating income (loss) to net cash Provided (used) by operating activities:								
Depreciation and amortization expense	1,435,181	64,721	119,603	493,082	279,631	163,271	2,555,489	181,393
(Increase) decrease in trade accounts receivable	1,089,403	(201,260)	299,427	173,069	6,622	51,814	1,419,075	(8,410)
(Increase) decrease in inventories	(185,506)	(10,715)	(74,067)	(9,855)	(7,968)	-	(288,111)	(5,095)
(Increase) decrease in prepaid insurance	-	-	-	-	-	-	-	9,723
(Increase) decrease in deferred outflows related to pensions & OPEB	(219,464)	-	(70,548)	(100,838)	(85,049)	(94,049)	(569,948)	(342,747)
Increase (decrease) in salaries and wages payable	(12,171)	-	(11,125)	(18,060)	(12,390)	(51,849)	(105,595)	(55,805)
Increase (decrease) in accounts payable	(13,738)	860,771	(43,939)	(8,650)	(27,869)	(15,297)	751,278	(107,480)
Increase (decrease) in deferred inflows related to pensions & OPEB	(18,352)	-	(3,086)	(6,218)	(4,510)	3,406	(28,760)	(11,660)
Increase (decrease) in compensated absences payable	(107,256)	-	(29,294)	8,225	(22,402)	(2,630)	(153,357)	(52,206)
Increase (decrease) in OPEB obligation payable	24,908	-	12,273	14,343	14,459	23,492	89,475	73,678
Increase (decrease) in net pension liability payable	268,693	-	109,219	142,354	123,421	150,020	793,707	547,704
Net cash provided (used by) operating activities	<u>\$ 2,470,695</u>	<u>\$ 805,853</u>	<u>\$ 797,885</u>	<u>\$ 1,143,881</u>	<u>\$ 756,397</u>	<u>\$ (29,628)</u>	<u>\$ 5,945,083</u>	<u>\$ 916,941</u>

CITY OF WINFIELD, KANSAS

Notes to the Financial Statements December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Winfield, Kansas (the City) was founded in 1869. Located in the northern half of Cowley County, the City has a population of over 12,000 living within an area of 12 square miles. The City operates under a charter adopted February 2, 1873, as a Commission/Manager form of government. The City provides a full range of municipal utility services to its citizens including electric, gas, water, wastewater and sanitation services. Other municipal services include police and fire protection, ambulance services, construction and maintenance of streets, drainage facilities and other infrastructure, recreation and cultural activities, a municipal golf course, community and industrial development, planning and zoning, building inspection, cemetery operations and maintenance, general administration and internal support services.

As required by generally accepted accounting principles, these financial statements present the City of Winfield, Kansas (primary government) and its component units, entities for which the City is considered to be financially accountable. A primary government is financially accountable if it appoints a voting majority of an organization's governing body and (1) it is able to impose its will on that organization or (2) there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The component units discussed in the following paragraphs are included in the City's reporting entity because of the significance of their operational or financial relationship with the City.

Discretely presented component units

Winfield Public Library

The Winfield Public Library operates the public library in the City. The Winfield Public Library is accounted for using the same principles as the governmental fund types of the City. The City Commission appoints all Library Board members and the Library Board may not purchase or lease a site or erect a building for use of the library without the approval of the City Commission. The Library Board taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. These taxes are accounted for in the Library special revenue fund of the City. The Library Board also receives funding through state assistance programs and other sources. The Library Board issues separate financial statements and a copy can be obtained by contacting the administrative offices of the Winfield Public Library, 605 College, Winfield, Kansas 67156.

Winfield Housing Authority

The Winfield Housing Authority (Housing Authority) operates the City's housing projects. The Winfield Housing Authority is accounted for using the same principles as the business-type funds of the City. The City created the Winfield Housing Authority as its agent in 1978 under the provisions of K.S.A. 17-2340. The City Commission appoints all board members and has the ability to impose its will on the Winfield Housing Authority. Although the City does not have the authority to approve or modify the Housing Authority's operational and capital budgets, and the Housing Authority has the ability to issue bonded debt, the City is fiscally responsible for the Housing Authority since it was created as an agent of the City. The City Commission has delegated to the Housing Authority the power to operate and manage the low-rent housing projects of the City. The Housing Authority is on a June 30th fiscal year end and data included in these financial statements are for the fiscal year ended June 30, 2020. The Winfield Housing Authority issues separate financial statements and a copy can be obtained by contacting the administrative offices of the Winfield Housing Authority, 1417 Pine Terrace, Winfield, Kansas 67156.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Joint ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement (or interlocal agreement) and is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control. The participants retain (a) an on-going financial interest or, (b) an on-going financial responsibility. The City participates in the following joint ventures:

Strother Field Airport and Industrial Park

The Cities of Winfield and Arkansas City, Kansas entered into an interlocal agreement to create Strother Field Airport and Industrial Park (Strother Field). Three commissioners from both cities comprise the Strother Field governing body. The two cities jointly own Strother Field. The cities provide no financial support to Strother Field. Separate audited financial statements are available from Strother Field Airport and Industrial Park, P.O. Box 47, Winfield, Kansas 67156.

Cowley County Humane Society Interlocal Agreement

The Cities of Winfield and Arkansas City, Kansas entered into an interlocal agreement to jointly operate and fund the animal shelter. The purpose of this agreement is to provide for the continuity for the use of the Cowley County Humane Society to temporarily house, care for and disperse unwanted or stray animals. Each City and the Society shall continue to have equal one-third ownership interest in the shelter facility. Records and reporting are maintained by the Humane Society, and both cities contribute annually to the operations of the shelter and have an ongoing financial interest in the organization. Unaudited financial statements are available from the Cowley County Humane Society, 7468 222nd Road, Winfield, Kansas 67156.

Arkansas City/Winfield Recycling Center

The Cities of Winfield and Arkansas City, Kansas entered into an interlocal agreement to jointly purchase and operate a recycling center. Additionally, the City of Winfield offers single stream recycling to Winfield residents. Records are maintained by the City of Winfield and both cities share equally in the costs and recycling revenues. No separate financial statements are prepared for this joint venture. Further financial information can be obtained from the City of Winfield, 200 E. 9th Avenue, Winfield, Kansas 67516. A summary of 2020 revenues and expenses for the recycling center are as follows:

Recycling revenues	\$	66,262
Recycling expense		111,320
Depreciation Expense		3,492

Related organizations

A related organization is an organization of which a primary government is not financially accountable (because it does not impose will or have a financial benefit or burden relationship) even though the primary government appoints a voting majority of that organization's governing board.

William Newton Memorial Hospital

The City Commission is responsible for appointing the Board members of the William Newton Memorial Hospital (Hospital), but the City's accountability for the Hospital does not extend beyond making appointments.

Basis of presentation

The financial statements of the City have been prepared in conformity with accounting principals generally accepted in the United States of America as applied to governmental units. The *Governmental Accounting Standards Board* (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the City's accounting policies are described here-in.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Basis of presentation (cont.)

The City's basic financial statements include both government-wide, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide financial statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities, report information on all the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activities has been eliminated from the government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate component units for which the primary government is financially accountable.

The statement of net position presents the financial condition of the City and its component units at year-end. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as governmental revenues.

Fund financial statements

The fund financial statements provide information about the City's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

Measurement focus and basis of accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available in the period for which levied and other revenues if they are collected in 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Measurement focus and basis of accounting (cont.)

Sales taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes and special assessments are not available as explained in Note 1, topic *Property Taxes and Other Receivable*, and result in unavailable revenue. All other revenue items are considered measurable and available only when cash is received by the City.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus, but utilizes the accrual basis of accounting for reporting its assets and liabilities.

The City reports the following major governmental funds:

General Fund - The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Improvements Fund - The Capital Improvements Fund is used to account for many of the major capital improvements of the City (other than those financed in proprietary funds) and is financed primarily through on-half of the local sales tax revenues and other City transfers.

Special Streets and Highway - to account for street maintenance operations. Financing is provided through motor fuel taxes distributed from the State of Kansas Special City and County Highway Fund.

Public Safety Needs Study - to account for a project authorized by the City Commission in 2015 to determine the long-term solution for police, fire and ambulance facilities.

Additionally, the City reports the following major proprietary funds:

Electric Utility Fund - The Electric Utility Fund is used to account for the operation and maintenance of the City's electric generation and distribution system. The City purchases electricity and maintains a 65 KW generation capacity. Electric service is provided to more than 7,400 meters, both within the City and in surrounding areas, and sold wholesale to neighboring cities.

Electric Transmission Fund - The Electric Transmission Fund accounts for the ongoing costs of the newly formed partnership of GridLiance Great Plains and the City of Winfield to jointly own and operate the transmission lines previously owned 100% by the City. GridLiance Great Plains now owns 65% interest of this asset with the City owning 35% of the asset.

Gas Utility Fund - The Gas Utility Fund accounts for the operation and maintenance of the City's gas distribution system. The City purchases natural gas and provides service to approximately 5,200 meters.

Water Utility Fund - The Water Utility Fund is used to account for the operation and maintenance of the City's water treatment plant and the water distribution system. The Winfield City Lake provides adequate quality water supply to Winfield citizens providing water to approximately 5,200 meters. The City also provides access to water for five rural water districts and one neighboring city.

Wastewater Utility Fund - The Wastewater Utility Fund is used to account for the operation and maintenance of the City's wastewater collection system and wastewater treatment plant. The City collects and treats effluent of City residents providing service through the City to approximately 5,000 customers.

The City also reports the following fund types:

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Project Funds - The Capital Project Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Measurement focus and basis of accounting (cont.)

Permanent Funds - Permanent Funds are used to report an endowment restricted to the perpetual care of the municipal cemeteries.

Internal Service Funds - The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis and to account for the City's self-insurance activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments for franchise fees and other charges between the City's enterprise funds and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reports for the various functions concerned.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/due to other funds and advanced to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column. Similarly, balances between funds included in business-type activities are eliminated so that only the net amount is included in the business-type activities column. The City does not have a formal policy on removing internal activity on the government-wide financial statements.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. In addition, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperation items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds' principal ongoing operations. Principal operating revenues of the proprietary fund are charges to customers for sales and services. Operating expenses for Enterprise and Internal Service Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these criteria are reported as nonoperation revenues and expenses.

Property taxes are not susceptible to accrual. Sales taxes collected and held by the State at year-end on behalf of the City are recognized as revenue. In addition, gaming facility revenues collected and held by the State at year-end on behalf of the City are recognized as revenue. Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes and consequently, for revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

Licenses, fees, fines, forfeitures and other revenue are generally not susceptible to accrual and are recorded when received as cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Cash and pooled investments

Cash and investments of the individual funds are combined to form a pool that is managed by the Director of Finance. Each fund's equity in the pool is included in "cash and cash equivalents" in the financial statements. Cash includes amounts in demand deposits. Investments in the pooled accounts consist of certificates of deposit and money market investments backed by U.S. government securities. Investments are carried at fair value. Deposits are reported at their cost, which approximates fair value. Interest income is allocated based on management discretion and is credited to the investing fund based on their average monthly balances.

Cash flows statement

For purposes of the cash flows statement, the City considers deposits of highly liquid investments with an original maturity of three months or less to be cash equivalents.

Restricted cash is related to the Electric and Wastewater Depreciation Reserve funds. See note 8 for more information on these amounts.

Property taxes and other receivables

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 are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of other taxes levied on or before December 20th during the year levied, with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property and are recorded as taxes receivable, net of anticipated delinquencies, with a corresponding amount recorded as unearned revenue on the balance sheets of the appropriate funds. It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the year and, further, the amounts thereof, are not material in relationship to the financial statements taken as a whole.

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

Federal and state grant aid is reported as revenue when the related reimbursable expenditures are incurred. Unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

Special assessments receivable

As required by State statutes, projects financed in part by special assessments are financed through the issuance of general obligation bonds that are secured by the full faith and credit of the City and are retired from the City's debt service fund. Further, State statutes permit levying additional general ad valorem property taxes in the City's debt service fund to finance delinquent special assessments receivable. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate construction project. Special assessments received after the issuance of bonds are recorded as revenue in the debt service fund. Special assessment taxes are levied over a ten or fifteen-year period and the annual installments are due and payable by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property and are recorded as special assessments receivable in the debt service fund and accrued as revenues in the statement of net position. Since they are not considered available spendable resources for the funds statement, the special assessment receivables are reported as unearned revenue in the funds statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Revenue recognition for proprietary funds

Revenue is recorded as billed to customers on a cycle basis. Residential and commercial customers are billed monthly. The uncollected portion of billed services through December 31 and estimates of unbilled service at December 31 are reflected as accounts receivable net of amounts estimated to be uncollectible. All users, including other City departments are charged for services provided by the respective proprietary funds.

Inventories and prepaid expenditures

As a general rule, inventories and prepaid expenses that benefit future periods, other than those recorded in the proprietary fund types, are recorded as expenditures during the year of purchase. Inventories of supplies are stated at cost and inventories held for resale are stated at the lower of cost or net realizable value, cost being determined by the average unit cost method. Certain prepaid payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items of government funds are recorded as expenditures when consumed rather than when purchased.

Capital assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, curbs and similar items) and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial individual cost of \$5,000 or more. Capital assets are valued at historical cost, or estimated historical cost (if actual historical cost is not available.) The historical cost, or estimates of historical cost, for the City's infrastructure assets include only those assets acquired subsequent to January 1, 1980. Donated capital assets are valued at their acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. For proprietary funds, interest costs incurred to bring certain assets to the condition and location necessary for their intended use are capitalized as part of the historical cost of acquiring the assets. Additionally, in situations involving the acquisition of certain assets financed with the proceeds of tax-exempt borrowing, any interest earned on related interest-bearing investments from such proceeds are offset against the related interest costs in determining either capitalization rates or limitations on the amount of interest costs to be capitalized. During 2020, the City had no interest costs subject to capitalization.

Property, plant and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Asset</u>	<u>Life/Years</u>
Buildings and improvements	40-50
Equipment	5-15
Vehicles	8
Meters	20-30
Asphalt and concrete streets	40-50
Sidewalk and curbs and gutters	40-50
Park/recreational infrastructure	20-30
Electric generation plans	30-35
Transformers	15-20
Electric poles	25
Conductors/related equipment	35
Gas lines/infrastructure	40-75
Water treatment plant	30-50
Water lines/infrastructure	30-65
Sewer lines/infrastructure	50-75
Lift stations	25

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Capital assets (cont.)

Amortization of capital assets acquired under lease purchase agreements is included in depreciation expense. Capital assets not being depreciated include land and construction work in process.

Compensated absences

The City provides compensated absence benefits for the following:

Vacation

All permanent full-time employees of the City are eligible for vacation benefits. Employees with less than ten years employment service with the City have vacation days accumulated at the rate of one day for each month of employment, with a maximum of eighteen days. If employed ten years or more, the rate is one and one-half days per month, with a maximum accumulation of twenty-four days. All vacation pay is accrued when incurred in the government-wide and proprietary financial statements.

Sick leave

Sick leave is accumulated at the rate of one day per month, regardless of the length of employment, with the accumulated carryover not to exceed ninety days. Accumulated sick leave is not paid to employees separating from service prior to retirement. No liability is reported in the financial statements for accrued sick leave, unless an employee is entitled to the payout due to retirement.

Sick leave reserve

Employees who have accrued the maximum ninety days of sick leave are eligible to accrue sick leave in a reserve account. Reserve sick leave is credited for twenty-five percent of each eight hours sick leave that would have been accrued had the ninety days maximum accrual not been reached. There is no maximum as to the number of reserve sick leave hours that may be accumulated and sick leave reserve hours accumulated by employees eligible for retirement are reflected as accrued liabilities in the financial statements.

Sick leave bonus

Any permanent full-time employee who has reached the maximum ninety days sick leave accrual is eligible for the annual sick leave bonus program. For each pay period that an employee begins and ends with ninety days maximum accrued sick leave they accrue one hour's pay at their regular rate of pay. This bonus is paid out to those employees annually.

Accrued liabilities and long-term debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgements, compensated absences, general obligation bonds and capital lease obligations that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Accrued liabilities and long-term debt (cont.)

Deferred amounts on bond refundings and bond premiums and discounts are being amortized on a straight-line method over the life of the related bonds in the enterprise funds and for the government-wide financial statements, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Long-term liabilities for certain general obligation bonds payable and capital lease obligations payable are recorded as liabilities in the enterprise funds. Principal payments are deducted from the liability as made.

Pension plans

Substantially all full-time employees, except for police, fire and emergency medical services employees, are members of the State of Kansas Public Employee's Retirement System, which is a cost sharing multi-employer statewide-defined benefit pension plan. Police, fire and emergency medical services employees are members of the State of Kansas Police and Firemen's Retirement System, which is also a cost sharing multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the System's actuary.

The City of Winfield participates in a cost-sharing multiple-employer pension plan administered by the Kansas Public Employees Retirement System (KPERS). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at actuarial value.

Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Finally, there is a deferred outflow related to pensions as actuarially determined and explained in Note 10 and other post employment benefits (OPEB) as actuarially determined and explained in Notes 11 and 12.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category. (1) The City reports amounts related to pensions and OPEB on the government-wide statement of net position as a deferred inflow of resources. For more information on the deferred inflows for pensions, see Note 10 and for OPEB, see Notes 11 and 12. (2) Under a modified accrual basis of accounting, the governmental funds and business-type activities funds report unavailable revenues from two sources as deferred inflows of resources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available and earned. (3) The deferred change on refunding is reported in the government-wide and proprietary fund statements of net position. A deferred change on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Net position

In the government-wide financial statements, net position is classified into three components:

- Net investment in capital assets - consisting of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, leases, or other borrowing that are attributable to the acquisition, construction or improvement of those assets.
- Restricted net position - consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The City first utilizes restricted resources to finance qualifying activities.
- Unrestricted net position - all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund balance

Governmental fund balance classifications are based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be expended. In the governmental funds financial statements, fund balance is classified into potentially five components:

- *Nonspendable fund balances* - includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivables.
- *Restricted fund balances* - includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed fund balances* - includes amounts that can be used only for a specific purpose determined by a formal action of the City Commission. The City Commission is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances approved through a majority vote by a quorum of the Commission.
- *Assigned fund balances* - the assigned portion of fund balance is comprised of amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the City Commission or (2) a body or official to whom the City Commission has delegated the authority to. The City Commission has delegated authority to the City Manager or Department Heads to assign amounts to be used for specific purposes. The portion of fund balance that is appropriated by the City Commission for the next year's budget that is not already restricted or committed is considered assigned. Encumbrances, which can be approved by designated senior staff, are included in the assigned fund balance.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Fund balance (cont.)

- *Unassigned fund balances* - is the residual classification for the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Concentration of credit risk

The City routinely grants credit to utility customers, in accordance with applicable utility rate ordinances, all of which are located within the environs of the City.

Risk management

The City's insurance coverage consists of both self-insurance and policies maintained with various carriers. The City uses four internal service funds to address four risk areas, which include general risk management, worker's compensation, health insurance and short-term disability insurance. The City records liabilities for known claims and estimated liabilities for claims incurred, but not reported at year-end. These claims are reflected under accounts payable in the internal service funds.

Risk management reserve

The City established the Risk Management Reserve Fund in 1987 in accordance with provisions of K.S.A. 12-2615. This fund provides for payment of insurance premiums, deductibles, excess liability losses, uninsured losses and insurable losses not otherwise covered. Insurance deductibles vary by type of property insurance coverage. Funding, when determined necessary, for the Risk Management Reserve Fund, is provided by annual contributions provided by an insurance consultant to the City. The City purchases commercial insurance coverage for all substantial areas of risk, including property loss, auto liability, boiler and machinery, and general and public official's liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The following is a summary of changes in liability activity under the plan for the last three years:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability
2018	\$ -	\$ 28,410	\$ 28,410	\$ -
2019	-	77,875	77,875	-
2020	-	30,051	30,051	-

During 2020, the City charged \$0 of unfunded Kansas Police and Firemen's Retirement System contributions to the Risk Management Reserve Fund. This liability was the result of converting certain emergency medical service personnel from the Kansas Public Employees Retirement System to the Kansas Police and Firemen's Retirement System. At December 31, 2020, Risk Management Reserve Fund cash and short-term investments of \$196,405 were held for the purpose of funding the City's future claims liabilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Risk management (cont.)

Worker's Compensation Reserve

Prior to 2011, the City maintained a partially self-funded worker's compensation program to cover substantially all full-time and part-time employees. In 2011, the City joined the Kansas Eastern Region Insurance Trust (KERIT), a self-funded insurance risk pool, and claims for 2011 and forward are handled by KERIT. KERIT is comprised of eighteen government entities within the State of Kansas. It is organized under the pooling laws of the State of Kansas, is a risk sharing pool which self-insures, up to certain limits, and reinsures additional excess amounts up to certain limits, workers' compensation and other related expenses. The City pays annual premiums to KERIT based on historical experience and legal requirements mandated by the State of Kansas and participates in management decisions as a trustee. Members of the trust may be assessed additional premiums to cover losses up to the attached point of excess coverage, and for losses in excess of the aggregate loss limit of \$5,000,000 per year. The City has not been involved in any settlements where the amounts exceeded coverage in the past three years.

Health Insurance Reserve

The City created the Health Insurance Reserve Fund in 1993 to accumulate monies to eventually fund a partially self-insured health insurance program. Resources accumulated may be used to pay excess losses, health claims, partial payments of health insurance premiums for employees, and other miscellaneous health insurance related expenses. Annual funding is provided by contributions from other funds, as determined by management in the budgeting process. Health insurance premiums are paid through this reserve fund. The employee health insurance program is a fully insured program with health insurance offered to substantially all full-time employees of the City. At December 31, 2020, the Health Insurance Reserve Fund had a net position of \$1,034,817 available for future health insurance premiums. The funds are being retained to stabilize projected premium increases and to provide a reserve if the City should choose to self-insure in the future.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Implementation of new standard

During the year, the City implemented GASB Statement No. 84, *Fiduciary Activities (GASB 84)*. The City evaluated the funds that, before implementation of GASB 84, were considered to be agency funds. These funds were determined to be special revenue funds under the new criteria in GASB 84. As such, the City no longer has any funds that are considered to be fiduciary or custodial in nature. The effect on net position was \$585.

New standards

The GASB has issued the following statements, which will have an impact on the City's future financial reporting, although they are not yet required to be implemented by the City:

- GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the City beginning with its year ending December 31, 2022. The objective of this Statement is to improve consistency in accounting and financial reporting for leases. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

New standards (cont.)

- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, issued June 2018, will be effective for the City beginning with its year ending December 31, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.
- GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2019, will be effective for the City beginning with its year ending December 31, 2022. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.
- GASB Statement No. 92, *Omnibus 2020*, issued January 2020, will be effective for the City beginning with its year ending December 31, 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.
- GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020, will be effective for the City beginning with its year ending December 31, 2022. The objectives of this Statement are to address other accounting and financial reporting implications that result from the replacement of an IBOR.
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, will be effective for the City beginning with its year ending December 31, 2023. The objectives of this Statement are to address issues related to public-private and public-public partnership arrangements. It also provides guidance for accounting and financial reporting for availability payment arrangements.
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, will be effective for the City beginning with its year ending December 31, 2023. The objectives of this Statement are to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

2. BUDGETARY PRINCIPLES

The City is required by state statute to legally adopt annual operating budgets for the general fund, special revenue funds (unless exempted by specific statute), debt service fund, enterprise funds and internal service funds (unless exempted by specific statute). The funds exempted from legally adopted budgets include the Payroll Clearing, Fire Insurance proceeds, Sales Tax, Flex Medical, Equipment Reserve, Grants and Contributions, Alcohol and Drug Safety Action, Barr Police Building, CDBG, Baseball Complex Maintenance Reserve, Capital Improvements, Electric Transmission, Risk Management Reserve, Worker's Compensation Reserve, Health Insurance Reserve and Short-term Disability Reserve Funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

2. BUDGETARY PRINCIPLES (CONT.)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. This process requires a notice of public hearing to amend the budget to 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 2020, there were amendments to the budget.

Kansas 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. Management has the authority to revise line items within a department; however, changes to total appropriations at the department level must be approved by the City Commission.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the inclusion of accounts payable and the encumbrance method of accounting. For budgetary purposes, encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. All unencumbered appropriations lapse at the end of the year, except for capital project funds, which are carried forward until such time as the project is completed or terminated. In addition, revenues are not recognized as revenues until their date of receipt. Also, interfund receivable and payable transactions are recognized as revenues and expenditures in the respective funds for budgetary purposes. Accordingly, actual data presented in the budgetary comparison statements can differ from the expenditure data presented in the financial statements prepared in accordance with generally accepted accounting principles. For budget purposes, fund balances are determined by deducting accounts payable and encumbrances from cash.

Controls over spending in funds that are not subject to legal budgets are maintained by other statutes or by the use of internal spending limits established by management.

3. DEPOSITS AND INVESTMENTS

Kansas Statutes Annotated (K.S.A.) 9-1401 establishes the depositories that may be used by governmental entities in Kansas. The statutes requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Depository Insurance Corporation (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's formal investment policies set forth the prime objectives, in order of priority, as safety of principal, liquidity and yield. The standard of care to be used by investment officials shall be the "prudent man rule".

3. DEPOSITS AND INVESTMENTS (CONT.)

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 cash and investments as of December 31, 2020, is as follows:

RCB Bank	72%
Union State Bank	24%
Community National Bank and Trust	4%

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's policy follows applicable State Statutes and requires deposits to be 100% secured by collateral (pledge securities) valued at market, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance. State Statutes define the allowable pledge securities.

At year-end, the carrying amount of the City's deposits was \$26,991,998, with the bank balances of such accounts being \$30,559,094. Of the bank balances, \$750,000 was covered by federal depository insurance and the remaining balance of \$29,809,094 was covered by collateral held by the City's custodial banks in joint custody in the name of the City and its banks. The fair value of those pledged securities held by the City's custodial investment agencies was \$33,352,196 at December 31, 2020.

The remaining carrying amount of the City's cash and cash equivalents at December 31, 2020, consisted of cash on hand of \$3,405.

A reconciliation of cash and investments as reported in the financial statements at December 31, 2020, is as follows:

Cash on hand	\$ 3,405
Carrying amount of deposits - City	26,991,997
Carrying amount of deposits - component unit	<u>710,404</u>
Total	<u>\$ 27,705,806</u>
Amounts per statement of net position:	
Cash and cash equivalents	\$ 26,820,109
Restricted assets	175,293
Component unit cash and cash equivalents	694,100
Component unit restricted assets	<u>16,304</u>
Total	<u>\$ 27,705,806</u>

4. RECEIVABLES

Utility Receivables

A summary of the City's utility receivables (not including miscellaneous accounts receivable) at December 31, 2020, is as follows:

4. RECEIVABLES (CONT.)

	Total receivables	Less provision for uncollectible accounts	Net Receivables
Electric Utility	\$ 1,988,059	\$ 585,444	\$ 1,402,615
Gas Utility	536,650	136,493	400,157
Water Utility	286,346	62,220	224,126
Wastewater Utility	194,195	54,059	140,137
Refuse	159,114	37,627	121,487
Management Service	25,678	-	25,678
Sales Tax (Special Revenue Fund)	62,732	-	62,732
Totals	<u>\$ 3,252,775</u>	<u>\$ 875,843</u>	<u>\$ 2,376,933</u>

The City adjusts its reserves for uncollectible accounts based on a eight-year average. Based on this computation, the provision for uncollectible accounts was increased by \$49,268, \$7,188, \$5,558, \$4,177, and \$3,288 for the Electric Utility, Gas Utility, Water Utility, Wastewater Utility, and Refuse Funds, respectively, for the year ended December 31, 2020.

Other Receivables

Miscellaneous accounts receivable are recorded at the full value of services provided. A provision for uncollectible accounts is established for all uncollected balances over one year old. For ambulance service billings, accounts are routinely settled for amounts less than the full rate as a result of negotiated contracts with third-party payers (insurance companies and Medicare). The provision for contractual adjustments is set up to reflect anticipated reductions in those settlements. The City has estimated the provision for contractual adjustments based on prior years' experience history. The City contracts with a third-party provider for all medical billing services including ambulance billings and collections.

The following is a summary of accounts receivable in the governmental fund types:

	Accounts receivable	Less provision for uncollectible accounts	Less provision for contractual adjustments	Net accounts receivable
Major Funds:				
General:				
Miscellaneous	\$ 19,835	\$ -	\$ -	\$ 19,835
Ambulance services	438,100	56,825	258,902	122,373
Total General Fund	457,935	56,825	258,902	142,208
Debt Service	9,200	-	-	9,200
Special Street	26,079	-	-	26,079
Total Major Funds	493,214	56,825	258,902	177,487
Nonmajor Funds:				
Fairground Improvements	350	-	-	350
Special Alcohol Program	788	-	-	788
Flex Medical	51,979	-	-	51,979
Stormwater Drainage	15,007	4,401	-	10,606
Total Nonmajor Funds	68,124	4,401	-	63,723
Total miscellaneous receivables	<u>\$ 561,338</u>	<u>\$ 61,226</u>	<u>\$ 258,902</u>	<u>\$ 241,210</u>

4. RECEIVABLES (CONT.)

The following is a summary of miscellaneous accounts receivable in the business type activity enterprise funds:

	Total receivables	Less provision for uncollectible accounts	Net Receivables
Electric Utility	\$ 13,765	\$ -	\$ 13,765
Electric Transmission	201,259	-	201,259
Gas Utility	3,662	-	3,662
Water Utility	285	-	285
Wastewater Utility	12,146	-	12,146
Refuse	6,162	-	6,162
Management Service	16,990	-	16,990
Risk Management Reserve	32,813	-	32,813
Totals	<u>\$ 287,082</u>	<u>\$ -</u>	<u>\$ 287,082</u>

Long-term Receivables

The City has entered into several interlocal agreements with other local governmental entities which are related to debt financing and repayment arrangements. The City included project costs of these entities in general obligation bond issues and the interlocal agreements provide for repayment of the principal, interest and issuance costs to the City over various time periods. These receivables are included in governmental activities for the statement of net position and, because they are not considered to be available to liquidate liabilities of the current period, they are considered unearned and also reflected as a deferred inflow of resources in the Debt Service Fund in the governmental funds balance sheet. A summary of these long-term receivables is as follows:

Year	Winfield Recreation Commission	Total
2021	\$ 50,985	\$ 50,985
2022	50,985	50,985
2023	50,985	50,985
2024	47,895	47,895
	<u>\$ 200,850</u>	<u>\$ 200,850</u>

The Winfield Recreation Commission is a component unit of the local school district.

5. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
<u>Governmental Activities:</u>				
Non-depreciable capital assets:				
Land	\$ 1,900,216	\$ 255,000	\$ -	\$ 2,155,216
Construction work in progress	673,067	-	673,067	-
Total non-depreciable capital assets	<u>2,573,283</u>	<u>255,000</u>	<u>673,067</u>	<u>2,155,216</u>
Depreciable capital assets:				
Buildings	9,832,742	241,532		10,074,274
Improvements other than buildings	33,436,392	1,274,098	-	34,710,490
Machinery and equipment	9,281,323	825,102	297,089	9,809,336
Leased equipment	464,464	-	-	464,464
Total depreciable capital assets	<u>53,014,921</u>	<u>2,340,732</u>	<u>297,089</u>	<u>55,058,564</u>
Accumulated depreciation:				
Buildings	5,006,986	206,443	-	5,213,429
Improvements other than buildings	9,509,606	676,775	-	10,186,381
Machinery and equipment	5,588,518	605,889	290,989	5,903,418
Leased equipment	251,153	86,850	-	338,003
Total accumulated depreciation	<u>20,356,263</u>	<u>1,575,957</u>	<u>290,989</u>	<u>21,641,231</u>
Total depreciable capital assets (net)	<u>32,658,658</u>	<u>764,775</u>	<u>6,100</u>	<u>33,417,333</u>
Governmental activities capital assets (net)	<u>\$ 35,231,941</u>	<u>\$ 1,019,775</u>	<u>\$ 679,167</u>	<u>\$ 35,572,549</u>
<u>Business-Type Activities:</u>				
Non-depreciable capital assets:				
Land	\$ 830,779	\$ -	\$ -	\$ 830,779
Construction work in progress	93,600	825,237	135,933	782,904
Total non-depreciable capital assets	<u>924,379</u>	<u>825,237</u>	<u>135,933</u>	<u>1,613,683</u>
Depreciable capital assets:				
Buildings	13,327,246	-	39,377	13,287,869
Improvements other than buildings	64,686,860	2,329,969	3,198,791	63,818,038
Machinery and equipment	31,096,118	1,100,839	330,196	31,866,761
Leased equipment	114,417	-	-	114,417
Total depreciable capital assets	<u>109,224,641</u>	<u>3,430,808</u>	<u>3,568,364</u>	<u>109,087,085</u>
Accumulated depreciation:				
Buildings	10,770,270	148,513	11,675	10,907,108
Improvements other than buildings	35,623,733	1,325,850	2,067,732	34,881,851
Machinery and equipment	24,080,101	1,231,611	324,048	24,987,664
Leased equipment	57,209	22,883	-	80,092
Total accumulated depreciation	<u>70,531,313</u>	<u>2,728,857</u>	<u>2,403,455</u>	<u>70,856,715</u>
Total depreciable capital assets (net)	<u>38,693,328</u>	<u>701,951</u>	<u>1,164,909</u>	<u>38,230,370</u>
Business-type activities capital assets (net)	<u>\$ 39,617,707</u>	<u>\$ 1,527,188</u>	<u>\$ 1,300,842</u>	<u>\$ 39,844,053</u>

5. CHANGES IN CAPITAL ASSETS (CONT.)

Depreciation and amortization expense was charged to the function/programs of the primary government as follows:

Governmental activities:

General government	\$ 276,056
Public safety	430,076
Public works (including depreciation of infrastructure assets)	473,485
Culture and recreation	306,398
Economic development	69,343
Cemetery	20,599
Total governmental activities depreciation and amortization expense	<u>\$ 1,575,957</u>

Business-Type activities:

Enterprise Funds:	
Electric Utility	\$ 1,435,181
Electric Transmission Utility	56,696
Gas Utility	119,603
Water Utility	493,082
Wastewater Utility	279,631
Refuse	125,295
Quail Ridge Golf Course	37,976
Internal Service Funds:	
Management Services	119,486
Operations Center	61,907
Total business-type activities depreciation and amortization expense	<u>\$ 2,728,857</u>

6. LONG-TERM DEBT

The following is a summary of changes in long-term debt transactions of the City for the year ended December 31, 2020:

	Outstanding January 1, 2020	Additions	Deletions	Outstanding December 31, 2020	Due Within One Year
<u>Government activities</u>					
General obligation bonds	\$ 18,355,000	\$ 2,230,000	\$ 1,308,639	\$ 19,276,361	\$ 1,510,144
Capital leases	391,067	-	29,393	361,674	191,724
Interlocal agreement debt	100,500	-	33,500	67,000	33,500
Compensated absences	434,217	125,871	206,443	353,645	195,990
Net premium on issuance of general obligation bonds	801,385	24,275	51,547	774,113	51,547
Total other postemployment benefits obligation	767,643	101,294	32,154	836,783	-
Net pension liability	<u>6,247,758</u>	<u>1,841,234</u>	<u>713,349</u>	<u>7,375,643</u>	<u>-</u>
Total long-term liabilities - Governmental activities	<u>\$ 27,097,570</u>	<u>\$ 4,322,674</u>	<u>\$ 2,375,025</u>	<u>\$ 29,045,219</u>	<u>\$ 1,982,905</u>
<u>Business-Type activities</u>					
General obligation bonds	\$ 3,455,000	\$ 3,450,000	\$ 276,361	\$ 6,628,639	\$ 449,857
Capital leases	84,964	-	8,903	76,061	9,311
Compensated absences	666,587	173,550	373,078	467,059	235,381
Net premium on issuance of general obligation bonds		84,243		84,243	4,284
Total other postemployment benefits obligation	1,111,150	210,631	47,478	1,274,303	-
Net pension liability	<u>4,631,409</u>	<u>1,919,085</u>	<u>577,672</u>	<u>5,972,822</u>	<u>-</u>
Total long-term liabilities - Business-Type activities	<u>\$ 9,949,110</u>	<u>\$ 5,837,509</u>	<u>\$ 1,283,492</u>	<u>\$ 14,503,127</u>	<u>\$ 698,833</u>

6. LONG-TERM DEBT (CONT.)

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general, government, and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund both general obligation and revenue bonds.

General obligation bonds payable are serial bonds to be retired through calendar year 2038. At December 31, 2020, bonds consist of the following:

	<u>Interest rates</u>	<u>Bonds outstanding</u>
General Obligation Refunding and Improvement Bonds, Series 2015-A	3.00% - 4.00%	\$ 6,380,000
Taxable General Obligation Improvement Bonds, Series B 2015	3.00% - 3.00%	400,000
General Obligation Bonds, Series 2018-A	3.00% - 4.00%	4,660,000
General Obligation Bonds, Series 2019-A	2.00% - 4.00%	8,785,000
General Obligation Bonds, Series 2020-A	1.06% - 2.06%	1,525,000
General Obligation Bonds, Series 2020-B	1.70% - 2.00%	<u>4,155,000</u>
Total general obligation bonds outstanding		25,905,000
Less: debt service from enterprise funds		<u>(6,628,639)</u>
Total general obligation bonds payable from debt service fund		<u>\$ 19,276,361</u>

Remaining debt service requirements for general obligation bonds will be paid from the debt service fund with future property tax revenues and special assessment taxes. Annual debt service requirements to maturity for general obligation bonds to be retired from the debt service fund are as follows:

<u>Year ended December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,510,144	\$ 575,672	\$ 2,085,816
2022	1,478,431	534,354	2,012,785
2023	1,413,987	489,806	1,903,793
2024	1,469,176	445,645	1,914,821
2025	1,336,890	401,890	1,738,780
2026-2032	6,984,897	1,884,194	8,869,091
2033-2039	4,068,307	699,352	4,767,659
2040-2045	<u>1,014,529</u>	<u>91,482</u>	<u>1,106,011</u>
Total	<u>\$ 19,276,361</u>	<u>\$ 5,122,395</u>	<u>\$ 24,398,756</u>

General obligation bonds payable from enterprise funds

Remaining debt service requirements for general obligation bonds to be paid from the Water Utility Fund and Electric Transmission Fund are as follows:

<u>Year ended December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 449,857	\$ 132,675	\$ 582,532
2022	471,569	136,116	607,685
2023	431,013	121,920	552,933
2024	445,824	108,354	554,178
2025	463,111	95,444	558,555
2026-2032	1,995,104	468,392	2,463,496
2033-2039	1,736,694	239,144	1,975,838
2040-2045	<u>635,467</u>	<u>46,608</u>	<u>682,075</u>
Total	<u>\$ 6,628,639</u>	<u>\$ 1,348,653</u>	<u>\$ 7,977,292</u>

6. LONG-TERM DEBT (CONT.)

Capitalized lease obligations

During 2015, the City Commission entered into a lease agreement for financing a Caterpillar Motor Grader. The lease agreement provides for annual payments, including interest at 2.75%, in the amount of \$17,659 and a lump-sum optional buyout payment of \$174,000 through June 2020.

During 2017, the City Commission entered into a lease agreement for the financing of two Skid-Steer Loaders for the Wastewater Department. The lease agreement provided for monthly payments in the amounts of \$4,358 and \$4,286 and a lump-sum payment of \$23,721 and \$23,420, respectively, in June 2022, including interest at 4.50%.

During 2017, the City Commission entered into a lease agreement for the financing of a Skid-Steer Loader for the Refuse Department. The lease agreement provided for a monthly payment in the amount of \$4,162 and a lump-sum payment of \$22,355 in September 2022, including interest at 4.50%.

During 2017, the City Commission entered into a lease agreement for the financing of a Skid-Steer Loader for the Street Department. The lease agreement provided for a monthly payment in the amount of \$5,017 and a lump-sum payment of \$25,735 in August 2022, including interest at 4.50%.

During 2018, the City Commission entered into a lease agreement for the financing of a John Deere Loader for the Street Department. The lease agreement provided for an annual payment in the amount of \$19,000 and a lump-sum payment of \$136,800 in August 2023, including interest at 3.09%.

The Skid-Steer lease payments are being financed from the City's Special Street and Highway Fund and the Refuse Fund. The Wastewater treatment plant lease payments are being financed from the Wastewater Utility Fund.

The cost and accumulated amortization of the leased equipment is as follows:

	Governmental Activities	Business-Type Activities
Cost	\$ 464,464	\$ 114,417
Accumulated Depreciation	338,004	80,092

These leases qualify as capital leases for accounting purposes and, accordingly, have been recorded at the present value of the net minimum lease payments at the date of the lease inception. The annual requirements to amortize the capital lease obligation outstanding at December 31, 2020, including interest payments, is as follows:

Year Ending December 31,	Business-Type Funds		
	Skid-Steer Wastewater Treatment	Skid-Steer Wastewater Collection	Skid-Steer Refuse
2021	\$ 4,286	\$ 4,358	\$ 4,162
2022	23,420	23,723	22,356
Total minimum lease payments	27,706	28,081	26,518
Less amounts representing interest	(2,200)	(2,231)	(1,813)
Present value of net minimum lease payments	<u>\$ 25,506</u>	<u>\$ 25,850</u>	<u>\$ 24,705</u>

6. LONG-TERM DEBT (CONT.)

Year Ending December 31,	Governmental Activities			Total Leases
	Skid-Steer Street	Caterpillar Motor Grader	John Deere Loader	
2021	\$ 5,016	\$ 179,046	\$ 19,000	\$ 215,868
2022	25,735	-	19,000	114,234
2023	-	-	136,800	136,800
Total minimum lease payments	30,751	179,046	174,800	466,902
Less amounts representing interest	(2,431)	(5,046)	(15,446)	(29,167)
Present value of net minimum lease payments	\$ 28,320	\$ 174,000	\$ 159,354	\$ 437,735

Other long-term debt

The City entered into an interlocal agreement with the City of Arkansas City, Kansas related to construction of a countywide animal shelter. The agreement provides for the City of Winfield to make annual payments to the City of Arkansas City for an agreed-upon share of the costs. The City renewed the agreement in December 2017. The new agreement calls for annual payments of \$33,500 through December 2021. The payments under the agreement have been made from the City's General Fund.

Compensated absences

The governmental funds portion of outstanding compensated absence liabilities is principally liquidated from resources of the City's General Fund.

Other postemployment benefits

The governmental funds portion of the other postemployment benefit obligation (OPEB) is principally liquidated from the City's General Fund. Total expense including changes in deferred inflows and outflows for all OPEB plans for the year ended December 31, 2020 was \$129,615.

Net pension liability

The governmental funds portion of the net pension liability is principally liquidated from the City's General Fund. Total expense, including changes in deferred inflows and outflows for all pension plans for the year ended December 31, 2020 was \$751,720.

Conduit debt

The City has issued limited obligation bonds for the purpose of financing capital activities of unrelated third parties. Although conduit debt obligations bear the name of the City, they are payable solely from resources provided by leases or loans with the third parties on whose behalf they were issued. The bonds do not constitute an indebtedness or pledge of the faith or credit of the City of Winfield, and accordingly, are not included as liabilities in the accompanying financial statements. There are six industrial revenue bond series outstanding at December 31, 2020. During 2020, there were \$0 new issues and \$1,400,000 of debt retired. The aggregate outstanding balance of Industrial Revenue Bonds was \$48,788,965 at December 31, 2020.

7. TEMPORARY NOTES

Kansas statutes permit the issuance of temporary notes to finance certain capital improvement projects which will be refinanced with general obligation bonds or paid through other resources available to the City. Prior to the issuance of the temporary notes, the governing body must take the necessary legal steps to authorize the issuance of general obligation bonds. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance.

During 2020, the temporary note activity for the various capital improvement projects was as follows:

Beginning Balance	Additions	Retirements	Defeased	Ending Balance
\$ 870,000	\$ -	\$ 870,000	\$ -	\$ -

8. ELECTRIC AND WASTEWATER DEPRECIATION RESERVES

Applicable state statutes permit the governing body to legally restrict a portion of operating revenue to be used for future acquisition of equipment and utility system improvements. Net position in the Electric Utility Fund in the amount of \$4,620,995 and in the Wastewater Utility Fund in the amount of \$285,316 has been reserved for the portion of assets legally restricted for future equipment acquisitions and facility improvements.

9. CAPITAL PROJECT FUND AUTHORIZATIONS

At December 31, 2020, individual project authorizations compared with project expenditures from inception which are reported with the Capital Projects Fund are as follows:

Project	Project authorizations	Expenditures project inception to December 31, 2020
Hospital Improvements	\$ 870,000	\$ 864,655
Vaughn Tennis Center Project	1,049,745	1,049,745
Winfield Rec Expansion	1,237,244	1,237,244
US 77	255,000	255,000
East 9th Street - 2021 CCLIP	500,000	115,840
Public Safety Needs Study	5,708,192	705,313
14th Avenue Bridge Project	1,716,729	1,716,729
Baden Center Building Improvements	101,081	72,124
2017 KLINK	2,906,117	2,906,117
Stonebrook Streets	208,018	131,616
Stonebrook Sewer	804,434	17,971
Stonebrook Water	525,000	13,924
Lift Station	291,530	287,773
Refuse Truck	228,951	231,951

10. PENSION PLAN

Plan Description

The City of Winfield participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law and administered by KPERS, a body corporate and an instrumentality of the State of Kansas. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available, stand-alone comprehensive annual financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737, or at the KPERS website at www.kpers.org.

KPERS provides benefit to the following statewide pension groups under one plan, as provided by K.S.A 74 article 49:

- Public employees, which include:
 - State/School Employees
 - Local Employees
- Police and Firemen
- Judges

Substantially all public employees in Kansas are covered by the pension plan. The State of Kansas and Kansas schools are required to participate, while participation by local political subdivisions is optional, but irrevocable once elected.

Those employees participating in the pension plan for City of Winfield are included in the local employee group and the Kansas Police and Firemen group.

10. PENSION PLAN (CONT.)

Benefits Provided

Benefits are established by statute and may only be changed by the Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen normal retirement ages are age 60 with 15 years of credited service, age 55 with 20 years, age 50 with 25 years, or any age with 36 years of service).

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, members may withdraw their contributions from their individual accounts, including interest. Members who withdraw their accumulated contributions lose all rights and privileges of membership. For all pension coverage groups, the accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74 4922.

Members choose one of seven payment options for their monthly retirement benefits. At retirement, a member may receive a lump sum payment of up to 50% of the actuarial present value of the member's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump sum. Benefit increases, including ad hoc postretirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members and employers. A new cash balance retirement plan (KPERS 3) was created for new hires starting after January 1, 2015. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74 4922.

Contributions

Member contribution rates are established by state law, and are paid by the employee according to the provisions of Section 414(h) of the internal revenue code. State law provides that the employer contribution rates be determined based on the results of an annual actuarial valuation. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74-4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The actuarially determined employer contribution rates and the statutory contribution rates for local government employees are 8.61% and 8.61%, respectively. 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 of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

10. PENSION PLAN (CONT.)

Employer Allocations

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense are determined separately for each of the following groups of the plan:

- State/School
- Local
- Police and Fireman
- Judges

To facilitate the separate (sub) actuarial valuations, KPERS maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2020, are based on the ratio of the employer's contributions to total employer and nonemployer contributions of the group for the fiscal years ended June 30, 2020. The contributions used exclude contributions made for prior service, excess benefits and irregular payments.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, City of Winfield reported a liability of \$13,348,465 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, which was rolled forward to June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the ratio of its contributions to the total of the employer and nonemployer contributions of the group for the fiscal years ended June 30, 2020. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2020, the City's proportion was 0.9250% percent, which was an decrease of 0.0044% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, rolled forward from June 30, 2020, the City recognized pension expense of \$751,720, which includes the changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
City contributions subsequent to the measurement date	\$ 1,137,315	\$ -
Differences between expected and actual experience	305,877	86,468
Net difference between projected and actual earnings on pension plan investments	1,428,283	-
Changes in assumptions	863,556	-
Changes in proportion	104,124	287,235
Total	<u>\$ 3,839,155</u>	<u>\$ 373,703</u>

10. PENSION PLAN (CONT.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont.)

The deferred outflows of resources related to pensions totaling \$1,137,315, resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Amount</u>
2021	\$ 502,251
2022	624,424
2023	637,713
2024	541,739
2025	22,010
	<u>\$ 2,328,137</u>

The City contributes 100% of the contributions to the pension plan, therefore, there is no revenue recognized for the support provided by nonemployer contributing entities.

Actuarial Assumptions

The net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation 2.75 percent
- Salary increases, including wage increases 3.25 to 11.75 percent, including inflation
- Long-term rate of return, compounded annually, net of investment expense, and including price inflation 7.50 percent

Mortality rates were based on the RP-2014 Mortality Tables with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future morality improvements are anticipated used Scale MP-2016.

There were no changes between the measurement date of December 31, 2019, rolled forward to June 30, 2020, and City of Winfield's reporting date of December 31, 2020.

The long-term expected rate of return of pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPER's investment consultant, are summarized in the following table.

<u>Asset class</u>	<u>Long-term target allocation</u>	<u>Long-term expected real rate of return</u>
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50%	6.40%
Private Equity	8.00%	9.50%
Private Real Estate	11.00%	4.45%
Yield Driven	8.00%	4.70%
Real Return	11.00%	3.25%
Fixed Income	11.00%	1.55%
Short-term Investments	4.00%	0.25%
Total	<u>100.00%</u>	

10. PENSION PLAN (CONT.)

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2019 was 7.75 percent. The actuarial assumptions used in the calculation of the total pension liability were based on the results of the most recent actuarial experience study. It covered the three-year period of January 1, 2016 through December 31, 2018 and was dated January 7, 2020.

The projection of cash flows used to determine the discount rate was based on member and employer contributions. In KPERS, the State/School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for Fiscal Year 2020 was 1.2 percent.

In recent years, the Legislature has made several changes to statutory rates that deviate from the schedules contribution increases set under the caps established in 2012 for the State/School group. Under 2015 SB 4, the previously certified State/School statutory rate for the Fiscal Year 2015 of 11.27 percent was reduced to 8.65 percent for the last half of the fiscal year as part of the Governor's allotment. That same session, SB 228 recertified statutory rates for the State/School group to 10.91 percent for Fiscal Year 2016 and 10.81 percent for Fiscal Year 2017 in anticipation of the issuance of \$1 billion in pension obligation bonds. Legislation in the 2016 session (SB 161) provided for the delay of up to \$100 million in State and School contributions to the Pension Plan. Legislation passed by the 2017 Legislature removed the repayment provisions included in SB 161.

In addition, 2017 S Sub. For Sub. HB 2052 delayed \$64.1 million in Fiscal Year State/School contribution, to be repaid over 20 years in level dollar installments. The first year payment of \$6.4 million was received in July 2017 and appropriations for Fiscal Year 2018 are intended to fully fund the State/School group statutory contribution rate of 12.01 percent for that year. Additional legislation in the 2017 Session (S Sub for HB 2002) provided for a reduction of \$194 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20 year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as long-term receivables by the Pension Plan. The 2019 Legislature passed House Sub for Sen Bill 109, which directed on-behalf payment of \$56 million and \$82 million be made to the System. The \$56 million payment was received by the System on June 30, 2018, and recorded as Fiscal Year 2018 contributions. The \$82 million was received July 1, 2019, and was recorded as Fiscal Year 2019 contributions. The 2019 Legislative session passed Senate Bill 9 which authorized a transfer of \$115 million to KPERS, received in March 2019. House Sub for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School group in Fiscal Year 2020 of \$51 million.

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

Sensitivity of City of Winfield's proportionate share of the net pension liability to changes in the discount rate

The following presents City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what City of Winfield's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

1% Decrease (6.50%)	Discount rate (7.50%)	1% Increase (8.50%)
\$18,530,282	\$13,348,465	\$9,005,572

11. OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB)

Plan Description

The City administers an Other Postemployment Benefits (OPEB) plan providing medical and dental benefits to retired employees and their dependents under certain conditions. The City does not issue a separate report that includes financial statements and required supplementary information for the OPEB plan.

Individuals who are employed by the City and are eligible to participate in the group medical and dental plans are eligible to continue healthcare benefits upon retirement after retiring under the KPERS or the KP&FRS. Coverage during retirement continues in the group medical and dental plans up to age 65 for current retirees. Retirees covered by the plan make contributions toward the plan premiums.

As of January 1, 2020, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	8
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	179
Total	<u>187</u>

Funding Policy

The contribution requirement of plan members and the City are established and can be amended by the City's Board of Directors. Contributions are made to the plan on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) consists of the service cost plus interest on total OPEB liability and changes in assumptions and inputs. The service cost is the portion of the Actuarial Present Value of OPEB benefits that is allocated to the current year by the Actuarial Cost method. The following table presents the components of the City's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the City's total OPEB obligation to the Plan.

	Dec 31, 2020
Total OPEB liability - beginning of year	<u>\$ 1,592,921</u>
Service cost	93,590
Interest cost	48,341
Changes in benefit terms	-
Differences between actual and expected experience	(13,397)
Changes in assumptions and inputs	115,870
Employer contributions (benefit payments)	<u>(36,522)</u>
Net changes	<u>207,882</u>
Net OPEB liability - end of year	<u>\$ 1,800,803</u>

Changes in assumptions and other inputs FY19 to FY20 reflect the following:

- The assumed mortality was changed to the Society of Actuaries RP 2014 annuitant distinct mortality table Adjusted to 2006 with MP-2020 Full Generational Projection of Future Mortality Improvement.
- The discount rate was changed from 3.44% to 2.73%

Total OPEB Liability

The City's total OPEB liability of \$1,800,803 reported as of December 31, 2020 was measured as of December 31, 2020 (the measurement date), and was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions:

11. OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) (CONT.)

Valuation Procedures and Discount Rate

General inflation	2.50%
Salary increases; including wage increases	3.00%
Discount rate	2.73%

The actuarial value of assets must be determined based on some recognition of the fair market value of assets. The City's obligation is unfunded at January 1, 2020. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

As an unfunded plan, the discount rate reflects the Bond Buyer index rate for 20 year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date. The discount rate used to measure the total OPEB liability as of January 1, 2020 was 2.73%.

The financial information for the year ended December 31, 2020 is based upon a GASB 75 actuarial valuation performed as of January 1, 2020 using the participant census as of January 1, 2020.

The measurement date as selected by the City under GASB 75 Standards is December 31, 2020. The results of the valuation were projected to the beginning of year and end of year measurement dates using standard actuarial techniques.

In the December 31, 2020, actuarial valuation, the Entry Age Normal - Level Percent of Pay Actuarial Cost method was applied. The actuarial assumptions included a 2.73% investment rate of return, which is a blended rate of the expected long-term investment returns on Plan assets and on the City's pooled funds and investments. The valuation assumed annual healthcare cost trend rate of 5.50% in the first year and then decreasing by 0.25% until it reaches an ultimate rate of 5.00%. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results.

Sensitivity of Total OPEB Liability to changes in Healthcare Cost Trend Rate

The following presents the total OPEB liability of the City as of December 31, 2020, calculated using the current healthcare cost trend rates of 5.50% as well as what the City's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates.

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$1,585,788	\$1,800,803	\$2,056,054

Sensitivity of Total OPEB Liability of changes in the Discount Rate

The following presents the total OPEB liability of the City as of December 31, 2020, calculated using the discount rate of 2.73%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.73%) or 1 percentage point higher (3.73%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$1,993,113	\$1,800,803	\$1,629,594

OPEB Expense

For the year ended December 31, 2020, the City recognized OPEB expense of \$270,753, which includes the changes in the total OPEB liability, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

11. OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) (CONT.)

Deferred Outflows of Resources and Deferred Inflows of Resources

Under GASB 75, gains and losses which are amortized over future years are referred to as deferred inflows or gains, and deferred outflows or losses. Economic and demographic gains and losses and changes in the total OPEB liability due to changes in assumptions are recognized over a closed period equal to the average expected remaining service lives of all covered active and inactive members, determined as of the beginning of the measurement period. As of December 31, 2020, and deferred inflows and outflows of resources are as follows:

Category	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience (1)	\$ 30,711	\$ (12,280)
Changes in assumptions	342,640	-
Total	<u>\$ 373,351</u>	<u>\$ (12,280)</u>

(1) Economic/demographic (gains) and losses for the period ending December 31, 2020, should be adjusted by the unamortized balance of the difference between actual and employer contributions.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as an expense/(income) item in future years' OPEB expense as follows:

Year ended December 31:	Amount
2021	\$ 39,602
2022	39,602
2023	39,602
2024	39,602
2025	39,602
Thereafter	163,061

12. OTHER POSTEMPLOYMENT BENEFIT PLAN - KPERS DEATH & DISABILITY

Plan Description

The City participates in a multiple-employer defined benefit other postemployment benefit (OPEB) plan (the plan) which is administered by the Kansas Public Employees Retirement System (KPERS). The Plan provides long-term disability benefits and a life insurance benefit for disabled members to KPERS members, as provided by K.S.A. 74-04927. The Plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. However, because the trust's assets are used to pay employee benefits other than OPEB, the trust does not meet the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Accordingly, the Plan is considered to be administered on a pay-as-you-go basis.

Benefits

Benefits are established by statute and may be amended by the KPERS Board of Trustees. The Plan provides long-term disability benefits equal to 60% (prior to January 1, 2006, 66 2/3 percent) of annual compensation, offset by other benefits. Members receiving long-term disability benefits also receive credit towards their KPERS retirement benefits and have their group life insurance coverage continued under the waiver of premium provision.

12. OTHER POSTEMPLOYMENT BENEFIT PLAN - KPERS DEATH & DISABILITY (CONT.)

Benefits (continued)

The monthly long-term disability benefit is 60% of the member's monthly compensation, with a minimum of \$100 and a maximum of \$5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability to retirement benefits, workers, compensation benefits, other disability benefits from any other sources by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while the disability continues until the member's 65th birthday or retirement date, whichever occurs first. If the disability begins after age 60, benefits are payable while the disability continues, for a period of five years or until the member retires, whichever occurs first. Benefit payments for disabilities caused or contributed to by substance abuse or non-biologically based mental illnesses are limited to the shorter of the term of the disability or 24 months per lifetime.

The death benefit paid to beneficiaries of disabled members is 150% of the greater of 1) the member's annual rate of compensation at the time of disability, or 2) the member's previous 12 months of compensation at the time of the last date on payroll. If the member has been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed using the consumer price index, less one percentage point, to compute the death benefit. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, the member may be eligible to receive up to 100% of the death benefit rather than giving the benefit paid to the beneficiary. If a member retires or disability benefits end, the member may convert the group life insurance coverage to an individual insurance policy.

The City has the following employees covered by the Plan as of June 30, 2019 (actuary measurement date):

Retirees and beneficiaries receiving benefits	2
Terminated plan members entitled to but not yet receiving benefits	-
Active plan members	124
Total	<u>126</u>

Total OPEB Liability

At December 31, 2020, the total OPEB liability recognized by the City was \$310,281. The City's total OPEB liability was determined by an actuarial valuation as of December 31, 2019, calculated based on the discount rate and actuarial assumptions below, and rolled forward to the measurement date as of June 30, 2020. Any significant changes during this period have been reflected as prescribed by GASB 75.

Actuarial Assumptions

The financial information for the year December 31, 2020, is based upon an actuarial valuation performed as of December 31, 2019, rolled forward to June 30, 2020, using the participant census as of December 31, 2019.

The measurement date as selected by the City under GASB 75 Standards is June 30th. The results of the valuation were projected to the end of year measurement date using standard actuarial techniques.

Price inflation	2.75%
Salary increases, including wage increases	3.50-11.50%
Discount rate (based on the 20 year municipal bond rate with an average rating of AA/Aa or better, obtained from the index.)	2.21%

Mortality rates used for the death benefits were based on the RP-2014 Healthy Annuitant Mortality Table for Males and Females, adjusted for generational mortality improvement using Scale AA. Mortality rates used for the disability benefits were based on the RP-2014 Disabled Life Table with generational mortality improvement using Scale AA.

The actuarial assumptions used in the December 31, 2019, valuation were based on the results of an actuarial experience study conducted for three years during 2016-2018.

12. OTHER POSTEMPLOYMENT BENEFIT PLAN - KPERS DEATH & DISABILITY (CONT.)

Annual OPEB Cost and Net OPEB Obligation

The City's annual OPEB cost (expense) consists of the service cost plus interest on total OPEB liability and changes in assumptions and inputs. The service cost is the portion of the Actuarial Present Value of OPEB benefits that is allocated to the current year by the Actuarial Cost method. The following table presents the components of the City's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the City's total OPEB obligation to the Plan.

	December 31, 2020
Total OPEB liability - beginning of year	\$ 285,873
Service cost	23,544
Interest cost	10,624
Changes in benefit terms	-
Differences between actual and expected experience	-
Changes in economic/demographic gains or losses	(19,476)
Changes in assumptions and inputs	21,593
Employer contributions (benefit payments)	(11,877)
Net changes	24,408
Net OPEB liability - end of year	\$ 310,281

The City saw no benefit changes to the disability's percentage of replacement income due to the changes from FY19 to FY20.

The discount rate was updated in accordance with the requirements of GASB 75. The change went from 3.50% to 2.21%. The mortality projection scale was updated to the most recent table published by the Society of Actuaries. The overall impact of the new assumptions is a increase in the benefit obligations.

Sensitivity of Total OPEB Liability to changes in Healthcare Cost Trend Rate

The following presents the total OPEB liability of the City as of December 31, 2020, calculated using the current healthcare cost trend rates as well as what the City's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates. The reader should note that healthcare trend rates do not affect the liabilities related to the long-term disability benefits sponsored by KPERS, but this exhibit is provided as it is a required disclosure under GASB 75.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Total OPEB Liability	\$321,665	\$310,281	\$298,136

Sensitivity of Total OPEB Liability to changes in the Discount Rate

The following present the total OPEB liability of the City as of December 31, 2020, calculated using the discount rate of 2.21%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21%) or 1 percentage point higher (3.21%) than the current

	1% Decrease 1.21%	Current Single Discount Rate Assumption 2.21%	1% Increase 3.21%
Total OPEB Liability	\$310,281	\$310,281	\$310,281

OPEB Expense

For the year ended December 31, 2020, the City recognized OPEB expense of \$62,212, which includes the changes in the total OPEB liability, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

12. OTHER POSTEMPLOYMENT BENEFIT PLAN - KPERS DEATH & DISABILITY (CONT.)

Deferred Outflows of Resources and Deferred Inflows of Resources

Under GASB 75, gains and losses which are amortized over future years are referred to as deferred inflows or gains, and deferred outflows or losses. Economic and demographic gains and losses and changes in the total OPEB liability due to changes in assumptions are recognized over a closed period equal to the average expected remaining service lives of all covered active and inactive members, determined as of the beginning of the measurement period. As of December 31, 2020 and deferred inflows and outflows of resources are as follows:

Category	Deferred outflows of resources	Deferred inflows of resources
Differences between actual and expected experience	\$ -	\$ 247,915
Changes in assumptions	22,872	16,557
Benefit payments subsequent to the measurement date	-	-
Total	<u>\$ 22,872</u>	<u>\$ 264,472</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as an expense/(income) item in OPEB expense as follows:

<u>Year ended December 31:</u>	<u>Amount</u>
2020	\$ 33,778
2021	33,778
2022	33,778
2023	33,778
2024	33,778
Thereafter	72,710

13. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan (the Plan) in accordance with Internal Revenue Code Section 457. Employees may choose between VOYA Financial 457 Plan or the ICMA Plan. The Plan, available to all city employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Assets of the Plan, valued at current market values, are held in trust for the benefit of the participants.

All amounts of compensation deferred under the Plan as well as earnings attributable to those amounts, are solely the property of the participant employees. Accordingly, the assets and related liabilities for the Plan are not recorded in the accompanying financial statements. In addition, the City Commission has adopted by resolution a salary reduction flexible benefit plan (125 Plan) under Section 125 of the Internal Revenue Code. All permanent full-time employees are eligible to participate in the 125 Plan beginning after one full month of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the 125 Plan. Benefits offered through the 125 Plan include various insurances and disability benefits.

14. BUDGETARY DATA

As described in Note 1, the actual data presented in the budgetary comparison statements differ from data presented in accordance with generally accepted accounting principles (GAAP) for the governmental fund types. The following reconciliations are presented to provide a correlation between the different bases of reporting:

14. BUDGETARY DATA (CONT.)

	General Fund	Debt Service Fund	Other Nonmajor Governmental Funds
GAAP Fund balance at December 31, 2020	\$ 1,535,407	\$ 1,246,464	\$ 12,743,613
Adjustments:			
Accrued sales tax revenues	(143,503)		(159,471)
Accrued franchise fee revenues	(32,440)	-	-
Due to (from) other funds	(20,265)	(183,277)	183,277
Other receivables	(142,209)	-	(36,190)
Land held for resale	-	-	-
Reserves for encumbrances - budgeted funds	(135,990)	-	(120,082)
Budgetary Fund Balance at December 31, 2020	<u>\$ 1,061,000</u>	<u>\$ 1,063,187</u>	<u>\$ 12,611,147</u>

15. DEFINED CONTRIBUTION PLAN

The City established a 401(a) money purchase deferred compensation plan in 2004 for the benefit of City employees. Employees, who have reached the top step in their position's pay range, and make a minimum contribution of \$20 per pay period into the City sponsored 457 plan, are additionally eligible for employer contributions into the 401(a) plan. The plan provides that the City make matching contributions, up to \$20 per pay period. The City contributed \$57,334 to employee accounts in 2020. The City of Winfield administers the plan and has the authority for establishing and amending the plan's provisions and contribution requirements. Employees have the option of investing contributions with VOYA Financial or ICMA-RC Investments.

16. INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivables and payables (due to/due from funds) at December 31, 2020, were as follows:

Fund	Due From	Due To
Major Funds:		
General	\$ 20,265	\$ -
Debt Service	183,277	-
Electric Utility	27,588	-
Gas Utility	6,645	-
Water Utility	2,970	-
Wastewater Utility	4,912	-
Total major funds	<u>245,657</u>	<u>-</u>
Nonmajor Funds:		
Stormwater Drainage	-	183,277
Refuse	7,620	-
Operations Center	-	70,000
Total nonmajor funds	<u>7,620</u>	<u>253,277</u>
	<u>\$ 253,277</u>	<u>\$ 253,277</u>

The City utilizes two internal service funds to account for utility receivables and fleet management services. Advances from the General Fund (\$20,265), Electric Utility Fund (\$27,588), Gas Utility Fund (\$6,645), Water Utility Fund (\$4,912) were used to create the internal service funds. These advances are considered long-term, and the intent is not to repay these amounts within one year.

The amount due to the Debt Service Fund is related to debt service payments actually paid by the Debt Service Fund in prior years' but were scheduled to be paid by the Stormwater Drainage Fund.

17. INTERFUND TRANSFERS

A summary of interfund transfers by individual fund for 2020 is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General	\$ 2,683,400	\$ 308,369
Debt Service	1,114,651	3,070,262
Capital Improvements	18,300	639,131
Special Streets and Highway	904,747	28,294
Electric Utility	300,000	2,055,733
Gas Utility	-	630,504
Water Utility	-	475,872
Wastewater Utility	-	350,890
Total major funds	<u>5,021,098</u>	<u>7,559,055</u>
Nonmajor Funds:		
Water Preservation	50,370	8,300
Senior Citizens Facility	3,500	-
Special Liability	10,000	-
Operational services	-	10,000
Management Services	-	3,236
Wastewater Depreciation	77,500	-
Streets - Sales Tax	-	754,811
Stonebrook Streets	208,018	-
Stormwater Drainage	-	20,000
Winfield Recreation Expansion	1,237,244	-
2013 EMS Ambulance	255,000	-
East 9th Street	500,000	-
Hospital Improvements	870,000	-
Refuse	-	204,328
Quail Ridge Golf Course	327,000	-
Total nonmajor funds	<u>3,538,632</u>	<u>1,000,675</u>
	<u>\$ 8,559,730</u>	<u>\$ 8,559,730</u>

Interfund transfers reflect the flow of resources from one fund to another fund, generally from the fund in which the resources are received or reside to the fund in which the resources will be expended.

The General Fund received transfers from the Electric Utility, Gas Utility, Water Utility and Refuse Funds in the amounts of \$1,683,733, \$440,504, \$152,416 and \$181,747 respectively. These transfers represent in lieu of franchise taxes ranging from 4% to 6.9% of gross sales. The in lieu of taxes mirror the payment received from external utilities providing services to the City, such as telephone and cable services. All other transfers represent operational transfers, capital equipment transfers, and transfers to assist with debt service payments.

18. FUND DEFICITS

At December 31, 2020, the following individual funds had incurred deficits:

<u>Fund</u>	<u>Amount</u>
Winfield Rec Expansion	\$ 12,840
Lift Station	9,078
Stonebrook Sewer	1,415
Refuse Truck	1,618
2013 EMS Ambulance	2,639

These fund deficits will be financed through the sale of bonds authorized by the City Commission, not yet sold at December 31, 2020, or through other revenue sources available to the City.

19. TAX ABATEMENTS

The City operates three economic development programs that qualify as tax abatements under Governmental Accounting Standards Board (GASB) No. 77. These programs include: (1) Neighborhood Revitalize Plan (NRP), (2) Economic Development Tax Exemption (EDX) and (3) Industrial Revenue Bond Exemption (IRB). NRP authority is K.S.A. 12-17,114 et. seq. EDX authority is given to local units of government in Article II, Section 13 of the Kansas Constitution. IRB exemptions authority is K.S.A. 12-1740 et. seq. Those programs as are summarized as follows:

Neighborhood Revitalization Programs Property Tax Abatements

The City of Winfield Neighborhood Revitalization Plan (NRP), which was effective January 1, 2015 and approves property tax abatements in accordance with K.S.A. 79-201a Second and Twenty-Fourth and K.S.A. 12-1740 to 12-1749d, inclusive. The NRP incentive program requires that the construction of an improvement must have been commenced on or after January 1, 2015 and be located within the designated Neighborhood Revitalization Areas. The NRP program shall expire on December 31, 2020, however, the City Commission will review the program annually on or before August 15, at which time the City Commission will consider modifications and extensions. An application for tax rebate must be filed within 60 days of the issuance of a building permit. The minimum investment in an improvement is \$5,000, as determined by the building permit value, for residential, commercial and historic property. Rehabilitation, alterations and additions to any existing residential commercial and industrial structure or multi-family residential, commercial or industrial new construction, shall be eligible. The rebate period will be for a period of 7 years with the rebate amount being 75% of the increased valuation from such improvements. Single-family residential new construction is also eligible with a rebate period of 5 years at 50% of the first \$150,000 of appraised value. In addition, properties in the National, Kansas or Local Historical Register shall be eligible with a rebate period of 10 years with the rebate amount being 100%. Properties within the City of Winfield located with Cowley County are eligible. On June 1, 2015, the City Commission amended the NRP Plan to include properties within the Winfield city limits acquired by delinquent tax or mortgage foreclosures. Building permits must be issued from a minimum of \$20,000 and improvements made with 24 months after filing of the Sheriff's Deed. Eligibility will be revoked if building permit and improvement requirements are not met. Eligible properties will receive a rebate of 75% for 7 years after final project completion. Upon timely payment in full of all real estate tax and special assessments for the property, a rebate of the taxes related to the valuation improvement (less an administrative fee not to exceed 5% to be retained by Cowley County, Kansas) will be made to the property owner. Cowley County issues the rebate checks directly to the individual taxpayers. All taxing subdivisions overlapping the City of Winfield participate in this NRP program.

For the year ended December 31, 2020, the City abated property taxes totaling \$97,551 under the NRP program.

Eligible properties for economic development tax exemptions are new or existing business engaged in manufacturing articles of commerce, conducting research and development or storing goods or commodities which are sold or traded in interstate commerce.

The City's Tax Exemption Policy allows tax abatements that meet the guidelines for EDX and IRB tax exemptions under Kansas law. The City considers granting an exemption incentive upon a clear and factual showing of direct economic benefit to the City. Factors considered in determining the amount and term of a tax exemption include, but are not limited to: increased employment and earnings, additional revenues from new or expanded business, types of jobs created, degree to which the business improves diversification of the economy, potential for future expansion and additional job creation, utilization of local products or materials in manufacturing and the additional direct and indirect public costs for additional infrastructure. All applications require a Cost Benefit Analysis per Kansas regulations, which can be prepared by an independent consultant or Kansas Department of Commerce.

The business is required to report any change in ownership of exempt assets which requires a new application for property tax exemption.

There is an annual requirement that the business submit an Annual Claim for Exemption from Property Taxation form with the County Appraiser. The annual review of the business report by the County is to ensure that the ownership and use of the property and any other qualifying criteria of the business for the tax exemption incentive shall continue to exist.

19. TAX ABATEMENTS (CONT.)

Economic Development Tax Exemption (EDX) and Industrial Revenue Bond (IRB) Tax Abatements

All applications and records pertaining to a property tax exemption request shall be subject to the provisions of the Kansas Open Records Act. Any business records or information eligible to remain confidential will be kept confidential only if requested by the applicant.

The City has no provisions to recapture abated taxes if the business does not meet initial new employment or salary estimates used in the preparation of the initial Cost Benefit Analysis. If the use changes to another qualifying use the annual tax abatement will most likely continue following review of the Annual Claim for Exemption Form. The tax abatement incentive is cancelled for any business that ceases to operate or no longer is considered an eligible property.

Property tax incentives issued by the City are abated based on the new or expanded costs of improvements at 100% of the cost of the improvements. Per Kansas law, machinery and equipment placed in use by a business after June 30, 2006, is exempt from ad valorem taxes.

The City has made no commitments other than reduced taxes to business receiving tax abatement incentives.

The City negotiates property tax abatement agreements on an individual basis. The abated taxes reflect the amounts that would have been levied on behalf of the City of the 2019 tax roll to fund expenditures during the calendar year 2020 were it not for an exemption.

A summary of economic development tax abatements for 2020 is as follows:

<u>Location of Exempt Property</u>	<u>Amount</u>
EDX and IRB Tax Abatements:	
City	\$ 397,892
Other taxing entities	879,723
Total abatements	<u>\$ 1,277,615</u>

20. COMMITMENTS AND CONTINGENCIES

Electric Purchase Commitments

The City became a member of the Kansas Power Pool (KPP), a municipal energy agency, in January 2005. KPP was created to provide economic benefits to its member cities, through coordination of collective electrical resources, facilities and loads. The City has power supply contracts with the Kansas Municipal Energy Agency (KMEA) for power supply from the Grand River Dam Authority (GRDA). The scheduling responsibilities for those contracts and the City's contract with the Southwestern Power Administration (SPA) have been assigned to KPP. That agency manages power supply on behalf of the City. The contracts with KMEA for GRDA Power were in force through December 31, 2015, KPP has entered into transmission arrangements with the Southwest Power Pool on behalf of the City. The City terminated its SPA power supply arrangement from KMEA in 2010 and entered into a contract directly with SPA. This contract is in force through May 31, 2025. In September 2012 the city entered into a twenty-year power purchase contract with KPP, to purchase all of the City's required electrical power. That contract was amended in June 2017 to provide a commitment to purchase power and energy and the associated transmission service not to exceed 40 years.

The payment and scheduling responsibilities under all these contracts have all been assigned to KPP and all billings and payments are handled through KPP. Payment responsibility for each of these contracts remains with the City for the full term of each contract and would be under the respective contract conditions should the City withdraw from KPP.

Natural Gas Purchase Commitments

The City entered into a contract with the Kansas Municipal Gas Agency (KMGA) in February 2014 to purchase its entire gas requirements from and through KMGA for the term of the agreement. The contract provides that the City may provide for alternative supplies not to exceed 35% of its total annual gas supply. The contract provides for a year-to-year term until terminated by either party giving at least a 1-year written notice to the other party.

21. FUND BALANCE DISCLOSURE

The nonspendable balance of \$6,119 in the Cemetery Endowment Fund are funds donated to the Endowment and are permanent in nature. Only the income can be spent, unless authorized by the Commission for specific improvements.

At December 31, 2020, the City had the following significant contractual or purchase commitments that were outstanding and encumbered against available resources:

<u>Fund</u>	<u>Encumbered for</u>	<u>Amount</u>
Capital Improvements	Splash pad and irrigation project	\$ 492,287
Electric Utility	Repairs/Maintenance	161,983
Electric Depreciation	Repairs/Maintenance	601,230
Public Safety Needs Assessment	Building and structural improvements	4,155,428

22. SUBSEQUENT EVENTS

In recent weeks, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the City as of the date of this report, management believes that a material impact on the City's financial position and results of future operations is reasonably possible.

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WINFIELD

Schedule of Changes in the Net OPEB Liability - Healthcare
For the Year Ended December 31, 2020

	Last 10 Fiscal Years									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total OPEB Liability - Beginning of year	<u>\$ 1,592,921</u>	<u>\$ 1,511,697</u>	<u>\$ 1,072,835</u>	For 2011 to 2017, this data is not yet available.						
Service Cost	93,590	75,727	73,521	For 2011 to 2017, this data is not yet available.						
Interest Cost	48,341	53,777	51,039	For 2011 to 2017, this data is not yet available.						
Changes in Benefit Terms	-	-	-	For 2011 to 2017, this data is not yet available.						
Differences between actual and expected experience	(13,397)	-	41,424	For 2011 to 2017, this data is not yet available.						
Changes in assumptions and inputs	115,870	-	318,900	For 2011 to 2017, this data is not yet available.						
Employer contributions	<u>(36,522)</u>	<u>(48,280)</u>	<u>(46,022)</u>	For 2011 to 2017, this data is not yet available.						
Net Changes	<u>207,882</u>	<u>81,224</u>	<u>438,862</u>	For 2011 to 2017, this data is not yet available.						
Total OPEB Liability - End of year	<u>\$ 1,800,803</u>	<u>\$ 1,592,921</u>	<u>\$ 1,511,697</u>	For 2011 to 2017, this data is not yet available.						

CITY OF WINFIELD

Schedule of the Total OPEB Liability as a Percentage of Covered Employee Payroll - Healthcare
For the Year Ended December 31, 2020

	Last 10 Fiscal Years									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total OPEB Liability	\$ 1,800,803	\$ 1,592,921	\$ 1,511,697	For 2011 to 2017, this data is not yet available.						
Fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	For 2011 to 2017, this data is not yet available.						
Net OPEB liability	<u>\$ 1,800,803</u>	<u>\$ 1,592,921</u>	<u>\$ 1,511,697</u>	For 2011 to 2017, this data is not yet available.						
Fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	For 2011 to 2017, this data is not yet available.						
Covered payroll	\$ 9,376,092	\$ 8,776,769	\$ 8,521,135	For 2011 to 2017, this data is not yet available.						
Net OPEB liability as a percentage of covered payroll	19.21%	18.15%	17.74%	For 2011 to 2017, this data is not yet available.						

CITY OF WINFIELD

Schedule of Changes in the Net OPEB Liability - KPERS Death and Disability
For the Year Ended December 31, 2020

	Last 10 Fiscal Years*									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total OPEB Liability - Beginning of year	<u>\$ 285,873</u>	<u>\$ 423,724</u>	<u>\$ 559,525</u>	For 2011 to 2017, this data is not yet available.						
Service Cost	23,544	22,136	22,046	For 2011 to 2017, this data is not yet available.						
Interest Cost	10,624	17,135	20,118	For 2011 to 2017, this data is not yet available.						
Changes in Benefit Terms	-	-	-	For 2011 to 2017, this data is not yet available.						
Differences between actual and expected experience	(19,476)	(175,230)	(132,092)	For 2011 to 2017, this data is not yet available.						
Changes in assumptions and inputs	21,593	4,357	(6,312)	For 2011 to 2017, this data is not yet available.						
Employer contributions	<u>(11,877)</u>	<u>(6,249)</u>	<u>(39,561)</u>	For 2011 to 2017, this data is not yet available.						
Net Changes	<u>24,408</u>	<u>(137,851)</u>	<u>(135,801)</u>	For 2011 to 2017, this data is not yet available.						
Total OPEB Liability - End of year	<u>\$ 310,281</u>	<u>\$ 285,873</u>	<u>\$ 423,724</u>	For 2011 to 2017, this data is not yet available.						

CITY OF WINFIELD

Schedule of the Total OPEB Liability as a Percentage of Covered Employee Payroll - KPERS Death and Disability
For the Year Ended December 31, 2020

	Last 10 Fiscal Years*									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total OPEB Liability	\$ 310,281	\$ 285,873	\$ 423,724	For 2011 to 2017, this data is not yet available.						
Fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	For 2011 to 2017, this data is not yet available.						
Net OPEB liability	<u>\$ 310,281</u>	<u>\$ 285,873</u>	<u>\$ 423,724</u>	For 2011 to 2017, this data is not yet available.						
Fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%	For 2011 to 2017, this data is not yet available.						
Covered payroll	\$ 6,658,242	\$ 6,286,818	\$ 6,143,092	For 2011 to 2017, this data is not yet available.						
Net OPEB liability as a percentage of covered payroll	4.66%	4.55%	6.90%	For 2011 to 2017, this data is not yet available.						

CITY OF WINFIELD, KANSAS

Schedule of City's Proportionate Share of the Net Pension Liability
For the Year Ended December 31, 2020

Kansas Public Employees Retirement System
Last 10 Fiscal Years*

	2020	2019	2018	2017	2016	2015
<u>Local</u>						
City's proportionate percentage of the net pension liability	0.38795%	0.38209%	0.38257%	0.38608%	0.38485%	0.34185%
City's proportionate share of the net pension liability	\$ 6,725,780	\$ 5,339,234	\$ 5,332,208	\$ 5,592,197	\$ 5,953,805	\$ 4,488,598
City's covered payroll	\$ 7,062,027	\$ 6,738,782	\$ 6,647,838	\$ 6,605,786	\$ 6,773,665	\$ 6,609,246
City's proportionate share of the net pension liability as a percentage of its covered payroll	95.24%	79.23%	80.21%	84.66%	87.90%	67.91%
Plan fiduciary net position as a percentage of the total pension liability	70.77%	75.02%	74.22%	72.15%	68.55%	71.98%
<u>Police and Firemen</u>						
City's proportionate percentage of the net pension liability	0.53706%	0.54736%	0.54034%	0.58177%	0.59448%	0.69902%
City's proportionate share of the net pension liability	\$ 6,622,685	\$ 5,539,933	\$ 5,199,141	\$ 5,455,754	\$ 5,521,321	\$ 5,075,730
City's covered employee payroll	\$ 2,950,297	\$ 2,930,906	\$ 2,745,990	\$ 2,678,286	\$ 2,758,488	\$ 2,675,888
City's proportionate share of the net pension liability as a percentage of its covered payroll	224.48%	189.02%	189.34%	203.70%	200.16%	189.68%
Plan fiduciary net position as a percentage of the total pension liability	66.81%	71.22%	71.53%	70.99%	69.30%	74.60%

* Data became available with the inception of GASB Statement No. 68 during fiscal year 2015, therefore 10 years of data is unavailable.

CITY OF WINFIELD, KANSAS

Schedule of City's Contributions
For the Year Ended December 31, 2020

Kansas Public Employees Retirement System
Last 10 Fiscal Years*

<u>Local</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 790,860	\$ 711,635	\$ 635,073	\$ 583,687	\$ 620,385	\$ 650,603
Contributions in relation to the contractually required contribution	<u>(790,860)</u>	<u>(711,635)</u>	<u>(635,073)</u>	<u>(583,687)</u>	<u>(620,385)</u>	<u>(650,603)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered employee payroll	\$ 7,400,717	\$ 6,995,351	\$ 6,574,849	\$ 6,535,786	\$ 6,705,665	\$ 6,538,246
Contributions as a percentage of covered payroll	10.69%	10.17%	9.66%	8.93%	9.25%	9.95%
<u>Police and Firemen</u>						
Contractually required contribution	\$ 660,077	\$ 656,064	\$ 661,858	\$ 614,203	\$ 678,363	\$ 705,623
Contributions in relation to the contractually required contribution	<u>(660,077)</u>	<u>(656,064)</u>	<u>(661,858)</u>	<u>(614,203)</u>	<u>(678,363)</u>	<u>(705,623)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 3,009,791	\$ 2,963,952	\$ 2,880,147	\$ 2,812,286	\$ 2,891,488	\$ 2,807,888
Contributions as a percentage of covered payroll	21.93%	22.13%	22.98%	21.84%	23.46%	25.13%

* Data became available with the inception of GASB Statement No. 68 during fiscal year 2015, therefore 10 years of data is unavailable. Data is measured as of the most recent fiscal year end.

CITY OF WINFIELD, KANSAS

Notes to Required Supplementary Information
For the Year Ended December 31, 2020

Other Post Employment Benefits - Healthcare

Changes in benefit terms:

There are no changes in benefits.

Changes in assumptions:

Changes in assumptions and other inputs FY19 to FY20 reflect the following:

- The assumed mortality was changed to the Society of Actuaries RP 2014 annuitant distinct mortality table Adjusted to 2006 with MP-2018 Full Generational Projection of Future Mortality Improvement.
- The discount rate was changed from 3.44% in FY19 to 2.73% in FY20.

Other Post Employment Benefits - KPERS Death and Disabilities

Changes in benefit terms:

There are no changes in benefits.

Changes in assumptions:

Changes in assumptions and other inputs FY19 to FY20 reflect the following:

- The discount rate was updated in accordance with the requirements of GASB 75. The change went from 3.50% to 2.21%. The mortality projection scale was updated to the most recent table published by the Society of Actuaries. The overall impact of the new assumptions is a increase in the benefit obligations.

Defined Benefit Pension Plan

Changes in benefit terms:

There are no changes in benefits.

Changes in assumptions:

There are no changes in assumptions.

**COMBINING FINANCIAL STATEMENTS
AND
INDIVIDUAL FUND SCHEDULES**

CITY OF WINFIELD, KANSAS

GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

The primary purpose of the Special Revenue Funds is to account for the proceeds of designated revenue sources which are used to finance specified activities as required by law or administrative regulation. The following nonmajor Special Revenue Funds are reported:

Flood Control - to account for maintenance costs of the flood levee.

Special Parks and Recreation - to account for park and recreation upgrades. Financing is provided through one-third of the 10% gross receipts tax on the sale of alcoholic liquor, which is a statewide alcohol liquor tax.

Special Alcohol - to account for expenditures of drug and alcohol education, treatment and prevention services for City residents. Financing is provided through one-third of the 10% gross receipts tax on the sale of alcoholic liquor, which is a statewide alcohol liquor tax.

Law Enforcement Trust - to account for the net proceeds of sale of forfeited property and moneys related to controlled substances activities. The enabling statute defines allowable expenditures.

Water Preservation - established in 2004 to provide funding for programs to protect the upstream quality of water flowing into the Winfield City Lake, the primary water source for the City. A portion of the lake permit fees and two cents for every one thousand gallons of water billed provide the revenue sources for this fund.

Senior Citizens Facility - to account for the operations of the Senior Center activities. Financing is provided from appropriations from the Cowley County Council on Aging and other sources.

Special Liability - to account for City employee legal defense costs and various uninsured risk costs as provided by applicable statutes. Financing is provided by a specific tax levy.

Ambulance and Fire Equipment Reserve - used to account for the resources to be used for the replacement of ambulance or emergency service equipment. Financing is provided by transfers from other City funds.

Special Streets and Highway - to account for street maintenance operations. Financing is provided through motor fuel taxes distributed from the State of Kansas Special City and County Highway Fund.

Industrial Development - to account for the promotion of industrial development. Financing is provided through a specific tax levy.

Convention and Tourism - to account for the administration of the Transient Guest Tax received by the City. All moneys are to be expended for convention and tourism promotion per applicable State statutes.

Payroll Clearing - to account for moneys held on behalf of City employees' payroll for related payroll taxes, retirement contributions, insurance and other authorized withholdings by City employees.

Fire Insurance Proceeds - to collect and pass through flexible benefit contributions.

Sales Tax - to account for sales tax collected and to be remitted to the State of Kansas.

Flexible Medical - to account for moneys held on behalf of City employees' payroll for reimbursement of qualifying medical expenses by City employees.

Fairgrounds Improvements - to account for Cowley County Fairgrounds maintenance and improvement expenditures. Financing is provided by fairgrounds facility usage fees.

Cemetery Improvements - Cemetery operations and maintenance expenditures are paid from this fund with one-third of sales proceeds of each cemetery space and pre-need payments providing the funding for this fund.

Library - to account for the City's tax levy funding of the operation of the Winfield Public Library. Financing is provided by a specific tax levy.

NONMAJOR CAPITAL PROJECT FUNDS

The primary purpose of the capital projects fund is to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. Nonmajor projects included within this fund type are as follows:

Winfield Rec Expansion - to account for the costs of the expansion and complete re-model of the weight room and exercise equipment portion of the Recreation Center.

US 77 - to account for the financing of US 77 work to be financed from the issuance of general obligation bonds or other resources available to the City.

East 9th Street – 2021 CCLIP Project - to account for the costs of infrastructure improvements to U.S. 160 from College Street to Viking Blvd. KDOT provides funding for a portion of the project with the balanced to be financed with other resources available.

Hospital Improvements - to account for facility improvements at the William Newton Memorial Hospital with financing to be provided through the issuance of general obligation bonds to be repaid by the hospital through a financing agreement with the City.

Vaughn Tennis Center Project - to account for the improvements to the tennis center facilities located on the south end of Whittier Elementary School. The City entered into an agreement with the Winfield Unified School District No. 465, Southwestern College and the Winfield Recreation Commission to expand and improve the tennis center.

Public Safety Needs Study - to account for a project authorized by the City Commission in 2015 to determine the long-term solution for police, fire and ambulance facilities.

Stonebrook Streets - to account for the capital project funds for a housing development in progress.

Stonebook Sewer - to account for the capital project funds for a housing development in progress.

Stonebrook Water - to account for the capital project funds for a housing development in progress.

Lift Station - to account for the upgrades to the 4th street Lift Station for the wastewater department.

Refuse Truck - to account for the purchase of a Refuse truck.

Baden Center Building Improvements - to account for improvements to the Baden Center building to be financing from the issuance of general obligation bonds and other resources available to the City.

2017 KLINK - to account for the costs of a street resurfacing project on a main traffic way of the City. KDOT provides funding for a portion of the project with the balance to be financed through the issuance of general obligation bonds.

14th Avenue Bridge - The Capital Projects Fund is used to account for the 14th Avenue bridge improvements with KDOT providing the funding for a portion of the project with the balance to be financed through the issuance of general obligation bonds.

PERMANENT FUNDS

Cemetery Endowment - the fund is an endowment from a citizen and prohibits the use of the principal and only the investment earnings can be used for cemetery improvements.

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Endowment	Total All Nonmajor Governmental Funds
Assets:				
Cash and cash equivalents	\$ 3,595,854	\$ 614,194	\$ 6,119	\$ 4,216,167
Accounts receivable	126,455	-	-	126,455
Sales tax receivable	95,682	-	-	95,682
Property tax receivable	607,339	-	-	607,339
Prepaid sales tax	24,959	-	-	24,959
Land held for resale	710,252	-	-	710,252
Total assets	\$ 5,160,541	\$ 614,194	\$ 6,119	\$ 5,780,854
Liabilities, Deferred Inflows and Fund Balances				
Liabilities:				
Accounts payable	\$ 87,381	\$ 37,500	\$ -	\$ 124,881
Accrued payroll and accrued liabilities	21,359	-	-	21,359
Due to other funds	183,277	-	-	183,277
Total liabilities	292,017	37,500	-	329,517
Deferred Inflows of Resources:				
Property taxes receivable	607,339	-	-	607,339
Fund Balances:				
Nonspendable	-	-	6,119	6,119
Restricted:				
General government	4,854	-	-	4,854
Public safety	595,038	-	-	595,038
Stormwater drainage improvements	264,951	-	-	264,951
Public works	-	-	-	-
Culture and recreation	129,511	-	-	129,511
Health and welfare	25,808	-	-	25,808
Economic development	791,522	-	-	791,522
Levee maintenance	28,749	-	-	28,749
Street improvements	1,159,721	-	-	1,159,721
Equipment acquisition	752,680	-	-	752,680
Committed:				
Water quality programs	242,481	-	-	242,481
Fairgrounds improvements	200,080	-	-	200,080
Cemetery improvements	65,790	-	-	65,790
Assigned:				
Capital projects	-	576,694	-	576,694
Unassigned	-	-	-	-
Total fund balances	4,261,185	576,694	6,119	4,843,998
Total liabilities, deferred inflows and fund balances	\$ 5,160,541	\$ 614,194	\$ 6,119	\$ 5,780,854

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Fund Cemetery Endowment	Total All Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 724,430	\$ -	\$ -	\$ 724,430
Sales taxes	1,227,781	-	-	1,227,781
Intergovernmental	658,885	-	-	658,885
Charges for services	175,292	-	-	175,292
Use of money and property	46,637	7,692	36	54,365
Miscellaneous	339,942	2,450	-	342,392
Total revenues	3,172,967	10,142	36	3,183,145
Expenditures:				
Current:				
General government	301,689	-	-	301,689
Public safety	302,974	18,633	-	321,607
Public works	133,831	115,840	-	249,671
Culture and recreation	597,046	1,662,934	-	2,259,980
Health and welfare	19,739	15,476	-	35,215
Economic development	68,112	-	-	68,112
Cemetery	4,125	-	-	4,125
Debt service	-	-	-	-
Total expenditures	1,427,516	1,812,883	-	3,240,399
Expenditures over revenues	1,745,451	(1,802,741)	36	(57,254)
Other Financing Sources (Uses):				
Transfers in	63,870	3,070,262	-	3,134,132
Transfers out	(783,111)	-	-	(783,111)
Total other financing sources (uses)	(719,241)	3,070,262	-	2,351,021
Net change in fund balances	1,026,210	1,267,521	36	2,293,767
Fund balances (deficit), beginning of year	3,234,390	(690,827)	6,083	2,549,646
Restatement for GASB 84	585	-	-	585
Fund balances (deficit), end of year	\$ 4,261,185	\$ 576,694	\$ 6,119	\$ 4,843,998

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Flood Control	Special Parks and Recreation	Special Alcohol Program	Law Enforcement Trust	Water Preservation	Senior Citizens Facility	Special Liability
Assets:							
Cash and cash equivalents	\$ 28,749	\$ 99,913	\$ 24,385	\$ 39,224	\$ 242,481	\$ 15,598	\$ 4,854
Accounts receivable	-	-	788	-	-	-	-
Sales tax receivable	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	121,166
Prepaid sales tax	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	-
Total assets	<u>\$ 28,749</u>	<u>\$ 99,913</u>	<u>\$ 25,173</u>	<u>\$ 39,224</u>	<u>\$ 242,481</u>	<u>\$ 15,598</u>	<u>\$ 126,020</u>
Liabilities, Deferred Inflows and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wages payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Property taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,166</u>
Fund Balances:							
Restricted:							
General government	-	-	-	-	-	-	4,854
Public safety	-	-	-	39,224	-	-	-
Stormwater drainage improvements	-	-	-	-	-	-	-
Culture and recreation	-	99,913	-	-	-	15,598	-
Health and welfare	-	-	25,173	-	-	-	-
Economic development	-	-	-	-	-	-	-
Levee maintenance	28,749	-	-	-	-	-	-
Equipment acquisition	-	-	-	-	-	-	-
Committed:	-	-	-	-	-	-	-
Street improvements	-	-	-	-	-	-	-
Water quality programs	-	-	-	-	242,481	-	-
Fairgrounds improvements	-	-	-	-	-	-	-
Cemetery improvements	-	-	-	-	-	-	-
Total fund balances	<u>28,749</u>	<u>99,913</u>	<u>25,173</u>	<u>39,224</u>	<u>242,481</u>	<u>15,598</u>	<u>4,854</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 28,749</u>	<u>\$ 99,913</u>	<u>\$ 25,173</u>	<u>\$ 39,224</u>	<u>\$ 242,481</u>	<u>\$ 15,598</u>	<u>\$ 126,020</u>

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Industrial Development	Convention and Tourism	Payroll Clearing	Fire Insurance Proceeds	Sales Tax	Flex Medical	Fairgrounds Improvements	Cemetery Improvement	Library
Assets:									
Cash and cash equivalents	\$ 6,914	\$ 77,516	\$ 21,359	\$ 18,162	\$ (21,270)	\$ (51,979)	\$ 199,730	\$ 65,790	\$ 14,000
Accounts receivable	-	-	-	-	62,732	51,979	350	-	-
Sales tax receivable	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	486,173
Prepaid sales tax	-	-	-	-	24,959	-	-	-	-
Land held for resale	710,252	-	-	-	-	-	-	-	-
Total assets	\$ 717,166	\$ 77,516	\$ 21,359	\$ 18,162	\$ 66,421	\$ -	\$ 200,080	\$ 65,790	\$ 500,173
Liabilities, Deferred Inflows and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 3,160	\$ -	\$ 17,686	\$ 66,421	\$ -	\$ -	\$ -	\$ -
Wages payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	-	3,160	21,359	17,686	66,421	-	-	-	-
Deferred inflows of resources:									
Property taxes receivable	-	-	-	-	-	-	-	-	486,173
Fund Balances:									
Restricted:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	476	-	-	-	-	-
Stormwater drainage improvements	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	14,000
Health and welfare	-	-	-	-	-	-	-	-	-
Economic development	717,166	74,356	-	-	-	-	-	-	-
Levee maintenance	-	-	-	-	-	-	-	-	-
Equipment acquisition	-	-	-	-	-	-	-	-	-
Committed:	-	-	-	-	-	-	-	-	-
Street improvements	-	-	-	-	-	-	-	-	-
Water quality programs	-	-	-	-	-	-	-	-	-
Fairgrounds improvements	-	-	-	-	-	-	200,080	-	-
Cemetery improvements	-	-	-	-	-	-	-	65,790	-
Total fund balances	717,166	74,356	-	476	-	-	200,080	65,790	14,000
Total liabilities, deferred inflows and fund balances	\$ 717,166	\$ 77,516	\$ 21,359	\$ 18,162	\$ 66,421	\$ -	\$ 200,080	\$ 65,790	\$ 500,173

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Equipment Reserve	Grants and Contributions	Alcohol and Drug Safety Action	Barr Police Building	Streets Sales Tax	CDBG	Baseball Complex Maintenance Reserve	Stormwater Drainage	Total Nonmajor Special Revenue Funds
Assets:									
Cash and cash equivalents	\$ 222,188	\$ 530,606	\$ 635	\$ 555,338	\$ 1,047,137	\$ 122	\$ 16,780	\$ 437,622	\$ 3,595,854
Accounts receivable	-	-	-	-	-	-	-	10,606	126,455
Sales tax receivable	-	-	-	-	95,682	-	-	-	95,682
Property taxes receivable	-	-	-	-	-	-	-	-	607,339
Prepaid sales tax	-	-	-	-	-	-	-	-	24,959
Land held for resale	-	-	-	-	-	-	-	-	710,252
Total assets	\$ 222,188	\$ 530,606	\$ 635	\$ 555,338	\$ 1,142,819	\$ 122	\$ 16,780	\$ 448,228	\$ 5,160,541
Liabilities, Deferred Inflows and Fund Balances									
Liabilities:									
Accounts payable	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,381
Wages payable	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	183,277	183,277
Total liabilities	-	114	-	-	-	-	-	183,277	292,017
Deferred Inflows of Resources:									
Property taxes receivable	-	-	-	-	-	-	-	-	607,339
Fund Balances:									
Restricted:									
General government	-	-	-	-	-	-	-	-	4,854
Public safety	-	-	-	555,338	-	-	-	-	595,038
Stormwater drainage improvements	-	-	-	-	-	-	-	264,951	264,951
Culture and recreation	-	-	-	-	-	-	-	-	129,511
Health and welfare	-	-	635	-	-	-	-	-	25,808
Economic development	-	-	-	-	-	-	-	-	791,522
Levee maintenance	-	-	-	-	-	-	-	-	28,749
Street improvements	-	-	-	-	1,142,819	122	16,780	-	1,159,721
Equipment acquisition	222,188	530,492	-	-	-	-	-	-	752,680
Committed:									
Water quality programs	-	-	-	-	-	-	-	-	242,481
Fairgrounds improvements	-	-	-	-	-	-	-	-	200,080
Cemetery improvements	-	-	-	-	-	-	-	-	65,790
Total fund balances	222,188	530,492	635	555,338	1,142,819	122	16,780	264,951	4,261,185
Total liabilities, deferred inflows and fund balances	\$ 222,188	\$ 530,606	\$ 635	\$ 555,338	\$ 1,142,819	\$ 122	\$ 16,780	\$ 448,228	\$ 5,160,541

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2020

	Flood Control	Special Parks and Recreation	Special Alcohol Program	Law Enforcement Trust	Water Preservation	Senior Citizens Facility	Special Liability
Revenues:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,525
Sales taxes	-	-	-	-	-	-	-
Intergovernmental revenues	-	18,434	18,434	-	-	5,500	-
Charges for services	-	-	-	-	-	-	-
Use of money and property	180	17,309	132	211	1,278	91	89
Miscellaneous	-	2,711	800	4,200	-	408	-
	<u>-</u>	<u>2,711</u>	<u>800</u>	<u>4,200</u>	<u>-</u>	<u>408</u>	<u>-</u>
Total revenues	<u>180</u>	<u>38,454</u>	<u>19,366</u>	<u>4,411</u>	<u>1,278</u>	<u>5,999</u>	<u>170,614</u>
Expenditures:							
Current:							
General government	-	-	-	-	-	-	180,301
Public safety	-	-	-	-	-	-	-
Public works	1,621	-	-	-	-	-	-
Culture and recreation	-	42,735	-	-	-	8,387	-
Health and welfare	-	-	19,739	-	-	-	-
Economic development	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,621</u>	<u>42,735</u>	<u>19,739</u>	<u>-</u>	<u>-</u>	<u>8,387</u>	<u>180,301</u>
Revenues over (under) expenditures	<u>(1,441)</u>	<u>(4,281)</u>	<u>(373)</u>	<u>4,411</u>	<u>1,278</u>	<u>(2,388)</u>	<u>(9,687)</u>
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	50,370	3,500	10,000
Transfers out	-	-	-	-	(8,300)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,070</u>	<u>3,500</u>	<u>10,000</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,070</u>	<u>3,500</u>	<u>10,000</u>
Net change in fund balance	(1,441)	(4,281)	(373)	4,411	43,348	1,112	313
Fund balances, beginning of year	30,190	104,194	25,546	34,813	199,133	14,486	4,541
Restatement for GASB 84	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 28,749</u>	<u>\$ 99,913</u>	<u>\$ 25,173</u>	<u>\$ 39,224</u>	<u>\$ 242,481</u>	<u>\$ 15,598</u>	<u>\$ 4,854</u>

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2020

	Industrial Development	Convention and Tourism	Payroll Clearing	Fire Insurance Proceeds	Sales Tax	Flex Medical	Fairgrounds Improvements	Cemetery Improvement	Library
Revenues:									
Property taxes	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,335
Sales taxes	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	66,411	-	-	-	-	-	-	-
Charges for services	-	3,134	-	-	-	-	21,820	-	-
Use of money and property	1,520	433	-	-	-	-	1,129	7,174	-
Miscellaneous	-	-	-	-	-	-	1,430	563	-
Total revenues	<u>2,090</u>	<u>69,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,379</u>	<u>7,737</u>	<u>553,335</u>
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	109	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	6,475	-	539,335
Health and welfare	-	-	-	-	-	-	-	-	-
Economic development	5,677	62,435	-	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-	-	4,125	-
Total expenditures	<u>5,677</u>	<u>62,435</u>	<u>-</u>	<u>109</u>	<u>-</u>	<u>-</u>	<u>6,475</u>	<u>4,125</u>	<u>539,335</u>
Revenues over (under) expenditures	<u>(3,587)</u>	<u>7,543</u>	<u>-</u>	<u>(109)</u>	<u>-</u>	<u>-</u>	<u>17,904</u>	<u>3,612</u>	<u>14,000</u>
Other Financing Sources (Uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(3,587)	7,543	-	(109)	-	-	17,904	3,612	14,000
Fund balances, beginning of year	720,753	66,813	-	-	-	-	182,176	62,178	-
Restatement for GASB 84	-	-	-	585	-	-	-	-	-
Fund balances, end of year	<u>\$ 717,166</u>	<u>\$ 74,356</u>	<u>\$ -</u>	<u>\$ 476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,080</u>	<u>\$ 65,790</u>	<u>\$ 14,000</u>

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds (continued)
Year Ended December 31, 2020

	Equipment Reserve	Grants and Contributions	Alcohol and Drug Safety Action	Barr Police Building	Streets Sales Tax	CDBG	Baseball Complex Maintenance Reserve	Stormwater Drainage	Total Nonmajor Special Revenue Funds
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724,430
Sales taxes	-	-	-	-	1,227,781	-	-	-	1,227,781
Intergovernmental revenues	-	390,374	-	-	-	121,510	-	38,222	658,885
Charges for services	-	-	-	-	-	-	-	150,338	175,292
Use of money and property	1,657	328	4	8,486	4,106	-	61	2,449	46,637
Miscellaneous	-	317,830	-	-	-	-	12,000	-	339,942
Total revenues	<u>1,657</u>	<u>708,532</u>	<u>4</u>	<u>8,486</u>	<u>1,231,887</u>	<u>121,510</u>	<u>12,061</u>	<u>191,009</u>	<u>3,172,967</u>
Expenditures:									
Current:									
General government	-	-	-	-	-	121,388	-	-	301,689
Public safety	73,978	225,414	-	-	-	-	3,300	173	302,974
Public works	-	-	-	-	4,003	-	-	128,207	133,831
Culture and recreation	-	114	-	-	-	-	-	-	597,046
Health and welfare	-	-	-	-	-	-	-	-	19,739
Economic development	-	-	-	-	-	-	-	-	68,112
Cemetery	-	-	-	-	-	-	-	-	4,125
Total expenditures	<u>73,978</u>	<u>225,528</u>	<u>-</u>	<u>-</u>	<u>4,003</u>	<u>121,388</u>	<u>3,300</u>	<u>128,380</u>	<u>1,427,516</u>
Revenues over (under) expenditures	<u>(72,321)</u>	<u>483,004</u>	<u>4</u>	<u>8,486</u>	<u>1,227,884</u>	<u>122</u>	<u>8,761</u>	<u>62,629</u>	<u>1,745,451</u>
Other Financing Sources (Uses):									
Transfers in	-	-	-	-	-	-	-	-	63,870
Transfers out	-	-	-	-	(754,811)	-	-	(20,000)	(783,111)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(754,811)</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>(719,241)</u>
Net change in fund balance	(72,321)	483,004	4	8,486	473,073	122	8,761	42,629	1,026,210
Fund balances, beginning of year	294,509	47,488	631	546,852	669,746	-	8,019	222,322	3,234,390
Restatement for GASB 84	-	-	-	-	-	-	-	-	585
Fund balances, end of year	<u>\$ 222,188</u>	<u>\$ 530,492</u>	<u>\$ 635</u>	<u>\$ 555,338</u>	<u>\$ 1,142,819</u>	<u>\$ 122</u>	<u>\$ 16,780</u>	<u>\$ 264,951</u>	<u>\$ 4,261,185</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Flood Control Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Interest earnings	\$ 350	\$ 350	\$ 180	\$ (170)
Total revenues	350	350	180	(170)
Expenditures and encumbrances:				
Contractual services	10,250	10,250	-	(10,250)
Commodities	5,000	5,000	1,621	(3,379)
Total expenditures and encumbrances	15,250	15,250	1,621	(13,629)
Revenues over (under) expenditures	(14,900)	(14,900)	(1,441)	13,459
Fund balance, beginning of year	25,059	25,059	30,190	5,131
Fund balance, end of year	\$ 10,159	\$ 10,159	\$ 28,749	\$ 18,590

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Special Parks and Recreation Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 18,434	\$ (4,066)
Rent	17,396	17,396	16,659	(737)
Interest earnings	800	800	650	(150)
Miscellaneous	1,000	1,000	2,710	1,710
Total revenues	41,696	41,696	38,453	(3,243)
Expenditures and encumbrances:				
Commodities	-	-	9,901	9,901
Capital outlay	52,000	52,000	32,833	(19,167)
Total expenditures and encumbrances	52,000	52,000	42,734	(9,266)
Revenues over (under) expenditures	(10,304)	(10,304)	(4,281)	6,023
Fund balance, beginning of year	115,140	115,140	104,194	(10,946)
Fund balance, end of year	\$ 104,836	\$ 104,836	\$ 99,913	\$ (4,923)

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Special Alcohol Program Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	\$ 23,000	\$ 23,000	\$ 18,434	\$ (4,566)
Interest earnings	250	250	132	(118)
Miscellaneous	<u>1,800</u>	<u>1,800</u>	<u>800</u>	<u>(1,000)</u>
Total revenues	<u>25,050</u>	<u>25,050</u>	<u>19,366</u>	<u>(5,684)</u>
Expenditures and encumbrances:				
Personal services	24,915	24,915	19,739	(5,176)
Contractual services	90	90	-	(90)
Commodities	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Total expenditures and encumbrances	<u>25,105</u>	<u>25,105</u>	<u>19,739</u>	<u>(5,366)</u>
Revenues over (under) expenditures	(55)	(55)	(373)	(318)
Fund balance, beginning of year	<u>23,776</u>	<u>23,776</u>	<u>25,546</u>	<u>1,770</u>
Fund balance, end of year	<u>\$ 23,721</u>	<u>\$ 23,721</u>	<u>\$ 25,173</u>	<u>\$ 1,452</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Law Enforcement Trust Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Interest earnings	\$ 300	\$ 300	\$ 211	\$ (89)
Miscellaneous	<u>300</u>	<u>300</u>	<u>4,200</u>	<u>3,900</u>
Total revenues	<u>600</u>	<u>600</u>	<u>4,411</u>	<u>3,811</u>
Expenditures and encumbrances:				
Contractual services	2,000	2,000	-	(2,000)
Contingency	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total expenditures and encumbrances	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
Revenues over (under) expenditures	(11,400)	(11,400)	4,411	15,811
Fund balance, beginning of year	<u>33,590</u>	<u>33,590</u>	<u>34,813</u>	<u>1,223</u>
Fund balance, end of year	<u>\$ 22,190</u>	<u>\$ 22,190</u>	<u>\$ 39,224</u>	<u>\$ 17,034</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Water Preservation Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Interest earnings	\$ 1,000	\$ 1,000	\$ 1,278	\$ 278
Transfer In	<u>53,400</u>	<u>53,400</u>	<u>50,370</u>	<u>(3,030)</u>
Total revenues	<u>54,400</u>	<u>54,400</u>	<u>51,648</u>	<u>(2,752)</u>
Expenditures and encumbrances:				
Contractual services	32,000	32,000	-	(32,000)
Transfer out	<u>8,300</u>	<u>8,300</u>	<u>8,300</u>	<u>-</u>
Total expenditures and encumbrances	<u>40,300</u>	<u>40,300</u>	<u>8,300</u>	<u>(32,000)</u>
Revenues over (under) expenditures	14,100	14,100	43,348	29,248
Fund balance, beginning of year	<u>206,605</u>	<u>206,605</u>	<u>199,133</u>	<u>(7,472)</u>
Fund balance, end of year	<u>\$ 220,705</u>	<u>\$ 220,705</u>	<u>\$ 242,481</u>	<u>\$ 21,776</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Senior Citizens Facility Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,000	\$ 4,000	\$ 5,500	\$ 1,500
Interest earnings	75	75	91	16
Miscellaneous	1,500	1,500	408	(1,092)
Transfer In	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total revenues	<u>9,075</u>	<u>9,075</u>	<u>9,499</u>	<u>424</u>
Expenditures and encumbrances:				
Contractual services	<u>8,440</u>	<u>8,440</u>	<u>8,387</u>	<u>(53)</u>
Revenues over (under) expenditures	635	635	1,112	477
Fund balance, beginning of year	<u>12,776</u>	<u>12,776</u>	<u>14,486</u>	<u>1,710</u>
Fund balance, end of year	<u>\$ 13,411</u>	<u>\$ 13,411</u>	<u>\$ 15,598</u>	<u>\$ 2,187</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Special Liability Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 173,267	\$ 173,267	\$ 170,525	\$ (2,742)
Interest Earnings	500	500	89	(411)
Transfer In	-	10,159	10,000	(159)
Total revenues	173,767	183,926	180,614	(3,312)
Expenditures and encumbrances:				
Commodities	171,150	181,309	176,309	(5,000)
Other	3,575	3,575	3,992	417
Total expenditures and encumbrances	174,725	184,884	180,301	(4,583)
Revenues over (under) expenditures	(958)	(958)	313	1,271
Fund balance, beginning of year	958	958	4,541	3,583
Fund balance, end of year	\$ -	\$ -	\$ 4,854	\$ 4,854

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Industrial Development Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 526	\$ 526	\$ 570	\$ 44
Miscellaneous	<u>75</u>	<u>75</u>	<u>1,520</u>	<u>1,445</u>
Total revenues	<u>601</u>	<u>601</u>	<u>2,090</u>	<u>1,489</u>
Expenditures and encumbrances:				
Contractual services	534	534	1,687	1,153
Capital outlay	1,400	1,400	3,990	2,590
Other	2,700	2,700	-	(2,700)
Contingency	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Total expenditures and encumbrances	<u>6,634</u>	<u>6,634</u>	<u>5,677</u>	<u>(957)</u>
Revenues over (under) expenditures	(6,033)	(6,033)	(3,587)	2,446
Fund balance, beginning of year	<u>6,033</u>	<u>6,033</u>	<u>10,501</u>	<u>4,468</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,914</u>	<u>\$ 6,914</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Convention and Tourism Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary	Variance With Final Budget Over (Under)
	Original	Final	Basis	
Revenues:				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 66,411	\$ (8,589)
Interest earnings	500	500	433	(67)
Miscellaneous	-	-	3,134	3,134
Total revenues	<u>75,500</u>	<u>75,500</u>	<u>69,978</u>	<u>(5,522)</u>
Expenditures and encumbrances:				
Contractual services	15,235	15,235	6,702	(8,533)
Commodities	300	300	9,081	8,781
Capital outlay	300	300	543	243
Other	<u>110,830</u>	<u>110,830</u>	<u>46,109</u>	<u>(64,721)</u>
Total expenditures and encumbrances	<u>126,665</u>	<u>126,665</u>	<u>62,435</u>	<u>(64,230)</u>
Revenues over (under) expenditures	(51,165)	(51,165)	7,543	58,708
Fund balance, beginning of year	<u>51,165</u>	<u>51,165</u>	<u>66,813</u>	<u>15,648</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,356</u>	<u>\$ 74,356</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Fairgrounds Improvement Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 21,820	\$ 6,820
Miscellaneous	-	-	1,079	1,079
Interest earnings	<u>1,500</u>	<u>1,500</u>	<u>1,128</u>	<u>(372)</u>
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>24,027</u>	<u>7,527</u>
Expenditures and encumbrances:				
Capital outlay	25,000	25,000	6,093	(18,907)
Contingency	<u>50,000</u>	<u>50,000</u>	<u>381</u>	<u>(49,619)</u>
Total expenditures and encumbrances	<u>75,000</u>	<u>75,000</u>	<u>6,474</u>	<u>(68,526)</u>
Revenues over (under) expenditures	(58,500)	(58,500)	17,553	76,053
Fund balance, beginning of year	<u>163,087</u>	<u>163,087</u>	<u>182,176</u>	<u>19,089</u>
Fund balance, end of year	<u>\$ 104,587</u>	<u>\$ 104,587</u>	<u>\$ 199,729</u>	<u>\$ 95,142</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Cemetery Improvements Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Sale of lots	\$ 7,200	\$ 7,200	\$ 6,798	\$ (402)
Interest earnings	500	500	376	(124)
Miscellaneous	<u>200</u>	<u>200</u>	<u>563</u>	<u>363</u>
Total revenues	<u>7,900</u>	<u>7,900</u>	<u>7,737</u>	<u>(163)</u>
Expenditures and encumbrances:				
Commodities	8,500	8,500	4,125	(4,375)
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total expenditures and encumbrances	<u>33,500</u>	<u>33,500</u>	<u>4,125</u>	<u>(29,375)</u>
Revenues over (under) expenditures	(25,600)	(25,600)	3,612	29,212
Fund balance, beginning of year	<u>30,000</u>	<u>30,000</u>	<u>62,178</u>	<u>32,178</u>
Fund balance, end of year	<u>\$ 4,400</u>	<u>\$ 4,400</u>	<u>\$ 65,790</u>	<u>\$ 61,390</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Library Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 551,092	\$ 551,092	\$ 553,335	\$ 2,243
Expenditures and encumbrances:				
Appropriations to Library Board	540,000	540,000	527,098	(12,902)
Other	11,092	11,092	12,237	1,145
Total expenditures and encumbrances	551,092	551,092	539,335	(11,757)
Revenues over (under) expenditures	-	-	14,000	14,000
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ 14,000	\$ 14,000

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Street - Sales Tax Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 1,795,362	\$ 1,795,362	\$ 1,227,781	\$ (567,581)
Interest earnings	<u>5,000</u>	<u>5,000</u>	<u>4,106</u>	<u>(894)</u>
Total revenues:	<u>1,800,362</u>	<u>1,800,362</u>	<u>1,231,887</u>	<u>(568,475)</u>
Expenditures and encumbrances:				
Capital outlay	1,089,522	829,832	4,003	(825,829)
Transfer out	<u>-</u>	<u>-</u>	<u>754,811</u>	<u>754,811</u>
Total expenditures and encumbrances:	<u>1,089,522</u>	<u>829,832</u>	<u>758,814</u>	<u>(71,018)</u>
Revenues over (under) expenditures	710,840	970,530	473,073	(497,457)
Fund balance, beginning of year	<u>737,761</u>	<u>737,761</u>	<u>669,746</u>	<u>(68,015)</u>
Fund balance, end of year	<u>\$ 1,448,601</u>	<u>\$ 1,708,291</u>	<u>\$ 1,142,819</u>	<u>\$ (565,472)</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Stormwater Drainage Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 151,000	\$ 151,000	\$ 85,999	\$ (65,001)
Intergovernmental	-	-	38,222	38,222
Interest earnings	<u>2,500</u>	<u>2,500</u>	<u>2,449</u>	<u>(51)</u>
Total revenues	<u>153,500</u>	<u>153,500</u>	<u>126,670</u>	<u>(26,830)</u>
Expenditures and encumbrances:				
Personal services	-	-	173	173
Contractual services	51,200	51,200	3,628	(47,572)
Commodities	59,850	59,850	57,967	(1,883)
Capital outlay	67,000	67,000	-	(67,000)
Internal support	40,125	40,125	-	(40,125)
Transfers out	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures and encumbrances	<u>238,175</u>	<u>238,175</u>	<u>81,768</u>	<u>(156,407)</u>
Revenues over (under) expenditures	(84,675)	(84,675)	44,902	129,577
Fund balance, beginning of year	<u>280,327</u>	<u>280,327</u>	<u>392,718</u>	<u>112,391</u>
Fund balance, end of year	<u>\$ 195,652</u>	<u>\$ 195,652</u>	<u>\$ 437,620</u>	<u>\$ 241,968</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Debt Service Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 675,122	\$ 675,122	\$ 669,376	\$ (5,746)
Special assessments	284,013	284,013	274,893	(9,120)
Intergovernmental	282,030	282,030	280,485	(1,545)
Interest earnings	5,000	5,000	6,781	1,781
Debt proceeds	-	-	2,254,275	2,254,275
Transfers in	<u>1,554,515</u>	<u>1,554,515</u>	<u>1,505,809</u>	<u>(48,706)</u>
Total revenues	<u>2,800,680</u>	<u>2,800,680</u>	<u>4,991,619</u>	<u>2,190,939</u>
Expenditures and encumbrances:				
Debt principal	2,455,000	2,455,000	2,045,000	(410,000)
Debt interest	740,066	740,066	731,866	(8,200)
Other	13,293	13,293	14,837	1,544
Debt issuance costs	-	-	20,470	20,470
Transfers out	<u>-</u>	<u>-</u>	<u>2,200,262</u>	<u>2,200,262</u>
Total expenditures and encumbrances	<u>3,208,359</u>	<u>3,208,359</u>	<u>5,012,435</u>	<u>1,804,076</u>
Revenues over (under) expenditures	(407,679)	(407,679)	(20,816)	386,863
Fund balance, beginning of year	<u>932,062</u>	<u>932,062</u>	<u>1,084,003</u>	<u>151,941</u>
Fund balance, end of year	<u>\$ 524,383</u>	<u>\$ 524,383</u>	<u>\$ 1,063,187</u>	<u>\$ 538,804</u>

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2020

	Winfield Rec Expansion	US 77	East 9th Street	Hospital Improvements	Vaughn Tennis Center Project	Stonebrook Streets	Stonebrook Sewer
Assets:							
Cash and cash equivalents	<u>\$ (12,840)</u>	<u>\$ (2,639)</u>	<u>\$ 384,160</u>	<u>\$ 10,934</u>	<u>\$ 93,861</u>	<u>\$ 114,076</u>	<u>\$ (1,415)</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ -
Fund balances (deficit):							
Assigned:							
Capital projects	<u>(12,840)</u>	<u>(2,639)</u>	<u>384,160</u>	<u>10,934</u>	<u>93,861</u>	<u>76,576</u>	<u>(1,415)</u>
Total liabilities and fund balances	<u>\$ (12,840)</u>	<u>\$ (2,639)</u>	<u>\$ 384,160</u>	<u>\$ 10,934</u>	<u>\$ 93,861</u>	<u>\$ 114,076</u>	<u>\$ (1,415)</u>

CITY OF WINFIELD, KANSAS

Combining Balance Sheet
Nonmajor Capital Project Funds (Continued)
December 31, 2020

	Stonebrook Water	Lift Station	Refuse Truck	Baden Center Building Improvements	2017 KLINK	14th Avenue Bridge	Total Nonmajor Capital Project Funds
Assets:							
Cash and cash equivalents	<u>\$ 4,420</u>	<u>\$ (9,078)</u>	<u>\$ (1,618)</u>	<u>\$ 34,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614,194</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Fund balances (deficit):							
Assigned:							
Capital projects	<u>4,420</u>	<u>(9,078)</u>	<u>(1,618)</u>	<u>34,333</u>	<u>-</u>	<u>-</u>	<u>576,694</u>
Total liabilities and fund balances	<u>\$ 4,420</u>	<u>\$ (9,078)</u>	<u>\$ (1,618)</u>	<u>\$ 34,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 614,194</u>

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Project Funds Year Ended December 31, 2020

	Winfield Rec Expansion	US 77	East 9th Street	Hospital Improvements	Vaughn Tennis Center Project	Stonebrook Streets	Stonebrook Sewer
Revenues:							
Interest income	\$ -	\$ -	\$ -	\$ 5,265	\$ 501	\$ 13	\$ 29
Miscellaneous	-	-	-	-	-	-	1
Total revenues	-	-	-	5,265	501	13	30
Expenditures:							
Public Safety	-	-	-	-	-	13,653	4,980
Public works	-	-	115,840	-	-	-	-
Culture and recreation	1,237,247	255,000	-	-	-	115,663	11,491
Health and welfare	12,837	2,639	-	-	-	-	-
Total expenditures	1,250,084	257,639	115,840	-	-	129,316	16,471
Revenues over (under) expenditures	(1,250,084)	(257,639)	(115,840)	5,265	501	(129,303)	(16,441)
Other financing sources (uses):							
Transfers in	1,237,244	255,000	500,000	870,000	-	208,018	-
Net change in fund balance	(12,840)	(2,639)	384,160	875,265	501	78,715	(16,441)
Fund balances (deficit), beginning of year	-	-	-	(864,331)	93,360	(2,139)	15,026
Fund balances (deficit), end of year	\$ (12,840)	\$ (2,639)	\$ 384,160	\$ 10,934	\$ 93,861	\$ 76,576	\$ (1,415)

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds (Continued)
Year Ended December 31, 2020

	Stonebrook Water	Lift Station	Refuse Truck	Baden Center Building Improvements	2017 KLINK	14th Avenue Bridge	Total Nonmajor Capital Project Funds
Revenues:							
Interest income	\$ 60	\$ -	\$ 5	\$ 266	\$ -	\$ 1,553	\$ 7,692
Miscellaneous	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,447</u>	<u>-</u>	<u>2,450</u>
Total revenues	<u>62</u>	<u>-</u>	<u>5</u>	<u>266</u>	<u>2,447</u>	<u>1,553</u>	<u>10,142</u>
Expenditures:							
Public Safety	-	-	-	-	-	-	18,633
Public works	-	-	-	-	-	-	115,840
Culture and recreation	13,924	14,476	-	15,133	-	-	1,662,934
Health and welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,476</u>
Total expenditures	<u>13,924</u>	<u>14,476</u>	<u>-</u>	<u>15,133</u>	<u>-</u>	<u>-</u>	<u>1,812,883</u>
Revenues over (under) expenditures	<u>(13,862)</u>	<u>(14,476)</u>	<u>5</u>	<u>(14,867)</u>	<u>2,447</u>	<u>1,553</u>	<u>(1,802,741)</u>
Other financing sources (uses):							
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,070,262</u>
Net change in fund balance	(13,862)	(14,476)	5	(14,867)	2,447	1,553	1,267,521
Fund balances (deficit), beginning of year	<u>18,282</u>	<u>5,398</u>	<u>(1,623)</u>	<u>49,200</u>	<u>(2,447)</u>	<u>(1,553)</u>	<u>(690,827)</u>
Fund balances (deficit), end of year	<u>\$ 4,420</u>	<u>\$ (9,078)</u>	<u>\$ (1,618)</u>	<u>\$ 34,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,694</u>

CITY OF WINFIELD, KANSAS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The fund measurers focus is upon determination of net income, financial position and change in financial position. The following Enterprise Funds are reported:

Electric Utility - to account for the operations and maintenance of the City's electric generation and distribution system. The City purchases electricity and maintains a 65 KW generation capacity. Electric service is provided to approximately 7,500 meters both within the City and in surrounding areas, and sold wholesale to neighboring towns. Financing is provided by user charges.

Electric Transmission - to account for the ongoing costs of the newly formed partnership of GridLiance Great Plains and the City of Winfield to jointly own and operate the transmission lines previously owned 100% by the City. GridLiance Great Plains now owns 65% interest of this asset with the City owning 35% of the asset.

Gas Utility - to account for the operations and maintenance of the City's gas distribution system. The City purchases natural gas and provides service to approximately 5,200 customers. Financing is provided by user charges.

Water Utility - to account for the operation and maintenance of the City's water treatment plan and water distribution system. The Winfield City Lake provides adequate quality water supply to Winfield citizens providing water to approximately 5,200 meters. The City also provides water to five rural water districts and one neighboring town. Financing is provided by user charges.

Wastewater Utility - to account for the operation and maintenance of the City's wastewater collection system and wastewater treatment plan. The City collects and treats effluent of City residents providing service to approximately 5,000 households. Financing is provided by user charges.

Refuse - to account for revenues and expenses related to the operation and maintenance of the refuse collection and recycling programs operated by the City. All activities necessary to provide such services are account for into his fund, including but not limited to, administration, operations and maintenance, financing and related debt service, and capital improvements. In addition, a prorata portion of administration, utility billings and collection expenses are charged to this fund from the Management Services Fund. Financing is provided by user charges.

Quail Ridge Golf Course - to account for the operation and maintenance of the City's eighteen hole golf course owned and operated by the City. The golf course revenues consist of memberships, round fees, cart rentals and driving range fees.

CITY OF WINFIELD, KANSAS

Combining Statement of Net Position
Nonmajor Enterprise Funds
December 31, 2020

	Refuse	Quail Ridge Golf Course	Total All Nonmajor Enterprise Funds
Assets:			
Cash and cash equivalents	\$ 291,493	\$ 14,265	\$ 305,758
Accounts receivable	127,649	-	127,649
Inventories	-	25,458	25,458
Total current assets	419,142	39,723	458,865
Noncurrent Assets:			
Land	3,503	399,949	403,452
Buildings	60,157	514,206	574,363
Improvements other than buildings	-	2,535,375	2,535,375
Machinery and equipment	1,754,974	448,248	2,203,222
Less accumulated depreciation	(1,160,047)	(3,045,014)	(4,205,061)
Leased equipment	37,172	-	37,172
Less accumulated amortization	(26,020)	-	(26,020)
Total noncurrent assets	669,739	852,764	1,522,503
Other Assets:			
Advance to other funds	7,620	-	7,620
Investment in joint venture	60,258	-	60,258
Total other assets	67,878	-	67,878
Total assets	1,156,759	892,487	2,049,246
Deferred Outflows of Resources:			
Deferred outflows related to pensions	108,417	59,304	167,721
Deferred outflows related to OPEB healthcare	909	502	1,411
Deferred outflows related to OPEB KPERS	14,845	8,184	23,029
Total deferred outflows of resources	124,171	67,990	192,161
Current Liabilities:			
Accounts payable	-	6,360	6,360
Accrued wages payable	5,978	3,611	9,589
Current portion of compensated absences payable	18,297	5,682	23,979
Current portion of long-term lease payable	3,027	-	3,027
Total current liabilities	27,302	15,653	42,955
Noncurrent Liabilities:			
Long-term portion of accrued compensated absences payable	22,900	14,504	37,404
Long-term portion of capitalized lease obligations	21,678	-	21,678
Net OPEB obligation payable	83,940	46,278	130,218
Net pension liability	376,959	206,196	583,155
Total noncurrent liabilities	505,477	266,978	772,455
Total liabilities	532,779	282,631	815,410
Deferred Inflows of Resources:			
Deferred inflows related to pensions	10,553	5,773	16,326
Deferred inflows related to OPEB healthcare	10,516	5,798	16,314
Deferred inflows related to OPEB KPERS	488	269	757
Total deferred inflows of resources	21,557	11,840	33,397
Net Position:			
Net investment in capital assets	645,034	852,764	1,497,798
Unrestricted	81,560	(186,758)	(105,198)
Total net position	\$ 726,594	\$ 666,006	\$ 1,392,600

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
Year Ended December 31, 2020

	Refuse	Quail Ridge Golf Course	Total Nonmajor Enterprise Funds
Operating Revenues:			
Charges for services and sales	\$ 1,663,555	\$ 332,314	\$ 1,995,869
Other	44	-	44
Total operating revenues	<u>1,663,599</u>	<u>332,314</u>	<u>1,995,913</u>
Operating Expenses			
Services and supplies	1,481,097	609,351	2,090,448
Depreciation	<u>125,295</u>	<u>37,976</u>	<u>163,271</u>
Total operating expenses	<u>1,606,392</u>	<u>647,327</u>	<u>2,253,719</u>
Revenues over (under) expenses	57,207	(315,013)	(257,806)
Nonoperating Revenues (Expenses):			
Interest income	2,141	48	2,189
Interest expense	(1,268)	-	(1,268)
Gain (loss) on sale of equipment	660	5,835	6,495
Loss on joint venture	<u>(3,457)</u>	<u>-</u>	<u>(3,457)</u>
Total nonoperating revenues (expenses)	<u>(1,924)</u>	<u>5,883</u>	<u>3,959</u>
Income (loss) before transfers	55,283	(309,130)	(253,847)
Transfers in	-	327,000	327,000
Transfers out	<u>(204,328)</u>	<u>-</u>	<u>(204,328)</u>
Change in net position	(149,045)	17,870	(131,175)
Net position, beginning of year	<u>875,639</u>	<u>648,136</u>	<u>1,523,775</u>
Net position, end of year	<u>\$ 726,594</u>	<u>\$ 666,006</u>	<u>\$ 1,392,600</u>

CITY OF WINFIELD, KANSAS

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended December 31, 2020

	Refuse	Quail Ridge Golf Course	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Receipts from customers	\$ 1,715,069	\$ 332,614	\$ 2,047,683
Other receipts	44	-	44
Payments to suppliers and providers	(543,102)	(225,614)	(768,716)
Payments to employees for salaries and benefits	(580,566)	(350,144)	(930,710)
Cash payments for interfund services	(342,198)	(35,731)	(377,929)
Net cash provided by (used in) operations	249,247	(278,875)	(29,628)
Cash flows from capital and related financing activities:			
Debt service principal paid	(2,894)	-	(2,894)
Interest paid on debt and capital lease	(1,268)	-	(1,268)
Acquisition of capital assets	(92,234)	(45,166)	(137,400)
Net cash provided (used) by capital and related financing activities	(96,396)	(45,166)	(141,562)
Cash flows noncapital financing activities:			
Transfers in	-	327,000	327,000
Transfers out	(204,328)	-	(204,328)
Net cash provided (used) for noncapital financing activities	(204,328)	327,000	122,672
Cash flows from investing activities:			
Interest income	2,141	48	2,189
Net increase (decrease) in cash and cash equivalents	(49,336)	3,007	(46,329)
Cash and cash equivalents, beginning of year	340,829	11,258	352,087
Cash and cash equivalents, end of year	\$ 291,493	\$ 14,265	\$ 305,758
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 57,207	\$ (315,013)	\$ (257,806)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	125,295	37,976	163,271
(Increase) decrease in accounts receivable	51,514	300	51,814
(Increase) decrease in deferred outflows of resources related to pensions & OPEB	(63,232)	(30,817)	(94,049)
(Increase) decrease in accounts payable	(38,527)	(13,322)	(51,849)
(Increase) decrease in accrued wages payable	(9,669)	(5,628)	(15,297)
(Increase) decrease in compensated absences payable	2,091	1,315	3,406
(Increase) decrease in deferred inflows of resources related to pensions & OPEB	(901)	(1,729)	(2,630)
(Increase) decrease in OPEB liability payable	16,919	6,573	23,492
(Increase) decrease in net pension liability payable	108,550	41,470	150,020
Net cash provided (used) by operating activities	\$ 249,247	\$ (278,875)	\$ (29,628)

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Electric Utility Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 26,929,000	\$ 26,929,000	\$ 25,070,163	\$ (1,858,837)
Use of money and property	15,000	15,000	5,785	(9,215)
Miscellaneous	86,600	86,600	356,171	269,571
Total revenues	27,030,600	27,030,600	25,432,119	(1,598,481)
Expenditures and encumbrances:				
Personal services	2,202,656	2,202,656	1,897,777	(304,879)
Contractual services	597,500	597,500	610,766	13,266
Commodities	2,120,707	2,120,707	2,042,813	(77,894)
Purchased energy	17,867,946	17,867,946	18,396,242	528,296
Capital outlay	337,000	337,000	214,906	(122,094)
Miscellaneous	1,679,485	1,679,485	27,480	(1,652,005)
Transfers out	2,274,000	2,274,000	2,055,733	(218,267)
Total expenditures and encumbrances	27,079,294	27,079,294	25,245,717	(1,833,577)
Revenues over (under) expenditures and encumbrances	(48,694)	(48,694)	186,402	235,096
Fund balance, beginning of year	368,386	368,386	609,928	241,542
Fund balance, end of year	\$ 319,692	\$ 319,692	\$ 796,330	\$ 476,638

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Gas Utility Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 4,416,500	\$ 4,416,500	\$ 3,715,855	\$ (700,645)
Use of money and property	8,500	8,500	7,428	(1,072)
Miscellaneous	9,000	9,000	13,223	4,223
Total revenues	4,434,000	4,434,000	3,736,506	(697,494)
Expenditures and encumbrances:				
Personal services	557,206	557,206	574,062	16,856
Contractual services	74,600	74,600	100,757	26,157
Commodities	910,633	910,633	893,659	(16,974)
Purchased energy	1,672,674	1,672,674	1,252,798	(419,876)
Capital outlay	65,000	65,000	101,570	36,570
Miscellaneous	5,800	5,800	241	(5,559)
Transfers out	662,000	662,000	630,504	(31,496)
Total expenditures and encumbrances	3,947,913	3,947,913	3,553,591	(394,322)
Revenues over (under) expenditures and encumbrances	486,087	486,087	182,915	(303,172)
Fund balance, beginning of year	(323,531)	(323,531)	407,327	730,858
Fund balance, end of year	\$ 162,556	\$ 162,556	\$ 590,242	\$ 427,686

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Water Utility Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 2,789,500	\$ 2,789,500	\$ 2,843,522	\$ 54,022
Use of money and property	1,000	1,000	1,949	949
Tower rents	15,870	15,870	18,251	2,381
Miscellaneous	11,200	11,200	35,687	24,487
Total revenues	2,817,570	2,817,570	2,899,409	81,839
Expenditures and encumbrances:				
Personal services	871,453	871,453	892,381	20,928
Contractual services	218,595	218,595	207,741	(10,854)
Commodities	756,693	756,693	720,413	(36,280)
Capital outlay	190,000	190,000	172,840	(17,160)
Miscellaneous	22,850	22,850	20,132	(2,718)
Transfers out	847,433	847,433	867,030	19,597
Total expenditures and encumbrances	2,907,024	2,907,024	2,880,537	(26,487)
Revenues over (under) expenditures and encumbrances	(89,454)	(89,454)	18,872	108,326
Fund balance, beginning of year	176,893	176,893	231,945	55,052
Fund balance, end of year	\$ 87,439	\$ 87,439	\$ 250,817	\$ 163,378

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Wastewater Utility Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 2,071,100	\$ 2,071,100	\$ 2,099,183	\$ 28,083
Use of money and property	4,000	4,000	4,174	174
Miscellaneous	3,575	3,575	17,539	13,964
Total revenues	<u>2,078,675</u>	<u>2,078,675</u>	<u>2,120,896</u>	<u>42,221</u>
Expenditures and encumbrances:				
Personal services	776,577	776,577	749,290	(27,287)
Contractual services	309,461	309,461	288,522	(20,939)
Commodities	371,026	371,026	318,353	(52,673)
Capital outlay	187,500	187,500	154,045	(33,455)
Miscellaneous	1,160	1,160	2,531	1,371
Principal	48,390	-	6,008	6,008
Interest	-	-	2,635	2,635
Debt service	-	-	-	-
Transfers out	363,390	363,390	350,890	(12,500)
Total expenditures and encumbrances	<u>2,057,504</u>	<u>2,009,114</u>	<u>1,872,274</u>	<u>(136,840)</u>
Revenues over (under) expenditures and encumbrances	21,171	69,561	248,622	179,061
Fund balance, beginning of year	<u>303,123</u>	<u>303,123</u>	<u>506,427</u>	<u>203,304</u>
Fund balance, end of year	<u>\$ 324,294</u>	<u>\$ 372,684</u>	<u>\$ 755,049</u>	<u>\$ 382,365</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual - Budgetary Basis Refuse Fund Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 1,739,000	\$ 1,739,000	\$ 1,643,467	\$ (95,533)
Use of money and property	7,000	7,000	2,141	(4,859)
Miscellaneous	-	-	69,052	69,052
Total revenues	<u>1,746,000</u>	<u>1,746,000</u>	<u>1,714,660</u>	<u>(31,340)</u>
Expenditures and encumbrances:				
Personal services	557,060	557,060	572,978	15,918
Contractual services	875,868	875,868	670,842	(205,026)
Commodities	502,429	502,429	468,777	(33,652)
Capital outlay	40,000	40,000	43,912	3,912
Miscellaneous	1,175	1,175	2,763	1,588
Principal	-	-	2,894	2,894
Interest	-	-	1,268	1,268
Transfers out	188,831	188,831	204,328	15,497
Total expenditures and encumbrances	<u>2,165,363</u>	<u>2,165,363</u>	<u>1,967,762</u>	<u>(197,601)</u>
Revenues over (under) expenditures and encumbrances	(419,363)	(419,363)	(253,102)	166,261
Fund balance, beginning of year	<u>419,363</u>	<u>419,363</u>	<u>277,094</u>	<u>(142,269)</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,992</u>	<u>\$ 23,992</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Quail Ridge Golf Course Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 336,075	\$ 336,075	\$ 332,414	\$ (3,661)
Use of money and property	-	-	48	48
Miscellaneous	1,350	1,350	6,035	4,685
Transfers in	460,000	460,000	327,000	(133,000)
Total revenues	797,425	797,425	665,497	(131,928)
Expenditures and encumbrances:				
Personal services	376,996	376,996	345,831	(31,165)
Contractual services	69,936	69,936	57,606	(12,330)
Commodities	231,169	231,169	181,136	(50,033)
Capital outlay	12,000	12,000	11,716	(284)
Miscellaneous	-	-	1,771	1,771
Principal	53,704	53,704	53,684	(20)
Total expenditures and encumbrances	743,805	743,805	651,744	(92,061)
Revenues over (under) expenditures and encumbrances	53,620	53,620	13,753	(39,867)
Fund balance, beginning of year	(50,193)	(50,193)	(17,665)	32,528
Fund balance, end of year	\$ 3,427	\$ 3,427	\$ (3,912)	\$ (7,339)

CITY OF WINFIELD, KANSAS

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for services performed by one governmental department to other departments of the City on a cost-reimbursement basis, and for risk financing activities. The following Internal Service Funds are reported:

Management Services - a cost center for the City's engineering, management information systems, utility billing and general administration departments' expenses. These expenses are charged to other City funds based on several criteria and ratios.

Operation Center - a cost center for the City's operations building and its equipment and for the Service Center department activities. The building and equipment maintenance costs are charged to other City funds on a square footage basis. The Service Center charges other departments based on usage.

Risk Management Reserve - pays for deductibles, excess liability losses, uninsured losses, and insurable losses not otherwise covered by commercial insurance. Funding is provided by annual contributions from other City funds that have insurable risk, based on actuarial computations provided by an insurance consultant. The City purchases commercial insurance coverage for substantial areas of risk, including property loss, auto liability, boiler and machinery and general and public officials' liability. Individual funds pay their portions of insurance policy premiums that are recorded as expenditures/expenses in those funds.

Worker's Compensation Reserve - accounts for all workers' compensation-related claims, judgements and expenses through September 24, 2011. At this time, the City purchased workers' compensation insurance to cover all future claims. The City's workers' compensation program was a partially self-funded program covering substantially all full-time and part-time employees of the City. Funds have been provided by annual contributions from other City functions that have an insurable risk, based on actuarial computations provided by an insurance consultant.

Health Insurance Reserve - created to eventually fund a partially self-insured health insurance program. The fund currently is used to pay a portion of the employee health insurance premiums.

Short Term Disability Reserve - used to provide short-term disability for up to twenty-six weeks of financial assistance to City full-time employees following sixty days of continuous disability.

CITY OF WINFIELD, KANSAS

Combining Statement of Net Position
Nonmajor Internal Service Funds
December 31, 2020

	Management Services	Operations Center	Risk Management Reserve	Workers' Compensation Reserve	Health Insurance Reserve	Total Internal Service Funds
Current Assets:						
Cash and cash equivalents	\$ 332,918	\$ 32,812	\$ 196,405	\$ 121,968	\$ 1,010,611	\$ 1,694,714
Accounts receivable	42,669	-	32,813	-	-	75,482
Prepaid insurance	-	-	-	-	23,900	23,900
Inventories	35,014	85,697	-	-	-	120,711
Total current assets	410,601	118,509	229,218	121,968	1,034,511	1,914,807
Noncurrent Assets:						
Land	-	6,500	-	-	-	6,500
Buildings	297,677	1,819,972	-	-	-	2,117,649
Improvements other than buildings	86,850	159,545	-	-	-	246,395
Machinery and equipment	1,580,446	401,917	-	-	-	1,982,363
Less accumulated depreciation	(1,435,349)	(1,401,450)	-	-	-	(2,836,799)
Total noncurrent assets	529,624	986,484	-	-	-	1,516,108
Total assets	940,225	1,104,993	229,218	121,968	1,034,511	3,430,915
Deferred Outflows of Resources:						
Deferred outflows related to pensions	534,548	81,443	-	-	-	615,991
Deferred outflows related to OPEB healthcare	4,479	683	-	-	-	5,162
Deferred outflows related to OPEB KPERS	73,103	11,140	-	-	-	84,243
Total deferred outflows of resources	612,130	93,266	-	-	-	705,396
Current Liabilities:						
Accounts payable	6,957	11,379	-	31,393	-	49,729
Accrued payroll payable	30,811	5,302	-	-	-	36,113
Current portion of compensated absences payable	66,704	12,934	-	-	-	79,638
Total current liabilities	104,472	29,615	-	31,393	-	165,480
Noncurrent Liabilities:						
Long-term portion of compensated absences payable	64,814	8,635	-	-	-	73,449
Net OPEB liability	413,357	62,992	-	-	-	476,349
Net pension liability	1,858,584	283,172	-	-	-	2,141,756
Advances from other funds	-	70,000	-	-	-	70,000
Total noncurrent liabilities	2,336,755	424,799	-	-	-	2,761,554
Total liabilities	2,441,227	454,414	-	31,393	-	2,927,034
Deferred Inflows of Resources:						
Deferred inflows related to pensions	52,033	7,928	-	-	-	59,961
Deferred inflows related to OPEB healthcare	51,784	7,892	-	-	-	59,676
Deferred inflows related to OPEB KPERS	2,405	366	-	-	-	2,771
Total deferred inflows of resources	106,222	16,186	-	-	-	122,408
Net Position:						
Net investment in capital assets	529,624	986,484	-	-	-	1,516,108
Unrestricted (deficit)	(1,524,718)	(258,825)	229,218	90,575	1,034,511	(429,239)
Total net position (deficit)	\$ (995,094)	\$ 727,659	\$ 229,218	\$ 90,575	\$ 1,034,511	\$ 1,086,869

CITY OF WINFIELD, KANSAS

Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Internal Service Funds
Year Ended December 31, 2020

	Management Services	Operations Center	Risk Management Reserve	Workers' Compensation Reserve	Health Insurance Reserve	Total Internal Service Funds
Operating Revenues:						
Charges for services	\$ 3,857,147	\$ 598,025	\$ -	\$ 135,576	\$ 2,263,850	\$ 6,854,598
Other	74,233	1,790	164,531	22,395	-	262,949
Total operating revenues	3,931,380	599,815	164,531	157,971	2,263,850	7,117,547
Operating Expenses:						
Administration	3,490,285	536,116	-	-	-	4,026,401
Premiums and claims	-	-	134,529	74,067	2,013,311	2,221,907
Depreciation	119,486	61,907	-	-	-	181,393
Total operating expenses	3,609,771	598,023	134,529	74,067	2,013,311	6,429,701
Operating income (loss)	321,609	1,792	30,002	83,904	250,539	687,846
Nonoperating Revenues (Expenses):						
Interest income	-	-	972	372	5,057	6,401
Gain (loss) on sale of equipment	5,830	2,675	-	-	-	8,505
Income (loss) before transfers	327,439	4,467	30,974	84,276	255,596	702,752
Transfers out	(3,236)	(10,000)	-	-	-	(13,236)
Change in net position	324,203	(5,533)	30,974	84,276	255,596	689,516
Net position (deficit), beginning of year	(1,319,297)	733,192	198,244	6,299	778,915	397,353
Net position (deficit), end of year	\$ (995,094)	\$ 727,659	\$ 229,218	\$ 90,575	\$ 1,034,511	\$ 1,086,869

CITY OF WINFIELD, KANSAS

Combining Statement of Cash Flows
Nonmajor Internal Service Funds
Year Ended December 31, 2020

	Management Services	Operations Center	Risk Management Reserve	Worker's Compensation Reserve	Health Insurance Reserve	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from interfund charges	\$ 3,867,630	\$ 598,025	\$ (18,893)	\$ 135,576	\$ 2,273,573	\$ 6,855,911
Other receipts	74,233	1,790	164,531	22,395	-	262,949
Payments to suppliers and providers	(1,015,197)	(103,876)	(159,760)	(139,766)	(2,013,311)	(3,431,910)
Payments to employees for salaries and benefits	(2,358,261)	(411,748)	-	-	-	(2,770,009)
Net cash provided by (used in) operations	568,405	84,191	(14,122)	18,205	260,262	916,941
Cash flows used in capital and related financing activities						
Acquisition of capital assets	(389,743)	(69,984)	-	-	-	(459,727)
Cash flows used in noncapital financing activities:						
Transfers out	(3,236)	(10,000)	-	-	-	(13,236)
Cash flows from investing activities:						
Interest income	-	-	972	372	5,057	6,401
Net increase (decrease) in cash and cash equivalents	175,426	4,207	(13,150)	18,577	265,319	450,379
Cash and cash equivalents, beginning of year	157,492	28,605	209,555	103,391	745,292	1,244,335
Cash and cash equivalents, end of year	\$ 332,918	\$ 32,812	\$ 196,405	\$ 121,968	\$ 1,010,611	\$ 1,694,714
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	321,609	1,792	30,002	83,904	250,539	687,846
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	119,486	61,907	-	-	-	181,393
(Increase) decrease in accounts receivable	10,483	-	(18,893)	-	-	(8,410)
(Increase) decrease in inventories	(11,743)	6,648	-	-	-	(5,095)
Decrease in prepaid expenses	-	-	-	-	9,723	9,723
(Increase) decrease in deferred outflows of resources related to pensions & OPEB	(299,492)	(43,255)	-	-	-	(342,747)
Increase in accounts payable	(12,522)	(4,028)	(25,231)	(65,699)	-	(107,480)
Increase (decrease) in accrued wages payable	(48,546)	(7,259)	-	-	-	(55,805)
(Decrease) in compensated absences payable	(51,990)	(216)	-	-	-	(52,206)
Increase (decrease) in deferred inflows of resources related to pensions & OPEB	(9,398)	(10,154)	-	-	-	(19,552)
Increase in OPEB liability payable	65,852	15,718	-	-	-	81,570
Increase (decrease) in net pension liability payable	484,666	63,038	-	-	-	547,704
Net cash provided (used) by operating activities	\$ 568,405	\$ 84,191	\$ (14,122)	\$ 18,205	\$ 260,262	\$ 916,941

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Management Services Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 3,636,323	\$ 3,636,323	\$ 3,867,630	\$ 231,307
Miscellaneous	<u>50,000</u>	<u>50,000</u>	<u>80,062</u>	<u>30,062</u>
Total revenues	<u>3,686,323</u>	<u>3,686,323</u>	<u>3,947,692</u>	<u>261,369</u>
Expenditures and encumbrances:				
Personal services	2,641,134	2,641,134	2,620,955	(20,179)
Contractual services	721,726	721,726	695,602	(26,124)
Commodities	328,705	328,705	141,875	(186,830)
Capital outlay	137,000	137,000	236,455	99,455
Miscellaneous	-	-	31,135	31,135
Transfer out	<u>-</u>	<u>-</u>	<u>3,236</u>	<u>3,236</u>
Total expenditures and encumbrances	<u>3,828,565</u>	<u>3,828,565</u>	<u>3,729,258</u>	<u>(99,307)</u>
Revenues over (under) expenditures, encumbrances, and other uses	(142,242)	(142,242)	218,434	360,676
Fund balance, beginning of year	<u>164,737</u>	<u>164,737</u>	<u>57,865</u>	<u>(106,872)</u>
Fund balance, end of year	<u>\$ 22,495</u>	<u>\$ 22,495</u>	<u>\$ 276,299</u>	<u>\$ 253,804</u>

CITY OF WINFIELD, KANSAS

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Budgetary Basis
Operations Center Fund
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$ 660,405	\$ 660,405	\$ 598,025	\$ (62,380)
Miscellaneous	950	950	4,465	3,515
Total revenues	661,355	661,355	602,490	(58,865)
Expenditures and encumbrances:				
Personal services	427,196	427,196	421,250	(5,946)
Contractual services	111,931	111,931	75,312	(36,619)
Commodities	74,378	74,378	34,465	(39,913)
Capital outlay	35,000	35,000	46,659	11,659
Miscellaneous	1,900	1,900	(689)	(2,589)
Transfers	10,000	10,000	10,000	-
Total expenditures and encumbrances	660,405	660,405	586,997	(73,408)
Revenues over (under) expenditures and encumbrances	950	950	15,493	14,543
Unencumbered cash, beginning of year	2,859	2,859	638	(2,221)
Unencumbered cash, end of year	\$ 3,809	\$ 3,809	\$ 16,131	\$ 12,322

CITY OF WINFIELD, KANSAS

COMPONENT UNITS

Winfield Housing Authority

The Winfield Housing Authority was created in 1978 as an agent of the City under K.S.A. 17-2340. The City Commission appoints all Board members and has the ability to impose its will on the Winfield Housing Authority. Although the City does not have the authority to approve or modify the Housing Authority's operational and capital budgets, and the Housing Authority has the authority to issue bonded debt, the City is fiscally responsible for the Housing Authority since it was created as an agency of the City. The City has delegated to the Housing Authority the power to operate and manage the low-rent housing projects of the City. The Housing Authority is on a June 30th fiscal year end and financial data included in these financial statements are for the fiscal year ended June 30, 2020.

Winfield Public Library

The Winfield Public Library is reported as a discretely presented component unit within the financial statements of the City of Winfield (the reporting entity) to emphasize its separate legal status. The Winfield Public Library Board is appointed by the City Council and operates the public library of the City. The Library Board taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. These taxes are accounted for in the Library special revenue fund of the City. The Library Board also received funding through state assistance programs, fines and donations from the public.

CITY OF WINFIELD, KANSAS

Winfield Housing Authority Statement of Net Position June 30, 2020

Assets:

Cash including investments	\$ 89,147
Security deposits	16,304
Accounts receivable, net	108
Accounts receivable - vacated tenants	4,810
Less: allowance for uncollectible accounts	(4,870)
HUD operating subsidy grant receivable	9,114
HUD restricted capital grant receivable	121,060
Prepaid expenses	31,701
Inventory	1,730
Land	52,776
Buildings	3,531,632
Furniture, equipment and machinery	273,777
Accumulated depreciation	<u>(2,615,154)</u>
Total assets	<u>1,512,135</u>

Deferred Outflows of Resources:

Deferred pension outflow	8,392
Deferred OPEB outflow - Healthcare	7,753
Deferred OPEB outflow - KPERS	<u>102</u>
Total deferred outflows of resources	<u>16,247</u>

Liabilities:

Accounts payable and accrued liabilities	19,766
Salaries and benefits payable	5,263
Tenant security deposits	16,304
Tenant prepaid rents	516
Noncurrent liabilities:	
Due in one year	1,748
Due after one year	<u>203,397</u>
Total liabilities	<u>246,994</u>

Deferred Inflows of Resources:

Deferred inflows - HUD capital grant receivable	121,060
Deferred pension inflow	4,865
Deferred OPEB inflow - KPERS	7,317
Deferred operating subsidy	40,818
Other deferred receivable	<u>1,050</u>
Total deferred inflows of resources	<u>175,110</u>

Net Position:

Net investment in capital assets	1,243,031
Restricted for capital projects	121,060
Unrestricted	<u>(257,813)</u>
Total net position	<u>\$ 1,106,278</u>

CITY OF WINFIELD, KANSAS

Winfield Housing Authority
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2020

Operating Revenues:	
Dwelling rentals	\$ 176,494
HUD operating subsidies	73,532
Cares grant	5,000
Other operating income	<u>2,554</u>
Total operating revenues	<u>257,580</u>
Operating Expenses:	
Payroll and employee benefits	129,321
Maintenance and repairs	48,396
Utilities	6,619
Insurance	23,946
Administration	44,182
Payments in lieu of taxes	16,244
Depreciation	96,528
Miscellaneous expenses	<u>3,498</u>
Total operating expenses	<u>368,734</u>
Operating loss	(111,154)
Nonoperating revenues - interest income	<u>362</u>
Loss before capital contributions	(110,792)
HUD capital improvement grants	<u>146,976</u>
Change in net position	36,184
Net position, beginning of year	<u>1,070,094</u>
Net position, end of year	<u>\$ 1,106,278</u>

CITY OF WINFIELD, KANSAS

Winfield Public Library
Statement of Net Position
December 31, 2020

Assets:

Cash including investments	\$ 604,953
Leasehold cost	2,383,443
Computers and equipment	191,042
Furniture and fixtures	117,824
Books, audio visual, and automation	249,454
Accumulated depreciation	<u>(1,099,402)</u>

Total assets	<u>2,447,314</u>
--------------	------------------

Deferred Outflows of Resources:

Deferred outflows related to pensions	<u>61,989</u>
---------------------------------------	---------------

Liabilities:

Accounts payable	5,727
Salaries and benefits payable	18,000
Noncurrent liabilities:	
Due after one year	<u>210,726</u>

Total liabilities	<u>234,453</u>
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Deferred Inflows of Resources:

Deferred inflows related to pensions	<u>4,201</u>
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Net Position:

Net investment in capital assets	1,842,361
Unrestricted	<u>428,288</u>

Total net position	<u>\$ 2,270,649</u>
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CITY OF WINFIELD, KANSAS

Winfield Public Library
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2020

Operating Revenues:	
Appropriations from City of Winfield	\$ 541,098
Operating grants, gifts and memorials	59,569
Charges for services	1,585
Charges for fines	2,769
Investment earnings	3,583
Miscellaneous	525
Intergovernmental - state aid	<u>3,469</u>
 Total operating revenues	 <u>612,598</u>
Operating Expenses:	
Current:	
Personal services	376,930
Materials and services	137,706
Gifts and memorials	818
Grants	10,621
Depreciation	66,312
Capital outlay	<u>11,914</u>
 Total expenses	 <u>604,301</u>
 Revenues over expenses	 8,297
Net position, beginning of year	<u>2,262,352</u>
 Net position, end of year	 <u>\$ 2,270,649</u>

**TRANSMISSION FUND SUPPLEMENTARY
INFORMATION SECTION**

City of Winfield, Kansas
Supplementary Information Related to Statement of Net Position- Transmission Fund
For the year Ended December 31, 2020

FERC #	City accounts		Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec
	401.00.000.00000.000-	Utility Plant - Transmission												
101-106	160550	Transmission plant	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	1,567,222	1,567,222	1,567,222	2,904,060
--	154105	Land held for future use	-	-	-	-	-	-	-	-	-	-	-	-
107	160550	Construction work in progress	-	-	-	-	-	-	-	-	591,138	890,858	1,546,792	771,552
		Total Utilities	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	4,477,779	2,158,360	2,458,080	3,114,014	3,675,612
108	161550	Less Accum provision for Depreciation	(2,837,874)	(2,844,417)	(2,850,960)	(2,857,503)	(2,864,046)	(2,870,589)	(2,877,132)	(2,883,675)	(1,011,896)	(1,014,506)	(1,017,115)	(819,168)
		Net Utility Plant - Transmission	1,639,905	1,633,361	1,626,818	1,620,275	1,613,732	1,607,189	1,600,646	1,594,103	1,146,464	1,443,574	2,096,899	2,856,444
		Current and Accrued Assets												
130	101000	Cash and working funds	-	-	-	-	-	-	-	(92,605)	(249,680)	629,727	486,323	3,091,202
154	141154	Plant materials and operating supplies	68,585	68,585	68,585	68,585	68,585	68,585	68,585	68,585	24,005	24,005	24,005	34,720
143	113100	Accounts receivable	-	-	-	-	-	-	-	-	-	58,726	58,726	201,259
228.x	132228	Unfunded reserves	-	-	-	-	-	-	-	-	-	-	-	-
165	144165	Prepayments	-	-	-	-	-	-	-	-	-	-	-	-
		Total current and accrued assets	68,585	68,585	68,585	68,585	68,585	68,585	68,585	(24,020)	(225,676)	712,457	569,053	3,327,180
		Deferred Debits												
--	GAAP adjustment acct	Unamortized debt expenses	-	-	-	-	-	-	-	-	-	-	-	-
--	GAAP adjustment acct	Miscellaneous deferred debits	-	-	-	-	-	-	-	-	-	-	-	-
		Total deferred debits	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL ASSETS	\$ 1,708,489	\$ 1,701,946	\$ 1,695,403	\$ 1,688,860	\$ 1,682,317	\$ 1,675,774	\$ 1,669,231	\$ 1,570,083	\$ 920,789	\$ 2,156,032	\$ 2,665,952	\$ 6,183,625
		LIABILITIES												
		Current and Accrued Liabilities												
232/242	201100/204100/201110/201900	Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,771
221	205100	Bonds payable, current portion	-	-	-	-	-	-	-	-	-	-	-	170,212
237	214000	Accrued interest payable	-	-	-	-	-	-	-	-	-	-	-	6,223
		Total current and accrued liabilities	-	-	-	-	-	-	-	-	-	-	-	1,037,206
		Noncurrent Liabilities												
221	205100	Bonds payable, long-term portion	-	-	-	-	-	-	-	-	-	-	-	3,279,788
225	GAAP adjustment acct	Unamortized premium on long-term debt	-	-	-	-	-	-	-	-	-	-	-	84,243
		Total noncurrent liabilities	-	-	-	-	-	-	-	-	-	-	-	3,364,031
		Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	4,401,237
		EQUITY												
215/216	310500	Retained earnings	1,708,489	1,701,946	1,695,403	1,688,860	1,682,317	1,675,774	1,669,231	1,570,083	920,789	2,156,032	2,665,952	1,782,387
		TOTAL LIABILITIES AND EQUITY	\$ 1,708,489	\$ 1,701,946	\$ 1,695,403	\$ 1,688,860	\$ 1,682,317	\$ 1,675,774	\$ 1,669,231	\$ 1,570,083	\$ 920,789	\$ 2,156,032	\$ 2,665,952	\$ 6,183,625

City of Winfield, Kansas
Supplementary Information Related to Statement of Revenues, Expense and Changes in Net Position - Transmission Fund
For the year Ended December 31, 2020

FERC #	City Account #		TOTAL	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec
	401-90-208-00000-000-	UTILITY OPERATING INCOME													
	476000/476100/476200/476300/476400	Transmission revenue -Gridliance	507,604	-	-	-	-	-	-	-	-	-	58,726	-	448,878
456.1	477000	Transmission revenue from SPP P-to-P	121,906	-	-	-	-	-	-	-	-	58,531	28,866	17,233	17,277
456.1	477001	Transmission revenue from projects	-	-	-	-	-	-	-	-	-	-	-	-	-
454	462454	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
	476000	Sale of Assets	1,080,748	-	-	-	-	-	-	-	-	-	1,030,748	50,000	-
	491160	Transfer from Bond & Interest	3,450,000	-	-	-	-	-	-	-	-	-	-	-	3,450,000
		Total operating income	5,160,258	-	-	-	-	-	-	-	-	58,531	1,118,340	67,233	3,916,155
		UTILITY OPERATING EXPENSES													
		Operations and Maintenance Expense													
	511100/511200/511300/511560	Wages	187,555	-	-	-	-	-	-	-	32,900	31,021	41,015	44,234	38,386
563	/515990	Employee benefits	89,943	-	-	-	-	-	-	-	15,784	14,891	19,807	21,351	18,109
573	529500	Miscellaneous transmission expense	-	-	-	-	-	-	-	-	-	-	-	-	-
571	528300/528500/530100/535740	Transmission line maintenance	141,536	-	-	-	-	-	-	-	2,204	2,141	7,686	2,593	126,912
565	537800	Transmission by other	-	-	-	-	-	-	-	-	-	-	-	-	-
566	548000	Misc transmission exp in trans O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
566	548100	Misc transmission expense allowable	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total operations and maintenance expense	419,034	-	-	-	-	-	-	-	50,889	48,053	68,508	68,178	183,407
		A&G Expense													
923	522700	Other professional services	388	-	-	-	-	-	-	-	-	-	-	-	388
928	522820	FERC annual fee	-	-	-	-	-	-	-	-	-	-	-	-	-
913	523100	Advertising costs	-	-	-	-	-	-	-	-	-	-	-	-	-
928	525500	Regulatory commission exp	-	-	-	-	-	-	-	-	-	-	-	-	-
923	525600	A&G expense from Gridliance	-	-	-	-	-	-	-	-	-	-	-	-	-
921	[b]	Other fees	560	-	-	-	-	-	-	-	49	28	38	-	445
923	561100	Internal Support - MIS	12,787	-	-	-	-	-	-	-	1,468	1,575	6,166	1,724	1,854
923	561200	Internal Support - Mgmt services	27,665	-	-	-	-	-	-	-	5,869	3,638	4,568	4,296	9,294
923	561300	Internal Support - Customer service	14,321	-	-	-	-	-	-	-	2,117	2,523	3,377	2,650	3,654
923	561500	Internal Support - City hall building	929	-	-	-	-	-	-	-	164	210	239	104	211
923	561600	Internal Support - Engineering	7,152	-	-	-	-	-	-	-	1,037	995	880	3,254	987
923	561800	Internal Support - Operations ctr building	333	-	-	-	-	-	-	-	49	55	61	62	107
		Total A&G Expense	64,136	-	-	-	-	-	-	-	10,752	9,024	15,330	12,090	16,940
		Other Expense													
	551800	Property tax (PILOT)	-	-	-	-	-	-	-	-	-	-	-	-	-
427/429	572427	Infrastructure Improvements	2,303,457	-	-	-	-	-	-	-	30,965	158,529	96,369	130,369	1,887,225
		Interest expense	32,409	-	-	-	-	-	-	-	-	-	-	-	32,409
		Total Other Expense	2,335,866	-	-	-	-	-	-	-	30,965	158,529	96,369	130,369	1,919,634
		Total Expense	2,819,035	-	-	-	-	-	-	-	92,605	215,606	180,207	210,637	2,119,981
		Net Income (Loss) - Budgetary Basis	2,341,223	-	-	-	-	-	-	-	(92,605)	(157,075)	938,133	(143,404)	1,796,174
		Adjustments to Convert Budgetary Basis to FERC Basis													
		Inventory Adjustments	10,715	-	-	-	-	-	-	-	-	-	-	-	10,715
403/404-405	389403	Addition of Construction Work in Progress	2,303,457	-	-	-	-	-	-	-	-	591,138	299,720	655,934	756,665
		Depreciation expense	(64,721)	(6,543)	(6,543)	(6,543)	(6,543)	(6,543)	(6,543)	(6,543)	(6,543)	(2,610)	(2,610)	(2,610)	(4,548)
		Gain (loss) on disposals	7,428	-	-	-	-	-	-	-	-	-	-	-	7,428
		Less Cost of 65% Transmission assets	(1,080,748)	-	-	-	-	-	-	-	-	(1,080,748)	-	-	-
		Bond Proceeds	(3,450,000)	-	-	-	-	-	-	-	-	-	-	-	(3,450,000)
215/216	310500	Beginning Equity	1,715,033	1,715,033	1,708,489	1,701,946	1,695,403	1,688,860	1,682,317	1,675,774	1,669,231	1,570,083	920,789	2,156,032	2,665,952
215/216	310500	Ending Equity	1,782,387	1,708,489	1,701,946	1,695,403	1,688,860	1,682,317	1,675,774	1,669,231	1,570,083	920,789	2,156,032	2,665,952	1,782,387
		August - December													
		Electric Utilities Information for Wages Allocation													
16.27%		Production	<u>144,682</u>												
	402-201-511100	Gross wages	115,783												
	402-201-511200	Overtime wages	28,899												
	402-201-511300	Other wages	-												
21.09%		Transmission	<u>187,555</u>												
	401-9208-511100	Gross wages	187,504												
	401-9208-511200	Overtime wages	51												
	401-9208-511300	Other wages	-												
46.48%		Distribution	<u>413,409</u>												
	402-206-511100	Gross wages	392,095												
	402-206-511200	Overtime wages	18,204												
	402-206-511300	Other wages	3,110												
16.17%		Other	<u>143,812</u>												
	508-801-511100	Gross wages	139,350												
	508-801-511200	Overtime wages	2,377												
	508-801-511300	Other wages	2,085												
100.00%		Totals	<u><u>889,458</u></u>												

[a] Winfield City Council adopted rate of 6.9%

[b] 516100/516200/524500/524600/525800/527300/541200/541300

STATISTICAL SECTION

CITY OF WINFIELD, KANSAS

STATISTICAL SECTION

This part of the City of Winfield's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the government's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	135
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue source.	141
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	145
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	153
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	155

Sources: *Unless otherwise noted, the information in these schedules is derived from the City's Comprehensive Annual Financial Reports for the relevant year.*

CITY OF WINFIELD, KANSAS

Net Position by Component, Last Ten Fiscal Years
(accrual basis of accounting)

Table 1

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 16,091,925	\$ 16,850,705	\$ 17,623,357	\$ 16,436,223	\$ 17,577,431	\$ 18,881,347	\$ 20,175,047	\$ 19,201,579	\$ 15,466,287	\$ 20,386,054
Restricted	1,001,143	903,217	1,582,593	897,959	2,424,216	3,096,336	4,037,430	4,866,445	5,617,667	12,723,882
Unrestricted	<u>4,296,353</u>	<u>5,240,513</u>	<u>3,957,875</u>	<u>6,018,000</u>	<u>(2,175,827)</u>	<u>(2,327,930)</u>	<u>(4,498,957)</u>	<u>(3,700,574)</u>	<u>1,604,340</u>	<u>(6,586,864)</u>
Total governmental activities net position	<u>\$ 21,389,421</u>	<u>\$ 22,994,435</u>	<u>\$ 23,163,825</u>	<u>\$ 23,352,182</u>	<u>\$ 17,825,820</u>	<u>\$ 19,649,753</u>	<u>\$ 19,713,520</u>	<u>\$ 20,367,450</u>	<u>\$ 22,688,294</u>	<u>\$ 26,523,072</u>
Business-type activities										
Net investment in capital assets	\$ 38,560,011	\$ 37,304,887	\$ 37,119,806	\$ 38,288,922	\$ 38,571,383	\$ 38,952,498	\$ 36,999,468	\$ 36,633,890	\$ 35,938,587	\$ 34,245,778
Restricted	-	-	-	-	-	2,574,319	3,308,708	3,938,533	4,528,811	175,293
Unrestricted	<u>11,038,264</u>	<u>11,902,772</u>	<u>11,561,504</u>	<u>10,405,524</u>	<u>6,655,354</u>	<u>1,132,671</u>	<u>1,337,375</u>	<u>2,011,960</u>	<u>3,234,124</u>	<u>7,524,116</u>
Total business-type activities net position	<u>\$ 49,598,275</u>	<u>\$ 49,207,659</u>	<u>\$ 48,681,310</u>	<u>\$ 48,694,446</u>	<u>\$ 45,226,737</u>	<u>\$ 42,659,488</u>	<u>\$ 41,645,551</u>	<u>\$ 42,584,383</u>	<u>\$ 43,701,522</u>	<u>\$ 41,945,187</u>
Primary government										
Net investment in capital assets	\$ 54,651,936	\$ 54,155,592	\$ 54,743,163	\$ 54,725,145	\$ 56,148,814	\$ 57,833,845	\$ 57,174,515	\$ 55,835,469	\$ 51,404,874	\$ 54,631,832
Restricted	1,001,143	903,217	1,582,593	897,959	2,424,216	5,670,655	7,346,138	8,804,978	10,146,478	12,899,175
Unrestricted	<u>15,334,617</u>	<u>17,143,285</u>	<u>15,519,379</u>	<u>16,423,524</u>	<u>4,479,527</u>	<u>(1,195,259)</u>	<u>(3,161,582)</u>	<u>(1,688,614)</u>	<u>4,838,464</u>	<u>937,252</u>
Total primary government net position	<u>\$ 70,987,696</u>	<u>\$ 72,202,094</u>	<u>\$ 71,845,135</u>	<u>\$ 72,046,628</u>	<u>\$ 63,052,557</u>	<u>\$ 62,309,241</u>	<u>\$ 61,359,071</u>	<u>\$ 62,951,833</u>	<u>\$ 66,389,816</u>	<u>\$ 68,468,259</u>

CITY OF WINFIELD, KANSAS

Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

Table 2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
<i>Governmental activities:</i>										
General government	\$ 1,284,081	\$ 1,296,695	\$ 1,679,541	\$ 2,536,371	\$ 2,681,384	\$ 1,857,537	\$ 1,313,256	\$ 592,182	\$ 1,329,125	\$ 488,894
Public safety	4,493,341	4,588,327	4,467,782	5,497,169	6,533,821	5,839,730	6,590,362	5,866,449	6,184,198	6,506,678
Public works/stormwater	1,392,216	1,413,920	940,998	1,354,619	303,226	1,874,415	1,426,464	2,003,535	1,799,347	487,448
Cemetery	145,656	156,726	170,300	172,554	166,866	176,880	155,216	216,031	202,876	218,448
Culture and recreation	2,044,763	1,986,876	3,295,984	2,465,021	1,980,871	2,369,941	2,352,435	2,381,671	2,373,817	3,806,248
Health and welfare	341,963	344,062	327,336	37,455	101,146	78,513	935,641	78,077	57,403	66,414
Economic development	185,683	305,823	163,584	146,271	190,447	278,007	461,928	377,593	378,499	432,608
Interest on debt	452,192	487,573	613,933	449,271	459,790	154,058	303,648	354,950	624,626	562,558
Total governmental activities expenses	10,339,895	10,580,002	11,659,458	12,658,731	12,417,551	12,629,081	13,538,950	11,870,488	12,949,891	12,569,296
<i>Business-type activities:</i>										
Electric	22,331,177	24,216,773	24,159,020	27,821,735	24,958,831	26,856,102	25,798,434	24,705,106	24,604,865	24,172,843
Electric Transmission		-	-	-	-	-	-	-	-	569,585
Gas	4,160,674	3,507,599	4,054,864	4,946,102	3,376,428	3,087,782	3,469,446	3,641,758	2,964,941	2,951,091
Water	2,354,597	2,433,503	2,352,849	2,206,641	2,322,396	2,136,541	2,434,505	2,104,702	1,872,083	2,388,496
Refuse	1,247,376	1,151,417	1,137,167	1,323,129	1,322,722	1,363,589	1,313,917	1,153,414	1,598,412	1,618,722
Wastewater	1,849,088	1,844,635	1,714,342	1,522,762	1,954,858	2,302,971	2,018,355	1,246,911	1,448,011	1,607,660
Quail Ridge Golf course	762,407	681,748	581,179	539,075	611,452	581,613	678,223	754,226	788,748	647,327
Total business-type activities expenses	32,705,319	33,835,675	33,999,421	38,359,445	34,546,687	36,328,598	35,712,880	33,606,117	33,277,060	33,955,724
Total primary government expenses	\$ 43,045,214	\$ 44,415,677	\$ 45,658,879	\$ 51,018,176	\$ 46,964,238	\$ 48,957,679	\$ 49,251,830	\$ 45,476,605	\$ 46,226,951	\$ 46,525,020

CITY OF WINFIELD, KANSAS

Changes in Net Position, Last Ten Fiscal Years (Continued)
(accrual basis of accounting)

Table 2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Program Revenues										
<i>Governmental activities:</i>										
General government	\$ 351,445	\$ 336,317	\$ 416,522	\$ 499,031	\$ 355,557	\$ 303,368	\$ 643,513	\$ 240,294	\$ 551,281	\$ 1,225,007
Public safety	217,361	233,349	225,052	1,431,890	637,143	1,008,550	1,060,172	994,099	909,619	704,107
Public works/stormwater	149,761	150,130	146,302	199,247	151,162	157,748	184,720	249,288	150,513	153,113
Cemetery	70,245	63,810	51,550	50,403	44,662	44,445	77,565	56,445	44,640	48,870
Culture and recreation	532,471	508,072	388,829	407,773	583,748	563,921	647,920	624,845	622,954	651,446
Health and welfare	187,630	178,714	177,307	180,974	399,189	-	451,329	454,886	466,972	480,181
Economic Development						3,831	-	-	-	-
Operating grants and contributions	553,306	646,035	619,871	463,505	606,833	1,295,256	735,755	439,911	790,802	1,091,696
Capital grants and contributions	55,651	1,118,000	499,185	255,641	614,080	307,425	1,603,376	259,199	541,402	284,517
Total governmental activities										
program revenues	<u>2,117,870</u>	<u>3,234,427</u>	<u>2,524,618</u>	<u>3,488,464</u>	<u>3,392,374</u>	<u>3,684,544</u>	<u>5,404,350</u>	<u>3,318,967</u>	<u>4,078,183</u>	<u>4,638,937</u>
<i>Business-type activities:</i>										
Charges for services:										
Electric	24,623,166	26,074,970	25,075,556	29,332,542	26,922,703	27,469,873	27,691,161	27,275,596	27,150,127	24,264,160
Electric transmission	-	-	-	-	-	-	-	-	-	636,939
Gas	4,955,953	3,750,750	4,366,055	5,539,500	3,990,898	3,135,190	3,325,465	4,106,044	4,487,651	3,429,904
Water	2,375,968	2,470,167	2,188,618	2,280,116	2,334,501	2,349,167	2,507,101	2,591,867	2,714,348	2,715,577
Refuse	1,394,287	1,379,195	1,385,780	1,365,123	1,374,125	1,367,750	1,419,973	1,829,929	1,981,287	2,117,854
Wastewater	1,942,758	2,072,943	2,094,907	2,015,682	1,940,840	2,101,798	1,869,697	1,346,930	1,458,749	1,660,802
Golf course	459,404	448,759	411,866	348,137	347,342	330,211	318,089	301,171	272,280	338,149
Capital grants and contributions	113,230	85,932	762,833	195,159	122,547	-	-	-	-	-
Total business-type activities										
program revenues	<u>35,864,766</u>	<u>36,282,716</u>	<u>36,285,615</u>	<u>41,076,260</u>	<u>37,032,956</u>	<u>36,753,989</u>	<u>37,131,486</u>	<u>37,451,537</u>	<u>38,064,442</u>	<u>35,163,385</u>
Total primary government										
program revenues	<u>\$ 37,982,636</u>	<u>\$ 39,517,143</u>	<u>\$ 38,810,233</u>	<u>\$ 44,564,724</u>	<u>\$ 40,425,330</u>	<u>\$ 40,438,533</u>	<u>\$ 42,535,836</u>	<u>\$ 40,770,504</u>	<u>\$ 42,142,625</u>	<u>\$ 39,802,322</u>
Net (Expenses)/Revenue										
Governmental activities	\$ (8,222,025)	\$ (7,345,575)	\$ (8,055,384)	\$ (8,170,994)	\$ (9,266,357)	\$ (8,733,007)	\$ (7,224,731)	\$ (10,219,983)	\$ (8,871,708)	\$ (7,930,359)
Business-type activities	<u>3,159,447</u>	<u>2,447,041</u>	<u>2,449,941</u>	<u>7,076,839</u>	<u>(1,326,489)</u>	<u>2,207,302</u>	<u>802,888</u>	<u>1,738,657</u>	<u>4,787,382</u>	<u>1,207,661</u>
Total primary government net expense	<u>\$ (5,062,578)</u>	<u>\$ (4,898,534)</u>	<u>\$ (5,605,444)</u>	<u>\$ (1,094,155)</u>	<u>\$ (10,592,846)</u>	<u>\$ (6,525,705)</u>	<u>\$ (6,421,843)</u>	<u>\$ (8,481,326)</u>	<u>\$ (4,084,326)</u>	<u>\$ (6,722,698)</u>

CITY OF WINFIELD, KANSAS

Changes in Net Position, Last Ten Fiscal Years (Continued)
(accrual basis of accounting)

Table 2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and Other										
Changes in Net Position										
<i>Governmental activities:</i>										
Taxes										
Property taxes	\$ 4,133,774	\$ 3,941,589	\$ 4,156,656	\$ 4,157,886	\$ 4,068,492	\$ 4,122,880	\$ 4,200,161	\$ 4,258,631	\$ 4,399,021	\$ 4,442,747
Sales taxes	1,802,734	1,744,484	1,765,516	2,221,697	2,814,924	2,593,154	2,610,928	2,425,381	2,552,264	4,097,235
Franchise taxes	197,907	247,602	218,778	200,961	173,254	162,633	154,830	152,318	149,089	-
Other taxes	164,781	144,171	137,802	116,005	172,802	154,121	167,937	146,977	147,565	121,713
Payments in lieu of taxes	2,090,193	2,576,964	2,503,962	2,530,448	2,643,580	2,877,787	2,252,293	2,827,397	2,786,366	2,458,400
Investment earnings	9,874	11,056	17,741	15,085	11,666	27,740	36,798	106,259	153,739	90,030
Miscellaneous	-	-	161,977	57,071	84,349	-	-	-	-	-
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	75,348	284,722	341,798	117,128	149,472	161,529	231,285	(305,779)	1,004,508	554,427
Total governmental activities	8,474,611	8,950,588	9,304,230	9,416,281	10,118,539	10,099,844	9,654,232	9,611,184	11,192,552	11,764,552
<i>Business-type activities</i>										
Investment earnings	20,381	24,030	33,217	23,540	25,308	46,676	51,035	80,831	120,631	48,828
In lieu of franchise fees	(2,090,193)	(2,576,964)	(2,503,962)	(2,530,448)	(2,643,580)	(2,877,787)	(2,252,293)	(2,827,397)	(2,786,366)	(2,458,400)
Transfers	(75,348)	(284,722)	(341,798)	(117,128)	(149,472)	(161,529)	(231,285)	305,779	(1,004,508)	(554,427)
Total business-type activities	(2,145,160)	(2,837,656)	(2,812,543)	(2,624,036)	(2,767,744)	(2,992,640)	(2,432,543)	(2,440,787)	(3,670,243)	(2,963,999)
Total primary government	\$ 6,329,451	\$ 6,112,932	\$ 6,491,687	\$ 6,792,245	\$ 7,350,795	\$ 7,107,204	\$ 7,221,689	\$ 7,170,397	\$ 7,522,309	\$ 8,800,553
Change in Net Position										
Governmental activities	\$ 252,586	\$ 728,563	\$ 1,248,846	\$ 1,245,287	\$ 852,182	\$ 1,366,837	\$ 2,429,501	\$ (608,799)	\$ 2,320,844	\$ 3,834,193
Business-type activities	1,014,287	321,791	(362,604)	4,452,802	(4,094,233)	(785,338)	(1,629,655)	(702,130)	1,117,139	(1,756,338)
Total primary government	\$ 1,266,873	\$ 1,050,354	\$ 886,243	\$ 5,698,089	\$ (3,242,051)	\$ 581,499	\$ 799,846	\$ (1,310,929)	\$ 3,437,983	\$ 2,077,855

CITY OF WINFIELD, KANSAS

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Table 3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	20,265	20,265	20,265	20,265	20,265	20,265	20,265	20,265	20,265	-
Restricted	-	-	-	-	218,132	-	-	104,000	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	418,171	464,835	580,434	1,171,872	976,043	330,351	270,293	1,177,192	819,547	819,547
Unassigned	-	-	-	-	-	606,992	693,135	-	474,326	715,860
Total general fund	<u>\$ 438,436</u>	<u>\$ 485,100</u>	<u>\$ 600,699</u>	<u>\$ 1,192,137</u>	<u>\$ 1,214,440</u>	<u>\$ 957,608</u>	<u>\$ 983,693</u>	<u>\$ 1,301,457</u>	<u>\$ 1,314,138</u>	<u>\$ 1,535,407</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	6,000	6,000	6,000	722,252	716,252	716,252	716,300	5,988	6,083	6,119
Restricted	995,143	1,575,860	1,496,982	829,976	1,546,813	2,380,084	3,300,865	4,762,445	5,617,667	12,898,913
Committed	422,139	348,373	291,949	327,030	450,250	816,084	648,291	389,388	443,487	508,351
Assigned	(33,924)	669,560	943,224	1,283,045	(25,097)	170	9,250	9,588	4,348,713	576,694
Unassigned	-	-	(43,833)	-	-	(610,033)	(3,200,545)	(1,683,007)	-	-
Total other governmental funds	<u>\$ 1,389,358</u>	<u>\$ 2,599,793</u>	<u>\$ 2,694,322</u>	<u>\$ 3,162,302</u>	<u>\$ 2,688,218</u>	<u>\$ 3,302,557</u>	<u>\$ 1,474,161</u>	<u>\$ 3,484,402</u>	<u>\$ 10,415,950</u>	<u>\$ 13,990,077</u>

* In 2011, The City implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned compared to previous years.

CITY OF WINFIELD, KANSAS

Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years
(modified accrual basis of accounting)

Table 4

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Property taxes	\$ 4,133,774	\$ 3,941,589	\$ 4,156,656	\$ 4,157,886	\$ 4,081,948	\$ 4,122,880	\$ 4,200,160	\$ 4,258,630	\$ 4,399,021	\$ 4,442,747
Sales taxes	1,802,734	1,744,484	1,749,986	2,221,697	2,814,924	2,593,154	2,610,927	2,425,381	2,552,264	4,097,235
Intergovernmental revenue	1,107,981	1,166,436	1,174,855	984,128	1,175,486	1,674,896	2,052,388	1,266,383	241,418	274,893
Charges for services	770,710	559,154	568,504	1,810,152	1,336,419	1,721,968	1,914,875	1,801,373	149,089	135,808
Franchise taxes	197,907	247,603	180,218	200,961	173,254	162,633	154,831	152,318	1,854,990	1,854,542
Special assessments	207,926	256,707	205,071	223,940	204,679	243,164	224,114	231,568	58,432	59,765
Fines and penalties	134,467	120,658	119,892	99,604	100,911	84,232	108,868	89,634	1,732,620	1,521,953
Licenses, fees, and permits	70,546	82,150	46,922	66,382	59,219	52,941	58,504	73,966	57,296	60,953
Investment earnings	7,318	6,057	9,266	12,438	9,259	170,200	175,000	250,443	286,067	210,710
Other revenues	134,958	2,201,816	764,473	614,607	712,812	266,346	605,643	429,615	764,102	869,306
Total revenues	8,568,321	10,326,654	8,975,843	10,391,795	10,668,911	11,092,414	12,105,310	10,979,311	12,095,299	13,527,912
Expenditures										
General government	1,344,999	1,181,274	1,819,569	2,014,877	1,563,415	1,236,497	996,029	769,871	1,092,181	574,263
Public safety	4,311,581	4,613,336	4,478,126	5,629,779	6,718,548	6,333,425	6,323,508	6,543,220	6,520,468	6,674,423
Public works/streets	651,094	1,028,453	1,026,521	2,606,888	863,600	1,886,666	3,554,756	4,095,780	3,271,475	1,397,067
Cemetery	160,580	160,451	163,385	187,041	166,866	170,768	176,113	232,672	222,380	219,127
Culture and recreation	1,793,269	1,805,704	3,050,218	2,231,156	2,062,813	2,201,156	2,158,499	2,138,907	2,197,149	3,930,501
Health and welfare	341,963	344,062	327,336	37,455	101,146	86,130	935,642	78,077	57,403	66,415
Economic development	185,683	3,956,430	163,584	146,271	190,447	204,014	461,928	377,593	378,499	363,265
Debt service:										
Debt principal payments	1,794,554	966,116	3,167,487	7,098,815	11,411,228	1,321,322	1,793,389	1,893,724	1,884,872	934,041
Debt interest payments	597,363	512,828	451,172	445,119	409,927	307,589	474,901	426,871	515,044	656,842
Temporary note principal pymts	-	-	-	-	-	-	-	-	-	-
Temporary note interest pymts	-	-	-	-	-	-	-	-	-	-
Discount on temporary note	-	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	24,515	32,610	184,250	-	8,235	59,995	77,896	20,471
Capital outlay	443,657	279,691	226,844	240,044	272,656	147,909	85,592	112,318	244,387	177,024
Total expenditures	11,624,743	14,848,345	14,898,757	20,670,054	23,944,896	13,895,476	16,968,592	16,729,028	16,461,754	15,013,439
Excess of revenues over (under) expenditures	(3,056,422)	(4,521,691)	(5,922,914)	(10,278,259)	(13,275,985)	(2,803,062)	(4,863,282)	(5,749,717)	(4,366,455)	(1,485,527)
Other Financing Sources (Uses)										
Transfers in	2,729,475	2,093,424	2,991,209	5,968,200	3,457,125	3,276,678	3,654,470	7,454,605	10,515,217	5,396,830
Transfers out	(1,973,021)	(1,970,140)	(1,973,180)	(5,168,219)	(2,629,373)	(3,115,149)	(2,845,792)	(7,195,494)	(11,784,163)	(4,829,167)
Transfers in - Pymts in lieu of franchise fees	2,090,193	2,576,965	2,503,962	2,530,448	2,643,579	2,877,787	2,252,293	2,827,397	2,786,366	2,458,400
Issuance of temporary notes	-	3,410,000	2,610,000	8,083,543	-	-	-	-	-	-
Issuance of bonds	-	-	-	-	6,720,000	-	-	4,660,000	9,365,000	2,230,000
Issuance of refunding debt	-	1,520,000	-	-	4,780,000	-	-	-	-	-
Premium on bonds issued	-	-	-	-	553,742	-	-	38,209	428,264	24,275
Issuance of KDOT debt	-	-	-	-	-	-	-	-	-	-
Issuance of capital lease	-	-	-	-	-	41,558	-	189,000	-	-
Payments to escrow agent	-	(1,833,955)	-	-	(2,700,868)	-	-	-	-	-
Insurance recoveries	-	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	(17,505)	-	-	-	-	-	-	-	-
Sales of property	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,846,647	5,778,789	6,131,991	11,413,972	12,824,205	3,080,874	3,060,971	7,973,717	11,310,684	5,280,338
Net change in fund balances	\$ (209,775)	\$ 1,257,098	\$ 209,077	\$ 1,135,713	\$ (451,780)	\$ 277,812	\$ (1,802,311)	\$ 2,224,000	\$ 6,944,229	\$ 3,794,811
Debt service as a percentage of noncapital expenditures	21.56%	13.80%	26.29%	41.00%	24.42%	13.32%	16.21%	19.34%	18.73%	12.81%

CITY OF WINFIELD, KANSAS

Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years (in thousands of dollars)

Table 5

Fiscal Year	Real Property	Personal Property	[a] Utilities	Motor Vehicles	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2011	\$ 55,746	\$ 4,942	\$ 82	\$ 9,741	\$ 70,511	\$ 56.466	\$ 422,422	16.69%
2012	57,032	6,296	69	9,848	73,245	55.068	488,629	14.99%
2013	56,870	6,677	1,731	9,923	75,201	54.631	432,743	17.38%
2014	57,802	7,154	1,767	9,935	76,658	54.393	438,971	17.46%
2015	59,597	6,869	1,911	9,843	78,220	53.722	451,785	17.31%
2016	61,149	7,056	2,004	10,171	80,380	53.359	459,831	17.48%
2017	61,938	6,954	1,923	10,117	80,932	53.287	468,506	17.27%
2018	63,651	6,954	2,186	9,963	82,754	54.246	476,879	17.35%
2019	64,142	5,551	2,302	10,172	82,167	54.147	475,149	17.29%
2020	64,308	5,399	2,345	10,344	82,396	54.680	469,202	17.56%

Source: Cowley County Clerk, Treasurer, and Appraiser Offices.

Notes: Property in Cowley County is reassessed annually. Commercial property is assessed at 25% of actual value, and residential at 11.5%.

[a] includes oil and gas. Beginning in 2007, certain types of personal property were removed from the tax rolls.

CITY OF WINFIELD, KANSAS

Direct and Overlapping Property Tax Rates Last Ten Fiscal Years (rate per \$1,000 of assessed dollars)

Table 6

Year	City of Winfield Direct Rates			Overlapping Rates-Other Governments				Total Direct & Overlapping Rate
	Operating Rate	Debt Service	Total Direct Rate	USD 465	State of Kansas	Cowley College	Cowley County	
2011	46.816	9.650	56.466	63.096	1.500	20.013	43.420	184.495
2012	45.704	9.364	55.068	58.600	1.500	19.020	40.100	174.288
2013	45.352	9.279	54.631	62.909	1.500	19.388	43.302	181.730
2014	45.252	9.141	54.393	55.795	1.500	18.790	43.186	173.664
2015	44.693	9.029	53.722	55.752	1.500	18.915	43.568	173.457
2016	45.330	8.029	53.359	51.193	1.500	18.998	43.449	168.499
2017	45.350	7.937	53.287	50.995	1.500	20.302	45.063	171.147
2018	46.236	8.010	54.246	50.981	1.500	20.313	45.058	172.098
2019	45.969	8.178	54.147	50.951	1.500	20.281	46.985	173.864
2020	46.954	7.726	54.680	51.053	1.500	21.072	47.084	175.389

Source: Cowley County Clerk's office.

Notes: The city's property tax rates are set annually by the City commission. Rates for debt service are set based on each year's requirements. Overlapping rates are those of local and county governments that apply to property owners within the City of Winfield.

CITY OF WINFIELD, KANSAS

Principal Property Taxpayers
Current Year and Nine Years Ago

Table 7

Taxpayer	2020			2011		
	Assessed Valuation [a]	Rank	Percentage of Total City Taxable Assessed Value [a]	Assessed Valuation [a]	Rank	Percentage of Total City Taxable Assessed Value [a]
Newell Rubbermaid	\$ 4,779,732	1	6.63%	\$ 3,966,805	1	6.19%
Walmart	2,108,748	2	2.93%	2,471,560	2	3.86%
WestRock (Silgan Dispensing)	1,558,332	3	2.16%	-		
General Electric Company	1,425,672	4	1.98%	691,686	5	1.08%
Galaxy Tool Corporation	1,063,647	5	1.48%	542,322	7	0.85%
Union Pacific Railroad	1,001,986	6	1.39%	737,354	4	1.15%
RCB Bank	811,144	7	1.13%	-		
Calmar	750,786	8	1.04%	450,940	9	0.70%
BNSF	606,612	9	0.84%	369,185	10	0.58%
Kevin Coon	579,923	10	0.80%	-		
Winfield Economic Development, Inc	N/A			1,134,895	3	1.77%
Southwestern Bell	N/A			468,466	8	0.73%
Philco Inns	N/A			-		
Dillons	N/A			646,975	6	1.01%
The State Bank	N/A			-		

[a] excludes motor vehicle valuation.

Source: Cowley County Clerk Office.

CITY OF WINFIELD, KANSAS

Property Tax Levies and Collections Last Ten Fiscal Years

Table 8

Year	Taxes Levied	Collected within the Fiscal Year of Levy		Delinquent	Total	Percentage of Levy
	For Fiscal Year	Amount	Percentage of Levy	Tax Collections	Tax Collections	
2011	\$ 3,532,436	\$ 3,493,214	98.89%	\$ 32,621	\$ 3,525,835	99.81%
2012	3,532,435	3,371,833	95.45%	42,135	3,413,968	96.65%
2013	3,590,753	3,484,949	97.05%	102,552	3,587,501	99.91%
2014	3,562,198	3,538,003	99.32%	165,638	3,703,641	103.97%
2015	3,632,089	3,497,585	96.30%	63,113	3,560,698	98.03%
2016	3,674,502	3,537,750	96.28%	58,798	3,596,548	97.88%
2017	3,767,764	3,518,922	93.40%	59,729	3,578,651	94.98%
2018	3,880,664	3,618,626	93.25%	67,560	3,686,186	94.99%
2019	3,895,935	2,257,177	57.94%	25,101	2,282,278	58.58%
2020	3,912,661	3,779,387	96.59%	82,498	3,861,885	98.70%

Source: Cowley County Clerk and County Treasurer's office.

CITY OF WINFIELD, KANSAS

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Table 9

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Legal debt limit [1]	\$ 21,153	\$ 21,974	\$ 22,560	\$ 22,997	\$ 23,466	\$ 24,114	\$ 21,226	\$ 21,589	\$ 21,599	\$ 21,616
Total debt applicable to debt limit	20,105	14,865	18,435	19,525	17,135	17,705	21,340	19,725	22,680	25,905
Less self-supporting debt [2]	<u>(9,696)</u>	<u>(5,773)</u>	<u>(5,347)</u>	<u>(4,908)</u>	<u>(5,007)</u>	<u>(4,503)</u>	<u>(3,990)</u>	<u>(3,525)</u>	<u>(3,455)</u>	<u>(6,629)</u>
Total net debt applicable to limit	<u>10,409</u>	<u>9,092</u>	<u>13,088</u>	<u>14,617</u>	<u>12,128</u>	<u>13,202</u>	<u>17,350</u>	<u>16,200</u>	<u>19,225</u>	<u>19,276</u>
Legal debt margin	<u>\$ 10,744</u>	<u>\$ 12,882</u>	<u>\$ 9,472</u>	<u>\$ 8,380</u>	<u>\$ 11,338</u>	<u>\$ 10,912</u>	<u>\$ 3,876</u>	<u>\$ 5,389</u>	<u>\$ 2,374</u>	<u>\$ 2,340</u>
Total net debt applicable to the limit as a percentage of debt limit	49.21%	41.38%	58.01%	63.56%	51.68%	54.75%	81.74%	75.04%	89.01%	89.18%

Legal debt margin calculation for fiscal year 2021

Assessed taxable \$ 72,052

Debt limit (30% of tota \$ 21,616

[1] Under K.S.A. 10-308, the city's outstanding bonded indebtedness cannot exceed 30 percent of assessed valuation of the city.

[2] Principal amount of City's general obligation and state revolving fund debt which is anticipated to be paid from net revenues from the operation of the City's water and sewer systems.

CITY OF WINFIELD, KANSAS

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in thousands)

Table 10

Governmental Activities						
Year	General Obligation Bonds	Sales Tax Revenue Bonds	KDOT Loan	Contractual Debt	Certificates of Participation	Capital Leases
2011	\$ 10,373	\$ -	\$ 36	\$ 39	\$ -	\$ 663
2012	9,071	-	-	33	-	498
2013	7,843	-	-	128	-	349
2014	6,551	-	-	96	-	235
2015	12,697	-	-	64	-	118
2016	11,361	-	-	32	-	36
2017	10,103	-	-	167	-	359
2018	13,561	-	-	134	-	422
2019	18,730	-	-	100	-	391
2020	19,276	-	-	67	-	362

Business-type Activities								
Year	General Obligation Bonds	Capital Leases	KDHE Loans	Certificates of Participation	Total Primary Government	Percentage of Personal Income	Per Capita	Current Population
2011	\$ 6,197	\$ 9	\$ 3,499	\$ -	\$ 20,816	1.74%	\$ 1,693	12,292
2012	5,774	3,064	-	-	18,440	1.87%	1,812	12,365
2013	5,347	2,581	-	-	16,248	1.48%	1,743	12,333
2014	4,944	2,088	-	-	13,914	1.58%	1,794	12,258
2015	5,067	1,583	-	-	19,529	1.40%	1,600	12,204
2016	4,503	1,100	-	-	17,032	1.27%	1,387	12,284
2017	3,990	640	-	-	15,259	1.18%	1,261	12,104
2018	3,525	93	-	-	17,735	1.35%	1,471	12,057
2019	3,455	85	-	-	22,761	1.67%	2,032	11,201
2020	6,628	76	-	-	6,704	0.48%	570	11,765

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

General obligation bond balances include general obligation debt, net of related premiums, discounts, and adjustments. It does not include short-term debt instruments.

CITY OF WINFIELD, KANSAS

Ratio of General Bonded Debt Outstanding Last Ten Fiscal Years (dollars in thousands, except per capita)

Table 11

Year	General Bonded Debt Outstanding [b]		LESS: Amounts Restricted to Repaying Principal	Total	Percentage of Actual Taxable Value of Property [a]	Per Capita
	General Obligation Bonds	KDOT GO Debt				
2011	\$ 16,570	\$ 36	\$ (159)	\$ 16,447	3.89%	\$ 1,338
2012	14,865	-	(208)	18,617	3.81%	1,506
2013	13,190	-	(463)	17,972	4.15%	1,457
2014	11,496	-	(314)	19,257	4.39%	1,571
2015	17,764	-	(478)	17,286	3.83%	1,416
2016	15,375	-	(594)	14,781	3.21%	1,203
2017	13,640	-	(909)	12,731	2.72%	1,052
2018	[c] 16,670	-	(810)	15,860	3.33%	1,315
2019	21,810	-	(1,267)	20,543	4.32%	1,834
2020	25,905	-	(1,246)	24,659	5.26%	2,096

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[a] See Table 5 for property value data

[b] In accordance with KSA 10-1116 and KSA 79-5028, KDOT loans constitute 'bonds'

characterization. KDOT debt for street improvements are being repaid as general obligation debt.

[c] Includes \$3,525 thousand of general obligation debt, that is being repaid from water revenues, net of related premiums, discounts, and adjustments.

CITY OF WINFIELD, KANSAS

Governmental Activities Direct and Overlapping Debt
December 31, 2020

Table 12

	<u>Debt</u>	<u>Percent of Debt Applicable to City</u>	<u>City Share of Debt</u>
Direct debt:			
General obligation bonded debt	\$ 20,050,474	100.00%	\$ 20,050,474
Interlocal agreement debt	67,000	100.00%	67,000
Capital leases	361,674	100.00%	<u>361,674</u>
Total direct debt			<u>20,479,148</u>
Overlapping debt:			
USD 465	\$ 5,240,000	61.10%	\$ 3,201,640
Cowley County	9,670,000	25.80%	<u>2,494,860</u>
Total overlapping debt			<u>5,696,500</u>
Total direct and overlapping debt			<u>\$ 26,175,648</u>

Sources: Assessed valuation provided by Cowley County Clerk.
Debt outstanding data is provided by each governmental unit.

Percentage of debt applicable to the City of Winfield is based on the proportion that the assessed valuation of the City of Winfield bears to the assessed valuation of the overlapping entity.

CITY OF WINFIELD, KANSAS

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

Table 13

Electric Revenue Bonds and Certificates of Participation Debt [2]						
Year	Utility Service Charges	Less: Operating Expenses [1]	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 24,650	\$ 23,879	\$ 771	\$ 93	\$ 1	8.20
2012	26,098	24,202	1,896	-	-	-
2013	25,076	25,182	(106)	-	-	-
2014	29,333	29,232	101	-	-	-
2015	26,786	26,849	(63)	-	-	-
2016	27,452	26,651	801	-	-	-
2017	27,697	25,798	1,899	-	-	-
2018	27,310	24,705	2,605	-	-	-
2019	27,136	24,605	2,531	-	-	-
2020	24,382	23,993	389	-	-	-

Water Debt						
Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 2,376	\$ 2,326	\$ 50	\$ 421	\$ 149	0.09
2012	2,470	2,419	51	421	148	0.09
2013	2,189	2,328	(139)	427	138	(0.25)
2014	2,280	2,201	79	439	129	0.14
2015	2,334	2,295	39	446	120	0.07
2016	2,349	1,976	373	504	125	0.59
2017	2,499	2,324	175	513	22	0.33
2018	2,716	2,105	611	465	104	1.07
2019	2,861	1,818	1,043	535	86	1.68
2020	2,734	2,251	483	276	115	1.24

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Operating expenses do not include interest/amortization expense, but do include payments in lieu of franchise fees.

[2] Certification of Participation was paid in full in 2012.

CITY OF WINFIELD, KANSAS

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

Table 13 (cont.)

Wastewater Debt						
Year	Utility Service Charges	Less: Operating Expenses [1]	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 1,943	\$ 1,729	\$ 214	\$ 438	\$ 125	0.38
2012	2,073	1,781	292	465	87	0.53
2013	2,095	1,629	466	482	66	0.85
2014	2,016	1,483	533	493	55	0.97
2015	1,941	1,955	(14)	506	43	(0.03)
2016	1,974	2,107	(133)	516	32	(0.24)
2017	1,855	2,018	(163)	536	27	(0.29)
2018	1,898	1,247	651	544	12	1.17
2019	1,983	1,598	385	6	3	42.78
2020	2,111	1,598	513	6	3	57.00

Quail Ridge Golf Course Certificates of Participation Debt [2]						
Year	Golf Course Fees	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 459	\$ 753	\$ (294)	\$ 352	\$ 7	(0.82)
2012	449	674	(225)	-	-	-
2013	412	564	(152)	-	-	-
2014	348	539	(191)	-	-	-
2015	347	611	(264)	-	-	-
2016	310	557	(247)	-	-	-
2017	318	678	(360)	-	-	-
2018	320	754	(434)	-	-	-
2019	274	789	(515)	-	-	-
2020	332	652	(320)	-	-	-

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Operating expenses do not include interest/amortization expense, but do include payments in lieu of franchise fees.

[2] Certification of Participation was paid in full in 2012.

CITY OF WINFIELD, KANSAS

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

Table 13 (cont.)

Year	Special Assessment Bonds			
	Special Assessment Collections	Debt Service [1]		Coverage
		Principal	Interest	
2011	\$ 208	\$ 192	\$ 145	0.62
2012	257	219	138	0.72
2013	205	225	130	0.58
2014	224	237	121	0.63
2015	205	253	112	0.56
2016	243	260	102	0.67
2017	224	182	65	0.91
2018	232	175	60	0.99
2019	241	207	41	0.97
2020	275	243	90	0.83

Year	Sales Tax Revenue Bonds [2]			
	Sales Tax Collections	Debt Service		Coverage
		Principal	Interest	
2011	\$ 1,781	\$ -	\$ -	-
2012	1,746	-	-	-
2013	1,766	-	-	-
2014	2	-	-	-
2015	2,698	-	-	-
2016	2,653	-	-	-
2017	2,629	-	-	-
2018	2,557	-	-	-
2019	2,560	-	-	-
2020	3,774	-	-	-

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Debt service includes total project costs, including city-at-large portion.

[2] The City's 1 percent sales tax is pledged against payment of the 2002 refunding sales tax bonds. Bonds paid in full in 2010.

CITY OF WINFIELD, KANSAS

Pledged-Revenue Coverage Last Ten Fiscal Years (dollars in thousands)

Table 13 (concluded)

Year	Stormwater Debt					
	Stormwater Revenue Collections	Less: Operating Expenses [1]	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 150	\$ 114	\$ 36	\$ 82	\$ 9	0.40
2012	150	106	44	84	7	0.48
2013	152	110	42	85	6	0.46
2014	151	94	57	87	6	0.61
2015	150	132	18	90	3	0.19
2016	150	35	115	91	1	1.25
2017	149	28	121	-	-	-
2018	156	54	102	-	-	-
2019	169	50	119	-	-	-
2020	191	125	66	-	-	-

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Operating expenses do not include interest/amortization expense, but do include payments in lieu of franchise fees.

CITY OF WINFIELD, KANSAS

Demographic and Economic Statistics, Last Ten Fiscal Years

Table 14

Year	Population [1]	Personal Income [2] (<i>thousands of dollars</i>)	Per Capita Personal Income [2]*	School Enrollment [3]	Unemployment Rate [4]
2011	12,292	\$ 1,196,317	\$ 32,982	\$ 2,461	6.20%
2012	12,365	1,199,453	37,004	2,318	5.80%
2013	12,333	1,454,597	38,278	2,449	4.80%
2014	12,258	1,390,203	38,656	2,332	4.40%
2015	12,204	1,390,203	38,656	2,156	4.50%
2016	12,284	1,337,790	37,381	2,303	4.20%
2017	12,104	1,295,687	36,240	2,290	3.00%
2018	12,057	1,315,552	37,203	2,175	3.10%
2019	11,943	1,363,188	38,707	2,284	3.20%
2020	11,765	1,397,793	40,042	2,327	3.50%

[1] Provided by League of Kansas Municipalities.

[2] Provided by U.S. Bureau of Economic Analysis.

[3] Provided by U.S.D. #465. Includes public school system only. Non-weighted FTE.

[4] From cowleycounty.org/employment-statistics, end of year.

* in 2012, Kansas University Institute for Policy and Social Research combined City of Arkansas City and City of Winfield as a Micropolitan Area.

CITY OF WINFIELD, KANSAS

Principal Employers, Current Year and Nine Years Ago

Table 15

Employer	2020			2011		
	Estimated Employees	Rank	Percentage of Total County Employment	Estimated Employees	Rank	Percentage of Total County Employment
Creekstone Premium Beef	850	1	5.19%	720	3	4.24%
Newell-Rubbermaid	800	2	4.89%	700	4	4.12%
General Electric Aviation	750	3	4.58%	850	1	5.00%
USD #465	625	4	3.82%	770	2	4.53%
USD #470	444	5	2.71%	463	5	2.72%
William Newton Memorial Hospital	310	6	1.89%	325	6	1.91%
Kan-Pak	277	7	1.69%	208	9	1.22%
Silgan Dispensing	276	8	1.69%			
SCKRMC	215	9	1.31%	216	8	1.27%
Southwestern College	214	10	1.31%			
Western Industries				207	10	1.22%
Calmar, Inc (MeadWestVaco)				275	7	1.62%
Total employment	16,362					

Source: cowleycounty.org and KS Dept of Labor

The City of Winfield is located approximately twelve miles from the city of Arkansas City, Kansas (population 12,063). Both cities are located in Cowley County, and many employers have work forces consisting of residents of both cities. Major employers listed above are for the Arkansas City/Winfield populations.

CITY OF WINFIELD, KANSAS

Full-time Equivalent Employees by Function
Last Ten Fiscal Years

Table 16

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government										
Management services	13	13	14	13	13	16	13	14	15	16
Legal/court	2	2	2	2	2	2	2	2	2	3
Utility billing	7	8	7	7	7	9	8	8	8	9
Engineering	7	8	7	7	7	7	6	5	5	2
Service and operations center	8	9	10	10	10	10	7	9	9	9
Public safety										
Fire	19	19	20	28	29	26	29	31	31	28
Police	31	31	26	31	30	26	26	29	28	27
Public works/stormwater	6	6	6	6	6	6	6	6	6	8
Cemetery	2	2	2	2	2	2	2	2	2	2
Culture and recreation	9	9	9	9	9	9	8	8	10	9
Health and welfare										
Economic development										
Electric	29	28	26	26	25	24	26	24	24	24
Gas	9	8	8	8	8	8	8	7	7	6
Water	12	11	12	12	10	11	10	11	10	11
Refuse	10	9	8	8	9	8	8	7	8	10
Wastewater	8	8	8	8	8	8	8	8	9	8
Golf course	4	3	3	2	3	2	4	4	4	4
Total	<u>176</u>	<u>174</u>	<u>168</u>	<u>179</u>	<u>178</u>	<u>174</u>	<u>171</u>	<u>175</u>	<u>178</u>	<u>176</u>

Source: City records

CITY OF WINFIELD, KANSAS

Operating Indicators by Function/Program
Last Ten Fiscal Years

Table 17

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Building permits issued	328	324	313	310	353	310	454	390	366	416
Municipal court cases	1,066	929	984	799	901	739	937	701	380	314
Police										
Class I Offenses	762	615	734	558	548	434	422	534	534	467
Domestic Violence/ DUI/Drug Arrests	276	181	201	165	131	105	181	199	168	134
Accidents	311	346	322	304	N/A	316	284	296	304	243
Fire/EMS										
Total responses*	1,723	1,734	1,606	2,239	2,527	2,788	3,205	3,204	2,885	2,754
Parks and recreation										
Aquatic center attendance	20,565	17,613	14,441	15,888	N/A	16,480	15,963	15,190	17,423	6,582
Annual lake permits	2,159	1,548	1,429	1,811	2,035	2,160	2,166	2,106	2,026	2,709
Cemetery										
Cemetery spaces sold	77	77	49	45	33	43	100	62	54	48
Streets maintenance										
Resurfacing, annual in tons	4,660	5,774	3,220	3,583	2,515	2,902	8,514	4,056	10,996	132
Electric utility										
MWH sold, annual	277,467	293,650	304,843	309,246	292,191	295,480	291,868	292,223	276,099	285,344
Peak daily consumption, MWH	65,385	66,825	64,734	63,408	61,300	64,376	63,563	61,447	60,086	59,800
Gas Utility										
MCF sold, annual	574,253	469,299	573,585	648,287	518,406	445,930	473,019	572,692	592,702	515,853
Water Utility										
Gallons sold annual, in thousands	762,729	741,021	705,878	700,180	633,399	583,415	583,606	624,514	510,797	622,590
Refuse (annual tons, in thousands)										
Refuse collected	8,032	7,617	7,784	7,783	7,640	7,813	8,059	7,785	7,844	8,147
Recyclables collected	1,147	1,150	518	697	827	887	988	1,009	986	432
Wastewater Utility										
Sewage treatment, avg daily flow (in thousands of gallons)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500

Sources: City departments

In July 2014, City of Winfield Fire Department took over Winfield Area EMS operations. Includes Fire & EMS calls.

N/A - information not available

CITY OF WINFIELD, KANSAS

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Table 18

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units (marked)	17	17	22	23	26	25	26	28	28	28
Fire stations	1	1	1	1	1	1	1	1	1	1
Public works										
Streets (miles)	130	130	130	130	130	130	130	130	130	130
Parks and recreation										
Public park acreage	294	294	294	294	296	296	296	435	435	435
Base/softball diamonds	5	5	5	5	5	5	5	7	7	7
Soccer fields	6	6	6	6	6	6	6	6	6	6
Football fields	1	1	1	1	1	1	1	1	1	1
Electric Utility										
Electric lines (miles) [1]	114	114	114	114	114	114	114	114	114	114
Gas Utility										
Gas main lines (miles) [1]	95	95	95	94	94	94	94	94	94	94
Water Utility										
Water main lines (miles) [1]	95	95	95	95	95	95	95	118	118	131
Fire hydrants [1]	535	535	535	535	535	535	535	535	535	587
Storage capacity (thousands)	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750
Refuse										
Collection trucks	5	5	5	5	5	5	5	6	6	6
Wastewater										
Sanitary sewer (miles)	71	73	73	76	76	76	76	76	76	76
Treatment capacity (thousands, per day)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000