CITY OF HOWARD, KANAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2022

City of Howard, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Howard, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Howard, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by City of Howard, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Howard, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated December 7, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 9, 2023

City of Howard, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 394,277	375,912	316,934	453,255		453,255
Special Purpose:						
Emergency Equipment	30,293	7,839	5,974	32,158		32,158
Employee Benefits	32,804	34,815	17,336	50,283		50,283
Library Board	3,265	42,693	40,468	5,490		5,490
Special Highway	190,797	136,580	51,189	276,188		276,188
Special Liability	12,095	8,675	10,294	10,476		10,476
Special Park	15,570	8,768		24,338		24,338
American Rescue Plan	46,241	46,240		92,481		92,481
USDA Grant		600,000	600,000			
Business:						
Construction/Demolition Landfill	19,692	3,680	7,177	16,195	270	16,465
Gas Utility	172,980	378,168	521,664	29,484		29,484
Sewer Utility	71,359	125,540	116,503	80,396		80,396
Water Utility	217,981	426,723	344,262	300,442		300,442
Water Utility Reserve	100,100	15,400		115,500		115,500
Trusts:						
Elliott Trust	54,500			54,500		54,500
Griffin Trust	136,662	4,919	254	141,327		141,327
Clevenger Trust	18,314	13	18,327			
Fire Department Donations	2,730		268	2,462		2,462
Insurance Proceeds	2,050		2,050			
Pool Donations		18,617	18,617			
Total Primary Government (1)	1,521,710	2,234,582	2,071,317	1,684,975	270	1,685,245
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						600,500
Demand Deposits						1,084,645
Less: Agency Funds						
Total Primary Government (1)						1,685,245

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

The City is a municipal corporation governed by an elected mayor and five-member council. This financial statement presents the City of Howard, Kansas, as a primary government only. The City has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the City for the year ending December 31, 2022:

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

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

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

Trust Funds -- funds used to report assets held in trust for the benefit of the entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 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 the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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 ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality held a revenue neutral rate hearing for the year ending December 31, 2022.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2022, the City amended the budget of the Gas Utility Fund from its original adopted amount of $431,446 to $581,446.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

American Rescue Plan Fund
USDA Grant Fund

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

Note 2 Deposits and Investments

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

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

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 had no investments at December 31, 2022 and held no investments throughout the year.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has not designated any peak periods.

At December 31, 2022, the carrying amount of the City's deposits was $1,685,145 and the bank balance was $2,350,264. Of the bank balance, $700,600 was covered by federal depository insurance and the remaining $1,649,664 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Note 3 Long-term Debt

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
State Revolving Loans:									
KWPCRF Loan (Sewer)	3.58%	10/11/2002	$ 819,760	3/01/2023	82,258		54,351	27,907	2,462
General Obligation Bonds:									
Water Project, Series 2017-A	2.75%	4/25/2017	1,137,000	4/25/2057	1,070,530		17,796	1,052,734	29,440
Water Project, Series 2017-B	2.75%	4/25/2017	1,368,000	4/25/2057	1,288,025		21,411	1,266,614	35,421
Other Indebtedness:									
Kansas Utility Loan (Gas)	2.68%	3/22/2021	496,039	1/01/2031	446,740		49,143	397,597	1,086
Total Contractual Indebtedness					2,887,553	-	142,701	2,744,852	68,409

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

	KWPCRF Loan		G.O. Bonds		Kansas Utility Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 27,907	500	40,286	63,782	45,194	10,355
2024			41,222	62,846	46,413	9,135
2025			42,527	61,541	47,666	7,883
2026			43,697	60,371	48,951	6,597
2027			44,898	59,169	50,272	5,277
2028-2032			243,384	276,955	159,101	7,545
2033-2037			278,931	241,408		
2038-2042			319,468	200,871		
2043-2047			365,897	154,442		
2048-2052			419,031	101,308		
2053-2057			480,007	40,331		
Total	27,907	500	2,319,348	1,323,024	397,597	46,792

Note 4 Interfund Transfers

From	To	Regulatory Authority	Amount
Gas Utility Fund	General Fund	KSA 12-825d	$ 100,000
Water Utility Fund	General Fund	KSA 12-825d	40,000
Insurance Proceeds Fund	General Fund	Correct Prior Year	2,050
Water Utility Fund	Water Utility Reserve Fund	Bond Requirement	15,400
Clevenger Trust Fund	Pool Donations Fund	Resolution	18,327

Note 5 Risk Management

Insurance Coverage

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The City's sick leave policy allows crediting each employee with a varying number of days of sick leave per year, based on length of employment, to a maximum of 60 days.

The City's vacation policy allows crediting each employee with ten days vacation beginning with the 2nd year of employment to a maximum of 20 days. After ten years service, the employees earn 15 days per year.

At termination, city employees with more than ten years of service receive payment equal to one week's salary, plus any unused vacation time, and 25% of their unused sick leave.

Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.90% for KPERS for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $29,526 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $173,596. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The City has evaluated subsequent events through June 9, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

City of Howard, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

		Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:				
General	$	548,410	316,934	(231,476)
Special Purpose:				
Emergency Equipment		22,250	5,974	(16,276)
Employee Benefits		40,000	17,336	(22,664)
Library Board		40,468	40,468	
Special Highway		130,179	51,189	(78,990)
Special Liability		20,000	10,294	(9,706)
Special Park		20,062		(20,062)
Business:				
Construction/Demolition Landfill		21,908	7,177	(14,731)
Gas Utility		581,446	521,664	(59,782)
Sewer Utility		233,334	116,503	(116,831)
Water Utility		503,645	344,262	(159,383)
Totals		2,161,702	1,431,801	(729,901)

City of Howard, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 84,554	85,944	82,840	3,104
Motor Vehicle Tax	17,579	18,679	16,485	2,194
Recreational Vehicle Tax	278	339	313	26
Delinquent Tax	3,580	1,385	2,833	(1,448)
16/20 M Truck Tax	750	680	753	(73)
Watercraft Tax			68	(68)
Commercial Vehicle Fees	1,573	1,739	1,652	87
In Lieu of Tax		3,717		3,717
Total Taxes	108,314	112,483	104,944	7,539
Intergovernmental				
Local Retailers Sales Tax	49,354	53,068	41,000	12,068
Local Alcoholic Liquor Tax	669	772	1,020	(248)
Total Intergovernmental	50,023	53,840	42,020	11,820
Licenses, Fees, and Permits				
Franchise Fee	20,561	23,579	22,000	1,579
Dog Licenses	800	1,695		1,695
Licenses and Permits	280	1,002	1,000	2
Total Licenses, Fees, and Permits	21,641	26,276	23,000	3,276
Use of Money and Property				
Interest on Investments	1,783	1,818	6,000	(4,182)
Rent	10,060	11,410	11,000	410
Total Use of Money and Property	11,843	13,228	17,000	(3,772)
Charges for Services				
Pool Admissions	549	7,379	6,000	1,379
Pool Concessions	879	3,134	1,500	1,634
Total Charges for Services	1,428	10,513	7,500	3,013
Fines, Forfeitures and Penalties				
Fines	1,430	3,075	600	2,475
Transfers				
Operating Transfers In	140,000	142,050	140,000	2,050
Miscellaneous				
Donations	2,395	5,495		5,495
Other	8,303	8,952	3,000	5,952
Total Miscellaneous	10,698	14,447	3,000	11,447
Total Cash Receipts	345,377	375,912	338,064	37,848
Expenditures and Transfers				
General Government				
General Government				
Personal Services	44,223	52,650	77,725	(25,075)
Contractual Services	21,823	26,426	40,500	(14,074)
Commodities	7,751	8,960	25,000	(16,040)
Capital Outlay	750	1,105	15,000	(13,895)
Total General Government	74,547	89,141	158,225	(69,084)
Public Works				
Street Department				
Personal Services	14,945	16,356	43,450	(27,094)
Contractual Services	6,113	11,474	15,000	(3,526)
Commodities	27,841	17,020	40,000	(22,980)
Capital Outlay			15,000	(15,000)
Total Street Department	48,899	44,850	113,450	(68,600)
Street Lighting				
Contractual Services	16,786	18,648	23,000	(4,352)
Total Public Works	65,685	63,498	136,450	(72,952)

City of Howard, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety				
Fire Department				
Personal Services	$ 6,354	6,913	9,000	(2,087)
Contractual Services	3,879	3,355	6,000	(2,645)
Commodities	5,379	542	10,000	(9,458)
Capital Outlay			4,000	(4,000)
Total Fire Department	15,612	10,810	29,000	(18,190)
Police Department				
Personal Services	22,182	3,900		3,900
Contractual Services	51,851	75,004	72,000	3,004
Commodities	867	229		229
Total Police Department	74,900	79,133	72,000	7,133
Total Public Safety	90,512	89,943	101,000	(11,057)
Culture and Recreation				
Park Department				
Personal Services	3,922	4,721	5,250	(529)
Contractual Services	3,127	5,020	3,000	2,020
Commodities	1,482	3,924	3,000	924
Capital Outlay			3,500	(3,500)
Total Park Department	8,531	13,665	14,750	(1,085)
Swimming Pool				
Personal Services	12,444	26,220	29,835	(3,615)
Contractual Services	5,172	6,497	10,000	(3,503)
Commodities	5,335	13,068	15,000	(1,932)
Capital Outlay		1,156	10,000	(8,844)
Total Swimming Pool	22,951	46,941	64,835	(17,894)
Cox Building				
Personal Services	2,113	2,105	3,150	(1,045)
Contractual Services	9,379	10,570	10,000	570
Commodities	2,743	1,071	4,000	(2,929)
Capital Outlay			4,000	(4,000)
Total Cox Building	14,235	13,746	21,150	(7,404)
Total Culture and Recreation	45,717	74,352	100,735	(26,383)
Capital Expenditures				
Construction				
Capital Outlay			52,000	(52,000)
Total Expenditures and Transfers	276,461	316,934	548,410	(231,476)
Receipts Over (Under) Expenditures and Transfers	68,916	58,978		
Unencumbered Cash, Beginning	325,361	394,277		
Unencumbered Cash, Ending	394,277	453,255		

City of Howard, Kansas
Emergency Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,942	5,974	5,758	216
Motor Vehicle Tax	1,225	1,313	1,149	164
Recreational Vehicle Tax	19	24	22	2
Delinquent Tax	265	98	199	(101)
16/20 M Truck Tax	53	47	52	(5)
Watercraft Tax			5	(5)
Commercial Vehicle Fees	110	122	115	7
In Lieu of Tax		261		261
Total Taxes	7,614	7,839	7,300	539
Miscellaneous				
Sale of Surplus Property	15,000			
Total Cash Receipts	22,614	7,839	7,300	539
Expenditures and Transfers				
Public Safety				
Capital Outlay		5,974	22,250	(16,276)
Total Expenditures and Transfers		5,974	22,250	(16,276)
Receipts Over (Under) Expenditures and Transfers	22,614	1,865		
Unencumbered Cash, Beginning	7,679	30,293		
Unencumbered Cash, Ending	30,293	32,158		

City of Howard, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 25,611	22,466	21,655	811
Motor Vehicle Tax	5,759	5,658	5,400	258
Recreational Vehicle Tax	91	103	102	1
Delinquent Tax	1,039	403	858	(455)
16/20 M Truck Tax	246	223	247	(24)
Watercraft Tax			22	(22)
Commercial Vehicle Fees	515	527	541	(14)
In Lieu of Tax		1,129		1,129
Total Taxes	33,261	30,509	28,825	1,684
Miscellaneous				
Other		4,306		4,306
Total Cash Receipts	33,261	34,815	28,825	5,990
Expenditures and Transfers				
General Government				
Personal Services	17,153	17,336	40,000	(22,664)
Total Expenditures and Transfers	17,153	17,336	40,000	(22,664)
Receipts Over (Under) Expenditures and Transfers	16,108	17,479		
Unencumbered Cash, Beginning	16,696	32,804		
Unencumbered Cash, Ending	32,804	50,283		

City of Howard, Kansas
Library Board Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 33,973	32,124	30,964	1,160
Motor Vehicle Tax	7,175	7,505	6,729	776
Recreational Vehicle Tax	114	136	128	8
Delinquent Tax	1,302	542	1,138	(596)
16/20 M Truck Tax	270	278	307	(29)
Watercraft Tax			28	(28)
Commercial Vehicle Fees	642	699	674	25
In Lieu of Tax		1,409		1,409
Total Taxes	43,476	42,693	39,968	2,725
Intergovernmental				
State Grant	256			
Total Cash Receipts	43,732	42,693	39,968	2,725
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	41,504	40,468	40,468	
Total Expenditures and Transfers	41,504	40,468	40,468	
Receipts Over (Under) Expenditures and Transfers	2,228	2,225		
Unencumbered Cash, Beginning	1,037	3,265		
Unencumbered Cash, Ending	3,265	5,490		

City of Howard, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Special City & County Highway	$ 17,504	15,992	15,580	412
Local Retailers Sales Tax	97,592	120,588	84,000	36,588
Total Cash Receipts	115,096	136,580	99,580	37,000
Expenditures and Transfers				
Public Works				
Commodities		6,279		6,279
Capital Outlay		44,910	130,179	(85,269)
Total Expenditures and Transfers		51,189	130,179	(78,990)
Receipts Over (Under) Expenditures and Transfers	115,096	85,391		
Unencumbered Cash, Beginning	75,701	190,797		
Unencumbered Cash, Ending	190,797	276,188		

City of Howard, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 4,290	7,271	7,007	264
Motor Vehicle Tax	1,040	948	975	(27)
Recreational Vehicle Tax	16	17	19	(2)
Delinquent Tax	153	74	144	(70)
16/20 M Truck Tax	37	40	45	(5)
Watercraft Tax			4	(4)
Commercial Vehicle Fees	93	88	98	(10)
In Lieu of Tax		237		237
Total Cash Receipts	5,629	8,675	8,292	383
Expenditures and Transfers				
General Government				
Contractual Services	8,701	10,294	20,000	(9,706)
Total Expenditures and Transfers	8,701	10,294	20,000	(9,706)
Receipts Over (Under) Expenditures and Transfers	(3,072)	(1,619)		
Unencumbered Cash, Beginning	15,167	12,095		
Unencumbered Cash, Ending	12,095	10,476		

City of Howard, Kansas
Special Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 669	772		772
Contracts with Other Governments		7,996	500	7,496
Total Cash Receipts	669	8,768	500	8,268
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	4,075		20,062	(20,062)
Total Expenditures and Transfers	4,075		20,062	(20,062)
Receipts Over (Under) Expenditures and Transfers	(3,406)	8,768		
Unencumbered Cash, Beginning	18,976	15,570		
Unencumbered Cash, Ending	15,570	24,338		

City of Howard, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 46,241	46,240
Total Cash Receipts	46,241	46,240
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	46,241	46,240
Unencumbered Cash, Beginning		46,241
Unencumbered Cash, Ending	46,241	92,481

City of Howard, Kansas
USDA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	600,000	600,000
Total Cash Receipts		600,000	600,000
Expenditures and Transfers			
Public Utilities			
Contractual Services		600,000	600,000
Total Expenditures and Transfers		600,000	600,000
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

City of Howard, Kansas
Construction/Demolition Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Charges for Services				
Customer Charges	$ 4,275	3,680	7,500	(3,820)
Total Cash Receipts	4,275	3,680	7,500	(3,820)
Expenditures and Transfers				
Landfill				
Personal Services	1,969	1,867	2,650	(783)
Contractual Services	6,295	5,303	10,000	(4,697)
Commodities		7	9,258	(9,251)
Total Expenditures and Transfers	8,264	7,177	21,908	(14,731)
Receipts Over (Under) Expenditures and Transfers	(3,989)	(3,497)		
Unencumbered Cash, Beginning	23,681	19,692		
Unencumbered Cash, Ending	19,692	16,195		

City of Howard, Kansas
Gas Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 1,129	823	3,000	(2,177)
Charges for Services				
Customer Charges	376,095	356,882	380,000	(23,118)
Penalties	10,573	8,662	10,000	(1,338)
Customer Hookup Fees	950	1,250		1,250
Total Charges for Services	387,618	366,794	390,000	(23,206)
Miscellaneous				
Other	2,766	10,551	15,467	(4,916)
Total Cash Receipts	391,513	378,168	408,467	(30,299)
Expenditures and Transfers				
Public Utilities				
Production				
Gas Purchases	607,437	275,508	300,000	(24,492)
Reimbursed Expense	(496,039)			
Total Production	111,398	275,508	300,000	(24,492)
Transmission and Distribution				
Personal Services	45,061	48,624	57,050	(8,426)
Contractual Services	33,096	35,784	45,000	(9,216)
Commodities	12,863	11,519	20,000	(8,481)
Capital Outlay			9,167	(9,167)
Total Transmission and Distribution	91,020	95,927	131,217	(35,290)
Commercial and General				
Operating Transfers Out	100,000	100,000	100,000	
KWPCRF Loan				
Principal	49,299	49,143	49,143	
Interest	930	1,086	1,086	
Total KWPCRF Loan	50,229	50,229	50,229	
Total Expenditures and Transfers	352,647	521,664	581,446	(59,782)
Receipts Over (Under) Expenditures and Transfers	38,866	(143,496)		
Unencumbered Cash, Beginning	134,114	172,980		
Unencumbered Cash, Ending	172,980	29,484		

City of Howard, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 317	308	1,000	(692)
Charges for Services				
Customer Charges	125,590	124,970	160,000	(35,030)
Miscellaneous				
Other	969	262	2,000	(1,738)
Total Cash Receipts	126,876	125,540	163,000	(37,460)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	36,829	40,779	39,400	1,379
Contractual Services	17,188	15,738	25,000	(9,262)
Commodities	2,168	3,172	10,000	(6,828)
Capital Outlay			102,122	(102,122)
Total Production	56,185	59,689	176,522	(116,833)
KWPCRF Loan				
Principal	52,760	54,523	54,350	173
Interest	4,053	2,291	2,462	(171)
Total KWPCRF Loan	56,813	56,814	56,812	2
Total Expenditures and Transfers	112,998	116,503	233,334	(116,831)
Receipts Over (Under) Expenditures and Transfers	13,878	9,037		
Unencumbered Cash, Beginning	57,481	71,359		
Unencumbered Cash, Ending	71,359	80,396		

City of Howard, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 864	913	2,500	(1,587)
Charges for Services				
Customer Charges	409,400	408,732	400,400	8,332
Customer Hookup Fees	1,740	2,750		2,750
Total Charges for Services	411,140	411,482	400,400	11,082
Miscellaneous				
Other	5,166	14,328	10,000	4,328
Total Cash Receipts	417,170	426,723	412,900	13,823
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	62,289	69,240	87,275	(18,035)
Contractual Services	54,738	53,732	85,000	(31,268)
Commodities	73,373	61,822	90,000	(28,178)
Capital Outlay			81,905	(81,905)
Total Production	190,400	184,794	344,180	(159,386)
Commercial and General				
Operating Transfers Out	55,400	55,400	55,396	4
Bonds				
Principal	38,158	39,208	39,208	
Interest	65,910	64,860	64,861	(1)
Total Bonds	104,068	104,068	104,069	(1)
Total Expenditures and Transfers	349,868	344,262	503,645	(159,383)
Receipts Over (Under) Expenditures and Transfers	67,302	82,461		
Unencumbered Cash, Beginning	150,679	217,981		
Unencumbered Cash, Ending	217,981	300,442		

City of Howard, Kansas
Water Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	15,400	15,400
Total Cash Receipts		15,400	15,400
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		15,400	15,400
Unencumbered Cash, Beginning		84,700	100,100
Unencumbered Cash, Ending		100,100	115,500

City of Howard, Kansas
Elliott Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	54,500	54,500
Unencumbered Cash, Ending	54,500	54,500

City of Howard, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 570	494
Oil and Gas Royalties	2,982	4,425
Total Cash Receipts	3,552	4,919
Expenditures and Transfers		
General Government		
Contractual Services	1,808	254
Total Expenditures and Transfers	1,808	254
Receipts Over (Under) Expenditures and Transfers	1,744	4,665
Unencumbered Cash, Beginning	134,918	136,662
Unencumbered Cash, Ending	136,662	141,327

City of Howard, Kansas
Clevenger Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 307	13
Total Cash Receipts	307	13
Expenditures and Transfers		
General Government		
Operating Transfers Out	181,914	18,327
Total Expenditures and Transfers	181,914	18,327
Receipts Over (Under) Expenditures and Transfers	(181,607)	(18,314)
Unencumbered Cash, Beginning	199,921	18,314
Unencumbered Cash, Ending	18,314	

City of Howard, Kansas
Fire Department Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 2,655	
Total Cash Receipts	2,655	
Expenditures and Transfers		
Public Safety		
Fire Department		
Commodities		268
Total Expenditures and Transfers		268
Receipts Over (Under) Expenditures and Transfers	2,655	(268)
Unencumbered Cash, Beginning	75	2,730
Unencumbered Cash, Ending	2,730	2,462

City of Howard, Kansas
Insurance Proceeds Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Insurance Proceeds	$ 2,050	
Total Cash Receipts	2,050	
Expenditures and Transfers		
General Government		
Operating Transfers Out		2,050
Total Expenditures and Transfers		2,050
Receipts Over (Under) Expenditures and Transfers	2,050	(2,050)
Unencumbered Cash, Beginning		2,050
Unencumbered Cash, Ending	2,050	

City of Howard, Kansas
Pool Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 181,914	18,327
Miscellaneous		
Donations	6,134	290
Total Cash Receipts	188,048	18,617
Expenditures and Transfers		
Culture and Recreation		
Swimming Pool		
Commodities	186	250
Capital Outlay	249,952	18,367
Total Expenditures and Transfers	250,138	18,617
Receipts Over (Under) Expenditures and Transfers	(62,090)	
Unencumbered Cash, Beginning	62,090	
Unencumbered Cash, Ending		

City of Howard, Kansas
Agency Funds
Summary of Receipts, Disbursements and Balances
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Trash Collections	$ -	83,280	83,280	-