

CITY OF HOWARD, KANSAS

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended December 31, 2018

City of Howard, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Howard, Kansas

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, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by City of Howard, Kansas, to meet the requirements of the State of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2018, 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.

Report on Supplementary Information

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

Prior Year Comparative Analysis

The 2017 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the December 31, 2018 financial statement upon which we rendered an unqualified opinion dated May 17, 2019. The 2017 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2017 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 2017 financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 financial statement or to the 2017 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

May 17, 2019

City of Howard, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 253,392	328,324	331,500	250,216	2,864	253,080
Special Purpose:						
Emergency Equipment	117,933	7,672	2,555	123,050		123,050
Employee Benefits	27,069	11,976	28,619	10,426		10,426
Library Board	3,146	33,160	34,341	1,965	1	1,966
Library Board Capital Improvement	2,784			2,784		2,784
Special Highway	56,408	88,706	30,094	115,020		115,020
Special Liability	19,501	1,115	3,518	17,098		17,098
Elk County Infrastructure Grant	39,730			39,730		39,730
Special Park	9,012	411	2,000	7,423		7,423
Business:						
Construction/Demolition Landfill	22,718	2,959	3,819	21,858	75	21,933
Gas Utility	56,629	323,159	267,719	112,069	3,712	115,781
Howard Twilight Manor Nursing Home	10,604	739	11,343			
Sewer Utility	24,726	129,943	115,723	38,946	199	39,145
Water Utility	217,536	319,378	361,620	175,294	1,616	176,910
Water Utility Reserve	38,500	15,400		53,900		53,900
Trusts:						
Elliott Trust	54,500			54,500		54,500
Griffin Trust	111,801	17,217	346	128,672		128,672
Clevenger Trust		160,607	18,999	141,608		141,608
Fire Department Donations	1,031		989	42		42
Pool Donations	46,891			46,891		46,891
Total Primary Government (1)	<u>1,113,911</u>	<u>1,440,766</u>	<u>1,213,185</u>	<u>1,341,492</u>	<u>8,467</u>	<u>1,349,959</u>
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						600,500
Demand Deposits						751,618
Less: Agency Funds						(2,260)
Adjustment for Rounding						1
Total Primary Government (1)						<u>1,349,959</u>

(1) Excluding Agency Funds

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The City of Howard, Kansas is a municipal corporation governed by an elected mayor and five-member council. These financial statements present the City of Howard, Kansas as a primary government only. The City has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. **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, 2018:

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 revenue sources that are intended for specific purposes.

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

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

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.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

C. Basis of Accounting

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

The Kansas Municipal Accounting and Audit 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 Accounting and Audit 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 adopted an ordinance 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.

D. Budgets

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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2018, the City had no such amendments.

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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. 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. Any unused budgeted expenditure authority lapses at year-end.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

Library Capital Improvement 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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the City's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund or Business funds.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the City after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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.

K.S.A. 12-1675 allows the City to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The City held no investments at December 31, 2018 and held no investments throughout the year.

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.

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.

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.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

At December 31, 2018, the carrying amount of the City's deposits was \$1,352,118 and the bank balance was \$1,369,227. Of the bank balance, \$500,100 was covered by federal depository insurance and the remaining \$869,127 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3 Long-term Debt

General Obligation Bonds

On April 25, 2017, the City issued \$2,505,000 in General Obligation Bonds. The proceeds of these bonds were used to retire the outstanding temporary notes issued in 2016 for water system improvement project. These bonds will be retired in future years with revenues generated by the City's water utility fund.

The City also has a State of Kansas KWPCRF loan with an outstanding principal balance of \$281,363. The proceeds of this loan were used in a sewer improvement project and the loan is being retired from the revenues of the Sewer Utility Fund through the year 2023.

Changes in Long-Term Debt

Changes in long-term debt, for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>State Revolving Loans:</u>									
KWPCRF Loan (Sewer)	3.58%	10/11/02	819,760	03/01/23	281,363		47,159	234,204	9,654
<u>General Obligation Bonds:</u>									
Water Project, Series 2017-A	2.75%	04/25/17	1,137,000	04/25/57	1,137,000		15,968	1,121,032	31,267
Water Project, Series 2017-B	2.75%	04/25/17	1,368,000	04/25/57	1,368,000		19,212	1,348,788	37,620
Total Contractual Indebtedness					2,786,363	0	82,339	2,704,024	78,541

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

<u>Fiscal Year</u>	<u>State Revolving Loans</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2019	\$ 48,863	7,951	36,148	67,920	160,882
2020	50,627	6,186	36,958	67,109	160,880
2021	52,456	4,357	38,158	65,910	160,881
2022	54,351	2,463	39,208	64,860	160,882
2023	27,907	500	40,286	63,782	132,475
2024-2028			218,318	302,021	520,339
2029-2033			250,236	270,103	520,339
2034-2038			286,602	233,737	520,339
2039-2043			328,253	192,086	520,339
2044-2048			375,891	144,448	520,339
2049-2053			430,622	89,717	520,339
2054-2057			389,140	27,131	416,271
Total	234,204	21,457	2,469,820	1,588,824	4,314,305

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 4 Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
Gas Utility Fund	General Fund	KSA 12-825d	\$ 60,000
Water Utility Fund	General Fund	KSA 12-825d	70,000
Water Utility Fund	Water Utility Reserve Fund	Bond Requirement	15,400
Howard Twilight Manor Nursing Home Fund	Griffin Trust Fund	Repay prior year loan	11,343

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. 75-4901, 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.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from City were \$21,882 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$180,747. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 Depository Security Law

No violations.

Compliance with Kansas Budget Law

The Howard Twilight Manor Nursing Home Fund did not have an adopted budget for 2018. The Nursing Home was closed in 2016. The expenditures shown on Statement 1 for this fund were to close the fund.

Note 8 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

City of Howard, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 10 Subsequent Events

In preparing this financial statement, the City has evaluated events and transactions for potential recognition or disclosure through May 17, 2019 the date the financial statement was available for issue.

City of Howard, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 503,072	331,500	171,572
Special Purpose:			
Emergency Equipment	125,500	2,555	122,945
Employee Benefits	37,366	28,619	8,747
Library Board	34,350	34,341	9
Special Highway	77,100	30,094	47,006
Special Liability	20,650	3,518	17,132
Special Park	13,823	2,000	11,823
Business:			
Construction/Demolition Landfill	24,125	3,819	20,306
Gas Utility	427,724	267,719	160,005
Howard Twilight Manor Nursing Home		11,343	(11,343)
Sewer Utility	164,756	115,723	49,033
Water Utility	539,074	361,620	177,454
Totals	<u>1,967,540</u>	<u>1,192,851</u>	<u>774,689</u>

City of Howard, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 37,030	92,811	94,482	(1,671)
Motor Vehicle Tax	16,982	9,489	9,304	185
Recreational Vehicle Tax	255	165	118	47
Delinquent Tax	4,482	1,423	1,129	294
16/20 M Truck Tax	670	650	377	273
Watercraft Tax			24	(24)
Commercial Vehicle Fees	1,661	922	928	(6)
In Lieu of Tax	670	1,149	589	560
Total Taxes	<u>61,750</u>	<u>106,609</u>	<u>106,951</u>	<u>(342)</u>
Intergovernmental				
Local Retailers Sales Tax	35,531	37,206	38,000	(794)
Local Alcoholic Liquor Tax	113	410	200	210
Total Intergovernmental	<u>35,644</u>	<u>37,616</u>	<u>38,200</u>	<u>(584)</u>
Licenses, Fees, and Permits				
Franchise Fee	25,873	25,489	26,500	(1,011)
Dog Licenses	640	660		660
Licenses and Permits	450	350	1,450	(1,100)
Total Licenses, Fees, and Permits	<u>26,963</u>	<u>26,499</u>	<u>27,950</u>	<u>(1,451)</u>
Use of Money and Property				
Interest on Investments	4,857	4,461	3,500	961
Rent	12,125	9,870	12,000	(2,130)
Total Use of Money and Property	<u>16,982</u>	<u>14,331</u>	<u>15,500</u>	<u>(1,169)</u>
Charges for Services				
Pool Admissions	6,105	5,487	5,000	487
Pool Concessions	2,156	1,341	2,000	(659)
Total Charges for Services	<u>8,261</u>	<u>6,828</u>	<u>7,000</u>	<u>(172)</u>
Fines, Forfeitures and Penalties				
Fines	265	578	1,500	(922)
Transfers				
Operating Transfers In	<u>135,000</u>	<u>130,000</u>	<u>160,000</u>	<u>(30,000)</u>
Miscellaneous				
Donations	3,702	3,011		3,011
Other	5,076	2,852	7,500	(4,648)
Total Miscellaneous	<u>8,778</u>	<u>5,863</u>	<u>7,500</u>	<u>(1,637)</u>
Total Cash Receipts	<u>293,643</u>	<u>328,324</u>	<u>364,601</u>	<u>(36,277)</u>
Expenditures and Transfers				
General Government				
General Government				
Personal Services	56,405	54,743	69,050	14,307
Contractual Services	25,657	24,685	27,500	2,815
Commodities	8,812	8,732	25,000	16,268
Capital Outlay			10,000	10,000
Total General Government	<u>90,874</u>	<u>88,160</u>	<u>131,550</u>	<u>43,390</u>
Public Works				
Street Department				
Personal Services	12,357	20,787	38,625	17,838
Contractual Services	7,578	14,153	17,500	3,347
Commodities	18,723	41,975	37,500	(4,475)
Capital Outlay	1,283		10,000	10,000
Total Street Department	<u>39,941</u>	<u>76,915</u>	<u>103,625</u>	<u>26,710</u>
Street Lighting				
Contractual Services	18,454	17,253	21,000	3,747
Total Public Works	<u>58,395</u>	<u>94,168</u>	<u>124,625</u>	<u>30,457</u>

City of Howard, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Public Safety				
Fire Department				
Personal Services	\$ 6,130	5,110	8,200	3,090
Contractual Services	2,937	3,561	5,000	1,439
Commodities	2,547	1,483	7,000	5,517
Capital Outlay			6,000	6,000
Total Fire Department	<u>11,614</u>	<u>10,154</u>	<u>26,200</u>	<u>16,046</u>
Police Department				
Personal Services	62,855	64,423	67,550	3,127
Contractual Services	5,468	6,806	7,500	694
Commodities	2,107	2,364	5,000	2,636
Capital Outlay			10,000	10,000
Total Police Department	<u>70,430</u>	<u>73,593</u>	<u>90,050</u>	<u>16,457</u>
Total Public Safety	<u>82,044</u>	<u>83,747</u>	<u>116,250</u>	<u>32,503</u>
Culture and Recreation				
Park Department				
Personal Services	2,231	1,823	4,500	2,677
Contractual Services	2,648	3,565	3,000	(565)
Commodities	2,285	602	1,500	898
Capital Outlay			5,000	5,000
Total Park Department	<u>7,164</u>	<u>5,990</u>	<u>14,000</u>	<u>8,010</u>
Swimming Pool				
Personal Services	23,304	21,212	27,300	6,088
Contractual Services	6,996	8,195	6,000	(2,195)
Commodities	12,940	12,591	8,000	(4,591)
Capital Outlay			10,000	10,000
Total Swimming Pool	<u>43,240</u>	<u>41,998</u>	<u>51,300</u>	<u>9,302</u>
Cox Building				
Personal Services	1,723	2,808	2,730	(78)
Contractual Services	9,151	13,102	10,000	(3,102)
Commodities	528	1,527	4,000	2,473
Capital Outlay			4,000	4,000
Total Cox Building	<u>11,402</u>	<u>17,437</u>	<u>20,730</u>	<u>3,293</u>
Total Culture and Recreation	<u>61,806</u>	<u>65,425</u>	<u>86,030</u>	<u>20,605</u>
Social Services for Aged and Poor				
Contractual Services			934	934
Economic Development				
Contractual Services			400	400
Capital Expenditures				
Equipment				
Capital Outlay			43,283	43,283
Total Expenditures and Transfers	<u>293,119</u>	<u>331,500</u>	<u>503,072</u>	<u>171,572</u>
Receipts Over (Under)				
Expenditures and Transfers	524	(3,176)		
Unencumbered Cash, Beginning	<u>252,868</u>	<u>253,392</u>		
Unencumbered Cash, Ending	<u>253,392</u>	<u>250,216</u>		

City of Howard, Kansas
Emergency Equipment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,989	5,655	5,757	(102)
Motor Vehicle Tax	1,553	1,534	1,504	30
Recreational Vehicle Tax	23	27	19	8
Delinquent Tax	442	178	183	(5)
16/20 M Truck Tax	67	59	61	(2)
Watercraft Tax			4	(4)
Commercial Vehicle Fees	152	149	150	(1)
In Lieu of Tax	108	70	95	(25)
Total Cash Receipts	<u>8,334</u>	<u>7,672</u>	<u>7,773</u>	<u>(101)</u>
Expenditures and Transfers				
Public Safety				
Capital Outlay		2,555	125,500	122,945
Total Expenditures and Transfers		<u>2,555</u>	<u>125,500</u>	<u>122,945</u>
Receipts Over (Under)				
Expenditures and Transfers	8,334	5,117		
Unencumbered Cash, Beginning	<u>109,599</u>	<u>117,933</u>		
Unencumbered Cash, Ending	<u>117,933</u>	<u>123,050</u>		

City of Howard, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,185	(18)		(18)
Motor Vehicle Tax	4,955	9,784	9,594	190
Recreational Vehicle Tax	75	170	122	48
Delinquent Tax	1,296	900	1,164	(264)
16/20 M Truck Tax	185	190	389	(199)
Watercraft Tax			24	(24)
Commercial Vehicle Fees	485	950	957	(7)
In Lieu of Tax	691		607	(607)
Total Cash Receipts	<u>45,872</u>	<u>11,976</u>	<u>12,857</u>	<u>(881)</u>
Expenditures and Transfers				
General Government				
Personal Services	<u>25,510</u>	<u>28,619</u>	<u>37,366</u>	<u>8,747</u>
Total Expenditures and Transfers	<u>25,510</u>	<u>28,619</u>	<u>37,366</u>	<u>8,747</u>
Receipts Over (Under)				
Expenditures and Transfers	20,362	(16,643)		
Unencumbered Cash, Beginning	<u>6,707</u>	<u>27,069</u>		
Unencumbered Cash, Ending	<u>27,069</u>	<u>10,426</u>		

City of Howard, Kansas
Library Board Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 24,643	24,967	25,422	(455)
Motor Vehicle Tax	4,243	6,314	6,191	123
Recreational Vehicle Tax	64	110	79	31
Delinquent Tax	1,215	684	751	(67)
16/20 M Truck Tax	218	163	251	(88)
Watercraft Tax			16	(16)
Commercial Vehicle Fees	415	613	617	(4)
In Lieu of Tax	446	309	392	(83)
Total Cash Receipts	<u>31,244</u>	<u>33,160</u>	<u>33,719</u>	<u>(559)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>28,379</u>	<u>34,341</u>	<u>34,350</u>	<u>9</u>
Total Expenditures and Transfers	<u>28,379</u>	<u>34,341</u>	<u>34,350</u>	<u>9</u>
Receipts Over (Under)				
Expenditures and Transfers	2,865	(1,181)		
Unencumbered Cash, Beginning	<u>281</u>	<u>3,146</u>		
Unencumbered Cash, Ending	<u>3,146</u>	<u>1,965</u>		

City of Howard, Kansas
Library Board Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>2,784</u>	<u>2,784</u>
Unencumbered Cash, Ending	<u><u>2,784</u></u>	<u><u>2,784</u></u>

City of Howard, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Special City & County Highway	\$ 16,366	16,432	17,100	(668)
Local Retailers Sales Tax	<u>42,794</u>	<u>72,274</u>	<u>60,000</u>	<u>12,274</u>
Total Cash Receipts	<u>59,160</u>	<u>88,706</u>	<u>77,100</u>	<u>11,606</u>
Expenditures and Transfers				
Public Works				
Commodities	3,288			
Capital Outlay	<u>130,140</u>	<u>30,094</u>	<u>77,100</u>	<u>47,006</u>
Total Expenditures and Transfers	<u>133,428</u>	<u>30,094</u>	<u>77,100</u>	<u>47,006</u>
Receipts Over (Under)				
Expenditures and Transfers	(74,268)	58,612		
Unencumbered Cash, Beginning	<u>130,676</u>	<u>56,408</u>		
Unencumbered Cash, Ending	<u>56,408</u>	<u>115,020</u>		

City of Howard, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,563	(2)		(2)
Motor Vehicle Tax	403	913	895	18
Recreational Vehicle Tax	6	16	11	5
Delinquent Tax	119	84	109	(25)
16/20 M Truck Tax	21	15	36	(21)
Watercraft Tax			2	(2)
Commercial Vehicle Fees	39	89	89	
In Lieu of Tax	64		57	(57)
Total Cash Receipts	<u>4,215</u>	<u>1,115</u>	<u>1,199</u>	<u>(84)</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>2,653</u>	<u>3,518</u>	<u>20,650</u>	<u>17,132</u>
Total Expenditures and Transfers	<u>2,653</u>	<u>3,518</u>	<u>20,650</u>	<u>17,132</u>
Receipts Over (Under)				
Expenditures and Transfers	1,562	(2,403)		
Unencumbered Cash, Beginning	<u>17,939</u>	<u>19,501</u>		
Unencumbered Cash, Ending	<u>19,501</u>	<u>17,098</u>		

City of Howard, Kansas
Elk County Infrastructure Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>39,730</u>	<u>39,730</u>
Unencumbered Cash, Ending	<u><u>39,730</u></u>	<u><u>39,730</u></u>

City of Howard, Kansas
Special Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 113	411		411
Contracts with Other Governments	<u>3,076</u>		<u>4,000</u>	(<u>4,000</u>)
Total Cash Receipts	<u>3,189</u>	<u>411</u>	<u>4,000</u>	(<u>3,589</u>)
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		<u>2,000</u>	<u>13,823</u>	<u>11,823</u>
Total Expenditures and Transfers		<u>2,000</u>	<u>13,823</u>	<u>11,823</u>
Receipts Over (Under)				
Expenditures and Transfers	3,189	(1,589)		
Unencumbered Cash, Beginning	<u>5,823</u>	<u>9,012</u>		
Unencumbered Cash, Ending	<u>9,012</u>	<u>7,423</u>		

City of Howard, Kansas
Water Construction Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,981,350	
Transfers		
Operating Transfers In	51,162	
Total Cash Receipts	<u>3,032,512</u>	
Expenditures and Transfers		
Public Utilities		
Commercial and General		
Contractual Services	121,953	
Temporary Notes		
Principal	2,505,000	
Interest	53,823	
Total Temporary Notes	<u>2,558,823</u>	
Total Expenditures and Transfers	<u>2,680,776</u>	
Receipts Over (Under)		
Expenditures and Transfers	351,736	
Unencumbered Cash, Beginning	(361,757)	
Prior Year Encumbr. Cancelled	<u>10,021</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

City of Howard, Kansas
Construction/Demolition Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Charges for Services				
Customer Charges	\$ 3,245	2,959	5,000	(2,041)
Total Cash Receipts	<u>3,245</u>	<u>2,959</u>	<u>5,000</u>	<u>(2,041)</u>
Expenditures and Transfers				
Landfill				
Personal Services	495	716	2,500	1,784
Contractual Services	2,657	3,103	10,000	6,897
Commodities			11,625	11,625
Total Expenditures and Transfers	<u>3,152</u>	<u>3,819</u>	<u>24,125</u>	<u>20,306</u>
Receipts Over (Under)				
Expenditures and Transfers	93	(860)		
Unencumbered Cash, Beginning	<u>22,625</u>	<u>22,718</u>		
Unencumbered Cash, Ending	<u>22,718</u>	<u>21,858</u>		

City of Howard, Kansas
Gas Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 1,986	2,062	1,000	1,062
Charges for Services				
Customer Charges	254,233	311,374	350,000	(38,626)
Penalties	6,579	7,498	8,000	(502)
Total Charges for Services	260,812	318,872	358,000	(39,128)
Miscellaneous				
Other	4,257	2,225	2,500	(275)
Total Cash Receipts	267,055	323,159	361,500	(38,341)
Expenditures and Transfers				
Public Utilities				
Production				
Gas Purchases	114,036	96,402	135,000	38,598
Transmission and Distribution				
Personal Services	45,431	46,959	54,075	7,116
Contractual Services	23,436	40,095	25,000	(15,095)
Commodities	22,247	24,263	27,500	3,237
Capital Outlay			126,149	126,149
Total Transmission and Distribution	91,114	111,317	232,724	121,407
Commercial and General				
Operating Transfers Out	50,000	60,000	60,000	
Total Expenditures and Transfers	255,150	267,719	427,724	160,005
Receipts Over (Under)				
Expenditures and Transfers	11,905	55,440		
Unencumbered Cash, Beginning	44,724	56,629		
Unencumbered Cash, Ending	56,629	112,069		

City of Howard, Kansas
Howard Twilight Manor Nursing Home Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Charges for Services				
Resident Charges	\$ 102	739		739
Miscellaneous				
Other	600			
Total Cash Receipts	<u>702</u>	<u>739</u>	<u></u>	<u>739</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Nursing Home				
Operating Transfers Out	100,600	11,343		(11,343)
Total Expenditures and Transfers	<u>100,600</u>	<u>11,343</u>	<u></u>	<u>(11,343)</u>
Receipts Over (Under)				
Expenditures and Transfers	(99,898)	(10,604)		
Unencumbered Cash, Beginning	<u>110,502</u>	<u>10,604</u>		
Unencumbered Cash, Ending	<u>10,604</u>	<u></u>		

City of Howard, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 838	852	200	652
Charges for Services				
Customer Charges	119,278	126,507	150,000	(23,493)
Miscellaneous				
Other	3,200	2,584	2,500	84
Total Cash Receipts	123,316	129,943	152,700	(22,757)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	34,486	34,285	36,050	1,765
Contractual Services	15,132	16,649	25,000	8,351
Commodities	5,728	7,976	10,000	2,024
Capital Outlay	3,600		36,893	36,893
Total Production	58,946	58,910	107,943	49,033
KWPCRF Loan				
Principal	46,304	47,159	47,159	
Interest	10,509	9,654	9,654	
Total KWPCRF Loan	56,813	56,813	56,813	
Total Expenditures and Transfers	115,759	115,723	164,756	49,033
Receipts Over (Under)				
Expenditures and Transfers	7,557	14,220		
Unencumbered Cash, Beginning	17,169	24,726		
Unencumbered Cash, Ending	24,726	38,946		

City of Howard, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 1,892	1,675	750	925
Charges for Services				
Customer Charges	337,542	310,748	350,000	(39,252)
Bulk Water Sales			2,000	(2,000)
Total Charges for Services	<u>337,542</u>	<u>310,748</u>	<u>352,000</u>	<u>(41,252)</u>
Miscellaneous				
Other	<u>20,386</u>	<u>6,955</u>	<u>10,000</u>	<u>(3,045)</u>
Total Cash Receipts	<u>359,820</u>	<u>319,378</u>	<u>362,750</u>	<u>(43,372)</u>
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	62,324	58,986	82,250	23,264
Contractual Services	54,740	60,990	85,000	24,010
Commodities	59,468	50,906	80,000	29,094
Capital Outlay	<u>8,010</u>	<u>1,270</u>	<u>72,360</u>	<u>71,090</u>
Total Production	<u>184,542</u>	<u>172,152</u>	<u>319,610</u>	<u>147,458</u>
Commercial and General				
Operating Transfers Out	<u>151,562</u>	<u>85,400</u>	<u>115,396</u>	<u>29,996</u>
KWPCRF Loan				
Principal		35,180	35,180	
Interest		<u>68,888</u>	<u>68,888</u>	
Total KWPCRF Loan		<u>104,068</u>	<u>104,068</u>	
Total Expenditures and Transfers	<u>336,104</u>	<u>361,620</u>	<u>539,074</u>	<u>177,454</u>
Receipts Over (Under)				
Expenditures and Transfers	23,716	(42,242)		
Unencumbered Cash, Beginning	<u>193,820</u>	<u>217,536</u>		
Unencumbered Cash, Ending	<u>217,536</u>	<u>175,294</u>		

City of Howard, Kansas
Water Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 15,400	15,400
Total Cash Receipts	<u>15,400</u>	<u>15,400</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	15,400	15,400
Unencumbered Cash, Beginning	<u>23,100</u>	<u>38,500</u>
Unencumbered Cash, Ending	<u><u>38,500</u></u>	<u><u>53,900</u></u>

City of Howard, Kansas
Elliott Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>54,500</u>	<u>54,500</u>
Unencumbered Cash, Ending	<u><u>54,500</u></u>	<u><u>54,500</u></u>

City of Howard, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 747	907
Oil and Gas Royalties	<u>2,531</u>	<u>4,967</u>
Total Use of Money and Property	<u>3,278</u>	<u>5,874</u>
Transfers		
Operating Transfers In	<u>100,600</u>	<u>11,343</u>
Total Cash Receipts	<u>103,878</u>	<u>17,217</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>322</u>	<u>346</u>
Total Expenditures and Transfers	<u>322</u>	<u>346</u>
Receipts Over (Under)		
Expenditures and Transfers	103,556	16,871
Unencumbered Cash, Beginning	<u>8,245</u>	<u>111,801</u>
Unencumbered Cash, Ending	<u><u>111,801</u></u>	<u><u>128,672</u></u>

City of Howard, Kansas
Water Supply Evaluation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 19,250	
Contracts with Other Governments	675	
Total Cash Receipts	<u>19,925</u>	
Expenditures and Transfers		
Capital Expenditures		
Contractual Services	25,700	
Reimbursed Expense	(5,775)	
Total Expenditures and Transfers	<u>19,925</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

City of Howard, Kansas
Clevenger Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	607
Miscellaneous		
Donations		160,000
Total Cash Receipts		160,607
Expenditures and Transfers		
Culture and Recreation		
Capital Outlay		18,999
Total Expenditures and Transfers		18,999
Receipts Over (Under)		
Expenditures and Transfers		141,608
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		141,608

City of Howard, Kansas
Fire Department Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Fire Department		
Commodities	_____	989
Total Expenditures and Transfers	_____	989
Receipts Over (Under)		
Expenditures and Transfers		(989)
Unencumbered Cash, Beginning	1,031	1,031
Unencumbered Cash, Ending	<u>1,031</u>	<u>42</u>

City of Howard, Kansas
Pool Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 3,020	
Total Cash Receipts	<u>3,020</u>	
Expenditures and Transfers		
Culture and Recreation		
Swimming Pool		
Commodities	<u>1,950</u>	
Total Expenditures and Transfers	<u>1,950</u>	
Receipts Over (Under)		
Expenditures and Transfers	1,070	
Unencumbered Cash, Beginning	<u>45,821</u>	<u>46,891</u>
Unencumbered Cash, Ending	<u><u>46,891</u></u>	<u><u>46,891</u></u>

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City of Howard, Kansas
 Agency Funds
 Summary of Receipts, Disbursements and Balances
For the Year Ended December 31, 2018

<u>Fund</u>	Beginning <u>Cash Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending <u>Cash Balance</u>
Trash Collections	\$ -	69,423	69,423	-
Gas Meter Deposits	1,280	1,600	1,120	1,760
Water Meter Deposits	460	460	420	500
	<u>1,740</u>	<u>71,483</u>	<u>70,963</u>	<u>2,260</u>