CITY OF KIOWA FINANCIAL REPORTING ENTITY, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2021

BFR

CITY OF KIOWA FINANCIAL REPORTING ENTITY
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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Kiowa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the **City of Kiowa Financial Reporting Entity, Kansas**, as of and for the year ended **December 31, 2021,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the **City of Kiowa Financial Reporting Entity, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

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

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of the **City of Kiowa Financial Reporting Entity, Kansas**, 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.

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Mayor & City Council
City of Kiowa, Kansas

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by the **City of Kiowa Financial Reporting Entity, 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 of Kiowa Financial Reporting Entity, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 of Kiowa Financial Reporting Entity, Kansas'** internal control. According, 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 the **City of Kiowa Financial Reporting Entity, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects and schedule of regulatory basis cash receipts and cash disbursements-agency funds (Regulatory-Required Supplementary Information 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 accompanying supplementary information is fairly stated in all material respects in relation to the 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 State of America, the basis financial statement of the **City of Kiowa Financial Reporting Entity, Kansas**, as of and for the year ended December 31, 2020, and have issued our report thereon dated April 11, 2022, which contained an unmodified opinion on the basic financial statement.

Mayor & City Council
City of Kiowa, Kansas

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

BFR CPA, LLC

BFR CPA, LLC
July 11, 2022

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental							
General	$ 158,683	$ 0	$ 592,082	$ 474,020	$ 276,745	$ 2,394	$ 279,139
Special Purpose Funds							
Combined Special Street & Highway	21,799	0	158,701	180,500	0	0	0
Library	778	0	14,740	12,393	3,125	0	3,125
Special Recreation	999	0	22,501	23,500	0	6,266	6,266
Capital Improvement Reserve	106,131	0	110,079	146,774	69,436	0	69,436
Equipment Reserve	118,664	0	0	12,852	105,812	0	105,812
Public Safety Equipment	26,494	0	0	0	26,494	0	26,494
Special Police	12,354	0	3,113	0	15,467	0	15,467
Medical Reserve	0	0	9,071	9,071	0	0	0
Turner Foundation	26,100	0	0	0	26,100	0	26,100
Fire Insurance	2,100	0	0	0	2,100	0	2,100
Gifts and Grants - Citizens	0	0	10,000	0	10,000	0	10,000
Gifts and Grants - Emergency Cash	0	0	30,000	0	30,000	0	30,000
ARPA	0	0	71,040	0	71,040	0	71,040
Capital Projects	(130,566)	0	5,426,536	7,579,234	(2,283,264)	2,047,469	(235,795)
Business							
Water Utility	292,427	0	292,565	173,074	411,918	0	411,918
Electric Utility	689,904	0	1,437,029	1,303,172	823,761	31,871	855,632
Sewer Utility	88,820	0	100,745	104,102	85,463	3	85,466
Solid Waste Utility	154,693	0	193,510	178,387	169,816	0	169,816
	$ 1,569,380	$ 0	$ 8,471,712	$ 10,197,079	$ (155,987)	$ 2,088,003	$ 1,932,016
Related Municipal Entity							
Kiowa Public Library	$ 76,324	$ 0	$ 30,526	$ 28,595	$ 78,255	$ 0	$ 78,255

Composition of Cash:	
Checking	$ 1,053,179
Savings	54,671
Certificates of Deposit	849,793
Cash Register	50
	1,957,693
Agency Funds	(25,677)
	$ 1,932,016

Related Municipal Entity-Checking	$ 10,141
Related Municipal Entity-Savings	20,648
Related Municipal Entity-Certificates of Deposit	47,466
	$ 78,255

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

CITY OF KIOWA FINANCIAL REPORTING ENTITY
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2021

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity
The City of Kiowa is a municipal corporation governed by an elected Mayor and five-member City Council. The regulatory financial statement presents the City of Kiowa and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

> Kiowa Public Library- Kiowa Public Library oversees the operation of a community library. The library can sue and be sued, but acquisition of real property by the library must be approved by the City. The City levies taxes for the library. Bond issuances must be approved by the City.

The Kiowa Public Library is presented as a discreet related municipal entity. Separate audited financial statements are not prepared by the related municipal entity.

Basis of Presentation – Fund Accounting
The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions.

KMAAG Regulatory Basis of Presentation Fund Definitions:

Governmental Funds

> General Fund-the chief operating fund. Used to account for all 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.
>
> Capital Project Fund-used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
>
> Business Fund-funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.)
>
> Agency Fund-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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

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

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

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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 City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. There were no budget amendments for the year ended December 31, 2021.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Capital Improvement Reserve Fund	Equipment Reserve Fund
Public Safety Equipment Fund	Special Police Fund
Medical Reserve Fund	Turner Foundation Fund
Fire Insurance Fund	ARPA Fund

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

Note 2 - Deposits:

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may 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%. All deposits were legally secured on December 31, 2021.

On December 31, 2021, the City's carrying amount of deposits, including the related municipal entity was $2,035,898 and the bank balance was $2,058,195. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $569,025 was covered by federal depository insurance, and the remaining $1,489,170 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the City to record vacation and sick leave benefits as expenditures when paid.

Note 4 - Revolving Loan:

On January 1, 2019, the City entered into a Revolving Loan agreement with the Kansas Department of Health and Environment. The terms of the agreement provide $3,076,673 for the purpose of upgrading the City's water system. Repayment of the loan is based on forty annual payments commencing in 2021, including interest not to exceed 3.125%.

Program Activity for the year ended December 31, 2021, is as follows:

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 653,287	$ 0	$ 653,287	$ 0	$ 12,255

Note 5 - Postemployment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The City did not provide any significant postemployment benefits for former employees on December 31, 2021.

Note 6 - Reimbursed Expenditures:

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 7 - Subsequent Events:

The City has evaluated subsequent events through July 11, 2022, the date which the financial statement was available to be issued.

Note 8 - 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 and 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $44,894 for the year ended December 31, 2021.

Net Pension Liability
At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $274,106. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - Interfund Transactions:

Operating transfers were as follows:

		Transfer to:				
Transfer from:	Statutory Authority	Combined Street & Highway	Special Recreation	Capital Improvement Reserve	Medical Reserve	Totals
Electric Utility Fund	K.S.A. 12-825d	$ 129,764	$ 12,001	$ 51,960	$ 9,071	$ 202,796

Note 10 - Contingencies:

Grant Programs

The City participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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 for all risks of loss. Settled claims resulting from these risks have exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Lease purchase payments are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
Series 2014	1.25 - 4.00	7/1/2014	$ 225,000	10/1/2024
Series 2019	2.00 - 3.00	9/25/2019	$ 385,000	10/1/2039
Series 2021-1	1.75	3/26/2021	$ 3,059,000	3/26/2061
Series 2021-2	1.25	3/26/2021	$ 413,000	3/26/2061
Water Revenue Bonds				
Series 2021A	1.75	3/26/2021	$ 1,439,000	3/26/2061
Lease Purchases				
Generator	3.48	3/24/2017	$ 600,000	6/1/2032
Bucket Truck	4.70	5/16/2019	$ 164,490	4/16/2026

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest
General Obligation Bonds					
Series 2014	$ 100,000	$ 0	$ 25,000	$ 75,000	$ 2,375
Series 2019	385,000	0	0	385,000	10,450
Series 2021-1	0	3,059,000	0	3,059,000	0
Series 2021-2	0	413,000	0	413,000	0
	485,000	3,472,000	25,000	3,932,000	12,825
Water Revenue Bonds					
Series 2021A	0	1,439,000	0	1,439,000	0
Lease Purchases					
Generator	489,760	0	35,253	454,507	16,485
Bucket Truck	129,570	0	21,891	107,679	5,622
	619,330	0	57,144	562,186	22,107
	$ 1,104,330	$ 4,911,000	$ 82,144	$ 5,933,186	$ 34,932

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

	General Obligation Bonds			Water Revenue Bonds			Lease Purchases			Totals		
	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest
2022	$ 86,497	$ 71,020	$ 157,517	$ 25,154	$ 25,183	$ 50,337	$ 59,442	$ 19,809	$ 79,251	$ 171,093	$ 116,012	$ 287,105
2023	87,533	69,421	156,954	25,595	24,742	50,337	61,834	17,417	79,251	174,962	111,580	286,542
2024	88,432	67,898	156,330	25,976	24,361	50,337	64,325	14,926	79,251	178,733	107,185	285,918
2025	84,656	65,986	150,642	26,497	23,840	50,337	66,919	12,332	79,251	178,072	102,158	280,230
2026	85,745	64,497	150,242	26,961	23,376	50,337	51,024	9,884	60,908	163,730	97,757	261,487
2027-2031	465,585	298,775	764,360	141,984	109,701	251,685	233,033	25,655	258,688	840,602	434,131	1,274,733
2032-2036	510,635	251,425	762,060	154,805	96,880	251,685	25,609	260	25,869	691,049	348,565	1,039,614
2037-2041	498,590	197,770	696,360	168,899	82,786	251,685	0	0	0	667,489	280,556	948,045
2042-2046	444,315	156,645	600,960	184,210	67,475	251,685	0	0	0	628,525	224,120	852,645
2047-2051	483,194	117,766	600,960	200,909	50,776	251,685	0	0	0	684,103	168,542	852,645
2052-2056	525,477	75,483	600,960	219,108	32,576	251,684	0	0	0	744,585	108,059	852,644
2057-2061	571,341	29,376	600,717	238,902	12,686	251,588	0	0	0	810,243	42,062	852,305
	$ 3,932,000	$ 1,466,062	$ 5,398,062	$ 1,439,000	$ 574,382	$ 2,013,382	$ 562,186	$ 100,283	$ 662,469	$ 5,933,186	$ 2,140,727	$ 8,073,913

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental					
General	$ 758,000	$ 0	$ 758,000	$ 474,020	$ (283,980)
Special Purpose Funds					
Combined Special Street & Highway	180,500	0	180,500	180,500	0
Library	15,200	0	15,200	12,393	(2,807)
Special Recreation	23,500	0	23,500	23,500	0
Capital Improvement Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	146,774	XXXXXXXXXX
Equipment Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	12,852	XXXXXXXXXX
Public Safety Equipment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Special Police	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Medical Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9,071	XXXXXXXXXX
Turner Foundation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Fire Insurance	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Gifts and Grants - Citizens	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Gifts and Grants - Emergency Cash	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
ARPA	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,579,234	XXXXXXXXXX
Business					
Water Utility	288,000	0	288,000	173,074	(114,926)
Electric Utility	1,477,000	0	1,477,000	1,303,172	(173,828)
Sewer Utility	130,700	0	130,700	104,102	(26,598)
Solid Waste Utility	187,500	0	187,500	178,387	(9,113)
	$ 3,060,400	$ 0	$ 3,060,400	$ 10,197,079	$ (611,252)
Related Municipal Entity					
Kiowa Public Library	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	$ 28,595	XXXXXXXXXX

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State and County Taxes	$ 481,963	$ 527,019	$ 483,230	$ 43,789
Interest	6,163	1,066	1,700	(634)
Franchise Fees	24,923	33,329	28,000	5,329
Swimming Pool	7,207	8,598	5,500	3,098
Licenses, Fines and Fees	5,650	4,507	4,500	7
Miscellaneous	45,253	13,461	48,733	(35,272)
Commercial Vehicles	4,234	4,102	2,337	1,765
Transfers	174,000	0	184,000	(184,000)
	749,393	592,082	$ 758,000	$ (165,918)
Expenditures				
General Government	126,512	137,170	$ 149,000	$ (11,830)
Employee Benefits	6,236	0	0	0
Police	100,110	123,344	190,100	(66,756)
Council	6,861	25,883	12,700	13,183
Fire	19,280	31,580	50,200	(18,620)
Park	81,990	116,864	85,000	31,864
Pool	84,566	39,179	50,000	(10,821)
Economic Development	0	0	14,000	(14,000)
Transfers	192,812	0	207,000	(207,000)
	618,367	474,020	$ 758,000	$ (283,980)
Receipts Over (Under) Expenditures	131,026	118,062		
Unencumbered Cash, Beginning	27,657	158,683		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 158,683	$ 276,745		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Combined Special Street & Highway Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State and County Taxes	$ 24,372	$ 26,823	$ 21,790	$ 5,033
Miscellaneous	2,074	2,114	1,500	614
Transfers	152,500	129,764	160,000	(30,236)
	178,946	158,701	$ 183,290	$ (24,589)
Expenditures				
Personal Services	72,316	72,699	$ 73,000	$ (301)
Contractual	23,007	23,432	91,000	(67,568)
Maintenance	78,930	84,369	16,500	67,869
	174,253	180,500	$ 180,500	$ 0
Receipts Over (Under) Expenditures	4,693	(21,799)		
Unencumbered Cash, Beginning	17,106	21,799		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 21,799	$ 0		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Library Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State and County Taxes	$ 15,081	$ 14,740	$ 15,200	$ (460)
Transfers	1,000	0	0	0
	16,081	14,740	$ 15,200	$ (460)
Expenditures				
To Kiowa Public Library	15,393	12,242	$ 12,000	$ 242
Contractual Services	136	151	3,200	(3,049)
	15,529	12,393	$ 15,200	$ (2,807)
Receipts Over (Under) Expenditures	552	2,347		
Unencumbered Cash, Beginning	226	778		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 778	$ 3,125		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Special Recreation Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State and County Taxes	$ 5,069	$ 7,900	$ 5,633	$ 2,267
Rent	650	2,600	1,500	1,100
Interest	226	0	0	0
Transfers	20,000	12,001	15,000	(2,999)
	25,945	22,501	$ 22,133	$ 368
Expenditures				
Personal Services	4,526	4,525	$ 4,821	$ (296)
Utilities	8,710	1,338	6,700	(5,362)
Insurance	9,904	4,022	7,000	(2,978)
Contractual	922	4,965	2,000	2,965
Maintenance/Commodities	2,590	8,650	2,979	5,671
	26,652	23,500	$ 23,500	$ 0
Receipts Over (Under) Expenditures	(707)	(999)		
Unencumbered Cash, Beginning	1,706	999		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 999	$ 0		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Capital Improvement Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 15,016	$ 58,119
Transfers	32,000	51,960
	47,016	110,079
Expenditures		
Capital Outlay	275,298	108,949
Debt Service	38,449	37,825
	313,747	146,774
Receipts Over (Under) Expenditures	(266,731)	(36,695)
Unencumbered Cash, Beginning	372,862	106,131
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 106,131	$ 69,436

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Equipment Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 57,852	$ 0
	57,852	0
Expenditures		
Capital Outlay	141,044	12,852
	141,044	12,852
Receipts Over (Under) Expenditures	(83,192)	(12,852)
Unencumbered Cash, Beginning	201,856	118,664
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 118,664	$ 105,812

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Public Safety Equipment Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 1,000	$ 0
Transfers	15,000	0
	16,000	0
Expenditures		
Capital Outlay	59,922	0
	59,922	0
Receipts Over (Under) Expenditures	(43,922)	0
Unencumbered Cash, Beginning	70,416	26,494
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 26,494	$ 26,494

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Special Police Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	$ 2,225	$ 2,940
Interest	0	0
Miscellaneous	659	173
	2,884	3,113
Expenditures		
Fees	336	0
Commodities	0	0
	336	0
Receipts Over (Under) Expenditures	2,548	3,113
Unencumbered Cash, Beginning	9,806	12,354
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 12,354	$ 15,467

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Medical Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 9,460	$ 9,071
	9,460	9,071
Expenditures		
Employee Medical	9,496	9,071
	9,496	9,071
Receipts Over (Under) Expenditures	(36)	0
Unencumbered Cash, Beginning	36	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Turner Foundation Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Donations	$ 0	$ 0
	0	0
Expenditures		
Community Service	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	26,100	26,100
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 26,100	$ 26,100

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Fire Insurance Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Insurance Proceeds	$ 0	$ 0
	0	0
Expenditures		
Capital Outlay	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,100	2,100
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,100	$ 2,100

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Gifts and Grants - Citizens Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 0	$ 10,000
	0	10,000
Expenditures		
Miscellaneous	0	0
	0	0
Receipts Over (Under) Expenditures	0	10,000
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 10,000

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Gifts and Grants - Emergency Cash Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 0	$ 30,000
	0	30,000
Expenditures		
Miscellaneous	0	0
	0	0
Receipts Over (Under) Expenditures	0	30,000
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 30,000

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

ARPA Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 0	$ 71,040
	0	71,040
Expenditures		
Miscellaneous	0	0
	0	0
Receipts Over (Under) Expenditures	0	71,040
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 71,040

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Water Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Water Sales	$ 257,842	$ 287,530	$ 286,500	$ 1,030
Water Protection Fees	929	1,017	0	1,017
Connecting Fees	881	2,448	0	2,448
Interest	31	1	300	(299)
KDHE Reimbursement	165,628	0	0	0
Miscellaneous	0	1,569	5,500	(3,931)
	425,311	292,565	$ 292,300	$ 265
Expenditures				
Production	0	0	$ 35,800	$ (35,800)
Distribution	148,218	170,000	152,000	18,000
Administration	2,421	3,074	53,200	(50,126)
Transfers	45,500	0	47,000	(47,000)
	196,139	173,074	$ 288,000	$ (114,926)
Receipts Over (Under) Expenditures	229,172	119,491		
Unencumbered Cash, Beginning	63,255	292,427		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 292,427	$ 411,918		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Electric Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Electric Sales	$ 1,309,807	$ 1,396,858	$ 1,385,000	$ 11,858
Connecting Fees	910	990	0	990
Interest	5,549	0	1,600	(1,600)
Miscellaneous	54,409	39,181	151,000	(111,819)
	1,370,675	1,437,029	$ 1,537,600	$ (100,571)
Expenditures				
Production	593,666	518,144	$ 710,000	$ (191,856)
Distribution	322,215	581,263	437,000	144,263
Administration	91,814	969	115,000	(114,031)
Transfers	213,500	202,796	215,000	(12,204)
	1,221,195	1,303,172	$ 1,477,000	$ (173,828)
Receipts Over (Under) Expenditures	149,480	133,857		
Unencumbered Cash, Beginning	540,424	689,904		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 689,904	$ 823,761		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Sewer Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sewer Charges	$ 100,347	$ 100,559	$ 118,000	$ (17,441)
Miscellaneous	308	186	1,500	(1,314)
	100,655	100,745	$ 119,500	$ (18,755)
Expenditures				
Personal Services	69,604	71,049	$ 79,000	$ (7,951)
Maintenance/Commodities	13,715	32,333	5,200	27,133
Contractual	338	720	20,000	(19,280)
Infrastructure Improvements	0	0	14,500	(14,500)
Transfers	10,000	0	12,000	(12,000)
	93,657	104,102	$ 130,700	$ (26,598)
Receipts Over (Under) Expenditures	6,998	(3,357)		
Unencumbered Cash, Beginning	81,822	88,820		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 88,820	$ 85,463		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Solid Waste Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Solid Waste Charges	$ 180,489	$ 189,618	$ 198,000	$ (8,382)
Recycling	187	3,628	3,500	128
Miscellaneous	20	264	2,500	(2,236)
	180,696	193,510	$ 204,000	$ (10,490)
Expenditures				
Personal Services	98,769	100,297	$ 108,000	$ (7,703)
Contractual	49,638	47,199	75,500	(28,301)
Maintenance	7,409	30,891	0	30,891
Transfers	0	0	4,000	(4,000)
	155,816	178,387	$ 187,500	$ (9,113)
Receipts Over (Under) Expenditures	24,880	15,123		
Unencumbered Cash, Beginning	129,813	154,693		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 154,693	$ 169,816		

CITY OF KIOWA FINANCIAL REPORTING ENTITY
KIOWA PUBLIC LIBRARY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
City of Kiowa	$ 15,393	$ 15,393
Grants	9,513	6,343
Other	1,927	8,790
	26,833	30,526
Expenditures		
Books, Supplies & Payroll	29,668	28,595
	29,668	28,595
Receipts Over (Under) Expenditures	(2,835)	1,931
Unencumbered Cash, Beginning	79,159	76,324
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 76,324	$ 78,255

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Proceeds	$ 0	$ 4,911,000
USDA Grant	0	515,536
	0	5,426,536
Expenditures		
Water Project	130,566	7,579,234
	130,566	7,579,234
Receipts Over (Under) Expenditures	(130,566)	(2,152,698)
Unencumbered Cash, Beginning	0	(130,566)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (130,566)	$ (2,283,264)

CITY OF KIOWA FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
AGENCY FUNDS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fund				
Meter Deposits	$ 22,351	$ 5,980	$ 2,654	$ 25,677