

**CITY OF KIOWA FINANCIAL REPORTING ENTITY, KANSAS**

**FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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**BUSBY FORD & REIMER, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**TABLE OF CONTENTS**  
**DECEMBER 31, 2018**

	<b><u>Page</u></b> <b><u>Number</u></b>
Independent Auditor's Report	1 – 3
<b>Financial Statement</b>	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to the Financial Statement	5 – 11
<b>Regulatory Required Supplementary Information</b>	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Combined Special Street & Highway Fund	14
Library Fund	15
Special Recreation Fund	16
Schedule of Cash Receipts and Expenditures - Actual	
Capital Improvement Reserve Fund	17
Equipment Reserve Fund	18
Public Safety Equipment Fund	19
Special Police Fund	20
Medical Reserve Fund	21
Turner Foundation Fund	22
Fire Insurance	23
Schedule of Cash Receipts and Expenditures - Actual and Budget	
Water Utility Fund	24
Electric Utility Fund	25
Sewer Utility Fund	26
Solid Waste Utility Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Kiowa Public Library	28
South Barber Recreation Commission	29
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	30



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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT AUDITOR'S 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, 2018**, and the related notes to the financial statement.

*Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas; 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.

*Auditors' 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 auditors' 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 auditors consider 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.

**Mayor and City Council  
City of Kiowa, Kansas**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by the **City of Kiowa Financial Reporting Entity, 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 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 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 the **City of Kiowa Financial Reporting Entity, 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 the **City of Kiowa Financial Reporting Entity, 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, individual fund schedules of regulatory basis receipts and expenditures-actual and summary of regulatory basis receipts and disbursements-agency funds (Regulatory-Required Supplementary Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

**Mayor and City Council  
City of Kiowa, Kansas**

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated June 4, 2018. The 2017 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: <http://da.ks.gov/ar/muniserv/>. 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 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
May 6, 2019

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SUMMARY OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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	\$ 27,318	\$ 0	\$ 601,747	\$ 612,872	\$ 16,193	\$ 1,541	\$ 17,734
Special Purpose Funds							
Combined Special Street & Highway	35,042	0	146,145	170,213	10,974	9	10,983
Library	0	0	16,094	12,836	3,258	0	3,258
Special Recreation	39,392	0	7,772	27,839	19,325	0	19,325
Capital Improvement Reserve	193,197	0	80,117	183,062	90,252	0	90,252
Equipment Reserve	99,800	0	65,021	4,234	160,587	0	160,587
Public Safety Equipment	47,494	0	12,085	1,663	57,916	0	57,916
Special Police	20,908	0	20,646	8,529	33,025	0	33,025
Medical Reserve	(3,952)	0	13,600	9,581	67	0	67
Turner Foundation	26,100	0	0	0	26,100	0	26,100
Fire Insurance	0	0	2,100	0	2,100	0	2,100
Business							
Water Utility	130,507	0	267,334	234,564	163,277	0	163,277
Electric Utility	504,943	0	1,334,967	1,325,869	514,041	58,438	572,479
Sewer Utility	62,280	0	106,249	106,332	62,197	0	62,197
Solid Waste Utility	149,339	0	199,829	200,751	148,417	0	148,417
	<u>\$ 1,332,368</u>	<u>\$ 0</u>	<u>\$ 2,873,706</u>	<u>\$ 2,898,345</u>	<u>\$ 1,307,729</u>	<u>\$ 59,988</u>	<u>\$ 1,367,717</u>
Related Municipal Entities							
Kiowa Public Library	\$ 73,797	\$ 0	\$ 33,715	\$ 28,797	\$ 78,715	\$ 0	\$ 78,715
South Barber Recreation Commission	323,908	0	58,958	62,827	320,039	0	320,039
	<u>\$ 397,705</u>	<u>\$ 0</u>	<u>\$ 92,673</u>	<u>\$ 91,624</u>	<u>\$ 398,754</u>	<u>\$ 0</u>	<u>\$ 398,754</u>
Composition of Cash:							
Checking							\$ 482,126
Savings							54,230
Certificates of Deposit							848,556
Cash Register							50
							<u>1,384,962</u>
Agency Funds							<u>(17,245)</u>
							<u>\$ 1,367,717</u>
Related Municipal Entities-Checking							\$ 4,327
Related Municipal Entities-Savings							348,934
Related Municipal Entities-Certificates of Deposit							45,493
							<u>\$ 398,754</u>

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, 2018**

**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 entities. The related municipal entities are included in the City's reporting entity because they were 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.

South Barber Recreation Commission- The South Barber Recreation Commission oversees various recreational activities. Unified School District No. 255 levies taxes for the recreation commission and the recreation commission has only the powers granted by statute under K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

The Kiowa Public Library and South Barber Recreation Commission are presented as discreet related municipal entities. Separate audited financial statements are not prepared by the related municipal entities.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**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.)

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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.

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, 2018.

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.



**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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
Fire Insurance 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 at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits, including the related municipal entity was \$1,783,666 and the bank balance was \$1,815,564. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$887,319 was covered by federal depository insurance, and the remaining \$928,245 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.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 4 - South Barber Recreation Commission Budget:**

The South Barber Recreation Commission operates on a June 30 fiscal year for budget purposes. Budget data for the year ended June 30, 2018, is as follows:

	Actual	Budget	Variance - Over (Under)
Expenditures	<u>\$ 65,735</u>	<u>\$ 118,500</u>	<u>\$ (52,765)</u>

**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 at December 31, 2018.

**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 - Interfund Transactions:**

Operating transfers were as follows:

Transfer from:	Statutory Authority	Transfer to:							Totals
		General	Combined Street & Highway	Library	Capital Improvement Reserve	Equipment Reserve	Public Safety Equipment	Medical Reserve	
General Fund	K.S.A. 12-110d	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,417	\$ 0	\$ 10,417
General Fund	K.S.A. 12-1,117	0	0	0	0	10,687	0	0	10,687
General Fund	K.S.A. 12-1,118	0	0	0	10,000	0	0	0	10,000
General Fund	K.S.A. 12-1,119	0	118,750	0	0	0	0	0	118,750
Water Utility Fund	K.S.A. 12-825d	9,900	0	0	0	0	0	0	9,900
Electric Utility Fund	K.S.A. 12-825d	52,666	0	1,000	32,667	32,667	0	0	119,000
Sewer Utility Fund	K.S.A. 12-825d	4,500	0	0	5,000	5,000	0	0	14,500
Solid Waste Utility Fund	K.S.A. 12-825d	8,500	0	0	0	16,667	0	13,600	38,767
		<u>\$ 75,566</u>	<u>\$ 118,750</u>	<u>\$ 1,000</u>	<u>\$ 47,667</u>	<u>\$ 65,021</u>	<u>\$ 10,417</u>	<u>\$ 13,600</u>	<u>\$ 332,021</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**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](http://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 8.39% for the fiscal year ended December 31, 2018.

Contributions to the pension plan from the City were \$39,581 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 \$370,330. 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 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](http://www.kpers.org) or can be obtained as described above.

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 9 - Subsequent Events:**

The City has evaluated subsequent events through May 6, 2019, the date which the financial statement was available to be issued.

**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 - Statutory Violation:**

Expenditures in the Special Recreation fund were in excess of the budget amount in violation of K.S.A. 79-2935.

**Note 12 - 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, 2018, 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	7/1/14	\$ 225,000	10/1/24
Lease Purchases				
Skid Steer/Dump Truck	2.73	5/24/16	\$ 82,000	5/15/20
Generator	3.48	3/24/17	\$ 600,000	6/1/32

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest
General Obligation Bonds Series 2014	\$ 165,000	\$ 0	\$ 20,000	\$ 145,000	\$ 3,375
Lease Purchases					
Skid Steer/Dump Truck	50,680	0	20,567	30,113	1,127
Generator	588,457	0	31,763	556,694	19,975
	639,137	0	52,330	586,807	21,102
	<u>\$ 804,137</u>	<u>\$ 0</u>	<u>\$ 72,330</u>	<u>\$ 731,807</u>	<u>\$ 24,477</u>

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			Lease Purchases			Totals		
	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest	Principal	Interest	Total Principal & Interest
2019	\$ 20,000	\$ 3,125	\$ 23,125	\$ 54,021	\$ 19,411	\$ 73,432	\$ 74,021	\$ 22,536	\$ 96,557
2020	25,000	2,825	27,825	43,027	17,750	60,777	68,027	20,575	88,602
2021	25,000	2,375	27,375	35,253	16,485	51,738	60,253	18,860	79,113
2022	25,000	1,875	26,875	36,499	15,238	51,737	61,499	17,113	78,612
2023	25,000	1,312	26,312	37,790	13,948	51,738	62,790	15,260	78,050
2024-2028	25,000	688	25,688	209,963	48,724	258,687	234,963	49,412	284,375
2029-2032	0	0	0	170,254	10,825	181,079	170,254	10,825	181,079
	<u>\$ 145,000</u>	<u>\$ 12,200</u>	<u>\$ 157,200</u>	<u>\$ 586,807</u>	<u>\$ 142,381</u>	<u>\$ 729,188</u>	<u>\$ 731,807</u>	<u>\$ 154,581</u>	<u>\$ 886,388</u>



**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>Governmental</b>					
General	\$ 720,166	\$ 0	\$ 720,166	\$ 612,872	\$ (107,294)
Special Purpose Funds					
Combined Special Street & Highway	195,111	0	195,111	170,213	(24,898)
Library	18,000	0	18,000	12,836	(5,164)
Special Recreation	27,231	0	27,231	27,839	608
Capital Improvement Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	183,062	XXXXXXXXXX
Equipment Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,234	XXXXXXXXXX
Public Safety Equipment	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,663	XXXXXXXXXX
Special Police	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,529	XXXXXXXXXX
Medical Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9,581	XXXXXXXXXX
Turner Foundation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Fire Insurance	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
<b>Business</b>					
Water Utility	234,943	0	234,943	234,564	(379)
Electric Utility	1,309,306	18,611	1,327,917	1,325,869	(2,048)
Sewer Utility	118,998	0	118,998	106,332	(12,666)
Solid Waste Utility	216,904	0	216,904	200,751	(16,153)
	<u>\$ 2,840,659</u>	<u>\$ 18,611</u>	<u>\$ 2,859,270</u>	<u>\$ 2,898,345</u>	<u>\$ (167,994)</u>
<b>Related Municipal Entities</b>					
Kiowa Public Library	<u>XXXXXXXXXX</u>	<u>XXXXXXXXXX</u>	<u>XXXXXXXXXX</u>	<u>\$ 28,797</u>	<u>XXXXXXXXXX</u>
South Barber Recreation Commission	<u>XXXXXXXXXX</u>	<u>XXXXXXXXXX</u>	<u>XXXXXXXXXX</u>	<u>\$ 62,827</u>	<u>XXXXXXXXXX</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH 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)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State and County Taxes	\$ 481,314	\$ 465,281	\$ 513,763	\$ (48,482)
Interest	2,038	1,855	1,100	755
Franchise Fees	26,482	25,709	32,000	(6,291)
Swimming Pool	7,549	5,308	6,800	(1,492)
Licenses, Fines and Fees	5,979	3,840	5,700	(1,860)
Miscellaneous	22,806	24,188	52,000	(27,812)
Transfers	109,733	75,566	104,600	(29,034)
	<u>655,901</u>	<u>601,747</u>	<u>\$ 715,963</u>	<u>\$ (114,216)</u>
Expenditures				
General Government	122,322	145,956	\$ 144,161	\$ 1,795
Employee Benefits	12,209	11,213	7,000	4,213
Police	197,181	161,790	200,090	(38,300)
Council	7,346	14,997	7,513	7,484
Fire	19,446	18,683	38,082	(19,399)
Park	72,424	66,417	76,699	(10,282)
Pool	43,013	39,108	52,796	(13,688)
Economic Development	393	4,854	14,000	(9,146)
Miscellaneous	46	0	0	0
Street ROW	0	0	1,500	(1,500)
Transfers	163,464	149,854	178,325	(28,471)
	<u>637,844</u>	<u>612,872</u>	<u>\$ 720,166</u>	<u>\$ (107,294)</u>
Receipts Over (Under) Expenditures	18,057	(11,125)		
Unencumbered Cash, Beginning	9,261	27,318		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 27,318</u>	<u>\$ 16,193</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH 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)**

Combined Special Street & Highway Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State and County Taxes	\$ 26,533	\$ 26,440	\$ 26,680	\$ (240)
Miscellaneous	3,889	955	2,900	(1,945)
Transfers	<u>129,250</u>	<u>118,750</u>	<u>164,000</u>	<u>(45,250)</u>
	<u>159,672</u>	<u>146,145</u>	<u>\$ 193,580</u>	<u>\$ (47,435)</u>
Expenditures				
Personal Services	68,340	60,740	\$ 86,877	\$ (26,137)
Contractual	26,383	22,420	87,984	(65,564)
Maintenance	<u>66,408</u>	<u>87,053</u>	<u>20,250</u>	<u>66,803</u>
	<u>161,131</u>	<u>170,213</u>	<u>\$ 195,111</u>	<u>\$ (24,898)</u>
Receipts Over (Under) Expenditures	(1,459)	(24,068)		
Unencumbered Cash, Beginning	36,501	35,042		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,042</u>	<u>\$ 10,974</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH 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)**

<u>Library Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State and County Taxes	\$ 15,400	\$ 15,094	\$ 17,000	\$ (1,906)
Miscellaneous	0	0	1,000	(1,000)
Transfers	2,600	1,000	0	1,000
	<u>18,000</u>	<u>16,094</u>	<u>\$ 18,000</u>	<u>\$ (1,906)</u>
Expenditures				
To Kiowa Public Library	18,000	12,724	\$ 18,000	\$ (5,276)
Contractual Services	0	112	0	112
	<u>18,000</u>	<u>12,836</u>	<u>\$ 18,000</u>	<u>\$ (5,164)</u>
Receipts Over (Under) Expenditures	0	3,258		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 3,258</u>		



**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH 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)**

<u>Special Recreation Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State and County Taxes	\$ 5,163	\$ 5,948	\$ 5,180	\$ 768
Rent	4,560	1,550	5,000	(3,450)
Interest	0	274	0	274
Transfers	6,000	0	6,000	(6,000)
	<u>15,723</u>	<u>7,772</u>	<u>\$ 16,180</u>	<u>\$ (8,408)</u>
Expenditures				
Personal Services	4,521	4,521	\$ 0	\$ 4,521
Utilities	6,168	8,546	6,000	2,546
Insurance	8,157	8,810	9,381	(571)
Contractual	5,583	2,672	6,850	(4,178)
Maintenance	3,420	3,290	5,000	(1,710)
	<u>27,849</u>	<u>27,839</u>	<u>\$ 27,231</u>	<u>\$ 608</u>
Receipts Over (Under) Expenditures	(12,126)	(20,067)		
Unencumbered Cash, Beginning	51,518	39,392		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 39,392</u>	<u>\$ 19,325</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

Capital Improvement Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Special Assessments	\$ 1,813	\$ 1,813
Miscellaneous	16,559	30,637
Transfers	60,917	47,667
	<u>79,289</u>	<u>80,117</u>
Expenditures		
Capital Outlay	108,136	159,687
Debt Service	24,175	23,375
	<u>132,311</u>	<u>183,062</u>
Receipts Over (Under) Expenditures	(53,022)	(102,945)
Unencumbered Cash, Beginning	246,219	193,197
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 193,197</u>	<u>\$ 90,252</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Equipment Reserve Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers		\$ 77,678	\$ 65,021
		<u>77,678</u>	<u>65,021</u>
Expenditures			
Capital Outlay		11,870	4,234
		<u>11,870</u>	<u>4,234</u>
Receipts Over (Under) Expenditures		65,808	60,787
Unencumbered Cash, Beginning		33,992	99,800
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 99,800</u>	<u>\$ 160,587</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

Public Safety Equipment Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ 450	\$ 1,668
Transfers	<u>11,458</u>	<u>10,417</u>
	<u>11,908</u>	<u>12,085</u>
 Expenditures		
Capital Outlay	<u>0</u>	<u>1,663</u>
	<u>0</u>	<u>1,663</u>
 Receipts Over (Under) Expenditures	11,908	10,422
 Unencumbered Cash, Beginning	35,586	47,494
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 47,494</u>	<u>\$ 57,916</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

Special Police Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 2,150	\$ 831
Interest	98	67
Miscellaneous	106	19,748
	<u>2,354</u>	<u>20,646</u>
Expenditures		
Fees	222	4
Commodities	519	8,525
	<u>741</u>	<u>8,529</u>
Receipts Over (Under) Expenditures	1,613	12,117
Unencumbered Cash, Beginning	19,295	20,908
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 20,908</u>	<u>\$ 33,025</u>



**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Medical Reserve Fund</u>		
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	\$ 0	\$ 13,600
	<u>0</u>	<u>13,600</u>
Expenditures		
Employee Medical	<u>4,014</u>	<u>9,581</u>
	<u>4,014</u>	<u>9,581</u>
Receipts Over (Under) Expenditures	(4,014)	4,019
Unencumbered Cash, Beginning	62	(3,952)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (3,952)</u>	<u>\$ 67</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Turner Foundation Fund</u>		
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Donations	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Community Service	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	26,100	26,100
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 26,100</u>	<u>\$ 26,100</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Fire Insurance Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Insurance Proceeds		\$ 0	\$ 2,100
		<u>0</u>	<u>2,100</u>
Expenditures			
Capital Outlay		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures		0	2,100
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 2,100</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY**  
**SCHEDULE OF CASH 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)**

<u>Water Utility Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Water Sales	\$ 272,149	\$ 264,466	\$ 232,700	\$ 31,766
Water Protection Fees	1,117	1,033	0	1,033
Connecting Fees	2,055	1,564	1,300	264
Interest	406	271	300	(29)
Miscellaneous	1,973	0	5,005	(5,005)
	<u>277,700</u>	<u>267,334</u>	<u>\$ 239,305</u>	<u>\$ 28,029</u>
Expenditures				
Production	0	0	\$ 7,200	\$ (7,200)
Distribution	190,294	214,436	162,368	52,068
Administration	10,719	10,228	45,975	(35,747)
Transfers	9,900	9,900	19,400	(9,500)
	<u>210,913</u>	<u>234,564</u>	<u>\$ 234,943</u>	<u>\$ (379)</u>
Receipts Over (Under) Expenditures	66,787	32,770		
Unencumbered Cash, Beginning	63,720	130,507		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 130,507</u>	<u>\$ 163,277</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH 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)**

<u>Electric Utility Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Electric Sales	\$ 1,192,190	\$ 1,241,434	\$ 1,150,000	\$ 91,434
Connecting Fees	1,205	1,540	1,000	540
Interest	764	1,513	1,500	13
Miscellaneous	67,817	90,480	160,000	(69,520)
	<u>1,261,976</u>	<u>1,334,967</u>	<u>\$ 1,312,500</u>	<u>\$ 22,467</u>
Expenditures				
Production	666,028	732,410	\$ 660,000	\$ 72,410
Distribution	615,381	468,474	376,529	91,945
Administration	33,043	5,985	103,777	(97,792)
Transfers	185,267	119,000	169,000	(50,000)
Adjustment for Qualifying Budget Credits	0	0	18,611	(18,611)
	<u>1,499,719</u>	<u>1,325,869</u>	<u>\$ 1,327,917</u>	<u>\$ (2,048)</u>
Receipts Over (Under) Expenditures	(237,743)	9,098		
Unencumbered Cash, Beginning	742,686	504,943		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 504,943</u>	<u>\$ 514,041</u>		



**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH 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)**

<u>Sewer Utility Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Sewer Charges	\$ 110,553	\$ 105,856	\$ 112,500	\$ (6,644)
Interest	0	0	100	(100)
Miscellaneous	169	393	7,000	(6,607)
	<u>110,722</u>	<u>106,249</u>	<u>\$ 119,600</u>	<u>\$ (13,351)</u>
Expenditures				
Personal Services	51,665	56,361	\$ 53,948	\$ 2,413
Maintenance	60,464	35,286	8,000	27,286
Contractual	266	185	16,750	(16,565)
Transfers	14,500	14,500	14,800	(300)
Infrastructure Improvements	0	0	25,500	(25,500)
	<u>126,895</u>	<u>106,332</u>	<u>\$ 118,998</u>	<u>\$ (12,666)</u>
Receipts Over (Under) Expenditures	(16,173)	(83)		
Unencumbered Cash, Beginning	78,453	62,280		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 62,280</u>	<u>\$ 62,197</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH 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)**

<u>Solid Waste Utility Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Solid Waste Charges	\$ 197,720	\$ 194,314	\$ 195,000	\$ (686)
Recycling	690	3,861	1,500	2,361
Interest	0	0	30	(30)
Miscellaneous	1,148	1,654	2,500	(846)
	<u>199,558</u>	<u>199,829</u>	<u>\$ 199,030</u>	<u>\$ 799</u>
Expenditures				
Personal Services	90,185	94,355	\$ 99,578	\$ (5,223)
Contractual	45,886	49,459	79,926	(30,467)
Maintenance	20,602	18,170	0	18,170
Transfers	24,505	38,767	37,400	1,367
	<u>181,178</u>	<u>200,751</u>	<u>\$ 216,904</u>	<u>\$ (16,153)</u>
Receipts Over (Under) Expenditures	18,380	(922)		
Unencumbered Cash, Beginning	130,959	149,339		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 149,339</u>	<u>\$ 148,417</u>		

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
KIOWA PUBLIC LIBRARY  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
City of Kiowa	\$ 9,603	\$ 21,120
Grants	6,573	6,785
Other	<u>1,741</u>	<u>5,810</u>
	<u>17,917</u>	<u>33,715</u>
 Expenditures		
Books, Supplies & Payroll	<u>23,828</u>	<u>28,797</u>
	<u>23,828</u>	<u>28,797</u>
 Receipts Over (Under) Expenditures	(5,911)	4,918
 Unencumbered Cash, Beginning	79,708	73,797
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 73,797</u>	<u>\$ 78,715</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SOUTH BARBER RECREATION COMMISSION  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Fees	\$ 980	\$ 1,495
USD No. 255	69,234	55,829
Interest	<u>1,018</u>	<u>1,634</u>
	<u>71,232</u>	<u>58,958</u>
 Expenditures		
Community Service Operations	<u>65,179</u>	<u>62,827</u>
	<u>65,179</u>	<u>62,827</u>
 Receipts Over (Under) Expenditures	6,053	(3,869)
 Unencumbered Cash, Beginning	317,855	323,908
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 323,908</u>	<u>\$ 320,039</u>

**CITY OF KIOWA FINANCIAL REPORTING ENTITY  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
AGENCY FUNDS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Fund	Beginning <u>Cash Balance</u>	<u>Cash Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Meter Deposits	\$ <u>15,443</u>	\$ <u>4,556</u>	\$ <u>2,754</u>	\$ <u>17,245</u>