CITY OF HOWARD, KANSAS

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended December 31, 2021

City of Howard, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Howard, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Howard, Kansas, as of December 31, 2021, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Howard, Kansas, as of December 31, 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Howard, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated January 24, 2022, which contained an unmodified opinion on the basic financial statement. 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/accounts-reports/local-government/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 December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 7, 2022

City of Howard, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 325,361	345,377	276,461	394,277		394,277
Special Purpose:						
Emergency Equipment	7,679	22,614		30,293		30,293
Employee Benefits	16,696	33,261	17,153	32,804		32,804
Library Board	1,037	43,732	41,504	3,265		3,265
Special Highway	75,701	115,096		190,797		190,797
Special Liability	15,167	5,629	8,701	12,095		12,095
Special Park	18,976	669	4,075	15,570		15,570
Business:						
Construction/Demolition Landfill	23,681	4,275	8,264	19,692		19,692
Gas Utility	134,114	391,513	352,647	172,980	806	173,786
Sewer Utility	57,481	126,876	112,998	71,359		71,359
Water Utility	150,679	417,170	349,868	217,981	1,318	219,299
Water Utility Reserve	84,700	15,400		100,100		100,100
Trusts:						
Elliott Trust	54,500			54,500		54,500
American Rescue Plan		46,241		46,241		46,241
Griffin Trust	134,918	3,552	1,808	136,662		136,662
Clevenger Trust	199,921	307	181,914	18,314		18,314
Fire Department Donations	75	2,655		2,730		2,730
Insurance Proceeds		2,050		2,050		2,050
Pool Donations	62,090	188,048	250,138			
USDA Grant		600,000	600,000			
Total Primary Government (1)	1,362,776	2,364,465	2,205,531	1,521,710	2,124	1,523,834
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						600,500
Demand Deposits						923,235
Less: Agency Funds						
Adjustment for Rounding						(1)
Total Primary Government (1)						1,523,834

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the City for the year ending December 31, 2021:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

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

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

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

C. Basis of Accounting

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

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2021, the City had no such amendments.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Water Utility Reserve Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

Reimbursed Expenses

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

Interfund Transactions

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

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

Note 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

The City held no investments at December 31, 2021 and held no investments throughout the year.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

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

At December 31, 2021, the carrying amount of the City's deposits was $1,523,735 and the bank balance was $1,573,339. Of the bank balance, $700,600 was covered by federal depository insurance and the remaining $872,739 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3 Long-term Debt

General Obligation Bonds

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

On October 11, 2002, the City entered into a loan agreement with the State of Kansas through the KWPCRF loan program with an original principal balance of $819,760. The proceeds of this loan were used in a sewer improvement project and the loan is being retired from the revenues of the Sewer Utility Fund through the year 2023.

Kansas Utility Low-Interest Loan Program

In February, 2021, the City and surrounding region, experienced a severe cold snap. This severe weather event resulted in a drastic spike in natural gas prices from the City's natural gas supplier. In order to allow for payment of this large billing, in March, 2021, the City borrowed $496,039 from the State of Kansas Utility Low-Interest Loan program at an interest rate of .25% for a period of 10 years. This loan will be retired in semi-annual payments, which started in July, 2021, with revenues provided by an increase in gas rates charged to the City's gas utility customers.

Changes in Long-Term Debt

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
State Revolving Loans:									
KWPCRF Loan (Sewer)	3.58%	10/11/02	819,760	03/01/23	134,714		52,456	82,258	4,357
General Obligation Bonds:									
Water Project, Series 2017-A	2.75%	04/25/17	1,137,000	04/25/57	1,087,850		17,320	1,070,530	29,916
Water Project, Series 2017-B	2.75%	04/25/17	1,368,000	04/25/57	1,308,864		20,839	1,288,025	35,994
Other Indebtedness:									
Kansas Utility Loan	0.25%	03/22/21	496,039	01/01/31	0	496,039	49,299	446,740	930
Total Contractual Indebtedness					2,531,428	496,039	139,914	2,887,553	71,197

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

	State Revolving Loans		General Obligation Bonds		Other Debt		
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Total
2022	$ 54,351	2,463	39,207	64,860	49,143	1,086	211,110
2023	27,907	499	40,286	63,782	49,266	963	182,703
2024			41,222	62,846	49,389	840	154,297
2025			42,527	61,541	49,513	716	154,297
2026			43,697	60,371	49,637	593	154,298
2027-2031			237,011	283,328	199,792	1,126	721,257
2032-2036			271,325	249,014			520,339
2037-2041			310,917	209,422			520,339
2042-2046			356,104	164,235			520,339
2047-2051			407,858	112,481			520,339
2052-2056			467,119	53,220			520,339
2057			101,282	2,785			104,067
Total	82,258	2,962	2,358,555	1,387,885	446,740	5,324	4,283,724

Note 4 Risk Management

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

Note 5 Interfund Transfers

From	To	Authority	Amount
Gas Utility Fund	General Fund	KSA 12-825d	$ 100,000
Water Utility Fund	General Fund	KSA 12-825d	40,000
Water Utility Fund	Water Utility Reserve Fund	Bond Requirement	15,400
Clevenger Trust Fund	Pool Donations Fund	Resolution	181,914

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

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

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

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

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (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 City were $27,202 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 $122,228. 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 these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 8 Federally Assisted Programs – Compliance Audits

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

Note 9 Subsequent Events

In preparing this financial statement, the City has evaluated events and transactions for potential recognition or disclosure through December 7, 2022 the date the financial statement was available for issue.

Note 10 COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. The elected officials and management of the City are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

City of Howard, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 545,209		545,209	276,461	268,748
Special Purpose:					
Emergency Equipment	15,000		15,000		15,000
Employee Benefits	37,366		37,366	17,153	20,213
Library Board	41,248	256	41,504	41,504	
Special Highway	144,772		144,772		144,772
Special Liability	22,000		22,000	8,701	13,299
Special Park	15,356		15,356	4,075	11,281
Business:					
Construction/Demolition Landfill	21,908		21,908	8,264	13,644
Gas Utility	462,274		462,274	352,647	109,627
Sewer Utility	241,227		241,227	112,998	128,229
Water Utility	472,902		472,902	349,868	123,034
Totals	2,019,262	256	2,019,518	1,171,671	847,847

City of Howard, Kansas
General Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 79,777	84,554	80,937	3,617
Motor Vehicle Tax	15,960	17,579	17,230	349
Recreational Vehicle Tax	329	278	137	141
Delinquent Tax	2,044	3,580	2,794	786
16/20 M Truck Tax	734	750	574	176
Watercraft Tax			79	(79)
Commercial Vehicle Fees	1,643	1,573	1,534	39
Total Taxes	100,487	108,314	103,285	5,029
Intergovernmental				
Local Retailers Sales Tax	43,528	49,354	40,000	9,354
Local Alcoholic Liquor Tax	542	669	587	82
Total Intergovernmental	44,070	50,023	40,587	9,436
Licenses, Fees, and Permits				
Franchise Fee	20,516	20,561	23,000	(2,439)
Dog Licenses	525	800		800
Licenses and Permits	475	280	1,750	(1,470)
Total Licenses, Fees, and Permits	21,516	21,641	24,750	(3,109)
Use of Money and Property				
Interest on Investments	5,425	1,783	6,000	(4,217)
Rent	11,945	10,060	10,000	60
Total Use of Money and Property	17,370	11,843	16,000	(4,157)
Charges for Services				
Pool Admissions		549	6,000	(5,451)
Pool Concessions		879	1,500	(621)
Total Charges for Services		1,428	7,500	(6,072)
Fines, Forfeitures and Penalties				
Fines	848	1,430	600	830
Transfers				
Operating Transfers In	140,001	140,000	140,000	
Miscellaneous				
Donations	2,530	2,395		2,395
Other	3,951	8,303	3,000	5,303
Total Miscellaneous	6,481	10,698	3,000	7,698
Total Cash Receipts	330,773	345,377	335,722	9,655
Expenditures and Transfers				
General Government				
General Government				
Personal Services	50,271	44,223	75,450	31,227
Contractual Services	26,213	21,823	27,500	5,677
Commodities	8,659	7,751	25,000	17,249
Capital Outlay	1,148	750	15,000	14,250
Total General Government	86,291	74,547	142,950	68,403
Public Works				
Street Department				
Personal Services	14,868	14,945	42,200	27,255
Contractual Services	6,920	6,113	15,000	8,887
Commodities	22,138	27,841	40,000	12,159
Capital Outlay	5,066		15,000	15,000
Total Street Department	48,992	48,899	112,200	63,301
Street Lighting				
Contractual Services	14,234	16,786	23,000	6,214
Total Public Works	63,226	65,685	135,200	69,515

City of Howard, Kansas
General Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Public Safety				
Fire Department				
Personal Services	$ 6,040	6,354	8,700	2,346
Contractual Services	4,124	3,879	6,000	2,121
Commodities	9,053	5,379	10,000	4,621
Capital Outlay	3,888		4,000	4,000
Total Fire Department	23,105	15,612	28,700	13,088
Police Department				
Personal Services	60,030	22,182	73,825	51,643
Contractual Services	7,115	51,851	10,000	(41,851)
Commodities	3,147	867	5,000	4,133
Capital Outlay	1,415		5,000	5,000
Total Police Department	71,707	74,900	93,825	18,925
Total Public Safety	94,812	90,512	122,525	32,013
Culture and Recreation				
Park Department				
Personal Services	4,858	3,922	5,100	1,178
Contractual Services	3,125	3,127	3,000	(127)
Commodities	1,469	1,482	3,000	1,518
Capital Outlay			3,500	3,500
Total Park Department	9,452	8,531	14,600	6,069
Swimming Pool				
Personal Services	700	12,444	29,835	17,391
Contractual Services	2,938	5,172	10,000	4,828
Commodities	251	5,335	15,000	9,665
Capital Outlay			10,000	10,000
Total Swimming Pool	3,889	22,951	64,835	41,884
Cox Building				
Personal Services	2,195	2,113	3,044	931
Contractual Services	9,920	9,379	10,000	621
Commodities	1,515	2,743	4,000	1,257
Capital Outlay			4,000	4,000
Total Cox Building	13,630	14,235	21,044	6,809
Total Culture and Recreation	26,971	45,717	100,479	54,762
Capital Expenditures				
Construction				
Capital Outlay			44,055	44,055
Total Expenditures and Transfers	271,300	276,461	545,209	268,748
Receipts Over (Under) Expenditures and Transfers	59,473	68,916		
Unencumbered Cash, Beginning	265,888	325,361		
Unencumbered Cash, Ending	325,361	394,277		

City of Howard, Kansas
Emergency Equipment Fund
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,561	5,942	5,686	256
Motor Vehicle Tax	1,133	1,225	1,223	2
Recreational Vehicle Tax	23	19	10	9
Delinquent Tax	165	265	195	70
16/20 M Truck Tax	45	53	41	12
Watercraft Tax			6	(6)
Commercial Vehicle Fees	117	110	109	1
Total Taxes	7,044	7,614	7,270	344
Miscellaneous				
Sale of Surplus Property		15,000		15,000
Total Cash Receipts	7,044	22,614	7,270	15,344
Expenditures and Transfers				
Public Safety				
Capital Outlay	129,500		15,000	15,000
Total Expenditures and Transfers	129,500		15,000	15,000
Receipts Over (Under) Expenditures and Transfers	(122,456)	22,614		
Unencumbered Cash, Beginning	130,135	7,679		
Unencumbered Cash, Ending	7,679	30,293		

City of Howard, Kansas
Employee Benefits Fund
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 26,135	25,611	24,515	1,096
Motor Vehicle Tax	5,235	5,759	5,652	107
Recreational Vehicle Tax	108	91	45	46
Delinquent Tax	619	1,039	915	124
16/20 M Truck Tax		246	188	58
Watercraft Tax			26	(26)
Commercial Vehicle Fees	539	515	503	12
Total Taxes	32,636	33,261	31,844	1,417
Miscellaneous				
Other	503			
Total Cash Receipts	33,139	33,261	31,844	1,417
Expenditures and Transfers				
General Government				
Personal Services	24,955	17,153	37,366	20,213
Total Expenditures and Transfers	24,955	17,153	37,366	20,213
Receipts Over (Under) Expenditures and Transfers	8,184	16,108		
Unencumbered Cash, Beginning	8,512	16,696		
Unencumbered Cash, Ending	16,696	32,804		

City of Howard, Kansas
Library Board Fund
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 32,562	33,973	32,519	1,454
Motor Vehicle Tax	5,754	7,175	6,212	963
Recreational Vehicle Tax	119	114	49	65
Delinquent Tax	746	1,302	1,141	161
16/20 M Truck Tax	198	270	207	63
Watercraft Tax			29	(29)
Commercial Vehicle Fees	592	642	553	89
Total Taxes	39,971	43,476	40,710	2,766
Intergovernmental				
State Grant		256		256
Total Cash Receipts	39,971	43,732	40,710	3,022
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	39,470	41,504	41,248	(256)
Budget Credit			256	256
Total Expenditures and Transfers	39,470	41,504	41,504	
Receipts Over (Under) Expenditures and Transfers	501	2,228		
Unencumbered Cash, Beginning	536	1,037		
Unencumbered Cash, Ending	1,037	3,265		

City of Howard, Kansas
Special Highway Fund
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Special City & County Highway	$ 15,711	17,504	13,580	3,924
Local Retailers Sales Tax	86,106	97,592	80,000	17,592
Total Cash Receipts	101,817	115,096	93,580	21,516
Expenditures and Transfers				
Public Works				
Capital Outlay	117,400		144,772	144,772
Total Expenditures and Transfers	117,400		144,772	144,772
Receipts Over (Under) Expenditures and Transfers	(15,583)	115,096		
Unencumbered Cash, Beginning	91,284	75,701		
Unencumbered Cash, Ending	75,701	190,797		

City of Howard, Kansas
Special Liability Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 4,717	4,290	4,106	184
Motor Vehicle Tax	793	1,040	856	184
Recreational Vehicle Tax	16	16	7	9
Delinquent Tax	78	153	165	(12)
16/20 M Truck Tax		37	28	9
Watercraft Tax			4	(4)
Commercial Vehicle Fees	82	93	76	17
Total Cash Receipts	5,686	5,629	5,242	387
Expenditures and Transfers				
General Government				
Contractual Services	7,425	8,701	22,000	13,299
Total Expenditures and Transfers	7,425	8,701	22,000	13,299
Receipts Over (Under) Expenditures and Transfers	(1,739)	(3,072)		
Unencumbered Cash, Beginning	16,906	15,167		
Unencumbered Cash, Ending	15,167	12,095		

City of Howard, Kansas
Special Park Fund
Schedule of 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 542	669		669
Contracts with Other Governments	4,214		586	(586)
Total Cash Receipts	4,756	669	586	83
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		4,075	15,356	11,281
Total Expenditures and Transfers		4,075	15,356	11,281
Receipts Over (Under) Expenditures and Transfers	4,756	(3,406)		
Unencumbered Cash, Beginning	14,220	18,976		
Unencumbered Cash, Ending	18,976	15,570		

City of Howard, Kansas
Construction/Demolition Landfill Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Charges for Services				
Customer Charges	$ 8,410	4,275	5,000	(725)
Total Cash Receipts	8,410	4,275	5,000	(725)
Expenditures and Transfers				
Landfill				
Personal Services	1,796	1,969	2,575	606
Contractual Services	4,341	6,295	10,000	3,705
Commodities			9,333	9,333
Total Expenditures and Transfers	6,137	8,264	21,908	13,644
Receipts Over (Under) Expenditures and Transfers	2,273	(3,989)		
Unencumbered Cash, Beginning	21,408	23,681		
Unencumbered Cash, Ending	23,681	19,692		

City of Howard, Kansas
Gas Utility Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 2,774	1,129	3,000	(1,871)
Charges for Services				
Customer Charges	295,515	376,095	350,000	26,095
Penalties	9,047	10,573	8,000	2,573
Customer Hookup Fees		950		950
Total Charges for Services	304,562	387,618	358,000	29,618
Miscellaneous				
Other	3,551	2,766	2,000	766
Total Cash Receipts	310,887	391,513	363,000	28,513
Expenditures and Transfers				
Public Utilities				
Production				
Gas Purchases	70,578	607,437	150,000	(457,437)
Reimbursed Expense		(496,039)		496,039
Total Production	70,578	111,398	150,000	38,602
Transmission and Distribution				
Personal Services	49,527	45,061	55,375	10,314
Contractual Services	37,889	33,096	45,000	11,904
Commodities	11,240	12,863	30,000	17,137
Capital Outlay	2,563		81,899	81,899
Total Transmission and Distribution	101,219	91,020	212,274	121,254
Commercial and General				
Operating Transfers Out	100,000	100,000	100,000	
KWPCRF Loan				
Principal		49,299		(49,299)
Interest		930		(930)
Total KWPCRF Loan		50,229		(50,229)
Total Expenditures and Transfers	271,797	352,647	462,274	109,627
Receipts Over (Under) Expenditures and Transfers	39,090	38,866		
Unencumbered Cash, Beginning	95,024	134,114		
Unencumbered Cash, Ending	134,114	172,980		

City of Howard, Kansas
Sewer Utility Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 1,039	317	1,000	(683)
Charges for Services				
Customer Charges	123,957	125,590	160,000	(34,410)
Miscellaneous				
Other	2,315	969	2,000	(1,031)
Total Cash Receipts	127,311	126,876	163,000	(36,124)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	39,662	36,829	38,250	1,421
Contractual Services	18,283	17,188	25,000	7,812
Commodities	7,597	2,168	10,000	7,832
Capital Outlay	1,148		111,163	111,163
Total Production	66,690	56,185	184,413	128,228
KWPCRF Loan				
Principal	50,627	52,760	52,457	(303)
Interest	6,186	4,053	4,357	304
Total KWPCRF Loan	56,813	56,813	56,814	1
Total Expenditures and Transfers	123,503	112,998	241,227	128,229
Receipts Over (Under) Expenditures and Transfers	3,808	13,878		
Unencumbered Cash, Beginning	53,673	57,481		
Unencumbered Cash, Ending	57,481	71,359		

City of Howard, Kansas
Water Utility Fund
Schedule of 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 1,868	864	2,500	(1,636)
Charges for Services				
Customer Charges	379,383	409,400	400,000	9,400
Customer Hookup Fees		1,740		1,740
Total Charges for Services	379,383	411,140	400,000	11,140
Miscellaneous				
Other	8,805	5,166	10,000	(4,834)
Total Cash Receipts	390,056	417,170	412,500	4,670
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	64,652	62,289	84,725	22,436
Contractual Services	55,734	54,738	85,000	30,262
Commodities	59,457	73,373	90,000	16,627
Capital Outlay	1,148		53,713	53,713
Total Production	180,991	190,400	313,438	123,038
Commercial and General				
Operating Transfers Out	54,117	55,400	55,396	(4)
Bonds				
Principal	36,958	38,158	38,158	
Interest	66,926	65,910	65,910	
Total Bonds	103,884	104,068	104,068	
Total Expenditures and Transfers	338,992	349,868	472,902	123,034
Receipts Over (Under) Expenditures and Transfers	51,064	67,302		
Unencumbered Cash, Beginning	99,615	150,679		
Unencumbered Cash, Ending	150,679	217,981		

City of Howard, Kansas
Water Utility Reserve Fund
Summary of Receipts and Expenditures
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			
Transfers			
Operating Transfers In	$	14,117	15,400
Total Cash Receipts		14,117	15,400
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		14,117	15,400
Unencumbered Cash, Beginning		70,583	84,700
Unencumbered Cash, Ending		84,700	100,100

City of Howard, Kansas
Elliott Trust Fund
Summary of Receipts and Expenditures
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			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		54,500	54,500
Unencumbered Cash, Ending		54,500	54,500

City of Howard, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
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		
Intergovernmental		
Federal Financial Assistance	$	46,241
Total Cash Receipts		46,241
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		46,241
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		46,241

City of Howard, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
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		
Use of Money and Property		
Interest on Investments	$ 1,325	570
Oil and Gas Royalties	1,665	2,982
Total Cash Receipts	2,990	3,552
Expenditures and Transfers		
General Government		
Contractual Services	236	1,808
Total Expenditures and Transfers	236	1,808
Receipts Over (Under) Expenditures and Transfers	2,754	1,744
Unencumbered Cash, Beginning	132,164	134,918
Unencumbered Cash, Ending	134,918	136,662

City of Howard, Kansas
Clevenger Trust Fund
Summary of Receipts and Expenditures
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		
Use of Money and Property		
Interest on Investments	$ 898	307
Miscellaneous		
Donations	761	
Total Cash Receipts	1,659	307
Expenditures and Transfers		
General Government		
Operating Transfers Out		181,914
Total Expenditures and Transfers		181,914
Receipts Over (Under) Expenditures and Transfers	1,659	(181,607)
Unencumbered Cash, Beginning	198,262	199,921
Unencumbered Cash, Ending	199,921	18,314

City of Howard, Kansas
Fire Department Donations Fund
Summary of Receipts and Expenditures
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		
Miscellaneous		
Other	$ 75	2,655
Total Cash Receipts	75	2,655
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	75	2,655
Unencumbered Cash, Beginning		75
Unencumbered Cash, Ending	75	2,730

City of Howard, Kansas
Insurance Proceeds Fund
Summary of Receipts and Expenditures
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		
Miscellaneous		
Insurance Proceeds	$	2,050
Total Cash Receipts		2,050
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		2,050
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,050

City of Howard, Kansas
Pool Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	181,914
Miscellaneous		
Donations	30,757	6,134
Total Cash Receipts	30,757	188,048
Expenditures and Transfers		
Culture and Recreation		
Swimming Pool		
Commodities		186
Capital Outlay	15,558	249,952
Total Expenditures and Transfers	15,558	250,138
Receipts Over (Under) Expenditures and Transfers	15,199	(62,090)
Unencumbered Cash, Beginning	46,891	62,090
Unencumbered Cash, Ending	62,090	

City of Howard, Kansas
USDA Grant Fund
Summary of Receipts and Expenditures
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		
Intergovernmental		
Federal Financial Assistance	$	600,000
Total Cash Receipts		600,000
Expenditures and Transfers		
Public Utilities		
Contractual Services		600,000
Total Expenditures and Transfers		600,000
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

City of Howard, Kansas
Agency Funds
Summary of Receipts, Disbursements and Balances
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Trash Collections	$ 5,537	69,723	75,260	-
Gas Meter Deposits	1,787	79	1,866	-
Water Meter Deposits	506	22	528	-
	7,830	69,824	77,654	-