

City of Haysville, Kansas

Independent Auditor's Report and Financial Statement
and Regulatory Required Supplementary Information

For the Year Ended December 31, 2018



City of Haysville, Kansas
December 31, 2018

Contents

Independent Auditor's Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to Financial Statement	5
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures – Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget	
General Fund.....	15
Special Purpose Funds	
Special Street and Highway	17
Law Enforcement.....	18
Library	19
Special Liability	20
Special Alcohol.....	21
Special Parks and Recreation.....	22
Recreation Department	23
Transient Guest Tax.....	24
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Special Purpose Funds	
Haysville Historical	25
Program for the Aged	26
Federal Law Enforcement Trust	27
City Law Enforcement Trust	28
Special Highway Improvement Reserve.....	29
Park Improvement Reserve.....	30
Equipment Reserve	31
Sales Tax Street Reserve.....	32
Sales Tax Park Reserve.....	33
Sales Tax Recreation Reserve.....	34

City of Haysville, Kansas
December 31, 2018

Contents

Schedule 2 (Continued)	
Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget	
Bond and Interest Fund	35
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Capital Projects Funds	
Multi-Year Capital Improvement Plan	36
Haysville Activity Center Acquisition Project.....	37
Land Bank.....	38
Temporary Note 2017 A	39
2017 Orchard Acres/Dirck Project.....	40
Temporary Note 2018 A	41
Temporary Note 2018 B	42
Bond 2018.....	43
KDHE Project	44
Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget	
Business Funds	
Water-Sewer Utility	45
Municipal Pool.....	47
Stormwater.....	48
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Business Funds	
Water/Wastewater Revenue Bond Surplus Reserve	49
Risk Management	50
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Related Municipal Entities	
Haysville Community Library	51
Schedule 3	
Summary of Receipts and Disbursements – Regulatory Basis – Agency Fund	52

Independent Auditor's Report

The Mayor and City Council
City of Haysville, Kansas

Report on Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of City of Haysville, 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; 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Haysville, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Haysville, 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 Haysville, 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.

Supplementary Information

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

BKD, LLP

Wichita, Kansas
June 3, 2019

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Primary Governmental Funds			
General Fund	\$ 280,565	\$ -	\$ 5,287,282
Special Purpose Funds:			
Special Street and Highway	80,737	-	446,547
Law Enforcement	116,824	-	134,761
Library	-	-	345,444
Special Liability	-	-	51,411
Special Alcohol	32,010	-	4,020
Special Parks and Recreation	7,726	-	3,858
Recreation Department	206,665	-	760,466
Transient Guest Tax	16,661	-	83,134
Haysville Historical	17,545	-	7,886
Program for the Aged	-	-	35,000
Federal Law Enforcement Trust	165,904	-	24,558
City Law Enforcement Trust	26,291	-	223
Special Highway Improvement Reserve	60,886	-	20,631
Park Improvement Reserve	41,631	-	81,359
Equipment Reserve	145,246	-	80,224
Sales Tax Street Reserve	331,936	-	453,140
Sales Tax Park Reserve	96,737	-	108,346
Sales Tax Recreation Reserve	56,863	-	347,436
Bond and Interest Fund	8,297	-	1,616,530
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	43,962	-	946,205
Haysville Activity Center Acquisition Project	2,553	-	1,786
Land Bank	67,259	-	72,000
Temporary Note 2017 A	327,840	-	-
2017 Orchard Acres/Dirck Project	16,510	-	932
Temporary Note 2018 A	-	-	1,176,304
Temporary Note 2018 B	-	-	341,746
Bond Series 2018	-	-	785,028
KDHE Project*	(1,287,178)	-	1,474,375
Business Funds:			
Water-Sewer Utility	170,729	-	2,797,990
Municipal Pool	12,311	-	130,284
Stormwater	8,702	-	168,632

*The funds for this project are received on a reimbursement basis as such, this is not considered a cash basis violation

Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
\$ 5,315,490	\$ 252,357	\$ 157,629	\$ 409,986
437,149	90,135	9,255	99,390
103,140	148,445	58,169	206,614
345,444	-	-	-
51,411	-	-	-
12,414	23,616	-	23,616
2,500	9,084	-	9,084
755,450	211,681	29,314	240,995
94,131	5,664	587	6,251
291	25,140	273	25,413
35,000	-	-	-
65,295	125,167	61,575	186,742
-	26,514	-	26,514
-	81,517	-	81,517
102,442	20,548	2,603	23,151
46,281	179,189	-	179,189
454,538	330,538	301	330,839
81,912	123,171	-	123,171
331,765	72,534	13,548	86,082
1,407,425	217,402	-	217,402
799,219	190,948	486,209	677,157
4,178	161	-	161
33,345	105,914	-	105,914
327,840	-	-	-
15,078	2,364	78,064	80,428
773,528	402,776	4,050	406,826
230,961	110,785	-	110,785
781,725	3,303	-	3,303
100,746	86,451	38,079	124,530
2,669,812	298,907	257,668	556,575
140,724	1,871	2,276	4,147
176,340	994	3,080	4,074

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Water/Wastewater Revenue Bond Surplus Reserve	\$ 10,502	\$ -	\$ 244,630
Risk Management	41,136	-	762,417
Total primary governmental funds	1,106,850	-	18,794,585
Related Municipal Entities			
Haysville Community Library	95,298	-	420,130
Total reporting entity (excluding Agency Fund)	<u>\$ 1,202,148</u>	<u>\$ -</u>	<u>\$ 19,214,715</u>

Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
\$ 200,332	\$ 54,800	\$ 2,582	\$ 57,382
696,229	107,324	7,230	114,554
16,592,135	3,309,300	1,212,492	4,521,792
444,189	71,239	-	71,239
<u>\$ 17,036,324</u>	<u>\$ 3,380,539</u>	<u>\$ 1,212,492</u>	<u>\$ 4,593,031</u>

Composition of Cash

Primary Governmental	
Petty cash	\$ 825
INTRUST Bank, N.A.	
Regular checking	82,196
Petty cash checking	2,865
Treasury savings	4,215,277
Municipal Court Bond	8,326
Community Bank	
Land Bank account	105,914
Risk management account	114,554
Security Bank of KC	
Certificates of participation money market	161
Total primary governmental	<u>4,530,118</u>
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	30,916
Savings account	39,178
Petty cash checking	1,145
Total related municipal entity	<u>71,239</u>
Agency Fund per Schedule 3	<u>(8,326)</u>
Total reporting entity (excluding Agency Fund)	<u>\$ 4,593,031</u>

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of the City of Haysville, Kansas (the City) is presented to assist in understanding the City's financial statement. The financial statement and notes are representations of the City's management, who is responsible for their integrity and objectivity.

Reporting Entity

The City of Haysville, Kansas is incorporated under the laws of the State of Kansas. The City operates under a Mayor-Council form of City government consisting of an elected Mayor and eight council persons and provides services to the citizens in the areas of highways and streets, water and wastewater treatment services, public improvement, public safety, planning and zoning, recreation, and general administrative services.

The financial statement presents the City of Haysville, Kansas (a municipal financial reporting entity) and its related municipal entity, the Haysville Community Library. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

A seven-member board appointed by the Mayor with approval by the City Council governs the Haysville Public Library Board. The Haysville Public Library Board operates the Haysville Community Library (the Library). The Library Board may not purchase or lease a site or erect a building for the use of the Library without the approval of the City Council. The Library Board taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. The taxes are accounted for in the Library Special Purpose Fund of the City. The Library Board also receives funding through the state assistance programs and donations from the public.

Regulatory Basis Fund Types

The financial activities of the City are recorded and presented on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the City of Haysville, Kansas for the year 2018:

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.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

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

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

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.).

Basis of Accounting

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 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 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 generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Note 2: Budgetary Information

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

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

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. There were two budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures including disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Haysville Historical
- Program for the Aged
- Federal Law Enforcement Trust
- City Law Enforcement Trust
- Special Highway Improvement Reserve
- Office Equipment Reserve
- Park Improvement Reserve
- Equipment Reserve
- Sales Tax Street Reserve
- Sales Tax Park Reserve
- Sales Tax Recreation Reserve

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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 3: Defined Benefit Pension Plan

General Information About the Pension Plan

Plan description. The City and Library participate 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 South Kansas, Suite 100, Topeka, Kansas 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 and Library were \$299,383 and 45,311, respectively, for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$2,721,319 and \$164,690, respectively. 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 and Library's proportion of the net pension liability was based on the ratio of their 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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 4: Other Post-Employment 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 this financial statement.

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.

Note 5: Compensated Absences

Vacation

All employees in a regular position with the City are granted vacation leave credited annually on the employee's anniversary (hire-in) date as follows:

1 year	40 working hours
2-5 years	80 working hours
6-11 years	120 working hours
12-19 years	160 working hours
20 years and over	200 working hours

An employee leaving the employment of the City shall receive pay for vacation credited and unused to the date of his/her separation or resignation, provided he/she has been in service of the City for at least one year.

Sick Leave

All employees in a regular position with the City shall be granted on the basis of eight hours per month. Sick leave may be accumulated to a maximum of 800 hours. Any employee accumulating more than eight hundred hours may, by November 15, request to receive 50% sick leave pay for hours in excess of eight hundred or take 50% vacation for the hours in excess of eight hundred. If the 50% vacation is elected, the time off must be taken within the next calendar year. Upon voluntary termination of employment, if two weeks' notice has been given, an employee may receive pay for one-half, up to thirty days (240 hours), of credited sick leave. If an employee resigns without giving two weeks' notice, payment for sick leave may be made at the option of the department head. If the employer terminates employment, no payment for sick leave will be made. An employee retiring from City service shall receive pay for all accrued, credited sick leave.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 6: 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.

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. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$4,521,792 and the bank balances were \$4,784,166. The bank balances were held by INTRUST Bank, N.A. and Community Bank resulting in a concentration of credit risk. Of the bank balances, \$364,554 was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the City's name.

The City's related municipal entity, the Haysville Community Library, at December 31, 2018, had a carrying amount of deposits of \$71,239 and a bank balance of \$88,709. The bank balance was entirely covered by federal depository insurance at December 31, 2018.

Note 7: Risk Management

The City carries commercial insurance for risks of loss, including property, liability, crime, inland marine, automobile and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 8: Interfund Transfers

Operating transfers per K.S.A. 10-117a, 12-825d, 12-1,117, 12-1-118, 12-631o, were as follows:

From	To	Amount
General	Multi-Year Capital Improvement Plan	\$ 829,496
General	Municipal Pool	22,000
General	Park Improvement Reserve	69,803
Special Street and Highway	General	71,277
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	19,661
Multi-Year Capital Improvement Plan	Bond and Interest	185,104
Water-Sewer Utility	General	292,236
Water-Sewer Utility	Equipment Reserve	39,322
Water-Sewer Utility	Water/Wastewater Revenue Bond Surplus Reserve	242,880
Stormwater	Equipment Reserve	19,661
Stormwater	General	19,849
Stormwater	Bond and Interest	47,601

Note 9: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Country Lakes Design	\$ 643,129	\$ 643,129
Dorner Park	355,509	116,136
Southampton	219,460	219,460
German Waterline	201,967	199,335
Meridian Pedestrian Bridge	137,054	-
Cohlma Park	97,030	97,028
Timber Creek	87,100	-
Historic Chapel	23,946	2,240
Riggs Park	18,615	18,615
Emmett Lift Station	15,000	15,000
Community Building Revitalization	11,093	10,694

Note 10: Litigation Contingencies

The City is a party to various claims, none of which is expected to have a material financial impact on the City.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

Note 11: Self-Insurance Claims

The City established a limited risk management program for employees' health care insurance that runs from July 1 through June 30 each year. The program includes a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 from July 1, 2017 through June 30, 2018, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2018 through June 30, 2019. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Risk Management fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. Liabilities related to risk of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

Note 12: Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue
General Obligation Bond			
Series 2010	2.0%-5.0%	4/15/2010	\$ 4,055,000
Series 2011	2.5%-5.4%	11/1/2011	107,000
Refunding and Improvement - Series 2012	2.00%	7/1/2012	3,930,000
Series 2014	3.50%	6/4/2014	369,000
Refunding Series 2016	2.00%-3.250%	2/1/2016	6,455,000
Series 2018	2.5%-4.0%	8/30/2018	785,000
Certificate of Participation			
Series 2015	2.0%-4.125%	11/12/2015	3,700,000
Temporary Notes			
2017 A	1.00%	4/1/2017	325,000
2017 B	1.10%	4/1/2017	895,000
2018 A	1.60%	1/1/2018	1,175,000
2018 B	2.10%	3/15/2018	340,000
Capital Lease			
Copier	8.00%	3/17/2017	64,500
Copier	9.19%	2/1/2014	29,930
Street Sweeper	3.28%	9/15/2017	211,000

Total contractual indebtedness

Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
10/1/2030	\$ 665,000	\$ -	\$ 325,000	\$ 340,000	\$ 22,463
10/1/2032	85,000	-	5,000	80,000	4,115
10/1/2019	750,000	-	370,000	380,000	15,000
10/1/2029	315,000	-	20,000	295,000	8,610
10/1/2030	6,210,000	-	605,000	5,605,000	187,238
10/1/2033	-	785,000	-	785,000	-
	<u>8,025,000</u>	<u>785,000</u>	<u>1,325,000</u>	<u>7,485,000</u>	<u>237,426</u>
11/1/2035	<u>3,455,000</u>	<u>-</u>	<u>130,000</u>	<u>3,325,000</u>	<u>122,538</u>
	<u>3,455,000</u>	<u>-</u>	<u>130,000</u>	<u>3,325,000</u>	<u>122,538</u>
4/1/2018	325,000	-	325,000	-	1,625
10/1/2018	895,000	-	895,000	-	9,845
2/1/2019	-	1,175,000	-	1,175,000	10,967
8/1/2019	-	340,000	-	340,000	2,697
	<u>1,220,000</u>	<u>1,515,000</u>	<u>1,220,000</u>	<u>1,515,000</u>	<u>25,134</u>
4/1/2022	56,381	-	11,607	44,774	4,078
1/1/2019	7,692	-	7,073	619	414
8/1/2022	<u>211,000</u>	<u>-</u>	<u>40,124</u>	<u>170,876</u>	<u>6,157</u>
	<u>275,073</u>	<u>-</u>	<u>58,804</u>	<u>216,269</u>	<u>10,649</u>
	<u>\$ 12,975,073</u>	<u>\$ 2,300,000</u>	<u>\$ 2,733,804</u>	<u>\$ 12,541,269</u>	<u>\$ 395,747</u>

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2018

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

Maturities	2019	2020	2021
Principal			
General obligation bonds	\$ 1,365,000	\$ 1,010,000	\$ 790,000
Certificate of Participation	140,000	145,000	150,000
Temporary Notes	1,515,000	-	-
Capital leases	53,858	55,613	58,118
	<u>53,858</u>	<u>55,613</u>	<u>58,118</u>
Total principal	<u>\$ 3,073,858</u>	<u>\$ 1,210,613</u>	<u>\$ 998,118</u>
Interest			
General obligation bonds	\$ 228,799	\$ 187,408	\$ 156,933
Certificate of Participation	118,637	114,438	110,087
Temporary Notes	16,540	-	-
Capital leases	8,732	6,353	3,848
	<u>8,732</u>	<u>6,353</u>	<u>3,848</u>
Total interest	<u>\$ 372,708</u>	<u>\$ 308,199</u>	<u>\$ 270,868</u>

2022	2023	2024-2028	2029-2033	2033-2038	Total
\$ 685,000	\$ 650,000	\$ 2,415,000	\$ 570,000	\$ -	\$ 7,485,000
155,000	165,000	920,000	1,130,000	520,000	3,325,000
-	-	-	-	-	1,515,000
48,680	-	-	-	-	216,269
<u>\$ 888,680</u>	<u>\$ 815,000</u>	<u>\$ 3,335,000</u>	<u>\$ 1,700,000</u>	<u>\$ 520,000</u>	<u>\$ 12,541,269</u>
\$ 133,008	\$ 112,133	\$ 300,355	\$ 47,370	\$ -	\$ 1,166,006
105,588	100,938	424,188	243,619	31,400	1,248,895
-	-	-	-	-	16,540
1,523	-	-	-	-	20,456
<u>\$ 240,119</u>	<u>\$ 213,071</u>	<u>\$ 724,543</u>	<u>\$ 290,989</u>	<u>\$ 31,400</u>	<u>\$ 2,451,897</u>

Regulatory-Required Supplementary Information

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

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 5,666,555	\$ 5,315,490	\$ (351,065)
Special Purpose Funds			
Special Street and Highway	501,936	437,149	(64,787)
Law Enforcement	204,176	103,140	(101,036)
Library	355,715	345,444	(10,271)
Special Liability	51,884	51,411	(473)
Special Alcohol	36,121	12,414	(23,707)
Special Parks and Recreation	12,317	2,500	(9,817)
Recreation Department	756,686	755,450	(1,236)
Transient Guest Tax	121,221	94,131	(27,090)
Bond and Interest Fund	1,468,728	1,407,425	(61,303)
Business Funds			
Water-Sewer Utility	2,932,089	2,669,812	(262,277)
Municipal Pool	140,932	140,724	(208)
Stormwater	214,427	176,340	(38,087)

City of Haysville, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 1,637,362	\$ 1,715,222	\$ (77,860)
Delinquent	67,737	60,000	7,737
Motor vehicle	277,891	275,657	2,234
Countywide sales tax	1,645,731	1,609,000	36,731
Liquor tax	3,789	3,974	(185)
Franchise tax	703,096	670,000	33,096
Permits and licenses	190,192	179,122	11,070
Fines and forfeitures	130,146	201,300	(71,154)
Interest	6,469	1,450	5,019
Miscellaneous	72,394	347,024	(274,630)
Reimbursements	169,113	167,809	1,304
Transfers from:			
Water-Sewer Utility	292,236	424,647	(132,411)
Stormwater	19,849	8,600	11,249
Special Street and Highway	71,277	2,750	68,527
	<u>5,287,282</u>	<u>5,666,555</u>	<u>(379,273)</u>
Total receipts			
Expenditures			
Administration	149,909	152,342	(2,433)
Police department	1,436,170	1,592,901	(156,731)
Parks	225,695	340,431	(114,736)
Planning	47,468	49,922	(2,454)
Municipal Court	132,975	176,009	(43,034)
Street lights	85,403	95,000	(9,597)
Building and grounds	157,029	127,033	29,996
Special funds	286,729	290,297	(3,568)
Senior center	63,991	63,912	79
Governmental services	223,234	233,971	(10,737)
Inspections	77,568	77,168	400
Information systems	43,526	43,290	236
Media specialist	38,849	42,021	(3,172)

City of Haysville, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Employee benefits	\$ 1,270,226	\$ 1,350,619	\$ (80,393)
Miscellaneous	419	5,000	(4,581)
Bond interest	155,000	155,000	-
Transfers to:			
Multi-Year Capital Improvement Plan	829,496	804,500	24,996
Municipal Pool	22,000	15,000	7,000
Park Improvement Reserve	69,803	52,139	17,664
	<u>5,315,490</u>	<u>5,666,555</u>	<u>\$ (351,065)</u>
Receipts Over (Under) Expenditures	(28,208)	-	
Unencumbered Cash, Beginning	<u>280,565</u>	-	
Unencumbered Cash, Ending	<u>\$ 252,357</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Street and Highway
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Kansas gas tax	\$ 306,433	\$ 295,980	\$ 10,453
County fuel tax	136,880	130,670	6,210
Interest	1,057	130	927
Miscellaneous	<u>2,177</u>	<u>75,156</u>	<u>(72,979)</u>
Total receipts	<u>446,547</u>	<u>501,936</u>	<u>(55,389)</u>
Expenditures			
Personnel services	163,263	201,306	(38,043)
Contractual services	45,770	43,600	2,170
Commodities	101,643	114,852	(13,209)
Capital outlay	10,300	17,000	(6,700)
Miscellaneous	5,235	1,200	4,035
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	19,661	19,661	-
General Fund	<u>71,277</u>	<u>84,317</u>	<u>(13,040)</u>
Total expenditures	<u>437,149</u>	<u>501,936</u>	<u>\$ (64,787)</u>
Receipts Over (Under) Expenditures	9,398	-	
Unencumbered Cash, Beginning	<u>80,737</u>	<u>-</u>	
Unencumbered Cash, Ending	<u>\$ 90,135</u>	<u>\$ -</u>	

City of Haysville, Kansas
Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 109,368	\$ 114,302	\$ (4,934)
Delinquent	4,319	4,500	(181)
Motor vehicle	17,907	17,780	127
Interest	1,899	400	1,499
Vending machine	1,017	2,000	(983)
Miscellaneous	251	-	251
	<u>134,761</u>	<u>138,982</u>	<u>(4,221)</u>
Expenditures			
Personnel services	41,052	142,776	(101,724)
Capital outlay	61,253	60,000	1,253
Vending machine	835	1,400	(565)
	<u>103,140</u>	<u>204,176</u>	<u>\$ (101,036)</u>
Receipts Over (Under) Expenditures	31,621	(65,194)	
Unencumbered Cash, Beginning	<u>116,824</u>	<u>65,194</u>	
Unencumbered Cash, Ending	<u>\$ 148,445</u>	<u>\$ -</u>	

City of Haysville, Kansas
Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 287,091	\$ 300,043	\$ (12,952)
Delinquent	11,338	9,000	2,338
Motor vehicle	47,015	46,672	343
	<u>345,444</u>	<u>355,715</u>	<u>(10,271)</u>
Total receipts			
	<u>345,444</u>	<u>355,715</u>	<u>(10,271)</u>
Expenditures			
Library appropriation	<u>345,444</u>	<u>355,715</u>	<u>\$ (10,271)</u>
Receipts Over (Under) Expenditures			
	-	-	
Unencumbered Cash, Beginning			
	<u>-</u>	<u>-</u>	
Unencumbered Cash, Ending			
	<u>\$ -</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Liability
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 42,542	\$ 43,355	\$ (813)
Delinquent	1,632	1,300	332
Motor vehicle	<u>7,237</u>	<u>7,229</u>	<u>8</u>
Total receipts	<u>51,411</u>	<u>51,884</u>	<u>(473)</u>
Expenditures			
Insurance	<u>51,411</u>	<u>51,884</u>	<u>\$ (473)</u>
Receipts Over (Under) Expenditures	-	-	
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Alcohol
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 3,789	\$ 3,974	\$ (185)
Interest	<u>231</u>	<u>50</u>	<u>181</u>
Total receipts	<u>4,020</u>	<u>4,024</u>	<u>(4)</u>
Expenditures			
Prevention and education	<u>12,414</u>	<u>36,121</u>	<u>\$ (23,707)</u>
Receipts Over (Under) Expenditures	(8,394)	(32,097)	
Unencumbered Cash, Beginning	<u>32,010</u>	<u>32,097</u>	
Unencumbered Cash, Ending	<u>\$ 23,616</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 3,788	\$ 3,974	\$ (186)
Interest	70	10	60
	<u>3,858</u>	<u>3,984</u>	<u>(126)</u>
Total receipts			
	<u>3,858</u>	<u>3,984</u>	<u>(126)</u>
Expenditures			
Park programs	2,500	4,350	(1,850)
Education connection	-	397	(397)
Capital outlay	-	7,570	(7,570)
	<u>2,500</u>	<u>12,317</u>	<u>\$ (9,817)</u>
Total expenditures			
	<u>2,500</u>	<u>12,317</u>	<u>\$ (9,817)</u>
Receipts Over (Under) Expenditures	1,358	(8,333)	
Unencumbered Cash, Beginning	<u>7,726</u>	<u>8,333</u>	
Unencumbered Cash, Ending	<u>\$ 9,084</u>	<u>\$ -</u>	

City of Haysville, Kansas
Recreation Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Program fees	\$ 96,139	\$ 90,875	\$ 5,264
Admission and memberships	127,609	123,100	4,509
Concessions	4,330	4,093	237
Latchkey	467,483	460,000	7,483
PC sports complex	-	3,689	(3,689)
Grant	-	41,700	(41,700)
Interest	2,397	2,002	395
Miscellaneous	62,508	24,151	38,357
	<u>760,466</u>	<u>749,610</u>	<u>10,856</u>
Total receipts			
Expenditures			
Salaries and wages	513,238	514,654	(1,416)
Commodities	77,173	100,419	(23,246)
Programs	-	82,800	(82,800)
Latchkey	49,683	47,313	2,370
PC sports complex	113,929	10,300	103,629
Miscellaneous	1,427	1,200	227
	<u>755,450</u>	<u>756,686</u>	<u>\$ (1,236)</u>
Total expenditures			
Receipts Over (Under) Expenditures	5,016	(7,076)	
Unencumbered Cash, Beginning	<u>206,665</u>	<u>125,013</u>	
Unencumbered Cash, Ending	<u>\$ 211,681</u>	<u>\$ 117,937</u>	

City of Haysville, Kansas
Transient Guest Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Transient guest tax	\$ 82,965	\$ 80,000	\$ 2,965
Interest	<u>169</u>	<u>50</u>	<u>119</u>
Total receipts	<u>83,134</u>	<u>80,050</u>	<u>3,084</u>
Expenditures			
Tourism and convention promotion	<u>94,131</u>	<u>121,221</u>	<u>\$ (27,090)</u>
Receipts Over (Under) Expenditures	(10,997)	(41,171)	
Unencumbered Cash, Beginning	<u>16,661</u>	<u>41,171</u>	
Unencumbered Cash, Ending	<u>\$ 5,664</u>	<u>\$ -</u>	

City of Haysville, Kansas
Haysville Historical
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 188
Miscellaneous	7,698
Total receipts	7,886
Expenditures	
Contractual services	291
Receipts Over (Under) Expenditures	7,595
Unencumbered Cash, Beginning	17,545
Unencumbered Cash, Ending	\$ 25,140

City of Haysville, Kansas
Program for the Aged
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Intergovernmental	\$ 35,000
Expenditures	
Personnel services	23,032
Contractual services	10,622
Commodities	1,346
Total expenditures	35,000
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ -

City of Haysville, Kansas
Federal Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 1,518
Miscellaneous	23,040
Total receipts	24,558
Expenditures	
Capital outlay	65,295
Receipts Over (Under) Expenditures	(40,737)
Unencumbered Cash, Beginning	165,904
Unencumbered Cash, Ending	\$ 125,167

City of Haysville, Kansas
City Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
Receipts	
Interest	\$ 223
Receipts Over (Under) Expenditures	223
Unencumbered Cash, Beginning	<u>26,291</u>
Unencumbered Cash, Ending	<u><u>\$ 26,514</u></u>

City of Haysville, Kansas
Special Highway Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 631
Transfer from Special Street and Highway Fund	20,000
Total receipts	20,631
Unencumbered Cash, Beginning	60,886
Unencumbered Cash, Ending	\$ 81,517

City of Haysville, Kansas
Park Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 620
Miscellaneous	10,936
Transfer from General Fund	69,803
Total receipts	81,359
Expenditures	
Capital outlay	102,442
Receipts Over (Under) Expenditures	(21,083)
Unencumbered Cash, Beginning	41,631
Unencumbered Cash, Ending	\$ 20,548

City of Haysville, Kansas
Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 1,010
Miscellaneous	570
Transfers from:	
Water-Sewer Utility	39,322
Stormwater	19,661
Special Street and Highway	19,661
Total receipts	80,224
Expenditures	
Capital outlay	46,281
Receipts Over (Under) Expenditures	33,943
Unencumbered Cash, Beginning	145,246
Unencumbered Cash, Ending	\$ 179,189

City of Haysville, Kansas
Sales Tax Street Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 3,450
Sales tax	449,690
Total receipts	453,140
Expenditures	
Capital outlay	454,538
Receipts Over (Under) Expenditures	(1,398)
Unencumbered Cash, Beginning	331,936
Unencumbered Cash, Ending	\$ 330,538

City of Haysville, Kansas
Sales Tax Park Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 1,221
Sales tax	107,125
Total receipts	108,346
 Expenditures	
Capital outlay	81,912
 Receipts Over (Under) Expenditures	 26,434
 Unencumbered Cash, Beginning	 96,737
 Unencumbered Cash, Ending	 \$ 123,171

City of Haysville, Kansas
Sales Tax Recreation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 1,207
Sales tax	346,229
Total receipts	347,436
Expenditures	
Certificate of Participation principal	130,000
Certificate of Participation interest	122,538
Capital outlay	79,227
Total expenditures	331,765
Receipts Over (Under) Expenditures	15,671
Unencumbered Cash, Beginning	56,863
Unencumbered Cash, Ending	\$ 72,534

City of Haysville, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 530,861	\$ 541,250	\$ (10,389)
Delinquent	49,913	18,000	31,913
Motor vehicle	85,250	84,798	452
Special assessments	704,827	557,522	147,305
Interest	5,268	1,000	4,268
Miscellaneous	7,706	5,664	2,042
Transfers from:			
Multi-Year Capital Improvement Plan	185,104	185,104	-
Stormwater	47,601	67,095	(19,494)
	<u>1,616,530</u>	<u>1,460,433</u>	<u>156,097</u>
Total receipts			
	<u>1,616,530</u>	<u>1,460,433</u>	<u>156,097</u>
Expenditures			
Principal	1,325,000	1,325,000	-
Interest	82,425	143,728	(61,303)
	<u>1,407,425</u>	<u>1,468,728</u>	<u>\$ (61,303)</u>
Total expenditures			
	<u>1,407,425</u>	<u>1,468,728</u>	<u>\$ (61,303)</u>
Receipts Over (Under) Expenditures	209,105	(8,295)	
Unencumbered Cash, Beginning	<u>8,297</u>	<u>8,295</u>	
Unencumbered Cash, Ending	<u>\$ 217,402</u>	<u>\$ -</u>	

City of Haysville, Kansas
Multi-Year Capital Improvement Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 5,182
Miscellaneous	110,297
Fees	1,230
Transfer from General Fund	829,496
Total receipts	946,205
Expenditures	
Capital outlay	614,115
Transfers to:	
Bond and Interest	185,104
Total expenditures	799,219
Receipts Over (Under) Expenditures	146,986
Unencumbered Cash, Beginning	43,962
Unencumbered Cash, Ending	\$ 190,948

City of Haysville, Kansas
Haysville Activity Center Acquisition Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 286
Miscellaneous	1,500
Total receipts	1,786
Expenditures	
Interest	98
Construction	4,080
Total expenditures	4,178
Receipts Over (Under) Expenditures	(2,392)
Unencumbered Cash, Beginning	2,553
Unencumbered Cash, Ending	\$ 161

City of Haysville, Kansas
Land Bank
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Miscellaneous	\$ 72,000
Expenditures	
Miscellaneous	33,345
Total expenditures	33,345
Receipts Over (Under) Expenditures	38,655
Unencumbered Cash, Beginning	67,259
Unencumbered Cash, Ending	\$ 105,914

City of Haysville, Kansas
Temporary Note 2017 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Expenditures	
Principal	\$ 325,000
Interest	2,840
Total expenditures	327,840
Receipts Over (Under) Expenditures	(327,840)
Unencumbered Cash, Beginning	327,840
Unencumbered Cash, Ending	\$ -

City of Haysville, Kansas
2017 Orchard Acres/Dirck Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Interest	\$ 932
Expenditures	
Construction	5,233
Interest	9,845
Total expenditures	15,078
Receipts Over (Under) Expenditures	(14,146)
Unencumbered Cash, Beginning	16,510
Unencumbered Cash, Ending	\$ 2,364

City of Haysville, Kansas
Temporary Note 2018 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Bond Proceeds	\$ 1,175,000
Interest	1,304
Total receipts	1,176,304
Expenditures	
Construction	747,402
Issuance costs	15,159
Interest	10,967
Total expenditures	773,528
Receipts Over (Under) Expenditures	402,776
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 402,776

City of Haysville, Kansas
Temporary Note 2018 B
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
Receipts	
Bond Proceeds	\$ 340,000
Interest	<u>1,746</u>
Total receipts	<u>341,746</u>
Expenditures	
Construction	219,460
Issuance costs	8,804
Interest	<u>2,697</u>
Total expenditures	<u>230,961</u>
Receipts Over (Under) Expenditures	110,785
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 110,785</u></u>

City of Haysville, Kansas
Bond Series 2018
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>
Receipts	
Bond Proceeds	\$ 785,000
Interest on investment	<u>28</u>
Total receipts	<u>785,028</u>
Expenditures	
Principal expense	759,329
Interest expense	1,311
Issuance costs	<u>21,085</u>
Total expenditures	<u>781,725</u>
Receipts Over (Under) Expenditures	3,303
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 3,303</u></u>

City of Haysville, Kansas
KDHE Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Grant proceeds	\$ 1,472,136
Interest	2,239
	1,474,375
Total receipts	1,474,375
Expenditures	
Construction	100,746
	100,746
Receipts Over (Under) Expenditures	1,373,629
Unencumbered Cash, Beginning	(1,287,178)
Unencumbered Cash, Ending	\$ 86,451

*The funds for this project are received on a reimbursement basis as such, this is not considered a cash basis violation

City of Haysville, Kansas
Water-Sewer Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance - Over (Under)
Receipts			
Water Department			
Charges for services	\$ 766,485	\$ 1,178,114	\$ (411,629)
Set up fees	76,250	38,000	38,250
Transfer fees	1,050	1,000	50
Infrastructure Fee	159,518	-	159,518
Penalties	26,900	20,000	6,900
Sales tax	10,040	8,000	2,040
Water protection fees	9,091	10,000	(909)
Interest	-	800	(800)
Bulk water sales	11	-	11
Temporary services	164	300	(136)
Miscellaneous	13,023	8,000	5,023
Sewer Department			
Charges for services	1,446,452	1,444,500	1,952
Sewer fees	259,950	258,000	1,950
Tap fees	7,800	5,000	2,800
Interest	5,244	3,500	1,744
Miscellaneous	16,012	10,000	6,012
Total receipts	<u>2,797,990</u>	<u>2,985,214</u>	<u>(187,224)</u>
Expenditures			
Water Department			
Personnel services	414,707	451,230	(36,523)
Contractual services	170,689	96,977	73,712
Commodities	140,375	253,900	(113,525)
Miscellaneous	6,688	3,250	3,438
Transfers to:			
General Fund	129,402	131,978	(2,576)
Equipment Reserve	19,661	19,661	-

City of Haysville, Kansas
Water-Sewer Utility (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 523,560	\$ 549,591	\$ (26,031)
Contractual services	499,606	334,550	165,056
Commodities	239,718	522,500	(282,782)
Capital outlay	83,491	101,500	(18,009)
Miscellaneous	16,540	14,500	2,040
Transfers to:			
General Fund	162,834	189,911	(27,077)
Water/Wastewater Bond			
Surplus Reserve	242,880	242,880	-
Equipment Reserve	19,661	19,661	-
Total expenditures	<u>2,669,812</u>	<u>2,932,089</u>	<u>\$ (262,277)</u>
Receipts Over (Under) Expenditures	128,178	53,125	
Unencumbered Cash, Beginning	<u>170,729</u>	<u>134,536</u>	
Unencumbered Cash, Ending	<u>\$ 298,907</u>	<u>\$ 187,661</u>	

City of Haysville, Kansas
Municipal Pool
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Admission	\$ 44,067	\$ 58,242	\$ (14,175)
Swimming lessons	35,085	20,910	14,175
Concession	19,072	19,072	-
Pool rentals	9,925	9,925	-
Interest	129	123	6
Miscellaneous	6	6	-
Transfer from General Fund	22,000	22,000	-
	<u>130,284</u>	<u>130,278</u>	<u>6</u>
Expenditures			
Personnel services	83,205	83,205	-
Commodities	55,514	54,016	1,498
Capital outlay	-	1,707	(1,707)
Miscellaneous	2,005	2,004	1
	<u>140,724</u>	<u>140,932</u>	<u>\$ (208)</u>
Receipts Over (Under) Expenditures	(10,440)	(10,654)	
Unencumbered Cash, Beginning	<u>12,311</u>	<u>12,314</u>	
Unencumbered Cash, Ending	<u>\$ 1,871</u>	<u>\$ 1,660</u>	

City of Haysville, Kansas
Stormwater
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
User fees	\$ 168,251	\$ 204,285	\$ (36,034)
Interest	381	60	321
	<u>168,632</u>	<u>204,345</u>	<u>(35,713)</u>
Total receipts			
	<u>168,632</u>	<u>204,345</u>	<u>(35,713)</u>
Expenditures			
Personnel services	72,782	72,130	652
Capital outlay	16,421	34,950	(18,529)
Miscellaneous	26	3,000	(2,974)
Transfers to:			
General Fund	19,849	17,591	2,258
Equipment Reserve	19,661	19,661	-
Bond and Interest	47,601	67,095	(19,494)
	<u>176,340</u>	<u>214,427</u>	<u>\$ (38,087)</u>
Total expenditures			
	<u>176,340</u>	<u>214,427</u>	<u>\$ (38,087)</u>
Receipts Over (Under) Expenditures	(7,708)	(10,082)	
Unencumbered Cash, Beginning	<u>8,702</u>	<u>10,082</u>	
Unencumbered Cash, Ending	<u>\$ 994</u>	<u>\$ -</u>	

City of Haysville, Kansas
Water/Wastewater Revenue Bond Surplus Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Transfer from Water-Sewer Utility	\$ 242,880
Miscellaneous	1,750
Total receipts	244,630
Expenditures	
Capital outlay	200,332
Receipts Over (Under) Expenditures	44,298
Unencumbered Cash, Beginning	10,502
Unencumbered Cash, Ending	\$ 54,800

City of Haysville, Kansas
Risk Management
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
Collection on health insurance premium	\$ 762,080
Interest	337
	762,417
Total receipts	762,417
Expenditures	
Claims paid	529,308
Fixed costs - insurance premiums	137,743
Administrative fees	29,178
	696,229
Total expenditures	696,229
Receipts Over (Under) Expenditures	66,188
Unencumbered Cash, Beginning	41,136
Unencumbered Cash, Ending	\$ 107,324

City of Haysville, Kansas
Haysville Community Library
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Actual
Receipts	
City of Haysville	\$ 345,114
South Central Kansas Library System	26,792
State aid	3,464
Fines and copies	23,736
Donation	13,818
Other	7,206
	420,130
Total receipts	420,130
Expenditures	
Personnel services	286,703
Materials	22,191
Commodities	38,242
Contractual services	53,991
Maintenance	14,779
Automation	27,731
Capital outlay	552
	444,189
Total expenditures	444,189
Receipts Over (Under) Expenditures	(24,059)
Unencumbered Cash, Beginning	95,298
Unencumbered Cash, Ending	\$ 71,239

City of Haysville, Kansas
Agency Fund
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court Bond	<u>\$ 7,876</u>	<u>\$ 6,915</u>	<u>\$ 6,465</u>	<u>\$ 8,326</u>