

# **City of Haysville, Kansas**

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

For the Year Ended December 31, 2017



**City of Haysville, Kansas**  
**December 31, 2017**

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**December 31, 2017**

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## 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, 2017, 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, 2017, 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, 2017, 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  
April 18, 2018

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>
<b>Primary Governmental Funds</b>			
General Fund	\$ 208,340	\$ -	\$ 5,175,993
Special Purpose Funds:			
Special Street and Highway	35,341	-	449,073
Law Enforcement	79,098	-	131,293
Library	-	-	335,100
Special Liability	-	-	50,572
Special Alcohol	34,802	-	4,030
Special Parks and Recreation	8,422	-	3,945
Recreation Department	92,434	-	716,365
Transient Guest Tax	27,889	-	71,019
Haysville Historical	12,380	-	6,644
Program for the Aged	-	-	35,000
Federal Law Enforcement Trust	228,818	-	14,823
City Law Enforcement Trust	19,063	-	7,228
Special Highway Improvement Reserve	40,746	-	20,140
Office Equipment Reserve	27,984	-	20
Park Improvement Reserve	36,228	-	70,546
Equipment Reserve	109,890	-	162,577
Sales Tax Street Reserve	254,971	-	416,587
Sales Tax Park Reserve	60,457	-	69,913
Sales Tax Recreation Reserve	148,961	-	347,891
Bond and Interest Fund	3,174	-	1,957,321
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	410,860	-	820,562
Haysville Activity Center Acquisition Project	2,288,305	-	2,539
Land Bank	7,759	-	90,000
Temporary Note 2017 A	-	-	561,012
2017 Orchard Acres/Dirck Project	-	-	896,497
KDHE Project*	-	-	3,001,710
Business Funds:			
Water-Sewer Utility	101,711	-	2,596,844
Municipal Pool	5,660	-	119,590
Stormwater	-	-	151,765

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

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances</u>	<u>Ending Cash Balance</u>
\$ 5,103,768	\$ 280,565	\$ 155,905	\$ 436,470
403,677	80,737	9,071	89,808
93,567	116,824	49,257	166,081
335,100	-	-	-
50,572	-	-	-
6,822	32,010	51	32,061
4,641	7,726	-	7,726
602,134	206,665	21,632	228,297
82,247	16,661	451	17,112
1,479	17,545	727	18,272
35,000	-	-	-
77,737	165,904	-	165,904
-	26,291	-	26,291
-	60,886	-	60,886
28,004	-	-	-
65,143	41,631	6,478	48,109
127,221	145,246	10,528	155,774
339,622	331,936	-	331,936
33,633	96,737	2,144	98,881
439,989	56,863	16,914	73,777
1,952,198	8,297	-	8,297
1,187,460	43,962	319,974	363,936
2,288,291	2,553	20,000	22,553
30,500	67,259	-	67,259
233,172	327,840	-	327,840
879,987	16,510	473,744	490,254
4,288,888	(1,287,178)	2,144,702	857,524
2,527,826	170,729	100,757	271,486
112,939	12,311	200	12,511
143,063	8,702	2,400	11,102

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**(Continued)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>
Water/Wastewater Revenue Bond Surplus Reserve	\$ 70,197	\$ -	\$ 151,750
Risk Management	65,662	-	766,723
Total primary governmental funds	4,379,152	-	19,205,072
<b>Related Municipal Entities</b>			
Haysville Community Library	102,530	-	403,574
Total reporting entity (excluding Agency Fund)	<u>\$ 4,481,682</u>	<u>\$ -</u>	<u>\$ 19,608,646</u>



<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 211,445	\$ 10,502	\$ 1,650	\$ 12,152
791,249	41,136	2,639	43,775
<hr/>	<hr/>	<hr/>	<hr/>
22,477,374	1,106,850	3,339,224	4,446,074
410,806	95,298	-	95,298
<hr/>	<hr/>	<hr/>	<hr/>
<b>\$ 22,888,180</b>	<b>\$ 1,202,148</b>	<b>\$ 3,339,224</b>	<b>\$ 4,541,372</b>

**Composition of Cash**

Primary Governmental	
Petty cash	\$ 825
INTRUST Bank, N.A.	
Regular checking	24,857
Petty cash checking	2,865
Treasury savings	4,283,938
Municipal Court Bond	7,876
Community Bank	
Land Bank account	67,259
Risk management account	43,776
Security Bank of KC	
Certificates of participation money market	22,554
<hr/>	<hr/>
Total primary governmental	4,453,950
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	55,377
Savings account	39,176
Petty cash checking	745
<hr/>	<hr/>
Total related municipal entity	95,298
Agency Fund per Schedule 3	(7,876)
<hr/>	<hr/>
Total reporting entity (excluding Agency Fund)	\$ 4,541,372

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2017**

**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 2017:

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, 2017**

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, 2017**

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 no such 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, 2017**

**Note 3: Defined Benefit Pension Plan**

***General Information About the Pension Plan***

*Plan description.* The City and Library participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017, for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City and Library were \$289,887 and 36,355, respectively, for the year ended December 31, 2017.

***Net Pension Liability***

At December 31, 2017, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$2,866,088 and \$134,330, respectively. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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](http://www.kpers.org) or can be obtained as described above.

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2017**

**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, 2017**

**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, 2017.

At December 31, 2017, the City's carrying amount of deposits was \$4,446,074 and the bank balances were \$4,978,866. The bank balances were held by INTRUST Bank, N.A. and Community Bank resulting in a concentration of credit risk. Of the bank balances, \$356,142 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, 2017, had a carrying amount of deposits of \$95,298 and a bank balance of \$116,483. The bank balance was entirely covered by federal depository insurance at December 31, 2017.

**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, 2017**

**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	\$ 793,940
General	Recreation Department	48,223
General	Municipal Pool	17,000
General	Park Improvement Reserve	69,330
Special Street and Highway	General	70,550
Special Street and Highway	Special Highway Improvement Reserve	20,000
Multi-Year Capital Improvement Plan	Recreation Department	73,150
Multi-Year Capital Improvement Plan	Bond and Interest	185,812
Land Bank	Bond and Interest	30,000
Water-Sewer Utility	General	272,549
Water-Sewer Utility	Bond and Interest	65,025
Water-Sewer Utility	Water/Wastewater Bond Surplus Reserve	150,000
Water-Sewer Utility	Equipment Reserve	85,000
Stormwater	General	12,259
Stormwater	Bond and Interest	57,949

**Note 9: Capital Projects**

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

	Project Authorization	Expenditures to Date
Haysville Activity Center	\$ 3,357,368	\$ 3,337,368
KDHE Water Line Project	4,110,452	1,989,366
Orchard Acres and Dirck Paving and Drainage	780,645	306,900
Country Lakes Design	92,400	51,525
Stewart Water Line Replacement	16,500	14,850
N Main Reconstruction	172,900	-
Rock-Lining Lakes	77,070	-
N Shop Overhead doors	11,230	-

**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, 2017**

**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, 2016 through June 30, 2017, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2017 through June 30, 2018. 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, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
<b>General Obligation Bond</b>			
Series 2007	4.1%-5.25%	8/1/2007	\$ 4,442,000
Series 2008	3.25%-4.6%	9/15/2008	3,175,000
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
<b>Certificate of Participation</b>			
Series 2007	4.0%-4.5%	11/1/2007	590,000
Series 2015	2.0%-4.125%	11/12/2015	3,700,000
<b>Temporary Notes</b>			
2017 A	1.00%	4/1/2017	325,000
2017 B	1.10%	4/1/2017	895,000
<b>Capital Lease</b>			
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

<b>Date of Final Maturity</b>	<b>Balance Beginning of Year</b>	<b>Additions</b>	<b>Reductions/ Payments</b>	<b>Balance End of Year</b>	<b>Interest Paid</b>
10/1/2027	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ 9,225
10/1/2028	210,000	-	210,000	-	7,665
10/1/2030	980,000	-	315,000	665,000	32,700
10/1/2032	90,000	-	5,000	85,000	4,240
10/1/2019	1,550,000	-	800,000	750,000	31,000
10/1/2029	335,000	-	20,000	315,000	9,310
10/1/2030	<u>6,355,000</u>	<u>-</u>	<u>145,000</u>	<u>6,210,000</u>	<u>190,138</u>
	<u>9,745,000</u>	<u>-</u>	<u>1,720,000</u>	<u>8,025,000</u>	<u>284,278</u>
9/1/2017	70,000	-	70,000	-	3,150
11/1/2035	<u>3,580,000</u>	<u>-</u>	<u>125,000</u>	<u>3,455,000</u>	<u>125,038</u>
	<u>3,650,000</u>	<u>-</u>	<u>195,000</u>	<u>3,455,000</u>	<u>128,188</u>
4/1/2018	-	325,000	-	325,000	1,625
10/1/2018	<u>-</u>	<u>895,000</u>	<u>-</u>	<u>895,000</u>	<u>4,923</u>
	<u>-</u>	<u>1,220,000</u>	<u>-</u>	<u>1,220,000</u>	<u>6,548</u>
4/1/2022	-	64,500	8,119	56,381	3,644
1/1/2019	14,147	-	6,455	7,692	1,033
8/1/2022	<u>-</u>	<u>211,000</u>	<u>-</u>	<u>211,000</u>	<u>-</u>
	<u>14,147</u>	<u>275,500</u>	<u>14,574</u>	<u>275,073</u>	<u>4,677</u>
	<u>\$ 13,409,147</u>	<u>\$ 1,495,500</u>	<u>\$ 1,929,574</u>	<u>\$ 12,975,073</u>	<u>\$ 423,691</u>

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2017**

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

<b>Maturities</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Principal</b>			
General obligation bonds	\$ 1,325,000	\$ 1,325,000	\$ 970,000
Certificate of Participation	130,000	140,000	145,000
Temporary Notes	1,220,000	-	-
Capital leases	58,804	53,858	55,613
	<u>\$ 2,733,804</u>	<u>\$ 1,518,858</u>	<u>\$ 1,170,613</u>
Total principal			
<b>Interest</b>			
General obligation bonds	\$ 237,425	\$ 200,538	\$ 162,987
Certificate of Participation	122,538	118,637	114,438
Temporary Notes	11,470	-	-
Capital leases	10,650	8,732	6,353
	<u>\$ 382,083</u>	<u>\$ 327,907</u>	<u>\$ 283,778</u>
Total interest			

<b>2021</b>	<b>2022</b>	<b>2023-2027</b>	<b>2028-2032</b>	<b>2033-2037</b>	<b>Total</b>
\$ 745,000	\$ 640,000	\$ 2,550,000	\$ 470,000	\$ -	\$ 8,025,000
150,000	155,000	885,000	1,085,000	765,000	3,455,000
-	-	-	-	-	1,220,000
<u>58,118</u>	<u>48,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,073</u>
<u><u>\$ 953,118</u></u>	<u><u>\$ 843,680</u></u>	<u><u>\$ 3,435,000</u></u>	<u><u>\$ 1,555,000</u></u>	<u><u>\$ 765,000</u></u>	<u><u>\$ 12,975,073</u></u>
\$ 134,113	\$ 111,987	\$ 303,325	\$ 31,433	\$ -	\$ 1,181,808
110,087	105,588	452,612	285,351	62,000	1,371,251
-	-	-	-	-	11,470
<u>3,848</u>	<u>1,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,106</u>
<u><u>\$ 248,048</u></u>	<u><u>\$ 219,098</u></u>	<u><u>\$ 755,937</u></u>	<u><u>\$ 316,784</u></u>	<u><u>\$ 62,000</u></u>	<u><u>\$ 2,595,635</u></u>

## **Regulatory-Required Supplementary Information**

**City of Haysville, Kansas**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>General Fund</b>	\$ 5,331,476	\$ 5,103,768	\$ (227,708)
<b>Special Purpose Funds</b>			
Special Street and Highway	452,353	403,677	(48,676)
Law Enforcement	235,081	93,567	(141,514)
Library	344,917	335,100	(9,817)
Special Liability	51,000	50,572	(428)
Special Alcohol	46,122	6,822	(39,300)
Special Parks and Recreation	12,745	4,641	(8,104)
Recreation Department	605,172	602,134	(3,038)
Transient Guest Tax	149,682	82,247	(67,435)
<b>Bond and Interest Fund</b>	1,974,278	1,952,198	(22,080)
<b>Business Funds</b>			
Water-Sewer Utility	3,197,947	2,527,826	(670,121)
Municipal Pool	113,605	112,939	(666)
Stormwater	206,591	143,063	(63,528)

**City of Haysville, Kansas**  
**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 1,614,112	\$ 1,670,582	\$ (56,470)
Delinquent	60,283	60,500	(217)
Motor vehicle	284,706	271,601	13,105
Countywide sales tax	1,587,880	1,597,000	(9,120)
Liquor tax	3,795	5,034	(1,239)
Franchise tax	665,190	685,000	(19,810)
Permits and licenses	205,725	191,667	14,058
Fines and forfeitures	180,055	168,200	11,855
Interest	2,593	830	1,763
Miscellaneous	49,636	68,400	(18,764)
Reimbursements	166,660	152,702	13,958
Transfers from:			
Water-Sewer Utility	272,549	277,779	(5,230)
Stormwater	12,259	10,628	1,631
Special Street and Highway	70,550	70,558	(8)
	<u>5,175,993</u>	<u>5,230,481</u>	<u>(54,488)</u>
<b>Total receipts</b>			
<b>Expenditures</b>			
Administration	142,153	155,820	(13,667)
Police department	1,477,210	1,573,809	(96,599)
Parks	299,357	313,614	(14,257)
Planning	36,987	38,241	(1,254)
Municipal Court	150,528	179,852	(29,324)
Street lights	93,111	93,000	111
Building and grounds	79,323	113,483	(34,160)
Special funds	207,415	284,675	(77,260)
Senior center	44,352	43,393	959
Governmental services	189,399	194,500	(5,101)
Inspections	77,907	75,631	2,276
Information systems	38,292	37,343	949
Media specialist	23,827	24,066	(239)

**City of Haysville, Kansas**  
**General Fund (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Employee benefits	\$ 1,259,223	\$ 1,184,326	\$ 74,897
Miscellaneous	4,111	101,223	(97,112)
Bond principal	22,080	-	22,080
Bond interest	30,000	-	30,000
Transfers to:			
Multi-Year Capital Improvement Plan	793,940	798,500	(4,560)
Office Equipment Reserve	-	120,000	(120,000)
Municipal Pool	17,000	-	17,000
Recreation Department	48,223	-	48,223
Park Improvement Reserve	69,330	-	69,330
<b>Total expenditures</b>	<b>5,103,768</b>	<b>5,331,476</b>	<b>\$ (227,708)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>72,225</b>	<b>(100,995)</b>	
<b>Unencumbered Cash, Beginning</b>	<b>208,340</b>	<b>100,995</b>	
<b>Unencumbered Cash, Ending</b>	<b>\$ 280,565</b>	<b>\$ -</b>	



**City of Haysville, Kansas**  
**Special Street and Highway**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Kansas gas tax	\$ 299,388	\$ 288,410	\$ 10,978
County fuel tax	133,845	127,250	6,595
Surplus property sales	-	2,000	(2,000)
Interest	234	300	(66)
Miscellaneous	15,606	1,000	14,606
	<u>449,073</u>	<u>418,960</u>	<u>30,113</u>
<b>Total receipts</b>			
<b>Expenditures</b>			
Personnel services	148,029	190,939	(42,910)
Contractual services	47,029	5,000	42,029
Commodities	114,800	151,656	(36,856)
Capital outlay	756	1,000	(244)
Miscellaneous	2,513	1,200	1,313
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	-	12,000	(12,000)
General Fund	70,550	70,558	(8)
	<u>403,677</u>	<u>452,353</u>	<u>\$ (48,676)</u>
<b>Total expenditures</b>			
<b>Receipts Over (Under) Expenditures</b>	45,396	(33,393)	
<b>Unencumbered Cash, Beginning</b>	<u>35,341</u>	<u>33,393</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 80,737</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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 105,844	\$ 110,447	\$ (4,603)
Delinquent	3,825	4,500	(675)
Motor vehicle	17,971	17,140	831
Interest	406	400	6
Vending machine	1,133	2,000	(867)
Miscellaneous	2,114	-	2,114
	<u>131,293</u>	<u>134,487</u>	<u>(3,194)</u>
<b>Expenditures</b>			
Personnel services	43,361	173,581	(130,220)
Capital outlay	49,038	60,000	(10,962)
Vending machine	1,168	1,500	(332)
	<u>93,567</u>	<u>235,081</u>	<u>\$ (141,514)</u>
<b>Receipts Over (Under) Expenditures</b>	37,726	(100,594)	
<b>Unencumbered Cash, Beginning</b>	<u>79,098</u>	<u>100,594</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 116,824</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Library**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 277,893	\$ 289,923	\$ (12,030)
Delinquent	10,040	10,000	40
Motor vehicle	<u>47,167</u>	<u>44,994</u>	<u>2,173</u>
Total receipts	<u>335,100</u>	<u>344,917</u>	<u>(9,817)</u>
<b>Expenditures</b>			
Library appropriation	<u>335,100</u>	<u>344,917</u>	<u>\$ (9,817)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 43,023	\$ 43,810	\$ (787)
Delinquent	1,493	1,400	93
Motor vehicle	<u>6,056</u>	<u>5,790</u>	<u>266</u>
Total receipts	<u>50,572</u>	<u>51,000</u>	<u>(428)</u>
<b>Expenditures</b>			
Insurance	<u>50,572</u>	<u>51,000</u>	<u>\$ (428)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 3,949	\$ 5,034	\$ (1,085)
Interest	<u>81</u>	<u>50</u>	<u>31</u>
Total receipts	<u>4,030</u>	<u>5,084</u>	<u>(1,054)</u>
<b>Expenditures</b>			
Prevention and education	<u>6,822</u>	<u>46,122</u>	<u>\$ (39,300)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,792)	(41,038)	
<b>Unencumbered Cash, Beginning</b>	<u>34,802</u>	<u>41,038</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 32,010</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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 3,795	\$ 5,034	\$ (1,239)
Donations	132	-	132
Interest	18	10	8
	<u>3,945</u>	<u>5,044</u>	<u>(1,099)</u>
<b>Expenditures</b>			
Park programs	3,250	4,350	(1,100)
Education connection	749	503	246
Capital outlay	642	7,892	(7,250)
	<u>4,641</u>	<u>12,745</u>	<u>\$ (8,104)</u>
<b>Receipts Over (Under) Expenditures</b>	(696)	(7,701)	
<b>Unencumbered Cash, Beginning</b>	<u>8,422</u>	<u>7,701</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 7,726</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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Program fees	\$ 85,498	\$ 77,870	\$ 7,628
Admission and memberships	92,373	58,000	34,373
Concessions	2,229	5,000	(2,771)
Latchkey	401,953	332,970	68,983
PC sports complex	-	48,973	(48,973)
Interest	412	200	212
Miscellaneous	12,527	5,500	7,027
Transfers from:			
Multi-Year Capital Improvement Plan	73,150	73,150	-
General Fund	48,223	-	48,223
	<u>716,365</u>	<u>601,663</u>	<u>114,702</u>
Total receipts			
<b>Expenditures</b>			
Salaries and wages	442,452	449,772	(7,320)
Commodities	37,193	45,700	(8,507)
Latchkey	42,289	28,700	13,589
PC sports complex	5,969	6,850	(881)
Certificate of Participation principal	70,000	73,150	(3,150)
Certificate of Participation interest	3,150	-	3,150
Miscellaneous	1,081	1,000	81
	<u>602,134</u>	<u>605,172</u>	<u>\$ (3,038)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	114,231	(3,509)	
<b>Unencumbered Cash, Beginning</b>	<u>92,434</u>	<u>100,504</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 206,665</u>	<u>\$ 96,995</u>	

**City of Haysville, Kansas**  
**Transient Guest Tax**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Transient guest tax	\$ 70,968	\$ 80,000	\$ (9,032)
Interest	<u>51</u>	<u>70</u>	<u>(19)</u>
Total receipts	<u>71,019</u>	<u>80,070</u>	<u>(9,051)</u>
<b>Expenditures</b>			
Tourism and convention promotion	<u>82,247</u>	<u>149,682</u>	<u>\$ (67,435)</u>
<b>Receipts Over (Under) Expenditures</b>	(11,228)	(69,612)	
<b>Unencumbered Cash, Beginning</b>	<u>27,889</u>	<u>69,612</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 16,661</u>	<u>\$ -</u>	



**City of Haysville, Kansas**  
**Haysville Historical**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 36
Miscellaneous	6,608
Total receipts	6,644
<b>Expenditures</b>	
Contractual services	1,479
<b>Receipts Over (Under) Expenditures</b>	5,165
<b>Unencumbered Cash, Beginning</b>	12,380
<b>Unencumbered Cash, Ending</b>	\$ 17,545

**City of Haysville, Kansas**  
**Program for the Aged**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Intergovernmental	\$ 35,000
<b>Expenditures</b>	
Personnel services	23,137
Contractual services	11,016
Commodities	847
Total expenditures	35,000
<b>Receipts Over (Under) Expenditures</b>	-
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ -

**City of Haysville, Kansas**  
**Federal Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 448
Miscellaneous	14,375
Total receipts	14,823
<b>Expenditures</b>	
Capital outlay	77,737
<b>Receipts Over (Under) Expenditures</b>	(62,914)
<b>Unencumbered Cash, Beginning</b>	228,818
<b>Unencumbered Cash, Ending</b>	\$ 165,904

**City of Haysville, Kansas**  
**City Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 54
Miscellaneous	<u>7,174</u>
Total receipts	7,228
<b>Receipts Over (Under) Expenditures</b>	7,228
<b>Unencumbered Cash, Beginning</b>	<u>19,063</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 26,291</u></u>

**City of Haysville, Kansas**  
**Special Highway Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 140
Transfer from Special Street and Highway Fund	20,000
Total receipts	20,140
<b>Unencumbered Cash, Beginning</b>	40,746
<b>Unencumbered Cash, Ending</b>	\$ 60,886

**City of Haysville, Kansas**  
**Office Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$       20
<b>Expenditures</b>	
Capital outlay	<u>28,004</u>
<b>Receipts Over (Under) Expenditures</b>	(27,984)
<b>Unencumbered Cash, Beginning</b>	<u>27,984</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$           -</u></u>

**City of Haysville, Kansas**  
**Park Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 183
Miscellaneous	1,033
Transfer from General Fund	69,330
Total receipts	70,546
<b>Expenditures</b>	
Capital outlay	65,143
<b>Receipts Over (Under) Expenditures</b>	5,403
<b>Unencumbered Cash, Beginning</b>	36,228
<b>Unencumbered Cash, Ending</b>	\$ 41,631

**City of Haysville, Kansas**  
**Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 114
Miscellaneous	77,463
Transfer from Water-Sewer Utility	85,000
Total receipts	162,577
<b>Expenditures</b>	
Capital outlay	127,221
<b>Receipts Over (Under) Expenditures</b>	35,356
<b>Unencumbered Cash, Beginning</b>	109,890
<b>Unencumbered Cash, Ending</b>	\$ 145,246



**City of Haysville, Kansas**  
**Sales Tax Street Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 1,216
Sales tax	415,371
Total receipts	416,587
<b>Expenditures</b>	
Capital outlay	339,622
<b>Receipts Over (Under) Expenditures</b>	76,965
<b>Unencumbered Cash, Beginning</b>	254,971
<b>Unencumbered Cash, Ending</b>	\$ 331,936

**City of Haysville, Kansas**  
**Sales Tax Park Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 251
Sales tax	69,662
Total receipts	69,913
 <b>Expenditures</b>	
Capital outlay	33,633
 <b>Receipts Over (Under) Expenditures</b>	 36,280
 <b>Unencumbered Cash, Beginning</b>	 60,457
 <b>Unencumbered Cash, Ending</b>	 \$ 96,737

**City of Haysville, Kansas**  
**Sales Tax Recreation Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 699
Sales tax	347,192
Total receipts	347,891
<b>Expenditures</b>	
Capital outlay	189,967
Certificate of Participation principal	125,000
Certificate of Participation interest	125,022
Total expenditures	439,989
<b>Receipts Over (Under) Expenditures</b>	(92,098)
<b>Unencumbered Cash, Beginning</b>	148,961
<b>Unencumbered Cash, Ending</b>	\$ 56,863

**City of Haysville, Kansas**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 504,869	\$ 513,906	\$ (9,037)
Delinquent	17,184	18,000	(816)
Motor vehicle	80,811	77,078	3,733
Special assessments	1,007,340	1,017,795	(10,455)
Interest	1,721	1,000	721
Miscellaneous	6,610	5,665	945
Transfers from:			
Multi-Year Capital Improvement Plan	185,812	185,812	-
Land Bank	30,000	-	30,000
Stormwater	57,949	-	57,949
Water-Sewer Utility	65,025	150,754	(85,729)
	<u>1,957,321</u>	<u>1,970,010</u>	<u>(12,689)</u>
Total receipts			
<b>Expenditures</b>			
Principal	1,697,920	1,720,000	(22,080)
Interest	254,278	254,278	-
	<u>1,952,198</u>	<u>1,974,278</u>	<u>\$ (22,080)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	5,123	(4,268)	
<b>Unencumbered Cash, Beginning</b>	<u>3,174</u>	<u>4,268</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 8,297</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, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 1,215
Miscellaneous	19,257
Fees	6,150
Transfer from General Fund	793,940
Total receipts	820,562
<b>Expenditures</b>	
Capital outlay	928,498
Transfers to:	
Recreation Department	73,150
Bond and Interest	185,812
Total expenditures	1,187,460
<b>Receipts Over (Under) Expenditures</b>	(366,898)
<b>Unencumbered Cash, Beginning</b>	410,860
<b>Unencumbered Cash, Ending</b>	\$ 43,962

**City of Haysville, Kansas**  
**Haysville Activity Center Acquisition Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 2,539
<b>Expenditures</b>	
Interest	15
Construction	2,288,276
Total expenditures	2,288,291
<b>Receipts Over (Under) Expenditures</b>	(2,285,752)
<b>Unencumbered Cash, Beginning</b>	2,288,305
<b>Unencumbered Cash, Ending</b>	\$ 2,553

**City of Haysville, Kansas**  
**Land Bank**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Miscellaneous	\$ 90,000
<b>Expenditures</b>	
Miscellaneous	500
Transfer to Bond and Interest	30,000
Total expenditures	30,500
<b>Receipts Over (Under) Expenditures</b>	59,500
<b>Unencumbered Cash, Beginning</b>	7,759
<b>Unencumbered Cash, Ending</b>	\$ 67,259

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

	<b>Actual</b>
<b>Receipts</b>	
Bond proceeds	\$ 325,000
Donation	235,574
Interest	438
Total receipts	561,012
<b>Expenditures</b>	
Construction	223,780
Issuance costs	7,767
Interest	1,625
Total expenditures	233,172
<b>Receipts Over (Under) Expenditures</b>	327,840
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ 327,840



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

	<b>Actual</b>
<b>Receipts</b>	
Bond Proceeds	\$ 895,000
Interest	1,497
Total receipts	896,497
<b>Expenditures</b>	
Construction	863,334
Issuance costs	11,730
Interest	4,923
Total expenditures	879,987
<b>Receipts Over (Under) Expenditures</b>	16,510
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ 16,510

**City of Haysville, Kansas**  
**KDHE Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Grant proceeds	\$ 3,000,000
Interest	1,710
	3,001,710
Total receipts	3,001,710
<b>Expenditures</b>	
Construction	4,288,888
	4,288,888
<b>Receipts Over (Under) Expenditures</b>	(1,287,178)
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ (1,287,178)

\*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, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Water Department			
Charges for services	\$ 723,922	\$ 1,178,414	\$ (454,492)
Set up fees	68,550	39,000	29,550
Transfer fees	1,110	-	1,110
Penalties	23,300	20,000	3,300
Sales tax	8,950	18,000	(9,050)
Water protection fees	8,187	-	8,187
Interest	-	800	(800)
Bulk water sales	293	-	293
Temporary services	240	-	240
Miscellaneous	20,799	8,000	12,799
Sewer Department			
Charges for services	1,446,001	1,444,500	1,501
Sewer fees	258,679	241,155	17,524
Tap fees	10,000	5,000	5,000
Interest	1,393	3,500	(2,107)
Miscellaneous	25,420	10,000	15,420
	<u>2,596,844</u>	<u>2,968,369</u>	<u>(371,525)</u>
<b>Expenditures</b>			
Water Department			
Personnel services	385,656	438,021	(52,365)
Contractual services	172,149	78,977	93,172
Commodities	127,808	411,070	(283,262)
Capital outlay	1,512	8,500	(6,988)
Miscellaneous	8,333	4,750	3,583
Transfers to:			
General Fund	110,562	115,111	(4,549)
Equipment Reserve	15,000	15,000	-
Bond and Interest	65,025	86,700	(21,675)

**City of Haysville, Kansas**  
**Water-Sewer Utility (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 481,612	\$ 538,005	\$ (56,393)
Contractual services	457,967	296,095	161,872
Commodities	234,547	597,050	(362,503)
Capital outlay	78,767	69,500	9,267
Miscellaneous	6,901	16,500	(9,599)
Transfers to:			
General Fund	161,987	162,668	(681)
Water/Wastewater Bond			
Surplus Reserve	150,000	270,000	(120,000)
Equipment Reserve	<u>70,000</u>	<u>90,000</u>	<u>(20,000)</u>
Total expenditures	<u>2,527,826</u>	<u>3,197,947</u>	<u>\$ (670,121)</u>
<b>Receipts Over (Under) Expenditures</b>	69,018	(229,578)	
<b>Unencumbered Cash, Beginning</b>	<u>101,711</u>	<u>404,522</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 170,729</u>	<u>\$ 174,944</u>	

**City of Haysville, Kansas**  
**Municipal Pool**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Admission	\$ 44,288	\$ 55,500	\$ (11,212)
Swimming lessons	32,188	15,000	17,188
Concession	17,249	15,000	2,249
Pool rentals	8,290	11,000	(2,710)
Interest	38	-	38
Miscellaneous	537	500	37
Transfer from General Fund	17,000	17,000	-
	<u>119,590</u>	<u>114,000</u>	<u>5,590</u>
<b>Expenditures</b>			
Personnel services	77,613	71,650	5,963
Commodities	35,326	39,655	(4,329)
Miscellaneous	-	2,300	(2,300)
	<u>112,939</u>	<u>113,605</u>	<u>\$ (666)</u>
<b>Receipts Over (Under) Expenditures</b>	6,651	395	
<b>Unencumbered Cash, Beginning</b>	<u>5,660</u>	<u>2,135</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 12,311</u>	<u>\$ 2,530</u>	

**City of Haysville, Kansas**  
**Stormwater**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
User fees	\$ 151,705	\$ 204,285	\$ (52,580)
Interest	60	60	-
	<u>151,765</u>	<u>204,345</u>	<u>(52,580)</u>
<b>Expenditures</b>			
Personnel services	69,376	60,377	8,999
Capital outlay	2,136	53,532	(51,396)
Miscellaneous	1,343	3,000	(1,657)
Transfers to:			
General Fund	12,259	10,628	1,631
Equipment Reserve	-	15,000	(15,000)
Bond and Interest	57,949	64,054	(6,105)
	<u>143,063</u>	<u>206,591</u>	<u>\$ (63,528)</u>
<b>Receipts Over (Under) Expenditures</b>	8,702	(2,246)	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>2,246</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 8,702</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, 2017**

	<u>Actual</u>
<b>Receipts</b>	
Transfer from Water-Sewer Utility	\$ 150,000
Miscellaneous	<u>1,750</u>
Total receipts	151,750
<b>Expenditures</b>	
Capital outlay	<u>211,445</u>
<b>Receipts Over (Under) Expenditures</b>	(59,695)
<b>Unencumbered Cash, Beginning</b>	<u>70,197</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 10,502</u></u>

**City of Haysville, Kansas**  
**Risk Management**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
Collection on health insurance premium	\$ 766,556
Interest	167
Total receipts	766,723
<b>Expenditures</b>	
Claims paid	632,441
Fixed costs - insurance premiums	130,062
Administrative fees	28,746
Total expenditures	791,249
<b>Receipts Over (Under) Expenditures</b>	(24,526)
<b>Unencumbered Cash, Beginning</b>	65,662
<b>Unencumbered Cash, Ending</b>	\$ 41,136



**City of Haysville, Kansas**  
**Haysville Community Library**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

	<b>Actual</b>
<b>Receipts</b>	
City of Haysville	\$ 325,715
South Central Kansas Library System	29,343
State aid	3,625
Fines and copies	18,910
Donation	18,894
Other	7,087
Total receipts	403,574
<b>Expenditures</b>	
Personnel services	260,169
Materials	16,234
Commodities	43,711
Contractual services	39,237
Maintenance	14,458
Automation	18,489
Capital outlay	18,508
Total expenditures	410,806
<b>Receipts Over (Under) Expenditures</b>	(7,232)
<b>Unencumbered Cash, Beginning</b>	102,530
<b>Unencumbered Cash, Ending</b>	\$ 95,298

**City of Haysville, Kansas**  
**Agency Fund**  
**Schedule of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended December 31, 2017**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Municipal Court Bond	<u>\$ 7,376</u>	<u>\$ 4,475</u>	<u>\$ 3,975</u>	<u>\$ 7,876</u>