

# **City of Haysville, Kansas**

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

For the Year Ended December 31, 2020

**City of Haysville, Kansas**  
**December 31, 2020**

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# City of Haysville, Kansas

## December 31, 2020

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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 the City of Haysville, Kansas, as of and for the year ended December 31, 2020, 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 the 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, 2020, 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, 2020, 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 and schedule of regulatory basis receipts and disbursements – agency fund (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in *Note 1*.

**BKD, LLP**

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
<b>Primary Governmental Funds</b>			
General Fund	\$ 563,159	\$ -	\$ 6,067,813
Special Purpose Funds:			
Special Street and Highway	128,353	-	426,015
Law Enforcement	207,994	-	150,106
Library	-	-	372,804
Special Liability	3,068	-	51,752
Special Alcohol	20,903	-	4,005
Special Parks and Recreation	10,883	-	3,927
Recreation Department	266,089	-	559,346
Transient Guest Tax	9,331	-	57,438
Office Equipment	-	-	52,501
Haysville Historical	26,741	-	4,684
Program for the Aged	-	-	37,500
Federal Law Enforcement Trust	109,085	-	4,860
City Law Enforcement Trust	27,940	-	160
CARES Act	-	-	118,349
CDBG-CV	-	-	-
Special Highway Improvement Reserve	103,284	-	20,792
Park Improvement Reserve	49,043	-	69,307
Equipment Reserve	182,689	-	161,750
Sales Tax Street Reserve	325,487	-	524,962
Sales Tax Park Reserve	51,399	-	128,185
Sales Tax Recreation Reserve	57,118	-	395,337
Bond and Interest Fund	241,747	-	1,080,483
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	382,266	-	1,238,835
Haysville Activity Center Acquisition Project	65	-	1
Land Bank	76,368	-	157,441
Temporary Note 2019 A	491,301	-	57,807
Temporary Note 2019 B	33,089	-	869
Temporary Note 2020 A	-	-	948,435
Bond Series Note 2020	-	-	2,445,519
Temporary Note 2021 A	-	-	-
KDHE Project	963	-	7
Business Funds:			
Water-Sewer Utility	483,709	-	3,188,606
Municipal Pool	21,817	-	168,960
Stormwater	192	-	214,375

\*The funds 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>
\$ 5,927,828	\$ 703,144	\$ 93,087	\$ 796,231
454,595	99,773	29,890	129,663
112,971	245,129	8,883	254,012
372,804	-	-	-
46,746	8,074	-	8,074
131	24,777	-	24,777
2,050	12,760	-	12,760
662,506	162,929	18,633	181,562
31,924	34,845	1,486	36,331
-	52,501	-	52,501
3,621	27,804	61	27,865
37,500	-	-	-
5,020	108,925	-	108,925
22,391	5,709	5,709	11,418
-	118,349	-	118,349
116,000	(116,000)	-	(116,000)
83,450	40,626	21,167	61,793
109,601	8,749	-	8,749
153,311	191,128	-	191,128
379,985	470,464	-	470,464
98,580	81,004	55,955	136,959
291,031	161,424	23,312	184,736
1,117,215	205,015	-	205,015
1,043,740	577,361	115,308	692,669
65	1	-	1
42,208	191,601	-	191,601
549,108	-	-	-
33,958	-	-	-
674,447	273,988	65,424	339,412
2,431,489	14,030	565,304	579,334
387,998	(387,998)	310,398	(77,600)
-	970	-	970
2,712,008	960,307	386,097	1,346,404
171,107	19,670	303	19,973
208,457	6,110	1,200	7,310

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**(Continued)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>
Water/Wastewater Revenue Bond Surplus Reserve	\$ 33,787	\$ -	\$ 1,750
Risk Management	219,356	-	794,400
Total primary governmental funds	4,127,226	-	19,509,081
<b>Related Municipal Entities</b>			
Haysville Community Library	130,740	-	434,908
Total reporting entity (excluding Agency Fund)	<u>\$ 4,257,966</u>	<u>\$ -</u>	<u>\$ 19,943,989</u>



<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ -	\$ 35,537	\$ 19,173	\$ 54,710
<u>765,281</u>	<u>248,475</u>	<u>-</u>	<u>248,475</u>
19,049,126	4,587,181	1,721,390	6,308,571
<u>396,205</u>	<u>169,443</u>	<u>-</u>	<u>169,443</u>
<u>\$ 19,445,331</u>	<u>\$ 4,756,624</u>	<u>\$ 1,721,390</u>	<u>\$ 6,478,014</u>

**Composition of Cash**

Primary Governmental	
Petty cash	\$ 825
INTRUST Bank, N.A.	
Regular checking	39,795
Petty cash checking	2,865
Treasury savings	5,825,009
Municipal Court Bond	9,976
Community Bank	
Land Bank account	191,601
Risk management account	248,475
Security Bank of KC	
Certificates of participation money market	<u>1</u>
Total primary governmental	<u>6,318,547</u>
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	124,860
Savings account	44,182
Petty cash checking	<u>401</u>
Total related municipal entity	<u>169,443</u>
Agency Fund per Schedule 3	<u>(9,976)</u>
Total reporting entity (excluding Agency Fund)	<u>\$ 6,478,014</u>

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

**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 2020:

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, 2020**

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 Kansas Municipal Audit and Accounting Guide (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, 2020**

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 was one budget amendment 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:

- Office Equipment
- Haysville Historical
- Program for the Aged
- Federal Law Enforcement Trust
- City Law Enforcement Trust
- CARES Act
- CDBG-CV
- Special Highway Improvement 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, 2020**

**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](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 for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City and Library were \$347,678 and \$29,589, respectively, for the year ended December 31, 2020.

***Net Pension Liability***

At December 31, 2020, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$3,480,102 and \$143,130, respectively. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 this financial statement.

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

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

**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 of credited sick leave. If an employee resigns without giving two weeks' notice, no payment for sick leave will be made. 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, 2020**

**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, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$6,308,571 and the bank balances were \$6,700,966. The bank balances were held by INTRUST Bank, N.A. and Community Bank resulting in a concentration of credit risk. Of the bank balances, \$500,000 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, 2020, had a carrying amount of deposits of \$169,443 and a bank balance of \$205,330. The bank balance was entirely covered by federal depository insurance at December 31, 2020.

**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, 2020**

**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	\$ 866,193
General	Municipal Pool	30,000
General	Office Equipment	52,500
General	Park Improvement Reserve	67,195
Special Street and Highway	General	63,505
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	25,728
Multi-Year Capital Improvement Plan	Bond and Interest	182,348
Temporary Note 2019 A	Bond and Interest	6,373
Temporary Note 2019 B	Bond and Interest	11,632
Temporary Note 2020 A	Bond and Interest	8,055
Water-Sewer Utility	General	282,197
Water-Sewer Utility	Equipment Reserve	91,456
Stormwater	Equipment Reserve	25,728
Stormwater	General	22,171
Stormwater	Bond and Interest	77,519

**Note 9: Capital Projects**

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

	Project Authorization	Expenditures to Date
Wastewater De-watering Facility Building	\$ 927,854	\$ 362,550
Wastewater Cured-in-place Pipe	266,472	-
Fournier Rotary Press - De-watering Facility Equipment	322,103	77,600
Conveyor System - De-watering Facility Equipment	65,895	-
Country Lakes 2nd Phase 2 Infrastructure	564,505	499,082
PLC and SCADA Upgrades	259,056	194,292
Large Shelter at Dorner Park	78,107	20,048
Water Master Plan & Corrosion Control Study	55,500	-
Sunset Fields - Design	83,450	62,283
City Hall & Public Works Remodels	210,150	196,589
Antique Lights, 71st St Sidewalk, Veterans Memorial, Concrete	348,887	339,554
Angel of Hope Memorial Project	28,860	23,060



**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

**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.

**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, 2019 through June 30, 2020, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2020 through June 30, 2021. 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: Stewardship, Compliance and Accountability**

K.S.A 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2020, the Temporary Note 2021 A fund had an ending unencumbered cash balance of (\$77,600). Per K.S.A. 10-1116, the limits for indebtedness may be exceeded when provision has been made for payment by the issuance of bonds or temporary note. At December 31, 2020, the City has authorized the issuance of temporary notes for project payments in an amount greater than the fund deficit.

K.S.A. 9-1402 and 9-1405 requires that deposits with statutorily authorized financial institutions are adequately secured. On March 11, 2020 the Intrust bank accounts were undersecured. Collateral was added on March 12, 2020 to correct the shortfall.

**Note 13: COVID Impact**

As a result of the spread of the SARS-CoV-2 virus and the incidence of COVID-19, economic uncertainties have arisen which may negatively affect tax collections and cash flows of the City. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

**Note 14: Long-Term Debt**

Changes in long-term debt for the City for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
<b>General Obligation Bond</b>			
Series 2011	2.5%-5.4%	11/1/2011	\$ 107,000
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
Series 2019 A	2.0%-4.0%	1/31/2019	820,000
Series 2019 B	2.75%-4.25%	4/30/2019	260,000
Series 2020 A	1.5%-2.0%	10/1/2020	2,365,000
<b>Certificate of Participation</b>			
Series 2015	2.0%-4.125%	11/12/2015	3,700,000
<b>Temporary Notes</b>			
2019 A	2.25%	1/8/2019	1,165,000
2019 B	1.30%	12/20/2019	785,000
2020 A	0.85%	3/1/2020	945,000
<b>Capital Lease</b>			
Copier	8.00%	3/17/2017	64,500
Street Sweeper	3.28%	9/15/2017	211,000
Loader	3.50%	2/5/2019	155,103
Backhoe Loader	3.50%	12/31/2019	111,237

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>
10/1/2032	\$ 75,000	\$ -	\$ 5,000	\$ 70,000	\$ 3,765
10/1/2029	270,000	-	25,000	245,000	7,385
10/1/2030	5,030,000	-	940,000	4,090,000	151,838
10/1/2033	745,000	-	40,000	705,000	24,420
10/1/2039	820,000	-	30,000	790,000	26,295
10/1/2039	260,000	-	10,000	250,000	8,513
10/1/2040	-	2,365,000	-	2,365,000	-
	<u>7,200,000</u>	<u>2,365,000</u>	<u>1,050,000</u>	<u>8,515,000</u>	<u>222,216</u>
11/1/2035	<u>3,185,000</u>	-	<u>145,000</u>	<u>3,040,000</u>	<u>114,438</u>
	<u>3,185,000</u>	-	<u>145,000</u>	<u>3,040,000</u>	<u>114,438</u>
10/1/2020	1,165,000	-	1,165,000	-	26,213
12/1/2020	785,000	-	785,000	-	9,666
10/1/2021	-	945,000	-	945,000	4,039
	<u>1,950,000</u>	<u>945,000</u>	<u>1,950,000</u>	<u>945,000</u>	<u>39,918</u>
4/1/2022	32,207	-	13,606	18,601	2,078
8/1/2022	130,204	-	42,007	88,197	4,274
3/5/2023	126,211	-	29,918	96,293	4,489
12/31/2024	111,237	-	20,433	90,804	3,893
	<u>399,859</u>	-	<u>105,964</u>	<u>293,895</u>	<u>14,734</u>
	<u>\$ 12,734,859</u>	<u>\$ 3,310,000</u>	<u>\$ 3,250,964</u>	<u>\$ 12,793,895</u>	<u>\$ 391,306</u>

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

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>2021</b>	<b>2022</b>	<b>2023</b>
<b>Principal</b>			
General obligation bonds	\$ 990,000	\$ 890,000	\$ 855,000
Certificate of Participation	150,000	155,000	165,000
Temporary Notes	945,000	-	-
Capital leases	110,248	102,653	55,880
	<u>110,248</u>	<u>102,653</u>	<u>55,880</u>
Total principal	<u>\$ 2,195,248</u>	<u>\$ 1,147,653</u>	<u>\$ 1,075,880</u>
<b>Interest</b>			
General obligation bonds	\$ 234,390	\$ 206,240	\$ 181,040
Certificate of Participation	110,088	105,588	100,938
Temporary Notes	8,033	-	-
Capital leases	10,451	6,283	2,854
	<u>10,451</u>	<u>6,283</u>	<u>2,854</u>
Total interest	<u>\$ 362,962</u>	<u>\$ 318,111</u>	<u>\$ 284,832</u>

<b>2024</b>	<b>2025</b>	<b>2026-2030</b>	<b>2031-2035</b>	<b>2036-2040</b>	<b>Total</b>
\$ 750,000	\$ 775,000	\$ 2,820,000	\$ 965,000	\$ 470,000	\$ 8,515,000
170,000	175,000	1,000,000	1,225,000	-	3,040,000
-	-	-	-	-	945,000
25,114	-	-	-	-	293,895
<u>\$ 945,114</u>	<u>\$ 950,000</u>	<u>\$ 3,820,000</u>	<u>\$ 2,190,000</u>	<u>\$ 470,000</u>	<u>\$ 12,793,895</u>
\$ 156,795	\$ 136,413	\$ 363,493	\$ 183,583	\$ 39,113	\$ 1,501,067
95,988	90,888	360,463	151,869	-	1,015,822
-	-	-	-	-	8,033
879	-	-	-	-	20,467
<u>\$ 253,662</u>	<u>\$ 227,301</u>	<u>\$ 723,956</u>	<u>\$ 335,452</u>	<u>\$ 39,113</u>	<u>\$ 2,545,389</u>

## **Regulatory-Required Supplementary Information**

**City of Haysville, Kansas**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>General Fund</b>	\$ 6,279,458	\$ 5,927,828	\$ (351,630)
<b>Special Purpose Funds</b>			
Special Street and Highway	526,726	454,595	(72,131)
Law Enforcement	281,009	112,971	(168,038)
Library	382,708	372,804	(9,904)
Special Liability	55,000	46,746	(8,254)
Special Alcohol	24,726	131	(24,595)
Special Parks and Recreation	4,831	2,050	(2,781)
Recreation Department	845,407	662,506	(182,901)
Transient Guest Tax	104,754	31,924	(72,830)
<b>Bond and Interest Fund</b>	1,117,215	1,117,215	-
<b>Business Funds</b>			
Water-Sewer Utility	3,123,655	2,712,008	(411,647)
Municipal Pool	175,510	171,107	(4,403)
Stormwater	225,712	208,457	(17,255)

**City of Haysville, Kansas**  
**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 2,284,597	\$ 2,344,266	\$ (59,669)
Delinquent	73,881	-	73,881
Motor vehicle	309,065	308,470	595
Countywide sales tax	1,732,386	1,685,100	47,286
Liquor tax	3,841	-	3,841
Franchise tax	643,239	670,000	(26,761)
Permits and licenses	203,725	181,347	22,378
Fines and forfeitures	236,068	289,155	(53,087)
Interest	11,460	3,500	7,960
Miscellaneous	53,101	39,520	13,581
Reimbursements	148,577	137,656	10,921
Transfers from:			
Water-Sewer Utility	282,197	295,199	(13,002)
Stormwater	22,171	19,592	2,579
Special Street and Highway	63,505	69,926	(6,421)
	<u>6,067,813</u>	<u>6,043,731</u>	<u>24,082</u>
<b>Expenditures</b>			
Administration	165,062	171,326	(6,264)
Police department	1,533,620	1,681,351	(147,731)
Parks	305,303	408,585	(103,282)
Planning	41,578	41,367	211
Municipal Court	157,965	177,371	(19,406)
Street lights	95,860	93,500	2,360
Building and grounds	183,340	85,818	97,522
Special funds	186,263	291,572	(105,309)
Senior center	75,316	74,436	880
Transit	16,375	-	16,375
Governmental services	282,083	281,643	440
Inspections	81,710	81,520	190
Information systems	116,432	50,924	65,508
Media specialist	40,626	50,075	(9,449)



**City of Haysville, Kansas**  
**General Fund (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Employee benefits	\$ 1,466,922	\$ 1,354,420	\$ 112,502
Miscellaneous	8,485	335,000	(326,515)
Bond interest	155,000	155,000	-
Transfers to:			
Multi-Year Capital Improvement Plan	866,193	902,550	(36,357)
Office Equipment	52,500	10,000	42,500
Park Improvement Reserve	67,195	-	67,195
Municipal Pool	30,000	33,000	(3,000)
<b>Total expenditures</b>	<u>5,927,828</u>	<u>6,279,458</u>	<u>\$ (351,630)</u>
<b>Receipts Over (Under) Expenditures</b>	139,985	(235,727)	
<b>Unencumbered Cash, Beginning</b>	<u>563,159</u>	<u>235,727</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 703,144</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, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Kansas gas tax	\$ 293,961	\$ 307,580	\$ (13,619)
County fuel tax	130,211	137,080	(6,869)
Interest	1,485	130	1,355
Miscellaneous	358	4,619	(4,261)
	<u>426,015</u>	<u>449,409</u>	<u>(23,394)</u>
<b>Expenditures</b>			
Personnel services	160,946	175,000	(14,054)
Contractual services	38,982	5,000	33,982
Commodities	123,738	210,572	(86,834)
Capital outlay	18,150	18,000	150
Miscellaneous	3,546	2,500	1,046
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	25,728	25,728	-
General Fund	63,505	69,926	(6,421)
	<u>454,595</u>	<u>526,726</u>	<u>\$ (72,131)</u>
<b>Receipts Over (Under) Expenditures</b>	(28,580)	(77,317)	
<b>Unencumbered Cash, Beginning</b>	<u>128,353</u>	<u>77,317</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 99,773</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, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 119,412	\$ 124,041	\$ (4,629)
Delinquent	4,570	4,000	570
Motor vehicle	18,037	17,943	94
Interest	2,320	5,200	(2,880)
Vending machine	542	1,000	(458)
Miscellaneous	5,225	-	5,225
	<u>150,106</u>	<u>152,184</u>	<u>(2,078)</u>
<b>Expenditures</b>			
Personnel services	52,136	234,909	(182,773)
Capital outlay	60,319	45,000	15,319
Vending machine	516	1,100	(584)
	<u>112,971</u>	<u>281,009</u>	<u>\$ (168,038)</u>
<b>Receipts Over (Under) Expenditures</b>	37,135	(128,825)	
<b>Unencumbered Cash, Beginning</b>	<u>207,994</u>	<u>128,825</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 245,129</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Library**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 313,455	\$ 325,607	\$ (12,152)
Delinquent	11,996	10,000	1,996
Motor vehicle	47,353	47,101	252
	<u>372,804</u>	<u>382,708</u>	<u>(9,904)</u>
Total receipts			
	<u>372,804</u>	<u>382,708</u>	<u>(9,904)</u>
<b>Expenditures</b>			
Library appropriation	<u>372,804</u>	<u>382,708</u>	<u>\$ (9,904)</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, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 43,133	\$ 43,711	\$ (578)
Delinquent	1,747	1,300	447
Motor vehicle	<u>6,872</u>	<u>6,828</u>	<u>44</u>
Total receipts	<u>51,752</u>	<u>51,839</u>	<u>(87)</u>
<b>Expenditures</b>			
Insurance	<u>46,746</u>	<u>55,000</u>	<u>\$ (8,254)</u>
<b>Receipts Over (Under) Expenditures</b>	5,006	(3,161)	
<b>Unencumbered Cash, Beginning</b>	<u>3,068</u>	<u>3,161</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 8,074</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, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 3,841	\$ 3,915	\$ (74)
Interest	<u>164</u>	<u>50</u>	<u>114</u>
Total receipts	<u>4,005</u>	<u>3,965</u>	<u>40</u>
<b>Expenditures</b>			
Prevention and education	<u>131</u>	<u>24,726</u>	<u>\$ (24,595)</u>
<b>Receipts Over (Under) Expenditures</b>	3,874	(20,761)	
<b>Unencumbered Cash, Beginning</b>	<u>20,903</u>	<u>20,761</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 24,777</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, 2020**

	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 3,841	\$ 3,915	\$ (74)
Interest	86	10	76
	<u>3,927</u>	<u>3,925</u>	<u>2</u>
<b>Expenditures</b>			
Park programs	2,050	4,350	(2,300)
Education connection	-	392	(392)
Capital outlay	-	89	(89)
	<u>2,050</u>	<u>4,831</u>	<u>\$ (2,781)</u>
<b>Receipts Over (Under) Expenditures</b>	1,877	(906)	
<b>Unencumbered Cash, Beginning</b>	<u>10,883</u>	<u>906</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 12,760</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, 2020**

	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
<b>Receipts</b>			
Program fees	\$ 81,888	\$ 100,703	\$ (18,815)
Admission and memberships	107,856	131,000	(23,144)
Concessions	3,421	4,500	(1,079)
Latchkey	337,314	530,000	(192,686)
PC sports complex	1,608	4,000	(2,392)
Grant	21,258	39,000	(17,742)
Interest	2,149	5,000	(2,851)
Miscellaneous	3,852	16,100	(12,248)
	<u>559,346</u>	<u>830,303</u>	<u>(270,957)</u>
<b>Expenditures</b>			
Salaries and wages	511,387	644,947	(133,560)
Commodities	85,646	83,460	2,186
Programs	26,207	60,000	(33,793)
Latchkey	29,588	50,800	(21,212)
PC sports complex	7,759	4,700	3,059
Miscellaneous	1,919	1,500	419
	<u>662,506</u>	<u>845,407</u>	<u>\$ (182,901)</u>
<b>Receipts Over (Under) Expenditures</b>	(103,160)	(15,104)	
<b>Unencumbered Cash, Beginning</b>	<u>266,089</u>	<u>270,326</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 162,929</u>	<u>\$ 255,222</u>	



**City of Haysville, Kansas**  
**Transient Guest Tax**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Transient guest tax	\$ 56,984	\$ 80,000	\$ (23,016)
Miscellaneous	90	-	90
Interest	364	170	194
	<u>57,438</u>	<u>80,170</u>	<u>(22,732)</u>
Total receipts			
	<u>57,438</u>	<u>80,170</u>	<u>(22,732)</u>
<b>Expenditures</b>			
Tourism and convention promotion	31,924	104,754	\$ (72,830)
	<u>31,924</u>	<u>104,754</u>	<u>(72,830)</u>
<b>Receipts Over (Under) Expenditures</b>	25,514	(24,584)	
<b>Unencumbered Cash, Beginning</b>	<u>9,331</u>	<u>24,584</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 34,845</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Office Equipment**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 1
Transfer from General Fund	52,500
Total receipts	52,501
<b>Receipts Over (Under) Expenditures</b>	52,501
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ 52,501

**City of Haysville, Kansas**  
**Haysville Historical**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 204
Miscellaneous	4,480
Total receipts	4,684
<b>Expenditures</b>	
Contractual services	3,621
<b>Receipts Over (Under) Expenditures</b>	1,063
<b>Unencumbered Cash, Beginning</b>	26,741
<b>Unencumbered Cash, Ending</b>	\$ 27,804

**City of Haysville, Kansas**  
**Program for the Aged**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Intergovernmental	\$ 37,500
<b>Expenditures</b>	
Personnel services	23,386
Contractual services	10,426
Commodities	3,688
Total expenditures	37,500
<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, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 819
Miscellaneous	<u>4,041</u>
Total receipts	4,860
<b>Expenditures</b>	
Capital outlay	<u>5,020</u>
<b>Receipts Over (Under) Expenditures</b>	(160)
<b>Unencumbered Cash, Beginning</b>	<u>109,085</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 108,925</u></u>

**City of Haysville, Kansas**  
**City Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 160
<b>Expenditures</b>	
Capital outlay	<u>22,391</u>
<b>Receipts Over (Under) Expenditures</b>	(22,231)
<b>Unencumbered Cash, Beginning</b>	<u>27,940</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 5,709</u></u>

**City of Haysville, Kansas**  
**CARES Act**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Grants	\$ 118,349
<b>Receipts Over (Under) Expenditures</b>	118,349
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ 118,349

**City of Haysville, Kansas**  
**CDBG-CV**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Expenditures</b>	
Business grants	\$ 116,000
<b>Receipts Over (Under) Expenditures</b>	(116,000)
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ (116,000)

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



**City of Haysville, Kansas**  
**Special Highway Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 792
Transfer from Special Street and Highway Fund	20,000
Total receipts	20,792
<b>Expenditures</b>	
Capital outlay	83,450
<b>Receipts Over (Under) Expenditures</b>	(62,658)
<b>Unencumbered Cash, Beginning</b>	103,284
<b>Unencumbered Cash, Ending</b>	\$ 40,626

**City of Haysville, Kansas**  
**Park Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 341
Miscellaneous	1,771
Transfer from General Fund	67,195
Total receipts	69,307
<b>Expenditures</b>	
Capital outlay	109,601
<b>Receipts Over (Under) Expenditures</b>	(40,294)
<b>Unencumbered Cash, Beginning</b>	49,043
<b>Unencumbered Cash, Ending</b>	\$ 8,749

**City of Haysville, Kansas**  
**Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 1,126
Miscellaneous	17,712
Transfers from:	
Water-Sewer Utility	91,456
Stormwater	25,728
Special Street and Highway	25,728
Total receipts	161,750
<b>Expenditures</b>	
Capital outlay	153,311
<b>Receipts Over (Under) Expenditures</b>	8,439
<b>Unencumbered Cash, Beginning</b>	182,689
<b>Unencumbered Cash, Ending</b>	\$ 191,128

**City of Haysville, Kansas**  
**Sales Tax Street Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 3,369
Sales tax	521,593
Total receipts	524,962
<b>Expenditures</b>	
Capital outlay	379,985
<b>Receipts Over (Under) Expenditures</b>	144,977
<b>Unencumbered Cash, Beginning</b>	325,487
<b>Unencumbered Cash, Ending</b>	\$ 470,464

**City of Haysville, Kansas**  
**Sales Tax Park Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 964
Sales tax	127,221
Total receipts	128,185
<b>Expenditures</b>	
Capital outlay	98,580
<b>Receipts Over (Under) Expenditures</b>	29,605
<b>Unencumbered Cash, Beginning</b>	51,399
<b>Unencumbered Cash, Ending</b>	\$ 81,004

**City of Haysville, Kansas**  
**Sales Tax Recreation Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 965
Sales tax	394,372
	395,337
Total receipts	395,337
<b>Expenditures</b>	
Certificate of Participation principal	140,000
Certificate of Participation interest	119,372
Capital outlay	31,659
	291,031
Total expenditures	291,031
<b>Receipts Over (Under) Expenditures</b>	104,306
<b>Unencumbered Cash, Beginning</b>	57,118
<b>Unencumbered Cash, Ending</b>	\$ 161,424

**City of Haysville, Kansas**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 89,117	\$ 90,135	\$ (1,018)
Delinquent	18,694	17,000	1,694
Motor vehicle	55,621	54,256	1,365
Special assessments	626,293	508,411	117,882
Interest	4,831	5,500	(669)
Miscellaneous	-	5,665	(5,665)
Transfers from:			
Multi-Year Capital Improvement Plan	182,348	182,348	-
Temporary Note 2019 A	6,373	-	6,373
Temporary Note 2019 B	11,632	-	11,632
Temporary Note 2020 A	8,055	-	8,055
Stormwater	77,519	62,519	15,000
	<u>1,080,483</u>	<u>925,834</u>	<u>146,594</u>
Total receipts			
	<u>1,080,483</u>	<u>925,834</u>	<u>146,594</u>
<b>Expenditures</b>			
Principal	1,050,000	1,050,000	-
Interest	67,215	67,215	-
	<u>1,117,215</u>	<u>1,117,215</u>	<u>\$ -</u>
Total expenditures			
	<u>1,117,215</u>	<u>1,117,215</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	(36,732)	(191,381)	
<b>Unencumbered Cash, Beginning</b>	<u>241,747</u>	<u>191,381</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 205,015</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, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 5,586
Miscellaneous	365,531
Fees	1,525
Transfer from General Fund	866,193
Total receipts	1,238,835
<b>Expenditures</b>	
Capital outlay	861,392
Transfer to Bond and Interest	182,348
Total expenditures	1,043,740
<b>Receipts Over (Under) Expenditures</b>	195,095
<b>Unencumbered Cash, Beginning</b>	382,266
<b>Unencumbered Cash, Ending</b>	\$ 577,361



**City of Haysville, Kansas**  
**Haysville Activity Center Acquisition Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 1
<b>Expenditures</b>	
Interest	65
<b>Receipts Over (Under) Expenditures</b>	(64)
<b>Unencumbered Cash, Beginning</b>	65
<b>Unencumbered Cash, Ending</b>	\$ 1

**City of Haysville, Kansas**  
**Land Bank**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Miscellaneous	\$ 157,441
<b>Expenditures</b>	
Miscellaneous	42,208
Total expenditures	42,208
<b>Receipts Over (Under) Expenditures</b>	115,233
<b>Unencumbered Cash, Beginning</b>	76,368
<b>Unencumbered Cash, Ending</b>	\$ 191,601

**City of Haysville, Kansas**  
**Temporary Note 2019 A**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Miscellaneous	\$ 54,836
Interest on investment	2,971
Total receipts	57,807
<b>Expenditures</b>	
Construction	167
Cost of issuance	1,022
Principal	515,334
Interest	26,212
Transfer to Bond and Interest	6,373
Total expenditures	549,108
<b>Receipts Over (Under) Expenditures</b>	(491,301)
<b>Unencumbered Cash, Beginning</b>	491,301
<b>Unencumbered Cash, Ending</b>	\$ -

**City of Haysville, Kansas**  
**Temporary Note 2019 B**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest on investment	\$ 869
<b>Expenditures</b>	
Construction	8,262
Issuance costs	14,064
Transfer to Bond and Interest	11,632
Total expenditures	33,958
<b>Receipts Over (Under) Expenditures</b>	(33,089)
<b>Unencumbered Cash, Beginning</b>	33,089
<b>Unencumbered Cash, Ending</b>	\$ -

**City of Haysville, Kansas**  
**Temporary Note 2020 A**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Bond Proceeds	\$ 945,000
Interest	<u>3,435</u>
Total receipts	<u>948,435</u>
<b>Expenditures</b>	
Cost of Issuance	25,475
Construction	640,917
Transfer to Bond and Interest	<u>8,055</u>
Total expenditures	<u>674,447</u>
<b>Receipts Over (Under) Expenditures</b>	273,988
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 273,988</u></u>

**City of Haysville, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Bond Series 2020**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Bond Proceeds	\$ 2,365,000
Premium	79,714
Interest	805
	<hr/>
Total receipts	2,445,519
	<hr/>
<b>Expenditures</b>	
Cost of Issuance and unwriter's fee	65,566
Construction	927,854
Principal	1,424,364
Interest	13,705
	<hr/>
Total expenditures	2,431,489
	<hr/>
<b>Receipts Over (Under) Expenditures</b>	14,030
<b>Unencumbered Cash, Beginning</b>	<hr/> -
<b>Unencumbered Cash, Ending</b>	<hr/> <u>\$ 14,030</u>

**City of Haysville, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Temporary Note 2021A**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>
<b>Expenditures</b>	
Construction	\$ 387,998
<b>Receipts Over (Under) Expenditures</b>	(387,998)
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ (387,998)</u></u>

**City of Haysville, Kansas**  
**KDHE Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 7
<b>Receipts Over (Under) Expenditures</b>	7
<b>Unencumbered Cash, Beginning</b>	963
<b>Unencumbered Cash, Ending</b>	\$ 970



**City of Haysville, Kansas**  
**Water-Sewer Utility**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Water Department			
Charges for services	\$ 953,524	\$ 898,800	\$ 54,724
Set up fees	75,215	69,000	6,215
Transfer fees	915	-	915
Infrastructure Fee	390,683	362,000	28,683
Penalties	40,900	20,000	20,900
Sales tax	10,451	10,000	451
Water protection fees	8,827	9,000	(173)
Interest	1,617	800	817
Bulk water sales	63	-	63
Temporary services	402	-	402
Miscellaneous	9,918	7,303	2,615
Sewer Department			
Charges for services	1,391,351	1,444,500	(53,149)
Sewer fees	275,368	260,000	15,368
Tap fees	17,000	7,050	9,950
Interest	5,852	15,000	(9,148)
Miscellaneous	6,520	12,905	(6,385)
	<u>3,188,606</u>	<u>3,116,358</u>	<u>72,248</u>
<b>Expenditures</b>			
Water Department			
Personnel services	471,618	481,278	(9,660)
Contractual services	315,200	417,300	(102,100)
Commodities	149,230	299,850	(150,620)
Capital outlay	536	10,000	(9,464)
Miscellaneous	6,395	8,500	(2,105)
Transfers to:			
General Fund	121,040	115,243	5,797
Equipment Reserve	25,728	25,728	-

**City of Haysville, Kansas**  
**Water-Sewer Utility (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 511,242	\$ 574,022	\$ (62,780)
Contractual services	700,084	399,550	300,534
Commodities	172,917	481,500	(308,583)
Capital outlay	201	48,500	(48,299)
Miscellaneous	10,932	16,500	(5,568)
Transfers to:			
General Fund	161,157	179,956	(18,799)
Equipment Reserve	<u>65,728</u>	<u>65,728</u>	<u>-</u>
Total expenditures	<u>2,712,008</u>	<u>3,123,655</u>	<u>\$ (411,647)</u>
<b>Receipts Over (Under) Expenditures</b>	476,598	(7,297)	
<b>Unencumbered Cash, Beginning</b>	<u>483,709</u>	<u>651,227</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 960,307</u>	<u>\$ 643,930</u>	

**City of Haysville, Kansas**  
**Municipal Pool**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Admission	\$ 73,483	\$ 73,383	\$ 100
Swimming lessons	19,260	19,260	-
Concession	34,750	34,750	-
Pool rentals	11,265	11,265	-
Interest	162	155	7
Miscellaneous	40	40	-
Transfer from General Fund	30,000	30,000	-
	<u>168,960</u>	<u>168,853</u>	<u>107</u>
<b>Expenditures</b>			
Personnel services	118,267	120,000	(1,733)
Commodities	51,741	54,025	(2,284)
Miscellaneous	1,099	1,485	(386)
	<u>171,107</u>	<u>175,510</u>	<u>\$ (4,403)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,147)	(6,657)	
<b>Unencumbered Cash, Beginning</b>	<u>21,817</u>	<u>21,821</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 19,670</u>	<u>\$ 15,164</u>	

**City of Haysville, Kansas**  
**Stormwater**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
User fees	\$ 214,075	\$ 211,623	\$ 2,452
Interest	300	450	(150)
	<u>214,375</u>	<u>212,073</u>	<u>2,302</u>
<b>Expenditures</b>			
Personnel services	78,254	82,406	(4,152)
Capital outlay	4,613	32,467	(27,854)
Miscellaneous	172	3,000	(2,828)
Transfers to:			
General Fund	22,171	19,592	2,579
Equipment Reserve	25,728	25,728	-
Bond and Interest	77,519	62,519	15,000
	<u>208,457</u>	<u>225,712</u>	<u>\$ (17,255)</u>
<b>Receipts Over (Under) Expenditures</b>	5,918	(13,639)	
<b>Unencumbered Cash, Beginning</b>	<u>192</u>	<u>13,639</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 6,110</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, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Miscellaneous	<u>\$ 1,750</u>
<b>Receipts Over (Under) Expenditures</b>	1,750
<b>Unencumbered Cash, Beginning</b>	<u>33,787</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 35,537</u></u>

**City of Haysville, Kansas**  
**Risk Management**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<u>Actual</u>
<b>Receipts</b>	
Collection on health insurance premium	\$ 793,303
Interest	1,097
	<hr/>
Total receipts	794,400
	<hr/>
<b>Expenditures</b>	
Claims paid	526,757
Fixed costs - insurance premiums	210,856
Administrative fees	27,668
	<hr/>
Total expenditures	765,281
	<hr/>
<b>Receipts Over (Under) Expenditures</b>	29,119
	<hr/>
<b>Unencumbered Cash, Beginning</b>	219,356
	<hr/>
<b>Unencumbered Cash, Ending</b>	<u>\$ 248,475</u>

**City of Haysville, Kansas**  
**Haysville Community Library**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

	<b>Actual</b>
<b>Receipts</b>	
City of Haysville	\$ 372,804
South Central Kansas Library System	30,153
State aid	3,558
Fines and copies	8,541
Donation	15,470
Other	4,382
Total receipts	434,908
<b>Expenditures</b>	
Personnel services	225,198
Materials	24,004
Commodities	24,571
Contractual services	42,909
Maintenance	13,786
Automation	62,861
Capital outlay	2,876
Total expenditures	396,205
<b>Receipts Over (Under) Expenditures</b>	38,703
<b>Unencumbered Cash, Beginning</b>	130,740
<b>Unencumbered Cash, Ending</b>	\$ 169,443

**City of Haysville, Kansas**  
**Agency Fund**  
**Schedule of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Municipal Court Bond	<u>\$ 8,226</u>	<u>\$ 6,762</u>	<u>\$ 5,012</u>	<u>\$ 9,976</u>