

# **City of Haysville, Kansas**

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

For the Year Ended December 31, 2019

**City of Haysville, Kansas**  
**December 31, 2019**

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**December 31, 2019**

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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, 2019, 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, 2019, 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, 2019, 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, 2019**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
<b>Primary Governmental Funds</b>			
General Fund	\$ 252,357	\$ -	\$ 5,667,533
Special Purpose Funds:			
Special Street and Highway	90,135	-	450,263
Law Enforcement	148,445	-	169,124
Library	-	-	358,336
Special Liability	-	-	52,082
Special Alcohol	23,616	-	4,826
Special Parks and Recreation	9,084	-	4,534
Recreation Department	211,681	-	833,682
Transient Guest Tax	5,664	-	75,732
Haysville Historical	25,140	-	7,690
Program for the Aged	-	-	35,000
Federal Law Enforcement Trust	125,167	-	39,031
City Law Enforcement Trust	26,514	-	1,426
Special Highway Improvement Reserve	81,517	-	21,767
Park Improvement Reserve	20,548	-	65,919
Equipment Reserve	179,189	-	127,109
Sales Tax Street Reserve	330,538	-	500,912
Sales Tax Park Reserve	123,171	-	126,283
Sales Tax Recreation Reserve	72,534	-	375,767
Bond and Interest Fund	217,402	-	1,484,317
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	190,948	-	1,068,903
Haysville Activity Center Acquisition Project	161	-	132
Land Bank	105,914	-	41,500
2017 Orchard Acres/Dirck Project	2,364	-	53
Temporary Note 2018 A	402,776	-	4,621
Temporary Note 2018 B	110,785	-	701
Bond Series 2018	3,303	-	14
Temporary Note 2019 A	-	-	1,180,929
Temporary Note 2019 B	-	-	785,494
Bond Series 2019 A	-	-	820,089
KDHE Project	86,451	-	66,954
Business Funds:			
Water-Sewer Utility	298,907	-	3,100,359
Municipal Pool	1,871	-	151,623
Stormwater	994	-	215,379

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances</u>	<u>Ending Cash Balance</u>
\$ 5,356,731	\$ 563,159	\$ 158,465	\$ 721,624
412,045	128,353	78,244	206,597
109,575	207,994	33,529	241,523
358,336	-	-	-
49,014	3,068	-	3,068
7,539	20,903	-	20,903
2,735	10,883	-	10,883
779,274	266,089	20,317	286,406
72,065	9,331	1,347	10,678
6,089	26,741	470	27,211
35,000	-	-	-
55,113	109,085	10,328	119,413
-	27,940	-	27,940
-	103,284	-	103,284
37,424	49,043	8,089	57,132
123,609	182,689	45,000	227,689
505,963	325,487	-	325,487
198,055	51,399	82,527	133,926
391,183	57,118	6,913	64,031
1,459,972	241,747	-	241,747
877,585	382,266	55,564	437,830
228	65	-	65
71,046	76,368	-	76,368
2,417	-	-	-
407,397	-	-	-
111,486	-	-	-
3,317	-	-	-
689,628	491,301	-	491,301
752,405	33,089	584,108	617,197
820,089	-	-	-
152,442	963	-	963
2,915,557	483,709	247,785	731,494
131,677	21,817	156	21,973
216,181	192	12,115	12,307

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**(Continued)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>
Water/Wastewater Revenue Bond Surplus Reserve	\$ 54,800	\$ -	\$ 145,767
Risk Management	107,324	-	704,927
Total primary governmental funds	3,309,300	-	18,688,778
<b>Related Municipal Entities</b>			
Haysville Community Library	71,239	-	433,208
Total reporting entity (excluding Agency Fund)	<u>\$ 3,380,539</u>	<u>\$ -</u>	<u>\$ 19,121,986</u>



<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 166,780	\$ 33,787	\$ 137,358	\$ 171,145
592,895	219,356	463	219,819
17,870,852	4,127,226	1,482,778	5,610,004
373,707	130,740	-	130,740
<u>\$ 18,244,559</u>	<u>\$ 4,257,966</u>	<u>\$ 1,482,778</u>	<u>\$ 5,740,744</u>

**Composition of Cash**

Primary Governmental	
Petty cash	\$ 1,002
INTRUST Bank, N.A.	
Regular checking	408,767
Petty cash checking	2,688
Treasury savings	4,901,295
Municipal Court Bond	8,226
Community Bank	
Land Bank account	76,368
Risk management account	219,819
Security Bank of KC	
Certificates of participation money market	65
Total primary governmental	<u>5,618,230</u>
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	85,615
Savings account	44,180
Petty cash checking	945
Total related municipal entity	<u>130,740</u>
Agency Fund per Schedule 3	<u>(8,226)</u>
Total reporting entity (excluding Agency Fund)	<u>\$ 5,740,744</u>

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2019**

**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 2019:

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, 2019**

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, 2019**

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:

- Haysville Historical
- Program for the Aged
- Federal Law Enforcement Trust
- City Law Enforcement Trust
- 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, 2019**

**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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City and Library were \$329,427 and \$36,011, respectively, for the year ended December 31, 2019.

***Net Pension Liability***

At December 31, 2019, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$2,789,407 and \$154,144, respectively. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019**

**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, 2019**

**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, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$5,610,004 and the bank balances were \$6,381,874. 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, 2019, had a carrying amount of deposits of \$130,740 and a bank balance of \$148,789. The bank balance was entirely covered by federal depository insurance at December 31, 2019.

**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, 2019**

**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	\$ 852,695
General	Municipal Pool	30,000
General	Park Improvement Reserve	65,012
Special Street and Highway	General	67,504
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	19,661
Multi-Year Capital Improvement Plan	Bond and Interest	184,030
Water-Sewer Utility	General	282,870
Water-Sewer Utility	Equipment Reserve	79,322
Water-Sewer Utility	Water/Wastewater Revenue Bond Surplus Reserve	143,000
Stormwater	Equipment Reserve	19,661
Stormwater	General	21,775
Stormwater	Bond and Interest	88,428

**Note 9: Capital Projects**

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

	Project Authorization	Expenditures to Date
Dorner Park	\$ 502,152	\$ 415,836
Police Department	465,000	120,633
North Main Street	435,916	-
Senior Center	309,670	61,766
7th Street Waterline	293,977	292,371
Rotary Press Design	142,020	14,202
Sunset Fields Design	81,950	-
Country Lakes Design	71,550	-



**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2019**

**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, 2018 through June 30, 2019, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2019 through June 30, 2020. 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: Subsequent Events**

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, 2019**

**Note 13: Long-Term Debt**

Changes in long-term debt for the City for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
<b>General Obligation Bond</b>			
Series 2010	2.0%-5.0%	4/15/2010	\$ 4,055,000
Series 2011	2.5%-5.4%	11/1/2011	107,000
Refunding and Improvement - Series 2012	2.00%	7/1/2012	3,930,000
Series 2014	3.50%	6/4/2014	369,000
Refunding Series 2016	2.00%-3.250%	2/1/2016	6,455,000
Series 2018	2.5%-4.0%	8/30/2018	785,000
Series 2019 A	2.0%-4.0%	1/31/2019	820,000
Series 2019 B	2.75%-4.25%	4/30/2019	260,000
<b>Certificate of Participation</b>			
Series 2015	2.0%-4.125%	11/12/2015	3,700,000
<b>Temporary Notes</b>			
2018 A	1.60%	1/1/2018	1,175,000
2018 B	2.10%	3/15/2018	340,000
2019 A	2.25%	1/8/2019	1,165,000
2019 B	1.30%	12/20/2019	785,000
<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
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>
10/1/2030	\$ 340,000	\$ -	\$ 340,000	\$ -	\$ 11,900
10/1/2032	80,000	-	5,000	75,000	3,940
10/1/2019	380,000	-	380,000	-	7,600
10/1/2029	295,000	-	25,000	270,000	8,010
10/1/2030	5,605,000	-	575,000	5,030,000	169,088
10/1/2033	785,000	-	40,000	745,000	28,261
10/1/2039	-	820,000	-	820,000	17,603
10/1/2039	-	260,000	-	260,000	3,571
	<u>7,485,000</u>	<u>1,080,000</u>	<u>1,365,000</u>	<u>7,200,000</u>	<u>249,973</u>
11/1/2035	<u>3,325,000</u>	-	140,000	<u>3,185,000</u>	<u>118,638</u>
	<u>3,325,000</u>	-	140,000	<u>3,185,000</u>	<u>118,638</u>
2/1/2019	1,175,000	-	1,175,000	-	9,400
8/1/2019	340,000	-	340,000	-	7,140
10/1/2020	-	1,165,000	-	1,165,000	19,150
12/1/2020	-	785,000	-	785,000	-
	<u>1,515,000</u>	<u>1,950,000</u>	<u>1,515,000</u>	<u>1,950,000</u>	<u>35,690</u>
4/1/2022	44,774	-	12,567	32,207	3,118
1/1/2019	619	-	619	-	5
8/1/2022	170,876	-	40,672	130,204	5,610
3/5/2023	-	155,103	28,892	126,211	5,517
12/31/2024	-	111,237	-	111,237	-
	<u>216,269</u>	<u>266,340</u>	<u>82,750</u>	<u>399,859</u>	<u>14,250</u>
	<u>\$ 12,541,269</u>	<u>\$ 3,296,340</u>	<u>\$ 3,102,750</u>	<u>\$ 12,734,859</u>	<u>\$ 418,551</u>

**City of Haysville, Kansas**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2019**

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>2020</b>	<b>2021</b>	<b>2022</b>
<b>Principal</b>			
General obligation bonds	\$ 1,050,000	\$ 830,000	\$ 730,000
Certificate of Participation	145,000	150,000	155,000
Temporary Notes	1,950,000	-	-
Capital leases	105,964	110,248	102,653
	<u>3,250,964</u>	<u>1,090,248</u>	<u>987,653</u>
Total principal	<u>\$ 3,250,964</u>	<u>\$ 1,090,248</u>	<u>\$ 987,653</u>
<b>Interest</b>			
General obligation bonds	\$ 222,215	\$ 190,715	\$ 165,765
Certificate of Participation	114,438	110,088	105,588
Temporary Notes	35,879	-	-
Capital leases	14,735	10,451	6,283
	<u>387,267</u>	<u>311,254</u>	<u>277,636</u>
Total interest	<u>\$ 387,267</u>	<u>\$ 311,254</u>	<u>\$ 277,636</u>

<b>2023</b>	<b>2024</b>	<b>2025-2029</b>	<b>2030-2034</b>	<b>2035-2039</b>	<b>Total</b>
\$ 695,000	\$ 580,000	\$ 2,305,000	\$ 665,000	\$ 345,000	\$ 7,200,000
165,000	170,000	960,000	1,175,000	265,000	3,185,000
-	-	-	-	-	1,950,000
<u>55,880</u>	<u>25,114</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>399,859</u>
<u><u>\$ 915,880</u></u>	<u><u>\$ 775,114</u></u>	<u><u>\$ 3,265,000</u></u>	<u><u>\$ 1,840,000</u></u>	<u><u>\$ 610,000</u></u>	<u><u>\$ 12,734,859</u></u>
\$ 143,765	\$ 122,720	\$ 362,755	\$ 124,045	\$ 40,450	\$ 1,372,430
100,938	95,988	393,713	198,906	10,600	1,130,259
-	-	-	-	-	35,879
<u>2,854</u>	<u>879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,202</u>
<u><u>\$ 247,557</u></u>	<u><u>\$ 219,587</u></u>	<u><u>\$ 756,468</u></u>	<u><u>\$ 322,951</u></u>	<u><u>\$ 51,050</u></u>	<u><u>\$ 2,573,770</u></u>

## **Regulatory-Required Supplementary Information**

**City of Haysville, Kansas**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
<b>General Fund</b>	\$ 5,817,231	\$ 5,356,731	\$ (460,500)
<b>Special Purpose Funds</b>			
Special Street and Highway	491,765	412,045	(79,720)
Law Enforcement	241,920	109,575	(132,345)
Library	367,554	358,336	(9,218)
Special Liability	52,175	49,014	(3,161)
Special Alcohol	33,180	7,539	(25,641)
Special Parks and Recreation	11,983	2,735	(9,248)
Recreation Department	807,744	779,274	(28,470)
Transient Guest Tax	99,831	72,065	(27,766)
<b>Bond and Interest Fund</b>	1,459,972	1,459,972	-
<b>Business Funds</b>			
Water-Sewer Utility	3,264,198	2,915,557	(348,641)
Municipal Pool	134,320	131,677	(2,643)
Stormwater	245,946	216,181	(29,765)

**City of Haysville, Kansas**  
**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 1,927,920	\$ 1,989,729	\$ (61,809)
Delinquent	68,795	60,000	8,795
Motor vehicle	275,468	270,316	5,152
Countywide sales tax	1,705,390	1,609,000	96,390
Liquor tax	4,353	3,794	559
Franchise tax	662,273	670,000	(7,727)
Permits and licenses	176,083	178,422	(2,339)
Fines and forfeitures	228,563	198,800	29,763
Interest	20,423	3,500	16,923
Miscellaneous	60,741	71,450	(10,709)
Reimbursements	165,375	153,390	11,985
Transfers from:			
Water-Sewer Utility	282,870	331,933	(49,063)
Stormwater	21,775	19,406	2,369
Special Street and Highway	67,504	83,518	(16,014)
	<u>5,667,533</u>	<u>5,643,258</u>	<u>24,275</u>
<b>Expenditures</b>			
Administration	151,492	166,704	(15,212)
Police department	1,496,626	1,643,316	(146,690)
Parks	230,872	384,696	(153,824)
Planning	35,752	39,611	(3,859)
Municipal Court	146,442	178,643	(32,201)
Street lights	93,350	94,500	(1,150)
Building and grounds	88,581	105,020	(16,439)
Special funds	259,308	291,647	(32,339)
Senior center	67,678	62,527	5,151
Governmental services	247,024	223,121	23,903
Inspections	80,870	80,132	738
Information systems	47,815	49,981	(2,166)
Media specialist	42,687	45,850	(3,163)



**City of Haysville, Kansas**  
**General Fund (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Employee benefits	\$ 1,261,942	\$ 1,417,680	\$ (155,738)
Miscellaneous	3,585	5,000	(1,415)
Bond interest	155,000	155,000	-
Transfers to:			
Multi-Year Capital Improvement Plan	852,695	804,500	48,195
Park Improvement Reserve	65,012	39,303	25,709
Municipal Pool	30,000	30,000	-
<b>Total expenditures</b>	<u>5,356,731</u>	<u>5,817,231</u>	<u>\$ (460,500)</u>
<b>Receipts Over (Under) Expenditures</b>	310,802	(173,973)	
<b>Unencumbered Cash, Beginning</b>	<u>252,357</u>	<u>173,973</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 563,159</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, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Kansas gas tax	\$ 308,712	\$ 304,870	\$ 3,842
County fuel tax	138,022	134,170	3,852
Interest	3,326	130	3,196
Miscellaneous	203	4,619	(4,416)
	<u>450,263</u>	<u>443,789</u>	<u>6,474</u>
<b>Expenditures</b>			
Personnel services	167,023	185,734	(18,711)
Contractual services	42,966	46,900	(3,934)
Commodities	81,565	114,702	(33,137)
Capital outlay	12,103	16,000	(3,897)
Miscellaneous	1,223	2,500	(1,277)
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	19,661	19,661	-
General Fund	67,504	86,268	(18,764)
	<u>412,045</u>	<u>491,765</u>	<u>\$ (79,720)</u>
<b>Receipts Over (Under) Expenditures</b>	38,218	(47,976)	
<b>Unencumbered Cash, Beginning</b>	<u>90,135</u>	<u>48,976</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 128,353</u>	<u>\$ 1,000</u>	

**City of Haysville, Kansas**  
**Law Enforcement**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 114,180	\$ 118,637	\$ (4,457)
Delinquent	4,410	4,000	410
Motor vehicle	17,905	17,574	331
Interest	5,281	1,200	4,081
Vending machine	818	1,150	(332)
Miscellaneous	26,530	-	26,530
	<u>169,124</u>	<u>142,561</u>	<u>26,563</u>
<b>Expenditures</b>			
Personnel services	48,570	175,820	(127,250)
Capital outlay	60,423	65,000	(4,577)
Vending machine	582	1,100	(518)
	<u>109,575</u>	<u>241,920</u>	<u>\$ (132,345)</u>
<b>Receipts Over (Under) Expenditures</b>	59,549	(99,359)	
<b>Unencumbered Cash, Beginning</b>	<u>148,445</u>	<u>99,359</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 207,994</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Library**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 299,758	\$ 311,421	\$ (11,663)
Delinquent	11,577	10,000	1,577
Motor vehicle	47,001	46,133	868
	<u>358,336</u>	<u>367,554</u>	<u>(9,218)</u>
Total receipts			
	<u>358,336</u>	<u>367,554</u>	<u>(9,218)</u>
<b>Expenditures</b>			
Library appropriation	<u>358,336</u>	<u>367,554</u>	<u>\$ (9,218)</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, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 43,468	\$ 44,043	\$ (575)
Delinquent	1,641	1,300	341
Motor vehicle	<u>6,973</u>	<u>6,832</u>	<u>141</u>
Total receipts	<u>52,082</u>	<u>52,175</u>	<u>(93)</u>
<b>Expenditures</b>			
Insurance	<u>49,014</u>	<u>52,175</u>	<u>\$ (3,161)</u>
<b>Receipts Over (Under) Expenditures</b>	3,068	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 3,068</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, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 4,353	\$ 3,794	\$ 559
Interest	460	50	410
Miscellaneous	13	-	13
	<u>4,826</u>	<u>3,844</u>	<u>982</u>
Total receipts			
<b>Expenditures</b>			
Prevention and education	7,539	33,180	<u>\$ (25,641)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,713)	(29,336)	
<b>Unencumbered Cash, Beginning</b>	<u>23,616</u>	<u>29,336</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 20,903</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, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 4,353	\$ 3,794	\$ 559
Interest	181	10	171
	<u>4,534</u>	<u>3,804</u>	<u>730</u>
<b>Total receipts</b>			
	<u>4,534</u>	<u>3,804</u>	<u>730</u>
<b>Expenditures</b>			
Park programs	2,735	4,350	(1,615)
Education connection	-	379	(379)
Capital outlay	-	7,254	(7,254)
	<u>2,735</u>	<u>11,983</u>	<u>\$ (9,248)</u>
<b>Total expenditures</b>			
	<u>2,735</u>	<u>11,983</u>	<u>\$ (9,248)</u>
<b>Receipts Over (Under) Expenditures</b>	1,799	(8,179)	
<b>Unencumbered Cash, Beginning</b>	<u>9,084</u>	<u>8,179</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 10,883</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, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Program fees	\$ 101,748	\$ 101,800	\$ (52)
Admission and memberships	139,846	144,878	(5,032)
Concessions	3,534	4,405	(871)
Latchkey	533,501	536,596	(3,095)
PC sports complex	4,348	4,348	-
Grant	32,572	38,415	(5,843)
Interest	6,070	5,769	301
Miscellaneous	12,063	13,283	(1,220)
	<u>833,682</u>	<u>849,494</u>	<u>(15,812)</u>
<b>Expenditures</b>			
Salaries and wages	575,375	593,176	(17,801)
Commodities	83,679	89,876	(6,197)
Programs	48,410	46,371	2,039
Latchkey	60,592	65,751	(5,159)
PC sports complex	9,821	10,904	(1,083)
Miscellaneous	1,397	1,666	(269)
	<u>779,274</u>	<u>807,744</u>	<u>\$ (28,470)</u>
<b>Receipts Over (Under) Expenditures</b>	54,408	41,750	
<b>Unencumbered Cash, Beginning</b>	<u>211,681</u>	<u>211,680</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 266,089</u>	<u>\$ 253,430</u>	



**City of Haysville, Kansas**  
**Transient Guest Tax**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Transient guest tax	\$ 74,745	\$ 82,000	\$ (7,255)
Miscellaneous	776	-	776
Interest	211	200	11
	<u>75,732</u>	<u>82,200</u>	<u>(6,468)</u>
Total receipts			
	<u>75,732</u>	<u>82,200</u>	<u>(6,468)</u>
<b>Expenditures</b>			
Tourism and convention promotion	72,065	99,831	<u>\$ (27,766)</u>
<b>Receipts Over (Under) Expenditures</b>	3,667	(17,631)	
<b>Unencumbered Cash, Beginning</b>	<u>5,664</u>	<u>17,631</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 9,331</u>	<u>\$ -</u>	

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

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 496
Miscellaneous	7,194
Total receipts	7,690
<b>Expenditures</b>	
Contractual services	6,089
<b>Receipts Over (Under) Expenditures</b>	1,601
<b>Unencumbered Cash, Beginning</b>	25,140
<b>Unencumbered Cash, Ending</b>	\$ 26,741

**City of Haysville, Kansas**  
**Program for the Aged**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Intergovernmental	\$ 35,000
<b>Expenditures</b>	
Personnel services	23,386
Contractual services	10,107
Commodities	1,507
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, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 2,450
Miscellaneous	36,581
Total receipts	39,031
<b>Expenditures</b>	
Capital outlay	55,113
<b>Receipts Over (Under) Expenditures</b>	(16,082)
<b>Unencumbered Cash, Beginning</b>	125,167
<b>Unencumbered Cash, Ending</b>	\$ 109,085

**City of Haysville, Kansas**  
**City Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 516
Miscellaneous	<u>910</u>
Total receipts	1,426
<b>Receipts Over (Under) Expenditures</b>	1,426
<b>Unencumbered Cash, Beginning</b>	<u>26,514</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 27,940</u></u>

**City of Haysville, Kansas**  
**Special Highway Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 1,767
Transfer from Special Street and Highway Fund	<u>20,000</u>
Total receipts	21,767
<b>Unencumbered Cash, Beginning</b>	<u>81,517</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 103,284</u></u>

**City of Haysville, Kansas**  
**Park Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 743
Miscellaneous	164
Transfer from General Fund	65,012
Total receipts	65,919
<b>Expenditures</b>	
Capital outlay	37,424
<b>Receipts Over (Under) Expenditures</b>	28,495
<b>Unencumbered Cash, Beginning</b>	20,548
<b>Unencumbered Cash, Ending</b>	\$ 49,043

**City of Haysville, Kansas**  
**Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 2,597
Miscellaneous	5,868
Transfers from:	
Water-Sewer Utility	79,322
Stormwater	19,661
Special Street and Highway	19,661
Total receipts	127,109
<b>Expenditures</b>	
Capital outlay	123,609
<b>Receipts Over (Under) Expenditures</b>	3,500
<b>Unencumbered Cash, Beginning</b>	179,189
<b>Unencumbered Cash, Ending</b>	\$ 182,689



**City of Haysville, Kansas**  
**Sales Tax Street Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 10,385
Sales tax	490,527
Total receipts	500,912
<b>Expenditures</b>	
Capital outlay	505,963
<b>Receipts Over (Under) Expenditures</b>	(5,051)
<b>Unencumbered Cash, Beginning</b>	330,538
<b>Unencumbered Cash, Ending</b>	\$ 325,487

**City of Haysville, Kansas**  
**Sales Tax Park Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 3,282
Sales tax	123,001
Total receipts	126,283
<b>Expenditures</b>	
Capital outlay	198,055
<b>Receipts Over (Under) Expenditures</b>	(71,772)
<b>Unencumbered Cash, Beginning</b>	123,171
<b>Unencumbered Cash, Ending</b>	\$ 51,399

**City of Haysville, Kansas**  
**Sales Tax Recreation Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 2,230
Sales tax	373,537
Total receipts	375,767
<b>Expenditures</b>	
Certificate of Participation principal	140,000
Certificate of Participation interest	118,595
Capital outlay	132,588
Total expenditures	391,183
<b>Receipts Over (Under) Expenditures</b>	(15,416)
<b>Unencumbered Cash, Beginning</b>	72,534
<b>Unencumbered Cash, Ending</b>	\$ 57,118

**City of Haysville, Kansas**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 345,328	\$ 350,024	\$ (4,696)
Delinquent	20,689	17,000	3,689
Motor vehicle	86,871	85,301	1,570
Special assessments	690,118	651,644	38,474
Interest	15,120	3,500	11,620
Miscellaneous	53,733	5,664	48,069
Transfers from:			
Multi-Year Capital Improvement Plan	184,030	184,030	-
Stormwater	88,428	64,880	23,548
	<u>1,484,317</u>	<u>1,362,043</u>	<u>122,274</u>
Total receipts			
	<u>1,484,317</u>	<u>1,362,043</u>	<u>122,274</u>
<b>Expenditures</b>			
Principal	1,365,000	1,365,000	-
Interest	94,972	94,972	-
	<u>1,459,972</u>	<u>1,459,972</u>	<u>\$ -</u>
Total expenditures			
	<u>1,459,972</u>	<u>1,459,972</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	24,345	(97,929)	
<b>Unencumbered Cash, Beginning</b>	<u>217,402</u>	<u>143,602</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 241,747</u>	<u>\$ 45,673</u>	

**City of Haysville, Kansas**  
**Multi-Year Capital Improvement Plan**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Interest	\$ 11,513
Miscellaneous	198,595
Fees	6,100
Transfer from General Fund	852,695
Total receipts	1,068,903
<b>Expenditures</b>	
Capital outlay	693,555
Transfer to Bond and Interest	184,030
Total expenditures	877,585
<b>Receipts Over (Under) Expenditures</b>	191,318
<b>Unencumbered Cash, Beginning</b>	190,948
<b>Unencumbered Cash, Ending</b>	\$ 382,266

**City of Haysville, Kansas**  
**Haysville Activity Center Acquisition Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 132
<b>Expenditures</b>	
Interest	<u>228</u>
<b>Receipts Over (Under) Expenditures</b>	(96)
<b>Unencumbered Cash, Beginning</b>	<u>161</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 65</u></u>

**City of Haysville, Kansas**  
**Land Bank**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Miscellaneous	\$ 41,500
<b>Expenditures</b>	
Miscellaneous	<u>71,046</u>
Total expenditures	<u>71,046</u>
<b>Receipts Over (Under) Expenditures</b>	(29,546)
<b>Unencumbered Cash, Beginning</b>	<u>105,914</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 76,368</u></u>

**City of Haysville, Kansas**  
**2017 Orchard Acres/Dirck Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 53
<b>Expenditures</b>	
Construction	<u>2,417</u>
<b>Receipts Over (Under) Expenditures</b>	(2,364)
<b>Unencumbered Cash, Beginning</b>	<u>2,364</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>



**City of Haysville, Kansas**  
**Temporary Note 2018 A**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Miscellaneous	\$ 4,050
Interest	571
Total receipts	4,621
<b>Expenditures</b>	
Construction	5,088
Principal	392,909
Interest	9,400
Total expenditures	407,397
<b>Receipts Over (Under) Expenditures</b>	(402,776)
<b>Unencumbered Cash, Beginning</b>	402,776
<b>Unencumbered Cash, Ending</b>	\$ -

**City of Haysville, Kansas**  
**Temporary Note 2018 B**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 701
<b>Expenditures</b>	
Construction	6,017
Principal	98,329
Interest	<u>7,140</u>
Total expenditures	<u>111,486</u>
<b>Receipts Over (Under) Expenditures</b>	(110,785)
<b>Unencumbered Cash, Beginning</b>	<u>110,785</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>

**City of Haysville, Kansas**  
**Bond Series 2018**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Interest on investment	\$ 14
<b>Expenditures</b>	
Construction	<u>3,317</u>
Total expenditures	<u>3,317</u>
<b>Receipts Over (Under) Expenditures</b>	(3,303)
<b>Unencumbered Cash, Beginning</b>	<u>3,303</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>

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

	<u>Actual</u>
<b>Receipts</b>	
Bond proceeds	\$ 1,165,000
Interest on investment	<u>15,929</u>
Total receipts	<u>1,180,929</u>
<b>Expenditures</b>	
Construction	649,273
Issuance costs	21,206
Interest	<u>19,149</u>
Total expenditures	<u>689,628</u>
<b>Receipts Over (Under) Expenditures</b>	491,301
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 491,301</u></u>

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

	<b>Actual</b>
<b>Receipts</b>	
Bond proceeds	\$ 785,000
Interest on investment	494
Total receipts	785,494
<b>Expenditures</b>	
Construction	736,825
Issuance costs	15,580
Total expenditures	752,405
<b>Receipts Over (Under) Expenditures</b>	33,089
<b>Unencumbered Cash, Beginning</b>	-
<b>Unencumbered Cash, Ending</b>	\$ 33,089

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

	<u>Actual</u>
<b>Receipts</b>	
Bond Proceeds	\$ 820,000
Interest on investment	<u>89</u>
Total receipts	<u>820,089</u>
<b>Expenditures</b>	
Principal expense	782,091
Issuance costs	<u>37,998</u>
Total expenditures	<u>820,089</u>
<b>Receipts Over (Under) Expenditures</b>	-
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>

**City of Haysville, Kansas**  
**KDHE Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Grant proceeds	\$ 65,711
Interest	<u>1,243</u>
Total receipts	66,954
<b>Expenditures</b>	
Construction	<u>152,442</u>
<b>Receipts Over (Under) Expenditures</b>	(85,488)
<b>Unencumbered Cash, Beginning</b>	<u>86,451</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 963</u></u>

**City of Haysville, Kansas**  
**Water-Sewer Utility**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Water Department			
Charges for services	\$ 866,461	\$ 898,600	\$ (32,139)
Set up fees	52,575	38,000	14,575
Transfer fees	840	1,000	(160)
Infrastructure Fee	383,824	362,000	21,824
Penalties	27,620	20,000	7,620
Sales tax	10,656	8,000	2,656
Water protection fees	9,844	10,000	(156)
Interest	2,360	800	1,560
Bulk water sales	14	-	14
Temporary services	380	300	80
Miscellaneous	9,747	8,000	1,747
Sewer Department			
Charges for services	1,422,926	1,444,500	(21,574)
Sewer fees	269,898	258,000	11,898
Tap fees	6,250	5,000	1,250
Interest	16,741	3,500	13,241
Miscellaneous	20,223	10,000	10,223
	<u>3,100,359</u>	<u>3,067,700</u>	<u>32,659</u>
<b>Expenditures</b>			
Water Department			
Personnel services	437,415	461,949	(24,534)
Contractual services	497,249	468,177	29,072
Commodities	147,745	156,500	(8,755)
Capital outlay	1,889	10,000	(8,111)
Miscellaneous	5,656	10,500	(4,844)
Transfers to:			
General Fund	110,018	142,729	(32,711)
Equipment Reserve	19,661	19,661	-



**City of Haysville, Kansas**  
**Water-Sewer Utility (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 528,583	\$ 565,967	\$ (37,384)
Contractual services	528,248	613,750	(85,502)
Commodities	203,080	268,250	(65,170)
Capital outlay	50,258	68,500	(18,242)
Miscellaneous	10,242	20,750	(10,508)
Transfers to:			
General Fund	172,852	197,804	(24,952)
Water/Wastewater Bond			
Surplus Reserve	143,000	200,000	(57,000)
Equipment Reserve	59,661	59,661	-
Total expenditures	<u>2,915,557</u>	<u>3,264,198</u>	<u>\$ (348,641)</u>
<b>Receipts Over (Under) Expenditures</b>	184,802	(196,498)	
<b>Unencumbered Cash, Beginning</b>	<u>298,907</u>	<u>227,924</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 483,709</u>	<u>\$ 31,426</u>	

**City of Haysville, Kansas**  
**Municipal Pool**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Admission	\$ 60,621	\$ 56,200	\$ 4,421
Swimming lessons	24,785	18,000	6,785
Concession	21,948	18,500	3,448
Pool rentals	12,230	11,500	730
Interest	314	-	314
Miscellaneous	1,725	100	1,625
Transfer from General Fund	30,000	30,000	-
	<u>151,623</u>	<u>134,300</u>	<u>17,323</u>
<b>Expenditures</b>			
Personnel services	90,680	91,200	(520)
Commodities	39,730	41,635	(1,905)
Miscellaneous	1,267	1,485	(218)
	<u>131,677</u>	<u>134,320</u>	<u>\$ (2,643)</u>
<b>Receipts Over (Under) Expenditures</b>	19,946	(20)	
<b>Unencumbered Cash, Beginning</b>	<u>1,871</u>	<u>12,784</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 21,817</u>	<u>\$ 12,764</u>	

**City of Haysville, Kansas**  
**Stormwater**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
User fees	\$ 214,433	\$ 238,368	\$ (23,935)
Interest	946	60	886
	<u>215,379</u>	<u>238,428</u>	<u>(23,049)</u>
<b>Expenditures</b>			
Personnel services	73,508	85,447	(11,939)
Capital outlay	12,733	53,552	(40,819)
Miscellaneous	76	3,000	(2,924)
Transfers to:			
General Fund	21,775	19,406	2,369
Equipment Reserve	19,661	19,661	-
Bond and Interest	88,428	64,880	23,548
	<u>216,181</u>	<u>245,946</u>	<u>\$ (29,765)</u>
<b>Receipts Over (Under) Expenditures</b>	(802)	(7,518)	
<b>Unencumbered Cash, Beginning</b>	<u>994</u>	<u>7,518</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 192</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, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Transfer from Water-Sewer Utility	\$ 143,000
Miscellaneous	2,767
Total receipts	145,767
<b>Expenditures</b>	
Capital outlay	166,780
<b>Receipts Over (Under) Expenditures</b>	(21,013)
<b>Unencumbered Cash, Beginning</b>	54,800
<b>Unencumbered Cash, Ending</b>	\$ 33,787

**City of Haysville, Kansas**  
**Risk Management**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
Collection on health insurance premium	\$ 704,226
Interest	701
	704,927
Total receipts	704,927
<b>Expenditures</b>	
Claims paid	430,193
Fixed costs - insurance premiums	136,044
Administrative fees	26,658
	592,895
Total expenditures	592,895
<b>Receipts Over (Under) Expenditures</b>	112,032
<b>Unencumbered Cash, Beginning</b>	107,324
<b>Unencumbered Cash, Ending</b>	\$ 219,356

**City of Haysville, Kansas**  
**Haysville Community Library**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

	<b>Actual</b>
<b>Receipts</b>	
City of Haysville	\$ 368,050
South Central Kansas Library System	26,663
State aid	3,428
Fines and copies	11,098
Donation	13,995
Other	9,974
	433,208
Total receipts	433,208
<b>Expenditures</b>	
Personnel services	245,269
Materials	16,406
Commodities	30,105
Contractual services	37,213
Maintenance	21,025
Automation	17,660
Capital outlay	6,029
	373,707
Total expenditures	373,707
<b>Receipts Over (Under) Expenditures</b>	59,501
<b>Unencumbered Cash, Beginning</b>	71,239
<b>Unencumbered Cash, Ending</b>	\$ 130,740

**City of Haysville, Kansas**  
**Agency Fund**  
**Schedule of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended December 31, 2019**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Municipal Court Bond	<u>\$ 8,326</u>	<u>\$ 4,912</u>	<u>\$ 5,012</u>	<u>\$ 8,226</u>