



# **City of Haysville, Kansas**

## **Independent Auditor's Report and Financial Statements and Required Supplementary Information**

**For Year Ended December 31, 2023**



**Contents**

**Independent Auditor’s Report ..... 1**

**Summary Statement of Receipts, Expenditures and Unencumbered Cash ..... 4**

**Notes to Financial Statement..... 6**

**Regulatory-Required Supplementary Information**

    Schedule 1

        Summary of Expenditures – Actual and Budget ..... 16

    Schedule 2

        Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget

            General Fund ..... 17

            Special Purpose Funds

                Special Street and Highway ..... 19

                Law Enforcement..... 20

                Library ..... 21

                Special Liability ..... 22

                Special Alcohol ..... 23

                Special Parks and Recreation ..... 24

                Recreation Department ..... 25

                Transient Guest Tax ..... 26

        Schedule of Receipts and Expenditures – Regulatory Basis – Actual

            Special Purpose Funds

                Office Equipment Reserve..... 27

                Haysville Historical ..... 28

                Program for the Aged ..... 29

                Federal Law Enforcement Trust ..... 30

                City Law Enforcement Trust ..... 31

                ARPA Grant..... 32

                Sustainability Grant ..... 33

                Special Highway Improvement Reserve ..... 34

                Park Improvement Reserve ..... 35

**City of Haysville, Kansas**  
**Contents**  
**December 31, 2023**

---

**Contents**

Schedule 2 (Continued)

Schedule of Receipts and Expenditures – Regulatory Basis – Actual

Equipment Reserve .....	36
Sales Tax Street Reserve .....	37
Sales Tax Park Reserve .....	38
Sales Tax Recreation Reserve .....	39
Fall Festival .....	40

Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget

Bond and Interest Fund .....	41
------------------------------	----

Schedule of Receipts and Expenditures – Regulatory Basis – Actual

Capital Projects Funds

Multi-Year Capital Improvement Plan .....	42
Haysville Activity Center Acquisition Project .....	43
Land Bank .....	44
Temporary Note 2022 A .....	45
Temporary Note 2023 A .....	46

Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget

Business Funds

Water-Sewer Utility .....	47
Municipal Pool .....	49
Stormwater .....	50

Schedule of Receipts and Expenditures – Regulatory Basis – Actual

Business Funds

Water/Wastewater Revenue Bond Surplus Reserve .....	51
Risk Management .....	52

Schedule of Receipts and Expenditures – Regulatory Basis – Actual

Related Municipal Entities

Haysville Community Library .....	53
-----------------------------------	----

Schedule 3

Summary of Receipts and Disbursements – Regulatory Basis – Agency Fund .....	54
--	----

## **Independent Auditor's Report**

The Mayor and City Council  
City of Haysville, Kansas

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Haysville, Kansas, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Haysville, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in *Note 1*.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the "Municipal Financial Reporting Entity," and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

### ***Responsibilities of Management for the Financial Statement***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Supplementary Information***

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

***Forvis Mazars, LLP***

**Wichita, Kansas  
June 28, 2024**

**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Receipts</b>
<b>Primary Governmental Funds</b>			
General Fund	\$ 1,438,947	\$ -	\$ 7,031,842
Special Purpose Funds:			
Special Street and Highway	172,407	-	451,259
Law Enforcement	367,977	-	172,343
Library	-	-	450,439
Special Liability	150	-	58,962
Special Alcohol	29,060	-	9,834
Special Parks and Recreation	13,866	-	8,897
Recreation Department	325,109	-	1,013,178
Transient Guest Tax	122,014	-	75,288
Office Equipment	37,356	-	11,911
Haysville Historical	39,884	-	10,264
Program for the Aged	-	-	47,747
Federal Law Enforcement Trust	73,268	-	31,446
City Law Enforcement Trust	2,827	-	33,239
ARPA Funds	349,172	-	12,292
Sustainability Grant	395,634	-	484,884
Special Highway Improvement Reserve	61,183	-	23,582
Park Improvement Reserve	85,689	-	96,867
Equipment Reserve	145,629	-	224,425
Sales Tax Street Reserve	322,440	-	702,249
Sales Tax Park Reserve	74,941	-	161,924
Sales Tax Recreation Reserve	412,341	-	549,844
Fall Festival	-	-	34,239
Bond and Interest Fund	5,287	-	1,210,346
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	1,255,122	-	1,198,415
Haysville Activity Center Acquisition Project	107	-	401
Land Bank	422,839	-	1
Temporary Note 2022 A	545,032	-	42,576
Temporary Note 2023 A	-	-	3,909,379
Business Funds:			
Water-Sewer Utility	1,411,654	-	3,412,238
Municipal Pool	680	-	205,803
Stormwater	113,258	-	226,950
Water/Wastewater Revenue Bond Surplus			
Reserve	16,920	-	4,060
Risk Management	223,526	-	964,522
Total primary governmental funds	8,464,319	-	22,871,646
<b>Related Municipal Entities</b>			
Haysville Community Library	228,682	-	481,517
Total reporting entity (excluding Agency Fund)	<u>\$ 8,693,001</u>	<u>\$ -</u>	<u>\$ 23,353,163</u>

*The Notes to the Financial Statement are an Integral Part of This Statement*

---

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances</u>	<u>Ending Cash Balance</u>
\$ 6,996,271	\$ 1,474,518	\$ 112,807	\$ 1,587,325
461,397	162,269	10,399	172,668
193,974	346,346	11,434	357,780
450,439	-	-	-
59,112	-	-	-
1,524	37,370	-	37,370
6,347	16,416	-	16,416
1,064,216	274,071	16,205	290,276
51,745	145,557	3,605	149,162
545	48,722	-	48,722
11,929	38,219	224	38,443
47,747	-	-	-
38,246	66,468	-	66,468
-	36,066	-	36,066
360,490	974	-	974
273,985	606,533	18	606,551
-	84,765	-	84,765
53,384	129,172	-	129,172
58,738	311,316	-	311,316
560,052	464,637	-	464,637
92,140	144,725	16,297	161,022
325,358	636,827	376	637,203
7	34,232	7	34,239
1,174,798	40,835	-	40,835
1,212,856	1,240,681	511,677	1,752,358
152	356	-	356
-	422,840	-	422,840
54,502	533,106	-	533,106
321,117	3,588,262	69,350	3,657,612
3,935,238	888,654	461,348	1,350,002
203,090	3,393	391	3,784
140,648	199,560	4,727	204,287
13,469	7,511	-	7,511
783,760	404,288	-	404,288
18,947,276	12,388,689	1,218,865	13,607,554
506,648	203,551	-	203,551
<u>\$ 19,453,924</u>	<u>\$ 12,592,240</u>	<u>\$ 1,218,865</u>	<u>\$ 13,811,105</u>



**City of Haysville, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

**Composition of Cash**

Primary Governmental

INTRUST Bank, N.A.

Regular checking \$ 12,766,100

Petty cash checking 4,060

Treasury savings 9,910

Municipal Court Bond 7,626

Community Bank

Land Bank account 422,840

Risk management account 404,288

Security Bank of KC

Certificates of participation money market 356

Total primary governmental 13,615,180

Related Municipal Entity

Haysville Community Library:

Community Bank

General checking 103,225

Savings account 100,247

Petty cash checking 79

Total related municipal entity 203,551

Agency Fund per Schedule 3 (7,626)

Total reporting entity (excluding  
Agency Fund) \$ 13,811,105

## **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 2023:

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.

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were three budget amendments for this year.

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

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

---

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

ARPA Grant

Sustainability Grant

Special Highway Improvement Reserve

Park Improvement Reserve

Equipment Reserve

Sales Tax Street Reserve

Sales Tax Park Reserve

Sales Tax Recreation Reserve

Fall Festival

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.

### **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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City and Library were \$268,831 and \$43,959, respectively, for KPERS and \$323,755 for KP&F for the year ended December 31, 2023.

#### ***Net Pension Liability***

At December 31, 2023, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$3,913,663 and \$194,539, respectively, and \$1,640,733 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City and Library's proportion of the net pension liability was based on the ratio of the City and Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

#### **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.

#### **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.

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

*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, 2023.

At December 31, 2023, the City's carrying amount of deposits was \$13,602,557 and the bank balances were \$14,073,159. The bank balances were held by INTRUST Bank, N.A. and Community Bank resulting in a concentration of credit risk. Of the bank balances, \$750,000 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, 2023, had a carrying amount of deposits of \$203,551 and a bank balance of \$269,418. \$250,000 of the bank balance was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the Haysville Community Library's name.

## **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.

## **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:

<b>From</b>	<b>To</b>	<b>Amount</b>
Multi-Year Capital Improvement Plan	Bond and Interest	\$ 63,506
General	Multi-Year Capital Improvement Plan	1,099,688
General	Municipal Pool	75,000
General	Office Equipment	10,000
Stormwater	General	24,693
Stormwater	Equipment Reserve	25,729
Special Street and Highway	General	73,548
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	25,729
Waste-Sewer Utility	Bond and Interest	177,867
Waste-Sewer Utility	General	319,813
Waste-Sewer Utility	Equipment Reserve	131,456

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

**Note 9. Capital Projects**

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

	<b>Project Authorization</b>	<b>Expenditures to Date</b>
Infrastructure Design Supplemental Agreement - 63rd Sidewalk	\$ 9,500	\$ -
Digital Sign Replacement at Main & Grand	28,121	28,121
Playground Equipment and Installation - Plagens-Carpenter Park	99,400	99,335
Construction of Corrosion Control Building	244,000	244,000
ERP Pro Community Development Suite	27,245	15,958
Fitness Equipment Purchase	51,465	51,465
Construction of S. Meridian Sidewalk	133,725	114,488
Water Meter Setters	12,609	-
Infrastructure Design Agreement - Wheatland Village Addition	277,400	138,700
Water Supply and Treatment Study	35,000	9,100
Infrastructure Design Supplemental Agreement - ALF	(53,150)	-
Infrastructure Design Supplemental Agreement - D-21	31,500	40,950
2023 Street Program	565,365	558,368
Water Storage Building	62,087	60,464
Installation of Transfer Switch and Generator at Water Wells	63,380	63,380
Repairs to Mixer at Wastewater Treatment Facility	15,300	16,255
Police Patrol Vehicle	40,950	40,950
Shed for Plagens-Carpenter Ball Fields	19,706	19,706
Construction and Maintenance Agreement	10,913	10,913
Taser Replacement	63,261	12,652
John Deere 2032R	34,554	34,554
Toro Sand Pro	28,481	28,421
D-21 Drainage Project	637,553	302,656
Infrastructure Design Agreement - Broadway Sidewalk	97,900	39,160
Infrastructure Design Agreement - Southwest Sanitary Sewer Interceptor	364,000	32,760
Repairs to Historic District Gazebo	10,991	10,991
Infrastructure Design Agreement - S. Main Sidewalk	59,700	15,291
Water Materials Purchase	35,516	-
Trim Light Installation - Multiple Locations	45,706	45,706
GIS License	46,500	15,500
Manhole Rehab	27,860	28,612
Cured in Place Pipe	90,873	84,909
Compensation Study Agreement	42,770	5,000
Swings for Plagens-Carpenter Park	16,297	-
Lowering Water Transmission Line	54,000	-
Mower Purchase	27,308	-
Playground Equipment for Riggs Park	303,669	-



## **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. Events could occur that would change this estimate materially in the near term.

## **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, 2021 through June 30, 2022, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2022 through June 30, 2023. 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. 9-1402 and 9-1405 requires that deposits with statutorily authorized financial institutions are adequately secured. The City and Library bank accounts in total exceeded the federal depository insurance amount of \$250,000 during 2023. Some of the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the City's and Haysville Community Library's name.

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

---

**Note 13. Long-Term Debt**

Changes in long-term debt for the City for the year ended December 31, 2023, were as follows:

<b>Issue</b>	<b>Interest Rates</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>
<b>General Obligation Bond</b>			
Series 2011	2.5%-5.4%	11/1/2011	\$ 107,000
Series 2014	2.0%-3.5%	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
Series 2021 A	1.2%-2.375%	10/1/2021	695,000
<b>Certificate of Participation</b>			
Series 2015	2.0%-4.0%	11/12/2015	3,700,000
<b>Temporary Notes</b>			
2021 A	0.72%	2/18/2021	405,000
2022 A	2.40%	6/1/2022	1,845,000
2023 A	4.25%	8/1/2023	3,925,000
<b>Capital Lease</b>			
Loader	3.50%	2/5/2019	155,103
Backhoe Loader	3.50%	12/31/2019	111,237
Copier	2.40%	6/14/2022	75,196

Total contractual indebtedness

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

---

<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	\$ 60,000	\$ -	\$ 5,000	\$ 55,000	\$ 3,240
10/1/2029	195,000	-	25,000	170,000	5,785
10/1/2030	2,765,000	-	575,000	2,190,000	83,888
10/1/2033	615,000	-	45,000	570,000	19,220
10/1/2039	725,000	-	35,000	690,000	24,395
10/1/2039	230,000	-	10,000	220,000	7,238
10/1/2040	2,045,000	-	160,000	1,885,000	37,275
10/1/2041	670,000	-	25,000	645,000	12,660
	<u>7,305,000</u>	<u>-</u>	<u>880,000</u>	<u>6,425,000</u>	<u>193,701</u>
11/1/2035	<u>2,735,000</u>	<u>-</u>	<u>165,000</u>	<u>2,570,000</u>	<u>100,938</u>
	<u>2,735,000</u>	<u>-</u>	<u>165,000</u>	<u>2,570,000</u>	<u>100,938</u>
2/1/2025	305,000	-	100,000	205,000	1,836
6/1/2024	1,845,000	-	-	1,845,000	44,280
10/1/2025	-	3,925,000	-	3,925,000	-
	<u>2,150,000</u>	<u>3,925,000</u>	<u>100,000</u>	<u>5,975,000</u>	<u>46,116</u>
3/5/2023	33,225	-	33,225	-	1,182
12/31/2024	47,768	-	22,654	25,114	1,672
12/1/2027	69,680	-	13,516	56,164	1,524
	<u>150,673</u>	<u>-</u>	<u>69,395</u>	<u>81,278</u>	<u>4,378</u>
	<u>\$ 12,340,673</u>	<u>\$ 3,925,000</u>	<u>\$ 1,214,395</u>	<u>\$ 15,051,278</u>	<u>\$ 345,133</u>

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

---

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>2024</b>	<b>2025</b>	<b>2026</b>
<b>Principal</b>			
General obligation bonds	\$ 780,000	\$ 805,000	\$ 770,000
Certificate of Participation	170,000	175,000	185,000
Temporary Notes	1,945,000	4,030,000	-
Capital leases	<u>38,957</u>	<u>14,178</u>	<u>14,522</u>
Total principal	<u><u>\$ 2,933,957</u></u>	<u><u>\$ 5,024,178</u></u>	<u><u>\$ 969,522</u></u>
<b>Interest</b>			
General obligation bonds	\$ 168,955	\$ 147,973	\$ 126,148
Certificate of Participation	95,987	90,888	85,637
Temporary Notes	217,871	167,190	-
Capital leases	<u>2,075</u>	<u>860</u>	<u>516</u>
Total interest	<u><u>\$ 484,888</u></u>	<u><u>\$ 406,911</u></u>	<u><u>\$ 212,301</u></u>

**City of Haysville, Kansas**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

---

<u>2027</u>	<u>2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2043</u>	<u>Total</u>
\$ 785,000	\$ 515,000	\$ 1,665,000	\$ 820,000	\$ 285,000	\$ 6,425,000
190,000	200,000	1,130,000	520,000	-	2,570,000
-	-	-	-	-	5,975,000
13,621	-	-	-	-	81,278
<u>\$ 988,621</u>	<u>\$ 715,000</u>	<u>\$ 2,795,000</u>	<u>\$ 1,340,000</u>	<u>\$ 285,000</u>	<u>\$ 15,051,278</u>
\$ 105,285	\$ 84,958	\$ 263,665	\$ 105,763	\$ 10,822	\$ 1,013,569
79,163	72,513	243,619	31,400	-	699,207
-	-	-	-	-	385,061
165	-	-	-	-	3,616
<u>\$ 184,613</u>	<u>\$ 157,471</u>	<u>\$ 507,284</u>	<u>\$ 137,163</u>	<u>\$ 10,822</u>	<u>\$ 2,101,453</u>

***Regulatory-Required Supplementary Information***

**City of Haysville, Kansas**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

<b>Funds</b>	<b>Certified Budget</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
<b>General Fund</b>	\$ 7,808,615	\$ 6,996,271	\$ (812,344)
<b>Special Purpose Funds</b>			
Special Street and Highway	525,041	461,397	(63,644)
Law Enforcement	557,277	193,974	(363,303)
Library	460,196	450,439	(9,757)
Special Liability	60,000	59,112	(888)
Special Alcohol	35,227	1,524	(33,703)
Special Parks and Recreation	22,511	6,347	(16,164)
Recreation Department	1,083,387	1,064,216	(19,171)
Transient Guest Tax	200,932	51,745	(149,187)
<b>Bond and Interest Fund</b>	1,175,536	1,174,798	(738)
<b>Business Funds</b>			
Water-Sewer Utility	3,939,963	3,935,238	(4,725)
Municipal Pool	203,638	203,090	(548)
Stormwater	256,501	140,648	(115,853)

**City of Haysville, Kansas**  
**General Fund**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 2,431,545	\$ 2,469,020	\$ (37,475)
Delinquent	92,248	70,000	22,248
Motor vehicle	319,195	327,275	(8,080)
Countywide sales tax	2,199,376	1,702,102	497,274
Liquor tax	8,246	5,435	2,811
Compensating use tax	-	297,898	(297,898)
Franchise tax	736,903	695,000	41,903
Permits and licenses	215,854	215,111	743
Fines and forfeitures	201,579	229,400	(27,821)
Insurance dividend	29,547	30,000	(453)
Interest	100,996	4,500	96,496
Miscellaneous	99,176	81,429	17,747
Reimbursements	179,123	179,123	-
Transfers from:			
Water-Sewer Utility	319,813	307,034	12,779
Stormwater	24,693	20,729	3,964
Special Street and Highway	73,548	83,522	(9,974)
Total receipts	<u>7,031,842</u>	<u>6,717,578</u>	<u>314,264</u>
<b>Expenditures</b>			
Administration	359,524	385,851	(26,327)
Police department	1,714,384	1,893,974	(179,590)
Parks	376,708	507,840	(131,132)
Planning	64,647	62,350	2,297
Municipal Court	149,023	167,898	(18,875)
Street lights	95,038	94,500	538
Building and grounds	107,008	162,590	(55,582)
Special funds	379,530	405,496	(25,966)
Senior center	96,311	94,814	1,497
Transit	61,770	77,029	(15,259)
Governmental services	322,738	325,622	(2,884)
Inspections	99,999	98,662	1,337
Information systems	139,146	181,505	(42,359)
Media specialist	52,898	53,510	(612)



**City of Haysville, Kansas**  
**General Fund (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Employee benefits	\$ 1,762,861	\$ 1,749,474	\$ 13,387
Miscellaneous	29,998	547,500	(517,502)
Transfers to:			
Multi-Year Capital Improvement Plan	1,099,688	1,000,000	99,688
Office Equipment	10,000	-	10,000
Municipal Pool	75,000	-	75,000
	<u>6,996,271</u>	<u>7,808,615</u>	<u>\$ (812,344)</u>
<b>Receipts Over (Under) Expenditures</b>	35,571	(1,091,037)	
<b>Unencumbered Cash, Beginning</b>	<u>1,438,947</u>	<u>1,091,037</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,474,518</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, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Kansas gas tax	\$ 305,615	\$ 315,230	\$ (9,615)
County fuel tax	134,621	136,670	(2,049)
Interest	11,006	1,000	10,006
Miscellaneous	17	-	17
	<u>451,259</u>	<u>452,900</u>	<u>(1,641)</u>
<b>Total receipts</b>			
	<u>451,259</u>	<u>452,900</u>	<u>(1,641)</u>
<b>Expenditures</b>			
Personnel services	173,336	207,341	(34,005)
Contractual services	4,734	3,500	1,234
Commodities	123,483	147,700	(24,217)
Capital outlay	35,082	34,750	332
Miscellaneous	5,485	2,500	2,985
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	25,729	25,728	1
General Fund	73,548	83,522	(9,974)
	<u>461,397</u>	<u>525,041</u>	<u>\$ (63,644)</u>
<b>Total expenditures</b>			
	<u>461,397</u>	<u>525,041</u>	<u>\$ (63,644)</u>
<b>Receipts Over (Under) Expenditures</b>	(10,138)	(72,141)	
<b>Unencumbered Cash, Beginning</b>	<u>172,407</u>	<u>113,557</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 162,269</u>	<u>\$ 41,416</u>	

**City of Haysville, Kansas**  
**Law Enforcement**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 147,742	\$ 152,259	\$ (4,517)
Delinquent	5,079	3,200	1,879
Motor vehicle	18,807	19,364	(557)
Interest	7	680	(673)
Vending machine	623	800	(177)
Miscellaneous	85	-	85
	<u>172,343</u>	<u>176,303</u>	<u>(3,960)</u>
Total receipts			
<b>Expenditures</b>			
Personnel services	56,144	511,577	(455,433)
Capital outlay	-	45,000	(45,000)
Vending machine	359	700	(341)
Miscellaneous	137,471	-	137,471
	<u>193,974</u>	<u>557,277</u>	<u>\$ (363,303)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	(21,631)	(380,974)	
<b>Unencumbered Cash, Beginning</b>	<u>367,977</u>	<u>380,974</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 346,346</u>	<u>\$ -</u>	

## City of Haysville, Kansas

## Library

## Schedule of Receipts and Expenditures – Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2023

---

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 387,747	\$ 399,679	\$ (11,932)
Delinquent	13,331	9,684	3,647
Motor vehicle	49,361	50,833	(1,472)
	<u>450,439</u>	<u>460,196</u>	<u>(9,757)</u>
Total receipts			
	<u>450,439</u>	<u>460,196</u>	<u>(9,757)</u>
<b>Expenditures</b>			
Library appropriation	<u>450,439</u>	<u>460,196</u>	<u>\$ (9,757)</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, 2023

---

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 51,195	\$ 51,517	\$ (322)
Delinquent	1,815	1,552	263
Motor vehicle	<u>5,952</u>	<u>6,078</u>	<u>(126)</u>
Total receipts	<u>58,962</u>	<u>59,147</u>	<u>(185)</u>
<b>Expenditures</b>			
Insurance	<u>59,112</u>	<u>60,000</u>	<u>\$ (888)</u>
<b>Receipts Over (Under) Expenditures</b>	(150)	(853)	
<b>Unencumbered Cash, Beginning</b>	<u>150</u>	<u>853</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Special Alcohol**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 8,246	\$ 5,435	\$ 2,811
Interest	1,585	60	1,525
Miscellaneous	<u>3</u>	<u>-</u>	<u>3</u>
Total receipts	<u>9,834</u>	<u>5,495</u>	<u>4,339</u>
<b>Expenditures</b>			
Prevention and education	<u>1,524</u>	<u>35,227</u>	<u>\$ (33,703)</u>
<b>Receipts Over (Under) Expenditures</b>	8,310	(29,732)	
<b>Unencumbered Cash, Beginning</b>	<u>29,060</u>	<u>29,732</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 37,370</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, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Local alcohol liquor tax	\$ 8,246	\$ 5,435	\$ 2,811
Interest	643	40	603
Miscellaneous	<u>8</u>	<u>-</u>	<u>8</u>
Total receipts	<u>8,897</u>	<u>5,475</u>	<u>3,422</u>
<b>Expenditures</b>			
Park programs	750	750	-
Capital outlay	-	21,761	(21,761)
Miscellaneous	<u>5,597</u>	<u>-</u>	<u>5,597</u>
Total expenditures	<u>6,347</u>	<u>22,511</u>	<u>\$ (16,164)</u>
<b>Receipts Over (Under) Expenditures</b>	2,550	(17,036)	
<b>Unencumbered Cash, Beginning</b>	<u>13,866</u>	<u>17,036</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 16,416</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, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Program fees	\$ 130,072	\$ 131,945	\$ (1,873)
Admission and memberships	139,874	141,976	(2,102)
Concessions	7,669	8,648	(979)
Latchkey	669,599	674,674	(5,075)
PC sports complex	1,040	1,040	-
Grant	35,958	40,478	(4,520)
Rentals	9,460	9,474	(14)
Interest	18,927	19,000	(73)
Miscellaneous	579	479	100
Total receipts	<u>1,013,178</u>	<u>1,027,714</u>	<u>(14,536)</u>
<b>Expenditures</b>			
Salaries and wages	781,336	777,806	3,530
Commodities	89,077	109,580	(20,503)
Programs	52,051	57,958	(5,907)
Latchkey	86,633	85,769	864
PC sports complex	11,830	11,553	277
Grant	40,566	40,478	88
Miscellaneous	2,723	243	2,480
Total expenditures	<u>1,064,216</u>	<u>1,083,387</u>	<u>\$ (19,171)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(51,038)</u>	<u>(55,673)</u>	
<b>Unencumbered Cash, Beginning</b>	<u>325,109</u>	<u>328,427</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 274,071</u>	<u>\$ 272,754</u>	



**City of Haysville, Kansas**  
**Transient Guest Tax**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Transient guest tax	\$ 68,738	\$ 82,250	\$ (13,512)
Interest	<u>6,550</u>	<u>200</u>	<u>6,350</u>
Total receipts	<u>75,288</u>	<u>82,450</u>	<u>(7,162)</u>
<b>Expenditures</b>			
Tourism and convention promotion	<u>51,745</u>	<u>200,932</u>	<u>\$ (149,187)</u>
<b>Receipts Over (Under) Expenditures</b>	23,543	(118,482)	
<b>Unencumbered Cash, Beginning</b>	<u>122,014</u>	<u>118,482</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 145,557</u>	<u>\$ -</u>	

**City of Haysville, Kansas**  
**Office Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 1,898
Miscellaneous	13
Transfer from General Fund	<u>10,000</u>
Total receipts	11,911
<b>Expenditures</b>	
Capital outlay	<u>545</u>
<b>Receipts Over (Under) Expenditures</b>	11,366
<b>Unencumbered Cash, Beginning</b>	<u>37,356</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 48,722</u></u>

**City of Haysville, Kansas**  
**Haysville Historical**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 1,958
Miscellaneous	<u>8,306</u>
Total receipts	10,264
<b>Expenditures</b>	
Contractual services	<u>11,929</u>
<b>Receipts Over (Under) Expenditures</b>	(1,665)
<b>Unencumbered Cash, Beginning</b>	<u>39,884</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 38,219</u></u>

**City of Haysville, Kansas**  
**Program for the Aged**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Intergovernmental	\$ 47,747
<b>Expenditures</b>	
Personnel services	29,282
Contractual services	6,959
Commodities	416
Miscellaneous	11,090
	<u>47,747</u>
Total expenditures	<u>47,747</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**  
**Federal Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 3,924
Miscellaneous	<u>27,522</u>
Total receipts	31,446
<b>Expenditures</b>	
Miscellaneous	<u>38,246</u>
<b>Receipts Over (Under) Expenditures</b>	(6,800)
<b>Unencumbered Cash, Beginning</b>	<u>73,268</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 66,468</u></u>

**City of Haysville, Kansas**  
**City Law Enforcement Trust**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 33,239
<b>Expenditures</b>	
Miscellaneous	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	33,239
<b>Unencumbered Cash, Beginning</b>	<u>2,827</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 36,066</u></u>

**City of Haysville, Kansas**  
**American Rescue Plan Act (ARPA) Grant**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Grants	\$ -
Interest	<u>12,292</u>
Total receipts	<u>12,292</u>
<b>Expenditures</b>	
Project expenses	<u>360,490</u>
Total expenditures	<u>360,490</u>
<b>Receipts Over (Under) Expenditures</b>	(348,198)
<b>Unencumbered Cash, Beginning</b>	<u>349,172</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 974</u></u>

**City of Haysville, Kansas**  
**Sustainability Grant Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Grants	\$ 455,414
Interest	<u>29,470</u>
Total receipts	<u>484,884</u>
<b>Expenditures</b>	
Miscellaneous	<u>273,985</u>
<b>Receipts Over (Under) Expenditures</b>	210,899
<b>Unencumbered Cash, Beginning</b>	<u>395,634</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 606,533</u></u>



**City of Haysville, Kansas**  
**Special Highway Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 3,582
Miscellaneous	-
Transfer from Special Street and Highway Fund	<u>20,000</u>
Total receipts	23,582
<b>Expenditures</b>	
Capital outlay	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	23,582
<b>Unencumbered Cash, Beginning</b>	<u>61,183</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 84,765</u></u>

**City of Haysville, Kansas**  
**Park Improvement Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 5,147
Permits	<u>91,720</u>
Total receipts	96,867
<b>Expenditures</b>	
Fireworks	<u>53,384</u>
<b>Receipts Over (Under) Expenditures</b>	43,483
<b>Unencumbered Cash, Beginning</b>	<u>85,689</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 129,172</u></u>

**City of Haysville, Kansas**  
**Equipment Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 9,716
Miscellaneous	31,795
Transfers from:	
Water-Sewer Utility	131,456
Stormwater	25,729
Special Street and Highway	<u>25,729</u>
Total receipts	224,425
<b>Expenditures</b>	
Capital outlay	<u>58,738</u>
<b>Receipts Over (Under) Expenditures</b>	165,687
<b>Unencumbered Cash, Beginning</b>	<u>145,629</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 311,316</u></u>

**City of Haysville, Kansas**  
**Sales Tax Street Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 23,449
Sales tax	<u>678,800</u>
Total receipts	702,249
<b>Expenditures</b>	
Capital outlay	<u>560,052</u>
<b>Receipts Over (Under) Expenditures</b>	142,197
<b>Unencumbered Cash, Beginning</b>	<u>322,440</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 464,637</u></u>

**City of Haysville, Kansas**  
**Sales Tax Park Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 5,524
Miscellaneous	-
Sales tax	<u>156,400</u>
Total receipts	161,924
<b>Expenditures</b>	
Capital outlay	<u>92,140</u>
<b>Receipts Over (Under) Expenditures</b>	69,784
<b>Unencumbered Cash, Beginning</b>	<u>74,941</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 144,725</u></u>

**City of Haysville, Kansas**  
**Sales Tax Recreation Reserve**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 27,444
Miscellaneous	-
Sales tax	<u>522,400</u>
Total receipts	<u>549,844</u>
<b>Expenditures</b>	
Debt payment	265,758
Reserved expense	51,391
Office expense	8,209
Programs	<u>-</u>
Total expenditures	<u>325,358</u>
<b>Receipts Over (Under) Expenditures</b>	224,486
<b>Unencumbered Cash, Beginning</b>	<u>412,341</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 636,827</u></u>

**City of Haysville, Kansas**  
**Fall Festival Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

**Receipts**

Admissions	\$ 28,620
Donation	5,500
Miscellaneous	<u>119</u>
Total receipts	<u>34,239</u>

**Expenditures**

Miscellaneous	<u>7</u>
---------------	----------

<b>Receipts Over (Under) Expenditures</b>	<u>34,232</u>
---	---------------

<b>Unencumbered Cash, Beginning</b>	<u>-</u>
-------------------------------------	----------

<b>Unencumbered Cash, Ending</b>	<u><u>\$ 34,232</u></u>
----------------------------------	-------------------------

**City of Haysville, Kansas**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Taxes and shared receipts:			
Ad valorem	\$ 314,221	\$ 316,112	\$ (1,891)
Delinquent	7,030	12,000	(4,970)
Motor vehicle	35,097	36,993	(1,896)
Special assessments	594,892	564,987	29,905
Interest	17,733	1,270	16,463
Transfers from:			
Multi-Year Capital Improvement Plan	63,506	63,506	-
Water-Sewer Utility	177,867	177,867	-
	<u>1,210,346</u>	<u>1,172,735</u>	<u>37,611</u>
<b>Expenditures</b>			
Principal	980,000	980,000	-
Interest	194,798	195,536	(738)
	<u>1,174,798</u>	<u>1,175,536</u>	<u>\$ (738)</u>
<b>Receipts Over (Under) Expenditures</b>	35,548	(2,801)	
<b>Unencumbered Cash, Beginning</b>	<u>5,287</u>	<u>2,801</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 40,835</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, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$ 91,072
Miscellaneous	7,655
Sales of Surplus Property	-
Transfer from General Fund	<u>1,099,688</u>
Total receipts	<u>1,198,415</u>
<b>Expenditures</b>	
Capital outlay	1,149,350
Transfer to Bond and Interest	<u>63,506</u>
Total expenditures	<u>1,212,856</u>
<b>Receipts Over (Under) Expenditures</b>	(14,441)
<b>Unencumbered Cash, Beginning</b>	<u>1,255,122</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 1,240,681</u></u>

**City of Haysville, Kansas**  
**Haysville Activity Center Acquisition Project**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Interest	\$       401
<b>Expenditures</b>	
Interest	<u>152</u>
<b>Receipts Over (Under) Expenditures</b>	249
<b>Unencumbered Cash, Beginning</b>	<u>107</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$       356</u></u>

**City of Haysville, Kansas**  
**Land Bank**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Miscellaneous	\$       1
<b>Expenditures</b>	
Miscellaneous	<u>          -</u>
<b>Receipts Over (Under) Expenditures</b>	1
<b>Unencumbered Cash, Beginning</b>	<u>422,839</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$   422,840</u></u>

City of Haysville, Kansas  
 Temporary Note 2022 A  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2023

---

	<u>Actual</u>
<b>Receipts</b>	
Grant	\$ -
Interest	<u>42,576</u>
Total receipts	<u>42,576</u>
<b>Expenditures</b>	
Capital Outlay	<u>54,502</u>
<b>Receipts Over (Under) Expenditures</b>	(11,926)
<b>Unencumbered Cash, Beginning</b>	<u>545,032</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 533,106</u></u>

**City of Haysville, Kansas**  
**Temporary Note 2023 A**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Grant	\$ 3,909,379
Interest	<u>-</u>
Total receipts	<u>3,909,379</u>
<b>Expenditures</b>	
Capital Outlay	<u>321,117</u>
<b>Receipts Over (Under) Expenditures</b>	3,588,262
<b>Unencumbered Cash, Beginning</b>	<u>-</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 3,588,262</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, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Water Department			
Charges for services	\$ 1,003,063	\$ 1,000,482	\$ 2,581
Set up fees	117,190	112,604	4,586
Infrastructure fee	400,818	400,770	48
Penalties	52,720	53,044	(324)
Sales tax	20,585	20,598	(13)
Interest	16,256	15,500	756
Bulk water sales	449	-	449
Temporary services	300	-	300
Miscellaneous	6,493	6,957	(464)
Sewer Department			
Charges for services	1,436,009	1,422,983	13,026
Sewer fees	271,212	270,931	281
Tap fees	21,950	22,000	(50)
Interest	59,116	59,500	(384)
Miscellaneous	6,077	6,606	(529)
Total receipts	<u>3,412,238</u>	<u>3,391,975</u>	<u>20,263</u>
<b>Expenditures</b>			
Water Department			
Personnel services	453,164	463,900	(10,736)
Contractual services	770,211	998,039	(227,828)
Commodities	369,884	415,513	(45,629)
Capital outlay	3,718	3,598	120
Miscellaneous	11,744	13,542	(1,798)
Transfers to:			
General Fund	138,253	138,700	(447)
Equipment Reserve	105,728	105,728	-

**City of Haysville, Kansas**  
**Water-Sewer Utility (Continued)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 519,650	\$ 539,100	\$ (19,450)
Contractual services	712,905	370,332	342,573
Commodities	454,371	494,027	(39,656)
Capital outlay	651	651	-
Miscellaneous	9,804	9,500	304
Transfers to:			
General Fund	181,560	183,000	(1,440)
Bond and Interest	177,867	178,605	(738)
Equipment Reserve	25,728	25,728	-
Total expenditures	<u>3,935,238</u>	<u>3,939,963</u>	<u>\$ (4,725)</u>
<b>Receipts Over (Under) Expenditures</b>	(523,000)	(547,988)	
<b>Unencumbered Cash, Beginning</b>	<u>1,411,654</u>	<u>1,618,927</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 888,654</u>	<u>\$ 1,070,939</u>	

**City of Haysville, Kansas**  
**Municipal Pool**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Admission	\$ 62,932	\$ 62,932	\$ -
Swimming lessons	28,271	28,271	-
Concession	25,729	25,729	-
Pool rentals	12,480	12,480	-
Interest	854	810	44
Miscellaneous	537	537	-
Transfer from General Fund	75,000	75,000	-
Total receipts	<u>205,803</u>	<u>205,759</u>	<u>44</u>
<b>Expenditures</b>			
Personnel services	143,710	144,376	(666)
Commodities	58,085	57,967	118
Miscellaneous	1,295	1,295	-
Total expenditures	<u>203,090</u>	<u>203,638</u>	<u>\$ (548)</u>
<b>Receipts Over (Under) Expenditures</b>	2,713	2,121	
<b>Unencumbered Cash, Beginning</b>	<u>680</u>	<u>673</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 3,393</u>	<u>\$ 2,794</u>	



**City of Haysville, Kansas**  
**Stormwater**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
User fees	\$ 217,583	\$ 214,000	\$ 3,583
Stormwater collections	(56)	-	(56)
Interest	8,877	600	8,277
Miscellaneous	546	-	546
	<u>226,950</u>	<u>214,600</u>	<u>12,350</u>
<b>Expenditures</b>			
Personnel services	87,871	116,238	(28,367)
Capital outlay	796	90,806	(90,010)
Miscellaneous	1,559	3,000	(1,441)
Transfers to:			
General Fund	24,693	20,729	3,964
Equipment Reserve	25,729	25,728	1
	<u>140,648</u>	<u>256,501</u>	<u>\$ (115,853)</u>
<b>Receipts Over (Under) Expenditures</b>	86,302	(41,901)	
<b>Unencumbered Cash, Beginning</b>	<u>113,258</u>	<u>41,901</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 199,560</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, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Miscellaneous	\$      4,060
<b>Expenditures</b>	
Capital outlay	<u>13,469</u>
<b>Receipts Over (Under) Expenditures</b>	(9,409)
<b>Unencumbered Cash, Beginning</b>	<u>16,920</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$      7,511</u></u>

**City of Haysville, Kansas**  
**Risk Management**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
Collection on health insurance premium	\$ 961,129
Interest	<u>3,393</u>
Total receipts	<u>964,522</u>
<b>Expenditures</b>	
Claims paid	462,756
Fixed costs - insurance premiums	263,897
Administrative fees	<u>57,107</u>
Total expenditures	<u>783,760</u>
<b>Receipts Over (Under) Expenditures</b>	180,762
<b>Unencumbered Cash, Beginning</b>	<u>223,526</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 404,288</u></u>

**City of Haysville, Kansas**  
**Haysville Community Library**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

	<u>Actual</u>
<b>Receipts</b>	
City of Haysville	\$ 449,803
South Central Kansas Library System	100
State aid	3,190
Fines and copies	10,016
Donation	17,484
Other	<u>924</u>
Total receipts	<u>481,517</u>
<b>Expenditures</b>	
Personnel services	289,009
Materials	32,496
Commodities	35,953
Contractual services	47,985
Maintenance	20,942
Automation	66,402
Capital outlay	<u>13,861</u>
Total expenditures	<u>506,648</u>
<b>Receipts Over (Under) Expenditures</b>	(25,131)
<b>Unencumbered Cash, Beginning</b>	<u>228,682</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 203,551</u></u>

**City of Haysville, Kansas**  
**Agency Fund**  
**Schedule of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended December 31, 2023**

---

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court Bond	<u>\$ 7,683</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ 7,626</u>