



City of Haysville, Kansas

Independent Auditor's Report, Financial Statements and Required Supplementary Information

For Year Ended December 31, 2025



City of Haysville, Kansas
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For the Year Ended December 31, 2025

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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, 2025, 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, 2025, 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, 2025, 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 City of Haysville, Kansas 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 29, 2026**

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Primary Governmental Funds			
General Fund	\$ 1,307,647	\$ -	\$ 7,454,730
Special Purpose Funds:			
Special Street and Highway	171,483	-	449,711
Law Enforcement	344,827	-	203,152
Library	47,134	-	533,178
Special Liability	-	-	61,094
Special Alcohol	49,013	-	12,901
Special Parks and Recreation	14,666	-	11,602
Recreation Department	181,025	-	1,071,773
Transient Guest Tax	194,752	-	113,216
Office Equipment Reserve	46,128	-	1,641
Haysville Historical	47,981	-	11,048
Federal Law Enforcement Trust	99,191	-	33,758
Opioid Fund	77,798	-	19,641
CDBG-CV	-	-	20,250
Sustainability Grant	507,246	-	16,507
Special Highway Improvement Reserve	109,284	-	24,212
Park Improvement Reserve	55,322	-	70,492
Library Building	-	-	5,000
Equipment Reserve	273,276	-	34,842
Sales Tax Street Reserve	352,335	-	669,095
Sales Tax Recreation Reserve	616,993	-	19,283
Sales Tax Park and Recreation	36,940	-	526,718
Fall Festival	34,905	-	48,205
Bond and Interest Fund	29,790	-	1,147,859
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	554,237	-	1,105,896
Haysville Activity Center Acquisition Project	379	-	111
Land Bank	444,850	-	14,675
Temporary Note 2023 A	318,995	-	5,929
Temporary Note 2024 A	781,330	-	14,005
Bond Series 2025 A	-	-	5,251,629
Temporary Note 2025 A	-	-	2,749,085
Business Funds:			
Water-Sewer Utility	1,276,698	-	3,207,546
Municipal Pool	5,053	-	244,787
Stormwater	268,035	-	228,154
Water/Wastewater Revenue Bond Surplus Reserve	-	-	3,093
Risk Management	776,119	-	843,948
Total primary governmental funds	9,023,432	-	26,228,766
Related Municipal Entities			
Haysville Community Library	172,608	-	637,953
Total reporting entity (excluding Agency Fund)	\$ 9,196,040	\$ -	\$ 26,866,719

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

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

(Continued)

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances</u>	<u>Ending Cash Balance</u>
\$ 7,730,928	\$ 1,031,449	\$ 194,690	\$ 1,226,139
459,598	161,596	29,667	191,263
242,563	305,416	25	305,441
580,312	-	-	-
59,677	1,417	-	1,417
1,141	60,773	-	60,773
5,374	20,894	-	20,894
1,233,739	19,059	19,088	38,147
67,500	240,468	142	240,610
-	47,769	-	47,769
3,650	55,379	239	55,618
38,334	94,615	-	94,615
-	97,439	-	97,439
20,250	-	-	-
242,053	281,700	68	281,768
-	133,496	-	133,496
24,014	101,800	-	101,800
-	5,000	-	5,000
51,196	256,922	-	256,922
642,331	379,099	-	379,099
336,338	299,938	8,075	308,013
335,088	228,570	132,872	361,442
47,305	35,805	12	35,817
1,159,264	18,385	-	18,385
126,121	1,534,012	404,173	1,938,185
85	405	-	405
-	459,525	-	459,525
324,924	-	-	-
795,335	-	-	-
5,054,784	196,845	-	196,845
1,812,089	936,996	881,641	1,818,637
3,527,492	956,752	158,081	1,114,833
248,686	1,154	668	1,822
323,145	173,044	120,373	293,417
3,093	-	-	-
1,062,782	557,285	88,972	646,257
26,559,191	8,693,007	2,038,786	10,731,793
542,188	268,373	-	268,373
<u>\$ 27,101,379</u>	<u>\$ 8,961,380</u>	<u>\$ 2,038,786</u>	<u>\$ 11,000,166</u>

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

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

(Continued)

Composition of Cash

Primary Governmental

INTRUST Bank, N.A.

Regular checking \$ 9,611,112

Petty cash checking 4,060

Treasury savings 10,293

Municipal Court Bond 7,626

Community Bank

Land Bank account 459,525

Risk management account 646,257

Security Bank of KC

Certificates of participation money market 546

Total primary governmental 10,739,419

Related Municipal Entity

Haysville Community Library:

Community Bank

General checking 161,536

Savings account 106,087

Petty cash checking 750

Total related municipal entity 268,373

Agency Fund per Schedule 3 (7,626)

Total reporting entity (excluding
Agency Fund) \$ 11,000,166

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 2025:

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.).

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

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 public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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 two budget amendments for this year.

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

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

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 Reserve

Haysville Historical

Program for the Aged

Federal Law Enforcement Trust

Opioid Fund

CDBG-CV

Sustainability Grant

Special Highway Improvement Reserve

Park Improvement Reserve

Equipment Reserve

Sales Tax Street Reserve

Sales Tax Park Reserve

Sales Tax Recreation Reserve

Sales Tax Park and Recreation

Fall Festival

Library Building

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.gov 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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City and Library were \$395,078 and \$49,146, respectively, for KPERS and \$417,794 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$2,934,377 and \$203,391, respectively, and \$3,363,566 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.gov 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

Paid Time Off Policy

The City has adopted a Paid Time Off (PTO) policy for employees hired on or after January 9, 2023. Under this policy, PTO combines vacation, sick leave, and personal holidays into a single leave program that may be used for vacation, illness, personal business, or other qualifying purposes.

Eligible employees accrue PTO each pay period based on their length of service, as defined in the City's personnel policies. Accrual rates increase with years of service and PTO is earned as work is performed. Employees must work or utilize paid leave for at least 50 percent of their scheduled hours during a pay period to earn PTO for that period. Accumulated PTO is subject to a maximum cap of 600 hours. Any amounts in excess of this cap are forfeited. Employees do not accrue PTO during periods of unpaid leave or suspension. Upon separation from employment, employees who voluntarily terminate with at least two weeks' notice are eligible to receive payment for accrued and unused PTO, up to the maximum allowable balance. Employees separating with less than six months of service are not eligible for payout of any leave.

Employees hired prior to January 9, 2023 may elect to remain under the previous vacation, sick leave, and personal holiday system, rather than participate in the PTO program.

Vacation

Employees hired prior to January 9, 2023 who elect to remain under the previous vacation policy are granted vacation leave credited annually on the employee's anniversary (hire-in) date as follows:

Start of year 2	40 working hours
Start of years 3-5	80 working hours
Start of years 6-10	120 working hours
Start of years 11-15	160 working hours
Start of years 16-20	200 working hours
Start of years 21-25	240 working hours
Start of years 26-30	280 working hours
Start of years 31-35	320 working hours
Start of years 36-40	360 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.

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

Sick Leave

Employees hired prior to January 9, 2023 who elect to remain under the previous sick leave policy 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 100% sick leave pay for hours in excess of eight hundred or take 100% vacation for the hours in excess of eight hundred. If the 100% 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. Effective January 1, 2026, K.S.A. 9-1402 authorized financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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, 2025.

At December 31, 2025, the City's carrying amount of deposits was \$10,731,793 and the bank balances were \$11,288,548. 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, 2025, had a carrying amount of deposits of \$268,373 and a bank balance of \$347,195. \$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.

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

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:

From	To	Amount
Multi-Year Capital Improvement Plan	Bond and Interest	\$ 64,601
General	Multi-Year Capital Improvement Plan	1,031,925
General	Municipal Pool	104,500
General	Park Improvement Reserve	67,880
Stormwater	General	38,088
Special Street and Highway	General	68,883
Special Street and Highway	Special Highway Improvement Reserve	20,000
Waste-Sewer Utility	Bond and Interest	182,719
Waste-Sewer Utility	General	329,144
Temporary Note 2024 A	Bond and Interest	7,137
Temporary Note 2024 A	Bond Series 2025 A	294,753
Water/Wastewater Revenue Bond Surplus Reserve	Waste-Sewer Utility	3,093
Risk Management	General	12,154
Temporary Note 2023 A	Bond Series 2025 A	199,761

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

Note 9. Capital Projects

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

	Project Authorization	Expenditures to Date
Lakefield Addition Design	\$ 190,325	\$ 166,725
Accessible Playground Equipment for Riggs Park	80,731	80,731
Sunnyside Water Main Replacement	210,287	210,287
Paving Gravel Streets	620,038	605,503
Dorner Park Drive Slurry Seal	58,322	58,322
Antique Light Poles	21,240	21,240
Angel of Hope Memorial Expansion	14,450	14,450
Cured in Place Pipe	44,086	44,086
Waste Tire Grant Program	17,016	17,016
Accessible Playground Equipment for Cohlma Park	76,577	-
Chemical Applicator for Park Department	22,270	22,270
Annual Sidewalk Repairs	32,145	40,158
Salt & Sand Bin Repair	56,950	58,640
Supplemental Agreement Re: Water Supply & Treatment Study	76,000	51,397
Design Agreement Re: Sandy Ave. & A St. Waterline	31,900	20,735
2024 Ford Expedition	59,290	59,290
Purchase Fire Hydrants	29,050	27,494
Purchase Mowers	32,760	32,760
2025 Ford Ranger	44,600	45,403
Historic District Sidewalks	60,000	-
Design Agreement Re: Infrastructure Around ALF	21,500	18,113
Lakefield Addition Infrastructure	1,544,623	686,582
Sarah Lane Street Reconstruction	24,553	-
Recoating Pool Slide	27,693	-
River Forest Addition (Around ALF) Infrastructure	357,120	-

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, 2024 through June 30, 2025, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2025 through June 30, 2026. 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 2025. 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, 2025

Note 13. Long-Term Debt

Changes in long-term debt for the City for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bond				
Series 2011	2.5%-5.4%	11/1/2011	\$ 107,000	10/1/2032
Series 2014	2.0%-3.5%	6/4/2014	369,000	10/1/2029
Refunding Series 2016	2.00%-3.250%	2/1/2016	6,455,000	10/1/2030
Series 2018	2.5%-4.0%	8/30/2018	785,000	10/1/2033
Series 2019 A	2.0%-4.0%	1/31/2019	820,000	10/1/2039
Series 2019 B	2.75%-4.25%	4/30/2019	260,000	10/1/2039
Series 2020 A	1.5%-2.0%	10/1/2020	2,365,000	10/1/2040
Series 2021 A	1.2%-2.375%	10/1/2021	695,000	10/1/2041
Series 2024 A	3.6%-4.25%	5/30/2024	1,390,000	10/1/2044
Series 2025 A	4.0%-5.0%	9/30/2025	4,565,000	10/1/2046
Certificate of Participation				
Series 2015	2.0%-4.0%	11/12/2015	3,700,000	11/1/2035
Temporary Notes				
2021 A	0.72%	2/18/2021	405,000	2/1/2025
2023 A	4.25%	8/1/2023	3,925,000	10/1/2025
2024 A	4.00%	6/27/2024	870,000	4/1/2026
2025 A	3.50%	5/1/2025	2,705,000	10/1/2027
Capital Lease				
Copier	2.40%	6/14/2022	75,196	12/1/2027

Total contractual indebtedness

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ 2,700
145,000	-	25,000	120,000	4,498
1,735,000	-	480,000	1,255,000	52,988
520,000	-	50,000	470,000	16,170
655,000	-	35,000	620,000	22,995
210,000	-	10,000	200,000	6,388
1,715,000	-	170,000	1,545,000	30,675
615,000	-	30,000	585,000	11,560
1,390,000	-	45,000	1,345,000	55,914
-	4,565,000	-	4,565,000	-
<u>7,035,000</u>	<u>4,565,000</u>	<u>850,000</u>	<u>10,750,000</u>	<u>203,888</u>
 2,400,000	 -	 175,000	 2,225,000	 90,888
<u>2,400,000</u>	<u>-</u>	<u>175,000</u>	<u>2,225,000</u>	<u>90,888</u>
 105,000	 -	 105,000	 -	 378
3,925,000	-	3,925,000	-	83,406
870,000	-	870,000	-	17,400
-	2,705,000	-	2,705,000	39,448
<u>4,900,000</u>	<u>2,705,000</u>	<u>4,900,000</u>	<u>2,705,000</u>	<u>140,632</u>
 42,323	 -	 14,179	 28,144	 860
<u>42,323</u>	<u>-</u>	<u>14,179</u>	<u>28,144</u>	<u>860</u>
<u>\$ 14,377,323</u>	<u>\$ 7,270,000</u>	<u>\$ 5,939,179</u>	<u>\$ 15,708,144</u>	<u>\$ 436,268</u>

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

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

Maturities	2026	2027	2028	2029
Principal				
General obligation bonds	\$ 820,000	\$ 980,000	\$ 720,000	\$ 675,000
Certificate of participation	185,000	190,000	200,000	210,000
Temporary notes	-	2,705,000	-	-
Capital leases	14,523	13,621	-	-
Total principal	<u>\$ 1,019,523</u>	<u>\$ 3,888,621</u>	<u>\$ 920,000</u>	<u>\$ 885,000</u>
Interest				
General obligation bonds	\$ 377,287	\$ 354,079	\$ 324,701	\$ 302,451
Certificate of participation	85,637	79,163	72,513	65,513
Temporary notes	94,675	94,675	-	-
Capital leases	516	164	-	-
Total interest	<u>\$ 558,115</u>	<u>\$ 528,081</u>	<u>\$ 397,214</u>	<u>\$ 367,964</u>

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2025

<u>2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Thereafter</u>	<u>Total</u>
\$ 665,000	\$ 2,430,000	\$ 2,260,000	\$ 2,200,000	\$ 10,750,000
215,000	1,225,000	-	-	2,225,000
-	-	-	-	2,705,000
-	-	-	-	28,144
<u>\$ 880,000</u>	<u>\$ 3,655,000</u>	<u>\$ 2,260,000</u>	<u>\$ 2,200,000</u>	<u>\$ 15,708,144</u>
\$ 281,391	\$ 1,118,539	\$ 688,051	\$ 296,750	\$ 3,743,249
57,638	151,869	-	-	512,333
-	-	-	-	189,350
-	-	-	-	680
<u>\$ 339,029</u>	<u>\$ 1,270,408</u>	<u>\$ 688,051</u>	<u>\$ 296,750</u>	<u>\$ 4,445,612</u>

Regulatory-Required Supplementary Information

City of Haysville, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 8,698,138	\$ 7,730,928	\$ (967,210)
Special Purpose Funds			
Special Street and Highway	512,981	459,598	(53,383)
Law Enforcement	479,234	242,563	(236,671)
Library	582,592	580,312	(2,280)
Special Liability	61,000	59,677	(1,323)
Special Alcohol	60,077	1,141	(58,936)
Special Parks and Recreation	31,905	5,374	(26,531)
Recreation Department	1,242,116	1,233,739	(8,377)
Transient Guest Tax	245,057	67,500	(177,557)
Bond and Interest Fund	1,159,264	1,159,264	-
Business Funds			
Water-Sewer Utility	3,589,781	3,527,492	(62,289)
Municipal Pool	249,481	248,686	(795)
Stormwater	489,368	323,145	(166,223)

City of Haysville, Kansas
General Fund
Summary of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 2,606,411	\$ 2,654,789	\$ (48,378)
Delinquent	93,989	65,000	28,989
Motor vehicle	311,848	294,128	17,720
Countywide sales tax	1,841,978	1,827,426	14,552
Liquor tax	11,011	9,639	1,372
Compensating use tax	415,067	372,574	42,493
Franchise tax	713,412	750,000	(36,588)
Permits and licenses	192,589	164,500	28,089
Fines and forfeitures	183,956	216,600	(32,644)
Insurance dividend	20,404	25,000	(4,596)
Interest	74,364	100,000	(25,636)
Miscellaneous	320,998	375,767	(54,769)
Reimbursements	220,434	220,434	-
Transfers from:			
Water-sewer utility	329,144	372,406	(43,262)
Stormwater	38,088	28,293	9,795
Special street and highway	68,883	93,598	(24,715)
Risk management	12,154	-	12,154
Total receipts	<u>7,454,730</u>	<u>7,570,154</u>	<u>(115,424)</u>
Expenditures			
Administration	356,508	406,194	(49,686)
Police department	2,128,102	2,257,917	(129,815)
Parks	484,696	573,405	(88,709)
Planning	75,752	78,653	(2,901)
Municipal court	167,773	187,810	(20,037)
Street lights	96,875	98,500	(1,625)
Building and grounds	120,521	142,260	(21,739)
Special funds	326,275	464,352	(138,077)
Senior center	178,621	173,006	5,615
Transit	76,345	78,570	(2,225)
Governmental services	294,277	279,436	14,841
Inspections	112,358	120,069	(7,711)
Information systems	109,208	116,466	(7,258)
Media specialist	49,742	57,475	(7,733)

City of Haysville, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

(Continued)

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Employee benefits	\$ 1,914,024	\$ 1,959,525	\$ (45,501)
Miscellaneous	35,546	604,500	(568,954)
Transfers to:			
Multi-Year Capital Improvement Plan	1,031,925	1,100,000	(68,075)
Municipal pool	104,500	-	104,500
Park improvement reserve	67,880	-	67,880
Total expenditures	<u>7,730,928</u>	<u>8,698,138</u>	<u>\$ (967,210)</u>
Receipts Over (Under) Expenditures	(276,198)	(1,127,984)	
Unencumbered Cash, Beginning	<u>1,307,647</u>	<u>1,127,984</u>	
Unencumbered Cash, Ending	<u>\$ 1,031,449</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Kansas gas tax	\$ 306,831	\$ 306,780	\$ 51
County fuel tax	135,727	135,380	347
Interest	7,089	8,600	(1,511)
Miscellaneous	64	-	64
	<u>449,711</u>	<u>450,760</u>	<u>(1,049)</u>
Expenditures			
Personnel services	205,579	246,782	(41,203)
Contractual services	2,575	8,150	(5,575)
Commodities	128,493	141,950	(13,457)
Capital outlay	31,000	-	31,000
Miscellaneous	3,068	2,501	567
Transfers to:			
Special highway improvement reserve	20,000	20,000	-
General fund	68,883	93,598	(24,715)
	<u>459,598</u>	<u>512,981</u>	<u>\$ (53,383)</u>
Receipts Over (Under) Expenditures	(9,887)	(62,221)	
Unencumbered Cash, Beginning	<u>171,483</u>	<u>155,486</u>	
Unencumbered Cash, Ending	<u>\$ 161,596</u>	<u>\$ 93,265</u>	

City of Haysville, Kansas
Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 177,220	\$ 183,979	\$ (6,759)
Delinquent	5,839	3,200	2,639
Motor vehicle	20,086	18,955	1,131
Interest	6	10	(4)
Vending machine	-	800	(800)
Miscellaneous	1	100	(99)
	<u>203,152</u>	<u>207,044</u>	<u>(3,892)</u>
Total receipts			
	<u>203,152</u>	<u>207,044</u>	<u>(3,892)</u>
Expenditures			
Personnel services	85,124	430,834	(345,710)
Capital outlay	22,674	48,000	(25,326)
Vending machine	23	400	(377)
Miscellaneous	134,742	-	134,742
	<u>242,563</u>	<u>479,234</u>	<u>\$ (236,671)</u>
Total expenditures			
	<u>242,563</u>	<u>479,234</u>	<u>\$ (236,671)</u>
Receipts Over (Under) Expenditures	(39,411)	(272,190)	
Unencumbered Cash, Beginning	<u>344,827</u>	<u>272,190</u>	
Unencumbered Cash, Ending	<u>\$ 305,416</u>	<u>\$ -</u>	

City of Haysville, Kansas

Library

Schedule of Receipts and Expenditures – Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 465,116	\$ 465,036	\$ 80
Delinquent	15,327	15,327	-
Motor vehicle	52,735	55,095	(2,360)
	<u>533,178</u>	<u>535,458</u>	<u>(2,280)</u>
Total receipts	<u>533,178</u>	<u>535,458</u>	<u>(2,280)</u>
Expenditures			
Library appropriation	<u>580,312</u>	<u>582,592</u>	<u>\$ (2,280)</u>
Receipts Over (Under) Expenditures	(47,134)	(47,134)	
Unencumbered Cash, Beginning	<u>47,134</u>	<u>47,134</u>	
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Liability
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 52,724	\$ 53,383	\$ (659)
Delinquent	1,923	1,552	371
Motor vehicle	6,447	6,064	383
Miscellaneous	-	1	(1)
	<u>61,094</u>	<u>61,000</u>	<u>94</u>
Total receipts			
	<u>61,094</u>	<u>61,000</u>	<u>94</u>
Expenditures			
Insurance	<u>59,677</u>	<u>61,000</u>	<u>\$ (1,323)</u>
Receipts Over (Under) Expenditures	1,417	-	
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	
Unencumbered Cash, Ending	<u>\$ 1,417</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 11,011	\$ 9,639	\$ 1,372
Interest	1,888	1,600	288
Miscellaneous	<u>2</u>	<u>1</u>	<u>1</u>
Total receipts	<u>12,901</u>	<u>11,240</u>	<u>1,661</u>
Expenditures			
Prevention and education	<u>1,141</u>	<u>60,077</u>	<u>\$ (58,936)</u>
Receipts Over (Under) Expenditures	11,760	(48,837)	
Unencumbered Cash, Beginning	<u>49,013</u>	<u>48,837</u>	
Unencumbered Cash, Ending	<u>\$ 60,773</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 11,011	\$ 9,639	\$ 1,372
Interest	568	1,000	(432)
Miscellaneous	23	-	23
	<u>11,602</u>	<u>10,639</u>	<u>963</u>
Expenditures			
Park programs	1,000	750	250
Capital outlay	-	31,155	(31,155)
Miscellaneous	4,374	-	4,374
	<u>5,374</u>	<u>31,905</u>	<u>\$ (26,531)</u>
Receipts Over (Under) Expenditures	6,228	(21,266)	
Unencumbered Cash, Beginning	<u>14,666</u>	<u>21,266</u>	
Unencumbered Cash, Ending	<u>\$ 20,894</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Program fees	\$ 118,847	\$ 113,500	\$ 5,347
Admission and memberships	145,872	145,652	220
Concessions	5,158	5,274	(116)
Latchkey	751,732	745,879	5,853
PC sports complex	1,456	1,456	-
Grant	32,884	35,000	(2,116)
Rentals	9,145	8,975	170
Interest	6,119	6,200	(81)
Miscellaneous	560	575	(15)
	<u>1,071,773</u>	<u>1,062,511</u>	<u>9,262</u>
Total receipts			
	<u>1,071,773</u>	<u>1,062,511</u>	<u>9,262</u>
Expenditures			
Salaries and wages	926,464	947,500	(21,036)
Commodities	95,918	88,635	7,283
Programs	63,664	64,500	(836)
Latchkey	105,096	95,000	10,096
PC sports complex	11,679	11,081	598
Grant	30,534	35,000	(4,466)
Miscellaneous	384	400	(16)
	<u>1,233,739</u>	<u>1,242,116</u>	<u>\$ (8,377)</u>
Total expenditures			
	<u>1,233,739</u>	<u>1,242,116</u>	<u>\$ (8,377)</u>
Receipts Over (Under) Expenditures	(161,966)	(179,605)	
Unencumbered Cash, Beginning	<u>181,025</u>	<u>181,025</u>	
Unencumbered Cash, Ending	<u>\$ 19,059</u>	<u>\$ 1,420</u>	

City of Haysville, Kansas
Transient Guest Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Transient guest tax	\$ 105,243	\$ 82,000	\$ 23,243
Merchandise Sales	175	500	(325)
Interest	<u>7,798</u>	<u>6,200</u>	<u>1,598</u>
Total receipts	<u>113,216</u>	<u>88,700</u>	<u>24,516</u>
Expenditures			
Tourism and convention promotion	<u>67,500</u>	<u>245,057</u>	<u>\$ (177,557)</u>
Receipts Over (Under) Expenditures	45,716	(156,357)	
Unencumbered Cash, Beginning	<u>194,752</u>	<u>156,357</u>	
Unencumbered Cash, Ending	<u>\$ 240,468</u>	<u>\$ -</u>	

City of Haysville, Kansas
Office Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	<u>\$ 1,641</u>
Expenditures	
Capital outlay	<u>-</u>
Receipts Over (Under) Expenditures	1,641
Unencumbered Cash, Beginning	<u>46,128</u>
Unencumbered Cash, Ending	<u><u>\$ 47,769</u></u>

City of Haysville, Kansas
Haysville Historical
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 1,792
Miscellaneous	<u>9,256</u>
Total receipts	11,048
Expenditures	
Contractual services	<u>3,650</u>
Receipts Over (Under) Expenditures	7,398
Unencumbered Cash, Beginning	<u>47,981</u>
Unencumbered Cash, Ending	<u><u>\$ 55,379</u></u>

City of Haysville, Kansas
Federal Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 3,345
Miscellaneous	<u>30,413</u>
Total receipts	33,758
Expenditures	
Miscellaneous	<u>38,334</u>
Receipts Over (Under) Expenditures	(4,576)
Unencumbered Cash, Beginning	<u>99,191</u>
Unencumbered Cash, Ending	<u><u>\$ 94,615</u></u>

City of Haysville, Kansas
Opioid Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 19,641
Expenditures	
Miscellaneous	<u>-</u>
Receipts Over (Under) Expenditures	19,641
Unencumbered Cash, Beginning	<u>77,798</u>
Unencumbered Cash, Ending	<u><u>\$ 97,439</u></u>

City of Haysville, Kansas
 CDBG-CV
 Schedule of Receipts and Expenditures – Actual
 Regulatory Basis
 For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Grant	\$ 20,250
Expenditures	
Housing grants	<u>20,250</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

City of Haysville, Kansas
Sustainability Grant Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Grants	\$ 1,747
Interest	<u>14,760</u>
Total receipts	<u>16,507</u>
Expenditures	
Miscellaneous	<u>242,053</u>
Receipts Over (Under) Expenditures	(225,546)
Unencumbered Cash, Beginning	<u>507,246</u>
Unencumbered Cash, Ending	<u><u>\$ 281,700</u></u>

City of Haysville, Kansas
Special Highway Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 4,212
Transfer from special street and highway fund	<u>20,000</u>
Total receipts	24,212
Expenditures	
Capital outlay	<u>-</u>
Receipts Over (Under) Expenditures	24,212
Unencumbered Cash, Beginning	<u>109,284</u>
Unencumbered Cash, Ending	<u><u>\$ 133,496</u></u>

City of Haysville, Kansas
Park Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 2,612
Transfer from general fund	<u>67,880</u>
Total receipts	70,492
Expenditures	
Capital outlay	11,131
Fireworks	<u>12,883</u>
Total expenditures	<u>24,014</u>
Receipts Over (Under) Expenditures	46,478
Unencumbered Cash, Beginning	<u>55,322</u>
Unencumbered Cash, Ending	<u><u>\$ 101,800</u></u>

City of Haysville, Kansas
Library Building
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Donation	\$ 5,000
Expenditures	
Library appropriation	<u>-</u>
Receipts Over (Under) Expenditures	5,000
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 5,000</u></u>

City of Haysville, Kansas
Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 9,881
Miscellaneous	<u>24,961</u>
Total receipts	34,842
Expenditures	
Capital outlay	<u>51,196</u>
Receipts Over (Under) Expenditures	(16,354)
Unencumbered Cash, Beginning	<u>273,276</u>
Unencumbered Cash, Ending	<u><u>\$ 256,922</u></u>

City of Haysville, Kansas
Sales Tax Street Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 17,706
Sales tax	<u>651,389</u>
Total receipts	669,095
Expenditures	
Capital outlay	<u>642,331</u>
Receipts Over (Under) Expenditures	26,764
Unencumbered Cash, Beginning	<u>352,335</u>
Unencumbered Cash, Ending	<u><u>\$ 379,099</u></u>

City of Haysville, Kansas
Sales Tax Recreation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 19,283
Total receipts	<u>19,283</u>
Expenditures	
Debt payment	265,396
Reserved expense	57,950
Office expense	<u>12,992</u>
Total expenditures	<u>336,338</u>
Receipts Over (Under) Expenditures	(317,055)
Unencumbered Cash, Beginning	<u>616,993</u>
Unencumbered Cash, Ending	<u><u>\$ 299,938</u></u>

City of Haysville, Kansas
Sales Tax Park and Recreation
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 5,606
Sales tax	<u>521,112</u>
Total receipts	<u>526,718</u>
Expenditures	
Capital outlay	<u>335,088</u>
Receipts Over (Under) Expenditures	191,630
Unencumbered Cash, Beginning	<u>36,940</u>
Unencumbered Cash, Ending	<u><u>\$ 228,570</u></u>

City of Haysville, Kansas
Fall Festival Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Admissions	\$ 34,162
Donation	12,650
Interest	1,387
Miscellaneous	<u>6</u>
Total receipts	<u>48,205</u>
Expenditures	
Commodities	20,880
Miscellaneous	<u>26,425</u>
Total expenditures	<u>47,305</u>
Receipts Over (Under) Expenditures	900
Unencumbered Cash, Beginning	<u>34,905</u>
Unencumbered Cash, Ending	<u><u>\$ 35,805</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 267,974	\$ 271,462	\$ (3,488)
Delinquent	9,896	12,000	(2,104)
Motor vehicle	30,830	28,684	2,146
Special assessments	570,724	559,834	10,890
Interest	13,978	14,000	(22)
Transfers from:			
Multi-Year Capital Improvement Plan	64,601	64,601	-
Temporary Note 2024 A	7,137	-	7,137
Water-sewer utility	182,719	182,719	-
Total receipts	<u>1,147,859</u>	<u>1,133,300</u>	<u>14,559</u>
Expenditures			
Principal	955,000	955,000	-
Interest	204,264	204,264	-
Total expenditures	<u>1,159,264</u>	<u>1,159,264</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(11,405)	(25,964)	
Unencumbered Cash, Beginning	<u>29,790</u>	<u>25,964</u>	
Unencumbered Cash, Ending	<u>\$ 18,385</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, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 64,772
Miscellaneous	9,199
Transfer from general fund	<u>1,031,925</u>
Total receipts	<u>1,105,896</u>
Expenditures	
Capital outlay	61,520
Transfer to bond and interest	<u>64,601</u>
Total expenditures	<u>126,121</u>
Receipts Over (Under) Expenditures	979,775
Unencumbered Cash, Beginning	<u>554,237</u>
Unencumbered Cash, Ending	<u><u>\$ 1,534,012</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, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 111
Expenditures	
Interest	<u>85</u>
Receipts Over (Under) Expenditures	26
Unencumbered Cash, Beginning	<u>379</u>
Unencumbered Cash, Ending	<u><u>\$ 405</u></u>

City of Haysville, Kansas
Land Bank
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 14,675
Total receipts	<u>14,675</u>
Expenditures	
Miscellaneous	<u>-</u>
Receipts Over (Under) Expenditures	14,675
Unencumbered Cash, Beginning	<u>444,850</u>
Unencumbered Cash, Ending	<u><u>\$ 459,525</u></u>

City of Haysville, Kansas
Temporary Note 2023 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 5,929
Total receipts	<u>5,929</u>
Expenditures	
Capital outlay	125,163
Transfer to Bond Series 2025 A	<u>199,761</u>
Total expenditures	<u>324,924</u>
Receipts Over (Under) Expenditures	(318,995)
Unencumbered Cash, Beginning	<u>318,995</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

City of Haysville, Kansas
Temporary Note 2024 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Interest	\$ 14,005
Total receipts	<u>14,005</u>
Expenditures	
Capital outlay	493,445
Transfers to:	
Bond and Interest	7,137
Bond Series 2025 A	<u>294,753</u>
Total expenditures	<u>795,335</u>
Receipts Over (Under) Expenditures	(781,330)
Unencumbered Cash, Beginning	<u>781,330</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

City of Haysville, Kansas
Temporary Note 2025 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Grant	\$ 2,692,016
Interest	<u>57,069</u>
Total receipts	<u>2,749,085</u>
Expenditures	
Capital outlay	<u>1,812,089</u>
Receipts Over (Under) Expenditures	936,996
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 936,996</u></u>

City of Haysville, Kansas
Bond Series 2025 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Bond Proceeds	\$ 4,565,000
Bond Premium	192,115
Transfers From:	
Temporary Note 2023 A	199,761
Temporary Note 2024 A	<u>294,753</u>
Total receipts	<u>5,251,629</u>
Expenditures	
Cost of issuance	158,978
Principal	4,795,000
Interest	<u>100,806</u>
Total expenditures	<u>5,054,784</u>
Receipts Over (Under) Expenditures	196,845
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 196,845</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, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Water Department			
Charges for services	\$ 957,916	\$ 970,600	\$ (12,684)
Set up fees	41,875	137,000	(95,125)
Infrastructure fee	408,443	400,000	8,443
Penalties	46,204	40,000	6,204
Sales tax	19,801	19,500	301
Interest	18,423	15,000	3,423
Bulk water sales	2,570	-	2,570
Temporary services	110	-	110
Miscellaneous	4,198	3,500	698
Sewer Department			
Charges for services	1,388,652	1,400,000	(11,348)
Sewer fees	276,704	273,000	3,704
Tap fees	5,000	20,000	(15,000)
Interest	32,623	60,000	(27,377)
Miscellaneous	1,934	3,000	(1,066)
Transfer from water sewer surplus	3,093	3,437	(344)
Total receipts	<u>3,207,546</u>	<u>3,345,037</u>	<u>(137,491)</u>
Expenditures			
Water Department			
Personnel services	546,553	570,202	(23,649)
Contractual services	507,329	437,484	69,845
Commodities	399,096	482,500	(83,404)
Capital outlay	1,729	20,000	(18,271)
Miscellaneous	6,450	9,999	(3,549)
Transfers to:			
General fund	138,316	159,151	(20,835)

City of Haysville, Kansas
Water-Sewer Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

(Continued)

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 623,245	\$ 641,069	\$ (17,824)
Contractual services	334,320	252,900	81,420
Commodities	587,569	607,000	(19,431)
Capital outlay	328	3,500	(3,172)
Miscellaneous	9,010	10,002	(992)
Transfers to:			
General fund	190,828	213,255	(22,427)
Bond and interest	182,719	182,719	-
Total expenditures	<u>3,527,492</u>	<u>3,589,781</u>	<u>\$ (62,289)</u>
Receipts Over (Under) Expenditures	(319,946)	(244,744)	
Unencumbered Cash, Beginning	<u>1,276,698</u>	<u>1,319,233</u>	
Unencumbered Cash, Ending	<u>\$ 956,752</u>	<u>\$ 1,074,489</u>	

City of Haysville, Kansas
Municipal Pool
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Admission	\$ 62,343	\$ 62,343	\$ -
Swimming lessons	31,485	31,485	-
Concession	32,635	32,635	-
Pool rentals	12,550	12,550	-
Interest	642	705	(63)
Miscellaneous	632	632	-
Transfer from general fund	104,500	104,500	-
	<u>244,787</u>	<u>244,850</u>	<u>(63)</u>
Total receipts			
	<u>244,787</u>	<u>244,850</u>	<u>(63)</u>
Expenditures			
Personnel services	172,499	172,314	185
Commodities	74,683	75,740	(1,057)
Miscellaneous	1,504	1,427	77
	<u>248,686</u>	<u>249,481</u>	<u>\$ (795)</u>
Total expenditures			
	<u>248,686</u>	<u>249,481</u>	<u>\$ (795)</u>
Receipts Over (Under) Expenditures	(3,899)	(4,631)	
Unencumbered Cash, Beginning	<u>5,053</u>	<u>5,053</u>	
Unencumbered Cash, Ending	<u>\$ 1,154</u>	<u>\$ 422</u>	

City of Haysville, Kansas

Stormwater

Schedule of Receipts and Expenditures – Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
User fees	\$ 217,808	\$ 214,000	\$ 3,808
Stormwater collections	4	-	4
Interest	10,176	11,000	(824)
Miscellaneous	166	-	166
	<u>228,154</u>	<u>225,000</u>	<u>3,154</u>
Expenditures			
Personnel services	138,713	132,935	5,778
Capital outlay	146,154	325,140	(178,986)
Miscellaneous	190	3,000	(2,810)
Transfers to:			
General fund	38,088	28,293	9,795
	<u>323,145</u>	<u>489,368</u>	<u>\$ (166,223)</u>
Receipts Over (Under) Expenditures	(94,991)	(264,368)	
Unencumbered Cash, Beginning	<u>268,035</u>	<u>269,095</u>	
Unencumbered Cash, Ending	<u>\$ 173,044</u>	<u>\$ 4,727</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, 2025

	<u>Actual</u>
Receipts	
Miscellaneous	\$ 3,093
Expenditures	
Transfer to waste-sewer utility	3,093
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ -</u>

City of Haysville, Kansas
Risk Management
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
Collection on health insurance premium	\$ 821,540
Interest	<u>22,408</u>
Total receipts	<u>843,948</u>
Expenditures	
Claims paid	714,497
Fixed costs - insurance premiums	278,841
Administrative fees	57,290
Transfer to general fund	<u>12,154</u>
Total expenditures	<u>1,062,782</u>
Receipts Over (Under) Expenditures	(218,834)
Unencumbered Cash, Beginning	<u>776,119</u>
Unencumbered Cash, Ending	<u><u>\$ 557,285</u></u>

City of Haysville, Kansas
Haysville Community Library
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2025

	<u>Actual</u>
Receipts	
City of Haysville	\$ 570,565
South Central Kansas Library System	30,952
State aid	5,217
Fines and copies	10,001
Donation	17,180
Other	<u>4,038</u>
Total receipts	<u>637,953</u>
Expenditures	
Personnel services	329,168
Materials	44,804
Commodities	34,327
Contractual services	57,137
Maintenance	15,989
Automation	57,097
Capital outlay	<u>3,666</u>
Total expenditures	<u>542,188</u>
Receipts Over (Under) Expenditures	95,765
Unencumbered Cash, Beginning	<u>172,608</u>
Unencumbered Cash, Ending	<u><u>\$ 268,373</u></u>

City of Haysville, Kansas
Agency Fund
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

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