



City of Haysville, Kansas

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

For Year Ended December 31, 2024



City of Haysville, Kansas
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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, 2024, 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, 2024, 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, 2024, 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 30, 2025**

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Primary Governmental Funds			
General Fund	\$ 1,474,518	\$ -	\$ 7,123,245
Special Purpose Funds:			
Special Street and Highway	162,269	-	451,138
Law Enforcement	346,346	-	186,228
Library	-	-	487,264
Special Liability	-	-	59,966
Special Alcohol	37,370	-	13,484
Special Parks and Recreation	16,416	-	12,257
Recreation Department	274,071	-	1,082,259
Transient Guest Tax	145,557	-	98,970
Office Equipment Reserve	48,722	-	2,338
Haysville Historical	38,219	-	11,921
Federal Law Enforcement Trust	66,468	-	67,207
City Law Enforcement Trust	36,066	-	41,732
ARPA Funds	974	-	-
Sustainability Grant	606,533	-	28,676
Special Highway Improvement Reserve	84,765	-	24,519
Park Improvement Reserve	129,172	-	70,529
Equipment Reserve	311,316	-	108,457
Sales Tax Street Reserve	464,637	-	537,742
Sales Tax Park Reserve	144,725	-	102,560
Sales Tax Recreation Reserve	636,827	-	398,629
Sales Tax Park and Recreation	-	-	36,940
Fall Festival	34,232	-	41,467
Bond and Interest Fund	40,835	-	1,038,648
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	1,240,681	-	1,143,785
Haysville Activity Center Acquisition Project	356	-	432
Land Bank	422,840	-	22,010
Temporary Note 2022 A	533,106	-	12,383
Temporary Note 2023 A	3,588,262	-	46,886
Bond Series 2024 A	-	-	1,940,230
Temporary Note 2024 A	-	-	883,880
Business Funds:			
Water-Sewer Utility	888,654	-	3,287,824
Municipal Pool	3,393	-	218,897
Stormwater	199,560	-	226,653
Water/Wastewater Revenue Bond Surplus			
Reserve	7,511	-	1,722
Risk Management	404,288	-	993,426
Total primary governmental funds	12,388,689	-	20,804,304
Related Municipal Entities			
Haysville Community Library	203,551	-	509,149
Total reporting entity (excluding Agency Fund)	\$ 12,592,240	\$ -	\$ 21,313,453

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>
\$ 7,290,116	\$ 1,307,647	\$ 153,723	\$ 1,461,370
441,924	171,483	12,212	183,695
187,747	344,827	35	344,862
440,130	47,134	-	47,134
59,966	-	-	-
1,841	49,013	-	49,013
14,007	14,666	-	14,666
1,175,305	181,025	19,203	200,228
49,775	194,752	2,393	197,145
4,932	46,128	-	46,128
2,159	47,981	280	48,261
34,484	99,191	-	99,191
-	77,798	-	77,798
974	-	-	-
127,963	507,246	1,580	508,826
-	109,284	-	109,284
144,379	55,322	-	55,322
146,497	273,276	77,507	350,783
650,044	352,335	37,000	389,335
247,285	-	-	-
418,463	616,993	45,064	662,057
-	36,940	-	36,940
40,794	34,905	40	34,945
1,049,693	29,790	-	29,790
1,830,229	554,237	1,030,397	1,584,634
409	379	-	379
-	444,850	-	444,850
545,489	-	-	-
3,316,153	318,995	-	318,995
1,940,230	-	-	-
102,550	781,330	13,768	795,098
2,899,780	1,276,698	158,216	1,434,914
217,237	5,053	596	5,649
158,178	268,035	3,290	271,325
9,233	-	-	-
621,595	776,119	-	776,119
24,169,561	9,023,432	1,555,304	10,578,736
540,092	172,608	-	172,608
<u>\$ 24,709,653</u>	<u>\$ 9,196,040</u>	<u>\$ 1,555,304</u>	<u>\$ 10,751,344</u>

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)
Regulatory Basis
For the Year Ended December 31, 2024

Composition of Cash

Primary Governmental

INTRUST Bank, N.A.

Regular checking \$ 9,343,185

Petty cash checking 4,060

Treasury savings 10,143

Municipal Court Bond 7,626

Community Bank

Land Bank account 444,850

Risk management account 776,119

Security Bank of KC

Certificates of participation money market 379

Total primary governmental 10,586,362

Related Municipal Entity

Haysville Community Library:

Community Bank

General checking 115,837

Savings account 56,087

Petty cash checking 684

Total related municipal entity 172,608

Agency Fund per Schedule 3

(7,626)

Total reporting entity (excluding
Agency Fund)

\$ 10,751,344

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 2024:

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, 2024

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 the public hearing is adjusted to 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, 2024

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

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

Sales Tax Park and Recreation

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 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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City and Library were \$308,822 and \$47,513, respectively, for KPERS and \$351,012 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$2,894,858 and \$236,979, respectively, and \$3,173,565 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 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, 2024

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, 2024.

At December 31, 2024, the City's carrying amount of deposits was \$10,578,736 and the bank balances were \$10,628,731. 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, 2024, had a carrying amount of deposits of \$172,608 and a bank balance of \$250,438. \$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:

From	To	Amount
Multi-Year Capital Improvement Plan	Bond and Interest	\$ 65,695
General	Multi-Year Capital Improvement Plan	1,047,305
General	Municipal Pool	80,000
Stormwater	General	27,287
Stormwater	Equipment Reserve	6,067
Special Street and Highway	General	77,706
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	17,317
Waste-Sewer Utility	Bond and Interest	179,767
Waste-Sewer Utility	General	323,446
Waste-Sewer Utility	Equipment Reserve	34,634
Temporary Note 2022 A	Bond Series 2024 A	531,431
Temporary Note 2022 A	Bond and Interest	10,494
Bond Series 2024 A	Bond and Interest	18,793
Water/Wastewater Revenue Bond Surplus Reserve	Waste-Sewer Utility	9,233
American Rescue Plan Act (ARPA) Fund	General	974

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2024

Note 9. Capital Projects

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

	Project Authorization	Expenditures to Date
Land Survey Equipment - Sokkia GRX3 Rover	\$ 15,620	\$ 15,420
John Deere Z970R Mower	16,888	16,888
Verisight Pro 330' Push Camera and 360 Camera Head	33,280	33,280
N. Main 63rd Street Sidewalk City Portion	146,000	146,000
Wheatland Village Addition Infrastructure	3,105,803	3,105,803
N. Main 63rd Street Sidewalk City Portion - Testing Services	36,563	11,577
Grand and Plaza Addition Design	73,800	60,033
Manhole Rehabilitation	25,220	23,686
Antique Light Poles	21,490	21,490
2024 Street Program	464,518	464,518
Cured in Place Pipe	70,679	72,088
Sidewalk Repairs	55,000	55,000
Gravel Roads Replacement Design	74,000	37,000
S. Meridian Street and Sidewalk Improvements	453,315	67,997
Sunnyside Waterline	21,400	12,840
Wood Chips for Playgrounds	66,590	66,589
Crack Sealing	93,052	93,051
Traffic Signal Cameras at Main and Grand	23,785	23,785
Diving Boards	35,398	31,677
Grand and Plaza Infrastructure	463,702	-
Sidewalks - Broadway and S. Main	615,299	-
Pool Painting	45,750	-
Installation of Diving Boards	44,688	-
Two Hustler Commercial Mowers	26,998	26,998
Water Valve Exerciser	35,204	-
2024 Dodge Ram 3500 w/Dump Body	77,507	-

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, 2023 through June 30, 2024, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2024 through June 30, 2025. 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 2024. 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, 2024

Note 13. Long-Term Debt

Changes in long-term debt for the City for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
General Obligation Bond			
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
Series 2024 A	3.6%-4.25%	5/30/2024	1,390,000
Certificate of Participation			
Series 2015	2.0%-4.0%	11/12/2015	3,700,000
Temporary Notes			
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
2024 A	4.00%	6/27/2024	870,000
Capital Lease			
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, 2024

Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
10/1/2032	\$ 55,000	\$ -	\$ 5,000	\$ 50,000	\$ 2,970
10/1/2029	170,000	-	25,000	145,000	5,185
10/1/2030	2,190,000	-	455,000	1,735,000	66,638
10/1/2033	570,000	-	50,000	520,000	17,420
10/1/2039	690,000	-	35,000	655,000	23,695
10/1/2039	220,000	-	10,000	210,000	6,812
10/1/2040	1,885,000	-	170,000	1,715,000	34,075
10/1/2041	645,000	-	30,000	615,000	12,160
10/1/2044	-	1,390,000	-	1,390,000	18,793
	<u>6,425,000</u>	<u>1,390,000</u>	<u>780,000</u>	<u>7,035,000</u>	<u>187,748</u>
11/1/2035	<u>2,570,000</u>	-	<u>170,000</u>	<u>2,400,000</u>	<u>95,988</u>
	<u>2,570,000</u>	-	<u>170,000</u>	<u>2,400,000</u>	<u>95,988</u>
2/1/2025	205,000	-	100,000	105,000	1,116
6/1/2024	1,845,000	-	1,845,000	-	22,140
10/1/2025	3,925,000	-	-	3,925,000	194,615
4/1/2026	-	870,000	-	870,000	9,087
	<u>5,975,000</u>	<u>870,000</u>	<u>1,945,000</u>	<u>4,900,000</u>	<u>226,958</u>
12/31/2024	25,114	-	25,114	-	879
12/1/2027	<u>56,164</u>	-	<u>13,841</u>	<u>42,323</u>	<u>1,196</u>
	<u>81,278</u>	-	<u>38,955</u>	<u>42,323</u>	<u>2,075</u>
	<u>\$ 15,051,278</u>	<u>\$ 2,260,000</u>	<u>\$ 2,933,955</u>	<u>\$ 14,377,323</u>	<u>\$ 512,769</u>

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2024

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

Maturities	2025	2026	2027
Principal			
General obligation bonds	\$ 850,000	\$ 820,000	\$ 835,000
Certificate of Participation	175,000	185,000	190,000
Temporary Notes	4,030,000	870,000	-
Capital leases	<u>14,179</u>	<u>14,523</u>	<u>13,621</u>
Total principal	<u>\$ 5,069,179</u>	<u>\$ 1,889,523</u>	<u>\$ 1,038,621</u>
Interest			
General obligation bonds	\$ 203,886	\$ 180,441	\$ 157,779
Certificate of Participation	90,888	85,637	79,163
Temporary Notes	201,991	17,400	-
Capital leases	<u>860</u>	<u>516</u>	<u>164</u>
Total interest	<u>\$ 497,625</u>	<u>\$ 283,994</u>	<u>\$ 237,106</u>

City of Haysville, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2024

<u>2028</u>	<u>2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2044</u>	<u>Total</u>
\$ 570,000	\$ 515,000	\$ 1,695,000	\$ 1,165,000	\$ 585,000	\$ 7,035,000
200,000	210,000	1,175,000	265,000	-	2,400,000
-	-	-	-	-	4,900,000
-	-	-	-	-	42,323
<u>\$ 770,000</u>	<u>\$ 725,000</u>	<u>\$ 2,870,000</u>	<u>\$ 1,430,000</u>	<u>\$ 585,000</u>	<u>\$ 14,377,323</u>
\$ 135,651	\$ 120,901	\$ 432,221	\$ 221,566	\$ 61,644	\$ 1,514,089
72,513	65,513	198,906	10,600	-	603,220
-	-	-	-	-	219,391
-	-	-	-	-	1,540
<u>\$ 208,164</u>	<u>\$ 186,414</u>	<u>\$ 631,127</u>	<u>\$ 232,166</u>	<u>\$ 61,644</u>	<u>\$ 2,338,240</u>

Regulatory-Required Supplementary Information

City of Haysville, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 8,223,626	\$ 7,290,116	\$ (933,510)
Special Purpose Funds			
Special Street and Highway	511,284	441,924	(69,360)
Law Enforcement	582,318	187,747	(394,571)
Library	501,832	440,130	(61,702)
Special Liability	61,000	59,966	(1,034)
Special Alcohol	42,124	1,841	(40,283)
Special Parks and Recreation	25,630	14,007	(11,623)
Recreation Department	1,176,110	1,175,305	(805)
Transient Guest Tax	235,590	49,775	(185,815)
Bond and Interest Fund	1,050,071	1,049,693	(378)
Business Funds			
Water-Sewer Utility	3,447,085	2,899,780	(547,305)
Municipal Pool	220,098	217,237	(2,861)
Stormwater	423,691	158,178	(265,513)

City of Haysville, Kansas
General Fund
Summary of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 2,508,186	\$ 2,560,473	\$ (52,287)
Delinquent	60,541	70,000	(9,459)
Motor vehicle	317,946	304,942	13,004
Countywide sales tax	2,168,893	1,838,020	330,873
Liquor tax	11,493	6,129	5,364
Compensating use tax	-	361,980	(361,980)
Franchise tax	775,692	785,000	(9,308)
Permits and licenses	188,973	209,556	(20,583)
Fines and forfeitures	202,728	222,300	(19,572)
Insurance dividend	19,720	30,000	(10,280)
Interest	107,610	50,000	57,610
Miscellaneous	149,416	189,721	(40,305)
Reimbursements	182,634	182,634	-
Transfers from:			
Water-Sewer Utility	323,446	338,752	(15,306)
ARPA	974	-	974
Stormwater	27,287	22,887	4,400
Special Street and Highway	77,706	83,875	(6,169)
Total receipts	<u>7,123,245</u>	<u>7,256,269</u>	<u>(133,024)</u>
Expenditures			
Administration	343,165	394,745	(51,580)
Police department	1,965,699	1,925,372	40,327
Parks	402,334	565,899	(163,565)
Planning	54,852	63,545	(8,693)
Municipal Court	150,690	174,633	(23,943)
Street lights	97,872	97,000	872
Building and grounds	108,676	140,845	(32,169)
Special funds	410,512	408,220	2,292
Senior center	157,406	155,845	1,561
Transit	67,310	76,204	(8,894)
Governmental services	292,710	330,496	(37,786)
Inspections	111,935	100,662	11,273
Information systems	122,881	188,327	(65,446)
Media specialist	57,290	57,434	(144)

City of Haysville, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
Employee benefits	\$ 1,778,745	\$ 1,833,899	\$ (55,154)
Miscellaneous	40,734	600,500	(559,766)
Transfers to:			
Multi-Year Capital Improvement Plan	1,047,305	1,100,000	(52,695)
Office Equipment	-	10,000	(10,000)
Municipal Pool	80,000	-	80,000
Total expenditures	<u>7,290,116</u>	<u>8,223,626</u>	<u>\$ (933,510)</u>
Receipts Over (Under) Expenditures	(166,871)	(967,357)	
Unencumbered Cash, Beginning	<u>1,474,518</u>	<u>967,357</u>	
Unencumbered Cash, Ending	<u>\$ 1,307,647</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, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Kansas gas tax	\$ 306,528	\$ 306,780	\$ (252)
County fuel tax	134,193	135,120	(927)
Interest	10,388	1,000	9,388
Miscellaneous	29	-	29
	<u>451,138</u>	<u>442,900</u>	<u>8,238</u>
Expenditures			
Personnel services	194,540	206,642	(12,102)
Contractual services	3,780	3,500	280
Commodities	118,347	149,700	(31,353)
Capital outlay	6,995	27,750	(20,755)
Miscellaneous	3,239	2,500	739
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	17,317	17,317	(0)
General Fund	77,706	83,875	(6,169)
	<u>441,924</u>	<u>511,284</u>	<u>\$ (69,360)</u>
Receipts Over (Under) Expenditures	9,214	(68,384)	
Unencumbered Cash, Beginning	<u>162,269</u>	<u>119,734</u>	
Unencumbered Cash, Ending	<u>\$ 171,483</u>	<u>\$ 51,350</u>	

City of Haysville, Kansas
Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 162,896	\$ 169,138	\$ (6,242)
Delinquent	3,539	3,200	339
Motor vehicle	19,162	18,348	814
Interest	9	680	(671)
Vending machine	553	800	(247)
Miscellaneous	69	-	69
	<u>186,228</u>	<u>192,166</u>	<u>(5,938)</u>
Expenditures			
Personnel services	60,415	521,618	(461,203)
Capital outlay	27,326	60,000	(32,674)
Vending machine	392	700	(308)
Miscellaneous	99,614	-	99,614
	<u>187,747</u>	<u>582,318</u>	<u>\$ (394,571)</u>
Receipts Over (Under) Expenditures	(1,519)	(390,152)	
Unencumbered Cash, Beginning	<u>346,346</u>	<u>390,152</u>	
Unencumbered Cash, Ending	<u>\$ 344,827</u>	<u>\$ -</u>	

City of Haysville, Kansas
Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 427,684	\$ 443,988	\$ (16,304)
Delinquent	9,289	9,684	(395)
Motor vehicle	50,291	48,160	2,131
	<u>487,264</u>	<u>501,832</u>	<u>(14,568)</u>
Total receipts			
	<u>487,264</u>	<u>501,832</u>	<u>(14,568)</u>
Expenditures			
Library appropriation	440,130	501,832	\$ (61,702)
	<u>440,130</u>	<u>501,832</u>	<u>\$ (61,702)</u>
Receipts Over (Under) Expenditures	47,134	-	
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	
Unencumbered Cash, Ending	<u>\$ 47,134</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, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 52,126	\$ 54,107	\$ (1,981)
Delinquent	1,218	1,553	(335)
Motor vehicle	6,622	6,363	259
	<u>59,966</u>	<u>62,023</u>	<u>(2,057)</u>
Total receipts			
	<u>59,966</u>	<u>62,023</u>	<u>(2,057)</u>
Expenditures			
Insurance	59,966	61,000	\$ (1,034)
	<u>59,966</u>	<u>61,000</u>	<u>\$ (1,034)</u>
Receipts Over (Under) Expenditures	-	1,023	
Unencumbered Cash, Beginning	-	297	
	<u>-</u>	<u>297</u>	
Unencumbered Cash, Ending	\$ -	\$ 1,320	
	<u>\$ -</u>	<u>\$ 1,320</u>	

City of Haysville, Kansas
Special Alcohol
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 11,493	\$ 6,129	\$ 5,364
Interest	1,980	800	1,180
Miscellaneous	11	-	11
	<u>13,484</u>	<u>6,929</u>	<u>6,555</u>
Expenditures			
Prevention and education	1,841	42,124	\$ (40,283)
	<u>11,643</u>	<u>(35,195)</u>	
Receipts Over (Under) Expenditures			
	<u>37,370</u>	<u>35,195</u>	
Unencumbered Cash, Beginning			
	<u>\$ 49,013</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, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 11,493	\$ 6,129	\$ 5,364
Interest	742	400	342
Miscellaneous	<u>22</u>	<u>-</u>	<u>22</u>
Total receipts	<u>12,257</u>	<u>6,529</u>	<u>5,728</u>
Expenditures			
Park programs	750	750	-
Capital outlay	-	24,880	(24,880)
Miscellaneous	<u>13,257</u>	<u>-</u>	<u>13,257</u>
Total expenditures	<u>14,007</u>	<u>25,630</u>	<u>\$ (11,623)</u>
Receipts Over (Under) Expenditures	(1,750)	(19,101)	
Unencumbered Cash, Beginning	<u>16,416</u>	<u>19,101</u>	
Unencumbered Cash, Ending	<u>\$ 14,666</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, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Program fees	\$ 121,645	\$ 127,000	\$ (5,355)
Admission and memberships	149,477	147,500	1,977
Concessions	4,076	3,500	576
Latchkey	714,054	700,000	14,054
PC sports complex	1,206	1,750	(544)
Grant	64,536	60,000	4,536
Rentals	11,360	12,000	(640)
Interest	15,425	17,000	(1,575)
Miscellaneous	480	600	(120)
Total receipts	<u>1,082,259</u>	<u>1,069,350</u>	<u>12,909</u>
Expenditures			
Salaries and wages	851,342	832,000	19,342
Commodities	102,220	104,710	(2,490)
Programs	65,592	68,000	(2,408)
Latchkey	90,785	95,000	(4,215)
PC sports complex	12,562	13,200	(638)
Grant	51,850	60,000	(8,150)
Miscellaneous	954	3,200	(2,246)
Total expenditures	<u>1,175,305</u>	<u>1,176,110</u>	<u>\$ (805)</u>
Receipts Over (Under) Expenditures	(93,046)	(106,760)	
Unencumbered Cash, Beginning	<u>274,071</u>	<u>274,071</u>	
Unencumbered Cash, Ending	<u>\$ 181,025</u>	<u>\$ 167,311</u>	

City of Haysville, Kansas
Transient Guest Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Transient guest tax	\$ 90,776	\$ 81,000	\$ 9,776
Merchandise Sales	271	500	(229)
Interest	7,923	3,400	4,523
	<u>98,970</u>	<u>84,900</u>	<u>14,070</u>
Expenditures			
Tourism and convention promotion	49,775	235,590	<u>\$ (185,815)</u>
Receipts Over (Under) Expenditures	49,195	(150,690)	
Unencumbered Cash, Beginning	<u>145,557</u>	<u>150,690</u>	
Unencumbered Cash, Ending	<u>\$ 194,752</u>	<u>\$ -</u>	

City of Haysville, Kansas
Office Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 2,338
Expenditures	
Capital outlay	4,932
Receipts Over (Under) Expenditures	(2,594)
Unencumbered Cash, Beginning	48,722
Unencumbered Cash, Ending	<u>\$ 46,128</u>

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

	<u>Actual</u>
Receipts	
Interest	\$ 1,961
Miscellaneous	<u>9,960</u>
Total receipts	11,921
Expenditures	
Contractual services	<u>2,159</u>
Receipts Over (Under) Expenditures	9,762
Unencumbered Cash, Beginning	<u>38,219</u>
Unencumbered Cash, Ending	<u><u>\$ 47,981</u></u>

City of Haysville, Kansas
Federal Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 3,284
Miscellaneous	<u>63,923</u>
Total receipts	67,207
Expenditures	
Miscellaneous	<u>34,484</u>
Receipts Over (Under) Expenditures	32,723
Unencumbered Cash, Beginning	<u>66,468</u>
Unencumbered Cash, Ending	<u><u>\$ 99,191</u></u>

City of Haysville, Kansas
City Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 41,732
Expenditures	
Miscellaneous	<u>-</u>
Receipts Over (Under) Expenditures	41,732
Unencumbered Cash, Beginning	<u>36,066</u>
Unencumbered Cash, Ending	<u><u>\$ 77,798</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, 2024

	<u>Actual</u>
Receipts	
Interest	\$ -
Total receipts	<u>-</u>
Expenditures	
Project expenses	-
Transfer to General Fund	<u>974</u>
Total expenditures	<u>974</u>
Receipts Over (Under) Expenditures	(974)
Unencumbered Cash, Beginning	<u>974</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, 2024

	<u>Actual</u>
Receipts	
Grants	\$ 1,498
Interest	<u>27,178</u>
Total receipts	<u>28,676</u>
Expenditures	
Miscellaneous	<u>127,963</u>
Receipts Over (Under) Expenditures	(99,287)
Unencumbered Cash, Beginning	<u>606,533</u>
Unencumbered Cash, Ending	<u><u>\$ 507,246</u></u>

City of Haysville, Kansas
Special Highway Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 4,519
Transfer from Special Street and Highway Fund	<u>20,000</u>
Total receipts	24,519
Expenditures	
Capital outlay	<u>-</u>
Receipts Over (Under) Expenditures	24,519
Unencumbered Cash, Beginning	<u>84,765</u>
Unencumbered Cash, Ending	<u><u>\$ 109,284</u></u>

City of Haysville, Kansas
Park Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 4,432
Permits	<u>66,097</u>
Total receipts	70,529
Expenditures	
Fireworks	<u>144,379</u>
Receipts Over (Under) Expenditures	(73,850)
Unencumbered Cash, Beginning	<u>129,172</u>
Unencumbered Cash, Ending	<u><u>\$ 55,322</u></u>

City of Haysville, Kansas
Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 15,199
Miscellaneous	35,240
Transfers from:	
Water-Sewer Utility	34,634
Stormwater	6,067
Special Street and Highway	<u>17,317</u>
Total receipts	108,457
Expenditures	
Capital outlay	<u>146,497</u>
Receipts Over (Under) Expenditures	(38,040)
Unencumbered Cash, Beginning	<u>311,316</u>
Unencumbered Cash, Ending	<u><u>\$ 273,276</u></u>

City of Haysville, Kansas
Sales Tax Street Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 30,928
Sales tax	<u>506,814</u>
Total receipts	537,742
Expenditures	
Capital outlay	<u>650,044</u>
Receipts Over (Under) Expenditures	(112,302)
Unencumbered Cash, Beginning	<u>464,637</u>
Unencumbered Cash, Ending	<u><u>\$ 352,335</u></u>

City of Haysville, Kansas
Sales Tax Park Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 190
Sales tax	<u>102,370</u>
Total receipts	102,560
Expenditures	
Capital outlay	<u>247,285</u>
Receipts Over (Under) Expenditures	(144,725)
Unencumbered Cash, Beginning	<u>144,725</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

City of Haysville, Kansas
Sales Tax Recreation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 40,361
Sales tax	<u>358,268</u>
Total receipts	<u>398,629</u>
Expenditures	
Debt payment	265,579
Reserved expense	147,095
Office expense	<u>5,789</u>
Total expenditures	<u>418,463</u>
Receipts Over (Under) Expenditures	(19,834)
Unencumbered Cash, Beginning	<u>636,827</u>
Unencumbered Cash, Ending	<u><u>\$ 616,993</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, 2024

	<u>Actual</u>
Receipts	
Sales tax	\$ 36,940
Expenditures	
Miscellaneous	<u>-</u>
Receipts Over (Under) Expenditures	36,940
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 36,940</u></u>

City of Haysville, Kansas
Fall Festival Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

Receipts

Admissions	\$ 34,083
Donation	5,980
Interest	811
Miscellaneous	<u>593</u>

Total receipts	<u>41,467</u>
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Expenditures

Commodities	14,598
Miscellaneous	<u>26,196</u>

Total expenditures	<u>40,794</u>
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Receipts Over (Under) Expenditures	673
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Unencumbered Cash, Beginning	<u>34,232</u>
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Unencumbered Cash, Ending	<u><u>\$ 34,905</u></u>
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City of Haysville, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 246,557	\$ 249,693	\$ (3,136)
Delinquent	6,524	12,000	(5,476)
Motor vehicle	40,654	39,042	1,612
Special assessments	466,739	451,645	15,094
Interest	3,425	10,000	(6,575)
Transfers from:			
Multi-Year Capital Improvement Plan	65,695	65,695	-
Temporary Note 2022 A	10,494	-	10,494
Bond Series 2024 A	18,793	-	18,793
Water-Sewer Utility	179,767	179,767	-
Total receipts	<u>1,038,648</u>	<u>1,007,842</u>	<u>30,806</u>
Expenditures			
Principal	880,000	880,000	-
Interest	169,693	170,071	(378)
Total expenditures	<u>1,049,693</u>	<u>1,050,071</u>	<u>\$ (378)</u>
Receipts Over (Under) Expenditures	(11,045)	(42,229)	
Unencumbered Cash, Beginning	<u>40,835</u>	<u>42,229</u>	
Unencumbered Cash, Ending	<u>\$ 29,790</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, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 80,189
Miscellaneous	16,291
Transfer from General Fund	<u>1,047,305</u>
Total receipts	<u>1,143,785</u>
Expenditures	
Capital outlay	1,764,534
Transfer to Bond and Interest	<u>65,695</u>
Total expenditures	<u>1,830,229</u>
Receipts Over (Under) Expenditures	(686,444)
Unencumbered Cash, Beginning	<u>1,240,681</u>
Unencumbered Cash, Ending	<u><u>\$ 554,237</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, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 432
Expenditures	
Interest	<u>409</u>
Receipts Over (Under) Expenditures	23
Unencumbered Cash, Beginning	<u>356</u>
Unencumbered Cash, Ending	<u><u>\$ 379</u></u>

City of Haysville, Kansas
Land Bank
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 5,465
Miscellaneous	<u>16,545</u>
Total receipts	<u>22,010</u>
Expenditures	
Miscellaneous	<u>-</u>
Receipts Over (Under) Expenditures	22,010
Unencumbered Cash, Beginning	<u>422,840</u>
Unencumbered Cash, Ending	<u><u>\$ 444,850</u></u>

City of Haysville, Kansas
Temporary Note 2022 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 12,383
Expenditures	
Capital Outlay	3,564
Transfers to:	
Bond and Interest	10,494
Bond Series 2024 A	<u>531,431</u>
Total expenditures	545,489
Receipts Over (Under) Expenditures	(533,106)
Unencumbered Cash, Beginning	<u>533,106</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

City of Haysville, Kansas
Temporary Note 2023 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
Interest	\$ 46,886
Expenditures	
Capital Outlay	<u>3,316,153</u>
Receipts Over (Under) Expenditures	(3,269,267)
Unencumbered Cash, Beginning	<u>3,588,262</u>
Unencumbered Cash, Ending	<u><u>\$ 318,995</u></u>

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

	<u>Actual</u>
Receipts	
Bond Proceeds	\$ 1,390,000
Bond Premium	18,799
Transfer from Temporary Note 2022 A	<u>531,431</u>
Total receipts	<u>1,940,230</u>
Expenditures	
Cost of issuance	54,297
Principal	1,845,000
Interest	22,140
Transfer to Bond and Interest	<u>18,793</u>
Total expenditures	<u>1,940,230</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</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, 2024

	<u>Actual</u>
Receipts	
Grant	\$ 866,607
Interest	<u>17,273</u>
Total receipts	<u>883,880</u>
Expenditures	
Capital Outlay	<u>102,550</u>
Receipts Over (Under) Expenditures	781,330
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 781,330</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, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Water Department			
Charges for services	\$ 967,350	\$ 965,250	\$ 2,100
Set up fees	42,620	163,800	(121,180)
Infrastructure fee	404,725	390,000	14,725
Penalties	41,408	65,000	(23,592)
Sales tax	19,156	19,500	(344)
Interest	17,358	8,000	9,358
Bulk water sales	512	-	512
Temporary services	80	-	80
Miscellaneous	4,211	7,800	(3,589)
Sewer Department			
Charges for services	1,446,483	1,442,000	4,483
Sewer fees	273,730	273,000	730
Tap fees	5,500	20,000	(14,500)
Interest	51,695	28,000	23,695
Miscellaneous	3,763	-	3,763
Transfer from Water Sewer Surplus	9,233	-	9,233
Total receipts	<u>3,287,824</u>	<u>3,382,350</u>	<u>(94,526)</u>
Expenditures			
Water Department			
Personnel services	503,000	504,727	(1,727)
Contractual services	187,264	428,300	(241,036)
Commodities	432,095	456,850	(24,755)
Capital outlay	13,239	20,000	(6,761)
Miscellaneous	14,897	7,500	7,397
Transfers to:			
General Fund	138,421	146,765	(8,344)
Equipment Reserve	17,317	17,317	-

City of Haysville, Kansas
Water-Sewer Utility (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 549,640	\$ 583,003	\$ (33,363)
Contractual services	181,454	250,550	(69,096)
Commodities	472,288	629,501	(157,213)
Capital outlay	622	3,500	(2,878)
Miscellaneous	7,434	10,000	(2,566)
Transfers to:			
General Fund	185,025	191,987	(6,962)
Bond and Interest	179,767	179,767	-
Equipment Reserve	17,317	17,317	-
Total expenditures	<u>2,899,780</u>	<u>3,447,084</u>	<u>\$ (547,304)</u>
Receipts Over (Under) Expenditures	388,044	(64,734)	
Unencumbered Cash, Beginning	<u>888,654</u>	<u>1,743,673</u>	
Unencumbered Cash, Ending	<u>\$ 1,276,698</u>	<u>\$ 1,678,939</u>	

City of Haysville, Kansas
Municipal Pool
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Admission	\$ 62,113	\$ 62,113	\$ -
Swimming lessons	28,490	28,490	-
Concession	33,039	33,039	-
Pool rentals	13,575	13,375	200
Interest	1,152	1,150	2
Miscellaneous	528	529	(1)
Transfer from General Fund	80,000	80,000	-
Total receipts	<u>218,897</u>	<u>218,696</u>	<u>201</u>
Expenditures			
Personnel services	153,295	155,500	(2,205)
Commodities	62,462	63,150	(688)
Miscellaneous	1,480	1,448	32
Total expenditures	<u>217,237</u>	<u>220,098</u>	<u>\$ (2,861)</u>
Receipts Over (Under) Expenditures	1,660	(1,402)	
Unencumbered Cash, Beginning	<u>3,393</u>	<u>3,393</u>	
Unencumbered Cash, Ending	<u>\$ 5,053</u>	<u>\$ 1,991</u>	

City of Haysville, Kansas
Stormwater
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
User fees	\$ 214,588	\$ 216,000	\$ (1,412)
Stormwater collections	3	-	3
Interest	11,727	4,000	7,727
Miscellaneous	335	-	335
	<u>226,653</u>	<u>220,000</u>	<u>6,653</u>
Expenditures			
Personnel services	110,768	117,522	(6,754)
Capital outlay	-	274,215	(274,215)
Miscellaneous	14,056	3,000	11,056
Transfers to:			
General Fund	27,287	22,887	4,400
Equipment Reserve	6,067	6,067	-
	<u>158,178</u>	<u>423,691</u>	<u>\$ (265,513)</u>
Receipts Over (Under) Expenditures	68,475	(203,691)	
Unencumbered Cash, Beginning	<u>199,560</u>	<u>203,691</u>	
Unencumbered Cash, Ending	<u>\$ 268,035</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, 2024

	<u>Actual</u>
Receipts	
Miscellaneous	\$ 1,722
Expenditures	
Transfer to Waste-Sewer Utility	9,233
Receipts Over (Under) Expenditures	(7,511)
Unencumbered Cash, Beginning	7,511
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, 2024

	<u>Actual</u>
Receipts	
Collection on health insurance premium	\$ 977,785
Interest	<u>15,641</u>
Total receipts	<u>993,426</u>
Expenditures	
Claims paid	323,235
Fixed costs - insurance premiums	234,773
Administrative fees	<u>63,587</u>
Total expenditures	<u>621,595</u>
Receipts Over (Under) Expenditures	371,831
Unencumbered Cash, Beginning	<u>404,288</u>
Unencumbered Cash, Ending	<u><u>\$ 776,119</u></u>

City of Haysville, Kansas
Haysville Community Library
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>
Receipts	
City of Haysville	\$ 464,161
South Central Kansas Library System	14,894
State aid	3,505
Fines and copies	9,331
Donation	16,500
Other	<u>758</u>
Total receipts	<u>509,149</u>
Expenditures	
Personnel services	307,504
Materials	37,405
Commodities	37,298
Contractual services	50,836
Maintenance	46,330
Automation	44,689
Capital outlay	<u>16,030</u>
Total expenditures	<u>540,092</u>
Receipts Over (Under) Expenditures	(30,943)
Unencumbered Cash, Beginning	<u>203,551</u>
Unencumbered Cash, Ending	<u><u>\$ 172,608</u></u>

City of Haysville, Kansas
Agency Fund
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

<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>