

CITY OF HAVEN, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED
DECEMBER 31, 2017

**CITY OF HAVEN, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2017**

Adam Wright, Mayor

CITY COUNCIL

Steve Carmichael

Les Banman

Phillip Kauffman

Sandra Williams

Shauna Schoepf-Pearce

CITY OFFICERS

Leslie Atherton, Clerk

Larry Bolton, Attorney

Cyndi Alling, Treasurer

Stanley Juhnke, Municipal Court Judge

Rob Pell, Public Works Director

Cole Rush, Chief of Police

CITY OF HAVEN, KANSAS
For the Year Ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Haven, Kansas 67543

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Haven, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Haven, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Haven, Kansas as of December 31, 2017, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Haven, Kansas as of December 31, 2017, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2017 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 disbursements-agency funds, schedules of regulatory basis receipts and expenditures-actual-related municipal entity, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the 2017 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Haven, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated April 7, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
McPherson, Kansas
April 10, 2018

CITY OF HAVEN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis**

For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 551,628	\$ 1,058,679	\$ 900,002	\$ 710,305	\$ 26,216	\$ 736,521
SPECIAL PURPOSE FUNDS:						
Employee Benefit Fund	558	-	558	-	-	-
Library Fund	-	48,478	48,478	-	-	-
Special Highway Fund	29,616	37,162	48,281	18,497	247	18,744
Total Special Purpose Funds	30,174	85,640	97,317	18,497	247	18,744
BOND AND INTEREST FUND:						
Bond and Interest Fund	-	146,043	52,673	93,370	-	93,370
CAPITAL PROJECTS FUNDS:						
Capital Improvement Fund	399,314	187,120	193,064	393,370	1,269	394,639
Equipment Fund	336,276	9,500	100,795	244,981	-	244,981
Total Capital Projects Funds	735,590	196,620	293,859	638,351	1,269	639,620
BUSINESS FUNDS:						
Electric Utility Fund	876,709	1,855,692	1,724,657	1,007,744	73,713	1,081,457
Refuse Utility Fund	50,518	130,521	133,891	47,148	8,521	55,669
Sewer Utility Fund	97,239	138,733	136,200	99,772	-	99,772
Water Utility Fund	103,447	292,215	245,903	149,759	1,188	150,947
Total Business Funds	1,127,913	2,417,161	2,240,651	1,304,423	83,422	1,387,845
RELATED MUNICIPAL ENTITY:						
Library Board	173,764	62,366	80,868	155,262	-	155,262
Total Reporting Entity (Excluding Agency Funds)	\$ 2,619,069	\$ 3,966,509	\$ 3,665,370	\$ 2,920,208	\$ 111,154	\$ 3,031,362
COMPOSITION OF CASH:						
Cash on hand					\$	40
Cash in bank, First National Bank of Hutchinson, City Treasurer						2,683,828
Cash in bank, First National Bank of Hutchinson, Community Ambulance Service						5,082
Cash in bank, First National Bank of Hutchinson, Public Funds Money Market						1,648
Cash in bank, First National Bank of Hutchinson, EMS Building Fund						1,636
Certificates of Deposit, First National Bank of Hutchinson						214,976
Related Municipal Entity						155,262
Total Cash						3,062,472
Less Agency Funds per Schedule 3						(31,110)
Total Reporting Entity (Excluding Agency Funds)					\$	3,031,362

CITY OF HAVEN, KANSAS
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

The City of Haven is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Haven (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Library Board. The City of Haven Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 121 N. Kansas, Haven, Kansas 67543.

(b) *Regulatory Basis Fund Types*

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt 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 Fund – 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 Fund – 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.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) *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 receipts 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 no such budget amendments for the year 2017.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statute violations were noted during 2017.

3. DEPOSITS AND INVESTMENTS

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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2017.

At December 31, 2017, the City's carrying amount of deposits was \$2,907,170 and the bank balance was \$2,947,517. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$2,697,517 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013	2.75%	09-27-13	\$ 3,435,000	09-27-53	\$ 3,286,392	\$ -	\$ 52,285	\$ 3,234,107	\$ 90,376
Series 2016	1.30 to 2.00%	06-28-16	345,000	06-01-23	345,000	-	45,000	300,000	7,673
Kansas Revolving Loan Fund									
Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	349,909	-	23,939	325,970	9,149
Total Contractual Indebtedness					\$ 3,981,301	\$ -	\$ 121,224	\$ 3,860,077	\$ 107,198

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

	Year								Total
	2018	2019	2020	2021	2022	2023 to 2027	2028 to 2032	2033 to 2053	
Principal									
General Obligation Bonds									
Series 2013	\$ 53,723	\$ 55,200	\$ 56,718	\$ 58,278	\$ 59,881	\$ 325,028	\$ 372,245	\$ 2,253,034	\$ 3,234,107
Series 2016	50,000	50,000	50,000	50,000	50,000	50,000	-	-	300,000
Kansas Revolving Loan Fund									
Water Pollution Control	24,580	25,238	25,914	26,606	27,320	147,972	48,340	-	325,970
Total Principal	128,303	130,438	132,632	134,884	137,201	523,000	420,585	2,253,034	3,860,077
Interest									
General Obligation Bonds									
Series 2013	88,938	87,461	85,942	84,383	82,780	388,275	341,058	743,001	1,901,838
Series 2016	4,363	3,488	2,725	2,037	1,275	437	-	-	14,325
Kansas Revolving Loan Fund									
Water Pollution Control	8,508	7,850	7,174	6,481	5,768	17,468	1,292	-	54,541
Total Interest	101,809	98,799	95,841	92,901	89,823	406,180	342,350	743,001	1,970,704
Total Principal and Interest	\$ 230,112	\$ 229,237	\$ 228,473	\$ 227,785	\$ 227,024	\$ 929,180	\$ 762,935	\$ 2,996,035	\$ 5,830,781

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates 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, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$34,086 for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$324,338. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City'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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Other Employee Benefits

Paid Time Off (PTO)— It is the City's policy to provide regular full-time employees with some wage allowance during periods when such employees may be absent from work. At the beginning of each calendar year, each full-time employee shall be granted paid time off equivalent to twelve (12) work-days per year, prorated if an employee is hired in the middle of the year, according to his or her assigned work schedule. Full-time employees earn additional paid time off as follows:

<u>Years of Service</u>	<u>Per Year</u>
First full year	One week
Second full year	Two weeks
Seventh full year	Three weeks
Fifteenth full year	Four weeks

The maximum total accumulation of PTO allowed is one hundred (100) days. Paid time off over 100 days not used by the end of the calendar year is lost.

The Haven Public Library maintains a separate policy enforcing the use of or loss of vacation and sick leave by May 31. Vacation time and sick leave is earned based on the number of hours an employee works during the week.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Equipment	K.S.A. 40-2301	\$ 9,500
General	Bond and Interest	Debt service	106,000
Capital Improvement	Bond and Interest	K.S.A. 12-6a16	16,742
Refuse Utility	Capital Improvement	K.S.A. 12-825d	10,000
Sewer Utility	Capital Improvement	K.S.A. 12-825d	20,000
Electric Utility	General	K.S.A. 12-825d	85,000
Electric Utility	Capital Improvement	K.S.A. 12-825d	147,000
Electric Utility	Library	K.S.A. 12-825d	32,977
			<u>\$ 427,219</u>

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF HAVEN, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

CITY OF HAVEN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2017

	<u>Certified Budget</u>	<u>Adjustment for for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 1,689,440	\$ -	\$ 1,689,440	\$ 900,002	\$ (789,438)
SPECIAL PURPOSE FUNDS:					
Employee Benefits Fund	567	-	567	558	(9)
Library Fund	48,478	-	48,478	48,478	-
Special Highway Fund	64,386	-	64,386	48,281	(16,105)
BOND AND INTEREST FUND:					
Bond and Interest Fund	132,337	-	132,337	52,673	(79,664)
CAPITAL PROJECT FUNDS:					
Capital Improvement Fund	574,082	-	574,082	193,064	(381,018)
Equipment Fund	370,117	-	370,117	100,795	(269,322)
BUSINESS FUNDS:					
Electric Utility Fund	2,607,059	-	2,607,059	1,724,657	(882,402)
Refuse Utility Fund	178,217	-	178,217	133,891	(44,326)
Sewer Utility Fund	233,905	-	233,905	136,200	(97,705)
Water Utility Fund	385,713	-	385,713	245,903	(139,810)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 374,956	\$ 393,594	\$ 398,454	\$ (4,860)
Delinquent tax	8,862	9,141	4,000	5,141
Motor vehicle tax	28,603	61,896	58,615	3,281
Recreational vehicle tax	149	846	714	132
16/20M vehicle tax	127	65	78	(13)
Commercial vehicle tax	2,957	3,005	2,055	950
Watercraft tax	-	-	324	(324)
Neighborhood revitalization rebate	-	(20,926)	(21,914)	988
Local alcoholic liquor tax	-	68	-	68
Local sales tax	243,400	242,411	236,000	6,411
Total Taxes	659,054	690,100	678,326	11,774
Intergovernmental Revenues -				
Click It or Ticket grant	1,661	-	-	-
Crime Victims Comp Bd	-	500	-	500
SRTS grant	-	-	148,200	(148,200)
Total Intergovernmental Revenues	1,661	500	148,200	(147,700)
Fines, Forfeitures and Penalties -				
Fines and fees	83,729	83,446	70,900	12,546
Seatbelt tickets	2,155	-	-	-
Total Fines, Forfeitures and Penalties	85,884	83,446	70,900	12,546
Licenses and Permits -				
Licenses and permits	29,002	10,470	17,000	(6,530)
Franchise fees	11,943	12,604	13,000	(396)
Total Licenses and Permits	40,945	23,074	30,000	(6,926)
Charges for Services -				
Ambulance	103,528	90,357	95,000	(4,643)
Township ambulance reimbursement	62,455	56,603	90,000	(33,397)
Swimming pool	7,661	6,309	7,000	(691)
Total Charges for Services	173,644	153,269	192,000	(38,731)
Use of Money and Property -				
Interest received	-	-	20	(20)
Recreation Board -				
Other	4,285	4,755	4,350	405

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance -
	Actual			Over
				(Under)
Receipts (cont.)				
Park Board -				
Other	\$ 5,314	\$ 4,128	\$ 4,500	\$ (372)
Other Income -				
Insurance collection - damages rec.	585	12,447	9,000	3,447
Cash rent	425	425	425	-
Sales of surplus property	1,549	-	-	-
Reimbursements	4,424	511	3,200	(2,689)
Miscellaneous	572	1,024	1,000	24
Total Other Income	7,555	14,407	13,625	782
Transfers -				
Transfer from Electric Utility Fund	95,000	85,000	85,000	-
Total Receipts	1,073,342	1,058,679	\$ 1,226,921	\$ (168,242)
Expenditures				
Administrative -				
Personal services	18,195	13,601	\$ 16,400	\$ (2,799)
Employee benefits	1,448	1,002	1,320	(318)
Contractual services	91,708	109,827	113,000	(3,173)
Commodities	10,605	7,701	13,000	(5,299)
Capital outlay	4,486	14,526	-	14,526
Economic development	18,317	15,754	84,000	(68,246)
Haven Road fence	-	2,983	6,000	(3,017)
Tornado siren upgrade	-	-	4,000	(4,000)
Paint Haven	-	180	3,000	(2,820)
Downtown beautification	-	-	50,000	(50,000)
Entryway landscaping	-	12,000	12,000	-
Mower - LP replacement	-	9,875	10,000	(125)
SRTS - 2	-	-	195,000	(195,000)
Transfer to Equipment Fund	4,500	2,500	2,500	-
Transfer to Bond and Interest Fund	-	106,000	106,000	-
Transfer to Capital Improvement Fund -				
Community EMS Facility	40,000	-	-	-
Miscellaneous	219	-	320	(320)
Cash forward	-	-	382,690	(382,690)
Total Administrative	189,478	295,949	999,230	(703,281)

CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Police -				
Personal services	\$ 132,681	\$ 130,779	\$ 150,000	\$ (19,221)
Employee benefits	54,059	45,834	55,700	(9,866)
Contractual services	8,650	1,587	1,700	(113)
Commodities	45,199	46,522	21,300	25,222
Capital outlay - police relocation	1,345	15,689	26,000	(10,311)
Transfer to Equipment Fund	10,500	-	-	-
Total Police	252,434	240,411	254,700	(14,289)
Street -				
Commodities	(79)	1,315	4,200	(2,885)
Recreation Board -				
Personal services	5,656	4,456	11,700	(7,244)
Employee benefits	11,595	9,943	920	9,023
Contractual services	1,050	100	7,900	(7,800)
Commodities	4,427	7,166	10,900	(3,734)
Capital outlay	-	2,375	3,400	(1,025)
Total Recreation Board	22,728	24,040	34,820	(10,780)
Park Board -				
Personal services	1,055	747	2,000	(1,253)
Employee benefits	82	58	160	(102)
Commodities	3,447	5,064	4,770	294
Capital outlay	4,554	2,734	500	2,234
Engweiler	-	29,227	37,000	(7,773)
Miscellaneous	1,120	980	-	980
Total Park Board	10,258	38,810	44,430	(5,620)
Swimming Pool -				
Personal services	24,802	21,959	26,000	(4,041)
Employee benefits	1,922	1,702	2,130	(428)
Commodities	7,583	8,505	14,000	(5,495)
Capital outlay	3,936	3,618	-	3,618
Total Swimming Pool	38,243	35,784	42,130	(6,346)

CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Ambulance -				
Personal services	\$ 146,560	\$ 163,545	\$ 174,000	\$ (10,455)
Employee benefits	28,728	30,349	31,000	(651)
Contractual services	4,090	6,484	1,000	5,484
Commodities	20,944	17,891	32,280	(14,389)
Transfer to Equipment Fund	22,000	7,000	27,000	(20,000)
Total Ambulance	222,322	225,269	265,280	(40,011)
Court -				
Commodities	-	21,081	22,000	(919)
Diversion expense	-	4,415	8,650	(4,235)
Total Court	-	25,496	30,650	(5,154)
Tree Board -				
Commodities	13,201	12,928	14,000	(1,072)
Total Expenditures	748,585	900,002	\$ 1,689,440	\$ (789,438)
Receipts Over (Under) Expenditures	324,757	158,677		
Unencumbered Cash, Beginning	226,871	551,628		
Unencumbered Cash, Ending	\$ 551,628	\$ 710,305		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Health insurance	-	558	\$ 567	\$ (9)
Receipts Over (Under) Expenditures	-	(558)		
Unencumbered Cash, Beginning	558	558		
Unencumbered Cash, Ending	\$ 558	\$ -		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 12,953	\$ 13,613	\$ 13,783	\$ (170)
Delinquent tax	327	335	75	260
Motor vehicle tax	989	2,141	2,028	113
Recreational vehicle tax	5	29	25	4
16/20M vehicle tax	5	3	3	-
Commercial vehicle tax	102	104	71	33
Watercraft tax	-	-	11	(11)
Neighborhood revitalization rebate	-	(724)	(758)	34
Transfer from Electric Utility Fund	34,466	32,977	33,240	(263)
Total Receipts	48,847	48,478	\$ 48,478	\$ -
Expenditures				
Appropriation to Library Board	48,847	48,478	\$ 48,478	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas gas tax	\$ 32,505	\$ 32,484	\$ 31,790	\$ 694
City-County highway gas tax	4,605	4,678	4,520	158
Total Receipts	37,110	37,162	\$ 36,310	\$ 852
Expenditures				
Commodities	1,712	2,281	\$ -	\$ 2,281
Capital outlay	23,920	-	-	-
Repaving	-	46,000	50,000	(4,000)
Gravel alleys	-	-	1,000	(1,000)
Traffic signs	-	-	4,000	(4,000)
Cash forward	-	-	9,386	(9,386)
Total Expenditures	25,632	48,281	\$ 64,386	\$ (16,105)
Receipts Over (Under) Expenditures	11,478	(11,119)		
Unencumbered Cash, Beginning	18,138	29,616		
Unencumbered Cash, Ending	\$ 29,616	\$ 18,497		

CITY OF HAVEN, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Transfer from General Fund	\$ -	\$ 106,000	\$ 106,000	\$ -
Transfer from Capital Improvement Fund	-	16,742	-	16,742
Township building payment	-	23,301	26,337	(3,036)
Total Receipts	-	146,043	\$ 132,337	\$ 13,706
Expenditures				
Principal	-	45,000	\$ 45,000	\$ -
Interest	-	7,673	7,673	-
Cash basis reserve	-	-	79,664	(79,664)
Total Expenditures	-	52,673	\$ 132,337	\$ (79,664)
Receipts Over (Under) Expenditures	-	93,370		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 93,370		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Safe Routes to School grant	\$ 2,971	\$ -	\$ -	\$ -
Special assessments	13,803	10,120	11,000	(880)
Firehouse Subs grant	100,000	-	-	-
General obligation bond proceeds	341,550	-	-	-
Transfer from General Fund -				
Community EMS Facility	40,000	-	-	-
Transfer from Electric Utility Fund	85,000	147,000	147,000	-
Transfer from Refuse Utility Fund	-	10,000	10,000	-
Transfer from Sewer Utility Fund	-	20,000	20,000	-
Transfer from Water Utility Fund	136,906	-	-	-
Total Receipts	<u>720,230</u>	<u>187,120</u>	<u>\$ 188,000</u>	<u>\$ (880)</u>
Expenditures				
Capital outlay	42,571	-	\$ -	\$ -
Safe Routes to School	2,971	-	-	-
Ambulance building project	517,550	24,485	-	24,485
Pioneer Park	-	1,431	23,625	(22,194)
Electrical improvements	-	5,962	199,000	(193,038)
Paving	-	118,957	150,000	(31,043)
Trash sale proceeds expense	-	-	91,789	(91,789)
Street/Info for housing	-	-	75,000	(75,000)
Southland water line	-	25,487	25,000	487
Transfer to Bond and Interest Fund	-	16,742	-	16,742
Cash forward	-	-	9,668	(9,668)
Total Expenditures	<u>563,092</u>	<u>193,064</u>	<u>\$ 574,082</u>	<u>\$ (381,018)</u>
Receipts Over (Under) Expenditures	157,138	(5,944)		
Unencumbered Cash, Beginning	<u>242,176</u>	<u>399,314</u>		
Unencumbered Cash, Ending	<u>\$ 399,314</u>	<u>\$ 393,370</u>		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDEQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
Transfer from Electric Utility Fund	\$ 18,400	\$ -	\$ -	\$ -
Transfer from General Fund	37,000	9,500	29,500	(20,000)
Transfer from Sewer Utility Fund	24,900	-	-	-
Transfer from Water Utility Fund	10,000	-	-	-
Total Receipts	90,300	9,500	\$ 29,500	\$ (20,000)
Expenditures				
Capital outlay	65,753	-	\$ 20,000	\$ (20,000)
Ambulance	-	-	93,000	(93,000)
Pickup truck (Sewer)	-	-	9,600	(9,600)
Bucket truck	-	44,250	51,000	(6,750)
Ambulance equipment/radio	-	3,890	35,805	(31,915)
Dump truck	-	-	19,250	(19,250)
Digger truck	-	44,250	37,500	6,750
Pickup (Electric)	-	-	15,500	(15,500)
Water tractor	-	-	50,000	(50,000)
Bush hog/rotary mower	-	8,405	10,000	(1,595)
Cash forward	-	-	28,462	(28,462)
Total Expenditures	65,753	100,795	\$ 370,117	\$ (269,322)
Receipts Over (Under) Expenditures	24,547	(91,295)		
Unencumbered Cash, Beginning	311,729	336,276		
Unencumbered Cash, Ending	\$ 336,276	\$ 244,981		

CITY OF HAVEN, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Sales to customers	\$ 1,732,450	\$ 1,827,489	\$ 1,800,000	\$ 27,489
Interest income	439	430	425	5
Reimbursements	4,994	3,400	500	2,900
Miscellaneous	-	24,373	100	24,273
Total Receipts	<u>1,737,883</u>	<u>1,855,692</u>	<u>\$ 1,801,025</u>	<u>\$ 54,667</u>
Expenditures				
Personal services	194,967	198,868	\$ 205,100	\$ (6,232)
Employee benefits	88,965	89,642	96,000	(6,358)
Contractual services	12,870	5,800	11,050	(5,250)
Commodities	90,070	87,320	58,000	29,320
Capital outlay	64,771	-	-	-
Sales tax	39,336	44,685	36,000	8,685
Purchased power	966,072	982,655	1,085,000	(102,345)
SRTS	-	-	40,000	(40,000)
Conductor replacement	-	1,971	5,000	(3,029)
Shop Generator	-	-	15,000	(15,000)
Digital meter replacement	-	3,472	3,500	(28)
Tax on bucket/digger	-	7,581	-	7,581
Transformers	-	6,293	-	6,293
PW truckhouse	-	23,609	-	23,609
Other	6,907	7,784	1,000	6,784
Transfer to General Fund	95,000	85,000	85,000	-
Transfer to Library Fund	34,466	32,977	33,240	(263)
Transfer to City Equipment Fund	18,400	-	-	-
Transfer to Capital Improvement Fund	85,000	147,000	147,000	-
Cash forward	-	-	786,169	(786,169)
Total Expenditures	<u>1,696,824</u>	<u>1,724,657</u>	<u>\$ 2,607,059</u>	<u>\$ (882,402)</u>
Receipts Over (Under) Expenditures	41,059	131,035		
Unencumbered Cash, Beginning	<u>835,650</u>	<u>876,709</u>		
Unencumbered Cash, Ending	<u>\$ 876,709</u>	<u>\$ 1,007,744</u>		

CITY OF HAVEN, KANSAS

BUSINESS FUNDREFUSE UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 128,058	\$ 128,926	\$ 132,000	\$ (3,074)
Reimbursements	484	1,595	500	1,095
Total Receipts	<u>128,542</u>	<u>130,521</u>	<u>\$ 132,500</u>	<u>\$ (1,979)</u>
Expenditures				
Personal services	8,239	7,786	\$ 9,200	\$ (1,414)
Employee benefits	639	603	715	(112)
Contractual services	96,578	114,970	106,000	8,970
Commodities	31	532	200	332
Transfer to Capital Improvement Fund	-	10,000	10,000	-
Cash forward	-	-	52,102	(52,102)
Total Expenditures	<u>105,487</u>	<u>133,891</u>	<u>\$ 178,217</u>	<u>\$ (44,326)</u>
Receipts Over (Under) Expenditures	23,055	(3,370)		
Unencumbered Cash, Beginning	<u>27,463</u>	<u>50,518</u>		
Unencumbered Cash, Ending	<u>\$ 50,518</u>	<u>\$ 47,148</u>		

CITY OF HAVEN, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 136,239	\$ 138,733	\$ 135,000	\$ 3,733
Expenditures				
Personal services	23,385	29,303	\$ 32,500	\$ (3,197)
Employee benefits	19,038	20,137	22,140	(2,003)
Contractual services	-	1,598	6,500	(4,902)
Commodities	7,095	10,750	6,355	4,395
Capital outlay	8,883	6,910	-	6,910
LS cleaning for maintenance	-	-	11,333	(11,333)
Low water crossing	-	14,417	24,000	(9,583)
JD Tractor replacement	-	-	3,400	(3,400)
Dump bed	-	-	6,000	(6,000)
Revolving loan payment	33,085	33,085	33,088	(3)
Transfer to Equipment Fund	24,900	-	-	-
Transfer to Capital Improvement Fund	-	20,000	20,000	-
Cash forward	-	-	68,589	(68,589)
Total Expenditures	116,386	136,200	\$ 233,905	\$ (97,705)
Receipts Over (Under) Expenditures	19,853	2,533		
Unencumbered Cash, Beginning	77,386	97,239		
Unencumbered Cash, Ending	\$ 97,239	\$ 99,772		

CITY OF HAVEN, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale to customers	\$ 274,085	\$ 292,215	\$ 282,200	\$ 10,015
Miscellaneous	495	-	-	-
Total Receipts	<u>274,580</u>	<u>292,215</u>	<u>\$ 282,200</u>	<u>\$ 10,015</u>
Expenditures				
Personal services	36,203	36,795	\$ 38,000	\$ (1,205)
Employee benefits	9,888	16,318	10,550	5,768
Contractual services	4,140	5,229	4,500	729
Commodities	34,048	36,594	33,525	3,069
Capital outlay	4,410	8,306	-	8,306
General obligation bond payment	142,661	142,661	142,661	-
Water project final expense	14,465	-	-	-
Fire hydrants	-	-	7,200	(7,200)
Pickup (Water)	-	-	17,400	(17,400)
R&R	-	-	23,000	(23,000)
Transfer to Capital Improvement Fund	136,906	-	-	-
Transfer to Equipment Fund	10,000	-	-	-
Cash forward	-	-	108,877	(108,877)
Total Expenditures	<u>392,721</u>	<u>245,903</u>	<u>\$ 385,713</u>	<u>\$ (139,810)</u>
Receipts Over (Under) Expenditures	(118,141)	46,312		
Unencumbered Cash, Beginning	<u>221,588</u>	<u>103,447</u>		
Unencumbered Cash, Ending	<u>\$ 103,447</u>	<u>\$ 149,759</u>		

CITY OF HAVEN, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Community Ambulance Service Fund	\$ 2,771	\$ 3,453	\$ 1,142	\$ 5,082
Meter Deposit Fund	29,406	9,727	14,740	24,393
EMS Building Donation Fund	<u>11,659</u>	<u>358</u>	<u>10,382</u>	<u>1,635</u>
Total	<u>\$ 43,836</u>	<u>\$ 13,538</u>	<u>\$ 26,264</u>	<u>\$ 31,110</u>

CITY OF HAVEN, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
State of Kansas	\$ 384	\$ 369
SCKLS	6,848	10,029
City of Haven	49,215	48,741
Donations	50	2,092
Fines and copies	798	525
Interest	188	7
Transfers in	795	603
Total Receipts	<u>58,278</u>	<u>62,366</u>
Expenditures		
Audit programming	-	536
Cataloging	-	855
Children's programming	3,024	3,200
Collection	10,196	10,810
Computer and internet	-	4,456
Computer and printer supplies	-	1,872
Copy machine contract	-	1,025
Electronic programming	145	1,363
Equipment	5,312	4,268
Licenses	111	113
Maintenance and repairs	748	1,108
Mileage	201	66
Miscellaneous	6,246	3,862
Office	1,977	2,460
Payroll	32,650	37,501
Periodicals	1,563	1,867
Postage	-	1,100
Summer reading	-	1,583
Telephone	1,283	1,547
Workshops	940	673
Transfers out	795	603
Total Expenditures	<u>65,191</u>	<u>80,868</u>
Receipts Over (Under) Expenditures	(6,913)	(18,502)
Unencumbered Cash, Beginning	<u>180,677</u>	<u>173,764</u>
Unencumbered Cash, Ending	<u>\$ 173,764</u>	<u>\$ 155,262</u>