CITY OF HAVILAND, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2018

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

CITY OF HAVILAND, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2018

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-11
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	12-13
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	14-15
Special Purpose Funds	16-17
Bond and Interest Fund	18
Capital Project Funds	19-20
Business Funds	21-23
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	24
SUPPLEMENTARY INFORMATION	
Schedule 4	
Graphical Analysis	25-32

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Haviland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Haviland, Kansas, a Municipality, as of and for the year ended December 31, 2018 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 the 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 Haviland, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Haviland, Kansas as of December 31, 2018 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 Haviland, Kansas as of December 31, 2018, 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 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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. The graphical analysis (Schedule 4 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 nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Haviland, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated May 4, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2017 actual column (2017 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (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 2017 basic financial statement. The 2017 comparative information was 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, the 2017 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, 2017, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

March 22, 2019

CITY OF HAVILAND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 406,877.93	$ 0.00
Special Purpose Funds:		
Special Highway Fund	48,420.05	0.00
Summer Recreation Fund	1,171.09	0.00
Bond and Interest Funds:		
Bond and Interest Fund	52,719.36	0.00
Capital Project Funds:		
Project Improvement Fund	36,527.39	0.00
Cost of Issuance Fund	8,576.69	0.00
Business Funds:		
Water Fund	241,160.77	0.00
Sewer Fund	63,289.64	0.00
Refuse Fund	6,989.89	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 865,732.81	$ 0.00

The notes to the financial statement are an integral part of this statement.

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 215,410.04	$ 162,094.77	$ 460,193.20	$ 0.00	$ 460,193.20
18,420.67	34,041.88	32,798.84	0.00	32,798.84
3,722.14	3,468.91	1,424.32	0.00	1,424.32
116,067.34	90,873.91	77,912.79	0.00	77,912.79
0.00	36,527.39	0.00	0.00	0.00
0.00	8,576.69	0.00	0.00	0.00
201,929.00	125,265.83	317,823.94	0.00	317,823.94
36,073.20	34,674.42	64,688.42	0.00	64,688.42
48,646.30	49,361.00	6,275.19	0.00	6,275.19
$ 640,268.69	$ 544,884.80	$ 961,116.70	$ 0.00	$ 961,116.70

Checking Account	$ 541,018.68
Savings Account	102,665.76
Petty Cash	500.00
Certificates of Deposit	316,932.26
Total Cash	961,116.70
Agency Funds per Schedule 3	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 961,116.70

CITY OF HAVILAND, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2018

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Haviland, Kansas (City) is a municipal corporation governed by an elected five-member council. This financial statement presents the City of Haviland (the municipality). The City of Haviland does not have any related municipal entities as of December 31, 2018.

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 the 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.)

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales 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 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, an interest bearing checking account, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the City by January 20. The second half is due May 10 and distributed to the City by June 5. The City Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

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 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 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.

Adjustment for Qualifying Budget Credits: The City may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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 and trust funds.

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 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - 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 investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2018.

At December 31, 2018 the City's carrying amount of deposits was $961,116.70 and the bank balance was $989,727.98. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,505.00 was covered by federal depository insurance, and $739,222.98 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2016	1.875%	2/25/2016	$ 1,556,000.00	2/25/2056
Series 2017	2.00-4.00%	1/10/2017	1,253,000.00	12/1/2037

Total Contractual Indebtedness

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

	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Principal:				
General obligation bonds	$ 77,468.00	$ 77,983.00	$ 78,508.00	$ 79,042.00
Total Principal	77,468.00	77,983.00	78,508.00	79,042.00
Interest:				
General obligation bonds	71,823.23	70,308.20	68,783.52	67,061.49
Total Interest	71,823.23	70,308.20	68,783.52	67,061.49
Total Principal and Int.	$ 149,291.23	$ 148,291.20	$ 147,291.52	$ 146,103.49

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
$ 1,529,534.00	$ 0.00	$ 26,962.00	$ 1,502,572.00	$ 28,678.76
1,253,000.00	0.00	8,000.00	1,245,000.00	82,873.91
$ 2,782,534.00	$ 0.00	$ 34,962.00	$ 2,747,572.00	$ 111,552.67

12/31/2023	12/31/2024 - 12/31/2028	12/31/2029 - 12/31/2033	12/31/2034 - 12/31/2038	12/31/2039 - 12/31/2043	12/31/2044 - 12/31/2048
$ 84,587.00	$ 451,465.00	$ 526,695.00	$ 528,407.00	$ 206,745.00	$ 226,868.00
84,587.00	451,465.00	526,695.00	528,407.00	206,745.00	226,868.00
65,329.46	293,552.54	218,110.97	124,399.45	71,461.41	51,338.45
65,329.46	293,552.54	218,110.97	124,399.45	71,461.41	51,338.45
$ 149,916.46	$ 745,017.54	$ 744,805.97	$ 652,806.45	$ 278,206.41	$ 278,206.45

Note 5 - LONG TERM DEBT (Cont'd.)

	12/31/2049 - 12/31/2053	12/31/2054 - 12/31/2058	Total
Principal:			
General obligation bonds	$ 248,950.00	$ 160,854.00	$ 2,747,572.00
Total Principal	248,950.00	160,854.00	2,747,572.00
Interest:			
General obligation bonds	29,256.92	6,069.37	1,137,495.01
Total Interest	29,256.92	6,069.37	1,137,495.01
Total Principal and Int.	$ 278,206.92	$ 166,923.37	$ 3,885,067.01

Note 6 - CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Street Project	$ 1,240,000.00	$ 1,177,401.28
Water Project	2,435,000.00	2,268,927.19

Note 7 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Project Improvement	Bond and Interest	Bond Issuance	$ 36,527.39
Cost of Issuance	Bond and Interest	Bond Issuance	5,904.14
Cost of Issuance	Water	Bond Issuance	2,672.55
Sewer	Bond and Interest	K.S.A. 12-825d	3,720.00

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences . Full-time employees will earn 40 hours of vacation time per year plus 8 additional hours per year worked with a maximum three weeks (120 hours) and non-accumulative. Upon separation of employment, full-time employees will be compensated for any unused vacation time. The potential liability for unused vacation time as of December 31, 2018 and 2017 is $0.00 and $0.00, respectively, which is a net change of $0.00.

Full-time employees will earn 10 hours per month of sick leave which is accumulative to 240 hours. Upon separation of employment, full-time employees will be compensated for any unused sick leave. The potential liability for unused sick leave as of December 31, 2018 and 2017 is $0.00 and $4,603.20, respectively, which is a net change of ($4,603.20).

Note 9 - RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The City does not participate in a public entity risk pool.

Note 10 - CONTINGENCIES

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

Note 11 - OPERATING LEASES

The City has entered into an operating lease for a copier which contains a cancellation provision and is subject to annual appropriations. For the year ended December 31, 2018 rent expenditures were $1,061.31. This expenditure was made from the General Fund.

The City has entered into a lease with E. Wynona Ross for the SW corner of NE 1/4 of 8-28-16. The lease is in the sum of $6,500.00 to be made in ten annual payments which began on October 1, 2013. For the year ended December 31, 2018 rent expenditures were $650.00. This expenditure was made from the Sewer Fund.

Future minimum rental payments are as follows:

Year	Amount
12/31/2019	$ 650.00
12/31/2020	650.00
12/31/2021	650.00
12/31/2022	650.00

Note 12 - SUBSEQUENT EVENTS

The City has evaluated events subsequent to year end through March 22, 2019, and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CITY OF HAVILAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Funds:		
General Fund	$ 615,000.00	$ 0.00
Special Purpose Funds:		
Special Highway Fund	65,000.00	0.00
Summer Recreation Fund	8,500.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	139,932.00	0.00
Business Funds:		
Water Fund	356,000.00	0.00
Sewer Fund	89,000.00	0.00
Refuse Fund	68,000.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 615,000.00	$ 162,094.77	$ (452,905.23)
65,000.00	34,041.88	(30,958.12)
8,500.00	3,468.91	(5,031.09)
139,932.00	90,873.91	(49,058.09)
356,000.00	125,265.83	(230,734.17)
89,000.00	34,674.42	(54,325.58)
68,000.00	49,361.00	(18,639.00)

CITY OF HAVILAND, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 122,781.23	$ 106,785.57	$ 107,826.00	$ (1,040.43)
Delinquent Tax	4,468.88	3,830.09	1,000.00	2,830.09
Motor Vehicle Tax	20,427.76	20,263.74	21,957.00	(1,693.26)
Recreational Vehicle Tax	270.32	147.88	131.00	16.88
16/20 M Vehicle Tax	255.48	508.46	329.00	179.46
Commercial Vehicle Tax	2,032.73	1,877.35	2,295.00	(417.65)
Sales Tax	51,345.11	57,634.22	47,000.00	10,634.22
Franchise Fees	12,187.54	12,438.11	10,000.00	2,438.11
Licenses, Fines & Permits	733.50	431.00	500.00	(69.00)
Rental Income	2,515.00	2,515.00	0.00	2,515.00
Reimbursed Expense	22,260.13	1,156.64	500.00	656.64
Interest on Idle Funds	3,825.39	7,380.86	1,000.00	6,380.86
Miscellaneous	2,874.34	441.12	500.00	(58.88)
Total Receipts	245,977.41	215,410.04	$ 193,038.00	$ 22,372.04
Expenditures				
General Government:				
Personal Services	57,515.28	47,304.11	57,000.00	(9,695.89)
Contractual Services	94,245.62	66,418.62	62,000.00	4,418.62
Materials & Supplies	7,492.25	6,049.01	10,000.00	(3,950.99)
Capital Outlay	12,514.26	4,698.01	427,000.00	(422,301.99)
Other	100.00	100.00	0.00	100.00
Governing Body:				
Personal Services	5,786.25	5,597.87	6,000.00	(402.13)
Contractual Services	0.00	258.00	1,000.00	(742.00)
Materials & Supplies	0.00	0.00	1,000.00	(1,000.00)
Police:				
Personal Services	145.72	40.64	1,000.00	(959.36)
Fire:				
Personal Services	7,212.62	6,755.12	7,000.00	(244.88)
Contractual Services	2,920.47	3,144.38	5,000.00	(1,855.62)
Materials & Supplies	39.99	778.30	1,000.00	(221.70)
Street:				
Personal Services	0.00	2,963.59	0.00	2,963.59
Contractual Services	14,104.27	1,033.24	10,000.00	(8,966.76)

CITY OF HAVILAND, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Street Lights:				
Contractual Services	16,114.98	14,824.65	16,000.00	(1,175.35)
Parks & Recreation:				
Contractual Services	464.50	2,129.23	0.00	2,129.23
Materials & Supplies	0.00	0.00	5,000.00	(5,000.00)
Swimming Pool:				
Contractual Services	0.00	0.00	5,000.00	(5,000.00)
Materials & Supplies	0.00	0.00	1,000.00	(1,000.00)
Total Expenditures	218,656.21	162,094.77	$ 615,000.00	$ (452,905.23)
Receipts Over (Under) Expenditures	27,321.20	53,315.27		
Unencumbered Cash, Beginning	379,556.73	406,877.93		
Unencumbered Cash, Ending	$ 406,877.93	$ 460,193.20		

CITY OF HAVILAND, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Gas Tax	$ 18,284.73	$ 18,420.67	$ 18,220.00	$ 200.67
Total Receipts	18,284.73	18,420.67	$ 18,220.00	$ 200.67
Expenditures				
Contractual Services	5,543.19	34,041.88	35,000.00	(958.12)
Materials & Supplies	0.00	0.00	30,000.00	(30,000.00)
Total Expenditures	5,543.19	34,041.88	$ 65,000.00	$ (30,958.12)
Receipts Over (Under) Expenditures	12,741.54	(15,621.21)		
Unencumbered Cash, Beginning	35,678.51	48,420.05		
Unencumbered Cash, Ending	$ 48,420.05	$ 32,798.84		

CITY OF HAVILAND, KANSAS
SUMMER RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fees	$ 3,651.95	$ 3,472.14	$ 6,500.00	$ (3,027.86)
Other Income	0.00	250.00	0.00	250.00
Total Receipts	3,651.95	3,722.14	$ 6,500.00	$ (2,777.86)
Expenditures				
Personal Services	3,648.56	3,468.91	5,000.00	(1,531.09)
Contractual Services	0.00	0.00	1,000.00	(1,000.00)
Materials & Supplies	0.00	0.00	2,500.00	(2,500.00)
Total Expenditures	3,648.56	3,468.91	$ 8,500.00	$ (5,031.09)
Receipts Over (Under) Expenditures	3.39	253.23		
Unencumbered Cash, Beginning	1,167.70	1,171.09		
Unencumbered Cash, Ending	$ 1,171.09	$ 1,424.32		

CITY OF HAVILAND, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Tax	$ 0.00	$ 15,888.33	$ 16,331.00	$ (442.67)
Delinquent Tax	178.74	217.46	100.00	117.46
Special Assessments	1,374.24	53,810.02	68,515.00	(14,704.98)
Operating Transfers:				
From Sewer	0.00	3,720.00	3,720.00	0.00
From Project Improvement	0.00	36,527.39	0.00	36,527.39
From Cost of Issuance	0.00	5,904.14	0.00	5,904.14
Total Receipts	1,552.98	116,067.34	$ 88,666.00	$ 27,401.34
Expenditures				
Principal	0.00	8,000.00	8,000.00	0.00
Interest	0.00	82,873.91	82,874.00	(0.09)
Cash Basis Reserve	0.00	0.00	49,058.00	(49,058.00)
Total Expenditures	0.00	90,873.91	$ 139,932.00	$ (49,058.09)
Receipts Over (Under) Expenditures	1,552.98	25,193.43		
Unencumbered Cash, Beginning	51,166.38	52,719.36		
Unencumbered Cash, Ending	$ 52,719.36	$ 77,912.79		

CITY OF HAVILAND, KANSAS
PROJECT IMPROVEMENT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
Receipts		
General Obligation Bond Proceeds	$ 68,867.69	$ 0.00
Total Receipts	68,867.69	0.00
Expenditures		
Principal	68,904.49	0.00
Operating Transfers:		
To Bond and Interest	0.00	36,527.39
Total Expenditures	68,904.49	36,527.39
Receipts Over (Under) Expenditures	(36.80)	(36,527.39)
Unencumbered Cash, Beginning	36,564.19	36,527.39
Unencumbered Cash, Ending	$ 36,527.39	$ 0.00

CITY OF HAVILAND, KANSAS
COST OF ISSUANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
Receipts		
General Obligation Bond Proceeds	$ 34,810.23	$ 0.00
Total Receipts	34,810.23	0.00
Expenditures		
Cost of Issuance Expense	31,112.00	0.00
Operating Transfers:		
To Bond and Interest	0.00	5,904.14
To Water	0.00	2,672.55
Total Expenditures	31,112.00	8,576.69
Receipts Over (Under) Expenditures	3,698.23	(8,576.69)
Unencumbered Cash, Beginning	4,878.46	8,576.69
Unencumbered Cash, Ending	$ 8,576.69	$ 0.00

CITY OF HAVILAND, KANSAS
WATER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer Receipts	$ 179,756.07	$ 167,617.45	$ 142,000.00	$ 25,617.45
Connect Fees	1,040.00	800.00	1,000.00	(200.00)
Reimbursed Expense	2,803.39	30,839.00	0.00	30,839.00
Operating Transfers:				
From Cost of Issuance	0.00	2,672.55	0.00	2,672.55
Total Receipts	183,599.46	201,929.00	$ 143,000.00	$ 58,929.00
Expenditures				
Personal Services	25,975.65	25,129.70	26,000.00	(870.30)
Contractual Services	50,448.94	44,163.54	40,000.00	4,163.54
Materials & Supplies	100.00	331.83	10,000.00	(9,668.17)
Capital Outlay	99.69	0.00	224,359.00	(224,359.00)
Bond Principal	26,466.00	26,962.00	26,962.00	0.00
Bond Interest	29,175.00	28,678.76	28,679.00	(0.24)
Total Expenditures	132,265.28	125,265.83	$ 356,000.00	$ (230,734.17)
Receipts Over (Under) Expenditures	51,334.18	76,663.17		
Unencumbered Cash, Beginning	189,826.59	241,160.77		
Unencumbered Cash, Ending	$ 241,160.77	$ 317,823.94		

CITY OF HAVILAND, KANSAS
SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 34,756.40	$ 36,073.20	$ 33,000.00	$ 3,073.20
Total Receipts	34,756.40	36,073.20	$ 33,000.00	$ 3,073.20
Expenditures				
Personal Services	11,257.10	17,090.65	12,000.00	5,090.65
Contractual Services	12,111.46	13,036.77	17,000.00	(3,963.23)
Materials & Supplies	100.00	177.00	1,000.00	(823.00)
Capital Outlay	0.00	0.00	54,630.00	(54,630.00)
Other	650.00	650.00	650.00	0.00
Operating Transfers:				
To Bond and Interest	0.00	3,720.00	3,720.00	0.00
Total Expenditures	24,118.56	34,674.42	$ 89,000.00	$ (54,325.58)
Receipts Over (Under) Expenditures	10,637.84	1,398.78		
Unencumbered Cash, Beginning	52,651.80	63,289.64		
Unencumbered Cash, Ending	$ 63,289.64	$ 64,688.42		

CITY OF HAVILAND, KANSAS
REFUSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

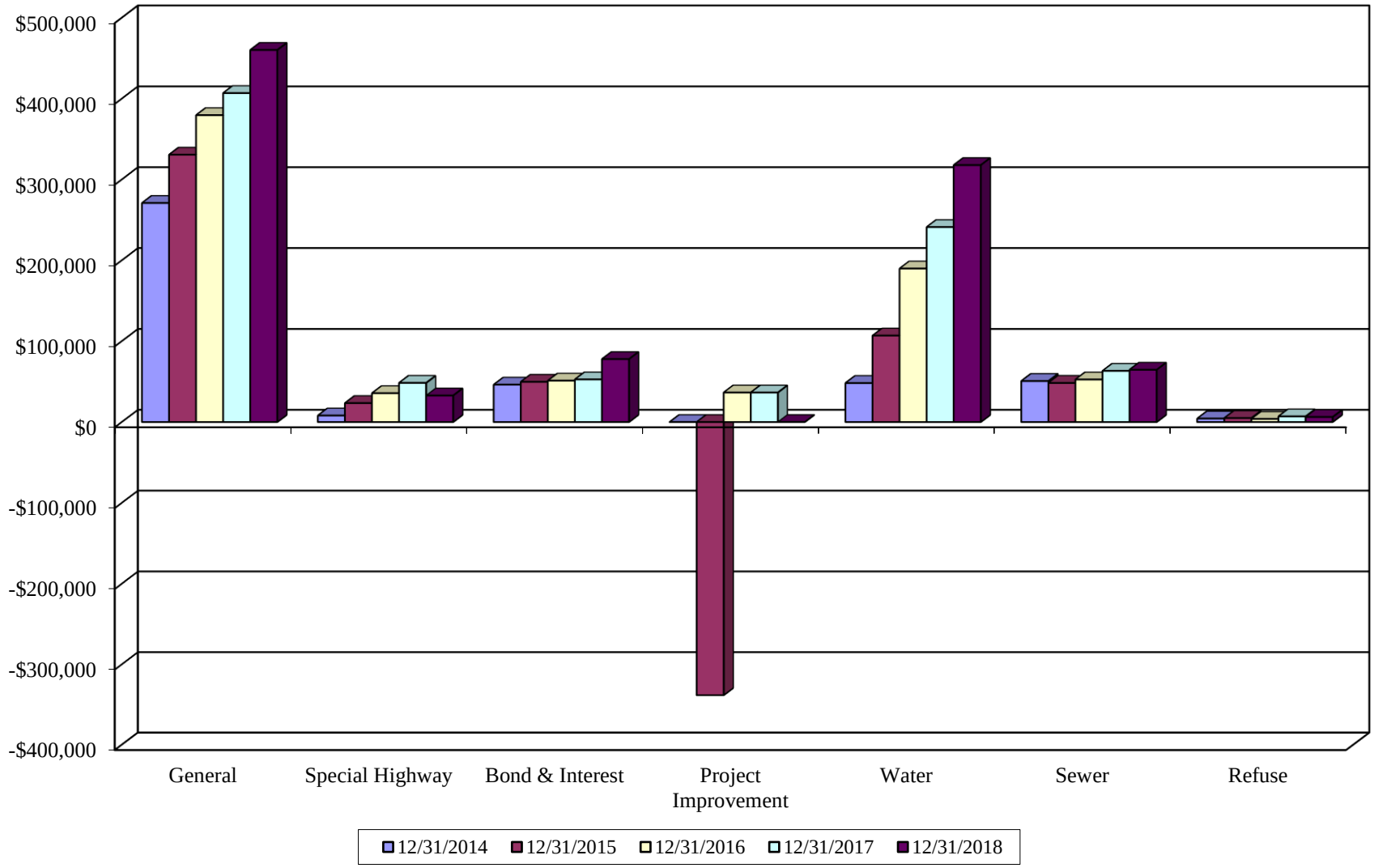
		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 48,540.56	$ 48,646.30	$ 65,000.00	$ (16,353.70)
Total Receipts	48,540.56	48,646.30	$ 65,000.00	$ (16,353.70)
Expenditures				
Contractual Services	45,411.00	49,361.00	68,000.00	(18,639.00)
Total Expenditures	45,411.00	49,361.00	$ 68,000.00	$ (18,639.00)
Receipts Over (Under) Expenditures	3,129.56	(714.70)		
Unencumbered Cash, Beginning	3,860.33	6,989.89		
Unencumbered Cash, Ending	$ 6,989.89	$ 6,275.19		

CITY OF HAVILAND, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

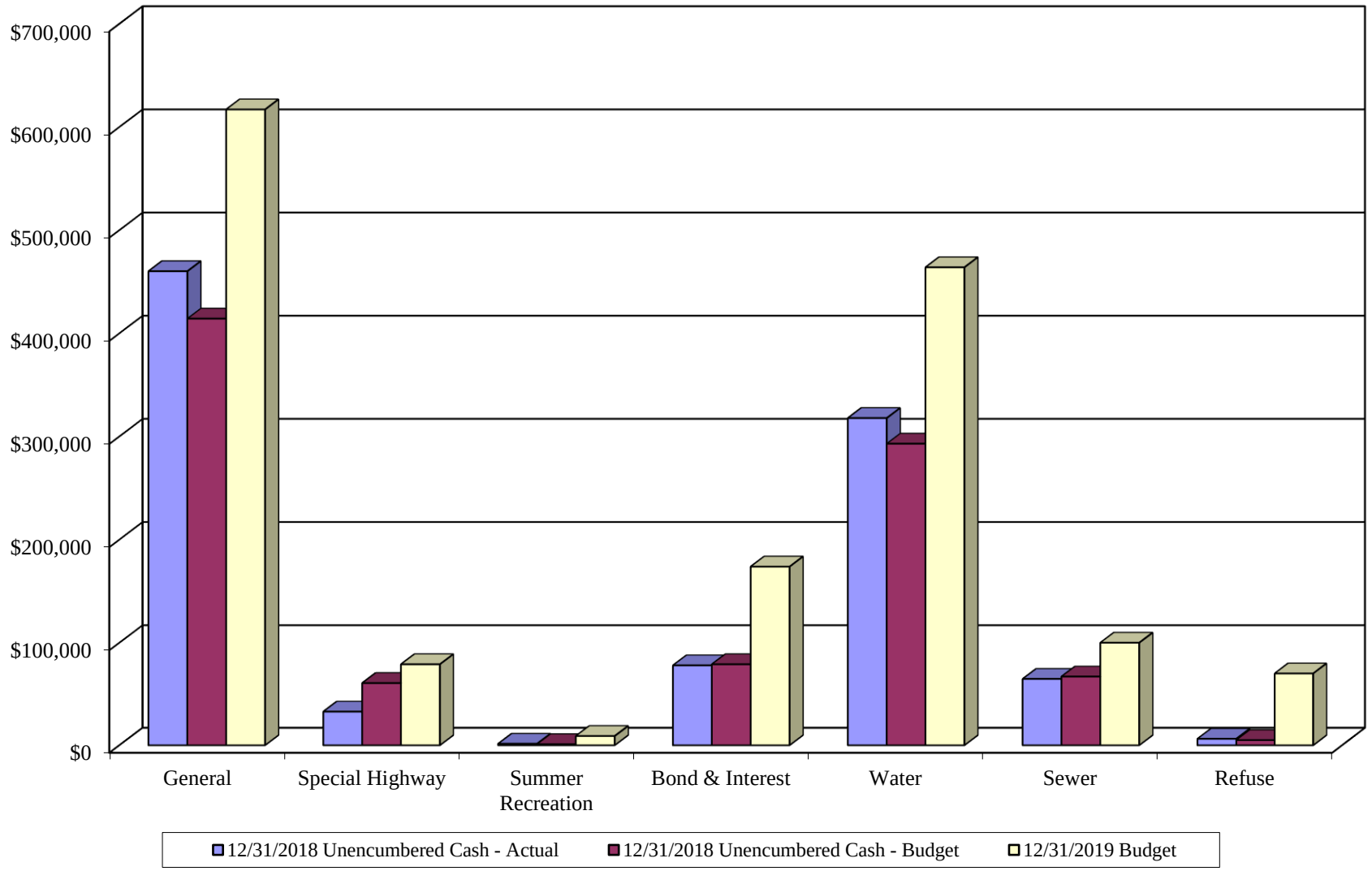
Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll Clearing	$ 0.00	$ 102,543.76	$ 102,543.76	$ 0.00
Sales Tax Clearing	0.00	1,437.30	1,437.30	0.00
Total Agency Funds	$ 0.00	$ 103,981.06	$ 103,981.06	$ 0.00

SUPPLEMENTARY INFORMATION

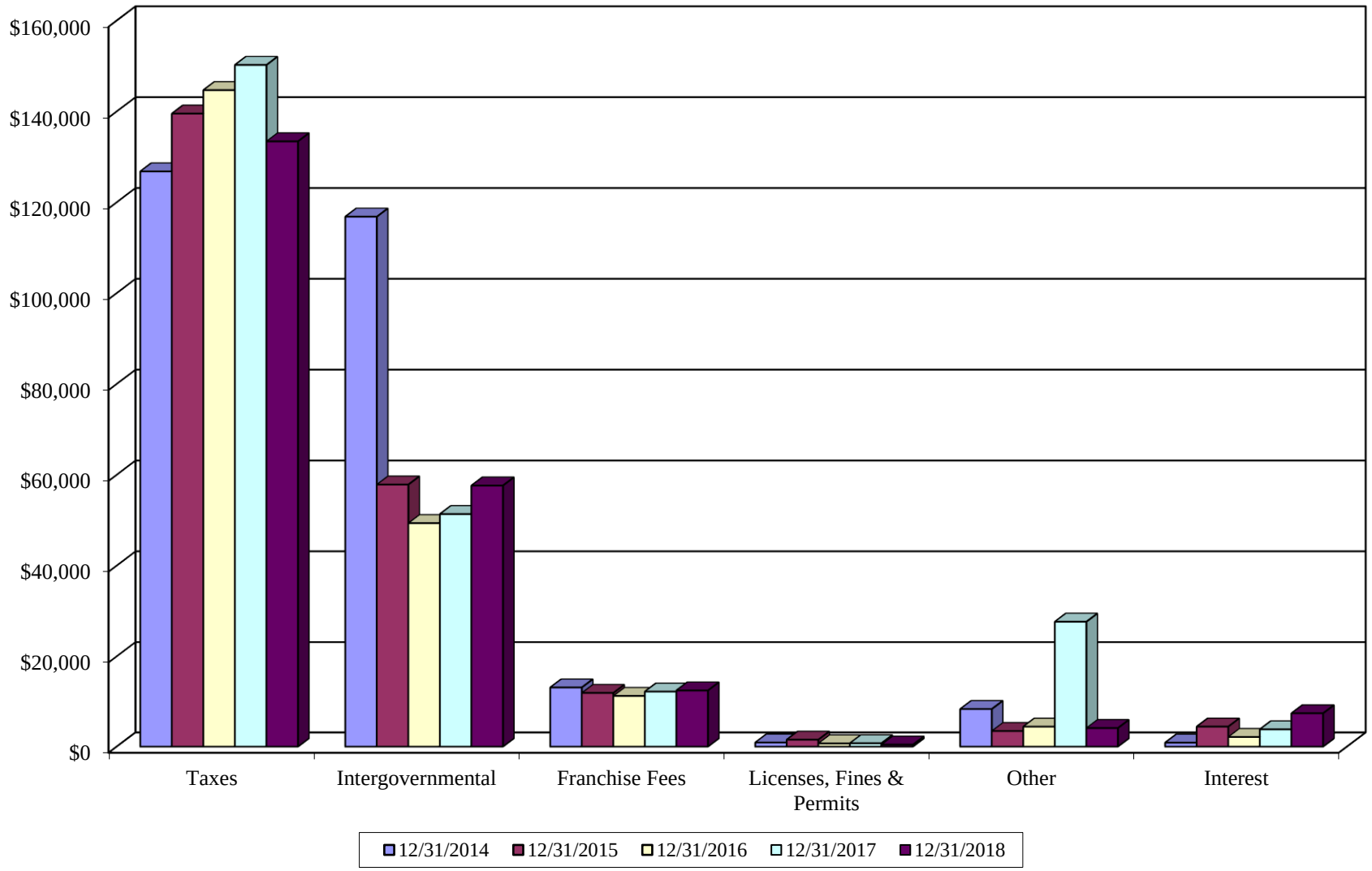
City of Haviland, Kansas
Unencumbered Cash Balance
Selected Funds



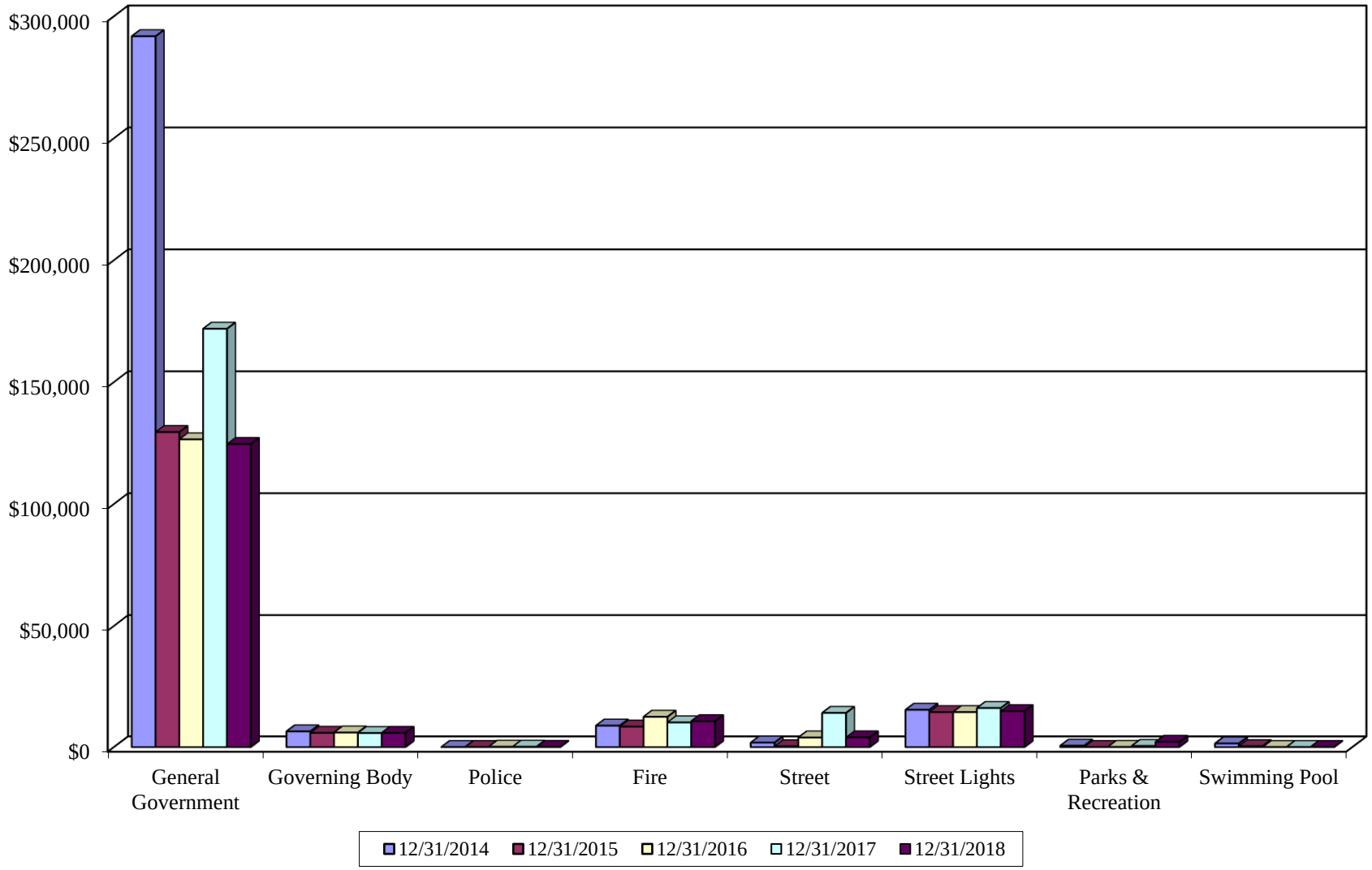
City of Haviland, Kansas
Unencumbered Cash Balance - Actual and Budget
Budgeted Funds



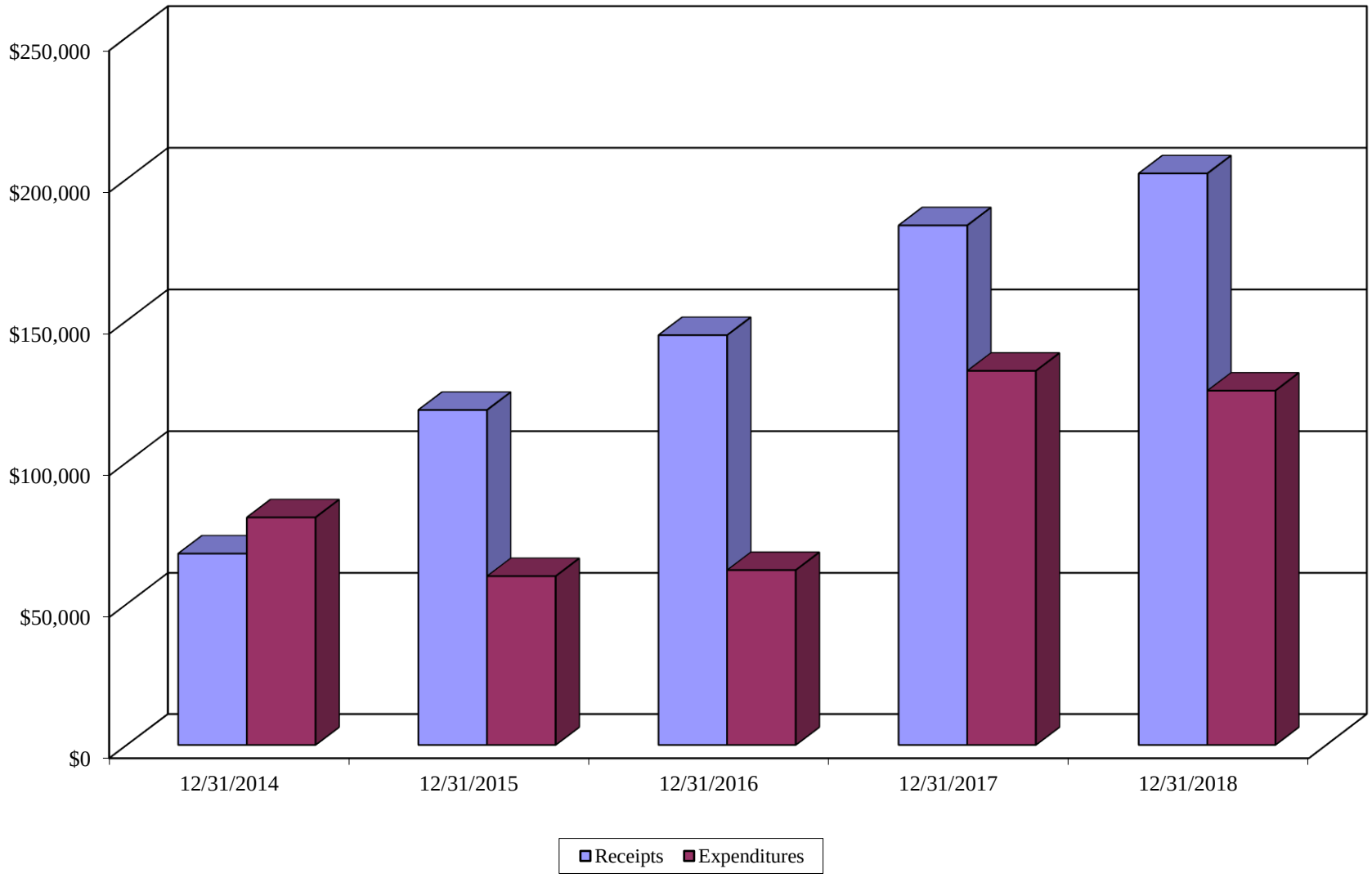
City of Haviland, Kansas
General Fund
Receipts



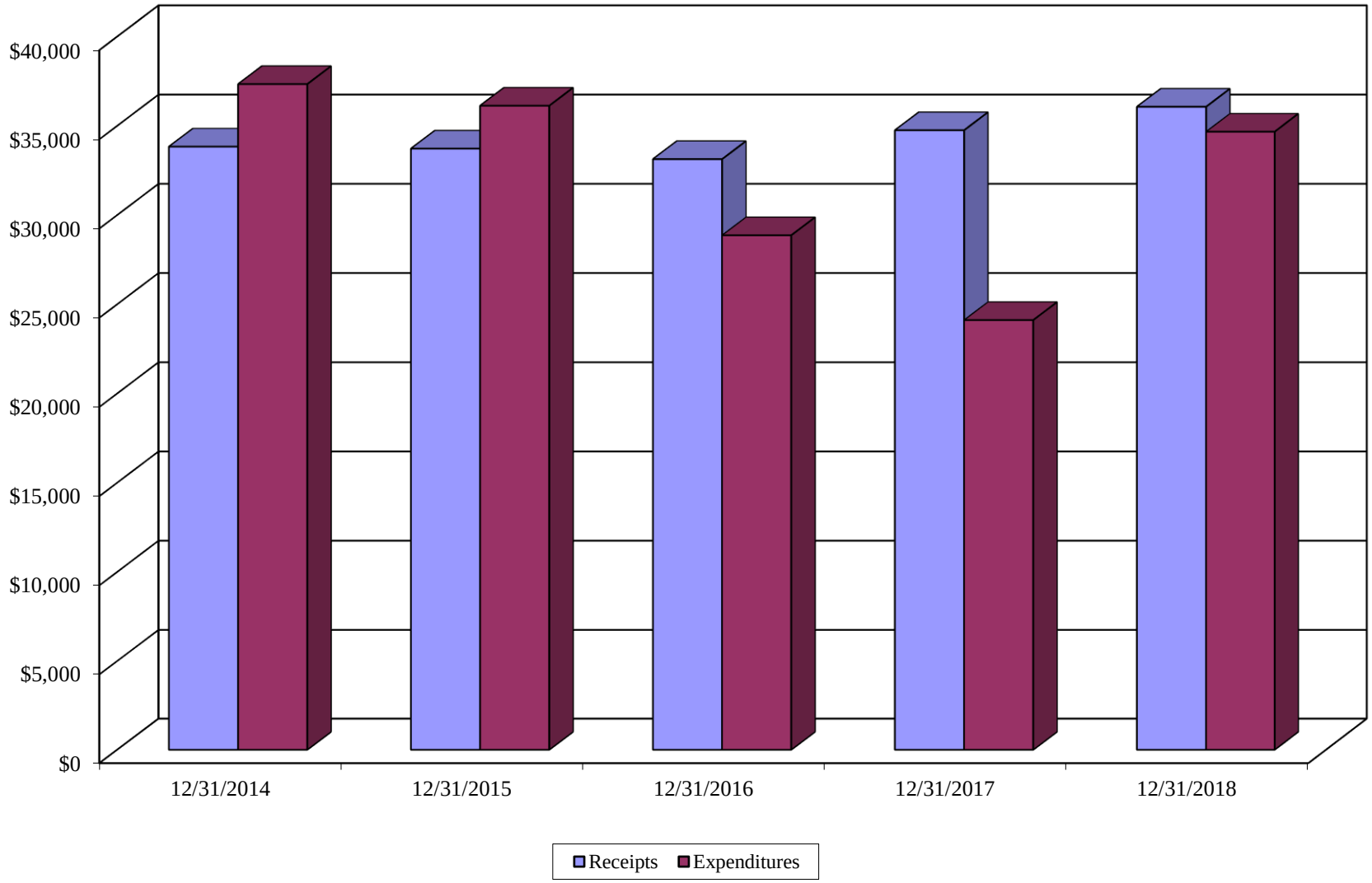
City of Haviland, Kansas
General Fund
Expenditures



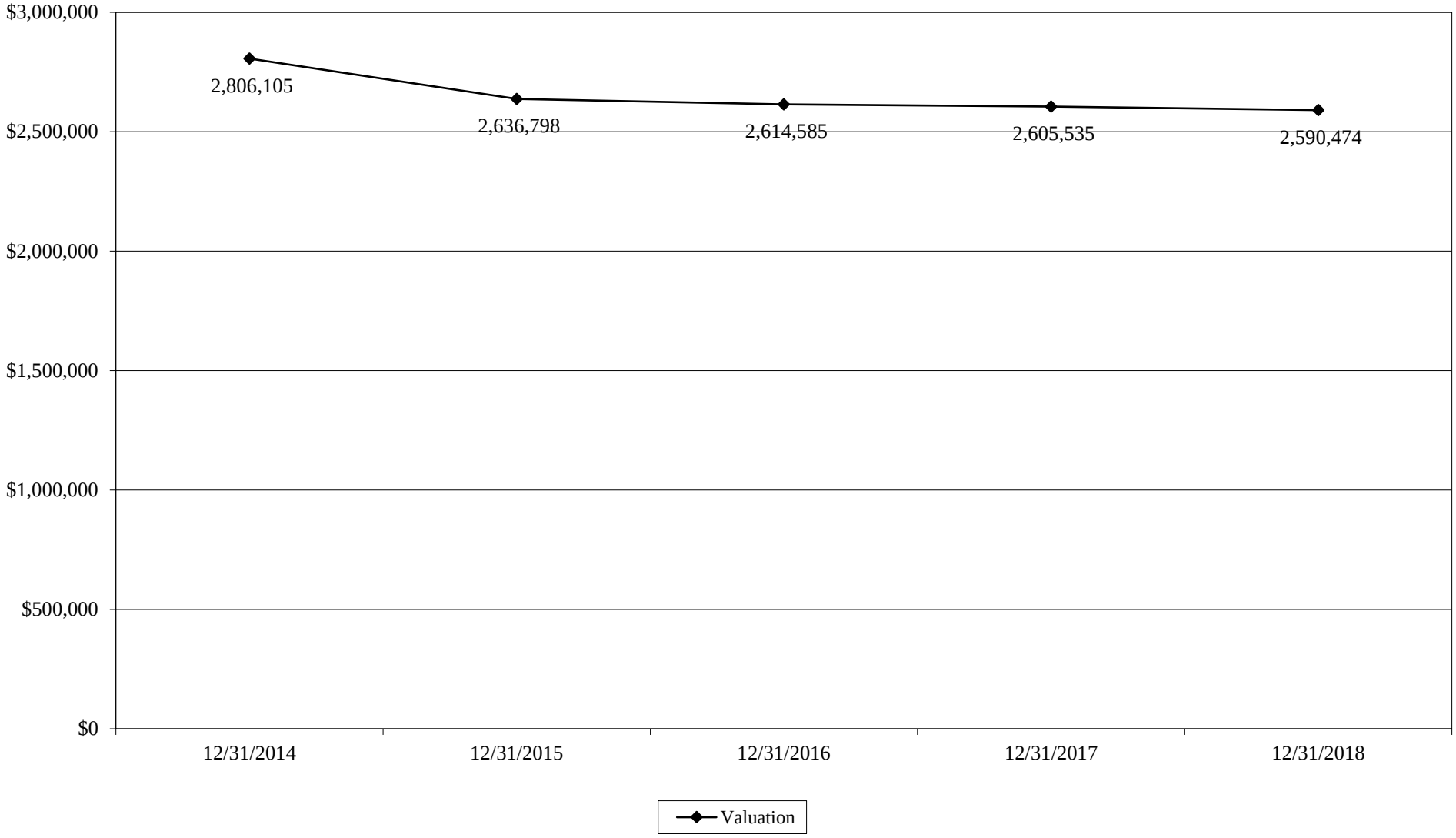
City of Haviland, Kansas
Water Fund
Receipts vs Expenditures



City of Haviland, Kansas
Sewer Fund
Receipts vs Expenditures



City of Haviland, Kansas
Assessed Valuation



City of Haviland, Kansas
Mill Rate

