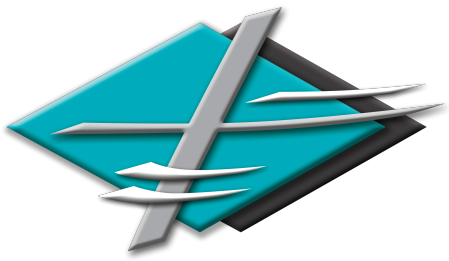
CITY OF HAVEN, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

CITY OF HAVEN, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2023

Adam Wright, Mayor

CITY COUNCIL

Austin Borden

Christopher Scott

Mark Robinson

Ciara Powers

Kylie Rush

CITY OFFICERS

Josephine Harper, Clerk

Jennifer Hill, Attorney

Julie Caffrey, Treasurer

Stanley Juhnke, Municipal Court Judge

Chad Swartz, Public Works Director

Stephen Schaffer, Chief of Police

CITY OF HAVEN, KANSAS

For the Year Ended December 31, 2023

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Haven, Kansas 67543

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Haven, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, 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 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's 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's 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's 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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Haven, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued their report thereon dated February 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and their 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 https://admin.ks.gov/offices/oar/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 8, 2024

CITY OF HAVEN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 883,513	$ 885,256	$ 1,115,064	$ 653,705	$ 87,441	$ 741,146
SPECIAL PURPOSE FUNDS:						
Library Fund	58	48,512	48,369	201	870	1,071
Special Highway Fund	63,019	36,131	-	99,150		99,150
Insurance Proceeds Fund	2,400	-	-	2,400	-	2,400
Total Special Purpose Funds	65,477	84,643	48,369	101,751	870	102,621
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	425,164	163,669	194,891	393,942	201,160	595,102
Capital Improvement Fund #2 - Special Projects	153,084	-	153,084	-	-	-
Capital Improvement Fund #3 - Special Projects	-	372,676	72,067	300,609	51,232	351,841
Equipment Fund	68,797	25,938	5,362	89,373	-	89,373
Total Capital Projects Funds	647,045	562,283	425,404	783,924	252,392	1,036,316
BUSINESS FUNDS:						
Electric Utility Fund	1,712,049	1,861,029	1,772,567	1,800,511	4,626	1,805,137
Refuse Utility Fund	75,502	147,362	154,063	68,801	10,142	78,943
Sewer Utility Fund	165,585	139,736	139,882	165,439	-	165,439
Water Utility Fund	383,833	327,876	315,164	396,545	-	396,545
Total Business Funds	2,336,969	2,476,003	2,381,676	2,431,296	14,768	2,446,064
RELATED MUNICIPAL ENTITY:						
Library Board	160,970	56,726	58,207	159,489	-	159,489
Total Reporting Entity (Excluding Agency Funds)	$ 4,093,974	$ 4,064,911	$ 4,028,720	$ 4,130,165	$ 355,471	$ 4,485,636

COMPOSITION OF CASH:	
Cash on hand	$ 420
Cash in bank, First National Bank of Hutchinson, City Treasurer	4,352,652
Related Municipal Entity	159,489
Total Cash	4,512,561
Less Agency Funds per Schedule 3	(26,925)
Total Reporting Entity (Excluding Agency Funds)	$ 4,485,636

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

CITY OF HAVEN, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2023

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.

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

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 2023.

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

Per K.S.A 12-1,118, Capital improvement funds are considered a non-budgeted fund. However, the City has chosen to show a budget for full transparency purposes. The overage shown is not considered a legal budget violation under the Kansas Statutes.

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, 2023.

At December 31, 2023, the City's carrying amount of deposits was $4,352,652 and the bank balance was $4,393,444. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $4,343,522 was covered by federal depository insurance corporation (FDIC), of this amount $4,093,522 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining $49,921 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, 2023, 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 & Fees Paid
General Obligation Bonds:									
Series 2013	2.75%	09-27-13	3,435,000	09-27-53	$ 2,950,307	$ -	$ 61,527	$ 2,888,780	$ 81,133
Series 2018	2.80 to 4.00%	09-18-18	700,000	09-01-38	585,000	-	30,000	555,000	20,165
Series 2022	3.40 to 4.50%	12-28-22	$ 935,000	03-01-43	935,000	-	-	935,000	26,166
Series 2023	3.87 to 4.25%	07-06-23	$ 400,000	03-01-43	-	400,000	-	400,000	-
Kansas Revolving Loan Fund:									
Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	196,312	-	28,051	168,261	5,037
Total Contractual Indebtedness					$ 4,666,619	$ 400,000	$ 119,578	$ 4,947,041	$ 132,501

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

	Year									
	2024	2025	2026	2027	2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2053	Total
Principal:										
General Obligation Bonds:										
Series 2013	$ 63,219	$ 64,958	$ 66,744	$ 68,580	$ 70,466	$ 382,481	$ 437,688	$ 501,684	$ 1,232,960	$ 2,888,780
Series 2018	30,000	30,000	30,000	30,000	35,000	185,000	215,000	-	-	555,000
Series 2022	20,000	20,000	25,000	25,000	25,000	140,000	175,000	505,000	-	935,000
Series 2023	15,000	15,000	15,000	15,000	15,000	90,000	105,000	130,000	-	400,000
Kansas Revolving Loan Fund:										
Water Pollution Control	28,802	29,574	30,365	31,179	32,014	16,327	-	-	-	168,261
Total Principal	157,021	159,532	167,109	169,759	177,480	813,808	932,688	1,136,684	1,232,960	4,947,041
Interest:										
General Obligation Bonds:										
Series 2013	79,441	77,703	75,917	74,081	72,195	330,821	275,266	211,669	194,107	1,391,200
Series 2018	19,055	17,945	16,835	15,995	15,155	58,835	24,300	-	-	168,120
Series 2022	38,424	37,744	36,979	36,129	35,279	161,946	131,744	58,828	-	537,073
Series 2023	18,572	15,491	14,909	14,328	13,747	58,881	38,866	14,238	-	189,032
Kansas Revolving Loan Fund:										
Water Pollution Control	4,285	3,514	2,722	1,909	1,074	218	-	-	-	13,722
Total Interest	159,777	152,397	147,362	142,442	137,450	610,701	470,176	284,735	194,107	2,299,147
Total Principal and Interest	$ 316,798	$ 311,929	$ 314,471	$ 312,201	$ 314,930	$ 1,424,509	$ 1,402,864	$ 1,421,419	$ 1,427,067	$ 7,246,188

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 for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $34,159 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $361,028. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City'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.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

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

(c) 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:

Years of Service	Per Year
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. RISK MANAGEMENT

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 been unable to obtain Workers Compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other Cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for 178 participating members. The City pays an annual premium to KMIT for its Workers Compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management. The City continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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 been unable to obtain property insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other municipal entities in both Kansas and Missouri to participate in the Midwest Public Risk Pool (MPR), a public entity risk pool currently operating as a common risk management and insurance program for 166 participating members. The City pays an annual premium to MPR for its property and liability insurance coverage. The agreement to participate provides that MPR will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 (property) and $500,000 (liability) for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by MPR management. The City continues to carry commercial insurance for all other risks of loss, including workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment	K.S.A. 12-1,118	$ 10,000
Electric Utility	Library	K.S.A. 12-825d	30,430
Electric Utility	Capital Improvement	K.S.A. 12-825d	130,000
Electric Utility	Equipment	K.S.A. 12-825d	10,000
Refuse Utility	Capital Improvement	K.S.A. 12-825d	20,000
			$ 200,430

9. 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 2022 to 2023 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.

10. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
AMI J-50.2	$ 314,227	$ 158,714
Pool Repair	1,774,988	967,710
Wildcat Landing	400,000	11,500

11. 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, 2023

CITY OF HAVEN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)	
GENERAL FUND:						
General Fund	$ 1,727,956	$ -	$ 1,727,956	$ 1,115,064	$ (612,892)	
SPECIAL PURPOSE FUNDS:						
Library Fund	48,369	-	48,369	48,369	-	
Special Highway Fund	67,516	-	67,516	-	(67,516)	
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	651,710	-	651,710	194,891	(456,819)	
Capital Improvement #2 Fund	24,801	-	24,801	153,084	128,283	*
Equipment Fund	88,797	-	88,797	5,362	(83,435)	
BUSINESS FUNDS:						
Electric Utility Fund	3,640,801	-	3,640,801	1,772,567	(1,868,234)	
Refuse Utility Fund	219,405	-	219,405	154,063	(65,342)	
Sewer Utility Fund	294,625	-	294,625	139,882	(154,743)	
Water Utility Fund	643,053	-	643,053	315,164	(327,889)	

* Per K.S.A 12-1,118, Capital improvement funds are considered a non-budgeted fund. However, the City has chosen to show a budget for full transparency purposes. The overage shown is not considered a legal budget violation under the Kansas Statutes.

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 442,457	$ 462,583	$ 474,868	$ (12,285)
Delinquent tax	5,224	8,713	4,000	4,713
Motor vehicle tax	59,207	69,640	53,630	16,010
Recreational vehicle tax	710	856	778	78
16/20M vehicle tax	62	10	61	(51)
Commercial vehicle tax	2,098	2,615	2,034	581
Watercraft tax	-	-	412	(412)
Neighborhood revitalization rebate	(6,848)	(5,546)	(6,196)	650
Local alcoholic liquor tax	48	55	160	(105)
Local sales tax	204,005	223,164	205,100	18,064
Total Taxes	706,963	762,090	734,847	27,243
Fines, Forfeitures and Penalties -				
Fines and fees	21,507	16,715	50,000	(33,285)
Diversion income	1,075	525	1,000	(475)
Seatbelt tickets	-	-	500	(500)
Total Fines, Forfeitures and Penalties	22,582	17,240	51,500	(34,260)
Licenses and Permits -				
Licenses and permits	12,258	12,978	14,690	(1,712)
Franchise fees	26,660	33,622	13,400	20,222
Total Licenses and Permits	38,918	46,600	28,090	18,510
Charges for Services -				
Ambulance	4,972	3,603	6,500	(2,897)
Township ambulance reimbursement	21,905	21,905	21,905	-
Total Charges for Services	26,877	25,508	28,405	(2,897)
Use of Money and Property -				
Dividends	116	145	1,700	(1,555)
Recreation Board -				
Other	17,074	18,577	15,100	3,477

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.)				
Park Board -				
Building rent	$ 5,080	$ 5,340	$ 4,500	$ 840
Other	-	1,000	-	1,000
Total Park Board	5,080	6,340	4,500	1,840
Other Income -				
Insurance collection - damages rec.	-	-	500	(500)
Cash rent	430	425	425	-
Back the Blue	660	-	-	-
Swimming pool income	30	4,317	6,000	(1,683)
Reimbursements	209	3,458	1,100	2,358
Returned premium	1,832	-	-	-
Miscellaneous	829	556	200	356
Total Other Income	3,990	8,756	8,225	531
Total Receipts	821,600	885,256	$ 872,367	$ 12,889
Expenditures				
Administrative -				
Personal services	13,557	18,181	$ 15,524	$ 2,657
Employee benefits	1,053	-	1,240	(1,240)
Contractual services	213,635	231,325	180,600	50,725
Commodities	9,605	83,137	14,100	69,037
Capital outlay	-	11,952	10,000	1,952
Economic development	49,426	29,706	70,246	(40,540)
Library	-	201	-	201
Tornado siren upgrade	-	-	29,000	(29,000)
Mower - Hustler	-	-	10,000	(10,000)
Rotary mower	4,000	-	6,000	(6,000)
Miscellaneous	170	248	-	248
Transfer to Equipment Fund	-	10,000	10,000	-
Cash forward	-	-	581,064	(581,064)
Total Administrative	291,446	384,750	927,774	(543,024)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Expenditures (cont.)				
Police -				
Personal services	$ 136,783	$ 148,417	$ 150,000	$ (1,583)
Employee benefits	72,591	77,807	81,930	(4,123)
Contractual services	1,890	18,793	8,800	9,993
Commodities	34,362	49,088	25,500	23,588
Capital outlay	-	366	-	366
Miscellaneous	-	305	-	305
Vehicle	-	-	45,000	(45,000)
Total Police	245,626	294,776	311,230	(16,454)
Recreation Board -				
Personal services	17,251	19,171	15,000	4,171
Employee benefits	885	1,145	1,190	(45)
Contractual services	4,010	3,733	6,250	(2,517)
Commodities	11,053	10,336	15,100	(4,764)
Transfer to Capital Improvement Fund	9,000	-	-	-
Total Recreation Board	42,199	34,385	37,540	(3,155)
Park Board -				
Personal services	3,308	4,027	3,230	797
Employee benefits	262	312	260	52
Contractual services	1,062	747	-	747
Commodities	3,277	21,586	7,300	14,286
Capital outlay	4,100	(4,100)	500	(4,600)
Miscellaneous	1,020	1,080	-	1,080
Engweiler	58,368	28,432	65,000	(36,568)
Total Park Board	71,397	52,084	76,290	(24,206)
Swimming Pool -				
Personal services	-	19,245	30,000	(10,755)
Employee benefits	-	1,492	2,380	(888)
Contractual services	-	557	-	557
Commodities	1,395	22,604	25,000	(2,396)
Capital outlay	32,551	9,910	-	9,910
Bond payment	51,365	76,331	50,165	26,166
Total Swimming Pool	85,311	130,139	107,545	22,594

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Ambulance -				
Commodities	$ 5,377	$ 3,681	$ 6,500	$ (2,819)
Ambulance transport	121,853	196,145	196,145	-
Total Ambulance	127,230	199,826	202,645	(2,819)
Court -				
Commodities	17,143	-	36,350	(36,350)
Diversion expense	7,995	-	7,582	(7,582)
Total Court	25,138	-	43,932	(43,932)
Streets -				
Commodities	5,219	5,493	7,000	(1,507)
Tree Board -				
Commodities	12,208	13,611	14,000	(389)
Total Expenditures	905,774	1,115,064	$ 1,727,956	$ (612,892)
Receipts Over (Under) Expenditures	(84,174)	(229,808)		
Unencumbered Cash, Beginning	967,687	883,513		
Unencumbered Cash, Ending	$ 883,513	$ 653,705		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 14,850	$ 15,522	$ 15,935	$ (413)
Delinquent tax	175	292	75	217
Motor vehicle tax	1,988	2,337	1,801	536
Recreational vehicle tax	24	29	26	3
16/20M vehicle tax	2	-	2	(2)
Commercial vehicle tax	67	88	68	20
Watercraft tax	-	-	14	(14)
Neighborhood revitalization rebate	(230)	(186)	(208)	22
Transfer from Electric Utility Fund	33,775	30,430	30,430	-
Total Receipts	50,651	48,512	$ 48,143	$ 369
Expenditures				
Appropriation to Library Board	50,822	48,369	$ 48,369	$ -
Receipts Over (Under) Expenditures	(171)	143		
Unencumbered Cash, Beginning	229	58		
Unencumbered Cash, Ending	$ 58	$ 201		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 31,538	$ 31,281	$ 33,030	$ (1,749)
City-County highway gas tax	4,624	4,850	4,610	240
Total Receipts	36,162	36,131	$ 37,640	$ (1,509)
Expenditures				
Commodities	1,949	-	$ 1,500	$ (1,500)
Repaving/alley improvements	-	-	47,000	(47,000)
Cash forward	-	-	19,016	(19,016)
Total Expenditures	1,949	-	$ 67,516	$ (67,516)
Receipts Over (Under) Expenditures	34,213	36,131		
Unencumbered Cash, Beginning	28,806	63,019		
Unencumbered Cash, Ending	$ 63,019	$ 99,150		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUND

INSURANCE PROCEEDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Insurance proceeds	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,400	2,400
Unencumbered Cash, Ending	$ 2,400	$ 2,400

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
ARPA	$ 90,650	$ -	$ -	$ -
Special assessments	10,118	10,294	10,100	194
Donations	3,955	3,375	1,200	2,175
Miscellaneous	13,312	-	-	-
Transfer from Electric Utility Fund	130,000	130,000	130,000	-
Transfer from Refuse Utility Fund	10,000	20,000	20,000	-
Transfer from Recreation Commission Fund	9,000	-	-	-
Total Receipts	267,035	163,669	$ 161,300	$ 2,369
Expenditures				
Personal services	-	793	$ -	$ 793
Capital outlay	346	-	-	-
Police - ARPA	56,325	148,597	-	148,597
Blue Christmas	1,419	(1,092)	-	(1,092)
Pioneer Park	-	-	11,564	(11,564)
Electrical improvements	-	46,593	130,000	(83,407)
Block Party	900	-	1,200	(1,200)
AMI	112,978	-	-	-
K96 Lightpole	10,625	-	-	-
Recreation	5,226	-	-	-
Paving	176,170	-	183,000	(183,000)
Housing Development	50,823	-	250,000	(250,000)
Cash forward	-	-	75,946	(75,946)
Total Expenditures	414,812	194,891	$ 651,710	$ (456,819)
Receipts Over (Under) Expenditures	(147,777)	(31,222)		
Unencumbered Cash, Beginning	572,941	425,164		
Unencumbered Cash, Ending	$ 425,164	$ 393,942		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND #2 - SPECIAL PROJECTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	2023 Variance - Over (Under)
Receipts				
Bond proceeds	$ 892,909	$ -	$ -	$ -
Expenditures				
Pool Project I	814,626	153,084	$ 24,801	$ 128,283
Receipts Over (Under) Expenditures	78,283	(153,084)		
Unencumbered Cash, Beginning	74,801	153,084		
Unencumbered Cash, Ending	$ 153,084	$ -		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND #3 - SPECIAL PROJECTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
Bond proceeds	$ -	$ 372,676
Expenditures		
Wildcat Landing Project	-	72,067
Receipts Over (Under) Expenditures	-	300,609
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 300,609

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUND

EQUIPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Insurance proceeds	$ -	$ 5,938	$ -	$ 5,938
Transfer from Electric Utility Fund	-	10,000	10,000	-
Transfer from General Fund	-	10,000	10,000	-
Total Receipts	-	25,938	$ 20,000	$ 5,938
Expenditures				
Commodities	-	5,362	$ -	$ 5,362
Versahandler replacement	-	-	14,000	(14,000)
Hydrovac	-	-	21,200	(21,200)
Mini excavator	-	-	10,000	(10,000)
2019 F250	-	-	14,400	(14,400)
Police radios	-	-	20,000	(20,000)
Cash forward	-	-	9,197	(9,197)
Total Expenditures	-	5,362	$ 88,797	$ (83,435)
Receipts Over (Under) Expenditures	-	20,576		
Unencumbered Cash, Beginning	68,797	68,797		
Unencumbered Cash, Ending	$ 68,797	$ 89,373		

CITY OF HAVEN, KANSAS

BUSINESS FUND

ELECTRIC UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 1,747,813	$ 1,665,844	$ 1,730,000	$ (64,156)
Franchise fees	-	1,000	-	1,000
Interest income	35,803	188,329	3,000	185,329
Reimbursements	2,729	3,201	-	3,201
Miscellaneous	-	2,655	4,000	(1,345)
Total Receipts	1,786,345	1,861,029	$ 1,737,000	$ 124,029
Expenditures				
Personal services	156,268	189,280	$ 194,400	$ (5,120)
Employee benefits	89,809	102,015	114,190	(12,175)
Contractual services	33,241	122,766	38,825	83,941
Commodities	65,673	95,100	71,800	23,300
Capital outlay	-	95,885	13,500	82,385
Sales tax	38,498	33,434	44,000	(10,566)
Purchased power	1,261,924	957,895	1,100,000	(142,105)
Deposit refunds	-	2,148	-	2,148
Conductor replacement/wire	-	-	5,000	(5,000)
SRTS/Sidewalks	4,250	-	25,000	(25,000)
Transformers	25,542	-	5,000	(5,000)
LED Streetlights	4,931	-	10,000	(10,000)
Grasshopper replacement	8,682	-	-	-
Bucket truck	-	-	19,000	(19,000)
Mini Bucket	19,220	-	-	-
Underground/7200 upgrade	-	-	35,000	(35,000)
AMI	154,573	-	100,000	(100,000)
Subsurface solutions	4,924	-	-	-
Miscellaneous	2,951	3,614	1,000	2,614
Transfer to Library Fund	33,775	30,430	30,430	-
Transfer to Equipment Fund	-	10,000	10,000	-
Transfer to Capital Improvement Fund	130,000	130,000	130,000	-
Cash forward	-	-	1,693,656	(1,693,656)
Total Expenditures	2,034,261	1,772,567	$ 3,640,801	$ (1,868,234)
Receipts Over (Under) Expenditures	(247,916)	88,462		
Unencumbered Cash, Beginning	1,959,965	1,712,049		
Unencumbered Cash, Ending	$ 1,712,049	$ 1,800,511		

CITY OF HAVEN, KANSAS

BUSINESS FUND

REFUSE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 137,040	$ 144,804	$ 144,350	$ 454
Miscellaneous	2,257	2,558	-	2,558
Total Receipts	139,297	147,362	$ 144,350	$ 3,012
Expenditures				
Personal services	9,323	9,910	$ 9,975	$ (65)
Employee benefits	737	768	805	(37)
Contractual services	115,514	123,157	121,700	1,457
Commodities	301	228	1,000	(772)
Transfer to Capital Improvement Fund	10,000	20,000	20,000	-
Cash forward	-	-	65,925	(65,925)
Total Expenditures	135,875	154,063	$ 219,405	$ (65,342)
Receipts Over (Under) Expenditures	3,422	(6,701)		
Unencumbered Cash, Beginning	72,080	75,502		
Unencumbered Cash, Ending	$ 75,502	$ 68,801		

CITY OF HAVEN, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 136,890	$ 139,706	$ 138,000	$ 1,706
Reimbursements	-	30	-	30
Total Receipts	136,890	139,736	$ 138,000	$ 1,736
Expenditures				
Personal services	41,545	48,395	$ 40,386	$ 8,009
Employee benefits	26,821	29,787	29,745	42
Contractual services	8,918	9,324	10,975	(1,651)
Commodities	8,437	9,550	10,000	(450)
Capital outlay-low water crossing	4,215	9,741	-	9,741
Future LS R&R	-	-	59,115	(59,115)
JD Tractor replacement	-	-	6,800	(6,800)
Kubota replacement	2,971	-	14,400	(14,400)
Bobcat skid steer replacement	-	-	14,000	(14,000)
Revolving loan payment	33,085	33,085	33,088	(3)
Cash forward	-	-	76,116	(76,116)
Total Expenditures	125,992	139,882	$ 294,625	$ (154,743)
Receipts Over (Under) Expenditures	10,898	(146)		
Unencumbered Cash, Beginning	154,687	165,585		
Unencumbered Cash, Ending	$ 165,585	$ 165,439		

CITY OF HAVEN, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	Actual 2022	Actual	Budget	Variance - Over (Under)
Receipts				
Sale to customers	$ 321,506	$ 327,801	$ 320,000	$ 7,801
Miscellaneous	-	75	-	75
Reimbursements	-	-	1,000	(1,000)
Total Receipts	321,506	327,876	$ 321,000	$ 6,876
Expenditures				
Personal services	28,562	41,289	$ 40,450	$ 839
Employee benefits	8,798	31,002	15,315	15,687
Contractual services	(14,786)	8,950	4,315	4,635
Commodities	27,371	20,277	57,450	(37,173)
General obligation bond payment	142,661	142,661	142,661	-
Water tower cleaning	8,900	-	-	-
Crossover valve	-	-	30,000	(30,000)
AMI	35,000	-	20,000	(20,000)
Fire hydrants	738	70,985	30,000	40,985
Pickup (Water)	-	-	14,400	(14,400)
R&R	15,136	-	57,919	(57,919)
Water meters	-	-	5,000	(5,000)
Cash forward	-	-	225,543	(225,543)
Total Expenditures	252,380	315,164	$ 643,053	$ (327,889)
Receipts Over (Under) Expenditures	69,126	12,712		
Unencumbered Cash, Beginning	314,707	383,833		
Unencumbered Cash, Ending	$ 383,833	$ 396,545		

CITY OF HAVEN, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Meter Deposit Fund	$ 25,430	$ 15,550	$ 14,055	$ 26,925

CITY OF HAVEN, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
State of Kansas	$ 50,412	$ 48,111
SCKLS	7,801	3,488
City of Haven	339	324
Donations	580	729
Fines and copies	206	212
Interest	11	8
Grant	-	3,854
Total Receipts	59,349	56,726
Expenditures		
Biblionix	-	990
Bottle water	-	22
Cataloging	900	-
Children's programming	1,856	2,080
Collection	8,043	9,699
Computer and internet	31	268
Computer and printer supplies	873	-
Electronic programming	-	38
Equipment	2,444	595
Maintenance and repairs	569	310
Miscellaneous	1,580	1,200
Office	1,265	1,663
Payroll	33,477	36,016
Periodicals	995	1,069
Insurance	209	1,294
Safe deposit box	-	21
Summer reading	983	1,870
Software	1,447	338
Telephone	619	592
Water dispenser	-	142
Total Expenditures	55,291	58,207
Receipts Over (Under) Expenditures	4,058	(1,481)
Unencumbered Cash, Beginning	156,912	160,970
Unencumbered Cash, Ending	$ 160,970	$ 159,489