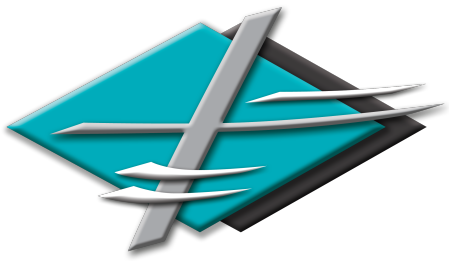
CITY OF HAVEN, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

CITY OF HAVEN, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2021

Adam Wright, Mayor

CITY COUNCIL

Tricia Paramore

Ron Dale

Mark Robinson

Sandra Williams

Kylie Rush

CITY OFFICERS

Leslie Atherton, Clerk

Jennifer Hill, Attorney

Julie Caffrey, Treasurer

Stanley Juhnke, Municipal Court Judge

Derek Stoll, Public Works Director

Stephen Schaffer, Chief of Police

CITY OF HAVEN, KANSAS

For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, 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.

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on April 1, 2021.

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.

Another auditor 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, 2020 (not presented herein), and have issued their report thereon dated April 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 11, 2022

CITY OF HAVEN, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 796,563	$ 881,892	$ 710,768	$ 967,687	$ 15,327	$ 983,014
SPECIAL PURPOSE FUNDS:						
Library Fund	-	46,876	46,647	229	-	229
Special Highway Fund	19,729	39,591	30,514	28,806	-	28,806
Insurance Proceeds Fund	2,400	-	-	2,400	-	2,400
Total Special Purpose Funds	22,129	86,467	77,161	31,435	-	31,435
BOND AND INTEREST FUND:						
Bond and Interest Fund	169,082	-	169,082	-	-	-
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	475,652	246,497	149,208	572,941	5,000	577,941
Capital Improvement Fund #2 - Special Projects	84,349	-	9,548	74,801	-	74,801
Equipment Fund	26,149	42,648	-	68,797	-	68,797
Total Capital Projects Funds	586,150	289,145	158,756	716,539	5,000	721,539
BUSINESS FUNDS:						
Electric Utility Fund	1,622,746	1,820,802	1,483,583	1,959,965	4,906	1,964,871
Refuse Utility Fund	49,367	137,925	115,212	72,080	9,515	81,595
Sewer Utility Fund	118,064	155,851	119,228	154,687	245	154,932
Water Utility Fund	295,874	325,895	307,062	314,707	24,755	339,462
Total Business Funds	2,086,051	2,440,473	2,025,085	2,501,439	39,421	2,540,860
RELATED MUNICIPAL ENTITY:						
Library Board	155,611	55,856	54,556	156,912	-	156,912
Total Reporting Entity (Excluding Agency Funds)	$ 3,815,586	$ 3,753,833	$ 3,195,408	$ 4,374,012	$ 59,748	$ 4,433,760

COMPOSITION OF CASH:	
Cash on hand	$ 40
Cash in bank, First National Bank of Hutchinson, City Treasurer	4,077,657
Certificates of Deposit, First National Bank of Hutchinson	224,552
Related Municipal Entity	156,912
Total Cash	4,459,161
Less Agency Funds per Schedule 3	(25,401)
Total Reporting Entity (Excluding Agency Funds)	$ 4,433,760

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, 2021

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 2021.

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 statutory violations noted in 2021.

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, 2021.

At December 31, 2021, the City's carrying amount of deposits was $4,302,208 and the bank balance was $4,328,615. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $4,053,965 was covered by federal depository insurance corporation (FDIC), of this amount $3,803,965 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining $274,650 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, 2021, 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	$ 3,068,466	$ -	$ 58,278	$ 3,010,188	$ 84,383
Series 2016	1.30 to 2.00%	06-28-16	345,000	06-01-23	150,000	-	150,000	-	1,200
Series 2018	2.80 to 4.00%	09-18-18	700,000	09-01-38	645,000	-	30,000	615,000	22,565
Kansas Revolving Loan Fund:									
Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	250,239	-	26,607	223,632	6,481
Total Contractual Indebtedness					$ 4,113,705	$ -	$ 264,885	$ 3,848,820	$ 114,629

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

	Year									
	2022	2023	2024	2025	2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2053	Total
Principal:										
General Obligation Bonds:										
Series 2013	$ 59,881	$ 61,527	$ 63,219	$ 64,958	$ 66,744	$ 362,283	$ 414,913	$ 474,830	$ 1,441,833	$ 3,010,188
Series 2018	30,000	30,000	30,000	30,000	30,000	170,000	205,000	90,000	-	615,000
Kansas Revolving Loan Fund:										
Water Pollution Control	27,320	28,051	28,803	29,574	30,365	79,519	-	-	-	223,632
Total Principal	117,201	119,578	122,022	124,532	127,109	611,802	619,913	564,830	1,441,833	3,848,820
Interest:										
General Obligation Bonds:										
Series 2013	82,780	81,133	79,441	77,703	75,917	351,020	298,390	238,154	270,576	1,555,114
Series 2018	21,365	20,165	19,055	17,945	16,835	70,035	39,255	4,995	-	209,650
Kansas Revolving Loan Fund:										
Water Pollution Control	5,768	5,037	4,285	3,514	2,722	3,202	-	-	-	24,528
Total Interest	109,913	106,335	102,781	99,162	95,474	424,257	337,645	243,149	270,576	1,789,292
Total Principal and Interest	$ 227,114	$ 225,913	$ 224,803	$ 223,694	$ 222,583	$ 1,036,059	$ 957,558	$ 807,979	$ 1,712,409	$ 5,638,112

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 7.15% 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $31,709 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $245,247. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

(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, 2021.

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

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 12-1,118	$ 30,000
Electric Utility	Equipment	K.S.A. 12-825d	25,000
Electric Utility	Library	K.S.A. 12-825d	30,000
Electric Utility	Capital Improvement	K.S.A. 12-825d	80,000
Water Utility	Capital Improvement	K.S.A. 12-825d	30,000
Water Utility	Equipment		5,000
Sewer Utility	Equipment		3,000
Bond and Interest	General		17,884
			$ 220,884

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 2020 to 2021 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. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

10. 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, 2021

CITY OF HAVEN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 1,947,667	$ -	$ 1,947,667	$ 710,768	$ (1,236,899)
SPECIAL PURPOSE FUNDS:					
Library Fund	46,647	-	46,647	46,647	-
Special Highway Fund	48,675	-	48,675	30,514	(18,161)
BOND AND INTEREST FUND:					
Bond and Interest Fund	245,082	-	245,082	169,084	(75,998)
CAPITAL PROJECT FUNDS:					
Capital Improvement Fund	601,910	-	601,910	149,208	(452,702)
Equipment Fund	202,064	-	202,064	-	(202,064)
BUSINESS FUNDS:					
Electric Utility Fund	3,095,853	-	3,095,853	1,483,583	(1,612,270)
Refuse Utility Fund	177,646	-	177,646	115,212	(62,434)
Sewer Utility Fund	265,679	-	265,679	119,228	(146,451)
Water Utility Fund	577,572	-	577,572	307,062	(270,510)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 436,393	$ 429,707	$ 441,267	$ (11,560)
Delinquent tax	7,347	19,029	4,000	15,029
Motor vehicle tax	57,861	59,294	58,769	525
Recreational vehicle tax	651	862	688	174
16/20M vehicle tax	356	103	343	(240)
Commercial vehicle tax	3,018	2,152	2,753	(601)
Watercraft tax	-	-	309	(309)
Neighborhood revitalization rebate	(16,228)	(8,545)	(15,667)	7,122
Local alcoholic liquor tax	84	213	49	164
Local sales tax	265,253	224,979	250,000	(25,021)
Total Taxes	754,735	727,794	742,511	(14,717)
Fines, Forfeitures and Penalties -				
Fines and fees	43,929	30,453	45,000	(14,547)
Diversion income	1,425	325	2,000	(1,675)
Seatbelt tickets	-	-	500	(500)
Total Fines, Forfeitures and Penalties	45,354	30,778	47,500	(16,722)
Licenses and Permits -				
Licenses and permits	10,488	15,470	13,500	1,970
Franchise fees	11,840	13,114	13,800	(686)
Total Licenses and Permits	22,328	28,584	27,300	1,284
Charges for Services -				
Ambulance	115,807	16,273	101,000	(84,727)
Township ambulance reimbursement	89,880	38,191	127,095	(88,904)
Total Charges for Services	205,687	54,464	228,095	(173,631)
Use of Money and Property -				
Interest received	1,216	71	-	71
Recreation Board -				
Other	5,179	9,320	12,900	(3,580)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (cont.)				
Park Board -				
Building rent	$ -	$ 5,000	$ 4,000	$ 1,000
Other	2,856	514	-	514
Total Park Board	2,856	5,514	4,000	1,514
Other Income -				
Insurance collection - damages rec.	16,110	4,895	1,000	3,895
Cash rent	425	425	425	-
OneOk grant	1,128	350	50	300
Block grant	5,900	-	-	-
Reimbursements	10,016	1,464	46,301	(44,837)
Miscellaneous	552	352	1,000	(648)
Total Other Income	34,131	7,486	48,776	(41,290)
Transfers -				
Transfer from Electric Utility Fund	40,000	-	40,000	(40,000)
Transfer from Bond and Interest Fund	-	17,884	-	17,884
Total Transfers	40,000	17,884	40,000	(22,116)
Total Receipts	1,111,486	881,895	$ 1,151,082	$ (269,187)
Expenditures				
Administrative -				
Personal services	13,337	13,271	$ 15,906	$ (2,635)
Employee benefits	1,026	1,021	1,375	(354)
Contractual services	135,839	118,722	113,700	5,022
Commodities	10,048	9,807	13,960	(4,153)
Economic development	52,768	36,643	70,221	(33,578)
Tornado siren upgrade	-	-	24,000	(24,000)
Mower - Hustler	-	-	6,000	(6,000)
Rotary mower	-	-	4,000	(4,000)
Grant writing	-	-	5,000	(5,000)
Miscellaneous	-	4,773	5,000	(227)
Transfer to Equipment Fund	23,000	-	-	-
Transfer to Bond and Interest Fund	76,000	-	161,200	(161,200)
Transfer to Capital Improvement Fund	50,000	30,000	30,000	-
Cash forward	-	-	587,165	(587,165)
Total Administrative	362,018	214,237	1,037,527	(823,290)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Police -				
Personal services	$ 133,406	$ 120,116	$ 145,000	$ (24,884)
Employee benefits	65,762	64,380	74,550	(10,170)
Contractual services	3,066	3,977	5,000	(1,023)
Commodities	28,494	8,759	23,600	(14,841)
Capital outlay	-	8,368	-	8,368
Vests	3,260	-	-	-
Miscellaneous	-	1,220	-	1,220
Vehicle	40,860	-	20,000	(20,000)
Total Police	274,848	206,820	268,150	(61,330)
Recreation Board -				
Personal services	14,869	15,585	12,180	3,405
Employee benefits	909	868	955	(87)
Contractual services	-	210	6,490	(6,280)
Commodities	4,748	6,810	11,550	(4,740)
Capital outlay	-	-	1,500	(1,500)
Total Recreation Board	20,526	23,473	32,675	(9,202)
Park Board -				
Personal services	2,690	3,175	2,300	875
Employee benefits	208	246	180	66
Contractual services	560	834	-	834
Commodities	6,047	5,780	6,800	(1,020)
Capital outlay	-	-	500	(500)
Miscellaneous	-	842	-	842
Engweiler	100,173	75,971	80,000	(4,029)
Total Park Board	109,678	86,848	89,780	(2,932)
Swimming Pool -				
Personal services	-	-	27,000	(27,000)
Employee benefits	-	-	2,130	(2,130)
Contractual services	-	1,390	-	1,390
Commodities	3,369	1,100	20,000	(18,900)
Capital outlay	3,000	7,633	-	7,633
Bond payment	48,565	52,565	52,565	-
Total Swimming Pool	54,934	62,688	101,695	(39,007)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Ambulance -				
Personal services	$ 157,765	$ -	$ -	$ -
Employee benefits	27,151	-	-	-
Contractual services	29,659	-	-	-
Commodities	29,518	15,499	-	15,499
Ambulance transport	64,450	63,250	317,190	(253,940)
Transfer to Equipment Fund	15,000	-	38,000	(38,000)
Total Ambulance	323,543	78,749	355,190	(276,441)
Court -				
Commodities	44,631	20,963	31,600	(10,637)
Diversion expense	-	25	14,000	(13,975)
Total Court	44,631	20,988	45,600	(24,612)
Streets -				
Commodities	5,541	4,100	4,100	-
Tree Board -				
Commodities	13,909	12,865	12,950	(85)
Total Expenditures	1,209,628	710,768	$ 1,947,667	$ (1,236,899)
Receipts Over (Under) Expenditures	(98,142)	171,127		
Unencumbered Cash, Beginning	894,705	796,563		
Unencumbered Cash, Ending	$ 796,563	$ 967,690		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 14,655	$ 14,428	$ 14,818	$ (390)
Delinquent tax	247	639	75	564
Motor vehicle tax	1,943	1,991	1,973	18
Recreational vehicle tax	22	29	23	6
16/20M vehicle tax	12	3	12	(9)
Commercial vehicle tax	100	70	92	(22)
Watercraft tax	-	-	10	(10)
Neighborhood revitalization rebate	(542)	(287)	(519)	232
Transfer from Electric Utility Fund	32,954	30,000	30,000	-
Total Receipts	49,391	46,873	$ 46,484	$ 389
Expenditures				
Appropriation to Library Board	49,819	46,647	$ 46,647	$ -
Receipts Over (Under) Expenditures	(428)	226		
Unencumbered Cash, Beginning	428	-		
Unencumbered Cash, Ending	$ -	$ 226		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 31,016	$ 34,424	$ 27,100	$ 7,324
City-County highway gas tax	4,604	5,167	3,760	1,407
Total Receipts	35,620	39,591	$ 30,860	$ 8,731
Expenditures				
Commodities	616	514	$ 1,000	$ (486)
Repaving/alley improvements	40,000	30,000	30,000	-
Cash forward	-	-	17,675	(17,675)
Total Expenditures	40,616	30,514	$ 48,675	$ (18,161)
Receipts Over (Under) Expenditures	(4,996)	9,077		
Unencumbered Cash, Beginning	24,725	19,729		
Unencumbered Cash, Ending	$ 19,729	$ 28,806		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUND

INSURANCE PROCEEDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Insurance proceeds	$ 2,400	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	2,400	-
Unencumbered Cash, Beginning	-	2,400
Unencumbered Cash, Ending	$ 2,400	$ 2,400

CITY OF HAVEN, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from General Fund	$ 76,000	$ -	$ 161,200	$ (161,200)
Expenditures				
Principal	50,000	149,998	$ 50,000	$ 99,998
Interest	2,725	1,200	2,037	(837)
Bond payoff	-	-	193,045	(193,045)
Transfer to General Fund	-	17,884	-	17,884
Total Expenditures	52,725	169,082	$ 245,082	$ (76,000)
Receipts Over (Under) Expenditures	23,275	(169,082)		
Unencumbered Cash, Beginning	145,807	169,082		
Unencumbered Cash, Ending	$ 169,082	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Mural grant	$ -	$ 90,650	$ -	$ 90,650
Property tax	-	224	-	224
Special assessments	10,318	10,094	11,000	(906)
Donations	-	1,000	-	1,000
Miscellaneous	183	1,970	-	1,970
Reimbursements	-	2,559	-	2,559
Transfer from General Fund	50,000	30,000	30,000	-
Transfer from Water Utility Fund	50,000	30,000	30,000	-
Transfer from Electric Utility Fund	105,000	80,000	80,000	-
Transfer from Refuse Utility Fund	5,000	-	-	-
Transfer from Sewer Utility Fund	15,000	-	-	-
Total Receipts	235,501	246,497	$ 151,000	$ 95,497
Expenditures				
Park bench	-	1,971	$ -	$ 1,971
Color by Design electrical	3,438	-	-	-
Pioneer Park	-	-	11,564	(11,564)
Electrical improvements	2,329	10,254	129,544	(119,290)
Paving	160,000	136,983	190,000	(53,017)
Street/Infr for housing	-	-	250,000	(250,000)
Cash forward	-	-	20,802	(20,802)
Total Expenditures	165,767	149,208	$ 601,910	$ (452,702)
Receipts Over (Under) Expenditures	69,734	97,289		
Unencumbered Cash, Beginning	405,918	475,652		
Unencumbered Cash, Ending	$ 475,652	$ 572,941		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Transfer from General Fund	$ -	$ -
Expenditures		
Pool Project I	22,000	9,548
Receipts Over (Under) Expenditures	(22,000)	(9,548)
Unencumbered Cash, Beginning	106,349	84,349
Unencumbered Cash, Ending	$ 84,349	$ 74,801

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from Electric Utility Fund	$ 15,000	$ 25,000	$ 25,000	$ -
Transfer from General Fund	15,000	-	-	-
Transfer from Water Utility Fund	-	5,000	5,000	-
Transfer from Sewer Utility Fund	-	3,000	3,000	-
Insurance proceeds	123,000	9,648	38,000	(28,352)
Total Receipts	153,000	42,648	$ 71,000	$ (28,352)
Expenditures				
Pickup truck (Sewer)	-	-	$ 7,200	$ (7,200)
Ambulance	188,000	-	103,000	(103,000)
Ambulance equipment	31,915	-	39,915	(39,915)
Versahandler replacement	-	-	7,000	(7,000)
Hydrovac	-	-	10,600	(10,600)
Mini excavator	45,400	-	-	-
Cash forward	-	-	34,349	(34,349)
Total Expenditures	265,315	-	$ 202,064	$ (202,064)
Receipts Over (Under) Expenditures	(112,315)	42,648		
Unencumbered Cash, Beginning	138,464	26,149		
Unencumbered Cash, Ending	$ 26,149	$ 68,797		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 1,696,570	$ 1,814,454	$ 1,700,000	$ 114,454
Interest income	12,456	2,752	10,000	(7,248)
Reimbursements	17,976	3,539	-	3,539
Miscellaneous	205	57	3,200	(3,143)
Total Receipts	1,727,207	1,820,802	$ 1,713,200	$ 107,602
Expenditures				
Personal services	181,420	181,861	$ 190,000	$ (8,139)
Employee benefits	92,105	99,458	103,710	(4,252)
Contractual services	6,724	6,021	19,675	(13,654)
Commodities	46,351	56,072	73,675	(17,603)
Capital outlay	-	2,063	-	2,063
Sales tax	50,131	42,386	55,000	(12,614)
Purchased power	786,299	944,981	1,000,000	(55,019)
Conductor replacement/wire	2,231	641	5,000	-
SRTS/Sidewalks	-	278	25,000	-
Digital meter replacement	4,500	-	-	-
Transformers	3,421	-	5,000	-
LED Streetlights	9,900	10,960	10,000	-
Grasshopper replacement	-	-	8,000	-
Bucket truck	-	-	19,000	-
Digger truck	-	-	18,400	-
Underground/7200 upgrade	-	-	35,000	-
ACC computer replacement	-	-	2,000	-
City office roof	2,250	-	-	-
Pickup (Electric)	-	-	4,800	-
Paving	7,566	-	-	-
Mini excavator replacement	-	-	5,000	-
Evergy metering point	-	-	30,000	-
SleepHaven Electrial	13,076	-	-	-
Miscellaneous	966	3,862	1,000	2,862
Transfer to General Fund	40,000	-	40,000	(40,000)
Transfer to Library Fund	32,954	30,000	30,000	-
Transfer to Equipment Fund	15,000	25,000	25,000	-
Transfer to Capital Improvement Fund	105,000	80,000	80,000	-
Cash forward	-	-	1,310,593	(1,310,593)
Total Expenditures	1,399,894	1,483,583	$ 3,095,853	$ (1,456,949)
Receipts Over (Under) Expenditures	327,313	337,219		
Unencumbered Cash, Beginning	1,295,433	1,622,746		
Unencumbered Cash, Ending	$ 1,622,746	$ 1,959,965		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 132,160	$ 135,581	$ 129,500	$ 6,081
Miscellaneous	854	2,344	-	2,344
Total Receipts	133,014	137,925	$ 129,500	$ 8,425
Expenditures				
Personal services	7,250	8,672	$ 9,400	$ (728)
Employee benefits	562	672	730	(58)
Contractual services	120,108	103,993	116,000	(12,007)
Commodities	768	674	400	274
Capital outlay	600	1,201	-	1,201
Transfer to Capital Improvement Fund	5,000	-	-	-
Cash forward	-	-	51,116	(51,116)
Total Expenditures	134,288	115,212	$ 177,646	$ (62,434)
Receipts Over (Under) Expenditures	(1,274)	22,713		
Unencumbered Cash, Beginning	50,641	49,367		
Unencumbered Cash, Ending	$ 49,367	$ 72,080		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 137,472	$ 137,950	$ 135,000	$ 2,950
Special assessments	-	17,901	-	17,901
Total Receipts	137,472	155,851	$ 135,000	$ 20,851
Expenditures				
Personal services	33,639	35,049	$ 34,806	$ 243
Employee benefits	43,069	24,545	26,275	(1,730)
Contractual services	14,133	5,389	10,375	(4,986)
Commodities	7,717	8,760	9,200	(440)
Capital outlay-low water crossing	-	9,400	-	9,400
Future LS R&R	-	-	56,665	(56,665)
JD Tractor replacement	-	-	3,400	(3,400)
Kubota replacement	-	-	7,200	(7,200)
Bobcat skid steer replacement	-	-	7,000	(7,000)
Revolving loan payment	33,085	33,085	33,088	(3)
Transfer to City Equipment Fund	-	3,000	3,000	-
Transfer to Capital Improvement Fund	15,000	-	-	-
Cash forward	-	-	74,670	(74,670)
Total Expenditures	146,643	119,228	$ 265,679	$ (146,451)
Receipts Over (Under) Expenditures	(9,171)	36,623		
Unencumbered Cash, Beginning	127,235	118,064		
Unencumbered Cash, Ending	$ 118,064	$ 154,687		

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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	Actual 2020	Actual	Budget	Variance - Over (Under)
Receipts				
Sale to customers	$ 320,230	$ 324,380	$ 313,000	$ 11,380
Reimbursements	5,450	1,515	-	1,515
Total Receipts	325,680	325,895	$ 313,000	$ 12,895
Expenditures				
Personal services	35,412	36,274	$ 37,000	$ (726)
Employee benefits	16,870	17,419	18,940	(1,521)
Contractual services	4,459	27,536	6,565	20,971
Commodities	50,065	42,885	50,100	(7,215)
General obligation bond payment	142,661	142,661	142,661	-
Water tower cleaning	-	-	10,000	(10,000)
Fire hydrants	-	1,083	7,500	(6,417)
Pickup (Water)	-	-	7,200	(7,200)
R&R	8,847	2,395	65,419	(63,024)
Water meters	378	1,809	6,000	(4,191)
Transfer to Capital Improvement Fund	50,000	30,000	30,000	-
Transfer to City Equipment Fund	-	5,000	5,000	-
Cash forward	-	-	191,187	(191,187)
Total Expenditures	308,692	307,062	$ 577,572	$ (270,510)
Receipts Over (Under) Expenditures	16,988	18,833		
Unencumbered Cash, Beginning	278,886	295,874		
Unencumbered Cash, Ending	$ 295,874	$ 314,707		

CITY OF HAVEN, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Community Ambulance Service Fund	$ 10,401	$ -	$ 10,401	$ -
Meter Deposit Fund	25,165	13,000	12,764	25,401
Total	$ 35,566	$ 13,000	$ 23,165	$ 25,401

CITY OF HAVEN, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
State of Kansas	$ 49,819	$ 46,647
SCKLS	7,149	7,142
City of Haven	344	338
Donations	19	1,485
Fines and copies	-	234
Interest	258	11
Grant	971	-
Total Receipts	58,560	55,856
Expenditures		
Cataloging	2,800	900
Children's programming	1,085	2,583
Collection	5,321	8,188
Computer and internet	82	254
Computer and printer supplies	-	205
Copy machine contract	-	-
Electronic Programming		230
Equipment	50	1,674
Licenses	121	121
Maintenance and repairs	1,658	448
Mileage	20	-
Miscellaneous	1,509	1,417
Office	1,758	1,348
Payroll	34,273	32,694
Periodicals	323	1,823
Insurance	1,075	218
Summer reading	1,059	980
Software	1,069	957
Telephone	625	516
Workshops	(5,879)	-
Total Expenditures	46,948	54,556
Receipts Over (Under) Expenditures	11,612	1,301
Unencumbered Cash, Beginning	143,999	155,611
Unencumbered Cash, Ending	$ 155,611	$ 156,912