City of Haysville, Kansas

Independent Auditor's Report and Financial Statement
and Regulatory Required Supplementary Information

For the Year Ended December 31, 2021

City of Haysville, Kansas
December 31, 2021

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Independent Auditor's Report

The Mayor and City Council
City of Haysville, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Haysville, Kansas, as of and for the year ended December 31, 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 of Haysville, Kansas 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 of Haysville, Kansas 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 "Municipal Financial Reporting Entity," and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in *Note 1* of the financial statement, the financial statement is prepared by the City of Haysville on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in *Note 1* and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Haysville, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Haysville, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Haysville, Kansas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in *Note 1*.

FORVIS, LLP

Wichita, Kansas
June 8, 2022

City of Haysville, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Primary Governmental Funds			
General Fund	$ 703,144	$ -	$ 6,812,648
Special Purpose Funds:			
Special Street and Highway	99,773	-	473,374
Law Enforcement	245,129	-	160,567
Library	-	-	406,576
Special Liability	8,074	-	60,983
Special Alcohol	24,777	-	5,160
Special Parks and Recreation	12,760	-	5,129
Recreation Department	162,929	-	827,512
Transient Guest Tax	34,845	-	66,791
Office Equipment	52,501		84,132
Haysville Historical	27,804	-	7,186
Program for the Aged	-	-	36,950
Federal Law Enforcement Trust	108,925	-	260
City Law Enforcement Trust	5,709	-	23
CARES Act	118,349	-	233,686
CDBG-CV	(116,000)	-	132,000
ARPA Funds	-	-	865,994
Sustainability Grant	-	-	150,021
Special Highway Improvement Reserve	40,626	-	20,117
Park Improvement Reserve	8,749	-	69,216
Equipment Reserve	191,128	-	226,453
Sales Tax Street Reserve	470,464	-	605,848
Sales Tax Park Reserve	81,004	-	159,990
Sales Tax Recreation Reserve	161,424	-	445,255
Bond and Interest Fund	205,015	-	926,664
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	577,361		1,241,839
Haysville Activity Center Acquisition Project	1	-	2
Land Bank	191,601	-	142,189
Bond Series 2021	-	-	981,459
Temporary Note 2020 A	273,988	-	9,918
Bond Series Note 2020	14,030	-	274
Temporary Note 2021 A	(387,998)	-	405,935
KDHE Project	970	-	2
Business Funds:			
Water-Sewer Utility	960,307	-	3,175,742
Municipal Pool	19,670	-	158,395
Stormwater	6,110	-	214,092

Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
$ 6,453,312	$ 1,062,480	$ 336,266	$ 1,398,746
426,952	146,195	43,637	189,832
92,365	313,331	9,133	322,464
406,576	-	-	-
60,000	9,057	-	9,057
4,015	25,922	-	25,922
2,820	15,069	-	15,069
773,069	217,372	14,901	232,273
24,069	77,567	3,606	81,173
2,843	133,790	2,843	136,633
1,368	33,622	248	33,870
36,950	-	-	-
7,961	101,224	-	101,224
5,732	-	-	-
352,035	-	-	-
16,000	-	-	-
14,607	851,387	14,607	865,994
-	150,021	-	150,021
27,500	33,243	12,448	45,691
16,861	61,104	-	61,104
105,015	312,566	-	312,566
871,010	205,302	391,793	597,095
194,754	46,240	99,594	145,834
366,846	239,833	85,703	325,536
1,069,390	62,289	-	62,289
1,309,879	509,321	715,585	1,224,906
1	2	-	2
275	333,515	-	333,515
981,459	-	-	-
283,906	-	-	-
14,304	-	-	-
17,937	-	-	-
972	-	-	-
2,613,922	1,522,127	231,636	1,753,763
162,068	15,997	335	16,332
211,482	8,720	71,550	80,270

City of Haysville, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash (Continued)

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Water/Wastewater Revenue Bond Surplus Reserve	$ 35,537	$ -	$ 13,219
Risk Management	248,475	-	751,140
Total primary governmental funds	4,587,181	-	19,876,741
Related Municipal Entities			
Haysville Community Library	169,443	-	471,444
Total reporting entity (excluding Agency Fund)	$ 4,756,624	$ -	$ 20,348,185

Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
$ 46,942	$ 1,814	$ 45,521	$ 47,335
854,429	145,186	-	145,186
17,829,626	6,634,296	2,079,406	8,713,702
442,303	198,584	-	198,584
$ 18,271,929	$ 6,832,880	$ 2,079,406	$ 8,912,286

Composition of Cash

Primary Governmental	
Petty cash	$ 6,309
INTRUST Bank, N.A.	
Regular checking	357,664
Petty cash checking	2,865
Treasury savings	7,868,161
Municipal Court Bond	7,626
Community Bank	
Land Bank account	333,515
Risk management account	145,186
Security Bank of KC	
Certificates of participation money market	2
Total primary governmental	8,721,328
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	85,222
Savings account	113,162
Petty cash checking	200
Total related municipal entity	198,584
Agency Fund per Schedule 3	(7,626)
Total reporting entity (excluding Agency Fund)	$ 8,912,286

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2021

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of the City of Haysville, Kansas (the City) is presented to assist in understanding the City's financial statement. The financial statement and notes are representations of the City's management, who is responsible for their integrity and objectivity.

Reporting Entity

The City of Haysville, Kansas is incorporated under the laws of the State of Kansas. The City operates under a Mayor-Council form of City government consisting of an elected Mayor and eight council persons and provides services to the citizens in the areas of highways and streets, water and wastewater treatment services, public improvement, public safety, planning and zoning, recreation, and general administrative services.

The financial statement presents the City of Haysville, Kansas (a municipal financial reporting entity) and its related municipal entity, the Haysville Community Library. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

A seven-member board appointed by the Mayor with approval by the City Council governs the Haysville Public Library Board. The Haysville Public Library Board operates the Haysville Community Library (the Library). The Library Board may not purchase or lease a site or erect a building for the use of the Library without the approval of the City Council. The Library Board taxes are levied under the taxing authority of the City and are included as part of the City's total tax levy. The taxes are accounted for in the Library Special Purpose Fund of the City. The Library Board also receives funding through the state assistance programs and donations from the public.

Regulatory Basis Fund Types

The financial activities of the City are recorded and presented on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the City of Haysville, Kansas for the year 2021:

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds – funds financed in whole or in part by fees charged to users of the goods or services (*i.e.*, enterprise and internal service fund, etc.).

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures including disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

Office Equipment
Haysville Historical
Program for the Aged
Federal Law Enforcement Trust
City Law Enforcement Trust
CARES Act
CDBG-CV
ARPA Grant
Sustainability Grant
Special Highway Improvement Reserve
Park Improvement Reserve
Equipment Reserve
Sales Tax Street Reserve
Sales Tax Park Reserve
Sales Tax Recreation Reserve

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

Note 3: Defined Benefit Pension Plan

General Information About the Pension Plan

Plan description. The City and Library participate in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1.888.275.5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 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 and Library were $355,427 and $32,229, respectively, for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City and Library's proportionate share of the collective net pension liability reported by KPERS was $2,450,623 and $124,567, respectively. 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 and Library's proportion of the net pension liability was based on the ratio of their contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4: Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 5: Compensated Absences

Vacation

All employees in a regular position with the City are granted vacation leave credited annually on the employee's anniversary (hire-in) date as follows:

1 year	40 working hours
2-5 years	80 working hours
6-11 years	120 working hours
12-19 years	160 working hours
20 years and over	200 working hours

An employee leaving the employment of the City shall receive pay for vacation credited and unused to the date of his/her separation or resignation, provided he/she has been in service of the City for at least one year.

Sick Leave

All employees in a regular position with the City shall be granted on the basis of eight hours per month. Sick leave may be accumulated to a maximum of 800 hours. Any employee accumulating more than eight hundred hours may, by November 15, request to receive 50% sick leave pay for hours in excess of eight hundred or take 50% vacation for the hours in excess of eight hundred. If the 50% vacation is elected, the time off must be taken within the next calendar year. Upon voluntary termination of employment, if two weeks' notice has been given, an employee may receive pay for one-half of credited sick leave. If an employee resigns without giving two weeks' notice, no payment for sick leave will be made. If the employer terminates employment, no payment for sick leave will be made. An employee retiring from City service shall receive pay for all accrued, credited sick leave.

Note 6: Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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 $8,713,702 and the bank balances were $9,138,546. The bank balances were held by INTRUST Bank, N.A. and Community Bank resulting in a concentration of credit risk. Of the bank balances, $500,000 was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the City's name.

The City's related municipal entity, the Haysville Community Library, at December 31, 2021, had a carrying amount of deposits of $198,584 and a bank balance of $259,638. $250,000 of the bank balance was covered by federal depository insurance and the remaining $9,638 was unsecured at December 31, 2021.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2021

Note 7: Risk Management

The City carries commercial insurance for risks of loss, including property, liability, crime, inland marine, automobile and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8: Interfund Transfers

Operating transfers per K.S.A. 10-117a, 12-825d, 12-1,117, 12-1-118, 12-631o, were as follows:

From	To	Amount
Multi-Year Capital Improvement Plan	Bond and Interest	$ 65,567
General	Multi-Year Capital Improvement Plan	975,265
General	Municipal Pool	30,000
General	Office Equipment	84,000
General	Park Improvement Reserve	69,139
General	Equipment Reserve	71,000
Stormwater	General	23,892
Special Street and Highway	General	65,136
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	25,728
Bond Series 2021	Bond and Interest	1,202
Temporary Note 2020 A	Bond Series 2021	278,742
Temporary Note 2020 A	Bond and Interest	1,148
Bond Series 2020	Bond and Interest	7,494
Temporary Note 2021 A	Bond and Interest	2,822
Waste-Sewer Utility	Bond and Interest	79,818
Waste-Sewer Utility	General	263,259
Waste-Sewer Utility	Equipment Reserve	91,456
Stormwater	Equipment Reserve	25,728

Note 9: Capital Projects

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

	Project Authorization	Expenditures to Date
N. Main St. from Grand Ave. to WVCF Bridge	$ 273,000	$ 273,000
Sunset Fields - Design - Supplemental Agreement	19,500	14,351
Wire Avenue Waterline Replacement - Design	41,100	38,091
Sanitary Sewer Master Plan Report	17,500	13,125
Electrical & Lighting Improvements at Dorner Park	109,382	68,050
Lighting Improvements on North Main	27,059	22,774
Citywide Sidewalk Repairs	26,300	26,300
Interior Painting of Certain Wastewater Buildings	27,917	27,917
Wastewater Clarifier Trough Lining	51,100	51,100
Sunset Fields - Paving & Drainage Construction	1,543,073	538,207
Hungerford Waterline - Design	42,450	27,843
Manhole Rehab	19,010	-
Public Works Office Roof Replacement	14,755	14,755
Water Meter Replacement Project	1,697,700	-
N. Main St. Materials Testing	81,553	22,772
Foul Ball & Shade Structures at Plagens-Carpenter	85,021	-
City Hall Façade Repair & Repainting	12,580	11,322
Administrative Processing Software	203,483	-
Digital Sign Replacement	22,599	22,599
PD Radio Replacement	92,307	-
Dorner Park Improvements	252,894	22,073
Replacement Mower	23,509	-
Water Well Rehabilitation	12,650	-
Corrosion Control Facility - Design	44,900	-
Vehicles for Public Works Department	59,902	59,902
Park Department Utility Vehicle	23,557	-

Note 10: Litigation Contingencies

The City is a party to various claims, none of which is expected to have a material financial impact on the City.

Note 11: Self-Insurance Claims

The City established a limited risk management program for employees' health care insurance that runs from July 1 through June 30 each year. The program includes a stop-loss provision for claims over $50,000 per individual and aggregate claims over $1,000,000 from July 1, 2020 through June 30, 2021, and a stop-loss provision for claims over $50,000 per individual and aggregate claims over $1,000,000 for July 1, 2021 through June 30, 2022. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Risk Management fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. Liabilities related to risk of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

Note 12: Stewardship, Compliance and Accountability

K.S.A. 9-1402 and 9-1405 requires that deposits with statutorily authorized financial institutions are adequately secured. The Library bank accounts in total exceeded the federal depository insurance amount of $250,000 during 2021.

Note 13: COVID Impact

As a result of the spread of the SARS-CoV-2 virus and the incidence of COVID-19, economic uncertainties have arisen which may negatively affect tax collections and cash flows of the City. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2021

Note 14: Long-Term Debt

Changes in long-term debt for the City for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
General Obligation Bond			
Series 2011	2.5%-5.4%	11/1/2011	$ 107,000
Series 2014	3.50%	6/4/2014	369,000
Refunding Series 2016	2.00%-3.250%	2/1/2016	6,455,000
Series 2018	2.5%-4.0%	8/30/2018	785,000
Series 2019 A	2.0%-4.0%	1/31/2019	820,000
Series 2019 B	2.75%-4.25%	4/30/2019	260,000
Series 2020 A	1.5%-2.0%	10/1/2020	2,365,000
Series 2021 A	1.2%-2.0%	10/1/2021	695,000
Certificate of Participation			
Series 2015	2.0%-4.125%	11/12/2015	3,700,000
Temporary Notes			
2020 A	0.85%	3/1/2020	945,000
2021 A	0.72%	2/18/2021	405,000
Capital Lease			
Copier	8.00%	3/17/2017	64,500
Street Sweeper	3.28%	9/15/2017	211,000
Loader	3.50%	2/5/2019	155,103
Backhoe Loader	3.50%	12/31/2019	111,237

Total contractual indebtedness

Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
10/1/2032	$ 70,000	$ -	$ 5,000	$ 65,000	$ 3,590
10/1/2029	245,000	-	25,000	220,000	6,885
10/1/2030	4,090,000	-	715,000	3,375,000	123,638
10/1/2033	705,000	-	45,000	660,000	22,820
10/1/2039	790,000	-	30,000	760,000	25,695
10/1/2039	250,000	-	10,000	240,000	8,088
10/1/2040	2,365,000	-	160,000	2,205,000	43,675
10/1/2041	-	695,000	-	695,000	-
	8,515,000	695,000	990,000	8,220,000	234,391
11/1/2035	3,040,000	-	150,000	2,890,000	110,088
	3,040,000	-	150,000	2,890,000	110,088
10/1/2021	945,000	-	945,000	-	8,033
2/1/2025	-	405,000	-	405,000	1,320
	945,000	405,000	945,000	405,000	9,353
4/1/2022	18,601	-	14,732	3,869	953
8/1/2022	88,197	-	43,386	44,811	2,895
3/5/2023	96,293	-	30,983	65,310	3,425
12/31/2024	90,804	-	21,148	69,656	3,178
	293,895	-	110,249	183,646	10,451
	$ 12,793,895	$ 1,100,000	$ 2,195,249	$ 11,698,646	$ 364,283

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2021

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

Maturities	2022	2023	2024
Principal			
General obligation bonds	$ 915,000	$ 880,000	$ 780,000
Certificate of Participation	155,000	165,000	170,000
Temporary Notes	100,000	100,000	100,000
Capital leases	102,652	55,880	25,114
Total principal	$ 1,272,652	$ 1,200,880	$ 1,075,114
Interest			
General obligation bonds	$ 219,400	$ 193,700	$ 168,955
Certificate of Participation	105,588	100,938	95,988
Temporary Notes	2,556	1,836	1,116
Capital leases	6,283	2,854	879
Total interest	$ 333,827	$ 299,328	$ 266,938

2025	2026	2027-2031	2032-2036	2037-2041	Total
$ 805,000	$ 770,000	$ 2,455,000	$ 1,035,000	$ 580,000	$ 8,220,000
175,000	185,000	1,040,000	1,000,000	-	2,890,000
105,000	-	-	-	-	405,000
-	-	-	-	-	183,646
$ 1,085,000	$ 955,000	$ 3,495,000	$ 2,035,000	$ 580,000	$ 11,698,646
$ 148,873	$ 126,148	$ 373,728	$ 155,030	$ 35,799	$ 1,421,633
90,888	85,638	324,400	102,294	-	905,734
378	-	-	-	-	5,886
-	-	-	-	-	10,016
$ 240,139	$ 211,786	$ 698,128	$ 257,324	$ 35,799	$ 2,343,269

Regulatory-Required Supplementary Information

City of Haysville, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 7,058,850	$ 6,453,312	$ (605,538)
Special Purpose Funds			
Special Street and Highway	460,990	426,952	(34,038)
Law Enforcement	423,348	92,365	(330,983)
Library	407,817	406,576	(1,241)
Special Liability	60,000	60,000	-
Special Alcohol	27,059	4,015	(23,044)
Special Parks and Recreation	18,620	2,820	(15,800)
Recreation Department	884,256	773,069	(111,187)
Transient Guest Tax	140,432	24,069	(116,363)
Bond and Interest Fund	1,118,073	1,069,390	(48,683)
Business Funds			
Water-Sewer Utility	3,158,111	2,613,922	(544,189)
Municipal Pool	166,076	162,068	(4,008)
Stormwater	236,495	211,482	(25,013)

City of Haysville, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and shared receipts:			
Ad valorem	$ 2,468,182	$ 2,566,069	$ (97,887)
Delinquent	109,851	65,000	44,851
Motor vehicle	365,590	348,323	17,267
Countywide sales tax	1,950,530	1,492,904	457,626
Liquor tax	5,096	4,604	492
Compensating use tax	-	207,096	(207,096)
Franchise tax	661,367	677,000	(15,633)
Permits and licenses	234,529	179,522	55,007
Fines and forfeitures	243,476	333,707	(90,231)
Insurance dividend	-	35,000	(35,000)
Interest	4,841	16,800	(11,959)
Miscellaneous	230,293	10,000	220,293
Reimbursements	186,606	151,610	34,996
Transfers from:			
Water-Sewer Utility	263,259	308,340	(45,081)
Stormwater	23,892	20,880	3,012
Special Street and Highway	65,136	70,275	(5,139)
Total receipts	6,812,648	6,487,130	325,518
Expenditures			
Administration	325,107	329,333	(4,226)
Police department	1,599,032	1,679,203	(80,171)
Parks	383,421	419,752	(36,331)
Planning	30,259	39,132	(8,873)
Municipal Court	144,172	184,879	(40,707)
Street lights	83,387	93,500	(10,113)
Building and grounds	99,506	127,144	(27,638)
Special funds	406,089	327,387	78,702
Senior center	80,477	79,451	1,026
Transit	54,102	97,044	(42,942)
Governmental services	272,017	327,327	(55,310)
Inspections	117,362	84,945	32,417
Information systems	106,716	101,199	5,517
Media specialist	47,779	51,580	(3,801)

City of Haysville, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Employee benefits	$ 1,315,961	$ 1,533,974	$ (218,013)
Miscellaneous	3,521	690,000	(686,479)
Bond interest	155,000	-	155,000
Transfers to:			
Multi-Year Capital Improvement Plan	975,265	850,000	125,265
Office Equipment	84,000	10,000	74,000
Municipal Pool	30,000	-	30,000
Equipment Reserve	71,000	-	71,000
Park Improvement Reserve	69,139	33,000	36,139
Total expenditures	6,453,312	7,058,850	$ (605,538)
Receipts Over (Under) Expenditures	359,336	(571,720)	
Unencumbered Cash, Beginning	703,144	634,307	
Unencumbered Cash, Ending	$ 1,062,480	$ 62,587	

City of Haysville, Kansas
Special Street and Highway
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Kansas gas tax	$ 329,797	$ 254,910	$ 74,887
County fuel tax	143,042	111,600	31,442
Interest	413	1,000	(587)
Miscellaneous	122	-	122
Total receipts	473,374	367,510	105,864
Expenditures			
Personnel services	144,470	172,937	(28,467)
Contractual services	42,200	3,500	38,700
Commodities	127,503	165,050	(37,547)
Capital outlay	358	1,000	(642)
Miscellaneous	1,557	2,500	(943)
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	25,728	25,728	-
General Fund	65,136	70,275	(5,139)
Total expenditures	426,952	460,990	$ (34,038)
Receipts Over (Under) Expenditures	46,422	(93,480)	
Unencumbered Cash, Beginning	99,773	-	
Unencumbered Cash, Ending	$ 146,195	$ (93,480)	

City of Haysville, Kansas

Law Enforcement

Schedule of Receipts and Expenditures – Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and shared receipts:			
Ad valorem	$ 129,643	$ 133,226	$ (3,583)
Delinquent	6,307	4,000	2,307
Motor vehicle	18,945	17,982	963
Interest	883	2,000	(1,117)
Vending machine	919	800	119
Miscellaneous	3,870	-	3,870
Total receipts	160,567	158,008	2,559
Expenditures			
Personnel services	54,540	377,748	(323,208)
Capital outlay	-	45,000	(45,000)
Vending machine	701	600	101
Miscellaneous	37,124	-	37,124
Total expenditures	92,365	423,348	$ (330,983)
Receipts Over (Under) Expenditures	68,202	(265,340)	
Unencumbered Cash, Beginning	245,129	-	
Unencumbered Cash, Ending	$ 313,331	$ (265,340)	

City of Haysville, Kansas
Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and shared receipts:			
Ad valorem	$ 340,288	$ 349,717	$ (9,429)
Delinquent	16,557	10,900	5,657
Motor vehicle	49,731	47,200	2,531
Total receipts	406,576	407,817	(1,241)
Expenditures			
Library appropriation	406,576	407,817	$ (1,241)
Receipts Over (Under) Expenditures	-	-	
Unencumbered Cash, Beginning	-	-	
Unencumbered Cash, Ending	$ -	$ -	

City of Haysville, Kansas
Special Liability
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and shared receipts:			
Ad valorem	$ 51,751	$ 53,213	$ (1,462)
Delinquent	2,376	1,590	786
Motor vehicle	6,856	6,495	361
Total receipts	60,983	61,298	(315)
Expenditures			
Insurance	60,000	60,000	$ -
Receipts Over (Under) Expenditures	983	1,298	
Unencumbered Cash, Beginning	8,074	-	
Unencumbered Cash, Ending	$ 9,057	$ 1,298	

City of Haysville, Kansas
Special Alcohol
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Local alcohol liquor tax	$ 5,096	$ 4,800	$ 296
Interest	64	100	(36)
Total receipts	5,160	4,900	260
Expenditures			
Prevention and education	4,015	27,059	$ (23,044)
Receipts Over (Under) Expenditures	1,145	(22,159)	
Unencumbered Cash, Beginning	24,777	-	
Unencumbered Cash, Ending	$ 25,922	$ (22,159)	

City of Haysville, Kansas
Special Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Local alcohol liquor tax	$ 5,095	$ 4,604	$ 491
Interest	34	54	(20)
Total receipts	5,129	4,658	471
Expenditures			
Park programs	750	4,350	(3,600)
Education connection	-	460	(460)
Capital outlay	-	13,810	(13,810)
Miscellaneous	2,070	-	2,070
Total expenditures	2,820	18,620	$ (15,800)
Receipts Over (Under) Expenditures	2,309	(13,962)	
Unencumbered Cash, Beginning	12,760	-	
Unencumbered Cash, Ending	$ 15,069	$ (13,962)	

City of Haysville, Kansas
Recreation Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Program fees	$ 127,409	$ 107,603	$ 19,806
Admission and memberships	132,352	138,000	(5,648)
Concessions	6,544	4,500	2,044
Latchkey	533,820	493,700	40,120
PC sports complex	1,507	3,200	(1,693)
Grant	17,759	39,000	(21,241)
Interest	621	1,500	(879)
Miscellaneous	7,500	100	7,400
Total receipts	827,512	787,603	39,909
Expenditures			
Salaries and wages	564,178	636,470	(72,292)
Commodities	93,904	108,676	(14,772)
Programs	43,116	34,410	8,706
Latchkey	43,636	53,400	(9,764)
PC sports complex	10,393	10,800	(407)
Grant	16,433	39,000	(22,567)
Miscellaneous	1,409	1,500	(91)
Total expenditures	773,069	884,256	$ (111,187)
Receipts Over (Under) Expenditures	54,443	(96,653)	
Unencumbered Cash, Beginning	162,929	255,222	
Unencumbered Cash, Ending	$ 217,372	$ 158,569	

City of Haysville, Kansas
Transient Guest Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Transient guest tax	$ 65,385	$ 80,000	$ (14,615)
Merchandise	1,273	-	1,273
Interest	133	250	(117)
Total receipts	66,791	80,250	(13,459)
Expenditures			
Tourism and convention promotion	24,069	140,432	$ (116,363)
Receipts Over (Under) Expenditures	42,722	(60,182)	
Unencumbered Cash, Beginning	34,845	-	
Unencumbered Cash, Ending	$ 77,567	$ (60,182)	

City of Haysville, Kansas
Office Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 132
Transfer from General Fund	84,000
Total receipts	84,132
Expenditures	
Capital outlay	2,843
Receipts Over (Under) Expenditures	81,289
Unencumbered Cash, Beginning	52,501
Unencumbered Cash, Ending	$ 133,790

City of Haysville, Kansas
Haysville Historical
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 7,112
Miscellaneous	74
Total receipts	7,186
Expenditures	
Contractual services	1,368
Receipts Over (Under) Expenditures	5,818
Unencumbered Cash, Beginning	27,804
Unencumbered Cash, Ending	$ 33,622

City of Haysville, Kansas
Program for the Aged
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Intergovernmental	$ 36,950
Expenditures	
Personnel services	29,225
Contractual services	6,959
Commodities	416
Miscellaneous	350
Total expenditures	36,950
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Federal Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 260
Expenditures	
Miscellaneous	7,961
Receipts Over (Under) Expenditures	(7,701)
Unencumbered Cash, Beginning	108,925
Unencumbered Cash, Ending	$ 101,224

City of Haysville, Kansas
City Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 23
Expenditures	
Miscellaneous	5,732
Receipts Over (Under) Expenditures	(5,709)
Unencumbered Cash, Beginning	5,709
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
CARES Act
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Grants	$ 233,686
Expenditures	
Personnel services	14,280
Contractual services	59,568
Personal protective equipment	6,223
Capital outlay	271,964
Total expenditures	352,035
Receipts Over (Under) Expenditures	(118,349)
Unencumbered Cash, Beginning	118,349
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
CDBG-CV
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Grant	$ 132,000
Expenditures	
Business grants	16,000
Receipts Over (Under) Expenditures	116,000
Unencumbered Cash, Beginning	(116,000)
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
American Rescue Plan Act (ARPA) Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Grants	$ 865,141
Interest	853
Total receipts	865,994
Expenditures	
Project expenses	14,607
Total expenditures	14,607
Receipts Over (Under) Expenditures	851,387
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 851,387

City of Haysville, Kansas
Sustainability Grant Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Grants	$ 150,000
Interest	21
Total receipts	150,021
Expenditures	
Miscellaneous	-
Receipts Over (Under) Expenditures	150,021
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 150,021

City of Haysville, Kansas
Special Highway Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 117
Transfer from Special Street and Highway Fund	20,000
Total receipts	20,117
Expenditures	
Capital outlay	27,500
Receipts Over (Under) Expenditures	(7,383)
Unencumbered Cash, Beginning	40,626
Unencumbered Cash, Ending	$ 33,243

City of Haysville, Kansas
Park Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 76
Miscellaneous	1
Transfer from General Fund	69,139
Total receipts	69,216
Expenditures	
Fireworks	16,861
Receipts Over (Under) Expenditures	52,355
Unencumbered Cash, Beginning	8,749
Unencumbered Cash, Ending	$ 61,104

City of Haysville, Kansas
Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 369
Miscellaneous	12,172
Transfers from:	
Water-Sewer Utility	91,456
Stormwater	25,728
General	71,000
Special Street and Highway	25,728
Total receipts	226,453
Expenditures	
Capital outlay	105,015
Receipts Over (Under) Expenditures	121,438
Unencumbered Cash, Beginning	191,128
Unencumbered Cash, Ending	$ 312,566

City of Haysville, Kansas
Sales Tax Street Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 1,652
Sales tax	604,196
Total receipts	605,848
Expenditures	
Capital outlay	871,010
Receipts Over (Under) Expenditures	(265,162)
Unencumbered Cash, Beginning	470,464
Unencumbered Cash, Ending	$ 205,302

City of Haysville, Kansas
Sales Tax Park Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 392
Sales tax	159,598
Total receipts	159,990
Expenditures	
Capital outlay	194,754
Receipts Over (Under) Expenditures	(34,764)
Unencumbered Cash, Beginning	81,004
Unencumbered Cash, Ending	$ 46,240

City of Haysville, Kansas
Sales Tax Recreation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 657
Sales tax	444,598
Total receipts	445,255
Expenditures	
Debt payment	261,085
Reserved expense	99,505
Office expense	4,467
Programs	1,789
Total expenditures	366,846
Receipts Over (Under) Expenditures	78,409
Unencumbered Cash, Beginning	161,424
Unencumbered Cash, Ending	$ 239,833

City of Haysville, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Taxes and shared receipts:			
Ad valorem	$ 66,766	$ 68,423	$ (1,657)
Delinquent	17,464	20,000	(2,536)
Motor vehicle	15,588	13,393	2,195
Special assessments	667,435	626,711	40,724
Interest	1,360	4,000	(2,640)
Transfers from:			
Multi-Year Capital Improvement Plan	65,567	68,000	(2,433)
Bond Series 2021	1,202	-	1,202
Temporary Note 2020 A	1,148	-	1,148
Bond Series 2020	7,494	-	7,494
Temporary Note 2021 A	2,822	-	2,822
Water-Sewer Utility	79,818	135,000	(55,182)
Total receipts	926,664	935,527	(8,863)
Expenditures			
Principal	990,000	1,000,229	(10,229)
Interest	79,390	117,844	(38,454)
Total expenditures	1,069,390	1,118,073	$ (48,683)
Receipts Over (Under) Expenditures	(142,726)	(182,546)	
Unencumbered Cash, Beginning	205,015	-	
Unencumbered Cash, Ending	$ 62,289	$ (182,546)	

City of Haysville, Kansas
Multi-Year Capital Improvement Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 2,311
Miscellaneous	263,188
Sales of Surplus Property	1,075
Transfer from General Fund	975,265
Total receipts	1,241,839
Expenditures	
Capital outlay	1,244,312
Transfer to Bond and Interest	65,567
Total expenditures	1,309,879
Receipts Over (Under) Expenditures	(68,040)
Unencumbered Cash, Beginning	577,361
Unencumbered Cash, Ending	$ 509,321

City of Haysville, Kansas
Haysville Activity Center Acquisition Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 2
Expenditures	
Interest	1
Receipts Over (Under) Expenditures	1
Unencumbered Cash, Beginning	1
Unencumbered Cash, Ending	$ 2

City of Haysville, Kansas
Land Bank
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Miscellaneous	$ 142,189
Expenditures	
Miscellaneous	275
Receipts Over (Under) Expenditures	141,914
Unencumbered Cash, Beginning	191,601
Unencumbered Cash, Ending	$ 333,515

City of Haysville, Kansas
Bond Series 2021
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Bond Proceeds	$ 695,000
Bond Premium	7,717
Transfer from Temporary Note 2020 A	278,742
Total receipts	981,459
Expenditures	
Cost of issunace	31,241
Principal	945,000
Interest	4,016
Transfer to Bond and Interest	1,202
Total expenditures	981,459
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Temporary Note 2020 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Miscellaneous	$ 9,394
Interest	524
Total receipts	9,918
Expenditures	
Interest	4,016
Transfer to:	
Bond Series 2021	278,742
Bond and Interest	1,148
Total expenditures	283,906
Receipts Over (Under) Expenditures	(273,988)
Unencumbered Cash, Beginning	273,988
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Bond Series 2020
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 274
Expenditures	
Construction	6,810
Transfer to Bond and Interest	7,494
Total expenditures	14,304
Receipts Over (Under) Expenditures	(14,030)
Unencumbered Cash, Beginning	14,030
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Temporary Note 2021 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Bond Proceeds	$ 405,000
Interest	935
Total revenues	405,935
Expenditures	
Cost of Issuance	15,115
Transfer to Bond and Interest	2,822
Total expenditures	17,937
Receipts Over (Under) Expenditures	387,998
Unencumbered Cash, Beginning	(387,998)
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Schedule of Receipts and Expenditures – Actual
KDHE Project
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Interest	$ 2
Expenditures	
Easement Permits	972
Receipts Over (Under) Expenditures	(970)
Unencumbered Cash, Beginning	970
Unencumbered Cash, Ending	$ -

City of Haysville, Kansas
Water-Sewer Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Water Department			
Charges for services	$ 980,740	$ 890,250	$ 90,490
Set up fees	14,945	66,300	(51,355)
Infrastructure fee	279,649	390,000	(110,351)
Penalties	51,655	26,000	25,655
Sales tax	19,057	19,500	(443)
Interest	1,789	1,400	389
Bulk water sales	275	-	275
Temporary services	230	-	230
Miscellaneous	17,459	7,800	9,659
Sewer Department			
Charges for services	1,461,571	1,390,000	71,571
Sewer fees	278,206	285,000	(6,794)
Tap fees	20,000	13,000	7,000
Interest	2,496	7,500	(5,004)
Miscellaneous	47,670	10,000	37,670
Total receipts	3,175,742	3,106,750	68,992
Expenditures			
Water Department			
Personnel services	386,585	431,995	(45,410)
Contractual services	231,437	519,172	(287,735)
Commodities	328,979	298,851	30,128
Capital outlay	9,022	10,000	(978)
Miscellaneous	5,943	8,500	(2,557)
Transfers to:			
General Fund	117,007	125,304	(8,297)
Equipment Reserve	25,728	25,728	-

City of Haysville, Kansas
Water-Sewer Utility (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Sewer Department			
Personnel services	$ 423,664	$ 509,496	$ (85,832)
Contractual services	357,182	302,050	55,132
Commodities	428,931	524,751	(95,820)
Capital outlay	-	3,500	(3,500)
Miscellaneous	7,646	15,000	(7,354)
Transfers to:			
General Fund	146,252	183,036	(36,784)
Bond and Interest	79,818	135,000	(55,182)
Equipment Reserve	65,728	65,728	-
Total expenditures	2,613,922	3,158,111	$ (544,189)
Receipts Over (Under) Expenditures	561,820	(51,361)	
Unencumbered Cash, Beginning	960,307	643,930	
Unencumbered Cash, Ending	$ 1,522,127	$ 592,569	

City of Haysville, Kansas
Municipal Pool
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
Admission	$ 63,538	$ 63,448	$ 90
Swimming lessons	26,583	26,583	-
Concession	29,101	29,101	-
Pool rentals	9,000	9,000	-
Interest	53	50	3
Miscellaneous	120	119	1
Transfer from General Fund	30,000	30,000	-
Total receipts	158,395	158,301	94
Expenditures			
Personnel services	103,029	105,378	(2,349)
Commodities	57,860	59,525	(1,665)
Miscellaneous	1,179	1,173	6
Total expenditures	162,068	166,076	$ (4,008)
Receipts Over (Under) Expenditures	(3,673)	(7,775)	
Unencumbered Cash, Beginning	19,670	15,164	
Unencumbered Cash, Ending	$ 15,997	$ 7,389	

City of Haysville, Kansas
Stormwater
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance - Over (Under)
Receipts			
User fees	$ 213,024	$ 214,000	$ (976)
Stormwater collections	937	-	937
Interest	131	600	(469)
Total receipts	214,092	214,600	(508)
Expenditures			
Personnel services	89,964	99,255	(9,291)
Capital outlay	71,686	87,632	(15,946)
Miscellaneous	212	3,000	(2,788)
Transfers to:			
General Fund	23,892	20,880	3,012
Equipment Reserve	25,728	25,728	-
Total expenditures	211,482	236,495	$ (25,013)
Receipts Over (Under) Expenditures	2,610	(21,895)	
Unencumbered Cash, Beginning	6,110	-	
Unencumbered Cash, Ending	$ 8,720	$ (21,895)	

City of Haysville, Kansas

Water/Wastewater Revenue Bond Surplus Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Miscellaneous	$ 13,219
Expenditures	
Capital outlay	46,942
Receipts Over (Under) Expenditures	(33,723)
Unencumbered Cash, Beginning	35,537
Unencumbered Cash, Ending	$ 1,814

City of Haysville, Kansas
Risk Management
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Collection on health insurance premium	$ 750,525
Interest	615
Total receipts	751,140
Expenditures	
Claims paid	590,116
Fixed costs - insurance premiums	231,522
Administrative fees	32,791
Total expenditures	854,429
Receipts Over (Under) Expenditures	(103,289)
Unencumbered Cash, Beginning	248,475
Unencumbered Cash, Ending	$ 145,186

City of Haysville, Kansas
Haysville Community Library
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
City of Haysville	$ 406,576
South Central Kansas Library System	26,407
State aid	3,223
Fines and copies	8,628
Donation	21,212
Other	5,398
Total receipts	471,444
Expenditures	
Personnel services	241,271
Materials	25,264
Commodities	26,419
Contractual services	47,722
Maintenance	22,117
Automation	29,977
Capital outlay	49,533
Total expenditures	442,303
Receipts Over (Under) Expenditures	29,141
Unencumbered Cash, Beginning	169,443
Unencumbered Cash, Ending	$ 198,584

City of Haysville, Kansas
Agency Fund
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court Bond	$ 9,976	$ 509	$ 2,859	$ 7,626