CITY OF HAVILAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2023

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For the Year Ended December 31, 2023

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 5

Regulatory–Required Supplementary Information

Schedule 1 - Summary of Expenditures - Actual and Budget – Regulatory Basis 11

Schedule 2 - Schedule of Receipts and Expenditures – Regulatory Basis - Individually presented by fund

Regulatory Basis Fund Types
General Fund
2-1 General Fund 12
Special Purpose Funds
2-2 Special Highway Fund 14
2-3 Summer Recreation Fund 15
2-4 American Rescue Plan Act Grant Fund 16
Bond and Interest Fund
2-5 Bond and Interest Fund 17
Business Funds
2-6 Sewer Utility Fund 18
2-7 Water Utility Fund 19
2-8 Refuse Utility Fund 20

Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis
Agency Funds 21

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Haviland, Kansas
Haviland, KS

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Haviland, Kansas**, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

above+beyond
AdamsBrown, LLC

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.

Auditors' 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 and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – 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.

City of Haviland, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated August 4, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditor's 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/accounts-reports/local-government/municipal-services. The report of the other auditors dated August 4, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

June 12, 2024

CITY OF HAVILAND, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 367,781	-	264,406	207,507	**424,680**	-	**424,680**
Special Purpose Funds							
Special Highway Fund	61,518	-	17,827	-	**79,345**	-	**79,345**
Summer Recreation Fund	223	-	-	208	**15**	-	**15**
American Rescue Plan Act Grant Fund	86,944	-	-	71,699	**15,245**	-	**15,245**
Bond and Interest Fund							
Bond and Interest Fund	46,665	-	85,284	94,275	**37,674**	-	**37,674**
Business Funds							
Sewer Utility Fund	139,889	-	103,890	26,683	**217,096**	-	**217,096**
Water Utility Fund	405,836	-	173,369	134,899	**444,306**	-	**444,306**
Refuse Utility Fund	10,595	-	57,042	57,465	**10,172**	-	**10,172**
Total Primary Government (Excluding Agency Funds)	$ 1,119,451	-	701,818	592,736	**1,228,533**	-	**1,228,533**

Composition of Cash	Checking Accounts	$ **777,784**
	Money Market	**106,050**
	Certificates of Deposit	**344,699**
	Total Cash	**1,228,533**
	Agency Funds per Schedule 3	**-**
	Total Primary Government (Excluding Agency Funds)	$ **1,228,533**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Haviland, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member council. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the City and/or its constituents.

Haviland Land Bank

The Haviland Land Bank is formed under the authority of K.S.A. 12-5901 *et seq.* The land bank develops, acquires and holds certain vacant, unused and abandoned properties within City limits. The land bank can sue and be sued, and can buy, sell, or lease real property. Unaudited financial statements can be obtained by contacting the City Office.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the years ended December 31, 2023.

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 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.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Agency Fund – fund 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 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.

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.
b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
d. Adoption of the final budget on or before August 25th.

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

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 10 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 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 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 revenues 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 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: American Rescue Plan Act Grant Fund.

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 – DEPOSITS AND INVESTMENTS

City of Haviland, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $1,228,533 and the bank balance was $1,256,878. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $1,006,878 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. The City had no investments at December 31, 2023.

NOTE 4 – LITIGATION

City of Haviland, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Haviland, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
Sewer Utility Fund	Bond and Interest Fund	K.S.A. 12-825d	$	3,855

NOTE 6 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Haviland, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – COMPENSATED ABSENCES

Full-time employees will earn 40 hours of vacation time per year plus 8 additional hours per year worked with a maximum of three weeks (120 hours) and non-accumulative. Upon separation of employment, full-time employees will be compensated for any unused vacation time. Full-time employees will earn 10 hours per month of sick leave which is accumulative to 240 hours. Upon separation of employment, full-time employees will be compensated for any unused sick leave.

NOTE 9 – LONG-TERM DEBT

City of Haviland, Kansas has the following types of long-term debt.

General Obligations Bonds
On February 25, 2016, the City issued $1,556,000 in Series 2016 general obligation bonds for the purpose of financing public water supply improvements in the City.

On January 10, 2017, the City issued $1,253,000 in Series 2017 general obligation bonds for the purpose of financing certain public improvements in the City.

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2016	1.875%	02/25/2016	$ 1,556,000	02/25/2056	$ 1,389,571	-	29,587	**1,359,984**	26,054
Series 2017	2.00-4.00%	01/10/2017	1,253,000	12/01/2037	1,045,000	-	55,000	**990,000**	39,275
Total Contractual Indebtedness					$ 2,434,571	-	84,587	**2,349,984**	65,329

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

		YEAR							
City	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2043	2044 - 2048
Principal									
General Obligation Bonds	$ 85,141	85,707	91,282	91,869	97,466	526,695	528,407	206,745	226,868
Interest									
General Obligation Bonds	63,262	61,185	58,959	56,572	53,575	218,111	124,399	71,461	51,338
Total City Principal and Interest	$ **148,403**	**146,892**	**150,241**	**148,441**	**151,041**	**744,806**	**652,806**	**278,206**	**278,206**

	YEAR		
City	2049 - 2053	2054 - 2056	**Total**
Principal			
General Obligation Bonds	$ 248,950	160,854	**2,349,984**
Interest			
General Obligation Bonds	29,257	6,070	**794,189**
Total City Principal and Interest	$ **278,207**	**166,924**	**3,144,173**

CITY OF HAVILAND, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF HAVILAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 543,000	-	543,000	**207,507**	(335,493)
Special Purpose Funds					
Special Highway Fund	79,000	-	79,000	**-**	(79,000)
Summer Recreation Fund	7,000	-	7,000	**208**	(6,792)
Bond and Interest Fund					
Debt Service Fund	120,157	-	120,157	**94,275**	(25,882)
Business Funds					
Sewer Utility Fund	183,000	-	183,000	**26,683**	(156,317)
Water Utility Fund	539,000	-	539,000	**134,899**	(404,101)
Refuse Utility Fund	75,000	-	75,000	**57,465**	(17,535)

CITY OF HAVILAND, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 138,800	**131,429**	136,831	(5,402)
Delinquent	9,736	**2,595**	1,000	1,595
Motor Vehicle / 16-20M Tax	20,823	**18,798**	17,281	1,517
Recreational Vehicle	201	**182**	126	56
Commercial Vehicle	1,795	**1,943**	2,933	(990)
Franchise Tax	14,035	**13,928**	10,000	3,928
Local Sales Tax	78,553	**73,854**	60,000	13,854
Licenses, Fines and Permits	268	**202**	175	27
Rental Income	15	**-**	-	-
Reimbursed Expenses	6,311	**1,096**	-	1,096
Interest	4,937	**20,204**	1,000	19,204
Miscellaneous	1,423	**175**	-	175
Total Receipts	276,897	**264,406**	229,346	35,060
Expenditures				
General Government				
Personnel Services	48,699	**78,498**	35,000	43,498
Contractual Services	52,557	**67,847**	75,000	(7,153)
Materials and Supplies	11,696	**9,357**	5,000	4,357
Capital Outlay	-	**3,255**	-	3,255
Miscellaneous	5,100	**7,210**	5,000	2,210
Governing Body				
Personnel Services	6,879	**9,742**	8,000	1,742
Contractual Services	-	**-**	1,000	(1,000)
Materials and Supplies	-	**-**	1,000	(1,000)
Police				
Personnel Services	-	**-**	1,000	(1,000)
Fire				
Personnel Services	5,302	**3,741**	7,000	(3,259)
Contractual Services	4,896	**6,390**	5,000	1,390
Materials and Supplies	1,708	**1,743**	2,000	(257)
Street Department				
Personnel Services	5,362	**3,986**	5,000	(1,014)
Contractual Services	104	**189**	50,000	(49,811)
Materials and Supplies	2,370	**-**	-	-
Street Lights				
Contractual Services	11,566	**14,634**	24,000	(9,366)
Parks and Recreation				
Contractual Services	203	**-**	1,000	(1,000)
Materials and Supplies	94	**37**	1,000	(963)
Municipal Court				
Contractual Services	-	**798**	-	798
Materials and Supplies	-	**80**	-	80

CITY OF HAVILAND, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Continued)					
Non-Departmental					
Capital Outlay	$	709	**-**	-	-
Bond Interest		17,062	**-**	-	-
Cash Forward		-	**-**	317,000	(317,000)
Total Expenditures		174,307	**207,507**	543,000	(335,493)
Receipts Over (Under) Expenditures		102,590	**56,899**		
Unencumbered Cash - Beginning		265,191	**367,781**		
Unencumbered Cash - Ending	$	367,781	**424,680**		

CITY OF HAVILAND, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Gas Tax	$ 17,778	**17,827**	18,680	(853)
Expenditures				
Contractual Services	**-**	**-**	40,000	(40,000)
Materials and Supplies	**-**	**-**	10,000	(10,000)
Cash Forward	**-**	**-**	29,000	(29,000)
Total Expenditures	-	**-**	79,000	(79,000)
Receipts Over (Under) Expenditures	17,778	**17,827**		
Unencumbered Cash - Beginning	43,740	**61,518**		
Unencumbered Cash - Ending	$ 61,518	**79,345**		

CITY OF HAVILAND, KANSAS
Summer Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ -	**-**	7,000	(7,000)
Expenditures				
Personal Services	-	**208**	5,000	(4,792)
Contractual Services	**-**	**-**	1,000	(1,000)
Materials and Supplies	-	**-**	1,000	(1,000)
Total Expenditures	-	**208**	7,000	(6,792)
Receipts Over (Under) Expenditures	-	**(208)**		
Unencumbered Cash - Beginning	223	**223**		
Unencumbered Cash - Ending	$ 223	**15**		

CITY OF HAVILAND, KANSAS
American Rescue Plan Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	51,276	**-**
Expenditures			
Contractual Services		15,609	**71,699**
Receipts Over (Under) Expenditures		35,667	**(71,699)**
Unencumbered Cash - Beginning		51,277	**86,944**
Unencumbered Cash - Ending	$	86,944	**15,245**

CITY OF HAVILAND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	**-**	**18,175**	18,894	(719)
Delinquent Tax		631	**172**	100	72
Motor Vehicle / 16-20M Tax		615	**-**	2,422	(2,422)
Recreational Vehicle Tax		**-**	**-**	18	(18)
Commercial Vehicle Tax		186	**-**	411	(411)
Special Assessment		66,480	**63,082**	58,021	5,061
Transfers In		3,699	**3,855**	3,855	-
Total Receipts		71,611	**85,284**	83,721	1,563
Expenditures					
Bond Principal		50,000	**55,000**	55,000	-
Bond Interest		23,401	**39,275**	39,275	-
Cash Basis Reserve		-	**-**	25,882	(25,882)
Total Expenditures		73,401	**94,275**	120,157	(25,882)
Receipts Over (Under) Expenditures		(1,790)	**(8,991)**		
Unencumbered Cash - Beginning		48,455	**46,665**		
Unencumbered Cash - Ending	$	46,665	**37,674**		

CITY OF HAVILAND, KANSAS
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 86,839	**103,890**	70,000	33,890
Expenditures				
Personnel Services	14,414	**17,157**	13,000	4,157
Contractual Services	9,707	**5,671**	25,000	(19,329)
Commodities	760	**-**	1,000	(1,000)
Capital Outlay	-	**-**	5,000	(5,000)
Miscellaneous	-	**-**	1,000	(1,000)
Transfers Out	3,699	**3,855**	3,855	-
Cash Forward	-	**-**	134,145	(134,145)
Total Expenditures	28,580	**26,683**	183,000	(156,317)
Receipts Over (Under) Expenditures	58,259	**77,207**		
Unencumbered Cash - Beginning	81,630	**139,889**		
Unencumbered Cash - Ending	$ 139,889	**217,096**		

CITY OF HAVILAND, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Customer Receipts	$	191,242	**170,807**	164,000	6,807
Reimbursed Expenses		46	**-**	-	-
Connection Fees		725	**2,562**	500	2,062
Total Receipts		192,013	**173,369**	164,500	8,869
Expenditures					
Personnel Services		45,722	**42,049**	51,000	(8,951)
Contractual Services		51,128	**36,553**	55,000	(18,447)
Commodities		1,373	**656**	10,000	(9,344)
Capital Outlay		-	**-**	5,000	(5,000)
Bond Principal		29,042	**29,587**	29,587	-
Bond Interest		26,599	**26,054**	26,055	(1)
Cash Forward		-	**-**	362,358	(362,358)
Total Expenditures		153,864	**134,899**	539,000	(404,101)
Receipts Over (Under) Expenditures		38,149	**38,470**		
Unencumbered Cash - Beginning		367,687	**405,836**		
Unencumbered Cash - Ending	$	405,836	**444,306**		

CITY OF HAVILAND, KANSAS
Refuse Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 56,555	**57,042**	65,000	(7,958)
Expenditures				
Contractual Services	55,693	**57,465**	65,000	(7,535)
Cash Forward	-	**-**	10,000	(10,000)
Total Expenditures	55,693	**57,465**	75,000	(17,535)
Receipts Over (Under) Expenditures	862	**(423)**		
Unencumbered Cash - Beginning	9,733	**10,595**		
Unencumbered Cash - Ending	$ 10,595	**10,172**		

Schedule 3

CITY OF HAVILAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Payroll Clearing Account	$ 63	131,900	131,963	-
Sales Tax Clearing	536	1,588	2,124	-
Utility Deposit Clearing	356	2,299	2,655	-
Penalty Clearing	5,429	2,537	7,966	-
Total	$ 6,384	138,324	144,708	-