

City of Haysville, Kansas

**Independent Auditor's Report
and Financial Statements and
Required Supplementary
Information**

For Year Ended December 31, 2022



City of Haysville, Kansas
December 31, 2022

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City of Haysville, Kansas
December 31, 2022

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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, 2022, 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, 2022, 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, 2022, 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.

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 6, 2023

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Primary Governmental Funds			
General Fund	\$ 1,062,480	\$ -	\$ 6,706,543
Special Purpose Funds:			
Special Street and Highway	146,195	-	468,682
Law Enforcement	313,331	-	160,333
Library	-	-	386,068
Special Liability	9,057	-	51,093
Special Alcohol	25,922	-	6,123
Special Parks and Recreation	15,069	-	5,963
Recreation Department	217,372	-	982,494
Transient Guest Tax	77,567	-	84,884
Office Equipment	133,790	-	10,426
Haysville Historical	33,622	-	9,798
Program for the Aged	-	-	37,493
Federal Law Enforcement Trust	101,224	-	1,083
City Law Enforcement Trust	-	-	2,827
ARPA Funds	851,387	-	879,181
Sustainability Grant	150,021	-	570,718
Special Highway Improvement Reserve	33,243	-	27,940
Park Improvement Reserve	61,104	-	68,326
Equipment Reserve	312,566	-	232,787
Sales Tax Street Reserve	205,302	-	674,081
Sales Tax Park Reserve	46,240	-	177,404
Sales Tax Recreation Reserve	239,833	-	503,812
Bond and Interest Fund	62,289	-	1,130,289
Capital Projects Funds:			
Multi-Year Capital Improvement Plan	509,321	-	1,463,607
Haysville Activity Center Acquisition Project	2	-	107
Land Bank	333,515	-	89,324
Temporary Note 2022 A	-	-	1,857,991
Business Funds:			
Water-Sewer Utility	1,522,127	-	3,191,729
Municipal Pool	15,997	-	169,985
Stormwater	8,720	-	224,830
Water/Wastewater Revenue Bond Surplus			
Reserve	1,814	-	15,106
Risk Management	145,186	-	775,529
Total primary governmental funds	6,634,296	-	20,966,556
Related Municipal Entities			
Haysville Community Library	198,584	-	478,672
Total reporting entity (excluding Agency Fund)	<u>\$ 6,832,880</u>	<u>\$ -</u>	<u>\$ 21,445,228</u>

The Notes to the Financial Statement are an Integral Part of This Statement

<u>Expenditures</u>	<u>Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances</u>	<u>Ending Cash Balance</u>
\$ 6,330,076	\$ 1,438,947	\$ 131,491	\$ 1,570,438
442,470	172,407	8,428	180,835
105,687	367,977	52	368,029
386,068	-	-	-
60,000	150	-	150
2,985	29,060	-	29,060
7,166	13,866	-	13,866
874,757	325,109	17,279	342,388
40,437	122,014	188	122,202
106,860	37,356	-	37,356
3,536	39,884	846	40,730
37,493	-	-	-
29,039	73,268	22,000	95,268
-	2,827	-	2,827
1,381,396	349,172	526,716	875,888
325,105	395,634	30,453	426,087
-	61,183	-	61,183
43,741	85,689	5,584	91,273
399,724	145,629	150,033	295,662
556,943	322,440	-	322,440
148,703	74,941	9,325	84,266
331,304	412,341	825	413,166
1,187,291	5,287	-	5,287
717,806	1,255,122	358,333	1,613,455
2	107	-	107
-	422,839	-	422,839
1,312,959	545,032	1,174,618	1,719,650
3,302,202	1,411,654	217,979	1,629,633
185,302	680	300	980
120,292	113,258	1,600	114,858
-	16,920	-	16,920
697,189	223,526	-	223,526
19,136,533	8,464,319	2,656,050	11,120,369
448,574	228,682	-	228,682
<u>\$ 19,585,107</u>	<u>\$ 8,693,001</u>	<u>\$ 2,656,050</u>	<u>\$ 11,349,051</u>

City of Haysville, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
(Continued)
Regulatory Basis
For the Year Ended December 31, 2022

Composition of Cash

Primary Governmental	
INTRUST Bank, N.A.	
Regular checking	\$ 10,460,075
Petty cash checking	4,078
Treasury savings	9,745
Municipal Court Bond	7,683
Community Bank	
Land Bank account	422,839
Risk management account	223,526
Security Bank of KC	
Certificates of participation money market	<u>106</u>
Total primary governmental	<u>11,128,052</u>
Related Municipal Entity	
Haysville Community Library:	
Community Bank	
General checking	126,057
Savings account	101,920
Petty cash checking	<u>705</u>
Total related municipal entity	<u>228,682</u>
Agency Fund per Schedule 3	<u>(7,683)</u>
Total reporting entity (excluding Agency Fund)	<u><u>\$ 11,349,051</u></u>

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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 2022:

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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City and Library were \$373,084 and \$36,447, respectively, for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City and Library's proportionate share of the collective net pension liability reported by KPERS was \$3,994,816 and \$180,256, respectively. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$11,120,369 and the bank balances were \$11,950,142. 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, 2022, had a carrying amount of deposits of \$228,682 and a bank balance of \$285,675. \$250,000 of the bank balance was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the Haysville Community Library's name.

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.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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	\$ 64,536
General	Multi-Year Capital Improvement Plan	1,068,765
General	Municipal Pool	50,000
General	Office Equipment	10,000
Stormwater	General	18,542
Special Street and Highway	General	66,676
Special Street and Highway	Special Highway Improvement Reserve	20,000
Special Street and Highway	Equipment Reserve	67,395
Waste-Sewer Utility	Bond and Interest	179,820
Waste-Sewer Utility	General	267,521
Waste-Sewer Utility	Equipment Reserve	134,789
Stormwater	Equipment Reserve	25,728

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 9: Capital Projects

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

	Project Authorization	Expenditures to Date
Flock Camera System	\$ 22,000	\$ -
Grit Dewatering Unit	11,333	6,342
TruNarc Drug Identification Equipment	21,612	21,612
Sanitary Sewer Cured-in-Place Pipe	87,290	-
Playground Equipment and Installation	59,962	59,961
2022 Street Program	644,464	628,910
Water Department Service Truck	59,995	59,995
Data Conversion	12,400	12,400
Engineered Wood Fiber and Installation	23,824	23,824
Infrastructure Design Agreement - ALF	111,050	16,470
Infrastructure Design Agreement - Copper Tail	130,500	97,875
Infrastructure Design Agreement - 63rd Sidewalk	125,000	37,500
Vacuum Trailer	69,768	69,768
Pump Trailer	48,780	47,804
Aquatic Feasibility Study	46,500	3,767
Antique Light Pole Assemblies	26,086	25,586
Wastewater Spiral Assembly	10,225	10,225
Parks Department Truck	74,909	74,909
Wire and Hungerford Waterline Replacement	928,301	401,585
Manhole Rehab	28,335	28,335
Wastewater Aeration Basin Repair	10,750	9,675
Parks Department Mower	21,519	21,519
Re-painting Carport	7,725	7,725
Police Patrol Vehicle	38,640	38,640
Infrastructure Design Agreement - D-21	31,500	9,450
Infrastructure Design Agreement - Meridian Sidewalk	39,800	7,960
Reimbursement Agreement with Union Pacific	20,000	-
Water Meters for New Homes	28,264	-
Improvements to Sand Volleyball Pits	41,900	41,900
Concrete Slab for Cornhole	11,000	11,000
Shade Structures for Country Lakes Park	12,253	12,251
Aerators and Fountains for Dorner Park	37,072	-
Street Lights in Industrial Park	13,900	-
John Deere Gator	26,774	-
Copper Tail Infrastructure Installation	1,141,993	-
Bucket Truck	150,033	-

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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, 2021 through June 30, 2022, and a stop-loss provision for claims over \$50,000 per individual and aggregate claims over \$1,000,000 for July 1, 2022 through June 30, 2023. 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 2022. The remaining amount was collateralized with securities held by the pledging financial institutions' agents in the Haysville Community Library's name.

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 13: Long-Term Debt

Changes in long-term debt for the City for the year ended December 31, 2022, 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	2.0%-3.5%	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%-2.375%	10/1/2021	695,000
Certificate of Participation			
Series 2015	2.0%-4.0%	11/12/2015	3,700,000
Temporary Notes			
2021 A	0.72%	2/18/2021	405,000
2022 A	2.40%	6/1/2022	1,845,000
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
Copier	2.40%	6/14/2022	75,196

Total contractual indebtedness

Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
10/1/2032	\$ 65,000	\$ -	\$ 5,000	\$ 60,000	\$ 3,415
10/1/2029	220,000	-	25,000	195,000	6,385
10/1/2030	3,375,000	-	610,000	2,765,000	102,187
10/1/2033	660,000	-	45,000	615,000	21,020
10/1/2039	760,000	-	35,000	725,000	25,095
10/1/2039	240,000	-	10,000	230,000	7,663
10/1/2040	2,205,000	-	160,000	2,045,000	40,475
10/1/2041	695,000	-	25,000	670,000	13,160
	<u>8,220,000</u>	<u>-</u>	<u>915,000</u>	<u>7,305,000</u>	<u>219,400</u>
11/1/2035	<u>2,890,000</u>	<u>-</u>	<u>155,000</u>	<u>2,735,000</u>	<u>105,588</u>
	<u>2,890,000</u>	<u>-</u>	<u>155,000</u>	<u>2,735,000</u>	<u>105,588</u>
2/1/2025	405,000	-	100,000	305,000	2,556
6/1/2024	<u>-</u>	<u>1,845,000</u>	<u>-</u>	<u>1,845,000</u>	<u>22,140</u>
	<u>405,000</u>	<u>1,845,000</u>	<u>100,000</u>	<u>2,150,000</u>	<u>24,696</u>
4/1/2022	3,869	-	3,869	-	53
8/1/2022	44,811	-	44,811	-	1,471
3/5/2023	65,310	-	32,085	33,225	2,438
12/31/2024	69,656	-	21,888	47,768	2,323
12/1/2027	<u>-</u>	<u>70,792</u>	<u>1,112</u>	<u>69,680</u>	<u>142</u>
	<u>183,646</u>	<u>70,792</u>	<u>103,765</u>	<u>150,673</u>	<u>6,427</u>
	<u>\$ 11,698,646</u>	<u>\$ 1,915,792</u>	<u>\$ 1,273,765</u>	<u>\$ 12,340,673</u>	<u>\$ 356,111</u>

City of Haysville, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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

Maturities	2023	2024	2025
Principal			
General obligation bonds	\$ 880,000	\$ 780,000	\$ 805,000
Certificate of Participation	165,000	170,000	175,000
Temporary Notes	100,000	1,945,000	105,000
Capital leases	<u>69,395</u>	<u>38,957</u>	<u>14,178</u>
Total principal	<u>\$ 1,214,395</u>	<u>\$ 2,933,957</u>	<u>\$ 1,099,178</u>
Interest			
General obligation bonds	\$ 193,700	\$ 168,955	\$ 147,973
Certificate of Participation	100,938	95,987	90,888
Temporary Notes	46,116	23,256	378
Capital leases	<u>4,378</u>	<u>2,075</u>	<u>860</u>
Total interest	<u>\$ 345,132</u>	<u>\$ 290,273</u>	<u>\$ 240,099</u>

2026	2027	2028-2032	2033-2037	2038-2042	Total
\$ 770,000	\$ 785,000	\$ 1,930,000	\$ 915,000	\$ 440,000	\$ 7,305,000
185,000	190,000	1,085,000	765,000	-	2,735,000
-	-	-	-	-	2,150,000
14,522	13,621	-	-	-	150,673
<u>\$ 969,522</u>	<u>\$ 988,621</u>	<u>\$ 3,015,000</u>	<u>\$ 1,680,000</u>	<u>\$ 440,000</u>	<u>\$ 12,340,673</u>
\$ 126,148	\$ 105,285	\$ 312,132	\$ 127,405	\$ 23,471	\$ 1,205,069
85,637	79,163	285,531	62,000	-	800,144
-	-	-	-	-	69,750
516	-	-	-	-	7,829
<u>\$ 212,301</u>	<u>\$ 184,448</u>	<u>\$ 597,663</u>	<u>\$ 189,405</u>	<u>\$ 23,471</u>	<u>\$ 2,082,792</u>

Regulatory-Required Supplementary Information

City of Haysville, Kansas
Summary of Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 6,896,781	\$ 6,330,076	\$ (566,705)
Special Purpose Funds			
Special Street and Highway	515,978	442,470	(73,508)
Law Enforcement	412,845	105,687	(307,158)
Library	427,917	386,068	(41,849)
Special Liability	60,000	60,000	-
Special Alcohol	33,465	2,985	(30,480)
Special Parks and Recreation	19,780	7,166	(12,614)
Recreation Department	925,805	874,757	(51,048)
Transient Guest Tax	158,685	40,437	(118,248)
Bond and Interest Fund	1,242,909	1,187,291	(55,618)
Business Funds			
Water-Sewer Utility	3,575,312	3,302,202	(273,110)
Municipal Pool	185,507	185,302	(205)
Stormwater	220,878	120,292	(100,586)

City of Haysville, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 2,278,192	\$ 2,378,602	\$ (100,410)
Delinquent	52,673	70,000	(17,327)
Motor vehicle	349,718	349,018	700
Countywide sales tax	2,137,529	1,517,647	619,882
Liquor tax	5,810	4,138	1,672
Compensating use tax	-	232,353	(232,353)
Franchise tax	765,697	675,000	90,697
Permits and licenses	231,509	174,522	56,987
Fines and forfeitures	209,283	231,450	(22,167)
Insurance dividend	-	30,000	(30,000)
Interest	22,347	5,000	17,347
Miscellaneous	75,607	65,018	10,589
Reimbursements	225,439	145,569	79,870
Transfers from:			
Office Equipment	-	-	-
Water-Sewer Utility	267,521	286,218	(18,697)
Stormwater	18,542	23,769	(5,227)
Special Street and Highway	66,676	76,955	(10,279)
	<u>6,706,543</u>	<u>6,265,259</u>	<u>441,284</u>
Expenditures			
Administration	353,133	358,434	(5,301)
Police department	1,574,179	1,755,630	(181,451)
Parks	349,111	409,342	(60,231)
Planning	47,818	63,481	(15,663)
Municipal Court	135,599	194,118	(58,519)
Street lights	96,269	94,500	1,769
Building and grounds	93,750	108,310	(14,560)
Special funds	331,063	320,767	10,296
Senior center	93,162	87,177	5,985
Transit	58,781	58,138	643
Governmental services	281,200	286,980	(5,780)
Inspections	89,668	90,438	(770)
Information systems	129,318	142,137	(12,819)
Media specialist	48,701	47,580	1,121

City of Haysville, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance - Over (Under)
Employee benefits	\$ 1,466,098	\$ 1,467,249	\$ (1,151)
Miscellaneous	3,796	537,500	(533,704)
Bond interest	49,665	-	49,665
Transfers to:			
Multi-Year Capital Improvement Plan	1,068,765	875,000	193,765
Office Equipment	10,000	-	10,000
Municipal Pool	50,000	-	50,000
	<u>6,330,076</u>	<u>6,896,781</u>	<u>\$ (566,705)</u>
Receipts Over (Under) Expenditures	376,467	(631,522)	
Unencumbered Cash, Beginning	<u>1,062,480</u>	<u>689,537</u>	
Unencumbered Cash, Ending	<u>\$ 1,438,947</u>	<u>\$ 58,015</u>	

City of Haysville, Kansas
Special Street and Highway
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Kansas gas tax	\$ 306,986	\$ 291,560	\$ 15,426
County fuel tax	136,218	126,680	9,538
Interest	3,129	1,000	2,129
Miscellaneous	22,349	-	22,349
	<u>468,682</u>	<u>419,240</u>	<u>49,442</u>
Expenditures			
Personnel services	158,512	179,786	(21,274)
Contractual services	48,162	3,500	44,662
Commodities	76,809	145,092	(68,283)
Capital outlay	-	18,000	(18,000)
Miscellaneous	4,916	2,500	2,416
Transfers to:			
Special Highway Improvement Reserve	20,000	20,000	-
Equipment Reserve	67,395	67,395	-
General Fund	66,676	79,705	(13,029)
	<u>442,470</u>	<u>515,978</u>	<u>\$ (73,508)</u>
Receipts Over (Under) Expenditures	26,212	(96,738)	
Unencumbered Cash, Beginning	<u>146,195</u>	<u>96,738</u>	
Unencumbered Cash, Ending	<u>\$ 172,407</u>	<u>\$ -</u>	

City of Haysville, Kansas
Law Enforcement
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 136,367	\$ 140,743	\$ (4,376)
Delinquent	2,842	4,000	(1,158)
Motor vehicle	18,155	18,122	33
Interest	748	1,999	(1,251)
Vending machine	613	800	(187)
Miscellaneous	1,608	-	1,608
	<u>160,333</u>	<u>165,664</u>	<u>(5,331)</u>
Total receipts			
Expenditures			
Personnel services	57,023	366,245	(309,222)
Capital outlay	-	46,000	(46,000)
Vending machine	451	600	(149)
Miscellaneous	48,213	-	48,213
	<u>105,687</u>	<u>412,845</u>	<u>\$ (307,158)</u>
Total expenditures			
Receipts Over (Under) Expenditures	54,646	(247,181)	
Unencumbered Cash, Beginning	<u>313,331</u>	<u>247,181</u>	
Unencumbered Cash, Ending	<u>\$ 367,977</u>	<u>\$ -</u>	

City of Haysville, Kansas
Library
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 351,052	\$ 369,450	\$ (18,398)
Delinquent	6,090	10,900	(4,810)
Motor vehicle	<u>28,926</u>	<u>47,567</u>	<u>(18,641)</u>
Total receipts	<u>386,068</u>	<u>427,917</u>	<u>(41,849)</u>
Expenditures			
Library appropriation	<u>386,068</u>	<u>427,917</u>	<u>\$ (41,849)</u>
Receipts Over (Under) Expenditures	-	-	
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Liability
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 42,796	\$ 44,179	\$ (1,383)
Delinquent	1,072	1,591	(519)
Motor vehicle	<u>7,225</u>	<u>7,234</u>	<u>(9)</u>
Total receipts	<u>51,093</u>	<u>53,004</u>	<u>(1,911)</u>
Expenditures			
Insurance	<u>60,000</u>	<u>60,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(8,907)	(6,996)	
Unencumbered Cash, Beginning	<u>9,057</u>	<u>8,074</u>	
Unencumbered Cash, Ending	<u>\$ 150</u>	<u>\$ 1,078</u>	

City of Haysville, Kansas
Special Alcohol
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 5,810	\$ 4,138	\$ 1,672
Interest	<u>313</u>	<u>75</u>	<u>238</u>
Total receipts	<u>6,123</u>	<u>4,213</u>	<u>1,910</u>
Expenditures			
Prevention and education	<u>2,985</u>	<u>33,465</u>	<u>\$ (30,480)</u>
Receipts Over (Under) Expenditures	3,138	(29,252)	
Unencumbered Cash, Beginning	<u>25,922</u>	<u>29,252</u>	
Unencumbered Cash, Ending	<u>\$ 29,060</u>	<u>\$ -</u>	

City of Haysville, Kansas
Special Parks and Recreation
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Local alcohol liquor tax	\$ 5,810	\$ 4,138	\$ 1,672
Interest	153	40	113
	<u>5,963</u>	<u>4,178</u>	<u>1,785</u>
Expenditures			
Park programs	750	750	-
Capital outlay	-	19,030	(19,030)
Miscellaneous	6,416	-	6,416
	<u>7,166</u>	<u>19,780</u>	<u>\$ (12,614)</u>
Receipts Over (Under) Expenditures	(1,203)	(15,602)	
Unencumbered Cash, Beginning	<u>15,069</u>	<u>15,602</u>	
Unencumbered Cash, Ending	<u>\$ 13,866</u>	<u>\$ -</u>	

City of Haysville, Kansas
Recreation Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Program fees	\$ 134,157	\$ 110,500	\$ 23,657
Admission and memberships	144,194	140,500	3,694
Concessions	7,375	4,500	2,875
Latchkey	661,741	493,700	168,041
PC sports complex	1,055	3,200	(2,145)
Grant	26,493	39,000	(12,507)
Rentals	-	8,500	(8,500)
Interest	4,305	700	3,605
Miscellaneous	3,174	100	3,074
	<u>982,494</u>	<u>800,700</u>	<u>181,794</u>
Expenditures			
Salaries and wages	625,264	668,049	(42,785)
Commodities	109,841	109,001	840
Programs	59,914	45,000	14,914
Latchkey	40,279	53,400	(13,121)
PC sports complex	14,558	9,855	4,703
Grant	24,031	39,000	(14,969)
Miscellaneous	870	1,500	(630)
	<u>874,757</u>	<u>925,805</u>	<u>\$ (51,048)</u>
Receipts Over (Under) Expenditures	107,737	(125,105)	
Unencumbered Cash, Beginning	<u>217,372</u>	<u>126,874</u>	
Unencumbered Cash, Ending	<u>\$ 325,109</u>	<u>\$ 1,769</u>	

City of Haysville, Kansas
Transient Guest Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Transient guest tax	\$ 82,820	\$ 78,000	\$ 4,820
Merchandise	794	300	494
Interest	<u>1,270</u>	<u>120</u>	<u>1,150</u>
Total receipts	<u>84,884</u>	<u>78,420</u>	<u>6,464</u>
Expenditures			
Tourism and convention promotion	<u>40,437</u>	<u>158,685</u>	<u>\$ (118,248)</u>
Receipts Over (Under) Expenditures	44,447	(80,265)	
Unencumbered Cash, Beginning	<u>77,567</u>	<u>80,265</u>	
Unencumbered Cash, Ending	<u>\$ 122,014</u>	<u>\$ -</u>	

City of Haysville, Kansas
Office Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 426
Transfer from General Fund	10,000
Total receipts	10,426
Expenditures	
Capital outlay	106,860
Receipts Over (Under) Expenditures	(96,434)
Unencumbered Cash, Beginning	133,790
Unencumbered Cash, Ending	\$ 37,356

City of Haysville, Kansas
Haysville Historical
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 427
Miscellaneous	9,371
Total receipts	9,798
Expenditures	
Contractual services	3,536
Receipts Over (Under) Expenditures	6,262
Unencumbered Cash, Beginning	33,622
Unencumbered Cash, Ending	\$ 39,884

City of Haysville, Kansas
Program for the Aged
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Intergovernmental	\$ 37,493
Expenditures	
Personnel services	29,375
Contractual services	7,699
Commodities	419
Total expenditures	37,493
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, 2022

	Actual
Receipts	
Interest	\$ 1,083
Expenditures	
Miscellaneous	29,039
Receipts Over (Under) Expenditures	(27,956)
Unencumbered Cash, Beginning	101,224
Unencumbered Cash, Ending	\$ 73,268

City of Haysville, Kansas
City Law Enforcement Trust
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 2,827
Expenditures	
Miscellaneous	-
Receipts Over (Under) Expenditures	2,827
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 2,827

City of Haysville, Kansas
American Rescue Plan Act (ARPA) Grant
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Grants	\$ 865,141
Interest	14,040
	879,181
Total receipts	879,181
Expenditures	
Project expenses	1,381,396
	1,381,396
Total expenditures	1,381,396
Receipts Over (Under) Expenditures	(502,215)
Unencumbered Cash, Beginning	851,387
Unencumbered Cash, Ending	\$ 349,172

City of Haysville, Kansas
Sustainability Grant Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Grants	\$ 567,000
Interest	3,718
	570,718
Total receipts	570,718
Expenditures	
Miscellaneous	325,105
	325,105
Receipts Over (Under) Expenditures	245,613
Unencumbered Cash, Beginning	150,021
Unencumbered Cash, Ending	\$ 395,634

City of Haysville, Kansas
Special Highway Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 640
Miscellaneous	7,300
Transfer from Special Street and Highway Fund	20,000
Total receipts	27,940
Expenditures	
Capital outlay	-
Receipts Over (Under) Expenditures	27,940
Unencumbered Cash, Beginning	33,243
Unencumbered Cash, Ending	\$ 61,183

City of Haysville, Kansas
Park Improvement Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 1,294
Permits	67,032
Total receipts	68,326
 Expenditures	
Fireworks	43,741
 Receipts Over (Under) Expenditures	 24,585
 Unencumbered Cash, Beginning	 61,104
 Unencumbered Cash, Ending	 \$ 85,689

City of Haysville, Kansas
Equipment Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 1,331
Miscellaneous	3,544
Transfers from:	
Water-Sewer Utility	134,789
Stormwater	25,728
Special Street and Highway	67,395
Total receipts	232,787
 Expenditures	
Capital outlay	399,724
Receipts Over (Under) Expenditures	(166,937)
Unencumbered Cash, Beginning	312,566
Unencumbered Cash, Ending	\$ 145,629

City of Haysville, Kansas
Sales Tax Street Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 3,775
Sales tax	670,306
Total receipts	674,081
Expenditures	
Capital outlay	556,943
Receipts Over (Under) Expenditures	117,138
Unencumbered Cash, Beginning	205,302
Unencumbered Cash, Ending	\$ 322,440

City of Haysville, Kansas
Sales Tax Park Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 1,262
Miscellaneous	5,000
Sales tax	171,142
Total receipts	177,404
Expenditures	
Capital outlay	148,703
Receipts Over (Under) Expenditures	28,701
Unencumbered Cash, Beginning	46,240
Unencumbered Cash, Ending	\$ 74,941

City of Haysville, Kansas
Sales Tax Recreation Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 4,638
Miscellaneous	10
Sales tax	499,164
Total receipts	503,812
Expenditures	
Debt payment	261,586
Reserved expense	62,769
Office expense	5,310
Programs	1,639
Total expenditures	331,304
Receipts Over (Under) Expenditures	172,508
Unencumbered Cash, Beginning	239,833
Unencumbered Cash, Ending	\$ 412,341

City of Haysville, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Taxes and shared receipts:			
Ad valorem	\$ 260,394	\$ 268,859	\$ (8,465)
Delinquent	3,844	20,000	(16,156)
Motor vehicle	9,468	9,311	157
Special assessments	609,419	618,175	(8,756)
Interest	2,808	2,000	808
Miscellaneous	-	9,600	(9,600)
Transfers from:			
Multi-Year Capital Improvement Plan	64,536	64,536	-
Water-Sewer Utility	179,820	179,820	-
	<u>1,130,289</u>	<u>1,172,301</u>	<u>(42,012)</u>
Total receipts			
Expenditures			
Principal	1,015,000	1,015,000	-
Interest	172,291	227,909	(55,618)
	<u>1,187,291</u>	<u>1,242,909</u>	<u>\$ (55,618)</u>
Total expenditures			
Receipts Over (Under) Expenditures	(57,002)	(70,608)	
Unencumbered Cash, Beginning	<u>62,289</u>	<u>77,166</u>	
Unencumbered Cash, Ending	<u>\$ 5,287</u>	<u>\$ 6,558</u>	

City of Haysville, Kansas
Multi-Year Capital Improvement Plan
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 17,653
Miscellaneous	375,963
Sales of Surplus Property	1,226
Transfer from General Fund	1,068,765
Total receipts	1,463,607
Expenditures	
Capital outlay	653,270
Transfer to Bond and Interest	64,536
Total expenditures	717,806
Receipts Over (Under) Expenditures	745,801
Unencumbered Cash, Beginning	509,321
Unencumbered Cash, Ending	\$ 1,255,122

City of Haysville, Kansas
Haysville Activity Center Acquisition Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Interest	\$ 107
Expenditures	
Interest	2
Receipts Over (Under) Expenditures	105
Unencumbered Cash, Beginning	2
Unencumbered Cash, Ending	\$ 107

City of Haysville, Kansas
Land Bank
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Miscellaneous	\$ 89,324
Expenditures	
Miscellaneous	-
Receipts Over (Under) Expenditures	89,324
Unencumbered Cash, Beginning	333,515
Unencumbered Cash, Ending	\$ 422,839

City of Haysville, Kansas
Temporary Note 2022 A
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>
Receipts	
Grant	\$ 1,839,650
Interest	<u>18,341</u>
Total receipts	<u>1,857,991</u>
Expenditures	
Capital Outlay	<u>1,312,959</u>
Receipts Over (Under) Expenditures	545,032
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 545,032</u></u>

City of Haysville, Kansas
Water-Sewer Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Water Department			
Charges for services	\$ 1,022,409	\$ 890,250	\$ 132,159
Set up fees	13,420	75,300	(61,880)
Infrastructure fee	369,528	390,000	(20,472)
Penalties	53,880	35,000	18,880
Sales tax	21,255	19,500	1,755
Interest	10,032	1,400	8,632
Bulk water sales	445	-	445
Temporary services	102	-	102
Miscellaneous	17,370	7,800	9,570
Sewer Department			
Charges for services	1,359,107	1,390,000	(30,893)
Sewer fees	272,872	275,000	(2,128)
Tap fees	7,000	13,000	(6,000)
Interest	13,405	7,500	5,905
Miscellaneous	30,904	10,000	20,904
	<u>3,191,729</u>	<u>3,114,750</u>	<u>76,979</u>
Expenditures			
Water Department			
Personnel services	417,457	441,032	(23,575)
Contractual services	712,978	872,150	(159,172)
Commodities	368,513	295,500	73,013
Capital outlay	3,723	10,000	(6,277)
Miscellaneous	8,797	7,500	1,297
Transfers to:			
General Fund	122,059	131,032	(8,973)
Equipment Reserve	67,394	67,394	-

City of Haysville, Kansas
Water-Sewer Utility (Continued)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Sewer Department			
Personnel services	\$ 461,605	\$ 511,152	\$ (49,547)
Contractual services	192,707	341,550	(148,843)
Commodities	544,685	473,500	71,185
Capital outlay	379	3,500	(3,121)
Miscellaneous	9,228	10,001	(773)
Transfers to:			
General Fund	145,462	163,786	(18,324)
Bond and Interest	179,820	179,820	-
Equipment Reserve	67,395	67,395	-
Total expenditures	<u>3,302,202</u>	<u>3,575,312</u>	<u>\$ (273,110)</u>
Receipts Over (Under) Expenditures	(110,473)	(460,562)	
Unencumbered Cash, Beginning	<u>1,522,127</u>	<u>1,367,445</u>	
Unencumbered Cash, Ending	<u>\$ 1,411,654</u>	<u>\$ 906,883</u>	

City of Haysville, Kansas
Municipal Pool
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Admission	\$ 55,788	\$ 55,787	\$ 1
Swimming lessons	26,126	26,066	60
Concession	27,834	27,833	1
Pool rentals	9,890	9,890	-
Interest	87	74	13
Miscellaneous	260	260	-
Transfer from General Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total receipts	<u>169,985</u>	<u>169,910</u>	<u>75</u>
Expenditures			
Personnel services	117,606	117,587	19
Commodities	66,349	66,580	(231)
Miscellaneous	<u>1,347</u>	<u>1,340</u>	<u>7</u>
Total expenditures	<u>185,302</u>	<u>185,507</u>	<u>\$ (205)</u>
Receipts Over (Under) Expenditures	(15,317)	(15,597)	
Unencumbered Cash, Beginning	<u>15,997</u>	<u>15,997</u>	
Unencumbered Cash, Ending	<u>\$ 680</u>	<u>\$ 400</u>	

City of Haysville, Kansas
Stormwater
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
User fees	\$ 211,957	\$ 214,000	\$ (2,043)
Stormwater collections	199	-	199
Interest	1,413	600	813
Miscellaneous	11,261	-	-
Total receipts	<u>224,830</u>	<u>214,600</u>	<u>(1,031)</u>
Expenditures			
Personnel services	75,804	107,862	(32,058)
Capital outlay	-	60,519	(60,519)
Miscellaneous	218	3,000	(2,782)
Transfers to:			
General Fund	18,542	23,769	(5,227)
Equipment Reserve	25,728	25,728	-
Total expenditures	<u>120,292</u>	<u>220,878</u>	<u>\$ (100,586)</u>
Receipts Over (Under) Expenditures	104,538	(6,278)	
Unencumbered Cash, Beginning	<u>8,720</u>	<u>6,278</u>	
Unencumbered Cash, Ending	<u>\$ 113,258</u>	<u>\$ -</u>	

City of Haysville, Kansas
Water/Wastewater Revenue Bond Surplus Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	<u>Actual</u>
Receipts	
Miscellaneous	\$ 15,106
Expenditures	
Capital outlay	<u>-</u>
Receipts Over (Under) Expenditures	15,106
Unencumbered Cash, Beginning	<u>1,814</u>
Unencumbered Cash, Ending	<u><u>\$ 16,920</u></u>

City of Haysville, Kansas
Risk Management
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
Collection on health insurance premium	\$ 775,036
Interest	493
	<u>775,529</u>
Expenditures	
Claims paid	408,867
Fixed costs - insurance premiums	253,403
Administrative fees	34,919
	<u>697,189</u>
Total receipts	<u>775,529</u>
Total expenditures	<u>697,189</u>
Receipts Over (Under) Expenditures	78,340
Unencumbered Cash, Beginning	<u>145,186</u>
Unencumbered Cash, Ending	<u>\$ 223,526</u>

City of Haysville, Kansas
Haysville Community Library
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
Receipts	
City of Haysville	\$ 404,275
South Central Kansas Library System	38,856
State aid	3,509
Fines and copies	4,915
Donation	25,392
Other	1,725
Total receipts	478,672
Expenditures	
Personnel services	247,774
Materials	29,724
Commodities	30,949
Contractual services	60,539
Maintenance	26,683
Automation	37,093
Capital outlay	15,812
Total expenditures	448,574
Receipts Over (Under) Expenditures	30,098
Unencumbered Cash, Beginning	198,584
Unencumbered Cash, Ending	\$ 228,682

City of Haysville, Kansas
Agency Fund
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court Bond	<u>\$ 7,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,683</u>