

**CITY OF HAVEN, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2022**



**LOYD GROUP, LLC**

---

Certified Public Accountants

**CITY OF HAVEN, KANSAS  
CITY OF THE THIRD CLASS  
For the Year Ended December 31, 2022**

Adam Wright, Mayor

**CITY COUNCIL**

Austin Borden

Christopher Scott

Mark Robinson

Sandra Williams

Kylie Rush

**CITY OFFICERS**

Leslie Atherton, Clerk

Jennifer Hill, Attorney

Julie Caffrey, Treasurer

Stanley Juhnke, Municipal Court Judge

Derek Stoll, Public Works Director

Stephen Schaffer, Chief of Police

**CITY OF HAVEN, KANSAS**  
**For the Year Ended December 31, 2022**

**TABLE OF CONTENTS**

**Page**  
**Numbers**

Independent Auditor's Report.....	1 – 3
-----------------------------------	-------

**FINANCIAL SECTION**

Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	4
	Notes to Financial Statement .....	5 – 10

**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis .....	11
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	

**General Fund**

2-1	General Fund .....	12 – 15
-----	--------------------	---------

**Special Purpose Funds**

2-2	Library Fund.....	16
2-3	Special Highway Fund .....	17
2-4	Insurance Proceeds Fund .....	18

**Bond and Interest Fund**

2-5	Bond and Interest Fund .....	19
-----	------------------------------	----

**Capital Project Funds**

2-6	Capital Improvement Fund .....	20
2-7	Capital Improvement Fund #2-Special Projects .....	21
2-8	Equipment Fund .....	22

**Business Funds**

2-9	Electric Utility Fund .....	23
2-10	Refuse Utility Fund .....	24
2-11	Sewer Utility Fund.....	25
2-12	Water Utility Fund .....	26

Schedule 3	Agency Funds – Schedule of Receipts and Disbursements – Regulatory Basis .....	27
------------	---	----

**Related Municipal Entity**

Schedule 4	Library Board – Schedule of Receipts and Expenditures – Actual – Regulatory Basis .....	28
------------	--	----



520 S. Main Street  
P.O. Box 7  
Galva, KS 67443  
620-654-7565  
[www.loyd-group.com](http://www.loyd-group.com)

---

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Haven, Kansas 67543

### ***Adverse and Unmodified Opinions***

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

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

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

## ***Responsibilities of Management for the Financial Statement***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Haven, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated April, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
February 28, 2023

## CITY OF HAVEN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis**

For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 967,687	\$ 821,600	\$ 905,774	\$ 883,513	\$ 10,353	\$ 893,866
SPECIAL PURPOSE FUNDS:						
Library Fund	229	50,651	50,822	58	-	58
Special Highway Fund	28,806	36,162	1,949	63,019	-	63,019
Insurance Proceeds Fund	2,400	-	-	2,400	-	2,400
Total Special Purpose Funds	31,435	86,813	52,771	65,477	-	65,477
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	572,941	267,035	414,812	425,164	57,405	482,569
Capital Improvement Fund #2 - Special Projects	74,801	892,909	814,626	153,084	739,825	892,909
Equipment Fund	68,797	-	-	68,797	-	68,797
Total Capital Projects Funds	716,539	1,159,944	1,229,438	647,045	797,230	1,444,275
BUSINESS FUNDS:						
Electric Utility Fund	1,959,965	1,786,345	2,034,261	1,712,049	171,150	1,883,199
Refuse Utility Fund	72,080	139,297	135,875	75,502	9,709	85,211
Sewer Utility Fund	154,687	136,890	125,992	165,585	70	165,655
Water Utility Fund	314,707	321,506	252,380	383,833	371	384,204
Total Business Funds	2,501,439	2,384,038	2,548,508	2,336,969	181,300	2,518,269
RELATED MUNICIPAL ENTITY:						
Library Board	156,912	59,349	55,291	160,970	-	160,970
Total Reporting Entity (Excluding Agency Funds)	\$ 4,374,012	\$ 4,511,744	\$ 4,791,782	\$ 4,093,974	\$ 988,883	\$ 5,082,857
COMPOSITION OF CASH:						
Cash on hand						\$ 340
Cash in bank, First National Bank of Hutchinson, City Treasurer						4,721,909
Cash in bank, First National Bank of Hutchinson, Community Ambulance Service						-
Certificates of Deposit, First National Bank of Hutchinson						225,068
Related Municipal Entity						160,970
Total Cash						5,108,287
Less Agency Funds per Schedule 3						(25,430)
Total Reporting Entity (Excluding Agency Funds)						\$ 5,082,857

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

# CITY OF HAVEN, KANSAS

## NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2022

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) *Municipal Financial Reporting Entity*

The City of Haven is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Haven (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

**Library Board.** The City of Haven Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 121 N. Kansas, Haven, Kansas 67543.

#### (b) *Regulatory Basis Fund Types*

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

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

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

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

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

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

#### (c) *Basis of Accounting*

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

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



## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(d) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year 2022.

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

No statutory violations noted in 2022.

## **3. DEPOSITS AND INVESTMENTS**

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

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

### 3. DEPOSITS AND INVESTMENTS (CONT.)

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$4,946,977 and the bank balance was \$4,976,319. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$4,702,251 was covered by federal depository insurance corporation (FDIC), of this amount \$4,452,251 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining \$274,068 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

### 4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2022	3.40 to 4.50%	12-28-22	\$ 935,000	03-01-43	\$ -	\$ 935,000	\$ -	\$ 935,000	\$ -
Series 2013	2.75%	09-27-13	3,435,000	09-27-53	3,010,188	-	59,881	2,950,307	82,780
Series 2018	2.80 to 4.00%	09-18-18	700,000	09-01-38	615,000	-	30,000	585,000	22,565
Kansas Revolving Loan Fund:									
Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	223,632	-	27,320	196,312	5,768
Total Contractual Indebtedness					\$ 3,848,820	\$ -	\$ 117,201	\$ 4,666,619	\$ 111,113

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

	Year									
	2023	2024	2025	2026	2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2053	Total
Principal:										
General Obligation Bonds:										
Series 2022	\$ -	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 135,000	\$ 165,000	\$ 435,000	\$ 110,000	\$ 935,000
Series 2013	61,527	63,219	64,958	66,744	68,580	372,245	425,964	488,257	1,338,813	2,950,307
Series 2018	30,000	30,000	30,000	30,000	30,000	180,000	210,000	45,000	-	585,000
Kansas Revolving Loan Fund:										
Water Pollution Control	28,051	28,803	29,574	30,365	31,179	48,340	-	-	-	196,312
Total Principal	119,578	142,022	144,532	152,109	154,759	735,585	800,964	968,257	1,448,813	4,666,619
Interest:										
General Obligation Bonds:										
Series 2022	26,166	38,424	37,744	36,979	36,129	166,886	138,739	79,696	2,475	563,238
Series 2013	81,133	79,441	77,703	75,917	74,081	341,058	286,980	225,096	230,925	1,472,334
Series 2018	20,165	19,055	17,945	16,835	15,995	64,715	31,910	1,665	-	188,285
Kansas Revolving Loan Fund:										
Water Pollution Control	5,037	4,285	3,514	2,722	1,909	1,292	-	-	-	18,759
Total Interest	132,501	141,205	136,906	132,453	128,114	573,951	457,629	306,457	233,400	2,242,616
Total Principal and Interest	\$ 252,079	\$ 283,227	\$ 281,438	\$ 284,562	\$ 282,873	\$ 1,309,536	\$ 1,258,593	\$ 1,274,714	\$ 1,682,213	\$ 6,909,235

## 5. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$31,239 for the year ended December 31, 2022.

**Net Pension Liability.** At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$351,466. 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's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

### **(a) Other Post Employment Benefits**

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

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

### **(b) Death and Disability Other Post Employment Benefits**

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

### (c) Other Employee Benefits

Paid Time Off (PTO)– It is the City's policy to provide regular full-time employees with some wage allowance during periods when such employees may be absent from work. At the beginning of each calendar year, each full-time employee shall be granted paid time off equivalent to twelve (12) work-days per year, prorated if an employee is hired in the middle of the year, according to his or her assigned work schedule. Full-time employees earn additional paid time off as follows:

<u>Years of Service</u>	<u>Per Year</u>
First full year	One week
Second full year	Two weeks
Seventh full year	Three weeks
Fifteenth full year	Four weeks

The maximum total accumulation of PTO allowed is one hundred (100) days. Paid time off over 100 days not used by the end of the calendar year is lost.

The Haven Public Library maintains a separate policy enforcing the use of or loss of vacation and sick leave by May 31. Vacation time and sick leave is earned based on the number of hours an employee works during the week.

## 7. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Electric Utility	Library	K.S.A. 12-825d	\$ 33,775
Electric Utility	Capital Improvement	K.S.A. 12-825d	130,000
Refuse Utility	Capital Improvement	K.S.A. 12-825d	10,000
Recreation	Capital Improvement	K.S.A. 12-1,118	9,000
			<u>\$ 182,775</u>

## 8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

## 9. CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
AMI J-50.2	\$ 314,227	\$ 158,714
Pool Repair	1,774,988	814,626

## **10. SUBSEQUENT EVENTS**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**CITY OF HAVEN, KANSAS**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

## CITY OF HAVEN, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2022**

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 1,634,060	\$ -	\$ 1,634,060	\$ 905,774	\$ (728,286)
SPECIAL PURPOSE FUNDS:					
Library Fund	50,822	-	50,822	50,822	-
Special Highway Fund	58,589	-	58,589	1,949	(56,640)
CAPITAL PROJECT FUNDS:					
Capital Improvement Fund	582,013	-	582,013	414,812	(167,201)
Capital Improvement #2 Fund	58,599	892,909	951,508	814,626	(136,882)
Equipment Fund	59,149	-	59,149	-	(59,149)
BUSINESS FUNDS:					
Electric Utility Fund	3,426,505	-	3,426,505	2,034,261	(1,392,244)
Refuse Utility Fund	190,144	-	190,144	135,875	(54,269)
Sewer Utility Fund	275,273	-	275,273	125,992	(149,281)
Water Utility Fund	609,130	-	609,130	252,380	(356,750)

## CITY OF HAVEN, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 429,707	\$ 442,457	\$ 443,962	\$ (1,505)
Delinquent tax	19,029	5,224	4,000	1,224
Motor vehicle tax	59,294	59,207	57,573	1,634
Recreational vehicle tax	862	710	659	51
16/20M vehicle tax	103	62	88	(26)
Commercial vehicle tax	2,152	2,098	3,028	(930)
Watercraft tax	-	-	381	(381)
Neighborhood revitalization rebate	(8,545)	(6,848)	(6,904)	56
Local alcoholic liquor tax	213	48	160	(112)
Local sales tax	224,979	204,005	205,000	(995)
Total Taxes	727,794	706,963	707,947	(984)
Fines, Forfeitures and Penalties -				
Fines and fees	30,453	21,507	50,000	(28,493)
Diversion income	325	1,075	1,000	75
Total Fines, Forfeitures and Penalties	30,778	22,582	51,000	(28,418)
Licenses and Permits -				
Licenses and permits	15,470	12,258	12,500	(242)
Franchise fees	13,114	26,660	13,500	13,160
Total Licenses and Permits	28,584	38,918	26,000	12,918
Charges for Services -				
Ambulance	16,273	4,972	5,000	(28)
Township ambulance reimbursement	38,191	21,905	-	21,905
Total Charges for Services	54,464	26,877	5,000	21,877
Use of Money and Property -				
Dividends	71	116	-	116
Recreation Board -				
Other	9,320	17,074	13,100	3,974



## CITY OF HAVEN, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2022

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

		<b>2022</b>		
	<b>2021</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts (cont.)				
Park Board -				
Building rent	\$ 5,000	\$ 5,080	\$ 4,500	\$ 580
Other	514	-	-	-
Total Park Board	5,514	5,080	4,500	580
Other Income -				
Insurance collection - damages rec.	4,895	-	1,000	(1,000)
Cash rent	425	430	23,726	(23,296)
Back the Blue	350	660	50	610
Swimming pool income	-	30	-	30
Reimbursements	1,464	209	-	209
Returned premium	-	1,832	-	1,832
Miscellaneous	352	829	1,150	(321)
Total Other Income	7,486	3,990	25,926	(21,936)
Transfers -				
Transfer from Bond and Interest Fund	17,884	-	-	-
Total Receipts	881,895	821,600	\$ 833,473	\$ (11,873)
Expenditures				
Administrative -				
Personal services	13,271	13,557	\$ 15,118	\$ (1,561)
Employee benefits	1,021	1,053	1,375	(322)
Contractual services	118,722	213,635	139,500	74,135
Commodities	9,810	9,605	13,800	(4,195)
Economic development	36,643	49,426	70,246	(20,820)
Tornado siren upgrade	-	-	24,000	(24,000)
Mower - Hustler	-	-	8,000	(8,000)
Rotary mower	-	4,000	4,000	-
Grant writing	-	-	5,000	(5,000)
Miscellaneous	4,773	170	5,000	(4,830)
Transfer to Bond and Interest Fund	30,000	-	-	-
Cash forward	-	-	659,629	(659,629)
Total Administrative	214,240	291,446	945,668	(654,222)

## CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Police -				
Personal services	\$ 120,116	\$ 136,783	\$ 147,100	\$ (10,317)
Employee benefits	64,380	72,591	80,300	(7,709)
Contractual services	3,977	1,890	5,000	(3,110)
Commodities	8,759	34,362	21,000	13,362
Capital outlay	8,368	-	-	-
Miscellaneous	1,220	-	-	-
Vehicle	-	-	20,000	(20,000)
Total Police	<u>206,820</u>	<u>245,626</u>	<u>273,400</u>	<u>(27,774)</u>
Recreation Board -				
Personal services	15,585	17,251	12,055	5,196
Employee benefits	868	885	940	(55)
Contractual services	210	4,010	6,490	(2,480)
Commodities	6,810	11,053	11,550	(497)
Capital outlay	-	-	1,500	(1,500)
Transfer to Capital Improvement Fund	-	9,000	-	9,000
Total Recreation Board	<u>23,473</u>	<u>42,199</u>	<u>32,535</u>	<u>9,664</u>
Park Board -				
Personal services	3,175	3,308	3,000	308
Employee benefits	246	262	235	27
Contractual services	834	1,062	-	1,062
Commodities	5,780	3,277	7,200	(3,923)
Capital outlay	-	4,100	500	3,600
Miscellaneous	842	1,020	-	1,020
Engweiler	75,971	58,368	66,000	(7,632)
Total Park Board	<u>86,848</u>	<u>71,397</u>	<u>76,935</u>	<u>(5,538)</u>
Swimming Pool -				
Personal services	-	-	27,000	(27,000)
Employee benefits	-	-	2,130	(2,130)
Contractual services	1,390	-	-	-
Commodities	1,100	1,395	20,000	(18,605)
Capital outlay	7,633	32,551	-	32,551
Bond payment	52,565	51,365	51,365	-
Total Swimming Pool	<u>62,688</u>	<u>85,311</u>	<u>100,495</u>	<u>(15,184)</u>

## CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Ambulance -				
Contractual services	\$ -	\$ -	\$ 5,000	\$ (5,000)
Commodities	15,499	5,377	-	5,377
Ambulance transport	63,250	121,853	137,870	(16,017)
Total Ambulance	78,749	127,230	142,870	(15,640)
Court -				
Commodities	20,963	17,143	36,350	(19,207)
Diversion expense	25	7,995	6,307	1,688
Total Court	20,988	25,138	42,657	(17,519)
Streets -				
Commodities	4,100	5,219	5,500	(281)
Tree Board -				
Commodities	12,865	12,208	14,000	(1,792)
Total Expenditures	710,771	905,774	\$ 1,634,060	\$ (728,286)
Receipts Over (Under) Expenditures	171,124	(84,174)		
Unencumbered Cash, Beginning	796,563	967,687		
Unencumbered Cash, Ending	\$ 967,687	\$ 883,513		

## CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 14,428	\$ 14,850	\$ 14,906	\$ (56)
Delinquent tax	639	175	75	100
Motor vehicle tax	1,991	1,988	1,933	55
Recreational vehicle tax	29	24	22	2
16/20M vehicle tax	3	2	3	(1)
Commercial vehicle tax	73	67	102	(35)
Watercraft tax	-	-	13	(13)
Neighborhood revitalization rebate	(287)	(230)	(232)	2
Transfer from Electric Utility Fund	30,000	33,775	34,000	(225)
Total Receipts	46,876	50,651	\$ 50,822	\$ (171)
Expenditures				
Appropriation to Library Board	46,647	50,822	\$ 50,822	\$ -
Receipts Over (Under) Expenditures	229	(171)		
Unencumbered Cash, Beginning	-	229		
Unencumbered Cash, Ending	\$ 229	\$ 58		

## CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Receipts				
State of Kansas gas tax	\$ 34,424	\$ 31,538	\$ 30,550	\$ 988
City-County highway gas tax	5,167	4,624	4,280	344
Total Receipts	39,591	36,162	\$ 34,830	\$ 1,332
Expenditures				
Commodities	514	1,949	\$ 1,000	\$ 949
Repaving/alley improvements	30,000	-	37,000	(37,000)
Cash forward	-	-	20,589	(20,589)
Total Expenditures	30,514	1,949	\$ 58,589	\$ (56,640)
Receipts Over (Under) Expenditures	9,077	34,213		
Unencumbered Cash, Beginning	19,729	28,806		
Unencumbered Cash, Ending	\$ 28,806	\$ 63,019		

**CITY OF HAVEN, KANSAS**

**SPECIAL PURPOSE FUND**

**INSURANCE PROCEEDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2022**

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

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Receipts		
Insurance proceeds	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,400</u>	<u>2,400</u>
Unencumbered Cash, Ending	<u>\$ 2,400</u>	<u>\$ 2,400</u>

## CITY OF HAVEN, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Expenditures				
Principal	149,998	-	\$ -	\$ -
Interest	1,200	-	-	-
Transfer to General Fund	17,884	-	-	-
Total Expenditures	169,082	-	\$ -	\$ -
Receipts Over (Under) Expenditures	(169,082)	-		
Unencumbered Cash, Beginning	169,082	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		<u>Variance -</u>
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
ARPA	\$ 90,650	\$ 90,650	\$ -	\$ 90,650
Property tax	224	-	-	-
Special assessments	10,094	10,118	9,700	418
Donations	1,000	3,955	-	3,955
Miscellaneous	1,970	13,312	-	13,312
Reimbursements	2,559	-	-	-
Transfer from General Fund	30,000	-	-	-
Transfer from Water Utility Fund	30,000	-	-	-
Transfer from Electric Utility Fund	80,000	130,000	130,000	-
Transfer from Refuse Utility Fund	-	10,000	10,000	-
Transfer from Recreation Commission Fund	-	9,000	-	9,000
Total Receipts	<u>246,497</u>	<u>267,035</u>	<u>\$ 149,700</u>	<u>\$ 117,335</u>
Expenditures				
Capital outlay	-	346	\$ -	\$ 346
Park bench	1,971	-	-	-
Police - ARPA	-	56,325	-	56,325
Blue Christmas	-	1,419	-	1,419
Pioneer Park	-	-	8,580	(8,580)
Electrical improvements	10,254	-	129,544	(129,544)
Block Party	-	900	-	900
AMI	-	112,978	-	112,978
K96 Lightpole	-	10,625	-	10,625
Recreation	-	5,226	-	5,226
Paving	136,983	176,170	183,000	(6,830)
Housing Development	-	50,823	250,000	(199,177)
Cash forward	-	-	10,889	(10,889)
Total Expenditures	<u>149,208</u>	<u>414,812</u>	<u>\$ 582,013</u>	<u>\$ (167,201)</u>
Receipts Over (Under) Expenditures	97,289	(147,777)		
Unencumbered Cash, Beginning	<u>475,652</u>	<u>572,941</u>		
Unencumbered Cash, Ending	<u>\$ 572,941</u>	<u>\$ 425,164</u>		



## CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUND #2 - SPECIAL PROJECTSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

			2022	Variance -
	2021			Over
	Actual	Actual	Budget	(Under)
Receipts				
Bond proceeds	\$ -	\$ 892,909	\$ -	\$ 892,909
Expenditures				
Pool Project I	9,548	814,626	\$ 58,599	\$ 756,027
Adjustment for qualifying budget credits	-	-	892,909	(892,909)
Total Expenditures	9,548	814,626	\$ 951,508	\$ (136,882)
Receipts Over (Under) Expenditures	(9,548)	78,283		
Unencumbered Cash, Beginning	84,349	74,801		
Unencumbered Cash, Ending	\$ 74,801	\$ 153,084		

## CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDEQUIPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Transfer from Electric Utility Fund	\$ 25,000	\$ -	\$ -	\$ -
Transfer from Water Utility Fund	5,000	-	-	-
Transfer from Sewer Utility Fund	3,000	-	-	-
Insurance proceeds	9,648	-	-	-
	<u>42,648</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Total Receipts				
	<u>42,648</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Versahandler replacement	-	-	7,000	(7,000)
Hydrovac	-	-	10,600	(10,600)
Cash forward	-	-	34,349	(34,349)
	<u>-</u>	<u>-</u>	<u>\$ 59,149</u>	<u>\$ (59,149)</u>
Total Expenditures				
	<u>-</u>	<u>-</u>	<u>\$ 59,149</u>	<u>\$ (59,149)</u>
Receipts Over (Under) Expenditures	42,648	-		
Unencumbered Cash, Beginning	<u>26,149</u>	<u>68,797</u>		
Unencumbered Cash, Ending	<u>\$ 68,797</u>	<u>\$ 68,797</u>		

**CITY OF HAVEN, KANSAS**

**BUSINESS FUND**

**ELECTRIC UTILITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2022**

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

		<b>2022</b>		<b>Variance -</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts				
Sales to customers	\$ 1,814,454	\$ 1,747,813	\$ 1,700,000	\$ 47,813
Interest income	2,752	35,803	1,200	34,603
Reimbursements	3,539	2,729	-	2,729
Miscellaneous	57	-	3,300	(3,300)
Total Receipts	<u>1,820,802</u>	<u>1,786,345</u>	<u>\$ 1,704,500</u>	<u>\$ 81,845</u>
Expenditures				
Personal services	181,861	156,268	\$ 193,900	\$ (37,632)
Employee benefits	99,458	89,809	114,850	(25,041)
Contractual services	6,021	33,241	19,350	13,891
Commodities	56,072	65,673	70,050	(4,377)
Capital outlay	2,063	-	-	-
Sales tax	42,386	38,498	55,000	(16,502)
Purchased power	944,981	1,261,924	1,000,000	261,924
Conductor replacement/wire	641	-	5,000	(5,000)
SRTS/Sidewalks	278	4,250	25,000	(20,750)
Digital meter replacement	-	-	5,000	(5,000)
Transformers	-	25,542	5,000	20,542
LED Streetlights	10,960	4,931	10,000	(5,069)
Grasshopper replacement	-	8,682	-	8,682
Bucket truck	-	-	19,000	(19,000)
Mini Bucket	-	19,220	18,400	820
Underground/7200 upgrade	-	-	35,000	(35,000)
Poles	-	-	10,000	(10,000)
ACC computer replacement	-	-	2,000	(2,000)
AMI	-	154,573	150,000	4,573
Pickup (Electric)	-	-	4,800	(4,800)
Subsurface solutions	-	4,924	-	4,924
Mini excavator replacement	-	-	5,000	(5,000)
Miscellaneous	3,862	2,951	1,000	1,951
Transfer to Library Fund	30,000	33,775	34,000	(225)
Transfer to Equipment Fund	25,000	-	-	-
Transfer to Capital Improvement Fund	80,000	130,000	130,000	-
Cash forward	-	-	1,514,155	(1,514,155)
Total Expenditures	<u>1,483,583</u>	<u>2,034,261</u>	<u>\$ 3,426,505</u>	<u>\$ (1,392,244)</u>
Receipts Over (Under) Expenditures	337,219	(247,916)		
Unencumbered Cash, Beginning	<u>1,622,746</u>	<u>1,959,965</u>		
Unencumbered Cash, Ending	<u>\$ 1,959,965</u>	<u>\$ 1,712,049</u>		

## CITY OF HAVEN, KANSAS

BUSINESS FUNDREFUSE UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 135,581	\$ 137,040	\$ 135,000	\$ 2,040
Miscellaneous	2,344	2,257	-	2,257
Total Receipts	<u>137,925</u>	<u>139,297</u>	<u>\$ 135,000</u>	<u>\$ 4,297</u>
Expenditures				
Personal services	8,672	9,323	\$ 10,920	\$ (1,597)
Employee benefits	672	737	851	(114)
Contractual services	103,993	115,514	116,000	(486)
Commodities	674	301	700	(399)
Capital outlay	1,201	-	-	-
Transfer to Capital Improvement Fund	-	10,000	10,000	-
Cash forward	-	-	51,673	(51,673)
Total Expenditures	<u>115,212</u>	<u>135,875</u>	<u>\$ 190,144</u>	<u>\$ (54,269)</u>
Receipts Over (Under) Expenditures	22,713	3,422		
Unencumbered Cash, Beginning	<u>49,367</u>	<u>72,080</u>		
Unencumbered Cash, Ending	<u>\$ 72,080</u>	<u>\$ 75,502</u>		

## CITY OF HAVEN, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 137,950	\$ 136,890	\$ 138,600	\$ (1,710)
Special assessments	17,901	-	-	-
Total Receipts	<u>155,851</u>	<u>136,890</u>	<u>\$ 138,600</u>	<u>\$ (1,710)</u>
Expenditures				
Personal services	35,049	41,545	\$ 37,072	\$ 4,473
Employee benefits	24,545	26,821	27,891	(1,070)
Contractual services	5,389	8,918	10,625	(1,707)
Commodities	8,760	8,437	9,400	(963)
Capital outlay-low water crossing	9,400	4,215	-	4,215
Future LS R&R	-	-	67,998	(67,998)
JD Tractor replacement	-	-	3,400	(3,400)
Kubota replacement	-	2,971	7,200	(4,229)
Bobcat skid steer replacement	-	-	7,000	(7,000)
Revolving loan payment	33,085	33,085	33,088	(3)
Transfer to City Equipment Fund	3,000	-	-	-
Cash forward	-	-	71,599	(71,599)
Total Expenditures	<u>119,228</u>	<u>125,992</u>	<u>\$ 275,273</u>	<u>\$ (149,281)</u>
Receipts Over (Under) Expenditures	36,623	10,898		
Unencumbered Cash, Beginning	<u>118,064</u>	<u>154,687</u>		
Unencumbered Cash, Ending	<u>\$ 154,687</u>	<u>\$ 165,585</u>		

## CITY OF HAVEN, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	Actual 2021	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sale to customers	\$ 324,380	\$ 321,506	\$ 320,000	\$ 1,506
Reimbursements	1,515	-	1,000	(1,000)
Total Receipts	325,895	321,506	\$ 321,000	\$ 506
Expenditures				
Personal services	36,274	28,562	\$ 37,750	\$ (9,188)
Employee benefits	17,419	8,798	19,550	(10,752)
Contractual services	27,536	(14,786)	4,315	(19,101)
Commodities	42,885	27,371	52,800	(25,429)
General obligation bond payment	142,661	142,661	142,661	-
Water tower cleaning	-	8,900	8,000	900
AMI	-	35,000	35,000	-
Fire hydrants	1,083	738	7,500	(6,762)
Pickup (Water)	-	-	7,200	(7,200)
R&R	2,395	15,136	64,419	(49,283)
Water meters	1,809	-	10,000	(10,000)
Transfer to Capital Improvement Fund	30,000	-	-	-
Transfer to City Equipment Fund	5,000	-	-	-
Cash forward	-	-	219,935	(219,935)
Total Expenditures	307,062	252,380	\$ 609,130	\$ (356,750)
Receipts Over (Under) Expenditures	18,833	69,126		
Unencumbered Cash, Beginning	295,874	314,707		
Unencumbered Cash, Ending	\$ 314,707	\$ 383,833		

## CITY OF HAVEN, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Meter Deposit Fund	\$ 25,401	\$ 12,493	\$ 12,464	\$ 25,430

**CITY OF HAVEN, KANSAS**

**RELATED MUNICIPAL ENTITY**

**LIBRARY BOARD**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2022**

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

	<b><u>2021</u></b> <b><u>Actual</u></b>	<b><u>2022</u></b> <b><u>Actual</u></b>
Receipts		
State of Kansas	\$ 46,647	\$ 50,412
SCKLS	7,142	7,801
City of Haven	338	339
Donations	1,485	580
Fines and copies	234	206
Interest	11	11
Total Receipts	<u>55,856</u>	<u>59,349</u>
Expenditures		
Cataloging	900	900
Children's programming	2,583	1,856
Collection	8,188	8,043
Computer and internet	254	31
Computer and printer supplies	205	873
Electronic programming	230	-
Equipment	1,674	2,444
Licenses	121	-
Maintenance and repairs	448	569
Miscellaneous	1,417	1,580
Office	1,348	1,265
Payroll	32,694	33,477
Periodicals	1,823	995
Insurance	218	209
Summer reading	980	983
Software	957	1,447
Telephone	516	619
Total Expenditures	<u>54,556</u>	<u>55,291</u>
Receipts Over (Under) Expenditures	1,301	4,058
Unencumbered Cash, Beginning	<u>155,611</u>	<u>156,912</u>
Unencumbered Cash, Ending	<u>\$ 156,912</u>	<u>\$ 160,970</u>