

CITY OF HAVEN, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED
DECEMBER 31, 2018

**CITY OF HAVEN, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2018**

Adam Wright, Mayor

CITY COUNCIL

Matt Johnson

Les Banman

Phillip Kauffman

Sandra Williams

Tricia Paramore

CITY OFFICERS

Leslie Atherton, Clerk

Larry Bolton, 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, 2018

TABLE OF CONTENTS

		<u>Page Numbers</u>
	Independent Auditor's Report	1 – 2
	<u>FINANCIAL SECTION</u>	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	3
	Notes to Financial Statement.....	4 – 9
	<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	10
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	<u>General Fund</u>	
2-1	General Fund	11 – 14
	<u>Special Purpose Funds</u>	
2-2	Employee Benefits Fund	15
2-3	Library Fund	16
2-4	Special Highway Fund	17
	<u>Bond and Interest Fund</u>	
2-5	Bond and Interest Fund	18
	<u>Capital Project Funds</u>	
2-6	Capital Improvement Fund.....	19
2-7	Equipment Fund.....	20
	<u>Business Funds</u>	
2-8	Electric Utility Fund	21
2-9	Refuse Utility Fund.....	22
2-10	Sewer Utility Fund.....	23
2-11	Water Utility Fund	24
Schedule 3	Agency Funds – Schedule of Receipts and Disbursements – Regulatory Basis	25
	<u>Related Municipal Entity</u>	
Schedule 4	Library Board – Schedule of Receipts and Expenditures – Actual – Regulatory Basis.....	26

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Haven, Kansas 67543

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Haven, Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Haven, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Haven, Kansas as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Haven, Kansas as of December 31, 2018, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 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 disbursements-agency funds, schedule 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 analysis and are not a required part of the 2018 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, information is fairly stated in all material respects in relation to the 2018 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 the City of Haven, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated April 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
McPherson, Kansas
March 20, 2019

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 710,305	\$ 1,155,397	\$ 971,469	\$ 894,233	\$ 11,413	\$ 905,646
SPECIAL PURPOSE FUNDS:						
Library Fund	-	49,493	49,386	107	-	107
Special Highway Fund	18,497	37,547	38,636	17,408	-	17,408
Total Special Purpose Funds	18,497	87,040	88,022	17,515	-	17,515
BOND AND INTEREST FUND:						
Bond and Interest Fund	93,370	107,301	54,363	146,308	-	146,308
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	393,370	981,418	283,010	1,091,778	-	1,091,778
Equipment Fund	244,981	78,300	195,397	127,884	-	127,884
Total Capital Projects Funds	638,351	1,059,718	478,407	1,219,662	-	1,219,662
BUSINESS FUNDS:						
Electric Utility Fund	1,007,744	1,929,862	1,824,257	1,113,349	82,423	1,195,772
Refuse Utility Fund	47,148	133,066	145,278	34,936	8,706	43,642
Sewer Utility Fund	99,772	138,206	135,055	102,923	-	102,923
Water Utility Fund	149,759	313,214	263,172	199,801	6,012	205,813
Total Business Funds	1,304,423	2,514,348	2,367,762	1,451,009	97,141	1,548,150
RELATED MUNICIPAL ENTITY:						
Library Board	155,262	63,857	69,613	149,506	-	149,506
Total Reporting Entity (Excluding Agency Funds)	\$ 2,920,208	\$ 4,987,661	\$ 4,029,636	\$ 3,878,233	\$ 108,554	\$ 3,986,787
COMPOSITION OF CASH:						
Cash on hand					\$	40
Cash in bank, First National Bank of Hutchinson, City Treasurer						3,644,583
Cash in bank, First National Bank of Hutchinson, Community Ambulance Service						5,502
Certificates of Deposit, First National Bank of Hutchinson						217,818
Related Municipal Entity						149,506
Total Cash						4,017,449
Less Agency Funds per Schedule 3						(30,662)
Total Reporting Entity (Excluding Agency Funds)					\$	3,986,787

CITY OF HAVEN, KANSAS
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

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

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

(b) *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

(c) *Basis of Accounting*

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year 2018.

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 statute violations were noted during 2018.

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, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$3,867,903 and the bank balance was \$3,899,863. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$26,000 was covered by Federal Reserve, and \$3,600,686 was covered by federal depository insurance corporation (FDIC), of this amount \$3,376,686 of the FDIC coverage was through a pass-through deposit placement agreement, and the remaining \$273,177 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, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2013	2.75%	09-27-13	\$ 3,435,000	09-27-53	\$ 3,234,107	\$ -	\$ 53,723	\$ 3,180,384	\$ 88,938
Series 2016	1.30 to 2.00%	06-28-16	345,000	06-01-23	300,000	-	50,000	250,000	4,363
Series 2018	2.80 to 4.00%	09-18-18	700,000	09-01-38	-	700,000	-	700,000	-
Kansas Revolving Loan Fund:									
Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	325,970	-	24,580	301,390	8,508
Total Contractual Indebtedness					\$ 3,860,077	\$ 700,000	\$ 128,303	\$ 4,431,774	\$ 101,809

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

	Year								
	2019	2020	2021	2022	2023	2024 to 2028	2029 to 2033	2034 to 2053	Total
Principal:									
General Obligation Bonds:									
Series 2013	\$ 55,200	\$ 56,718	\$ 58,278	\$ 59,881	\$ 61,527	\$ 333,967	\$ 382,481	\$ 2,172,332	\$ 3,180,384
Series 2016	50,000	50,000	50,000	50,000	50,000	-	-	-	250,000
Series 2018	30,000	25,000	30,000	30,000	30,000	155,000	185,000	215,000	700,000
Kansas Revolving Loan Fund:									
Water Pollution Control	25,238	25,914	26,606	27,320	28,051	151,934	16,327	-	301,390
Total Principal	160,438	157,632	164,884	167,201	169,578	640,901	583,808	2,387,332	4,431,774
Interest:									
General Obligation Bonds:									
Series 2013	87,461	85,942	84,383	82,780	81,133	379,337	330,821	681,042	1,812,899
Series 2016	3,488	2,725	2,037	1,275	438	-	-	-	9,963
Series 2018	23,114	23,565	22,565	21,365	20,165	84,985	62,772	20,363	278,894
Kansas Revolving Loan Fund:									
Water Pollution Control	7,850	7,174	6,481	5,768	5,037	13,506	217	-	48,033
Total Interest	121,913	119,406	115,466	111,188	106,773	477,828	393,810	701,405	2,147,789
Total Principal and Interest	\$ 282,351	\$ 277,038	\$ 280,350	\$ 278,389	\$ 276,351	\$ 1,118,729	\$ 977,618	\$ 3,088,737	\$ 6,579,563

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$35,344 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$325,506. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(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.

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

(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 help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

(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>
General	Equipment	K.S.A. 12-1,117	\$ 22,500
General	Capital Improvement	K.S.A. 12-1,118	40,000
General	Bond and Interest	Debt service	84,000
Refuse Utility	Equipment	K.S.A. 12-825d	20,000
Refuse Utility	Capital Improvement	K.S.A. 12-825d	10,000
Sewer Utility	Equipment	K.S.A. 12-825d	10,000
Sewer Utility	Capital Improvement	K.S.A. 12-825d	20,000
Electric Utility	General	K.S.A. 12-825d	85,000
Electric Utility	Equipment	K.S.A. 12-825d	25,800
Electric Utility	Capital Improvement	K.S.A. 12-825d	202,000
Electric Utility	Library	K.S.A. 12-825d	33,467
			<u>\$ 552,767</u>

8. CAPITAL PROJECT

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

	Project Authorization	Expenditures To Date
Swimming pool project	<u>\$ 1,242,894</u>	<u>\$ 84,812</u>

9. 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 2017 to 2018 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.

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, 2018

CITY OF HAVEN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2018

	<u>Certified Budget</u>	<u>Adjustment for 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	\$ 1,798,876	\$ -	\$ 1,798,876	\$ 971,469	\$ (827,407)
SPECIAL PURPOSE FUNDS:					
Library Fund	49,386	-	49,386	49,386	-
Special Highway Fund	49,386	-	49,386	38,636	(10,750)
BOND AND INTEREST FUND:					
Bond and Interest Fund	200,670	-	200,670	54,363	(146,307)
CAPITAL PROJECT FUNDS:					
Capital Improvement Fund	739,181	-	739,181	283,010	(456,171)
Equipment Fund	382,671	-	382,671	195,397	(187,274)
BUSINESS FUNDS:					
Electric Utility Fund	2,866,925	-	2,866,925	1,824,257	(1,042,668)
Refuse Utility Fund	190,898	-	190,898	145,278	(45,620)
Sewer Utility Fund	212,846	-	212,846	135,055	(77,791)
Water Utility Fund	440,983	-	440,983	263,172	(177,811)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2018</u>			Variance - Over (Under)
	<u>2017 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes -				
Ad valorem property tax	\$ 393,594	\$ 416,239	\$ 430,520	\$ (14,281)
Delinquent tax	9,141	6,716	4,000	2,716
Motor vehicle tax	61,896	69,945	58,067	11,878
Recreational vehicle tax	846	758	661	97
16/20M vehicle tax	65	68	57	11
Commercial vehicle tax	3,005	2,759	2,759	-
Neighborhood revitalization rebate	(20,926)	(21,414)	(21,879)	465
Local alcoholic liquor tax	68	-	340	(340)
Local sales tax	242,411	235,445	241,500	(6,055)
Total Taxes	690,100	710,516	716,025	(5,509)
Intergovernmental Revenues -				
Crime Victims Comp Bd	500	-	-	-
Fines, Forfeitures and Penalties -				
Fines and fees	83,446	126,615	80,000	46,615
Diversion income	-	8,475	3,500	4,975
Seatbelt tickets	-	-	2,400	(2,400)
Total Fines, Forfeitures and Penalties	83,446	135,090	85,900	49,190
Licenses and Permits -				
Licenses and permits	10,470	17,509	15,000	2,509
Franchise fees	12,604	15,768	12,500	3,268
Total Licenses and Permits	23,074	33,277	27,500	5,777
Charges for Services -				
Ambulance	90,357	104,588	105,000	(412)
Township ambulance reimbursement	56,603	62,272	90,000	(27,728)
Swimming pool	6,309	6,390	7,400	(1,010)
Total Charges for Services	153,269	173,250	202,400	(29,150)
Use of Money and Property -				
Interest received	-	-	20	(20)
Economic Development -				
Registration	-	1,250	-	1,250
Recreation Board -				
Other	4,755	8,345	10,250	(1,905)

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018			Variance - Over (Under)
	2017 Actual	Actual	Budget	
Receipts (cont.)				
Park Board -				
Other	\$ 4,128	\$ 4,988	\$ 4,500	\$ 488
Other Income -				
Insurance collection - damages rec.	12,447	21	-	21
Cash rent	425	427	425	2
Reimbursements	511	1,842	3,200	(1,358)
Miscellaneous	1,024	1,391	1,000	391
Total Other Income	14,407	3,681	4,625	(944)
Transfers -				
Transfer from Electric Utility Fund	85,000	85,000	85,000	-
Total Receipts	1,058,679	1,155,397	\$ 1,136,220	\$ 19,177
Expenditures				
Administrative -				
Personal services	13,601	14,161	\$ 16,800	\$ (2,639)
Employee benefits	1,002	1,090	1,375	(285)
Contractual services	109,827	86,515	98,200	(11,685)
Commodities	7,701	11,666	12,000	(334)
Capital outlay	14,526	-	-	-
Economic development	15,754	24,513	84,000	(59,487)
Traffic signs	2,983	-	4,000	(4,000)
Tornado siren upgrade	-	20	9,000	(8,980)
Paint Haven	180	-	-	-
Downtown beautification	-	3,855	25,000	(21,145)
Entryway landscaping	12,000	-	-	-
Mower - LP replacement	9,875	-	1,000	(1,000)
Fire hydrants	-	7,837	5,000	2,837
Transfer to Equipment Fund	2,500	22,500	22,500	-
Transfer to Bond and Interest Fund	106,000	84,000	84,000	-
Transfer to Capital Improvement Fund	-	40,000	40,000	-
Miscellaneous	-	-	320	(320)
Cash forward	-	-	615,871	(615,871)
Total Administrative	295,949	296,157	1,019,066	(722,909)

CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018			Variance - Over (Under)
	2017 Actual	Actual	Budget	
Expenditures (cont.)				
Police -				
Personal services	\$ 130,779	\$ 148,446	\$ 154,000	\$ (5,554)
Employee benefits	45,834	61,036	67,700	(6,664)
Contractual services	1,587	11,884	2,200	9,684
Commodities	46,522	36,381	28,800	7,581
Capital outlay - police relocation	15,689	1,914	1,000	914
Vehicle	-	18,293	30,000	(11,707)
Total Police	240,411	277,954	283,700	(5,746)
Street -				
Commodities	1,315	-	4,000	(4,000)
Recreation Board -				
Personal services	4,456	3,644	12,925	(9,281)
Employee benefits	9,943	11,948	1,010	10,938
Contractual services	100	1,121	7,500	(6,379)
Commodities	7,166	6,678	13,750	(7,072)
Capital outlay	2,375	-	600	(600)
Total Recreation Board	24,040	23,391	35,785	(12,394)
Park Board -				
Personal services	747	1,587	2,000	(413)
Employee benefits	58	123	160	(37)
Commodities	5,064	7,223	4,740	2,483
Capital outlay	2,734	-	500	(500)
Engweiler	29,227	67,806	75,000	(7,194)
Miscellaneous	980	-	-	-
Total Park Board	38,810	76,739	82,400	(5,661)
Swimming Pool -				
Personal services	21,959	23,678	26,000	(2,322)
Employee benefits	1,702	1,835	2,130	(295)
Commodities	8,505	7,764	13,000	(5,236)
Capital outlay	3,618	-	-	-
Engineer study	-	2,167	13,000	(10,833)
Total Swimming Pool	35,784	35,444	54,130	(18,686)

CITY OF HAVEN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures (cont.)				
Ambulance -				
Personal services	\$ 163,545	\$ 166,543	\$ 162,100	\$ 4,443
Employee benefits	30,349	31,777	31,000	777
Contractual services	6,484	9,721	14,915	(5,194)
Commodities	17,891	18,245	34,280	(16,035)
Transfer to Equipment Fund	7,000	-	38,000	(38,000)
Total Ambulance	225,269	226,286	280,295	(54,009)
Court -				
Commodities	21,081	20,365	22,000	(1,635)
Diversion expense	4,415	2,531	3,000	(469)
Total Court	25,496	22,896	25,000	(2,104)
Tree Board -				
Commodities	12,928	12,602	14,500	(1,898)
Total Expenditures	900,002	971,469	\$ 1,798,876	\$ (827,407)
Receipts Over (Under) Expenditures	158,677	183,928		
Unencumbered Cash, Beginning	551,628	710,305		
Unencumbered Cash, Ending	\$ 710,305	\$ 894,233		

CITY OF HAVEN, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts	\$ -	\$ -	\$ -	\$ -
Expenditures				
Health insurance	558	-	\$ -	\$ -
Receipts Over (Under) Expenditures	(558)	-		
Unencumbered Cash, Beginning	558	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 13,613	\$ 13,961	\$ 14,449	\$ (488)
Delinquent tax	335	241	75	166
Motor vehicle tax	2,141	2,419	2,009	410
Recreational vehicle tax	29	26	23	3
16/20M vehicle tax	3	2	2	-
Commercial vehicle tax	104	96	95	1
Neighborhood revitalization rebate	(724)	(719)	(734)	15
Transfer from Electric Utility Fund	32,977	33,467	33,467	-
Total Receipts	48,478	49,493	\$ 49,386	\$ 107
Expenditures				
Appropriation to Library Board	48,478	49,386	\$ 49,386	\$ -
Receipts Over (Under) Expenditures	-	107		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 107		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas gas tax	\$ 32,484	\$ 32,795	\$ 32,630	\$ 165
City-County highway gas tax	4,678	4,752	4,640	112
Total Receipts	37,162	37,547	\$ 37,270	\$ 277
Expenditures				
Commodities	2,281	1,254	\$ -	\$ 1,254
Repaving	46,000	37,382	40,000	(2,618)
Gravel alleys	-	-	1,000	(1,000)
Cash forward	-	-	8,386	(8,386)
Total Expenditures	48,281	38,636	\$ 49,386	\$ (10,750)
Receipts Over (Under) Expenditures	(11,119)	(1,089)		
Unencumbered Cash, Beginning	29,616	18,497		
Unencumbered Cash, Ending	\$ 18,497	\$ 17,408		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 106,000	\$ 84,000	\$ 84,000	\$ -
Transfer from Capital Improvement Fund	16,742	-	-	-
Township building payment	23,301	23,301	23,301	-
Total Receipts	146,043	107,301	\$ 107,301	\$ -
Expenditures				
Principal	45,000	50,000	\$ 50,000	\$ -
Interest	7,673	4,363	4,363	-
Cash basis reserve	-	-	146,307	(146,307)
Total Expenditures	52,673	54,363	\$ 200,670	\$ (146,307)
Receipts Over (Under) Expenditures	93,370	52,938		
Unencumbered Cash, Beginning	-	93,370		
Unencumbered Cash, Ending	\$ 93,370	\$ 146,308		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance -
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Safe Routes to School grant	\$ -	\$ -	\$ 100,000	\$ (100,000)
Special assessments	10,120	10,118	11,000	(882)
General obligation bond proceeds	-	699,300	-	699,300
Transfer from General Fund -				
Community EMS Facility	-	40,000	40,000	-
Transfer from Electric Utility Fund	147,000	202,000	202,000	-
Transfer from Refuse Utility Fund	10,000	10,000	10,000	-
Transfer from Sewer Utility Fund	20,000	20,000	20,000	-
Total Receipts	187,120	981,418	\$ 383,000	\$ 598,418
Expenditures				
Capital outlay - payroll	-	72	\$ -	\$ 72
Safe Routes to School	-	36,132	145,000	(108,868)
Pool project	-	84,812	-	84,812
Ambulance building project	24,485	-	-	-
Pioneer Park	1,431	-	11,073	(11,073)
Electrical improvements	5,962	19,534	199,000	(179,466)
Paving	118,957	133,514	180,000	(46,486)
Trash sale proceeds expense	-	-	91,789	(91,789)
Street/Info for housing	-	-	100,000	(100,000)
Southland water line	25,487	-	-	-
Low water crossing	-	5,600	-	5,600
Fire Hydrants	-	2,511	-	2,511
Truck house	-	835	-	835
Transfer to Bond and Interest Fund	16,742	-	-	-
Cash forward	-	-	12,319	(12,319)
Total Expenditures	193,064	283,010	\$ 739,181	\$ (456,171)
Receipts Over (Under) Expenditures	(5,944)	698,408		
Unencumbered Cash, Beginning	399,314	393,370		
Unencumbered Cash, Ending	\$ 393,370	\$ 1,091,778		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</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	\$ -	\$ 25,800	\$ 25,800	\$ -
Transfer from General Fund	9,500	22,500	60,500	(38,000)
Transfer from Sewer Utility Fund	-	10,000	10,000	-
Transfer from Refuse Utility Fund	-	20,000	20,000	-
Total Receipts	<u>9,500</u>	<u>78,300</u>	<u>\$ 116,300</u>	<u>\$ (38,000)</u>
Expenditures				
Ambulance	-	-	\$ 103,000	\$ (103,000)
Pickup truck (Sewer)	-	-	13,200	(13,200)
Bucket truck	44,250	7,035	-	7,035
Ambulance equipment/radio	3,890	-	43,805	(43,805)
Dump truck	-	-	27,000	(27,000)
Digger truck	44,250	-	9,200	(9,200)
Pickup (Electric)	-	6,165	22,600	(16,435)
Water tractor	-	61,900	70,000	(8,100)
Bush hog/rotary mower	8,405	-	-	-
Hydrovac	-	49,000	52,000	(3,000)
Street sweeper	-	37,750	40,000	(2,250)
Police vehicle	-	9,628	-	9,628
UTV	-	23,919	-	23,919
Cash forward	-	-	1,866	(1,866)
Total Expenditures	<u>100,795</u>	<u>195,397</u>	<u>\$ 382,671</u>	<u>\$ (187,274)</u>
Receipts Over (Under) Expenditures	(91,295)	(117,097)		
Unencumbered Cash, Beginning	<u>336,276</u>	<u>244,981</u>		
Unencumbered Cash, Ending	<u>\$ 244,981</u>	<u>\$ 127,884</u>		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018			Variance - Over (Under)
	2017 Actual	Actual	Budget	
Receipts				
Sales to customers	\$ 1,827,489	\$ 1,879,083	\$ 1,830,000	\$ 49,083
Interest income	429	47,879	200	47,679
Reimbursements	3,400	2,850	-	2,850
Miscellaneous	24,374	50	500	(450)
Total Receipts	1,855,692	1,929,862	\$ 1,830,700	\$ 99,162
Expenditures				
Personal services	198,868	196,974	\$ 209,000	\$ (12,026)
Employee benefits	89,642	96,500	99,450	(2,950)
Contractual services	5,800	8,308	16,700	(8,392)
Commodities	87,320	57,799	61,200	(3,401)
Capital outlay	-	585	25,000	(24,415)
Safe Routes to School expenses	-	6,572	-	6,572
Sales tax	44,685	52,406	43,000	9,406
Purchased power	982,655	1,018,447	1,085,000	(66,553)
Library roof	-	6,572	8,000	(1,428)
Conductor replacement	1,971	2,169	5,000	(2,831)
SRTS/Sidewalks	-	6,572	40,000	(33,428)
Digital meter replacement	3,472	3,472	3,500	(28)
Tax on bucket/digger	7,581	-	-	-
Transformers	6,293	5,279	-	5,279
PW truckhouse	23,609	559	-	559
LED Streetlights	-	3,540	3,000	540
Grasshopper replacement	-	-	2,000	(2,000)
Bucket truck	-	-	9,500	(9,500)
Digger truck	-	-	9,200	(9,200)
Repeater	-	2,250	-	2,250
Salt spreader	-	2,997	-	2,997
Other	7,784	6,989	1,000	5,989
Transfer to General Fund	85,000	85,000	85,000	-
Transfer to Library Fund	32,977	33,467	33,467	-
Transfer to City Equipment Fund	-	25,800	25,800	-
Transfer to Capital Improvement Fund	147,000	202,000	202,000	-
Cash forward	-	-	900,108	(900,108)
Total Expenditures	1,724,657	1,824,257	\$ 2,866,925	\$ (1,042,668)
Receipts Over (Under) Expenditures	131,035	105,605		
Unencumbered Cash, Beginning	876,709	1,007,744		
Unencumbered Cash, Ending	\$ 1,007,744	\$ 1,113,349		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 128,926	\$ 131,184	\$ 135,000	\$ (3,816)
Reimbursements	<u>1,595</u>	<u>1,882</u>	<u>-</u>	<u>1,882</u>
Total Receipts	<u>130,521</u>	<u>133,066</u>	<u>\$ 135,000</u>	<u>\$ (1,934)</u>
Expenditures				
Personal services	7,786	8,207	\$ 8,500	\$ (293)
Employee benefits	603	636	710	(74)
Contractual services	114,970	106,246	109,500	(3,254)
Commodities	532	189	500	(311)
Transfer to Capital Improvement Fund	10,000	10,000	10,000	-
Transfer to Equipment Fund	-	20,000	20,000	-
Cash forward	<u>-</u>	<u>-</u>	<u>41,688</u>	<u>(41,688)</u>
Total Expenditures	<u>133,891</u>	<u>145,278</u>	<u>\$ 190,898</u>	<u>\$ (45,620)</u>
Receipts Over (Under) Expenditures	(3,370)	(12,212)		
Unencumbered Cash, Beginning	<u>50,518</u>	<u>47,148</u>		
Unencumbered Cash, Ending	<u>\$ 47,148</u>	<u>\$ 34,936</u>		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		<u>Variance -</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Sales to customers	\$ 138,733	\$ 138,206	\$ 140,000	\$ (1,794)
Expenditures				
Personal services	29,303	27,281	\$ 32,500	\$ (5,219)
Employee benefits	20,137	21,851	22,140	(289)
Contractual services	1,598	6,097	6,500	(403)
Commodities	10,750	16,741	11,870	4,871
Capital outlay	6,910	-	-	-
LS cleaning for maintenance	-	-	22,666	(22,666)
Low water crossing	14,417	-	-	-
JD Tractor replacement	-	-	6,800	(6,800)
Dump bed	-	-	7,000	(7,000)
Revolving loan payment	33,085	33,085	33,088	(3)
Transfer to Equipment Fund	-	10,000	10,000	-
Transfer to Capital Improvement Fund	20,000	20,000	20,000	-
Cash forward	-	-	40,282	(40,282)
Total Expenditures	<u>136,200</u>	<u>135,055</u>	<u>\$ 212,846</u>	<u>\$ (77,791)</u>
Receipts Over (Under) Expenditures	2,533	3,151		
Unencumbered Cash, Beginning	<u>97,239</u>	<u>99,772</u>		
Unencumbered Cash, Ending	<u>\$ 99,772</u>	<u>\$ 102,923</u>		

CITY OF HAVEN, KANSAS

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Sale to customers	<u>\$ 292,215</u>	<u>\$ 313,214</u>	<u>\$ 288,000</u>	<u>\$ 25,214</u>
Expenditures				
Personal services	36,795	35,538	\$ 40,000	\$ (4,462)
Employee benefits	16,318	14,768	21,750	(6,982)
Contractual services	5,229	6,877	5,100	1,777
Commodities	36,594	41,715	38,385	3,330
Capital outlay	8,306	743	-	743
General obligation bond payment	142,661	142,661	142,661	-
Pickup (Water)	-	20,870	27,500	(6,630)
R&R	-	-	34,500	(34,500)
Cash forward	-	-	131,087	(131,087)
Total Expenditures	<u>245,903</u>	<u>263,172</u>	<u>\$ 440,983</u>	<u>\$ (177,811)</u>
Receipts Over (Under) Expenditures	46,312	50,042		
Unencumbered Cash, Beginning	<u>103,447</u>	<u>149,759</u>		
Unencumbered Cash, Ending	<u>\$ 149,759</u>	<u>\$ 199,801</u>		

CITY OF HAVEN, KANSAS**AGENCY FUNDS****SCHEDULE OF RECEIPTS AND DISBURSEMENTS****Regulatory Basis****For the Year Ended December 31, 2018**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Community Ambulance Service Fund	\$ 5,082	\$ 855	\$ 435	\$ 5,502
Meter Deposit Fund	24,393	12,195	11,428	25,160
EMS Building Donation Fund	<u>1,635</u>	<u>-</u>	<u>1,635</u>	<u>-</u>
Total	<u>\$ 31,110</u>	<u>\$ 13,050</u>	<u>\$ 13,498</u>	<u>\$ 30,662</u>

CITY OF HAVEN, KANSAS**RELATED MUNICIPAL ENTITY****LIBRARY BOARD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2018****(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Receipts		
State of Kansas	\$ 369	\$ 348
SCKLS	10,029	7,038
City of Haven	48,741	49,087
Donations	2,092	741
Fines and copies	525	641
Interest	7	6
Grant	-	1,000
Miscellaneous	-	6
Transfers in	603	4,990
Total Receipts	62,366	63,857
Expenditures		
Audit programming	536	-
Cataloging	855	247
Children's programming	3,200	3,760
Collection	10,810	7,858
Computer and internet	4,456	38
Computer and printer supplies	1,872	303
Copy machine contract	1,025	525
Electronic programming	1,363	133
Equipment	4,268	43
Licenses	113	115
Maintenance and repairs	1,108	299
Mileage	66	42
Miscellaneous	3,862	4,926
Office	2,460	2,251
Payroll	37,501	37,906
Periodicals	1,867	1,525
Postage	1,100	-
Summer reading	1,583	2,217
Telephone	1,547	1,685
Workshops	673	750
Transfers out	603	4,990
Total Expenditures	80,868	69,613
Receipts Over (Under) Expenditures	(18,502)	(5,756)
Unencumbered Cash, Beginning	173,764	155,262
Unencumbered Cash, Ending	\$ 155,262	\$ 149,506