

CITY OF HAVEN, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2011

**CITY OF HAVEN, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2011**

Mike Alfors, Mayor

CITY COUNCIL

John Mitchell

Donald Ford

Adam Wright

Don Etchison

Paula Scott

CITY OFFICERS

Leslie Warden, Clerk

Larry Bolton, Attorney

Gladys Dodds, Treasurer

Stanley Juhnke, Municipal Court Judge

Allen Blake, Administrator/Public Works Director

Robert Pell, Chief of Police

CITY OF HAVEN, KANSAS
FINANCIAL STATEMENT
For the Year Ended December 31, 2011

TABLE OF CONTENTS

**Page
Numbers**

Independent Auditor's Report..... 1 - 2

FINANCIAL SECTION

Statement 1	Summary of Cash Receipts, Cash Expenditures and Unencumbered Cash	3
	Notes to Financial Statement.....	4 - 10

SUPPLEMENTARY INFORMATION

Schedule 1	Summary of Expenditures - Actual and Budget	11
Schedule 2	Schedule of Cash Receipts and Expenditures - Actual and Budget	
2-1	General Fund	12 - 14

Special Revenue Funds

2-2	Employee Benefits Fund	15
2-3	Library Fund	16
2-4	Special Highway Fund.....	17

Debt Service Fund

2-5	Bond and Interest Fund.....	18
-----	-----------------------------	----

Capital Project Funds

2-6	Capital Improvement Fund.....	19
2-7	City Equipment Fund.....	20

Enterprise Funds

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	25
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Schedule 4	Library Board.....	26
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Haven, Kansas 67543

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Haven, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the City's management. 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 Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the City of Haven, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, as presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding 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, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

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, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the 2011 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, schedules of cash receipts and expenditures-actual-component unit (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 2011 financial statement. Such information is the responsibility of management and the 2011 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 information has been subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

The 2010 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget, schedules of cash receipts and expenditures-actual-component unit (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2010 financial statement upon which we rendered an unqualified opinion dated March 14, 2011. The 2010 financial statements and our accompany report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2010 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 2010 financial statement. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statement or to the 2010 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statement as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

March 21, 2012

CITY OF HAVEN, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the Year Ended December 31, 2011

	Beginning Un- encumbered Cash Balance	Cash Receipts	Expendi- tures	Ending Un- encumbered Cash Balance	Add: Encum- brances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 66,573	\$ 647,237	\$ 586,209	\$ 127,601	\$ 949	\$ 128,550
SPECIAL REVENUE FUNDS:						
Employee Benefits Fund	395	238,063	235,731	2,727	2,639	5,366
Library Fund	-	49,517	49,517	-	-	-
Special Highway Fund	24,248	35,880	15,122	45,006	-	45,006
Total Special Revenue Funds	24,643	323,460	300,370	47,733	2,639	50,372
DEBT SERVICE FUND:						
Bond and Interest Fund	158,161	176,412	64,741	269,832	-	269,832
CAPITAL PROJECT FUNDS:						
Capital Improvement Fund	35,002	286,824	288,012	33,814	-	33,814
City Equipment Fund	8,000	39,499	7,900	39,599	-	39,599
Total Capital Project Funds	43,002	326,323	295,912	73,413	-	73,413
ENTERPRISE FUNDS:						
Electric Utility Fund	478,295	1,412,993	1,707,133	184,155	2,186	186,341
Refuse Utility Fund	106,841	91,615	111,665	86,791	210	87,001
Sewer Utility Fund	42,283	115,372	124,597	33,058	-	33,058
Water Utility Fund	33,914	170,760	132,173	72,501	208	72,709
Total Enterprise Funds	661,333	1,790,740	2,075,568	376,505	2,604	379,109
COMPONENT UNIT:						
Library Board	157,868	68,864	41,701	185,031	-	185,031
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,111,580</u>	<u>\$ 3,333,036</u>	<u>\$ 3,364,501</u>	<u>\$ 1,080,115</u>	<u>\$ 6,192</u>	<u>\$ 1,086,307</u>
COMPOSITION OF CASH:						
Cash on hand						\$ 40
Cash in bank, First National Bank of Hutchinson, Acct. #200212, City Treasurer						486,146
Cash in bank, First National Bank of Hutchinson, Acct. #200425, Community Ambulance Service						7,465
Cash in bank, First National Bank of Hutchinson, Acct. #151718, Public Funds Money Market						229,428
Certificates of Deposit, First National Bank of Hutchinson						211,842
Component Unit						<u>185,031</u>
Total Cash						1,119,952
Less Agency Funds per Schedule 3						<u>(33,645)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 1,086,307</u>

CITY OF HAVEN, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

The City of Haven is a municipal corporation governed by an elected mayor and an elected five-member council. The financial statement present the City of Haven (the primary government) and its component unit. The component unit is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Discretely Presented Component Unit. The component unit section includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the City. The governing body of this component unit is appointed by the City.

Library Board. The City of Haven 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) Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, proprietary and fiduciary. Within each of these three categories there are one or more fund types. The City uses the following fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is established to account for resources devoted to financing the general services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds - These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Capital Project Funds - These funds account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Permanent Funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(b) Basis of Presentation - Fund Accounting (cont.)

Proprietary Fund Types

These funds account for operations that are self-supporting through user charges. The funds included in this category are Enterprise Funds.

Enterprise Funds - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fiduciary Fund Types

These funds account for assets held by the City as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

Agency Funds - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

(c) Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

(d) Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the City are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(e) Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2011.

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 statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 and Agency Funds.

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

Warrants/checks outstanding for two years or more are to be canceled and restored to the fund originally charged according to K.S.A. 10-816. According to K.S. A. 58-3935, unclaimed payroll checks are considered unclaimed property after one year. This City had two outstanding checks for more than two years at December 31, 2011.

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, 2011.

At December 31, 2011, the City's carrying amount of deposits was \$934,881 and the bank balance was \$967,835. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$717,835 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, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bond: Refunding & Imp. Series 2001	3.50% to 5.20%	06-13-01	\$ 900,000	06-01-16	\$ 320,000	\$ -	\$ 50,000	\$ (50,000)	\$ 270,000	\$ 14,738
Kansas Revolving Loan Fund: Water Pollution Control	2.41%	01-11-08	513,893	09-01-29	480,985	-	20,428	(20,428)	460,557	12,659
Compensated Absences					6,308	2,230	-	2,230	8,538	-
Total Long-Term Debt					<u>\$ 807,293</u>	<u>\$ 2,230</u>	<u>\$ 70,428</u>	<u>\$ (68,198)</u>	<u>\$ 739,095</u>	<u>\$ 27,397</u>

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

	Year								
	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2026	2027 to 2029	Total
Principal:									
General Obligation Bond: Refunding & Imp Series 2001	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 270,000
Kansas Revolving Loan Fund: Water Pollution Control	20,976	21,537	22,114	22,706	23,315	126,277	144,113	79,519	460,557
Interest:									
General Obligation Bond: Refunding & Imp Series 2001	12,338	9,900	7,300	4,523	1,560	-	-	-	35,621
Kansas Revolving Loan Fund: Water Pollution Control	12,112	11,551	10,974	10,382	9,774	39,163	21,327	3,201	118,484
Total Principal and Interest	<u>\$ 95,426</u>	<u>\$ 92,988</u>	<u>\$ 95,388</u>	<u>\$ 92,611</u>	<u>\$ 94,649</u>	<u>\$ 165,440</u>	<u>\$ 165,440</u>	<u>\$ 82,720</u>	<u>\$ 884,662</u>

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The City contributes to 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.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2011 was 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from April 1, 2011 through June 30, 2011). The City employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009, were \$31,180, \$25,790, and \$24,015, respectively, equal to the statutory required contributions for each year as set forth by the legislature.

(b) Other Employee Benefits

Vacation – For employees hired prior to January 1, 1986, vacations are earned as of January 1, each year and may be taken during the current calendar year. There is no accumulation or carryover of vacation time. Vacation time not taken as of the end of the calendar year is lost. Each permanent full-time employee hired prior to January 1, 1986 will receive vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>	<u>Maximum Accumulation</u>
First January 1st	40 working hours	None
Second January 1st	80 working hours	None
Tenth January 1st	120 working hours	None
Twentieth January 1st	160 working hours	None

For employees hired after December 31, 1985, vacations are earned after obtaining a full year of service and may be taken prior to the employee's next anniversary date. If an employee is not actively at work as of their anniversary of their hire date, any vacation time earned as of that date may not be taken until the employee returns to active work. There is no accumulation or carryover of vacation time. Vacation time not taken as of the employee's anniversary date is lost. Each permanent full-time employee hired after December 31, 1985, will receive vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>	<u>Maximum Accumulation</u>
1 year	40 working hours	None
2 to 10 years	80 working hours	None
10 to 20 years	120 working hours	None
After 20 years	160 working hours	None

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

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(b) Other Employee Benefits (cont.)

Sick leave - All employees who work full-time shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job.

Amount of sick leave - Full-time employees shall be granted ten (10) days of sick leave each year. Part-time employees and other employees shall not have paid sick leave.

Accumulation of sick leave – Sick leave is cumulative to 60 days. Any days over 60 are bought back by the City on December 31, at the rate of \$10 per day. At the time of retirement, employees will receive pay for accumulated unused sick leave at the rate of 50% of their current pay for up to 60 days. An employee shall not be paid for any unused sick leave upon termination.

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

(c) 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

6. 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. As of March 21, 2012, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2010 to 2011 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.

7. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

From	To	Authority	Amount
General	Employee Benefits	K.S.A. 40-2301	\$ 54,573
General	City Equipment	K.S.A. 40-2301	21,500
Electric Utility	Library	K.S.A. 12-825d	35,813
Electric Utility	Employee Benefits	K.S.A. 12-825d	112,786
Electric Utility	Bond and Interest	K.S.A. 12-825d	90,000
Electric Utility	Capital Improvement	K.S.A. 12-825d	276,943
Refuse Utility	Bond and Interest	K.S.A. 12-825d	9,204
Refuse Utility	Employee Benefits	K.S.A. 12-825d	17,214
Refuse Utility	City Equipment	K.S.A. 12-825d	12,000
Sewer Utility	Bond and Interest	K.S.A. 12-825d	25,200
Sewer Utility	Employee Benefits	K.S.A. 12-825d	12,246
Water Utility	Bond and Interest	K.S.A. 12-825d	52,008
Water Utility	Employee Benefits	K.S.A. 12-825d	9,538
			<u>\$ 729,025</u>

8. SUBSEQUENT EVENTS

In June of 2010, the City was notified they had been selected to receive a loan of \$3,435,000 and a grant of \$1,472,000 from USDA Rural Development to be funded by federal appropriations provided through the American Recovery and Reinvestment Act. The loan and grant funds will be used for replacement and rehabilitation of several components of the water supply, storage system, and treatment of the water. The project will install a treatment plant to remove nitrates and provide disinfection to the drinking water; rehabilitate all four existing well house buildings and pumps; install a new elevated storage tank; install 3.2 miles of distribution system; dismantle the existing elevated water storage tower; purchase a generator for an emergency back-up power source; and install isolation valves throughout the distribution system. The City expended \$102,422 for the project in 2010 and \$280,770 in 2011. The project is expected to be completed in 2013.

On January 3, 2012, the City approved excavation work of \$30,025.

Management has evaluated the effects of the financial statement of subsequent events occurring through March 21, 2012 which is the date at which the financial statement was available to be issued.

CITY OF HAVEN, KANSAS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2011

CITY OF HAVEN, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2011

	<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 - Favorable (Unfavorable)</u>
GENERAL FUND	\$ 747,440	\$ -	\$ 747,440	\$ 586,209	\$ 161,231
SPECIAL REVENUE FUNDS:					
Employee Benefits Fund	262,196	-	262,196	235,731	26,465
Library Fund	49,882	-	49,882	49,517	365
Special Highway Fund	68,584	-	68,584	15,122	53,462
Total Special Revenue Funds	<u>380,662</u>	<u>-</u>	<u>380,662</u>	<u>300,370</u>	<u>80,292</u>
DEBT SERVICE FUND:					
Bond and Interest Fund	<u>384,838</u>	<u>-</u>	<u>384,838</u>	<u>64,741</u>	<u>320,097</u>
CAPITAL PROJECT FUNDS:					
Capital Improvement Fund	4,930,929	-	4,930,929	288,012	4,642,917
City Equipment Fund	63,500	-	63,500	7,900	55,600
Total Capital Project Funds	<u>4,994,429</u>	<u>-</u>	<u>4,994,429</u>	<u>295,912</u>	<u>4,698,517</u>
ENTERPRISE FUNDS:					
Electric Utility Fund	1,715,711	-	1,715,711	1,707,133	8,578
Refuse Utility Fund	153,087	-	153,087	111,665	41,422
Sewer Utility Fund	150,975	-	150,975	124,597	26,378
Water Utility Fund	163,956	-	163,956	132,173	31,783
Total Enterprise Funds	<u>2,183,729</u>	<u>-</u>	<u>2,183,729</u>	<u>2,075,568</u>	<u>108,161</u>
Total Primary Government	<u>\$ 8,691,098</u>	<u>\$ -</u>	<u>\$ 8,691,098</u>	<u>\$ 3,322,800</u>	<u>\$ 5,368,298</u>

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2011</u>			Variance - Favorable (Unfavorable)
	<u>2010 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes -				
Ad valorem property tax	\$ 182,025	\$ 206,310	\$ 213,196	\$ (6,886)
Back tax collections	7,849	7,972	3,000	4,972
Motor vehicle tax	36,833	37,016	43,708	(6,692)
Recreational vehicle tax	538	548	569	(21)
16/20M vehicle tax	209	90	307	(217)
Local sales tax	121,781	130,919	120,000	10,919
Total Taxes	<u>349,235</u>	<u>382,855</u>	<u>380,780</u>	<u>2,075</u>
Fines and Fees	<u>10,657</u>	<u>31,511</u>	<u>10,000</u>	<u>21,511</u>
Licenses and Permits	<u>5,495</u>	<u>15,567</u>	<u>7,500</u>	<u>8,067</u>
Franchise Taxes -				
KPL Gas	12,620	17,211	25,000	(7,789)
Multimedia	1,832	-	-	-
Sprint Telephone	3,661	-	-	-
Total Franchise Taxes	<u>18,113</u>	<u>17,211</u>	<u>25,000</u>	<u>(7,789)</u>
Charges for Services -				
Ambulance	74,094	80,513	70,000	10,513
Township ambulance reimbursement	39,370	48,687	30,000	18,687
Swimming pool	4,591	5,439	5,500	(61)
Total Charges for Services	<u>118,055</u>	<u>134,639</u>	<u>105,500</u>	<u>29,139</u>
Transfers -				
Transfer from Electric Utility Fund	-	-	20,000	(20,000)
Transfer from Water Utility Fund	-	-	10,000	(10,000)
Total Transfers	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>(30,000)</u>
Use of Money and Property -				
Interest	<u>846</u>	<u>208</u>	<u>1,000</u>	<u>(792)</u>
Recreation Board -				
Other	<u>6,335</u>	<u>5,285</u>	<u>-</u>	<u>5,285</u>

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011		Variance - Favorable (Unfavorable)
	2010 Actual	Actual	
Cash Receipts (cont.)			
Park Board -			
Other	\$ 3,410	\$ 4,143	\$ - \$ 4,143
Other Income -			
Insurance collection - damages rec.	9,859	48,421	5,000 43,421
Cash rent - Myron Miller	-	1,800	800 1,000
Sale of surplus property	111	1,711	- 1,711
Reimbursements	5,149	763	2,500 (1,737)
Rent of equipment	-	-	3,400 (3,400)
Tree donations	100	-	- -
State of Kansas grant	-	1,533	- 1,533
Miscellaneous	1,570	1,590	2,500 (910)
Park donations and miscellaneous	-	-	2,000 (2,000)
Total Other Income	16,789	55,818	16,200 39,618
Total Cash Receipts	528,935	647,237	\$ 575,980 \$ 71,257
Expenditures			
General Government -			
Personal services	12,492	12,088	\$ 17,000 \$ 4,912
Contractual services	52,710	57,795	62,000 4,205
Commodities	11,783	12,696	10,000 (2,696)
Capital outlay	-	38,386	130,915 92,529
Promotional fees	-	-	1,000 1,000
Wilderness Park	-	-	52,000 52,000
Transfer to Employee Benefits Fund	50,730	54,573	40,000 (14,573)
Transfer to City Equipment Fund	-	7,500	7,500 -
Miscellaneous	-	1,135	500 (635)
Total General Government	127,715	184,173	320,915 136,742
Police -			
Personal services	131,543	116,464	127,340 10,876
Contractual services	23,753	5,987	25,000 19,013
Commodities	-	30,917	- (30,917)
Transfer to City Equipment Fund	-	5,000	5,000 -
Total Police	155,296	158,368	157,340 (1,028)
Street -			
Commodities	14,628	-	3,000 3,000

CITY OF HAVEN, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2011		Variance - Favorable (Unfavorable)
	2010 Actual	Actual	
Expenditures (cont.)			
Park Recreation Board -			
Personal services	\$ 3,369	\$ -	\$ -
Commodities	4,005	-	-
Total Park Recreation Board	<u>7,374</u>	<u>-</u>	<u>-</u>
Recreation Board -			
Commodities	<u>27,630</u>	<u>30,658</u>	<u>27,755</u>
			<u>(2,903)</u>
Park Board -			
Personal services	-	3,384	-
Commodities	-	6,412	13,000
Miscellaneous	1,180	1,200	-
Total Park Board	<u>1,180</u>	<u>10,996</u>	<u>13,000</u>
			<u>2,004</u>
Swimming Pool -			
Personal services	23,815	23,132	24,000
Commodities	6,600	11,423	10,000
Capital outlay	-	-	10,000
Total Swimming Pool	<u>30,415</u>	<u>34,555</u>	<u>44,000</u>
			<u>9,445</u>
Ambulance -			
Personal services	118,907	134,921	129,930
Contractual services	130	-	-
Commodities	19,144	11,462	17,000
Capital outlay	-	-	12,500
Transfer to City Equipment Fund	-	9,000	9,000
Miscellaneous	242	654	-
Total Ambulance	<u>138,423</u>	<u>156,037</u>	<u>168,430</u>
			<u>12,393</u>
Tree Board -			
Commodities	<u>11,490</u>	<u>11,422</u>	<u>13,000</u>
			<u>1,578</u>
Total Expenditures	<u>514,151</u>	<u>586,209</u>	<u>\$ 747,440</u>
			<u>\$ 161,231</u>
Receipts Over (Under) Expenditures	14,784	61,028	
Unencumbered Cash, Beginning	<u>51,789</u>	<u>66,573</u>	
Unencumbered Cash, Ending	<u>\$ 66,573</u>	<u>\$ 127,601</u>	

See Independent Auditor's Report.

CITY OF HAVEN, KANSAS

SPECIAL REVENUE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 17,332	\$ 17,556	\$ 18,139	\$ (583)
Back tax collection	841	785	350	435
Motor vehicle tax	3,544	3,525	4,162	(637)
Recreational vehicle tax	52	52	54	(2)
16/20M vehicle tax	29	9	29	(20)
Transfer from various funds	172,180	206,357	204,000	2,357
Payroll deductions/reimbursement	6,477	9,779	7,500	2,279
Total Cash Receipts	<u>200,455</u>	<u>238,063</u>	<u>\$ 234,234</u>	<u>\$ 3,829</u>
Expenditures				
Social security	38,527	44,383	\$ 42,000	\$ (2,383)
KPERS	25,056	30,882	35,400	4,518
Unemployment tax	472	9,997	8,700	(1,297)
Health insurance premiums	137,854	150,469	176,096	25,627
Total Expenditures	<u>201,909</u>	<u>235,731</u>	<u>\$ 262,196</u>	<u>\$ 26,465</u>
Receipts Over (Under) Expenditures	(1,454)	2,332		
Unencumbered Cash, Beginning	<u>1,849</u>	<u>395</u>		
Unencumbered Cash, Ending	<u>\$ 395</u>	<u>\$ 2,727</u>		

CITY OF HAVEN, KANSAS

SPECIAL REVENUE FUNDLIBRARY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad valorem property tax	\$ 10,836	\$ 10,974	\$ 11,341	\$ (367)
Back tax collections	527	490	75	415
Motor vehicle tax	2,214	2,202	2,601	(399)
Recreational vehicle tax	32	33	34	(1)
16/20M vehicle tax	18	5	18	(13)
Transfer from Electric Utility Fund	35,204	35,813	35,813	-
Total Cash Receipts	48,831	49,517	\$ 49,882	\$ (365)
Expenditures				
Appropriation to Library Board	48,831	49,517	\$ 49,882	\$ 365
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF HAVEN, KANSAS

SPECIAL REVENUE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
State payments	\$ 31,153	\$ 31,239	\$ 31,910	\$ (671)
County payments	4,620	4,641	4,270	371
Total Cash Receipts	<u>35,773</u>	<u>35,880</u>	<u>\$ 36,180</u>	<u>\$ (300)</u>
Expenditures				
Contractual services	16,535	950	\$ 57,584	\$ 56,634
Commodities	<u>3,494</u>	<u>14,172</u>	<u>11,000</u>	<u>(3,172)</u>
Total Expenditures	<u>20,029</u>	<u>15,122</u>	<u>\$ 68,584</u>	<u>\$ 53,462</u>
Receipts Over (Under) Expenditures	15,744	20,758		
Unencumbered Cash, Beginning	<u>8,504</u>	<u>24,248</u>		
Unencumbered Cash, Ending	<u>\$ 24,248</u>	<u>\$ 45,006</u>		

CITY OF HAVEN, KANSAS

DEBT SERVICE FUNDBOND AND INTEREST FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Back tax collections	\$ 19	\$ -	\$ 231	\$ (231)
Transfer from Electric Utility Fund	-	90,000	70,000	20,000
Transfer from Refuse Utility Fund	9,204	9,204	9,204	-
Transfer from Sewer Utility Fund	25,200	25,200	25,200	-
Transfer from Water Utility Fund	52,008	52,008	52,008	-
Total Cash Receipts	86,431	176,412	\$ 156,643	\$ 19,769
Expenditures				
Principal	45,000	50,000	\$ 320,000	\$ 270,000
Interest	16,960	14,738	14,738	-
Commission and postage	3	3	100	97
Reserve for delinquency	-	-	50,000	50,000
Total Expenditures	61,963	64,741	\$ 384,838	\$ 320,097
Receipts Over (Under) Expenditures	24,468	111,671		
Unencumbered Cash, Beginning	133,693	158,161		
Unencumbered Cash, Ending	\$ 158,161	\$ 269,832		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Interest	\$ 1,229	\$ 236	\$ 1,300	\$ (1,064)
Kansas Revolving Loan Fund proceeds	49,062	-	-	-
Special assessments	13,891	9,645	15,000	(5,355)
Donations	71,816	-	-	-
Water project grant	-	-	1,472,000	(1,472,000)
Water project loan	-	-	3,435,000	(3,435,000)
Transfer from Electric Utility Fund	87,322	276,943	-	276,943
Total Cash Receipts	223,320	286,824	\$ 4,923,300	\$ (4,636,476)
Expenditures				
Capital outlay	14,457	-	\$ 48,929	\$ 48,929
Sewer project	49,060	-	-	-
Water project	102,422	280,770	4,882,000	4,601,230
Water project - other	11,703	7,242	-	(7,242)
Veterans Park	38,505	-	-	-
Total Expenditures	216,147	288,012	\$ 4,930,929	\$ 4,642,917
Receipts Over (Under) Expenditures	7,173	(1,188)		
Unencumbered Cash, Beginning	27,829	35,002		
Unencumbered Cash, Ending	\$ 35,002	\$ 33,814		

CITY OF HAVEN, KANSAS

CAPITAL PROJECT FUND

CITY EQUIPMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Sale of miscellaneous item	\$ 3,000	\$ 5,999	\$ -	\$ 5,999
Transfer from Electric Utility Fund	15,000	-	15,000	(15,000)
Transfer from General Fund	-	21,500	21,500	-
Transfer from Refuse Utility Fund	-	12,000	12,000	-
Total Cash Receipts	<u>18,000</u>	<u>39,499</u>	<u>\$ 48,500</u>	<u>\$ (9,001)</u>
Expenditures				
Capital outlay	10,000	7,900	\$ 30,000	\$ 22,100
Ambulance	-	-	9,000	9,000
Tractors	-	-	7,500	7,500
Trash truck	-	-	12,000	12,000
Patrol car	-	-	5,000	5,000
Total Expenditures	<u>10,000</u>	<u>7,900</u>	<u>\$ 63,500</u>	<u>\$ 55,600</u>
Receipts Over (Under) Expenditures	8,000	31,599		
Unencumbered Cash, Beginning	-	8,000		
Unencumbered Cash, Ending	<u>\$ 8,000</u>	<u>\$ 39,599</u>		

CITY OF HAVEN, KANSAS

ENTERPRISE FUNDELECTRIC UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Year Ended December 31, 2010)

	2011		Variance - Favorable (Unfavorable)
	2010 Actual	Actual	
Cash Receipts			
Sales to consumers	\$ 1,288,923	\$ 1,407,138	\$ 1,418,000 \$ (10,862)
Interest	2,158	295	2,800 (2,505)
Miscellaneous	4,163	1,506	1,000 506
Reimbursements	-	4,054	- 4,054
	<u>1,295,244</u>	<u>1,412,993</u>	<u>\$ 1,421,800</u> <u>\$ (8,807)</u>
Total Cash Receipts			
Expenditures			
Personal services	117,534	170,393	\$ 145,000 \$ (25,393)
Contractual services	1,585	168	1,400 1,232
Commodities	49,614	113,418	125,000 11,582
Capital outlay	-	15,005	356,198 341,193
Sales tax	16,784	22,162	25,000 2,838
Purchased power	653,164	863,132	845,000 (18,132)
Bad debt expense	-	-	500 500
K96 corridor fee	-	-	2,000 2,000
2020 Growth Coalition	-	-	600 600
Other	4,808	7,313	1,200 (6,113)
Transfer to General Fund	-	-	20,000 20,000
Transfer to Library Fund	35,204	35,813	35,813 -
Transfer to City Equipment Fund	15,000	-	15,000 15,000
Transfer to Capital Improvement Fund	87,322	276,943	- (276,943)
Transfer to Bond and Interest Fund	-	90,000	70,000 (20,000)
Transfer to Employee Benefits Fund	86,102	112,786	73,000 (39,786)
	<u>1,067,117</u>	<u>1,707,133</u>	<u>\$ 1,715,711</u> <u>\$ 8,578</u>
Total Expenditures			
Receipts Over (Under) Expenditures	228,127	(294,140)	
Unencumbered Cash, Beginning	<u>250,168</u>	<u>478,295</u>	
Unencumbered Cash, Ending	<u>\$ 478,295</u>	<u>\$ 184,155</u>	

CITY OF HAVEN, KANSAS

ENTERPRISE FUNDREFUSE UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Sales to consumers	\$ 88,596	\$ 89,942	\$ 92,000	\$ (2,058)
Sale of miscellaneous items	721	-	-	-
Reimbursements	-	1,673	900	773
	<u>89,317</u>	<u>91,615</u>	<u>\$ 92,900</u>	<u>\$ (1,285)</u>
Total Cash Receipts				
Expenditures				
Personal services	32,933	48,653	\$ 35,000	\$ (13,653)
Contractual services	29	-	-	-
Commodities	18,743	22,603	16,000	(6,603)
Capital outlay	-	1,991	22,883	20,892
Transfer to Bond and Interest Fund	9,204	9,204	9,204	-
Transfer to City Equipment Fund	-	12,000	12,000	-
Transfer to Employee Benefits Fund	5,058	17,214	58,000	40,786
	<u>65,967</u>	<u>111,665</u>	<u>\$ 153,087</u>	<u>\$ 41,422</u>
Total Expenditures				
Receipts Over (Under) Expenditures	23,350	(20,050)		
Unencumbered Cash, Beginning	<u>83,491</u>	<u>106,841</u>		
Unencumbered Cash, Ending	<u>\$ 106,841</u>	<u>\$ 86,791</u>		

CITY OF HAVEN, KANSAS

ENTERPRISE FUNDSEWER UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Sales to consumers	\$ 105,736	\$ 115,372	\$ 108,100	\$ 7,272
Reimbursements	428	-	-	-
Total Cash Receipts	<u>106,164</u>	<u>115,372</u>	<u>\$ 108,100</u>	<u>\$ 7,272</u>
Expenditures				
Personal services	34,081	35,450	\$ 35,000	\$ (450)
Contractual services	300	3,250	-	(3,250)
Commodities	8,373	15,365	8,000	(7,365)
Capital outlay	-	-	31,375	31,375
Revolving Loan Payment	32,399	33,086	32,400	(686)
Transfer to Employee Benefits Fund	20,003	12,246	19,000	6,754
Transfer to Bond and Interest Fund	25,200	25,200	25,200	-
Total Expenditures	<u>120,356</u>	<u>124,597</u>	<u>\$ 150,975</u>	<u>\$ 26,378</u>
Receipts Over (Under) Expenditures	(14,192)	(9,225)		
Unencumbered Cash, Beginning	<u>56,475</u>	<u>42,283</u>		
Unencumbered Cash, Ending	<u>\$ 42,283</u>	<u>\$ 33,058</u>		

CITY OF HAVEN, KANSAS

ENTERPRISE FUNDWATER UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Sales to consumers	\$ 149,429	\$ 170,747	\$ 153,000	\$ 17,747
Miscellaneous	-	13	20	(7)
Total Cash Receipts	<u>149,429</u>	<u>170,760</u>	<u>\$ 153,020</u>	<u>\$ 17,740</u>
Expenditures				
Personal services	26,962	37,998	\$ 38,000	\$ 2
Commodities	36,182	32,309	37,000	4,691
Capital outlay	-	320	12,948	12,628
Transfer to General Fund	-	-	10,000	10,000
Transfer to Bond and Interest Fund	52,008	52,008	52,008	-
Transfer to Employee Benefits Fund	10,287	9,538	14,000	4,462
Total Expenditures	<u>125,439</u>	<u>132,173</u>	<u>\$ 163,956</u>	<u>\$ 31,783</u>
Receipts Over (Under) Expenditures	23,990	38,587		
Unencumbered Cash, Beginning	<u>9,924</u>	<u>33,914</u>		
Unencumbered Cash, Ending	<u>\$ 33,914</u>	<u>\$ 72,501</u>		

CITY OF HAVEN, KANSAS

AGENCY FUNDSCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Community Ambulance Service Fund	\$ 12,041	\$ 1,873	\$ 6,448	\$ 7,466
Meter Deposit Fund	27,221	11,802	12,844	26,179
Total	<u>\$ 39,262</u>	<u>\$ 13,675</u>	<u>\$ 19,292</u>	<u>\$ 33,645</u>

CITY OF HAVEN, KANSAS

COMPONENT UNITLIBRARY BOARDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For Years Ended December 31, 2011 and 2010

	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>
Cash Receipts		
State of Kansas	\$ 653	\$ -
SCKLS	8,390	6,108
City of Haven	39,175	58,569
Friends of the Library	750	-
Donations	2,548	2,168
Fines and copies	804	2,000
Interest	159	19
Miscellaneous	700	-
Transfers in	(700)	-
	<u>52,479</u>	<u>68,864</u>
Total Cash Receipts		
Expenditures		
Advertising	-	21
Collection	8,197	6,502
Maintenance and repairs	2,420	570
Mileage	411	229
Electronic programming	3,939	1,376
Equipment	7,488	-
Gifts	193	414
Insurance	1,947	2,043
Office	253	257
Supplies	420	382
Children's programming	1,215	1,496
Payroll	22,953	24,734
Periodicals	1,922	1,864
Miscellaneous	364	404
Workshops	32	32
Postage	700	700
Telephone	750	677
	<u>53,204</u>	<u>41,701</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(725)	27,163
Unencumbered Cash, Beginning	<u>158,593</u>	<u>157,868</u>
Unencumbered Cash, Ending	<u>\$ 157,868</u>	<u>\$ 185,031</u>

See Independent Auditor's Report.