CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2023

List of Elected and Appointed Officials

Elected Officials

Mayor

Quentin Meyers	Term Expires January 2024

City Council

Skylar Rudman	Term Expires January 2026
Colton Wise	Term Expires January 2024
Ryan Weltmer	Term Expires January 2024
James Balthazor	Term Expires January 2026
Debra Meyers	Term Expires January 2024

Appointed Officials

Jim Mesecher, CMC *City Administrator/Clerk*	Troy Rudman *Police Chief*
Sandy Ganoung *Assistant City Clerk*	Cassandra Nuckols *City Treasurer*
Joe McCune *Public Works Director*	Craig Wise *Fire Chief*
Scott Burrows *Municipal Judge*	Lee McVey *Assistant City Prosecutor*

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Plainville
Plainville, Kansas 67663

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Plainville, 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.

Responsibility of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit if accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken 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 Plainville, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 18, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 https://admin.ks.gov/offices/accounts-reports/local-govervent/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records use to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

September 3, 2024
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2023

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 458,987	$ -	$ 1,391,558	$ 1,436,689	$ 413,856	$ 16,838	$ 430,694
Special Purpose Funds:							
Convention and Tourism Fund	21,642	-	3,751	15,538	9,855	27	9,882
Pool Operating Fund	865,603	-	63,080	116,399	812,284	281	812,565
Special Highway Fund	271,603	-	46,918	67,526	250,995	31,000	281,995
Special Law Enforcement Fund	63,514	-	23,480	53,145	33,849	-	33,849
Library Fund	-	-	87,559	87,559	-	-	-
Library Employee Benefits Fund	-	-	57,160	57,160	-	-	-
Special Park Fund	16,178	-	1,717	-	17,895	-	17,895
Special Fire Fund	47,372	-	31,105	29,862	48,615	15,719	64,334
Special Industrial Fund	91,766	-	1,461	-	93,227	-	93,227
Equiment Reserve Fund	165,813	-	100,066	-	265,879	-	265,879
MIH Fund	53,554	-	-	-	53,554	-	53,554
Capital Improvement Fund	488,052	-	386,151	147,948	726,255	3,822	730,077
ARPA Fund	-	-	-	-	-	-	-
CDBG-CV3 Fund	-	-	-	-	-	-	-
Total Special Purpose Funds	2,085,097	-	802,448	575,137	2,312,408	50,849	2,363,257
Bond and Interest Funds:							
Bond and Interest Fund	19,745	-	190,003	184,313	25,435	-	25,435
Business Funds:							
Water Utility Fund	1,129,284	-	519,691	419,700	1,229,275	11,959	1,241,234
Sewer Utility Fund	603,513	-	313,509	301,037	615,985	1,147	617,132
Solid Waste Fund	318,745	-	262,318	250,615	330,448	156	330,604
Total Business Funds	2,051,542	-	1,095,518	971,352	2,175,708	13,262	2,188,970
Total Reporting Entity	$ 4,615,371	$ -	$ 3,479,527	$ 3,167,491	$ 4,927,407	$ 80,949	$ 5,008,356

Compsition of Cash:	
Petty Cash	$ 375
Astra Bank - Plainville, KS:	
Checking Account	3,547,607
Checking Account-Petty Cash	759
Certificates of Deposit	1,465,065
Total Cash	$ 5,013,806
Agency Funds per Schedule 3	5,450
Total Reporting Entity	$ 5,008,356

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

1. Summary of Significant Accounting Policies

A. *Financial Reporting Entity*

The City of Plainville, Kansas, was incorporated as a city of the third class in 1888. The City is governed by an elected Mayor and five-member council. The regulatory financial statement presents the City of Plainville (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Plainville Housing Authority

The Plainville Housing Authority was organized for the purpose of operating a subsidized 24-unit apartment complex for the elderly. The Housing Authority is governed by a board which is appointed by the City Council.

Plainville Memorial Library

The Plainville Memorial Library provides Library services to the City of Plainville and the surrounding area. The City of Plainville levies taxes to assist in funding the Library and the City Council appoints the seven-member Library Board.

City of Plainville, Kansas Public Building Commission

The Plainville Public Building Commission was organized for the purpose of constructing a swimming pool facility that will in turn be leased to the City of Plainville. The Public Building Commission is governed by a board which is appointed by the City Council.

B. *Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

1. Summary of Significant Accounting Policies (Cont.)

C. *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 (payroll clearing fund, county treasurer tax collection accounts, etc.).

D. Reimbursements

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

E. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the City and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

1. Summary of Significant Accounting Policies (Cont.)

F. 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 adoption of the legal annual operating budget:

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 City for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Equipment Reserve Fund, MIH Fund, Capital Improvement Fund, ARPA Fund and CDBG-CV3 Fund.

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

2. 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 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.

2. Claims and Judgments (continued)

The City of Plainville 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 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

3. Deposits and Investments

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

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

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

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

At December 31, 2023, the City's carrying amount of deposits was $5,013,431 and the bank balance was $5,067,704. 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 $4,817,704 was collateralized with securities held by the pledging financial institution’s 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. Defined Benefit Pension Plan

General Information about the 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.

4. Defined Benefit Pension Plan (continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $63,976 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $701,204. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

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.

5. Other Long-Term Obligations from Operations

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 these financial statements.

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. There is no cost to the City under this program.

Other Employee Benefits

Vacation Pay

The City's pay period is bi-weekly for a total of 26 pay periods per year. Vacation time earned is available to regular full-time and full-time introductory employees. The amount of paid vacation time employees receive is shown in the following schedule:

Other Employee Benefits (continued)

	Vacation Time Earned			
Years of Employment	0-4 Years	5-9 Years	10-14 Years	15+ Years
Hours Earned per Pay Period	3.70	4.62	5.54	6.47
Maximum Accumulation Hours	192	240	288	336

During the calendar year an employee may exceed the maximum amount of vacation time earned without losing leave. Any excess vacation time not used by an employee's hiring anniversary date will be converted and accrued to sick leave thereby reducing an employee's vacation leave to their maximum accrual limit.

Annual Vacation Leave Buy-Back Program

Employees may request to buy-back up to forty (40) hours of accumulated vacation hours as cash instead of time off once per year.

Sick Leave

Eligible employees will accrue sick leave benefits at the rate of (12) days per year (credited at 3.70 hours per pay period) Sick leave shall be allowed to have unlimited accumulation. When retiring or leaving after 10 years, and in good standing, the City will pay the employee for 25% of the sick time accrued at the employee's regular pay scale.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	$ 125,000
Sewer Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	70,000
Solid Waste Fund	Equipment Reserve Fund	K.S.A. 18-825d	30,000
Total			$ 225,000

7. Stewardship, Compliance and Accountability

Compliance With Kansas Statutes

No statutory violations were noted in 2023.

8. Various Agreements

The City has entered into the following agreements:

State Housing Trust Fund Grant

The City of Plainville entered into a grant agreement on December 9, 2014 with the Kansas Housing Resources Corporation to be used for demolition of the old Plainville Memorial Hospital and construction of six single family homes. The grant will provide up to $362,000 for the project. The City has received $205,748 of the grant as of December 31, 2022. The project completion date was extended from December 31, 2017 to April 30, 2024. If the City is not able to fully comply with the grant requirements there is the potential that some of the monies received by the City may have to be returned to the Kansas Housing Resources Corporation.

8. Various Agreements (continued)

Small Cities Community Development Block Grant

On August 1, 2021 the City was awarded a grant in the amount of $150,000 to be expended within one year of the grant start date. These funds are to be used for the administration and economic development within the community. The City has received $150,000 of these funds for the year ended December 31, 2022.

9. American Rescue Plan Act (ARPA)

Following widespread calls for greater federal action to provide financial relief to governments across the United States, President Biden and Congress provided additional funding related to COVID-19 through the American Rescue Plan Act (ARPA). Enacted into law on March 11, 2021, and building on previously enacted aid measures, such as the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), the Plan adds $350 billion in emergency funding to state and local governments. However, unlike the CARES Act, which limited expenditures to costs directly related or incurred due to the pandemic, ARPA allows governments to use funding for a broader array of eligible purposes.

The City anticipates receiving a total of approximately $275,307 in fiscal relief funding paid in two disbursements, the first in 2021, and the second in 2022. For the year ended December 31, 2022 the City has received the total disbursement of funds in the amount of $275,307.

Eligible used include support for vital public health and economic responses to the pandemic, premium pay to essential worker, lost government revenue replacement to prevent harmful cuts to government services, and necessary investments in water, sewer, and broadband infrastructure. Together, these uses are intended to lay the foundation for stronger economic recovery.

10. Subsequent Events

On March 25, 2024 the City entered into a loan agreement with the Kansas Department of Health and Environment not to exceed $3,300,000 with an interest rate of 2.05% per annum to be paid back over 20 years. The loan proceeds will be used for water line replacements, replacement of lead goosenecks, improvements at the existing reservoir and pump station, telemetry system upgrades and vacant water tower demolition.

Management has evaluated the effects of 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.

11. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2014	2 to 4.25%	07/15/14	2,435,000	2034	$ 1,730,000	$ -	$ 120,000	$ 1,610,000	$ 64,313
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	277,413	-	66,983	210,430	6,024
Finance Leases									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	38,319	-	9,121	29,198	1,255
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	119,989	-	28,702	91,287	3,540
Total Finance/Capital Leases					158,308	-	37,823	120,485	4,795
Total Contractual Indebtedness					$ 2,165,721	$ -	$ 224,806	$ 1,940,915	$ 75,132

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

	2024	2025	2026	2027	2028	2029-2033	2034	Total
PRINCIPAL:								
General Obligation Bonds	$ 120,000	$ 125,000	$ 130,000	$ 135,000	$ 140,000	$ 780,000	$ 180,000	$ 1,610,000
KDHE Loans	68,539	70,131	71,760	-	-	-	-	210,430
Finance Leases	38,970	40,150	41,365	-	-	-	-	120,485
Total Principal	227,509	235,281	243,125	135,000	140,000	780,000	180,000	1,940,915
INTEREST:								
General Obligation Bonds	60,712	57,112	53,363	49,463	45,075	137,175	7,650	410,550
KDHE Loans	4,467	2,875	1,246	-	-	-	-	8,588
Fiannce Leases	3,649	2,469	1,253	-	-	-	-	7,371
Total Interest	68,828	62,456	55,862	49,463	45,075	137,175	7,650	426,509
Total Principal & Interest	$ 296,337	$ 297,737	$ 298,987	$ 184,463	$ 185,075	$ 917,175	$ 187,650	$ 2,367,424

CITY OF PLAINVILLE, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 1,688,313	$ -	$ 1,688,313	$ 1,436,689	$ (251,624)
Special Purpose Funds:					
Convention and Tourism Fund	21,359	-	21,359	15,538	(5,821)
Pool Operating Fund	923,660	-	923,660	116,399	(807,261)
Special Highway Fund	299,977	-	299,977	67,526	(232,451)
Special Law Enforcement Fund	63,117	-	63,117	53,145	(9,972)
Library Fund	88,591	-	88,591	87,559	(1,032)
Library Employee Benefits Fund	58,272	-	58,272	57,160	(1,112)
Special Park Fund	15,879	-	15,879	-	(15,879)
Special Fire Fund	119,465	-	119,465	29,862	(89,603)
Special Industrial Fund	91,115	-	91,115	-	(91,115)
Bond and Interest Funds:					
Bond and Interest Fund	200,653	-	200,653	184,313	(16,340)
Business Funds:					
Water Utility Fund	1,428,638	-	1,428,638	419,700	(1,008,938)
Sewer Utility Fund	891,625	-	891,625	301,037	(590,588)
Solid Waste Fund	505,100	-	505,100	250,615	(254,485)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

GENERAL FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 415,383	$ 490,896	$ 522,611	$ (31,715)
Delinquent Tax	17,124	13,219	-	13,219
Motor Vehicle Tax	67,037	69,102	62,018	7,084
Recreational Vehicle Tax	1,727	1,715	1,568	147
16/20M Vehicle Tax	1,235	1,080	1,776	(696)
Commercial Vehicle Fee	2,964	4,759	2,773	1,986
Watercraft Tax	679	536	609	(73)
Sales Tax	338,779	319,483	270,000	49,483
Compensating Use Tax	64,931	66,668	45,000	21,668
Local Alcoholic Liquor	1,298	1,717	1,000	717
Franchise Tax	129,546	125,735	110,000	15,735
Vehicle Excise Tax	10	12	-	12
Total Taxes and Shared Receipts	1,040,713	1,094,922	1,017,355	77,567
Licenses and Permits:				
Licenses and Permits	5,255	3,980	3,500	480
Animal Licenses	9,367	9,202	10,000	(798)
Total Licenses and Permits	14,622	13,182	13,500	(318)
Use of Money and Property:				
Interest Income	4,523	9,562	2,500	7,062
Rents and Royalties	4,882	4,871	2,500	2,371
Total Use of Money and Property	9,405	14,433	5,000	9,433
Charges for Services:				
Rural Fire Contracts	59,095	52,356	52,000	356
Accident Reports	75	15	-	15
Special Assessments	5,003	-	-	-
Total Charges for Services	64,173	52,371	52,000	371
Fines, Forfeitures and Penalties:				
Court Fines/Fees	57,369	33,844	20,000	13,844

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

GENERAL FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
Other:				
Insurance Claim Proceeds	$ 18,079	$ 15,667	$ -	$ 15,667
Reimbursed Expense	41,927	40,048	35,000	5,048
Refunds	-	52	-	52
Miscellaneous	930	2,039	-	2,039
Total Other	60,936	57,806	35,000	22,806
Operating Transfers:				
Water Utility Fund	-	125,000	170,000	(45,000)
Sewer Utility Fund	75,000	-	81,500	(81,500)
Solid Waste Fund	-	-	30,000	(30,000)
Total Operating Transfers	75,000	125,000	281,500	(156,500)
Total Receipts	1,322,218	1,391,558	1,424,355	$ (32,797)
EXPENDITURES				
General Department:				
Personal Services	101	-	-	$ -
Contractual Services	28,523	38,492	25,500	12,992
Commodities	239	104	-	104
Total General Department	28,863	38,596	25,500	13,096
Office Department				
Personal Services	302,698	275,422	268,000	7,422
Contractual Services	18,487	19,557	14,000	5,557
Commodities	7,068	6,368	5,000	1,368
Capital Outlay	2,034	-	1,000	(1,000)
Total Office Department	330,287	301,347	288,000	13,347
Special Services Department:				
Personal Services	6,858	7,332	5,500	1,832
Contractual Services	43,726	42,161	44,500	(2,339)
Commodities	3,546	1,217	500	717
Capital Outlay	3,305	-	-	-
Total Special Services Department	57,435	50,710	50,500	210

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

GENERAL FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
Fire Department:				
Personal Services	$ 73,902	$ 46,977	$ 44,100	$ 2,877
Contractual Services	57,978	43,901	28,000	15,901
Commodities	20,298	17,283	7,000	10,283
Capital Outlay	3,983	8,931	4,000	4,931
Other:				
Loan Principal	36,712	37,824	37,900	(76)
Loan Interest	5,906	4,794	4,800	(6)
Total Fire Department	198,779	159,710	125,800	33,910
Law Enforcement Department:				
Personal Services	444,352	475,137	456,000	19,137
Contractual Services	49,623	58,497	51,250	7,247
Commodities	24,920	19,923	15,250	4,673
Capital Outlay	1,850	9,220	2,500	6,720
Total Law Enforcement Department	520,745	562,777	525,000	37,777
Municipal Court Department				
Personal Services	9,865	8,557	8,500	57
Contractual Services	20,092	17,992	8,000	9,992
Commodities	266	687	500	187
Capital Outlay	1,231	-	-	-
Total Municipal Court Department	31,454	27,236	17,000	10,236
Parks Department:				
Contractual Services	8,888	15,846	9,500	6,346
Commodities	15,004	13,463	12,500	963
Capital Outlay	-	17,000	2,500	14,500
Total Parks Department	23,892	46,309	24,500	21,809
Street Department:				
Personal Services	138,842	156,683	133,600	23,083
Contractual Services	32,718	26,648	194,500	(167,852)
Commodities	28,934	19,731	9,500	10,231
Capital Outlay	3,030	557	4,000	(3,443)
Total Street Department	203,524	203,619	341,600	(137,981)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

GENERAL FUND

	2022 Actual	2023 Actual	2023 Budget	Variance-Over (Under)
Street Lighting:				
Contractual Services	$ 19,121	$ 34,090	$ 36,000	$ (1,910)
Commodities	621	1,487	-	1,487
Total Street Lighting	19,742	35,577	36,000	(423)
Other:				
Economic Development	9,713	10,808	10,813	(5)
Cash Forward	-	-	243,600	(243,600)
Total Expenditures	1,424,434	1,436,689	1,688,313	$ (251,624)
Receipts Over (Under) Expenditures	$ (102,216)	$ (45,131)	$ (263,958)	
UNENCUMBERED CASH, BEGINNING	561,203	458,987	263,958	
UNENCUMBERED CASH, ENDING	$ 458,987	$ 413,856	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-2**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

CONVENTION AND TOURISM FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Transient Guest Tax	$ 5,772	$ 3,751	$ 4,000	$ (249)
EXPENDITURES				
Contractual Services	395	9,453	1,500	$ 7,953
Commodities	818	182	-	182
Capital Outlay	276	5,903	19,859	(13,956)
Total Expenditures	1,489	15,538	21,359	$ (5,821)
Receipts Over (Under) Expenditures	4,283	(11,787)	(17,359)	
UNENCUMBERED CASH, BEGINNING	17,359	21,642	17,359	
UNENCUMBERED CASH, ENDING	$ 21,642	$ 9,855	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

POOL OPERATING FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Swimming Pool Income	$ 74,704	$ 62,520	$ 65,000	$ (2,480)
Interest Income	560	560	-	560
Insurance Claim Refund	2,445	-	-	-
Total Receipts	77,709	63,080	65,000	$ (1,920)
EXPENDITURES				
Personal Services	43,804	66,972	48,500	$ 18,472
Contractual Services	24,636	25,877	23,000	2,877
Commodities	18,324	23,550	10,500	13,050
Capital Outlay	-	-	841,660	(841,660)
Total Expenditures	86,764	116,399	923,660	$ (807,261)
Receipts Over (Under) Expenditures	(9,055)	(53,319)	(858,660)	
UNENCUMBERED CASH, BEGINNING	874,658	865,603	858,660	
UNENCUMBERED CASH, ENDING	$ 865,603	$ 812,284	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SPECIAL HIGHWAY FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
State Highway Aid	$ 47,731	$ 46,918	$ 50,160	$ (3,242)
EXPENDITURES				
Contractual Services	25,945	67,526	299,977	$ (232,451)
Receipts Over (Under) Expenditures	21,786	(20,608)	(249,817)	
UNENCUMBERED CASH, BEGINNING	249,817	271,603	249,817	
UNENCUMBERED CASH, ENDING	$ 271,603	$ 250,995	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SPECIAL LAW ENFORCEMENT FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 13,216	$ 14,752	$ 15,705	$ (953)
Delinquent Tax	180	230	-	230
Motor Vehicle Tax	677	1,877	1,973	(96)
Recreational Vehicle Tax	17	48	50	(2)
16/20M Vehicle Tax	13	11	57	(46)
Commercial Vehicle Fee	30	143	88	55
Watercraft Tax	7	17	19	(2)
Total Taxes and Shared Receipts	14,140	17,078	17,892	(814)
Other:				
VIN Inspection	2,020	1,960	-	1,960
Diversion Fee	800	2,050	-	2,050
Reimbursed Expenses	-	757	-	757
Donations	20	100	-	100
Miscellaneous	-	155	-	155
State Aid	1,307	1,380	-	1,380
Total Other	4,147	6,402	-	6,402
Total Receipts	18,287	23,480	17,892	$ 5,588
EXPENDITURES				
Capital Outlay	-	53,145	63,117	$ (9,972)
Receipts Over (Under) Expenditures	18,287	(29,665)	(45,225)	
UNENCUMBERED CASH, BEGINNING	45,227	63,514	45,225	
UNENCUMBERED CASH, ENDING	$ 63,514	$ 33,849	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-6**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

LIBRARY FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 71,614	$ 72,086	$ 76,741	$ (4,655)
Delinquent Tax	2,954	2,274	-	2,274
Motor Vehicle Tax	11,231	11,814	10,691	1,123
Recreational Vehicle Tax	288	294	270	24
16/20M Vehicle Tax	216	179	306	(127)
Commercial Vehicle Fee	491	818	478	340
Watercraft Tax	113	92	105	(13)
Vehicle Excise Tax	2	2	-	2
Total Receipts	86,909	87,559	88,591	$ (1,032)
EXPENDITURES				
Appropriations to Library Board	86,909	87,559	88,550	(991)
Miscellaneous	-	-	41	(41)
Total Expenditures	86,909	87,559	88,591	$ (1,032)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

LIBRARY EMPLOYEE BENEFITS FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Ad Valorem Property Tax	$ 44,535	$ 47,821	$ 50,904	$ (3,083)
Delinquent Tax	1,606	1,275	-	1,275
Motor Vehicle Tax	6,414	7,218	6,648	570
Recreational Vehicle Tax	164	180	168	12
16/20M Vehicle Tax	125	102	190	(88)
Commercial Vehicle Fee	280	505	297	208
Watercraft Tax	64	58	65	(7)
Vehicle Excise Tax	1	1	-	1
Total Receipts	53,189	57,160	58,272	$ (1,112)
EXPENDITURES				
Employee Benefits	53,189	57,160	58,272	$ (1,112)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SPECIAL PARK FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
RECEIPTS				
Local Alcoholic Liquor	$ 1,299	$ 1,717	$ 1,000	$ 717
EXPENDITURES				
Capital Outlay	-	-	$ 15,879	$ (15,879)
Receipts Over (Under) Expenditures	1,299	1,717	(14,879)	
UNENCUMBERED CASH, BEGINNING	14,879	16,178	14,879	
UNENCUMBERED CASH, ENDING	$ 16,178	$ 17,895	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SPECIAL FIRE FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 13,216	$ 14,752	$ 15,705	$ (953)
Delinquent Tax	357	322	-	322
Motor Vehicle Tax	1,355	2,025	1,973	52
Recreational Vehicle Tax	35	51	50	1
16/20M Vehicle Tax	26	22	57	(35)
Commercial Vehicle Fee	59	147	88	59
Watercraft Tax	14	17	19	(2)
Total Taxes and Shared Receipts	15,062	17,336	17,892	(556)
Other:				
Grants	26,710	13,700	-	13,700
Donations	150	-	-	-
Miscellaneous Income	-	53	-	53
Interest Income	15	16	-	16
Total Other	26,875	13,769	-	13,769
Total Receipts	41,937	31,105	17,892	$ 13,213
EXPENDITURES				
Contractual Services	13,953	-	-	$ -
Capital Outlay	82,183	29,862	119,465	(89,603)
Total Expenditures	96,136	29,862	119,465	$ (89,603)
Receipts Over (Under) Expenditures	(54,199)	1,243	(101,573)	
UNENCUMBERED CASH, BEGINNING	101,571	47,372	101,573	
UNENCUMBERED CASH, ENDING	$ 47,372	$ 48,615	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SPECIAL INDUSTRIAL FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 910	$ 1,015	$ 1,077	$ (62)
Delinquent Tax	178	102	-	102
Motor Vehicle Tax	677	267	136	131
Recreational Vehicle Tax	17	6	3	3
16/20M Vehicle Tax	13	11	4	7
Commercial Vehicle Fee	30	14	6	8
Watercraft Tax	7	1	1	-
Total Taxes and Shared Receipts	1,832	1,416	1,227	189
Other:				
Interest Income	45	45	-	45
Total Receipts	1,877	1,461	1,227	$ 234
EXPENDITURES				
Capital Outlay	-	-	91,115	$ (91,115)
Receipts Over (Under) Expenditures	1,877	1,461	(89,888)	
UNENCUMBERED CASH, BEGINNING	89,889	91,766	89,888	
UNENCUMBERED CASH, ENDING	$ 91,766	$ 93,227	$ -	

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

EQUIPMENT RESERVE FUND N/A K.S.A. 12-1, 117

	2022 Actual	2023 Actual
RECEIPTS		
Interest Income	$ 65	$ 66
Operating Transfers:		
Water Utility Fund	65,000	-
Sewer Utility Fund	10,000	70,000
Solid Waste Fund	25,000	30,000
Total Operating Transfers	100,000	100,000
Total Receipts	100,065	100,066
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	100,065	100,066
UNENCUMBERED CASH, BEGINNING	65,748	165,813
UNENCUMBERED CASH, ENDING	$ 165,813	$ 265,879

MIH FUND

RECEIPTS	$ -	$ -
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	53,554	53,554
UNENCUMBERED CASH, ENDING	$ 53,554	$ 53,554

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

CAPITAL IMPROVEMENT FUND N/A K.S.A. 12-1, 118

	2022 Actual	2023 Actual
RECEIPTS		
Sales Tax	$ 338,778	$ 319,483
Compensating Use Tax	64,931	66,668
Total Receipts	403,709	386,151
EXPENDITURES		
Contractual Services	-	13,660
Capital Outlay	-	134,288
Total Expenditures	-	147,948
Receipts Over (Under) Expenditures	403,709	238,203
UNENCUMBERED CASH, BEGINNING	84,343	488,052
UNENCUMBERED CASH, ENDING	$ 488,052	$ 726,255

ARPA FUND

RECEIPTS		
Grant Proceeds	$ 137,653	$ -
EXPENDITURES		
Contactual Services	270,745	-
Commodities	4,561	-
Total Expenditures	275,306	-
Receipts Over (Under) Expenditures	(137,653)	-
UNENCUMBERED CASH, BEGINNING	137,653	-
UNENCUMBERED CASH, ENDING	$ -	$ -

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

CDBG-CV3 FUND

	2022 Actual	2023 Actual
RECEIPTS		
Grant Proceeds	$ 34,409	$ -
EXPENDITURES		
Contractual Services	34,409	-
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

CITY OF PLAINVILLE, KANSAS
BOND AND INTEREST FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

BOND AND INTEREST FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 155,925	$ 156,356	$ 166,460	$ (10,104)
Delinquent Tax	6,432	4,876	-	4,876
Motor Vehicle Tax	24,556	25,753	23,279	2,474
Recreational Vehicle Tax	631	640	589	51
16/20M Vehicle Tax	470	392	667	(275)
Commercial Vehicle Fee	1,076	1,781	1,041	740
Watercraft Tax	246	201	228	(27)
Vehicle Excise Tax	4	4	-	4
Total Receipts	189,340	190,003	192,264	$ (2,261)
EXPENDITURES				
Bond Principal	115,000	120,000	120,000	$ -
Bond Interest	67,763	64,313	65,000	(687)
Miscellaneous	-	-	5,653	(5,653)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	182,763	184,313	200,653	$ (16,340)
Receipts Over (Under) Expenditures	6,577	5,690	(8,389)	
UNENCUMBERED CASH, BEGINNING	13,168	19,745	8,389	
UNENCUMBERED CASH, ENDING	$ 19,745	$ 25,435	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

WATER UTILITY FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Water Sales	$ 499,447	$ 499,090	$ 400,000	$ 99,090
Re-connect Fees	10,300	10,325	5,000	5,325
Water Tap Fees	600	1,308	-	1,308
Late Fees	7,447	7,535	5,000	2,535
Consumer Deposits	249	-	-	-
Interest Income	310	311	-	311
Insurance Claim Refund	3,093	-	-	-
Reimbursements	1,486	-	-	-
Miscellaneous	1,259	1,122	-	1,122
Total Receipts	524,191	519,691	410,000	$ 109,691
EXPENDITURES				
General Department:				
Personal Services	92,013	93,133	85,500	$ 7,633
Contractual Services	13,232	8,788	7,000	1,788
Total General Department	105,245	101,921	92,500	9,421
Administration Department:				
Contractual Services	2,228	3,621	1,000	2,621
Commodities	10,862	12,257	9,000	3,257
Capital Outlay	245	13,054	2,500	10,554
Total Administration Department	13,335	28,932	12,500	16,432
Production Department:				
Personal Services	879	655	-	655
Contractual Services	79,929	51,340	59,000	(7,660)
Commodities	26,021	19,312	3,000	16,312
Capital Outlay	8,276	596	5,500	(4,904)
Total Production Department	115,105	71,903	67,500	4,403
Transmission and Distribution Department:				
Personal Services	1,004	625	-	625
Contractual Services	46,859	61,745	52,000	9,745
Commodities	38,048	28,976	14,000	14,976
Capital Outlay	28,951	598	1,020,138	(1,019,540)
Total Transmission and Distribution	114,862	91,944	1,086,138	(994,194)

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

WATER UTILITY FUND

	2022 Actual	2023 Actual	2023 Budget	2023 Over (Under)
Operating Transfers:				
General Fund	$ -	$ 125,000	$ 170,000	$ (45,000)
Equipment Reserve Fund	65,000	-	-	-
Total Operating Transfers	65,000	125,000	170,000	(45,000)
Total Expenditures	413,547	419,700	1,428,638	$ (1,008,938)
Receipts Over (Under) Expenditures	110,644	99,991	(1,018,638)	
UNENCUMBERED CASH, BEGINNING	1,018,640	1,129,284	1,018,638	
UNENCUMBERED CASH, ENDING	$ 1,129,284	$ 1,229,275	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND **Schedule 2-16**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SEWER UTILITY FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Sewer Charges	$ 306,697	$ 313,019	$ 300,000	$ 13,019
Sewer Fees and Taps	819	272	-	272
Interest Income	218	218	-	218
Total Receipts	307,734	313,509	300,000	$ 13,509
EXPENDITURES				
General Department:				
Personal Services	88,433	122,647	107,000	$ 15,647
Contractual Services	23,000	24,230	23,000	1,230
Commodities	9,569	6,504	6,500	4
Capital Outlay	14,550	181	596,625	(596,444)
Total General Department	135,552	153,562	733,125	(579,563)
Adminstration Department:				
Contractual Services	371	1,859	500	1,359
Commodities	1,916	1,820	2,000	(180)
Capital Outlay	-	790	1,000	(210)
Total Administration Department	2,287	4,469	3,500	969
Other				
Interest Expense	7,545	6,024	6,500	(476)
Loan Principal	65,462	66,982	67,000	(18)
Total Other	73,007	73,006	73,500	(494)
Operating Transfers:				
General Fund	75,000	70,000	81,500	(11,500)
Equipment Reserve Fund	10,000	-	-	-
Total Operating Transfers	85,000	70,000	81,500	(11,500)
Total Expenditures	295,846	301,037	891,625	$ (590,588)
Receipts Over (Under) Expenditures	11,888	12,472	(591,625)	
UNENCUMBERED CASH, BEGINNING	591,625	603,513	591,625	
UNENCUMBERED CASH, ENDING	$ 603,513	$ 615,985	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

SOLID WASTE FUND

		2023		
	2022 Actual	Actual	Budget	Variance-Over (Under)
CASH RECEIPTS				
Solid Waste Fees	$ 232,087	$ 262,202	$ 215,000	$ 47,202
Interest Income	116	116	-	116
Total Cash Receipts	232,203	262,318	215,000	$ 47,318
EXPENDITURES				
General Department:				
Contractual Services	173,346	210,020	180,000	$ 30,020
Commodities	549	-	-	-
Capital Outlay	-	5,438	-	5,438
Total General Department	173,895	215,458	180,000	35,458
Administration Department:				
Contractual Services	2,748	2,878	3,000	(122)
Commodities	1,915	1,818	2,000	(182)
Capital Outlay	-	461	290,100	(289,639)
Total Administation Department	4,663	5,157	295,100	(289,943)
Operating Transfers:				
General Fund	-	30,000	30,000	-
Equipment Reserve Fund	25,000	-	-	-
Total Operating Transfers	25,000	30,000	30,000	-
Total Expenditures	203,558	250,615	505,100	$ (254,485)
Cash Receipts Over (Under) Expenditures	28,645	11,703	(290,100)	
UNENCUMBERED CASH, BEGINNING	290,100	318,745	290,100	
UNENCUMBERED CASH, ENDING	$ 318,745	$ 330,448	$ -	

CITY OF PLAINVILLE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended December 31, 2023

Schedule 3

MUNICIPAL COURT BOND FUND

	Beginning Cash Balance	Recipts	Disbursements	Ending Cash Balance
Municipal Court Bond Fund	$ 3,670	$ 13,425	$ 11,645	$ 5,450