CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2025

List of Elected and Appointed Officials

Elected Officials

Mayor

Quentin Meyers	Term Expires January 2026

City Council

Skylar Rudman	Term Expires January 2026
Frank Austin	Term Expires January 2028
Ryan Weltmer	Term Expires January 2028
James Balthazor	Term Expires January 2026
Matt Whitney	Term Expires January 2028

Appointed Officials

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

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2025

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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, 2025, 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, 2025, 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, 2025, 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 there 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, 2024 (not presented herein), and have issued our report thereon dated August 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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-governent/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

September 1, 2026
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2025

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	$ 458,262	$ -	$ 1,607,279	$ 1,537,592	$ 527,949	$ 9,983	$ 537,932
Special Purpose Funds:							
Convention and Tourism Fund	14,083	-	5,173	2,500	16,756	-	16,756
Pool Operating Fund	448,566	412	126,492	142,107	433,363	-	433,363
Special Highway Fund	264,131	-	45,871	52,317	257,685	-	257,685
Special Law Enforcement Fund	29,985	-	24,679	110	54,554	-	54,554
Library Fund	-	-	90,641	90,641	-	-	-
Library Employee Benefits Fund	-	-	61,735	61,735	-	-	-
Special Park Fund	10,868	-	6,238	7,435	9,671	-	9,671
Special Fire Fund	54,966	-	14,487	-	69,453	-	69,453
Special Industrial Fund	95,824	-	2,778	32,636	65,966	20,000	85,966
Equiment Reserve Fund	276,566	-	26,329	210,000	92,895	-	92,895
MIH Fund	29,429	-	16,991	46,420	-	-	-
Capital Improvement Fund	1,054,305	-	404,336	439,656	1,018,985	16,500	1,035,485
Total Special Purpose Funds	2,278,723	412	825,750	1,085,557	2,019,328	36,500	2,055,828
Bond and Interest Funds:							
Bond and Interest Fund	27,494	-	176,532	182,112	21,914	-	21,914
Capital Projects Funds:							
Water Project Fund	(445,725) #	-	126,354	2,005,100	(2,324,471) #	2,324,471	-
Business Funds:							
Water Utility Fund	1,344,501	-	605,228	488,529	1,461,200	9,947	1,471,147
Sewer Utility Fund	657,828	-	329,373	352,324	634,877	1,857	636,734
Solid Waste Utility Fund	359,132	-	274,873	255,503	378,502	1,737	380,239
Total Business Funds	2,361,461	-	1,209,474	1,096,356	2,474,579	13,541	2,488,120
Total Reporting Entity	$ 4,680,215	$ 412	$ 3,945,389	$ 5,906,717	$ 2,719,299	$ 2,384,495	$ 5,103,794

See Note 7

Compsition of Cash:	
Petty Cash	$ 375
Astra Bank - Plainville, KS:	
Checking Account	3,850,535
Checking Account-Petty Cash	1,250
Certificates of Deposit	1,251,634
Total Cash	$ 5,103,794
Agency Funds per Schedule 3	0
Total Reporting Entity	$ 5,103,794

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 are 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 receivables are not available as a resource that can be used to finance the current year's 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 the 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 public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 and Capital Improvement Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using 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 2024 to 2025 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 on December 31, 2025.

On December 31, 2025, the City's carrying amount of deposits was $5,103,794 and the bank balance was $5,165,904. 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 $4,915,904 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 issued a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Annual Comprehensive 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 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $71,855 for the year ended December 31, 2025.

Net Pension Liability

On December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $596,825. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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. The vacation time earned is available to regular full-time and full-time introductory employees. The amount of paid vacation employees receive is shown in the following schedule:

	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

5. Other Long-Term Obligations from Operations (continued)

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 elect to be paid for their unused accrued vacation leave. The amount purchased can be adjusted to bring the employees' balance down to their annual maximum accrual limit.

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	General Fund	K.S.A. 18-825d	120,000
Solid Waste Utility Fund	General Fund	K.S.A. 18-825d	20,000
Sewer Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	25,000
Total			$ 290,000

7. Stewardship, Compliance and Accountability

Compliance With Kansas Statutes

K.S.A. 10-1113 state that expenditures are to be made in compliance with the cash basis law which required that no indebtedness be created for a fund more than available monies in that fund. The fund with a negative cash balance was as follows: Water Project Fund. The fund mentioned is a loan where the expenditure is incurred by the City and then reimbursed by the loan. K.S.A. 12-1664 allows the City to temporarily finance the fund from current funds until the loan proceeds are received.

No statutory violations were noted in 2025.

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 $246,864 of the grant as of December 31, 2025. The project completion date was extended from December 31, 2017, to December 31, 2025. If the City cannot 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.

9. Capital Projects

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

	Project Authorization	Expenditures To Date
Water Project	$3,300,000	$2,513,600

10. Subsequent Events

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, 2025, 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	$ 1,490,000	$ -	$ 125,000	$ 1,365,000	$ 57,113
KDHE Loans:									
KS Dept. of Health & Environment	2.05%	03/25/24	3,300,000	2046	62,775	127,774	-	190,549	1,420
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	141,892	-	141,892	-	1,639
Total KDHE Loans					204,667	127,774	141,892	190,549	3,059
Finance Leases									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	19,777	-	9,729	10,048	648
Commercial Pumper Truck	5.42%	09/01/25	299,083	2036	-	299,083	-	299,083	-
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	61,738	-	30,420	31,318	1,821
Total Finance/Capital Leases					81,515	299,083	40,149	340,449	2,469
Total Contractual Indebtedness					$ 1,776,182	$ 426,857	$ 307,041	$ 1,895,998	$ 62,641

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046	Total
PRINCIPAL:										
General Obligation Bonds	$ 130,000	$ 135,000	$ 140,000	$ 145,000	$ 150,000	$ 665,000	$ -	$ -	$ -	$ 1,365,000
KDHE Loans	98,712	91,837	-	-	-	-	-	-	-	190,549
Finance Leases	41,365	15,791	25,246	26,616	28,060	164,847	38,524	-	-	340,449
Total Principal	270,077	242,628	165,246	171,616	178,060	829,847	38,524	-	-	1,895,998
INTEREST:										
General Obligation Bonds	53,363	49,463	45,075	39,475	33,675	71,675	-	-	-	292,726
KDHE Loans	2,269	6,107	-	-	-	-	-	-	-	8,376
Fiannce Leases	1,253	24,821	15,366	13,997	12,553	38,215	2,089	-	-	108,294
Total Interest	56,885	80,391	60,441	53,472	46,228	109,890	2,089	-	-	409,396
Total Principal & Interest	$ 326,962	$ 323,019	$ 225,687	$ 225,088	$ 224,288	$ 939,737	$ 40,613	$ -	$ -	$ 2,305,394

CITY OF PLAINVILLE, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 1,816,100	$ -	$ 1,816,100	$ 1,537,592	$ (278,508)
Special Purpose Funds:					
Convention and Tourism Fund	13,382	-	13,382	2,500	(10,882)
Pool Operating Fund	594,064	-	594,064	142,107	(451,957)
Special Highway Fund	299,806	-	299,806	52,317	(247,489)
Special Law Enforcement Fund	48,100	-	48,100	110	(47,990)
Library Fund	93,175	-	93,175	90,641	(2,534)
Library Employee Benefits Fund	63,536	-	63,536	61,735	(1,801)
Special Park Fund	18,895	-	18,895	7,435	(11,460)
Special Fire Fund	62,865	-	62,865	-	(62,865)
Special Industrial Fund	94,655	-	94,655	32,636	(62,019)
Bond and Interest Funds:					
Bond and Interest Fund	208,350	-	208,350	182,112	(26,238)
Business Funds:					
Water Utility Fund	1,729,448	-	1,729,448	488,529	(1,240,919)
Sewer Utility Fund	936,858	-	936,858	352,324	(584,534)
Solid Waste Utility Fund	585,603	-	585,603	255,503	(330,100)

CITY OF PLAINVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

GENERAL FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 534,630	$ 583,922	$ 623,058	$ (39,136)
Delinquent Tax	18,271	9,515	-	9,515
Motor Vehicle Tax	73,658	77,707	67,595	10,112
Recreational Vehicle Tax	1,779	1,539	1,640	(101)
16/20M Vehicle Tax	1,133	989	1,191	(202)
Commercial Vehicle Fee	3,307	2,869	4,517	(1,648)
Watercraft Tax	801	709	745	(36)
Sales Tax	299,903	311,569	300,000	11,569
Compensating Use Tax	68,136	92,767	50,000	42,767
Local Alcoholic Liquor	6,582	6,238	1,000	5,238
Franchise Tax	109,821	109,917	115,000	(5,083)
Vehicle Excise Tax	5	4	-	4
Total Taxes and Shared Receipts	1,118,026	1,197,745	1,164,746	32,999
Licenses and Permits:				
Licenses and Permits	4,145	4,405	3,500	905
Animal Licenses	8,536	7,833	8,500	(667)
Total Licenses and Permits	12,681	12,238	12,000	238
Use of Money and Property:				
Interest Income	11,574	12,921	3,500	9,421
Rents and Royalties	6,930	6,912	3,000	3,912
Total Use of Money and Property	18,504	19,833	6,500	13,333
Charges for Services:				
Rural Fire Contracts	52,356	52,356	52,000	356
Accident Reports	55	35	-	35
Special Assessments	4,136	600	-	600
Total Charges for Services	56,547	52,991	52,000	991
Fines, Forfeitures and Penalties:				
Court Fines/Fees	40,324	35,106	25,000	10,106
Intergovernmental				
Grants	8,609	-	-	-

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

GENERAL FUND

	2024 Actual	2025 Actual	2025 Budget	2025 Variance-Over (Under)
Other:				
Insurance Claim Proceeds	$ 9,804	$ 11,008	$ -	$ 11,008
Reimbursed Expense	17,528	7,764	15,000	(7,236)
Sale of Property	-	4,700	-	4,700
Miscellaneous	748	894	-	894
Total Other	28,080	24,366	15,000	9,366
Operating Transfers:				
Water Utility Fund	180,000	125,000	222,500	(97,500)
Sewer Utility Fund	60,000	120,000	58,400	61,600
Solid Waste Fund	20,000	20,000	38,000	(18,000)
Total Operating Transfers	260,000	265,000	318,900	(53,900)
Total Receipts	1,542,771	1,607,279	1,594,146	$ 13,133
EXPENDITURES				
General Department:				
Personal Services	244	-	-	$ -
Contractual Services	38,976	35,986	33,000	2,986
Commodities	4	-	-	-
Total General Department	39,224	35,986	33,000	2,986
Office Department				
Personal Services	250,710	247,392	291,000	(43,608)
Contractual Services	18,896	20,774	18,000	2,774
Commodities	14,900	7,722	6,000	1,722
Capital Outlay	3,666	13,398	2,000	11,398
Total Office Department	288,172	289,286	317,000	(27,714)
Special Services Department:				
Personal Services	7,331	3,833	7,500	(3,667)
Contractual Services	49,338	59,333	46,500	12,833
Commodities	341	1,755	700	1,055
Capital Outlay	33	520	-	520
Total Special Services Department	57,043	65,441	54,700	10,741

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

GENERAL FUND

	2024 Actual	2025 Actual	2025 Budget	Variance-Over (Under)
Fire Department:				
Personal Services	$ 53,168	$ 37,697	$ 44,900	$ (7,203)
Contractual Services	45,348	44,517	35,800	8,717
Commodities	12,965	19,434	11,000	8,434
Capital Outlay	2,878	147	5,000	(4,853)
Other:				
Loan Principal	38,969	40,150	39,000	1,150
Loan Interest	3,649	2,469	3,700	(1,231)
Total Fire Department	156,977	144,414	139,400	5,014
Law Enforcement Department:				
Personal Services	519,673	536,175	500,300	35,875
Contractual Services	69,877	62,274	61,500	774
Commodities	19,080	21,984	19,600	2,384
Capital Outlay	2,318	733	2,500	(1,767)
Total Law Enforcement Department	610,948	621,166	583,900	37,266
Municipal Court Department				
Personal Services	9,120	9,228	9,500	(272)
Contractual Services	18,081	20,389	25,000	(4,611)
Commodities	64	206	500	(294)
Total Municipal Court Department	27,265	29,823	35,000	(5,177)
Parks Department:				
Contractual Services	15,568	11,934	12,750	(816)
Commodities	9,521	5,946	5,500	446
Capital Outlay	-	3,608	2,500	1,108
Total Parks Department	25,089	21,488	20,750	738
Street Department:				
Personal Services	167,628	179,134	157,700	21,434
Contractual Services	30,403	36,989	120,000	(83,011)
Commodities	25,120	26,188	22,000	4,188
Capital Outlay	-	-	4,000	(4,000)
Total Street Department	223,151	242,311	303,700	(61,389)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

GENERAL FUND

		2025		
	2024 Actual	Actual	Budget	Variance- Over (Under)
Street Lighting:				
Contractual Services	$ 35,096	$ 35,747	$ 36,000	$ (253)
Commodities	617	876	-	876
Total Street Lighting	35,713	36,623	36,000	623
Other:				
Civil Defense	19,505	-	-	-
Recreation Department	2,680	36,098	10,000	26,098
Economic Development	12,598	10,866	12,650	(1,784)
Miscellaneous	-	4,090	-	4,090
Total Other	34,783	51,054	22,650	28,404
Cash Forward	-	-	270,000	(270,000)
Total Expenditures	1,498,365	1,537,592	1,816,100	$ (278,508)
Receipts Over (Under) Expenditures	$ 44,406	$ 69,687	$ (221,954)	
UNENCUMBERED CASH, BEGINNING	413,856	458,262	221,954	
UNENCUMBERED CASH, ENDING	$ 458,262	$ 527,949	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

CONVENTION AND TOURISM FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Transient Guest Tax	$ 5,308	$ 5,173	$ 3,500	$ 1,673
Grants	4,140	-	-	-
Total Receipts	9,448	5,173	3,500	$ 1,673
EXPENDITURES				
Contractual Services	5,000	2,500	3,500	$ (1,000)
Capital Outlay	220	-	-	-
Cash Reserve	-	-	9,882	(9,882)
Total Expenditures	5,220	2,500	13,382	$ (10,882)
Receipts Over (Under) Expenditures	4,228	2,673	(9,882)	
UNENCUMBERED CASH, BEGINNING	9,855	14,083	9,882	
UNENCUMBERED CASH, ENDING	$ 14,083	$ 16,756	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

POOL OPERATING FUND

	2024 Actual	2025 Actual	2025 Budget	2025 Variance-Over (Under)
RECEIPTS				
Swimming Pool Income	$ 72,220	$ 117,282	$ 110,000	$ 7,282
Interest Income	7,345	9,210	-	9,210
Grants	25,000	-	-	-
Total Receipts	104,565	126,492	110,000	$ 16,492
EXPENDITURES				
Personal Services	72,311	57,997	69,000	$ (11,003)
Contractual Services	356,310	46,649	27,500	19,149
Commodities	31,767	27,032	13,500	13,532
Capital Outlay	7,895	10,429	-	
Cash Reserve	-	-	484,064	(484,064)
Total Expenditures	468,283	142,107	594,064	$ (451,957)
Receipts Over (Under) Expenditures	(363,718)	(15,615)	(484,064)	
UNENCUMBERED CASH, BEGINNING	812,284	448,566	484,064	
Prior Year Cancelled Encumbrances	-	412	-	
UNENCUMBERED CASH, ENDING	$ 448,566	$ 433,363	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SPECIAL HIGHWAY FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
State Highway Aid	$ 46,298	$ 45,871	$ 48,810	$ (2,939)
EXPENDITURES				
Contractual Services	33,579	52,317	299,806	$ (247,489)
Receipts Over (Under) Expenditures	12,719	(6,446)	(250,996)	
UNENCUMBERED CASH, BEGINNING	250,995	264,131	250,996	
Prior Year Cancelled Encumbrance	417	-	-	
UNENCUMBERED CASH, ENDING	$ 264,131	$ 257,685	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SPECIAL LAW ENFORCEMENT FUND

	2024 Actual	2025 Actual	2025 Budget	2025 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 11,827	$ 11,783	$ 12,578	$ (795)
Delinquent Tax	349	219	-	219
Motor Vehicle Tax	2,237	1,840	1,495	345
Recreational Vehicle Tax	54	35	36	(1)
16/20M Vehicle Tax	36	30	26	4
Commercial Vehicle Fee	99	65	100	(35)
Watercraft Tax	24	16	16	-
Total Taxes and Shared Receipts	14,626	13,988	14,251	(263)
Other:				
VIN Inspection	2,280	1,660	-	1,660
Diversion Fee	2,559	2,550	-	2,550
Sale of Property	-	3,875	-	3,875
Miscellaneous	46	1,009	-	1,009
State Aid	1,625	1,597	-	1,597
Total Other	6,510	10,691	-	10,691
Total Receipts	21,136	24,679	14,251	$ 10,428
EXPENDITURES				
Contractual Services	-	110	-	110
Capital Outlay	25,000	-	48,100	(48,100)
Total Expenditures	25,000	110	48,100	$ (47,990)
Receipts Over (Under) Expenditures	(3,864)	24,569	(33,849)	
UNENCUMBERED CASH, BEGINNING	33,849	29,985	33,849	
UNENCUMBERED CASH, ENDING	$ 29,985	$ 54,554	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

LIBRARY FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 72,924	$ 77,647	$ 82,852	$ (5,205)
Delinquent Tax	3,036	1,388	-	1,388
Motor Vehicle Tax	11,155	10,759	9,220	1,539
Recreational Vehicle Tax	266	212	224	(12)
16/20M Vehicle Tax	195	145	162	(17)
Commercial Vehicle Fee	486	392	616	(224)
Watercraft Tax	118	97	101	(4)
Vehicle Excise Tax	1	1	-	1
Total Receipts	88,181	90,641	93,175	$ (2,534)
EXPENDITURES				
Appropriations to Library Board	88,181	90,641	93,175	$ (2,534)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

LIBRARY EMPLOYEE BENEFITS FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Ad Valorem Property Tax	$ 52,855	$ 52,530	$ 56,053	$ (3,523)
Delinquent Tax	1,733	942	-	942
Motor Vehicle Tax	7,305	7,660	6,683	977
Recreational Vehicle Tax	175	152	162	(10)
16/20M Vehicle Tax	121	96	118	(22)
Commercial Vehicle Fee	322	284	446	(162)
Watercraft Tax	78	70	74	(4)
Vehicle Excise Tax	1	1	-	1
Total Receipts	62,590	61,735	63,536	$ (1,801)
EXPENDITURES				
Employee Benefits	62,590	61,735	63,536	$ (1,801)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SPECIAL PARK FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Local Alcoholic Liquor	$ 6,582	$ 6,238	$ 1,000	$ 5,238
EXPENDITURES				
Capital Outlay	13,609	7,435	$ 1,000	$ 6,435
Cash Reserve	-	-	17,895	(17,895)
Total Expenditures	13,609	7,435	18,895	$ (11,460)
Receipts Over (Under) Expenditures	(7,027)	(1,197)	(17,895)	
UNENCUMBERED CASH, BEGINNING	17,895	10,868	17,895	
UNENCUMBERED CASH, ENDING	$ 10,868	$ 9,671	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SPECIAL FIRE FUND

	2024 Actual	2025 Actual	2025 Budget	2025 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 11,827	$ 11,783	$ 12,578	$ (795)
Delinquent Tax	458	231	-	231
Motor Vehicle Tax	2,237	1,840	1,495	345
Recreational Vehicle Tax	54	35	36	(1)
16/20M Vehicle Tax	36	30	26	4
Commercial Vehicle Fee	99	65	100	(35)
Watercraft Tax	24	16	16	-
Total Taxes and Shared Receipts	14,735	14,000	14,251	(251)
Other:				
Grants	15,543	-	-	-
Reimbursements	86	-	-	-
Interest Income	379	487	-	487
Total Other	16,008	487	-	487
Total Receipts	30,743	14,487	14,251	$ 236
EXPENDITURES				
Contractual Services	6,598	-	-	$ -
Capital Outlay	17,794	-	62,865	(62,865)
Total Expenditures	24,392	-	62,865	$ (62,865)
Receipts Over (Under) Expenditures	6,351	14,487	(48,614)	
UNENCUMBERED CASH, BEGINNING	48,615	54,966	48,614	
UNENCUMBERED CASH, ENDING	$ 54,966	$ 69,453	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SPECIAL INDUSTRIAL FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,195	$ 1,184	$ 1,259	$ (75)
Delinquent Tax	125	31	-	31
Motor Vehicle Tax	154	171	150	21
Recreational Vehicle Tax	4	3	4	(1)
16/20M Vehicle Tax	2	2	3	(1)
Commercial Vehicle Fee	7	6	10	(4)
Watercraft Tax	2	2	2	-
Total Taxes and Shared Receipts	1,489	1,399	1,428	(29)
Other:				
Interest Income	1,108	1,379	-	1,379
Total Receipts	2,597	2,778	1,428	$ 1,350
EXPENDITURES				
Contractual Service	-	12,636	-	$ 12,636
Capital Outlay	-	20,000	94,655	(74,655)
Total Expenditures	-	32,636	94,655	$ (62,019)
Receipts Over (Under) Expenditures	2,597	(29,858)	(93,227)	
UNENCUMBERED CASH, BEGINNING	93,227	95,824	93,227	
UNENCUMBERED CASH, ENDING	$ 95,824	$ 65,966	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	2024 Actual	2025 Actual
RECEIPTS		
Interest Income	$ 687	$ 1,329
Operating Transfers:		
Sewer Utility Fund	-	25,000
Solid Waste Fund	10,000	-
Total Operating Transfers	10,000	25,000
Total Receipts	10,687	26,329
EXPENDITURES		
Capital Outlay	-	210,000
Receipts Over (Under) Expenditures	10,687	(183,671)
UNENCUMBERED CASH, BEGINNING	265,879	276,566
UNENCUMBERED CASH, ENDING	$ 276,566	$ 92,895

MIH FUND

RECEIPTS		
Grant Proceeds	$ -	$ 16,991
EXPENDITURES		
Contractual Services	24,125	46,420
Receipts Over (Under) Expenditures	(24,125)	(29,429)
UNENCUMBERED CASH, BEGINNING	53,554	29,429
UNENCUMBERED CASH, ENDING	$ 29,429	$ -

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	2024 Actual	2025 Actual
RECEIPTS		
Sales Tax	$ 299,903	$ 311,569
Compensating Use Tax	68,136	92,767
Total Receipts	368,039	404,336
EXPENDITURES		
Contractual Services	11,129	114,055
Capital Outlay	28,860	325,601
Total Expenditures	39,989	439,656
Receipts Over (Under) Expenditures	328,050	(35,320)
UNENCUMBERED CASH, BEGINNING	726,255	1,054,305
UNENCUMBERED CASH, ENDING	$ 1,054,305	$ 1,018,985

CITY OF PLAINVILLE, KANSAS
BOND AND INTEREST FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

BOND AND INTEREST FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 149,775	$ 149,492	$ 159,506	$ (10,014)
Delinquent Tax	6,469	2,923	-	2,923
Motor Vehicle Tax	24,214	22,355	18,937	3,418
Recreational Vehicle Tax	577	438	460	(22)
16/20M Vehicle Tax	425	315	333	(18)
Commercial Vehicle Fee	1,055	809	1,265	(456)
Watercraft Tax	255	199	208	(9)
Vehicle Excise Tax	2	1	-	1
Total Receipts	182,772	176,532	180,709	$ (4,177)
EXPENDITURES				
Bond Principal	120,000	125,000	125,000	$ -
Bond Interest	60,713	57,112	60,000	(2,888)
Cash Basis Reserve	-	-	23,350	(23,350)
Total Expenditures	180,713	182,112	208,350	$ (26,238)
Receipts Over (Under) Expenditures	2,059	(5,580)	(27,641)	
UNENCUMBERED CASH, BEGINNING	25,435	27,494	27,641	
UNENCUMBERED CASH, ENDING	$ 27,494	$ 21,914	$ -	

CITY OF PLAINVILLE, KANSAS
CAPITAL PROJECTS FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

WATER PROJECT FUND

	2024 Actual	2025 Actual
RECEIPTS		
Loan Proceeds	$ 62,775	$ 126,354
EXPENDITURES		
Contractual Services	508,500	2,005,100
Receipts Over (Under) Expenditures	(445,725)	(1,878,746)
UNENCUMBERED CASH, BEGINNING	-	(445,725)
UNENCUMBERED CASH, ENDING	$ (445,725)	$ (2,324,471)

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

Schedule 2-15
Page 1 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

WATER UTILITY FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Water Sales	$ 553,253	$ 576,143	$ 475,000	$ 101,143
Re-connect Fees	9,500	8,450	8,000	450
Water Tap Fees	654	-	-	-
Late Fees	7,917	7,675	7,000	675
Interest Income	3,267	9,713	-	9,713
Miscellaneous	1,601	3,247	-	3,247
Total Receipts	576,192	605,228	490,000	$ 115,228
EXPENDITURES				
General Department:				
Personal Services	102,457	110,069	101,000	$ 9,069
Contractual Services	10,742	9,908	10,000	(92)
Total General Department	113,199	119,977	111,000	8,977
Administration Department:				
Contractual Services	8,078	7,919	4,000	3,919
Commodities	11,621	11,878	10,500	1,378
Capital Outlay	164	12,050	-	12,050
Total Administration Department	19,863	31,847	14,500	17,347
Production Department:				
Personal Services	600	-	-	-
Contractual Services	60,097	94,069	59,500	34,569
Commodities	7,799	9,977	6,000	3,977
Capital Outlay	5,600	13,044	1,500	11,544
Total Production Department	74,096	117,090	67,000	50,090
Transmission and Distribution Department:				
Personal Services	600	1,319	-	1,319
Contractual Services	50,290	60,683	50,000	10,683
Commodities	21,788	19,570	20,000	(430)
Capital Outlay	1,130	13,043	5,000	8,043
Total Transmission and Distribution	73,808	94,615	75,000	19,615

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

WATER UTILITY FUND

	2024	2025		
	Actual	Actual	Budget	Over (Under)
Operating Transfers:				
General Fund	$ 180,000	$ 125,000	$ 222,500	$ (97,500)
Cash Reserve	-	-	1,239,448	(1,239,448)
Total Expenditures	460,966	488,529	1,729,448	$ (1,240,919)
Receipts Over (Under) Expenditures	115,226	116,699	(1,239,448)	
UNENCUMBERED CASH, BEGINNING	1,229,275	1,344,501	1,239,448	
UNENCUMBERED CASH, ENDING	$ 1,344,501	$ 1,461,200	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SEWER UTILITY FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Sewer Charges	$ 317,096	$ 323,884	$ 320,000	$ 3,884
Sewer Fees and Taps	273	1,090	-	1,090
Interest Income	218	4,399	-	4,399
Total Receipts	317,587	329,373	320,000	$ 9,373
EXPENDITURES				
General Department:				
Personal Services	91,979	106,871	149,000	$ (42,129)
Contractual Services	31,230	28,457	26,000	2,457
Commodities	2,772	4,811	6,500	(1,689)
Capital Outlay	12,456	13,632	2,500	11,132
Total General Department	138,437	153,771	184,000	(30,229)
Adminstration Department:				
Contractual Services	1,916	2,731	2,000	731
Commodities	2,385	2,269	2,500	(231)
Capital Outlay	-	12,050	-	12,050
Total Administration Department	4,301	17,050	4,500	12,550
Other				
Interest Expense	4,467	1,639	2,900	(1,261)
Loan Principal	68,539	34,864	70,200	(35,336)
Total Other	73,006	36,503	73,100	(36,597)
Operating Transfers:				
General Fund	60,000	120,000	58,400	61,600
Equipment Reserve Fund	-	25,000	-	25,000
Total Operating Transfers	60,000	145,000	58,400	86,600
Cash Reserve	-	-	616,858	(616,858)
Total Expenditures	275,744	352,324	936,858	$ (584,534)
Receipts Over (Under) Expenditures	41,843	(22,951)	(616,858)	
UNENCUMBERED CASH, BEGINNING	615,985	657,828	616,858	
UNENCUMBERED CASH, ENDING	$ 657,828	$ 634,877	$ -	

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

SOLID WASTE UTILITY FUND

		2025		
	2024 Actual	Actual	Budget	Variance-Over (Under)
CASH RECEIPTS				
Solid Waste Fees	$ 269,210	$ 272,232	$ 255,000	$ 17,232
Interest Income	1,581	2,641	-	2,641
Total Cash Receipts	270,791	274,873	255,000	$ 19,873
EXPENDITURES				
General Department:				
Contractual Services	201,650	206,542	211,500	$ (4,958)
Commodities	51	2,615	-	2,615
Capital Outlay	-	4,810	-	4,810
Total General Department	201,701	213,967	211,500	2,467
Administration Department:				
Contractual Services	8,021	7,217	3,000	4,217
Commodities	2,385	2,269	2,500	(231)
Capital Outlay	-	12,050	-	12,050
Total Administation Department	10,406	21,536	5,500	16,036
Operating Transfers:				
General Fund	20,000	20,000	38,000	(18,000)
Equipment Reserve Fund	10,000	-	-	-
Total Operating Transfers	30,000	20,000	38,000	(18,000)
Cash Reserve	-	-	330,603	(330,603)
Total Expenditures	242,107	255,503	585,603	$ (330,100)
Cash Receipts Over (Under) Expenditures	28,684	19,370	(330,603)	
UNENCUMBERED CASH, BEGINNING	330,448	359,132	330,603	
UNENCUMBERED CASH, ENDING	$ 359,132	$ 378,502	$ -	

CITY OF PLAINVILLE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended December 31, 2025

Schedule 3

MUNICIPAL COURT BOND FUND

	Beginning Cash Balance	Recipts	Disbursements	Ending Cash Balance
Municipal Court Bond Fund	$ 3,950	$ 3,053	$ 7,003	$ -