

CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2020

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2020

Elected Officials

Mayor

Quentin Meyers

Term Expires January 2020

City Council

Daryl Sherradan

Term Expires January 2024

Colton Wise

Term Expires January 2024

Ryan Weltmer

Term Expires January 2022

James Balthazor

Term Expires January 2022

Debra Meyers

Term Expires January 2024

Appointed Officials

Jim Mesecher, CMC
City Administrator/Clerk

Troy Rudman
Police Chief

Lorrie Bland
Assistant City Clerk

Cassandra Nuckols
City Treasurer

Jerry Hageman
Public Works Director

Craig Wise
Fire Chief

Doug Bigge
Municipal Judge

Danielle Muir
Assistant City Prosecutor

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2020

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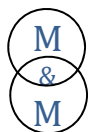
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MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA

BRIAN S. THOMSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

PO BOX 412
QUINTER, KS 67752
(785)754-2111

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

INDEPENDENT AUDITOR'S REPORT

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

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, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2020, 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, 2020, 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.

***Other Matters
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 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, 2019 (not presented herein), and have issued our report thereon dated November 3, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Honorable Mayor and City Council
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Mapes & Miller LLP

Certified Public Accountants

July 20, 2021
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2020

FUNDS	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Cash Balance
General Fund	\$ 239,809	\$ -	\$ 1,294,286	\$ 1,205,556	\$ 328,539	\$ 10,957	\$ 339,496
Special Purpose Funds:							
Convention and Tourism Fund	19,361	-	8,709	14,264	13,806	4,707	18,513
Pool Operating Fund	850,313	-	363,928	339,859	874,382	114	874,496
Special Highway Fund	242,603	-	47,382	89,718	200,267	-	200,267
Special Law Enforcement Fund	44,903	-	27,168	41,250	30,821	2,460	33,281
Library Fund	-	-	85,411	85,411	-	-	-
Library Employee Benefits Fund	-	-	48,520	48,520	-	-	-
Special Park Fund	12,365	-	1,172	-	13,537	-	13,537
Special Fire Fund	91,515	-	29,024	49,228	71,311	-	71,311
Special Industrial Fund	75,663	-	8,782	-	84,445	-	84,445
Equipment Reserve Fund	65,439	-	244	-	65,683	-	65,683
MIH Fund	33,103	-	20,451	-	53,554	-	53,554
Cares Fund	-	-	35,000	35,000	-	-	-
Total Special Purpose Funds	1,435,265	-	675,791	703,250	1,407,806	7,281	1,415,087
Bond and Interest Funds:							
Debt Service Fund	-	-	189,143	184,363	4,780	-	4,780
Business Funds:							
Water Utility Fund	900,944	-	461,947	379,080	983,811	106,532	1,090,343
Sewer Utility Fund	583,750	-	301,130	295,838	589,042	1,229	590,271
Solid Waste Fund	300,497	-	224,572	209,943	315,126	-	315,126
Total Business Funds	1,785,191	-	987,649	884,861	1,887,979	107,761	1,995,740
Total Reporting Entity	\$ 3,460,265	\$ -	\$ 3,146,869	\$ 2,978,030	\$ 3,629,104	\$ 125,999	\$ 3,755,103

Compsition of Cash:

Petty Cash	\$ 375
Astra Bank - Plainville, KS:	
Checking Account	2,292,869
Checking Account-Petty Cash	1,168
Certificates of Deposit	1,460,691
Total Reporting Entity	\$ 3,755,103

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

CITY OF PLAINVILLE, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

Page One

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.

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 and MIH Fund and Cares 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.

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 2019 to 2020 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, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$3,754,728 and the bank balance was \$3,771,310. 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 \$3,521,310 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.

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.

4. **Defined Benefit Pension Plan (continued)**

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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$53,962 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$490,901. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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

All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one and a half times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

Other Employee Benefits (continued)**Sick Leave**

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary 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	\$ 117,500
Sewer Utility Fund	General Fund	K.S.A. 18-825d	117,500
Solid Waste Fund	General Fund	K.S.A. 18-825d	20,827
Total			<u>\$ 255,827</u>

7. Stewardship, Compliance and Accountability**Compliance With Kansas Statutes**

No statutory violations were noted in 2020.

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 \$205,451 of the grant as of December 31, 2020. The project completion date was extended from December 31, 2017 to December 31, 2021. 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.

Physical Improvement Grant/Loan Program

The City of Plainville has implemented a program to facilitate local business owners in making improvements to the façade of their business structures. Each selected business will be eligible for up to \$10,000 for the improvements. 25% of the cost of improvements will qualify for a grant and the other 75% as a non-interest bearing loan to be paid back over a 36 month period. The balance of outstanding loans as of December 31, 2020 was \$167.

9. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

10. CRF and Cares Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARKS’s first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$35,000. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

11. 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.

12. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2020, 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	\$ 2,065,000	\$ -	\$ 110,000	\$ 1,955,000	\$ 74,363
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	469,372	-	62,523	406,849	10,484
Capital Leases Payable:									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	-	65,000	9,295	55,705	1,082
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	201,254	-	26,305	174,949	5,937
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	230,000	-	230,000	-	6,900
Total Capital Leases					431,254	65,000	265,600	230,654	13,919
Total Contractual Indebtedness					\$ 2,965,626	\$ 65,000	\$ 438,123	\$ 2,592,503	\$ 98,766

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

	2021	2022	2023	2024	2025	2026-2030	2031-2034	Total
PRINCIPAL:								
General Obligation Bonds	\$ 110,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 700,000	\$ 665,000	\$ 1,955,000
KDHE Loans	63,975	65,462	66,982	68,539	70,131	71,760	-	406,849
Capital Leases Payable	35,634	36,712	37,824	38,970	40,150	41,364	-	230,654
Total Principal	209,609	217,174	224,806	227,509	235,281	813,124	665,000	2,592,503
INTEREST:								
General Obligation Bonds	71,063	67,763	64,313	60,713	57,113	221,050	71,675	613,690
KDHE Loans	9,031	7,544	6,024	4,467	2,875	1,246	-	31,187
Capital Leases Payable	6,985	5,906	4,795	3,649	2,469	1,253	-	25,057
Total Interest	87,079	81,213	75,132	68,829	62,457	223,549	71,675	669,934
Total Principal & Interest	\$ 296,688	\$ 298,387	\$ 299,938	\$ 296,338	\$ 297,738	\$ 1,036,673	\$ 736,675	\$ 3,262,437

CITY OF PLAINVILLE, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2020

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,392,715	\$ -	\$ 1,392,715	\$ 1,205,556	\$ (187,159)
Special Purpose Funds:					
Convention and Tourism Fund	23,270	-	23,270	14,264	(9,006)
Pool Operating Fund	1,168,267	-	1,168,267	339,859	(828,408)
Special Highway Fund	242,177	-	242,177	89,718	(152,459)
Special Law Enforcement Fund	44,877	-	44,877	41,250	(3,627)
Library Fund	88,550	-	88,550	85,411	(3,139)
Library Employee Benefits Fund	50,622	-	50,622	48,520	(2,102)
Special Park Fund	13,224	-	13,224	-	(13,224)
Special Fire Fund	73,007	-	73,007	49,228	(23,779)
Special Industrial Fund	71,161	-	71,161	-	(71,161)
Bond and Interest Funds:					
Debt Service Fund	195,649	-	195,649	184,363	(11,286)
Business Funds:					
Water Utility Fund	1,273,125	-	1,273,125	379,080	(894,045)
Sewer Utility Fund	876,052	-	876,052	295,838	(580,214)
Solid Waste Fund	493,198	-	493,198	209,943	(283,255)

CITY OF PLAINVILLE, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

GENERAL FUND

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 389,636	\$ 399,729	\$ 437,258	\$ (37,529)
Delinquent Tax	5,933	15,747	-	15,747
Motor Vehicle Tax	71,486	67,052	64,229	2,823
Recreational Vehicle Tax	1,446	1,471	1,060	411
16/20M Vehicle Tax	1,144	1,634	1,169	465
Commercial Vehicle Fee	3,604	2,762	2,574	188
Watercraft Tax	586	712	574	138
Sales Tax	279,265	244,455	275,000	(30,545)
Compensating Use Tax	36,137	44,378	28,000	16,378
Local Alcoholic Liquor	1,063	1,172	1,027	145
Franchise Tax	115,421	107,226	115,000	(7,774)
Vehicle Excise Tax	7	8	-	8
Total Taxes and Shared Receipts	905,728	886,346	925,891	(39,545)
Licenses and Permits:				
Licenses and Permits	3,600	4,973	3,000	1,973
Animal Licenses	14,195	10,946	10,000	946
Total Licenses and Permits	17,795	15,919	13,000	2,919
Use of Money and Property:				
Interest Income	9,731	3,914	-	3,914
Rents and Royalties	4,252	6,126	2,000	4,126
Total Use of Money and Property	13,983	10,040	2,000	8,040
Intergovernmental				
Grants	13,000	-	-	-
Charges for Services:				
Rural Fire Contracts	52,356	52,356	52,356	-
Accident Reports	105	50	-	50
Special Assessments	1,424	3,741	-	3,741
Total Charges for Services	53,885	56,147	52,356	3,791
Fines, Forfeitures and Penalties:				
Court Fines/Fees	17,311	12,741	10,000	2,741

CITY OF PLAINVILLE, KANSAS

Schedule 2-1

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

GENERAL FUND

	2019 Actual	2020		Variance- Over (Under)
		Actual	Budget	
Other:				
Insurance Claim Proceeds	\$ 14,359	\$ 14,980	\$ -	\$ 14,980
Reimbursed Expense	34,250	39,090	25,000	14,090
Donations	10	-	-	-
Sale of Property	605	2,375	-	2,375
Miscellaneous	1,498	821	-	821
Total Other	50,722	57,266	25,000	32,266
Operating Transfers:				
Water Utility Fund	158,000	117,500	67,500	50,000
Sewer Utility Fund	25,000	117,500	67,500	50,000
Solid Waste Fund	21,200	20,827	20,827	-
Total Operating Transfers	204,200	255,827	155,827	100,000
Total Receipts	1,276,624	1,294,286	1,184,074	\$ 110,212
EXPENDITURES				
General Department:				
Contractual Services	52,748	38,920	31,000	\$ 7,920
Commodities	251	213	-	213
Total General Department	52,999	39,133	31,000	8,133
Office Department				
Personal Services	271,189	293,377	290,700	2,677
Contractual Services	38,924	26,675	30,000	(3,325)
Commodities	6,759	6,297	6,000	297
Capital Outlay	1,362	1,468	1,500	(32)
Total Office Department	318,234	327,817	328,200	(383)
Special Services Department:				
Personal Services	19,126	19,862	19,500	362
Contractual Services	21,659	21,075	17,100	3,975
Commodities	1,074	1,143	1,000	143
Capital Outlay	494	-	500	(500)
Total Special Services Department	42,353	42,080	38,100	3,980

CITY OF PLAINVILLE, KANSAS

Schedule 2-1

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

GENERAL FUND

	2019 Actual	2020		Variance- Over (Under)
		Actual	Budget	
Fire Department:				
Personal Services	\$ 33,296	\$ 44,410	\$ 33,200	\$ 11,210
Contractual Services	25,198	45,660	26,500	19,160
Commodities	5,264	5,746	7,500	(1,754)
Capital Outlay	3,597	7,983	5,000	2,983
Other:				
Loan Principal	25,551	35,600	26,350	9,250
Loan Interest	6,691	7,018	5,950	1,068
Total Fire Department	99,597	146,417	104,500	41,917
Law Enforcement Department:				
Personal Services	344,174	350,411	371,250	(20,839)
Contractual Services	61,646	56,174	76,450	(20,276)
Commodities	16,306	13,657	16,300	(2,643)
Capital Outlay	8,782	5,761	4,000	1,761
Total Law Enforcement Department	430,908	426,003	468,000	(41,997)
Parks Department:				
Contractual Services	10,637	9,936	15,500	(5,564)
Commodities	6,840	11,269	11,807	(538)
Capital Outlay	13,350	2,609	4,000	(1,391)
Total Parks Department	30,827	23,814	31,307	(7,493)
Street Department:				
Personal Services	161,385	126,165	123,000	3,165
Contractual Services	80,183	18,473	207,000	(188,527)
Commodities	13,986	6,207	12,500	(6,293)
Capital Outlay	10,100	150	4,000	(3,850)
Total Street Department	265,654	150,995	346,500	(195,505)
Street Lighting:				
Contractual Services	33,436	35,182	36,000	(818)
Commodities	-	10	-	10
Total Street Lighting	33,436	35,192	36,000	(808)
Other:				
Housing Authority	-	5,000	-	5,000
Economic Development	9,165	9,105	9,108	(3)
Total Other	9,165	14,105	9,108	4,997
Total Expenditures	1,283,173	1,205,556	1,392,715	\$ (187,159)

CITY OF PLAINVILLE, KANSAS

Schedule 2-1

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

GENERAL FUND

	2019 Actual	2020		Variance- Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	\$ (6,549)	\$ 88,730	\$ (208,641)	
UNENCUMBERED CASH, BEGINNING	<u>246,358</u>	<u>239,809</u>	<u>208,641</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 239,809</u>	<u>\$ 328,539</u>	<u>\$ -</u>	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-2

CONVENTION AND TOURISM FUND

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Transient Guest Tax	\$ 4,541	\$ 4,269	\$ 4,000	\$ 269
Grants	-	4,440	-	4,440
Insurance Claim Proceeds	1,920	-	-	-
Donations	750	-	-	-
	<u>7,211</u>	<u>8,709</u>	<u>4,000</u>	<u>\$ 4,709</u>
EXPENDITURES				
Contractual Services	5,813	-	3,500	\$ (3,500)
Commodities	1,307	-	500	(500)
Capital Outlay	-	14,264	19,270	(5,006)
	<u>7,120</u>	<u>14,264</u>	<u>23,270</u>	<u>\$ (9,006)</u>
Receipts Over (Under) Expenditures	91	(5,555)	(19,270)	
UNENCUMBERED CASH, BEGINNING	<u>19,270</u>	<u>19,361</u>	<u>19,270</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 19,361</u>	<u>\$ 13,806</u>	<u>\$ -</u>	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-3

POOL OPERATING FUND				
		2020		
	2019	Actual	Budget	Variance- Over (Under)
	Actual			(Under)
RECEIPTS				
Local Sales Tax	\$ 279,265	\$ 244,455	\$ 272,000	\$ (27,545)
Compensating Use Tax	36,137	44,378	25,000	19,378
Swimming Pool Income	37,082	64,554	-	64,554
Interest Income	3,602	2,085	-	2,085
Insurance Claim Refund	14,300	8,180	-	8,180
Reimbursements	458	276	64,500	(64,224)
	<u>370,844</u>	<u>363,928</u>	<u>361,500</u>	<u>\$ 2,428</u>
Total Receipts				
	<u>370,844</u>	<u>363,928</u>	<u>361,500</u>	<u>\$ 2,428</u>
EXPENDITURES				
Lease Payments	232,950	236,900	236,900	\$ -
Personal Services	47,414	47,428	51,600	(4,172)
Contractual Services	27,564	43,320	20,500	22,820
Commodities	10,239	12,211	10,250	1,961
Capital Outlay	9,132	-	849,017	(849,017)
	<u>327,299</u>	<u>339,859</u>	<u>1,168,267</u>	<u>\$ (828,408)</u>
Total Expenditures				
	<u>327,299</u>	<u>339,859</u>	<u>1,168,267</u>	<u>\$ (828,408)</u>
Receipts Over (Under) Expenditures	43,545	24,069	(806,767)	
UNENCUMBERED CASH, BEGINNING	<u>806,768</u>	<u>850,313</u>	<u>806,767</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 850,313</u>	<u>\$ 874,382</u>	<u>\$ -</u>	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-4

SPECIAL HIGHWAY FUND			
	2020		
	2019		Variance-
	Actual	Actual	Over
		Budget	(Under)
RECEIPTS			
State Highway Aid	\$ 50,356	\$ 47,382	\$ 50,180
			\$ (2,798)
EXPENDITURES			
Contractual Services	-	89,718	50,180
Capital Outlay	-	-	191,997
			(191,997)
Total Expenditures	-	89,718	242,177
			\$ (152,459)
Receipts Over (Under) Expenditures	50,356	(42,336)	(191,997)
UNENCUMBERED CASH, BEGINNING	192,247	242,603	191,997
UNENCUMBERED CASH, ENDING	\$ 242,603	\$ 200,267	\$ -

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-5

SPECIAL LAW ENFORCEMENT FUND

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,083	\$ 4,170	\$ 4,554	\$ (384)
Delinquent Tax	65	167	-	167
Motor Vehicle Tax	776	708	673	35
Recreational Vehicle Tax	16	15	11	4
16/20M Vehicle Tax	13	18	12	6
Commercial Vehicle Fee	39	29	27	2
Watercraft Tax	6	7	6	1
Total Taxes and Shared Receipts	4,998	5,114	5,283	(169)
Other:				
VIN Inspection	1,860	1,880	-	1,880
Reimbursed Expenses	1,552	19,222	-	19,222
Sale of Property	6,900	-	-	-
Miscellaneous	-	295	-	295
State Aid	-	657	-	657
Total Other	10,312	22,054	-	22,054
Total Receipts	15,310	27,168	5,283	\$ 21,885
EXPENDITURES				
Contractual Services	-	2,460	-	\$ 2,460
Capital Outlay	10,000	38,790	44,877	(6,087)
Total Expenditures	10,000	41,250	44,877	\$ (3,627)
Receipts Over (Under) Expenditures	5,310	(14,082)	(39,594)	
UNENCUMBERED CASH, BEGINNING	39,593	44,903	39,594	
UNENCUMBERED CASH, ENDING	\$ 44,903	\$ 30,821	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-6

LIBRARY FUND				
		2020		
	2019			Variance-
	Actual	Actual	Budget	Over
				(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 67,042	\$ 70,008	\$ 76,574	\$ (6,566)
Delinquent Tax	1,061	2,734	-	2,734
Motor Vehicle Tax	12,485	11,536	11,051	485
Recreational Vehicle Tax	251	253	182	71
16/20M Vehicle Tax	212	281	201	80
Commercial Vehicle Fee	620	475	443	32
Watercraft Tax	101	122	99	23
Vehicle Excise Tax	1	2	-	2
	<u>81,773</u>	<u>85,411</u>	<u>88,550</u>	<u><u>\$ (3,139)</u></u>
EXPENDITURES				
Appropriations to Library Board	<u>81,773</u>	<u>85,411</u>	<u>88,550</u>	<u><u>\$ (3,139)</u></u>
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Ad Valorem Property Tax	\$ 35,901	\$ 40,418	\$ 44,208	\$ (3,790)
Delinquent Tax	496	1,414	-	1,414
Motor Vehicle Tax	6,204	6,092	5,918	174
Recreational Vehicle Tax	125	134	98	36
16/20M Vehicle Tax	101	141	108	33
Commercial Vehicle Fee	311	254	237	17
Watercraft Tax	51	66	53	13
Vehicle Excise Tax	1	1	-	1
Total Receipts	43,190	48,520	50,622	\$ (2,102)
EXPENDITURES				
Employee Benefits	43,190	48,520	50,622	\$ (2,102)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	\$ -	\$ -	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-8

SPECIAL PARK FUND

		2020		Variance-
	2019			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Local Alcoholic Liquor	\$ 1,063	\$ 1,172	\$ 1,027	\$ 145
Insurance Claim Proceeds	450	-	-	-
Total Receipts	1,513	1,172	1,027	\$ 145
EXPENDITURES				
Commodities	1,345	-	\$ 1,027	\$ (1,027)
Capital Outlay	-	-	12,197	(12,197)
Total Expenditures	1,345	-	13,224	\$ (13,224)
Receipts Over (Under) Expenditures	168	1,172	(12,197)	
UNENCUMBERED CASH, BEGINNING	12,197	12,365	12,197	
UNENCUMBERED CASH, ENDING	\$ 12,365	\$ 13,537	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-9

SPECIAL FIRE FUND				
		2020		
	2019			Variance-
	Actual	Actual	Budget	Over
RECEIPTS				(Under)
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 8,167	\$ 8,332	\$ 9,108	\$ (776)
Delinquent Tax	129	334	-	334
Motor Vehicle Tax	1,550	1,416	1,346	70
Recreational Vehicle Tax	31	31	22	9
16/20M Vehicle Tax	25	35	24	11
Commercial Vehicle Fee	78	58	54	4
Watercraft Tax	13	15	12	3
Total Taxes and Shared Receipts	9,993	10,221	10,566	(345)
Other:				
Grants	9,000	-	-	-
Insurance Claim Refund	27,016	10,852	-	10,852
Donations	5,100	450	-	450
Reimbursement	5,307	7,442	-	7,442
Interest Income	102	59	-	59
Total Other	46,525	18,803	-	18,803
Total Receipts	56,518	29,024	10,566	\$ 18,458
EXPENDITURES				
Contractual Services	3,675	49,228	-	\$ 49,228
Capital Outlay	23,768	-	73,007	(73,007)
Total Expenditures	27,443	49,228	73,007	\$ (23,779)
Receipts Over (Under) Expenditures	29,075	(20,204)	(62,441)	
UNENCUMBERED CASH, BEGINNING	62,440	91,515	62,441	
UNENCUMBERED CASH, ENDING	\$ 91,515	\$ 71,311	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-10

SPECIAL INDUSTRIAL FUND

		2020		Variance-
	2019			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,083	\$ 4,169	\$ 4,554	\$ (385)
Delinquent Tax	65	167	-	167
Motor Vehicle Tax	776	708	673	35
Recreational Vehicle Tax	16	15	11	4
16/20M Vehicle Tax	13	18	12	6
Commercial Vehicle Fee	39	29	27	2
Watercraft Tax	6	9	6	3
Total Taxes and Shared Receipts	4,998	5,115	5,283	(168)
Other:				
Interest Income	290	168	-	168
Loan Repayments	4,498	3,499	-	3,499
Total Other	4,788	3,667	-	3,667
Total Receipts	9,786	8,782	5,283	\$ 3,499
EXPENDITURES				
Capital Outlay	-	-	71,161	\$ (71,161)
Receipts Over (Under) Expenditures	9,786	8,782	(65,878)	
UNENCUMBERED CASH, BEGINNING	65,877	75,663	65,878	
UNENCUMBERED CASH, ENDING	\$ 75,663	\$ 84,445	\$ -	

**CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES**

Schedule 2-11

**Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

EQUIPMENT RESERVE FUND

	2019 Actual	2020 Actual
RECEIPTS		
Interest Income	\$ 420	\$ 244
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	420	244
UNENCUMBERED CASH, BEGINNING	65,019	65,439
UNENCUMBERED CASH, ENDING	\$ 65,439	\$ 65,683

MIH FUND

RECEIPTS		
Grant Proceeds	\$ -	\$ 20,451
Tax Credit Proceeds	24,125	-
Total Receipts	24,125	20,451
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	24,125	20,451
UNENCUMBERED CASH, BEGINNING	8,978	33,103
UNENCUMBERED CASH, ENDING	\$ 33,103	\$ 53,554

**CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES**

Schedule 2-12

**Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

CARES FUND

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Grant Proceeds	<u>\$ -</u>	<u>\$ 35,000</u>
EXPENDITURES		
Contractual Services	-	8,884
Commodities	-	10,107
Capital Outlay	<u>-</u>	<u>16,009</u>
Total Expenditures	<u>-</u>	<u>35,000</u>
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF PLAINVILLE, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-13

DEBT SERVICE FUND

		2020		Variance- Over (Under)
	2019 Actual	Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 148,336	\$ 152,176	\$ 166,460	\$ (14,284)
Delinquent Tax	2,296	6,115	-	6,115
Motor Vehicle Tax	28,964	25,705	24,452	1,253
Recreational Vehicle Tax	580	562	403	159
16/20M Vehicle Tax	518	642	445	197
Commercial Vehicle Fee	1,417	1,052	980	72
Watercraft Tax	230	271	219	52
Vehicle Excise Tax	3	4	-	4
Special Assessments	1,308	2,616	-	2,616
Total Receipts	183,652	189,143	192,959	\$ (3,816)
EXPENDITURES				
Bond Principal	110,000	110,000	110,000	\$ -
Bond Interest	76,342	74,363	74,363	-
Miscellaneous	-	-	1,286	(1,286)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	186,342	184,363	195,649	\$ (11,286)
Receipts Over (Under) Expenditures	(2,690)	4,780	(2,690)	
UNENCUMBERED CASH, BEGINNING	2,690	-	2,690	
UNENCUMBERED CASH, ENDING	\$ -	\$ 4,780	\$ -	

**CITY OF PLAINVILLE, KANSAS
BUSINESS FUND**

Schedule 2-14
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

WATER UTILITY FUND

		2020		Variance-
	2019			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Water Sales	\$ 429,710	\$ 415,313	\$ 380,400	\$ 34,913
Reconnects	7,450	6,850	5,500	1,350
Late Fees	8,684	7,325	5,500	1,825
Interest Income	1,998	1,157	-	1,157
Miscellaneous	1,378	31,302	-	31,302
Total Receipts	449,220	461,947	391,400	\$ 70,547
EXPENDITURES				
General Department:				
Personal Services	83,442	82,815	86,950	\$ (4,135)
Contractual Services	10,037	5,559	7,200	(1,641)
Total General Department	93,479	88,374	94,150	(5,776)
Administration Department:				
Contractual Services	2,065	881	350	531
Commodities	8,519	8,309	8,200	109
Capital Outlay	780	2,213	500	1,713
Total Administration Department	11,364	11,403	9,050	2,353
Production Department:				
Personal Services	292	-	-	-
Contractual Services	53,373	74,906	55,350	19,556
Commodities	2,454	1,555	2,650	(1,095)
Capital Outlay	27,599	2,757	3,500	(743)
Total Production Department	83,718	79,218	61,500	17,718
Transmission and Distribution Department:				
Personal Services	292	-	500	(500)
Contractual Services	49,587	63,266	33,650	29,616
Commodities	11,710	14,253	9,250	5,003
Capital Outlay	21,650	5,066	997,525	(992,459)
Total Transmission and Distribution	83,239	82,585	1,040,925	(958,340)

**CITY OF PLAINVILLE, KANSAS
BUSINESS FUND**

**Schedule 2-14
Page 2 of 2**

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

WATER UTILITY FUND

	2019 Actual	2020		Over (Under)
		Actual	Budget	
Operating Transfers: General Fund	\$ 158,000	\$ 117,500	\$ 67,500	\$ 50,000
Total Expenditures	429,800	379,080	1,273,125	\$ (894,045)
Receipts Over (Under) Expenditures	19,420	82,867	(881,725)	
UNENCUMBERED CASH, BEGINNING	881,524	900,944	881,725	
UNENCUMBERED CASH, ENDING	\$ 900,944	\$ 983,811	\$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-15

SEWER UTILITY FUND

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Sewer Charges	\$ 294,203	\$ 299,472	\$ 295,000	\$ 4,472
Sewer Fees and Taps	600	250	-	250
Interest Income	1,957	1,408	-	1,408
Total Receipts	296,760	301,130	295,000	\$ 6,130
EXPENDITURES				
General Department:				
Personal Services	69,767	75,273	74,000	\$ 1,273
Contractual Services	32,224	19,409	18,300	1,109
Commodities	4,330	4,249	5,000	(751)
Capital Outlay	85,236	2,277	4,000	(1,723)
Total General Department	191,557	101,208	101,300	(92)
Administration Department:				
Contractual Services	757	593	-	593
Commodities	1,693	1,670	2,000	(330)
Capital Outlay	780	1,860	632,245	(630,385)
Total Administration Department	3,230	4,123	634,245	(630,122)
Other				
Interest Expense	13,223	10,484	10,484	-
Loan Principal	61,103	62,523	62,523	-
Total Other	74,326	73,007	73,007	-
Operating Transfers:				
General Fund	25,000	117,500	67,500	50,000
Total Expenditures	294,113	295,838	876,052	\$ (580,214)
Receipts Over (Under) Expenditures	2,647	5,292	(581,052)	
UNENCUMBERED CASH, BEGINNING	581,052	583,750	581,052	
Prior Year Cancelled Encumbrances	51	-	-	
UNENCUMBERED CASH, ENDING	\$ 583,750	\$ 589,042	\$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-16

SOLID WASTE FUND

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
CASH RECEIPTS				
Solid Waste Fees	\$ 220,284	\$ 224,140	\$ 210,000	\$ 14,140
Interest Income	747	432	-	432
Total Cash Receipts	221,031	224,572	210,000	\$ 14,572
EXPENDITURES				
General Department:				
Contractual Services	172,038	184,927	175,000	\$ 9,927
Commodities	-	280	-	280
Capital Outlay	872	-	12,172	(12,172)
Total General Department	172,910	185,207	187,172	(1,965)
Administration Department:				
Contractual Services	7,358	543	-	543
Commodities	1,680	1,783	2,000	(217)
Capital Outlay	583	1,583	283,198	(281,615)
Total Administration Department	9,621	3,909	285,198	(281,289)
Operating Transfers:				
General Fund	21,200	20,827	20,828	(1)
Total Expenditures	203,731	209,943	493,198	\$ (283,255)
Cash Receipts Over (Under) Expenditures	17,300	14,629	(283,198)	
UNENCUMBERED CASH, BEGINNING	283,197	300,497	283,198	
UNENCUMBERED CASH, ENDING	\$ 300,497	\$ 315,126	\$ -	