

CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2022

List of Elected and Appointed Officials

Elected Officials

Mayor

Quentin Meyers Term Expires January 2024

City Council

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

Appointed Officials

Jim Mesecher, CMC Troy Rudman
City Administrator/Clerk *Police Chief*

Sandy Ganoung Cassandra Nuckols
Assistant City Clerk *City Treasurer*

Joe McCune Craig Wise
Public Works Director *Fire Chief*

Scott Burrows Lee McVey
Municipal Judge *Assistant City Prosecutor*

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2022

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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, 2022 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Plainville, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibility of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in 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, 2021 (not presented herein), and have issued our report thereon dated August 2, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

July 18, 2023
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2022

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	\$ 561,203	\$ -	\$ 1,322,218	\$ 1,424,434	\$ 458,987	\$ 15,100	\$ 474,087
Special Purpose Funds:							
Convention and Tourism Fund	17,359	-	5,772	1,489	21,642	-	21,642
Pool Operating Fund	874,658	-	77,709	86,764	865,603	381	865,984
Special Highway Fund	249,817	-	47,731	25,945	271,603	-	271,603
Special Law Enforcement Fund	45,227	-	18,287	-	63,514	-	63,514
Library Fund	-	-	86,909	86,909	-	-	-
Library Employee Benefits Fund	-	-	53,189	53,189	-	-	-
Special Park Fund	14,879	-	1,299	-	16,178	-	16,178
Special Fire Fund	101,571	-	41,937	96,136	47,372	-	47,372
Special Industrial Fund	89,889	-	1,877	-	91,766	-	91,766
Equipment Reserve Fund	65,748	-	100,065	-	165,813	-	165,813
MIH Fund	53,554	-	-	-	53,554	-	53,554
Capital Improvement Fund	84,343	-	403,709	-	488,052	-	488,052
ARPA Fund	137,653	-	137,653	275,306	-	93,470	93,470
CDBG-CV3 Fund	-	-	34,409	34,409	-	-	-
Total Special Purpose Funds	1,734,698	-	1,010,546	660,147	2,085,097	93,851	2,178,948
Bond and Interest Funds:							
Bond and Interest Fund	13,168	-	189,340	182,763	19,745	-	19,745
Business Funds:							
Water Utility Fund	1,018,640	-	524,191	413,547	1,129,284	17,375	1,146,659
Sewer Utility Fund	591,625	-	307,734	295,846	603,513	1,240	604,753
Solid Waste Fund	290,100	-	232,203	203,558	318,745	137	318,882
Total Business Funds	1,900,365	-	1,064,128	912,951	2,051,542	18,752	2,070,294
Total Reporting Entity	\$ 4,209,434	\$ -	\$ 3,586,232	\$ 3,180,295	\$ 4,615,371	\$ 127,703	\$ 4,743,074

Compsition of Cash:

Petty Cash	\$ 375
Astra Bank - Plainville, KS:	
Checking Account	3,281,951
Checking Account-Petty Cash	813
Certificates of Deposit	1,463,605
Total Cash	\$ 4,746,744
Agency Funds per Schedule 3	(3,670)
Total Reporting Entity	\$ 4,743,074

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

1. **Summary of Significant Accounting Policies**

A. **Financial Reporting Entity**

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

Plainville Housing Authority

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

Plainville Memorial Library

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

City of Plainville, Kansas Public Building Commission

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

B. **Basis of Accounting**

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

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

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

1. Summary of Significant Accounting Policies (Cont.)**C. Regulatory Basis Fund Types**

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

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

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

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

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

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

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

D. Reimbursements

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

E. Property Taxes

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

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

1. Summary of Significant Accounting Policies (Cont.)***F. Budgetary Information***

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are usually supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

2. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. The City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

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 2021 to 2022 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, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$4,746,369 and the bank balance was \$4,768,744. 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 \$4,518,744 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$63,759 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$612,676. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

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

5. Other Long-Term Obligations from Operations**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Other Employee Benefits**Vacation Pay**

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

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

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

Other Employee Benefits (continued)**Annual Vacation Leave Buy-Back Program**

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

Sick Leave

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

6. Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Sewer Utility Fund	General Fund	K.S.A. 18-825d	\$ 75,000
Water Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	65,000
Sewer Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	10,000
Solid Waste Fund	Equipment Reserve Fund	K.S.A. 18-825d	<u>25,000</u>
Total			<u>\$ 175,000</u>

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

No statutory violations were noted in 2022.

8. Various Agreements

The City has entered into the following agreements:

State Housing Trust Fund Grant

The City of Plainville entered into a grant agreement on December 9, 2014 with the Kansas Housing Resources Corporation to be used for demolition of the old Plainville Memorial Hospital and construction of six single family homes. The grant will provide up to \$362,000 for the project. The City has received \$205,748 of the grant as of December 31, 2022. The project completion date was extended from December 31, 2017 to December 31, 2022. 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. There were no outstanding PIP loan balances for the year ended December 31, 2022.

Small Cities Community Development Block Grant

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

9. American Rescue Plan Act (ARPA)

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

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

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

10. Subsequent Events

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, 2022, 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	\$ 1,845,000	\$ -	\$ 115,000	\$ 1,730,000	\$ 67,763
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	342,874	-	65,461	277,413	7,545
Finance Leases									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	47,152	-	8,833	38,319	1,544
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	147,869	-	27,880	119,989	4,362
Total Finance/Capital Leases					195,021	-	36,713	158,308	5,906
Total Contractual Indebtedness					\$ 2,382,895	\$ -	\$ 217,174	\$ 2,165,721	\$ 81,214

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

	2023	2024	2025	2026	2027	2028-2032	2033-2034	Total
PRINCIPAL:								
General Obligation Bonds	\$ 120,000	\$ 120,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 750,000	\$ 350,000	\$ 1,730,000
KDHE Loans	66,982	68,539	70,131	71,761	-	-	-	277,413
Finance Leases	37,824	38,970	40,150	41,364	-	-	-	158,308
Total Principal	224,806	227,509	235,281	243,125	135,000	750,000	350,000	2,165,721
INTEREST:								
General Obligation Bonds	64,313	60,713	57,113	53,363	49,463	167,375	22,525	474,865
KDHE Loans	6,024	4,467	2,875	1,246	-	-	-	14,612
Finance Leases	4,795	3,649	2,469	1,253	-	-	-	12,166
Total Interest	75,132	68,829	62,457	55,862	49,463	167,375	22,525	501,643
Total Principal & Interest	\$ 299,938	\$ 296,338	\$ 297,738	\$ 298,987	\$ 184,463	\$ 917,375	\$ 372,525	\$ 2,667,364

CITY OF PLAINVILLE, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 1,665,515	\$ -	\$ 1,665,515	\$ 1,424,434	\$ (241,081)
Special Purpose Funds:					
Convention and Tourism Fund	17,806	-	17,806	1,489	(16,317)
Pool Operating Fund	932,282	-	932,282	86,764	(845,518)
Special Highway Fund	251,706	-	251,706	25,945	(225,761)
Special Law Enforcement Fund	45,665	-	45,665	-	(45,665)
Library Fund	88,624	-	88,624	86,909	(1,715)
Library Employee Benefits Fund	54,472	-	54,472	53,189	(1,283)
Special Park Fund	14,369	-	14,369	-	(14,369)
Special Fire Fund	86,889	26,860	113,749	96,136	(17,613)
Special Industrial Fund	86,153	-	86,153	-	(86,153)
Bond and Interest Funds:					
Bond and Interest Fund	197,902	-	197,902	182,763	(15,139)
Business Funds:					
Water Utility Fund	1,393,684	-	1,393,684	413,547	(980,137)
Sewer Utility Fund	888,915	-	888,915	295,846	(593,069)
Solid Waste Fund	530,125	-	530,125	203,558	(326,567)

CITY OF PLAINVILLE, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

GENERAL FUND

	2021		2022		Variance- Over (Under)
	Actual	Actual	Budget		
RECEIPTS					
Taxes and Shared Receipts:					
Ad Valorem Property Tax	\$ 428,961	\$ 415,383	\$ 443,460	\$ (28,077)	
Delinquent Tax	16,703	17,124	-	17,124	
Motor Vehicle Tax	64,960	67,037	66,411	626	
Recreational Vehicle Tax	1,611	1,727	1,453	274	
16/20M Vehicle Tax	2,146	1,235	1,924	(689)	
Commercial Vehicle Fee	2,866	2,964	2,916	48	
Watercraft Tax	800	679	806	(127)	
Sales Tax	299,849	338,779	247,800	90,979	
Compensating Use Tax	55,143	64,931	35,000	29,931	
Local Alcoholic Liquor	1,342	1,298	1,000	298	
Franchise Tax	118,641	129,546	110,000	19,546	
Vehicle Excise Tax	12	10	-	10	
Total Taxes and Shared Receipts	993,034	1,040,713	910,770	129,943	
Licenses and Permits:					
Licenses and Permits	3,660	5,255	4,000	1,255	
Animal Licenses	10,692	9,367	10,000	(633)	
Total Licenses and Permits	14,352	14,622	14,000	622	
Use of Money and Property:					
Interest Income	3,005	4,523	2,000	2,523	
Rents and Royalties	6,438	4,882	2,000	2,882	
Total Use of Money and Property	9,443	9,405	4,000	5,405	
Charges for Services:					
Rural Fire Contracts	45,617	59,095	52,000	7,095	
Accident Reports	35	75	100	(25)	
Special Assessments	2,112	5,003	-	5,003	
Total Charges for Services	47,764	64,173	52,100	12,073	
Fines, Forfeitures and Penalties:					
Court Fines/Fees	21,450	57,369	12,000	45,369	

CITY OF PLAINVILLE, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

GENERAL FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Other:				
Insurance Claim Proceeds	\$ 14,348	\$ 18,079	\$ -	\$ 18,079
Reimbursed Expense	45,323	41,927	35,000	6,927
Donations	403	-	-	-
Miscellaneous	1,189	930	-	930
Total Other	61,263	60,936	35,000	25,936
Operating Transfers:				
Water Utility Fund	168,000	-	196,900	(196,900)
Sewer Utility Fund	117,000	75,000	114,500	(39,500)
Solid Waste Fund	73,000	-	29,000	(29,000)
Total Operating Transfers	358,000	75,000	340,400	(265,400)
Total Receipts	1,505,306	1,322,218	1,368,270	\$ (46,052)
EXPENDITURES				
General Department:				
Personal Services	-	101	-	\$ 101
Contractual Services	49,631	28,523	25,500	3,023
Commodities	224	239	-	239
Total General Department	49,855	28,863	25,500	3,363
Office Department				
Personal Services	286,084	302,698	302,000	698
Contractual Services	12,566	18,487	13,000	5,487
Commodities	4,909	7,068	6,000	1,068
Capital Outlay	6,360	2,034	1,000	1,034
Total Office Department	309,919	330,287	322,000	8,287
Special Services Department:				
Personal Services	18,331	6,858	16,000	(9,142)
Contractual Services	51,255	43,726	46,500	(2,774)
Commodities	860	3,546	-	3,546
Capital Outlay	1,158	3,305	-	3,305
Total Special Services Department	71,604	57,435	62,500	(5,065)

CITY OF PLAINVILLE, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

GENERAL FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
Fire Department:				
Personal Services	\$ 47,976	\$ 73,902	\$ 38,750	\$ 35,152
Contractual Services	36,134	57,978	23,600	34,378
Commodities	14,068	20,298	6,500	13,798
Capital Outlay	3,908	3,983	4,000	(17)
Other:				
Loan Principal	35,634	36,712	36,750	(38)
Loan Interest	6,985	5,906	6,000	(94)
Total Fire Department	144,705	198,779	115,600	83,179
Law Enforcement Department:				
Personal Services	366,010	444,352	370,250	74,102
Contractual Services	63,717	49,623	50,750	(1,127)
Commodities	20,339	24,920	14,500	10,420
Capital Outlay	4,737	1,850	2,500	(650)
Total Law Enforcement Department	454,803	520,745	438,000	82,745
Municipal Court Department				
Personal Services	-	9,865	-	9,865
Contractual Services	349	20,092	-	20,092
Commodities	-	266	-	266
Capital Outlay	-	1,231	-	1,231
Total Municipal Court Department	349	31,454	-	31,454
Parks Department:				
Contractual Services	9,359	8,888	10,250	(1,362)
Commodities	12,007	15,004	11,000	4,004
Capital Outlay	7,336	-	2,500	(2,500)
Total Parks Department	28,702	23,892	23,750	142
Street Department:				
Personal Services	118,450	138,842	134,600	4,242
Contractual Services	40,752	32,718	193,500	(160,782)
Commodities	13,432	28,934	9,500	19,434
Capital Outlay	114	3,030	4,000	(970)
Total Street Department	172,748	203,524	341,600	(138,076)

CITY OF PLAINVILLE, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	GENERAL FUND			
	2021	2022		Variance-
	Actual	Actual	Budget	Over (Under)
Street Lighting:				
Contractual Services	\$ 34,690	\$ 19,121	\$ 36,000	\$ (16,879)
Commodities	667	621	-	621
Total Street Lighting	<u>35,357</u>	<u>19,742</u>	<u>36,000</u>	<u>(16,258)</u>
Other:				
Economic Development	<u>4,600</u>	<u>9,713</u>	<u>9,728</u>	<u>(15)</u>
Cash Forward	<u>-</u>	<u>-</u>	<u>290,837</u>	<u>(290,837)</u>
Total Expenditures	<u>1,272,642</u>	<u>1,424,434</u>	<u>1,665,515</u>	<u>\$ (241,081)</u>
Receipts Over (Under) Expenditures	\$ 232,664	\$ (102,216)	\$ (297,245)	
UNENCUMBERED CASH, BEGINNING	<u>328,539</u>	<u>561,203</u>	<u>297,245</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 561,203</u>	<u>\$ 458,987</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-2

CONVENTION AND TOURISM FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Transient Guest Tax	\$ 4,931	\$ 5,772	\$ 4,000	\$ 1,772
EXPENDITURES				
Contractual Services	1,378	395	1,500	\$ (1,105)
Commodities	-	818	-	818
Capital Outlay	-	276	16,306	(16,030)
Total Expenditures	1,378	1,489	17,806	\$ (16,317)
Receipts Over (Under) Expenditures	3,553	4,283	(13,806)	
UNENCUMBERED CASH, BEGINNING	13,806	17,359	13,806	
UNENCUMBERED CASH, ENDING	\$ 17,359	\$ 21,642	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-3

POOL OPERATING FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Swimming Pool Income	\$ 68,980	\$ 74,704	\$ 65,000	\$ 9,704
Interest Income	559	560	-	560
Insurance Claim Refund	-	2,445	-	2,445
Reimbursements	230	-	-	-
Total Receipts	69,769	77,709	65,000	\$ 12,709
EXPENDITURES				
Personal Services	36,233	43,804	48,500	\$ (4,696)
Contractual Services	20,328	24,636	22,000	2,636
Commodities	7,063	18,324	10,500	7,824
Capital Outlay	5,869	-	851,282	(851,282)
Total Expenditures	69,493	86,764	932,282	\$ (845,518)
Receipts Over (Under) Expenditures	276	(9,055)	(867,282)	
UNENCUMBERED CASH, BEGINNING	874,382	874,658	867,282	
UNENCUMBERED CASH, ENDING	\$ 874,658	\$ 865,603	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-4

SPECIAL HIGHWAY FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
State Highway Aid	\$ 51,850	\$ 47,731	\$ 46,390	\$ 1,341
EXPENDITURES				
Contractual Services	2,300	25,945	251,706	\$ (225,761)
Receipts Over (Under) Expenditures	49,550	21,786	(205,316)	
UNENCUMBERED CASH, BEGINNING	200,267	249,817	205,316	
UNENCUMBERED CASH, ENDING	\$ 249,817	\$ 271,603	\$ -	

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

Schedule 2-5

SPECIAL LAW ENFORCEMENT FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,300	\$ 13,216	\$ 14,105	\$ (889)
Delinquent Tax	176	180	-	180
Motor Vehicle Tax	678	677	666	11
Recreational Vehicle Tax	17	17	15	2
16/20M Vehicle Tax	23	13	19	(6)
Commercial Vehicle Fee	30	30	29	1
Watercraft Tax	8	7	8	(1)
Total Taxes and Shared Receipts	5,232	14,140	14,842	(702)
Other:				
VIN Inspection	1,920	2,020	-	2,020
Diversion Fee	-	800	-	800
Reimbursed Expenses	596	-	-	-
Donations	-	20	-	20
Sale of Property	6,300	-	-	-
State Aid	358	1,307	-	1,307
Total Other	9,174	4,147	-	4,147
Total Receipts	14,406	18,287	14,842	\$ 3,445
EXPENDITURES				
Capital Outlay	-	-	45,665	\$ (45,665)
Receipts Over (Under) Expenditures	14,406	18,287	(30,823)	
UNENCUMBERED CASH, BEGINNING	30,821	45,227	30,823	
UNENCUMBERED CASH, ENDING	\$ 45,227	\$ 63,514	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-6

LIBRARY FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 71,055	\$ 71,614	\$ 76,447	\$ (4,833)
Delinquent Tax	2,927	2,954	-	2,954
Motor Vehicle Tax	11,336	11,231	11,001	230
Recreational Vehicle Tax	282	288	241	47
16/20M Vehicle Tax	369	216	319	(103)
Commercial Vehicle Fee	502	491	483	8
Watercraft Tax	140	113	133	(20)
Vehicle Excise Tax	2	2	-	2
Total Receipts	86,613	86,909	88,624	\$ (1,715)
EXPENDITURES				
Appropriations to Library Board	86,613	86,909	88,550	(1,641)
Miscellaneous	-	-	74	(74)
Total Expenditures	86,613	86,909	88,624	\$ (1,715)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-7

LIBRARY EMPLOYEE BENEFITS FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Ad Valorem Property Tax	\$ 40,464	\$ 44,535	\$ 47,539	\$ (3,004)
Delinquent Tax	1,539	1,606	-	1,606
Motor Vehicle Tax	6,449	6,414	6,264	150
Recreational Vehicle Tax	162	164	137	27
16/20M Vehicle Tax	198	125	181	(56)
Commercial Vehicle Fee	289	280	275	5
Watercraft Tax	81	64	76	(12)
Vehicle Excise Tax	1	1	-	1
	<u>49,183</u>	<u>53,189</u>	<u>54,472</u>	<u>\$ (1,283)</u>
EXPENDITURES				
Employee Benefits	49,183	53,189	54,472	\$ (1,283)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-8

SPECIAL PARK FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Local Alcoholic Liquor	\$ 1,342	\$ 1,299	\$ 1,000	\$ 299
EXPENDITURES				
Commodities	-	-	\$ 1,000	\$ (1,000)
Capital Outlay	-	-	13,369	(13,369)
Total Expenditures	-	-	14,369	\$ (14,369)
Receipts Over (Under) Expenditures	1,342	1,299	(13,369)	
UNENCUMBERED CASH, BEGINNING	13,537	14,879	13,369	
UNENCUMBERED CASH, ENDING	\$ 14,879	\$ 16,178	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-9

SPECIAL FIRE FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 8,600	\$ 13,216	\$ 14,105	\$ (889)
Delinquent Tax	353	357	-	357
Motor Vehicle Tax	1,355	1,355	1,331	24
Recreational Vehicle Tax	33	35	29	6
16/20M Vehicle Tax	45	26	39	(13)
Commercial Vehicle Fee	60	59	58	1
Watercraft Tax	17	14	16	(2)
Total Taxes and Shared Receipts	10,463	15,062	15,578	(516)
Other:				
Grants	25,050	26,710	-	26,710
Insurance Claim Refund	4,149	-	-	-
Donations	300	150	-	150
Miscellaneous Income	10,300	-	-	-
Interest Income	16	15	-	15
Total Other	39,815	26,875	-	26,875
Total Receipts	50,278	41,937	15,578	\$ 26,359
EXPENDITURES				
Contractual Services	11,000	13,953	-	\$ 13,953
Capital Outlay	9,018	82,183	86,889	(4,706)
Total Expenditures	20,018	96,136	86,889	9,247
Adjustment for Qualifying Budget Credits	-	-	26,860	(26,860)
Adjusted Budget	20,018	96,136	\$ 113,749	\$ (17,613)
Receipts Over (Under) Expenditures	30,260	(54,199)	(71,311)	
UNENCUMBERED CASH, BEGINNING	71,311	101,571	71,311	
UNENCUMBERED CASH, ENDING	\$ 101,571	\$ 47,372	\$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-10

SPECIAL INDUSTRIAL FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 4,300	\$ 910	\$ 972	\$ (62)
Delinquent Tax	176	178	-	178
Motor Vehicle Tax	678	677	666	11
Recreational Vehicle Tax	17	17	15	2
16/20M Vehicle Tax	23	13	19	(6)
Commercial Vehicle Fee	30	30	29	1
Watercraft Tax	8	7	8	(1)
Total Taxes and Shared Receipts	5,232	1,832	1,709	123
Other:				
Interest Income	45	45	-	45
Loan Repayments	167	-	-	-
Total Other	212	45	-	45
Total Receipts	5,444	1,877	1,709	\$ 168
EXPENDITURES				
Capital Outlay	-	-	86,153	<u><u>\$ (86,153)</u></u>
Receipts Over (Under) Expenditures	5,444	1,877	(84,444)	
UNENCUMBERED CASH, BEGINNING	84,445	89,889	84,444	
UNENCUMBERED CASH, ENDING	<u><u>\$ 89,889</u></u>	<u><u>\$ 91,766</u></u>	<u><u>\$ -</u></u>	

**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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Interest Income	\$ 65	\$ 65
Operating Transfers:		
Water Utility Fund	-	65,000
Sewer Utility Fund	-	10,000
Solid Waste Fund	-	25,000
Total Operating Transfers	-	100,000
Total Receipts	65	100,065
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	65	100,065
UNENCUMBERED CASH, BEGINNING	65,683	65,748
UNENCUMBERED CASH, ENDING	<u>\$ 65,748</u>	<u>\$ 165,813</u>

MIH FUND

RECEIPTS	\$ -	\$ -
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	53,554	53,554
UNENCUMBERED CASH, ENDING	<u>\$ 53,554</u>	<u>\$ 53,554</u>

**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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Sales Tax	\$ 183,342	\$ 338,778
Compensating Use Tax	<u>33,133</u>	<u>64,931</u>
Total Receipts	<u>216,475</u>	<u>403,709</u>
EXPENDITURES		
Contractual Services	<u>132,132</u>	<u>-</u>
Receipts Over (Under) Expenditures	84,343	403,709
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>84,343</u>
UNENCUMBERED CASH, ENDING	<u>\$ 84,343</u>	<u>\$ 488,052</u>

ARPA FUND

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Grant Proceeds	<u>\$ 137,653</u>	<u>\$ 137,653</u>
EXPENDITURES		
Contactual Services	-	270,745
Commodities	<u>-</u>	<u>4,561</u>
Total Expenditures	<u>-</u>	<u>275,306</u>
Receipts Over (Under) Expenditures	137,653	(137,653)
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>137,653</u>
UNENCUMBERED CASH, ENDING	<u>\$ 137,653</u>	<u>\$ -</u>

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

Schedule 2-13

Regulatory Basis

For The Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

CDBG-CV3 FUND

	<u>2021 Actual</u>	<u>2022 Actual</u>
RECEIPTS		
Grant Proceeds	<u>\$ 115,590</u>	<u>\$ 34,409</u>
EXPENDITURES		
Contractual Services	<u>115,590</u>	<u>34,409</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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-14

BOND AND INTEREST FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 155,603	\$ 155,925	\$ 166,460	\$ (10,535)
Delinquent Tax	6,287	6,432	-	6,432
Motor Vehicle Tax	24,730	24,556	24,089	467
Recreational Vehicle Tax	613	631	527	104
16/20M Vehicle Tax	817	470	698	(228)
Commercial Vehicle Fee	1,091	1,076	1,057	19
Watercraft Tax	305	246	292	(46)
Vehicle Excise Tax	5	4	-	4
Total Receipts	189,451	189,340	193,123	\$ (3,783)
EXPENDITURES				
Bond Principal	110,000	115,000	115,000	\$ -
Bond Interest	71,063	67,763	67,763	-
Miscellaneous	-	-	5,139	(5,139)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	181,063	182,763	197,902	\$ (15,139)
Receipts Over (Under) Expenditures	8,388	6,577	(4,779)	
UNENCUMBERED CASH, BEGINNING	4,780	13,168	4,779	
UNENCUMBERED CASH, ENDING	\$ 13,168	\$ 19,745	\$ -	

**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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

WATER UTILITY FUND

	2022			Variance- Over (Under)
	2021 Actual	Actual	Budget	
RECEIPTS				
Water Sales	\$ 428,130	\$ 499,447	\$ 400,000	\$ 99,447
Re-connect Fees	10,625	10,300	5,000	5,300
Water Tap Fees	872	600	-	600
Late Fees	7,590	7,447	5,000	2,447
Consumer Deposits	-	249	-	249
Interest Income	310	310	-	310
Insurance Claim Refund	-	3,093	-	3,093
Reimbursements	2,246	1,486	-	1,486
Miscellaneous	6,280	1,259	-	1,259
Total Receipts	<u>456,053</u>	<u>524,191</u>	<u>410,000</u>	<u>\$ 114,191</u>
EXPENDITURES				
General Department:				
Personal Services	96,356	92,013	86,000	\$ 6,013
Contractual Services	6,971	13,232	8,500	4,732
Total General Department	<u>103,327</u>	<u>105,245</u>	<u>94,500</u>	<u>10,745</u>
Administration Department:				
Contractual Services	874	2,228	400	1,828
Commodities	8,957	10,862	8,500	2,362
Capital Outlay	-	245	500	(255)
Total Administration Department	<u>9,831</u>	<u>13,335</u>	<u>9,400</u>	<u>3,935</u>
Production Department:				
Personal Services	357	879	-	879
Contractual Services	59,987	79,929	51,500	28,429
Commodities	2,769	26,021	2,000	24,021
Capital Outlay	5,625	8,276	2,500	5,776
Total Production Department	<u>68,738</u>	<u>115,105</u>	<u>56,000</u>	<u>59,105</u>
Transmission and Distribution Department:				
Personal Services	357	1,004	500	504
Contractual Services	56,306	46,859	39,700	7,159
Commodities	14,495	38,048	9,500	28,548
Capital Outlay	170	28,951	987,184	(958,233)
Total Transmission and Distribution	<u>71,328</u>	<u>114,862</u>	<u>1,036,884</u>	<u>(922,022)</u>

**CITY OF PLAINVILLE, KANSAS
BUSINESS FUND**

**Schedule 2-15
Page 2 of 2**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	WATER UTILITY FUND			
	2021	2022		
	Actual	Actual	Budget	Over (Under)
Operating Transfers:				
General Fund	\$ 168,000	\$ -	\$ 196,900	\$ (196,900)
Equipment Reserve Fund	-	65,000	-	65,000
Total Operating Transfers	168,000	65,000	196,900	(131,900)
Total Expenditures	421,224	413,547	1,393,684	\$ (980,137)
Receipts Over (Under) Expenditures	34,829	110,644	(983,684)	
UNENCUMBERED CASH, BEGINNING	983,811	1,018,640	983,684	
UNENCUMBERED CASH, ENDING	\$ 1,018,640	\$ 1,129,284	\$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-16

SEWER UTILITY FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Sewer Charges	\$ 300,968	\$ 306,697	\$ 300,000	\$ 6,697
Sewer Fees and Taps	273	819	-	819
Interest Income	218	218	-	218
Total Receipts	301,459	307,734	300,000	\$ 7,734
EXPENDITURES				
General Department:				
Personal Services	72,942	88,433	81,500	\$ 6,933
Contractual Services	22,610	23,000	20,400	2,600
Commodities	5,415	9,569	5,000	4,569
Capital Outlay	5,569	14,550	590,915	(576,365)
Total General Department	106,536	135,552	697,815	(562,263)
Administration Department:				
Contractual Services	439	371	500	(129)
Commodities	1,895	1,916	2,000	(84)
Capital Outlay	-	-	1,000	(1,000)
Total Administration Department	2,334	2,287	3,500	(1,213)
Other				
Interest Expense	9,031	7,545	7,600	(55)
Loan Principal	63,975	65,462	65,500	(38)
Total Other	73,006	73,007	73,100	(93)
Operating Transfers:				
General Fund	117,000	75,000	114,500	(39,500)
Equipment Reserve Fund	-	10,000	-	10,000
Total Operating Transfers	117,000	85,000	114,500	(29,500)
Total Expenditures	298,876	295,846	888,915	\$ (593,069)
Receipts Over (Under) Expenditures	2,583	11,888	(588,915)	
UNENCUMBERED CASH, BEGINNING	589,042	591,625	588,915	
UNENCUMBERED CASH, ENDING	\$ 591,625	\$ 603,513	\$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-17

SOLID WASTE FUND

	2021 Actual	2022		Variance- Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Solid Waste Fees	\$ 226,354	\$ 232,087	\$ 215,000	\$ 17,087
Interest Income	116	116	-	116
Total Cash Receipts	<u>226,470</u>	<u>232,203</u>	<u>215,000</u>	<u>\$ 17,203</u>
EXPENDITURES				
General Department:				
Contractual Services	173,628	173,346	180,000	\$ (6,654)
Commodities	222	549	-	549
Capital Outlay	-	-	2,000	(2,000)
Total General Department	<u>173,850</u>	<u>173,895</u>	<u>182,000</u>	<u>(8,105)</u>
Administration Department:				
Contractual Services	2,751	2,748	2,000	748
Commodities	1,895	1,915	2,000	(85)
Capital Outlay	-	-	315,125	(315,125)
Total Administration Department	<u>4,646</u>	<u>4,663</u>	<u>319,125</u>	<u>(314,462)</u>
Operating Transfers:				
General Fund	73,000	-	29,000	(29,000)
Equipment Reserve Fund	-	25,000	-	25,000
Total Operating Transfers	<u>73,000</u>	<u>25,000</u>	<u>29,000</u>	<u>(4,000)</u>
Total Expenditures	<u>251,496</u>	<u>203,558</u>	<u>530,125</u>	<u>\$ (326,567)</u>
Cash Receipts Over (Under) Expenditures	(25,026)	28,645	(315,125)	
UNENCUMBERED CASH, BEGINNING	<u>315,126</u>	<u>290,100</u>	<u>315,125</u>	
UNENCUMBERED CASH, ENDING	<u>\$ 290,100</u>	<u>\$ 318,745</u>	<u>\$ -</u>	

CITY OF PLAINVILLE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended December 31, 2022

Schedule 3

MUNICIPAL COURT BOND FUND

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court Bond Fund	\$ -	\$ 5,075	\$ 1,405	\$ 3,670