

**CITY OF PLEASANTON,  
KANSAS**

Regulatory Basis Financial Statement  
and Independent Auditors' Report with  
Regulatory-Required Supplemental Information  
For the Year Ended December 31, 2020

# CITY OF PLEASANTON, KANSAS

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# Diehl Banwart Bolton

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT

To the Mayor and the City Council  
City of Pleasanton, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of the City of Pleasanton, 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 Statements**

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 to meet the financial reporting requirements of the State of Kansas; 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the 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 of Pleasanton, Kansas to meet the requirements of the State of 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.

#### **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 Pleasanton, Kansas as of December 31, 2020 or changes in financial position or cash flows thereof for the year then ended.

#### **Unqualified 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 for the City of Pleasanton, 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 the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### **Other Matters**

##### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis, and the individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*, and for purposes of additional analysis. 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 as a whole, on the basis of accounting described in Note 1.

##### **Prior Year Comparative Numbers**

The 2019 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2019 financial statement upon which we rendered an unqualified opinion dated May 20, 2020. The 2019 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://admin.ks.gov/offices/chief-financial-officer/municipal-services>. 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 used 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 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

DIEHL, BANWART, BOLTON, CPAs PA

April 30, 2021  
Fort Scott, Kansas

# CITY OF PLEASANTON, KANSAS

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2020

CHRISTMAS DECORATIONS FUND	Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General Fund		\$ 86,379.43	\$ 825,951.84	\$ 795,421.72	\$ 116,909.55	\$ -	\$ 116,909.55
Special Purpose Funds:							
Consolidated Street		2,955.49	215,345.64	199,858.21	18,442.92	-	18,442.92
Municipal Equipment		82,839.61	6,000.00	-	88,839.61	-	88,839.61
Special Capital Improvement		1,120.04	5,000.00	-	6,120.04	-	6,120.04
Special Highway Improvement		33,812.27	87,508.00	99,070.00	22,250.27	-	22,250.27
Law Enforcement Trust		401.55	12,986.00	9,946.02	3,441.53	-	3,441.53
Christmas Decorations		3,261.00	-	-	3,261.00	-	3,261.00
Angel Tree		2,247.78	2,413.34	2,930.72	1,730.40	-	1,730.40
City Grants and Gifts		5,240.00	125,445.51	125,582.16	5,103.35	-	5,103.35
Capital Project Funds:							
Capital Improvement Projects		48.20	-	-	48.20	-	48.20
Bond and Interest Fund:							
General Bond and Interest		0.09	241,027.00	238,287.28	2,739.81	-	2,739.81
Business Funds:							
Sewage Disposal Utility		228,813.10	253,427.31	240,896.28	241,344.13	-	241,344.13
Water Utility		113,732.72	364,644.22	388,854.80	89,522.14	44,725.45	134,247.59
Water Capital Improvement Reserve		6,679.05	21,510.11	28,189.16	-	-	-
Trust Funds							
Laurel Trust		-	12,695.56	8,432.64	4,262.92	-	4,262.92
Total Reporting Entity		\$ 567,530.33	\$ 2,173,954.53	\$ 2,137,468.99	\$ 604,015.87	\$ 44,725.45	\$ 648,741.32
		Composition of Cash:					
		Petty Cash .....					
		\$ 400.00					
		General Checking Account .....					
		\$ 437,803.12					
		Other Bank Accounts .....					
		14,538.20					
		Certificates of Deposit .....					
		196,000.00					
		Total Cash .....					
		\$ 648,741.32					

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

# **CITY OF PLEASANTON, KANSAS**

## **Notes to the Financial Statement For the Year Ended December 31, 2020**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Pleasanton, Kansas (the City), was incorporated as a City of the third class on October 29, 1869, under the provision of K.S.A. 13-101 et seq. The City operates under a City Council and Mayor form of government and provides the following services as authorized by its Charter: public safety (police and fire), highway and streets, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The financial statement of the City of Pleasanton, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

#### Reporting Entity

The City of Pleasanton, Kansas (the City) is a municipal corporation governed by an elected five member City Council. This financial statement presents the City of Pleasanton, Kansas (the primary government). Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities.

#### Housing Authority

The City of Pleasanton Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City.

The City has elected to exclude the related entity from the basic financial statement. Separate financial statements are not available for the related entity.

#### Basis of Presentation - Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Basis of Presentation - Fund Accounting** (Continued)

The following types of funds comprise the financial activities of the City of Pleasanton, Kansas:

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

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

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

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.

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

Trust Funds - 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.).

**Regulatory Basis of Accounting and Departures 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the 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.

As discussed previously, related municipal entities are not included in this financial statement.

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** (Continued)

**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 the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budgets amended 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 schedules 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 modified accrual basis of accounting modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, reserve accounts established by bond ordinances, and the following special revenue funds:

- Special Capital Improvement Fund (K.S.A. 12-1, 118)
- Municipal Equipment Fund (K.S.A. 12-1, 117)
- Special Highway Improvement Fund (K.S.A. 68-590)
- Water Capital Improvement Reserve Fund (K.S.A. 12-1, 118)
- Law Enforcement Trust Fund (Trust Fund)
- Christmas Decorations Fund (Trust Fund)
- Angel Tree Fund (Trust Fund)

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



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Cash and Investments

The City pools idle cash from all funds for the purpose of increasing income through investment activities. Cash consists of an interest-bearing checking account and certificates of deposit.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1<sup>st</sup> of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Compensated Absences

Full-time employees are granted paid vacation (annual leave) according to the schedule below. No current or accrued paid annual leave may be taken during the first six months of employment. Vacation leave is awarded on January 1 of each year. On the first January 1 of an employee's employment, the employee is awarded 1.5 hours of annual leave for each contiguous week of employment in the immediately preceding year. On each January thereafter, the employee is awarded vacation leave based on the number of full years the employee has been continuously employed by the City, based on the following schedule:

<u>Years of continuous employment</u>	<u>Other Hours</u>	<u>Police Hours</u>
One to five	80	82.50
six to ten	96	99.00
eleven to fifteen	120	132.00
after fifteen	144	156.75

Full time employees other than a police officer, with more than ninety days of employment with the City accrue sick leave at a rate of 8 hours per month to a maximum of 400 hours. Full time police officers with more than six months of employment with the City accrue sick leave at a rate of 8.25 hours per month to a maximum of 440 hours. Sick leave is awarded as of the first day of each month of service, beginning with the first month following completion of the employee's first 90 days of employment.

The City accrues a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with the above criteria, the City has not accrued a liability for compensated absences which has been earned but not taken by City employees inasmuch as the amount is not considered to be material.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Termination and Post Employment Benefits

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

2. **COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws except as follows:

- Expenditures exceeded the budget in the Water Utility Fund in apparent violation of K.S.A. 79-2935.

3. **DEPOSITS AND INVESTMENTS**

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

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

*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 Government's deposits may not be returned to it. State statutes require the Government'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%. The City does not have any "peak periods" designated.

### 3. **DEPOSITS AND INVESTMENTS** (Continued)

At December 31, 2020 the City's carrying amount of deposits was \$648,341.42 and the bank balance was \$653,446.80. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$457,096.67 was covered by federal depository insurance, and the remaining \$196,350.13 was collateralized with securities totaling \$332,521.50 held by the pledging financial institutions' agents in the City's name.

### 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 publically 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](http://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.

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 1.00% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$42,549.69 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 \$479,945. The total net pension liability as of June 30, 2020 was \$10,473,565,065. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

4. **DEFINED BENEFIT PENSION PLAN** (Continued)  
**Net Pension Liability** (Continued)

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](http://www.kpers.org) or can be obtained as described above.

5. **WATER CUSTOMER DEPOSITS**

Water customers are required to make cash deposits to the City when starting new water service. The deposits are refunded to the customers when service is terminated. At December 31, the City has \$44,725.45 of customer deposits, which are included as an encumbrance in the Water Utility Fund in these financial statements.

6. **RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

7. **INTERFUND TRANSFERS**

Operating transfers between funds were as follows:

		KSA	
		Statutory	
<u>From Fund</u>	<u>To Fund</u>	<u>Authority</u>	<u>Amount</u>
General	Special Highway Improvement	12-1, 119	\$ 20,000.00
General	Equipment Reserve	12-825d	5,000.00
General	Capital Improvements	12-1, 118	5,000.00
Water Utility	General Bond and Interest	12-825d	71,125.36
Water Utility	Reserve	12-825d	21,510.11
Water Capital Improvement	General Bond and Interest	(1)	21,080.00
Sewer Utility	General Bond and Interest	12-825d	148,821.64

(1) Transfer made to show all debt service in the General Bond and Interest Fund.

(2) Transfer made to show all street expenses in the Consolidated Street Fund.

8. **CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

**9. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2020 through April 30, 2021, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

# 10. LONG TERM OBLIGATIONS

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded as follows:

Debt	Original Amount	Date Issued	Maturity Date	Interest Rate	Beginning Balances	Increases or New Debt Issued	Decreases or Debt Repaid	Ending Balances	Interest Paid
<u>General Obligation Bonds</u>									
Series 2011	\$ 170,000	12/15/2011	11/1/2021	1.2-2.7%	\$ 40,000.00	-	\$ 20,000.00	\$ 20,000.00	\$ 1,080.00
Series 2014	890,000	12/1/2014	9/1/2035	3-4.9%	775,000.00	-	35,000.00	740,000.00	28,312.50
Series 2015	3,782,000	8/19/2015	8/19/2055	2.50%	3,549,000.00	-	61,936.00	3,487,064.00	88,725.00
Series 2016	69,000	2/26/2016	2/26/2056	2.50%	65,851.00	-	1,102.00	64,749.00	1,646.28
Series 2017	84,000	5/24/2017	5/24/2032	2.50%	74,673.97	-	4,856.24	69,817.73	2,059.16
Total General Obligation Bonds					4,504,524.97	-	122,894.24	4,381,630.73	121,822.94
<u>Lease Purchase Agreements</u>									
2015 Ford Police Interceptor	25,399	5/19/2015	5/15/2020	3.85%	5,478.77	-	5,478.77	-	201.60
2016 Ford F350	31,348	6/29/2016	5/1/2021	3.98%	13,277.50	-	6,509.21	6,768.29	528.44
2014 Case 580 Backhoe	56,392	8/22/2014	8/22/2024	4.45%	31,253.41	-	5,718.38	25,535.03	1,390.78
John Deere Truck loader	41,500	5/23/2017	6/23/2023	4.50%	28,829.33	-	6,763.79	22,065.54	1,225.25
2017 Ford Explorer	16,976	9/20/2017	9/18/2021	4.25%	8,839.65	-	4,327.85	4,511.80	375.69
1701 Laurel St	200,000	1/10/2018	1/10/2033	3.25%	178,610.77	-	11,226.67	167,384.10	5,638.61
2009 International Dump Truck	39,600	5/1/2019	5/1/2026	5.98%	36,500.10	-	5,307.83	31,192.27	2,207.73
2020 Caterpillar Utility Roller	29,130	7/6/2020	12/6/2025	3.48%	-	29,130.00	-	29,130.00	-
Total Lease Purchase Agreements					302,789.53	29,130.00	45,332.50	286,587.03	11,568.10
<u>Water Pollution Control Revolving Loan</u>									
No. C20 1588-01	357,700	6/4/2001	2/1/2022	3.14%	73,989.17	-	20,323.05	53,666.12	2,164.97
Total Revolving Loans					73,989.17	-	20,323.05	53,666.12	2,164.97
Total Long Term Obligations					\$ 4,881,303.67	\$ 29,130.00	\$ 188,549.79	\$ 4,721,883.88	\$ 135,556.01

10. **LONG TERM OBLIGATIONS** (Continued)

Maturities of Long Term Obligations

Debt	2020	2021	2022	2023	2024	2025	2029	2030	2035	2040	2045	2050	2055	Totals
<b>PRINCIPAL</b>														
<b>General Obligation Bonds</b>														
Series 2011	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Series 2014	40,000	40,000	40,000	40,000	45,000	240,000	240,000	295,000	-	-	-	-	-	740,000
Series 2015	63,484	65,071	66,698	68,365	70,075	377,543	377,543	427,155	483,287	546,795	618,648	699,943	-	3,487,064
Series 2016	1,130	1,158	1,187	1,217	1,247	6,720	6,720	7,605	8,602	9,733	11,011	12,457	2,682	64,749
Series 2017	4,990	5,127	5,268	5,413	5,562	30,189	30,189	13,270	-	-	-	-	-	69,818
Total General Obligation Bonds	129,604	111,356	113,153	114,995	121,884	654,452	654,452	743,030	491,889	556,528	629,659	712,400	2,682	4,381,631
<b>Lease Purchase Agreements</b>														
2015 Ford Police Interceptor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 Ford F350	6,768	-	-	-	-	-	-	-	-	-	-	-	-	6,768
2014 Case 580 Backhoe	5,973	6,239	6,516	6,807	-	-	-	-	-	-	-	-	-	25,535
John Deere Truck loader	7,051	7,351	7,663	-	-	-	-	-	-	-	-	-	-	22,066
2017 Ford Explorer	4,512	-	-	-	-	-	-	-	-	-	-	-	-	4,512
1701 Laurel St	10,616	11,947	12,341	12,749	13,169	72,655	72,655	33,906	-	-	-	-	-	167,384
2009 International Dump Truck	4,767	5,507	5,845	6,204	6,586	2,284	2,284	-	-	-	-	-	-	31,192
2020 Caterpillar Utility Roller	5,428	5,620	5,819	6,025	6,238	-	-	-	-	-	-	-	-	29,130
Total Lease Purchase Agreements	45,116	36,664	38,185	31,785	25,993	74,939	74,939	33,906	-	-	-	-	-	286,587
Water Pollution Control Revolving Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. C20 1588-01	20,966	21,630	11,070	-	-	-	-	-	-	-	-	-	-	53,666
Total Revolving Loans	20,966	21,630	11,070	-	-	-	-	-	-	-	-	-	-	53,666
<b>TOTAL PRINCIPAL</b>	<b>\$ 195,686</b>	<b>\$ 169,649</b>	<b>\$ 162,408</b>	<b>\$ 146,780</b>	<b>\$ 147,876</b>	<b>\$ 729,391</b>	<b>\$ 729,391</b>	<b>\$ 776,936</b>	<b>\$ 491,889</b>	<b>\$ 556,528</b>	<b>\$ 629,659</b>	<b>\$ 712,400</b>	<b>\$ 2,682</b>	<b>\$ 4,721,884</b>
<b>INTEREST</b>														
<b>General Obligation Bonds</b>														
Series 2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2011	540	-	-	-	-	-	-	-	-	-	-	-	-	540
Series 2014	27,438	26,438	25,438	24,238	23,038	91,413	91,413	38,675	-	-	-	-	-	256,675
Series 2015	87,177	85,590	83,963	82,295	80,586	375,760	375,760	326,148	270,016	206,508	134,655	53,360	-	1,786,058
Series 2016	1,619	1,590	1,562	1,532	1,501	7,024	7,024	6,140	5,141	4,011	2,732	1,285	67	34,204
Series 2017	1,920	1,783	1,642	1,501	1,501	5,171	5,171	1,090	-	-	-	-	-	14,608
Total General Obligation Bonds	118,693	115,400	112,604	109,566	106,626	479,367	479,367	372,054	275,157	210,519	137,387	54,645	67	2,092,084
<b>Lease Purchase Agreements</b>														
2015 Ford Police Interceptor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016 Ford F350	269	-	-	-	-	-	-	-	-	-	-	-	-	269
2014 Case 580 Backhoe	1,136	871	593	303	-	-	-	-	-	-	-	-	-	2,903
John Deere Truck loader	938	638	326	-	-	-	-	-	-	-	-	-	-	1,902
2017 Ford Explorer	192	-	-	-	-	-	-	-	-	-	-	-	-	192
1701 Laurel St	5,300	4,918	4,524	4,117	3,696	11,671	11,671	1,206	-	-	-	-	-	35,431
2009 International Dump Truck	1,750	1,431	1,092	733	352	29	29	-	-	-	-	-	-	5,387
2020 Caterpillar Utility Roller	928	736	537	331	118	-	-	-	-	-	-	-	-	2,650
Total Lease Purchase Agreements	10,512	8,593	7,072	5,484	4,166	11,700	11,700	1,206	-	-	-	-	-	48,733
Water Pollution Control Revolving Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. C20 1588-01	1,522	858	174	-	-	-	-	-	-	-	-	-	-	2,554
Total Revolving Loans	1,522	858	174	-	-	-	-	-	-	-	-	-	-	2,554
<b>TOTAL INTEREST</b>	<b>\$ 130,727</b>	<b>\$ 124,852</b>	<b>\$ 119,849</b>	<b>\$ 115,050</b>	<b>\$ 110,792</b>	<b>\$ 491,066</b>	<b>\$ 491,066</b>	<b>\$ 373,260</b>	<b>\$ 275,157</b>	<b>\$ 210,519</b>	<b>\$ 137,387</b>	<b>\$ 54,645</b>	<b>\$ 67</b>	<b>\$ 2,143,371</b>

**CITY OF PLEASANTON, KANSAS**  
**For the Year Ended December 31, 2020**

**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**



## CITY OF PLEASANTON, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustments For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 917,990.00	\$ 45,059.65	\$ 963,049.65	\$ 795,421.72	\$ (167,627.93)
Special Revenue Funds:					
Consolidated Street	280,810.00	-	280,810.00	199,858.21	(80,951.79)
Debt Service Fund:					
General Bond and Interest	244,447.00	-	244,447.00	238,287.28	(6,159.72)
Enterprise Funds:					
Sewage Disposal Utility	242,951.00	-	242,951.00	240,896.28	(2,054.72)
Water Utility	383,765.00	2,294.21	386,059.21	388,854.80	2,795.59
Total Certified Budget	<u>\$ 2,069,963.00</u>				

**CITY OF PLEASANTON, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad valorem property tax	251,818.06	369,618.43	385,396.00	(15,777.57)
Delinquent tax	22,238.48	16,611.73	16,000.00	611.73
Motor vehicle tax	46,282.69	37,534.68	36,149.00	1,385.68
Franchise taxes	32,798.22	32,174.54	30,000.00	2,174.54
Sales tax	221,385.84	234,242.09	230,000.00	4,242.09
Intergovernmental				
Alcohol tax	-	-	-	-
County SPARKS Grant	-	43,655.51	-	43,655.51
County park appropriation	800.00	700.00	800.00	(100.00)
KDOT Grant	878.97	1,264.50	3,500.00	(2,235.50)
Kansas Dept of Wildlife payment	10,815.00	14,420.00	14,420.00	-
Community Fisheries grant	3,605.00	-	-	-
In lieu of taxes	18,810.82	9,085.00	9,500.00	(415.00)
Solid waste	3,900.00	3,900.00	3,900.00	-
Other Grants	1,080.00	1,500.00		1,500.00
Charges for Services				
Swimming pool	10,497.27	-	10,000.00	(10,000.00)
Licenses and Permits				
Licenses and permits	4,025.16	1,853.32	2,700.00	(846.68)
Fines, Forfeitures & Penalties	30,655.06	28,269.00	35,000.00	(6,731.00)
Use of Money and Property				
Interest income	1,060.98	1,109.59	600.00	509.59
Community Center receipts	12,609.43	3,583.79	-	3,583.79
Sale of land and property	3,272.00	2,508.00	-	2,508.00
Rent	6,381.50	3,929.50	7,000.00	(3,070.50)
Other Receipts				
Miscellaneous	9,766.59	3,191.58	1,500.00	1,691.58
Insurance proceeds	13,400.18	15,396.44	12,000.00	3,396.44
Reimbursed expenses	60.00	1,404.14	-	1,404.14
Total Receipts	706,141.25	825,951.84	\$ 798,465.00	\$ 27,486.84

**CITY OF PLEASANTON, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Current Year			Variance -
	Actual	Actual	Budget	Over (Under)
Expenditures				
General Government	\$ 374,219.36	\$ 359,598.48	\$ 400,000.00	\$ (40,401.52)
City Council	17,996.11	2,664.41	18,000.00	(15,335.59)
COVID Public Health	-	46,945.22	-	46,945.22
Public Safety				
Fire Department	19,994.85	14,837.78	24,445.00	(9,607.22)
Law Enforcement	244,886.06	226,047.51	265,000.00	(38,952.49)
Municipal Court	9,770.40	7,459.76	14,000.00	(6,540.24)
Solid Waste	19,510.96	21,848.90	25,000.00	(3,151.10)
Cultural and Recreation				
Special Park	48,695.73	39,216.60	59,600.00	(20,383.40)
Special Pool	42,159.17	11,421.41	45,800.00	(34,378.59)
Community Center	16,058.09	13,866.02	29,500.00	(15,633.98)
Debt Service on Bonds				
Capital Lease	18,112.83	14,600.23	-	14,600.23
Bond Principal		4,856.24	-	4,856.24
Bond Interest		2,059.16	-	2,059.16
Operating Transfers to Other Funds				
Consolidated Street	20,000.00	-	-	-
Municipal Equipment	20,000.00	5,000.00	10,000.00	(5,000.00)
Capital Projects	27,000.00	5,000.00	10,000.00	(5,000.00)
Special Highway Improvement	13,000.00	20,000.00	10,000.00	10,000.00
General Bond and Interest	6,909.77	-	6,645.00	(6,645.00)
Subtotal			917,990.00	
Adjustments for Qualifying Budget Credits				
Grants in excess of budget	-	-	43,655.51	(43,655.51)
Reimbursements in excess of budget	-	-	1,404.14	(1,404.14)
Total Expenditures	<u>898,313.33</u>	<u>795,421.72</u>	<u>\$ 963,049.65</u>	<u>\$ (167,627.93)</u>
Receipts Over(Under) Expenditures	(192,172.08)	30,530.12		
Unencumbered Cash, Beginning	<u>278,551.51</u>	<u>86,379.43</u>		
Unencumbered Cash, Ending	<u>\$ 86,379.43</u>	<u>\$ 116,909.55</u>		

**CITY OF PLEASANTON, KANSAS  
CONSOLIDATED STREET FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	\$ 223,531.01	\$ 148,680.19	\$ 154,985.00	\$ (6,304.81)
Delinquent tax	8,591.75	9,372.10	7,000.00	2,372.10
Motor vehicle tax	14,247.18	25,066.52	32,119.00	(7,052.48)
Intergovernmental				
State gasoline tax	32,316.44	30,394.00	32,350.00	(1,956.00)
KDH&E Grant	-	-	-	-
Other Receipts				
Miscellaneous	3,185.95	1,832.83	-	1,832.83
Operating Transfer from Other Funds				
General Fund	20,000.00	-	-	-
Total Receipts	301,872.33	215,345.64	\$ 226,454.00	\$ (11,108.36)
Expenditures				
Streets and Highways	218,873.13	184,831.52	\$ 280,810.00	\$ (95,978.48)
Debt Service on Capital Lease	22,135.85	15,026.69	-	15,026.69
Operating Transfer to Other Funds				
Special Highway Improvement	-	-	-	-
Total Expenditures	241,008.98	199,858.21	\$ 280,810.00	\$ (80,951.79)
Receipts Over(Under) Expenditures	60,863.35	15,487.43		
Unencumbered Cash, Beginning	(57,907.86)	2,955.49		...
Unencumbered Cash, Ending	\$ 2,955.49	\$ 18,442.92		

**CITY OF PLEASANTON, KANSAS**  
**MUNICIPAL EQUIPMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 1,000.00
Operating Transfer from Other Funds		
General Fund	20,000.00	5,000.00
Water Utility	-	-
Sewage Disposal Utility	1.00	-
Total Receipts	20,001.00	6,000.00
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	20,001.00	6,000.00
Unencumbered Cash, Beginning	62,838.61	82,839.61
Unencumbered Cash, Ending	\$ 82,839.61	\$ 88,839.61

**CITY OF PLEASANTON, KANSAS**  
**SPECIAL CAPITAL IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed expenses	\$ -	\$ -
Operating Transfer from Other Funds		
General Fund	27,000.00	5,000.00
Total Receipts	27,000.00	5,000.00
Expenditures		
Operating Expenditures		
Capital Outlay	1,779.57	-
Total Expenditures	1,779.57	-
Receipts Over(Under) Expenditures	25,220.43	5,000.00
Unencumbered Cash, Beginning	(24,100.39)	1,120.04
Unencumbered Cash, Ending	\$ 1,120.04	\$ 6,120.04

**CITY OF PLEASANTON, KANSAS**  
**SPECIAL HIGHWAY IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
Linn County Infrastructure grant	\$ 67,178.00	\$ 67,508.00
Operating Transfers from Other Funds		
General	13,000.00	20,000.00
Consolidated Street	-	-
Sewer Disposal Utility	1.00	-
<b>Total Receipts</b>	<u>80,179.00</u>	<u>87,508.00</u>
<b>Expenditures</b>		
Operating Expenditures		
Capital Outlay	28,120.00	99,070.00
Operating Transfer to Other Funds		
General Bond and Interest Fund	30,767.16	-
<b>Total Expenditures</b>	<u>58,887.16</u>	<u>99,070.00</u>
<b>Receipts Over(Under) Expenditures</b>	21,291.84	(11,562.00)
<b>Unencumbered Cash, Beginning</b>	<u>12,520.43</u>	<u>33,812.27</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 33,812.27</u></u>	<u><u>\$ 22,250.27</u></u>

**CITY OF PLEASANTON, KANSAS**  
**LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Sales of forfeited property	\$ -	\$ 12,986.00
Total Receipts	-	12,986.00
Expenditures		
Public Safety		
Capital Outlays	-	9,946.02
Total Expenditures	-	9,946.02
Receipts Over(Under) Expenditures	-	3,039.98
Unencumbered Cash, Beginning	401.55	401.55
Unencumbered Cash, Ending	\$ 401.55	\$ 3,441.53



**CITY OF PLEASANTON, KANSAS**  
**CHRISTMAS DECORATIONS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 1,081.00	\$ -
Total Receipts	<u>1,081.00</u>	<u>-</u>
Expenditures		
General Government		
Capital Outlays	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,081.00	-
Unencumbered Cash, Beginning	<u>2,180.00</u>	<u>3,261.00</u>
Unencumbered Cash, Ending	<u>\$ 3,261.00</u>	<u>\$ 3,261.00</u>

**CITY OF PLEASANTON, KANSAS**  
**ANGEL TREE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	<u>\$ 4,876.45</u>	<u>\$ 2,413.34</u>
Total Receipts	<u>4,876.45</u>	<u>2,413.34</u>
Expenditures		
General Government		
Commodities	<u>2,908.36</u>	<u>2,930.72</u>
Total Expenditures	<u>2,908.36</u>	<u>2,930.72</u>
Receipts Over(Under) Expenditures	1,968.09	(517.38)
Unencumbered Cash, Beginning	<u>279.69</u>	<u>2,247.78</u>
Unencumbered Cash, Ending	<u>\$ 2,247.78</u>	<u>\$ 1,730.40</u>

**CITY OF PLEASANTON, KANSAS**  
**CITY GRANTS AND GIFTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
CDBG/KDHE Grant	\$ -	\$ 125,245.51
Other Receipts		
Miscellaneous	5,240.00	200.00
Total Receipts	5,240.00	125,445.51
Expenditures		
Public Safety		
Contractual Services	-	125,582.16
Total Expenditures	-	125,582.16
Receipts Over(Under) Expenditures	5,240.00	(136.65)
Unencumbered Cash, Beginning	-	5,240.00
Unencumbered Cash, Ending	\$ 5,240.00	\$ 5,103.35

**CITY OF PLEASANTON, KANSAS**  
**CAPITAL IMPROVEMENT PROJECTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Proceeds from New Debt	\$ -	\$ -
Operating Transfers from General Fund	-	-
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	48.20	48.20
Unencumbered Cash, Ending	\$ 48.20	\$ 48.20

**CITY OF PLEASANTON, KANSAS**  
**GENERAL BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Operating Transfers from Other Funds				
General	6,909.77	-	6,645.00	(6,645.00)
Special Highway Improvement	30,767.16	-	-	-
Sewer Utility	165,444.00	148,821.64	143,974.00	4,847.64
Water Utility	52,748.40	71,125.36	72,748.00	(1,622.64)
Water Capital Reserve	21,620.00	21,080.00	21,080.00	-
Total Receipts	277,489.33	241,027.00	\$ 244,447.00	\$ (3,420.00)
Expenditures				
Debt Service				
Principal	156,227.26	118,038.00	\$ 122,894.00	\$ (4,856.00)
Interest	127,034.82	119,763.78	121,553.00	(1,789.22)
Other	-	485.50	-	485.50
Total Expenditures	283,262.08	238,287.28	\$ 244,447.00	\$ (6,159.72)
Receipts Over(Under) Expenditures	(5,772.75)	2,739.72		
Unencumbered Cash, Beginning	5,772.84	0.09		
Unencumbered Cash, Ending	\$ 0.09	\$ 2,739.81		

**CITY OF PLEASANTON, KANSAS**  
**SEWAGE DISPOSAL UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Receipts				
Operating Receipts				
Charges for services	\$ 209,068.57	\$ 217,455.86	\$ 215,000.00	\$ 2,455.86
Other Receipts				
Miscellaneous	-	35,971.45	-	35,971.45
Total Receipts	209,068.57	253,427.31	\$ 215,000.00	\$ 38,427.31
Expenditures				
Operating Expenditures				
Wastewater Treatment	64,332.32	62,071.06	\$ 56,489.00	\$ 5,582.06
Debt Service on WP Revolving Loan				
Principal	19,699.62	20,323.05	20,323.00	0.05
Interest and fees	2,788.40	2,164.97	2,165.00	(0.03)
Debt Service on Capital Lease	8,138.56	7,515.56	-	7,515.56
Operating Transfer to Other Funds				
Municipal Equipment	1.00	-	-	-
Special Highway Improvement	1.00	-	-	-
Water Capital Improvement Reserve	-	-	-	-
General Bond and Interest	165,444.00	148,821.64	163,974.00	(15,152.36)
Total Expenditures	260,404.90	240,896.28	\$ 242,951.00	\$ (2,054.72)
Receipts Over(Under) Expenditures	(51,336.33)	12,531.03		
Unencumbered Cash, Beginning	280,149.43	228,813.10		
Unencumbered Cash, Ending	\$ 228,813.10	\$ 241,344.13		

**CITY OF PLEASANTON, KANSAS**  
**WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Receipts				
Operating Receipts				
Charges for services	\$ 330,049.90	\$ 338,480.82	\$ 340,000.00	\$ (1,519.18)
Penalties	14,246.59	12,906.85	15,000.00	(2,093.15)
Taxes and fees	5,431.70	4,454.34	450.00	4,004.34
Nonoperating Receipts				
Customer deposits	5,055.00	5,090.00	4,000.00	1,090.00
Miscellaneous	1,562.69	1,418.00	1,000.00	418.00
Reimbursements	542.13	2,294.21	-	2,294.21
Total Receipts	356,888.01	364,644.22	\$ 360,450.00	\$ 4,194.22
Expenditures				
Operating Expenditures				
Production	70,360.17	57,022.12	\$ 50,800.00	\$ 6,222.12
Salaries and Benefits	115,683.44	123,440.49	125,920.00	(2,479.51)
General				
Contractual	77,414.19	78,256.33	71,000.00	7,256.33
Commodities	15,105.33	21,942.75	40,000.00	(18,057.25)
Other	-	-		-
Nonoperating Expenditures				
Sales and Production Taxes	4,031.52	4,305.81	4,700.00	(394.19)
Capital Outlays	10,000.00	1,945.51	5,000.00	(3,054.49)
Customer Deposits	5,055.00	5,090.00	4,500.00	590.00
Debt Service on Capital Lease	7,027.20	4,216.32		4,216.32
Operating Transfers to Other Funds				
Municipal Equipment	-	-	6,937.00	(6,937.00)
General Bond and Interest	52,748.40	71,125.36	52,748.00	18,377.36
Water Capital Improvement Reserve	21,620.00	21,510.11	22,160.00	(649.89)
Subtotal	-	-	383,765.00	
Adjustments for Qualifying Budget Credits				
Reimbursed expenses	-	-	2,294.21	(2,294.21)
Total Expenditures	379,045.25	388,854.80	\$ 386,059.21	\$ 2,795.59
Receipts Over(Under) Expenditures	(22,157.24)	(24,210.58)		
Unencumbered Cash, Beginning	135,889.96	113,732.72		
Unencumbered Cash, Ending	\$ 113,732.72	\$ 89,522.14		

**CITY OF PLEASANTON, KANSAS**  
**WATER CAPITAL IMPROVEMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed expenses	\$ -	\$ -
Operating Transfers from Other Funds		
Sewage Disposal Utility	-	-
Water Utility	21,620.00	21,510.11
Total Receipts	21,620.00	21,510.11
Expenditures		
Capital Outlay	40,000.00	-
Debt Service on Capital Lease	-	7,109.16
Operating Transfers to Other Funds		
General Bond and Interest	21,620.00	21,080.00
Total Expenditures	61,620.00	28,189.16
Receipts Over(Under) Expenditures	(40,000.00)	(6,679.05)
Unencumbered Cash, Beginning	46,679.05	6,679.05
Unencumbered Cash, Ending	\$ 6,679.05	\$ -



**CITY OF PLEASANTON, KANSAS**  
**LAUREL BUILDING TRUST**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Interest income	\$ -	\$ 0.56
Other Receipts		
Rental Payments	-	12,695.00
Total Receipts	-	12,695.56
Expenditures		
Debt Service on Capital Lease	-	8,432.64
Total Expenditures	-	8,432.64
Receipts Over(Under) Expenditures	-	4,262.92
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending,	\$ -	\$ 4,262.92