CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2024

List of Elected and Appointed Officials

Elected Officials

Mayor

Quentin Meyers	Term Expires January 2026

City Council

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

Appointed Officials

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

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2024

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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, 2024, 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibility of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit if accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Plainville, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 3, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-governent/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

August 5, 2025
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2024

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	$ 413,856	$ -	$ 1,542,771	$ 1,498,365	$ 458,262	$ 5,991	$ 464,253
Special Purpose Funds:							
Convention and Tourism Fund	9,855	-	9,448	5,220	14,083	-	14,083
Pool Operating Fund	812,284	-	104,565	468,283	448,566	76,918	525,484
Special Highway Fund	250,995	417	46,298	33,579	264,131	-	264,131
Special Law Enforcement Fund	33,849	-	21,136	25,000	29,985	-	29,985
Library Fund	-	-	88,181	88,181	-	-	-
Library Employee Benefits Fund	-	-	62,590	62,590	-	-	-
Special Park Fund	17,895	-	6,582	13,609	10,868	-	10,868
Special Fire Fund	48,615	-	30,743	24,392	54,966	-	54,966
Special Industrial Fund	93,227	-	2,597	-	95,824	-	95,824
Equiment Reserve Fund	265,879	-	10,687	-	276,566	-	276,566
MIH Fund	53,554	-	-	24,125	29,429	-	29,429
Capital Improvement Fund	726,255	-	368,039	39,989	1,054,305	-	1,054,305
Total Special Purpose Funds	2,312,408	417	750,866	784,968	2,278,723	76,918	2,355,641
Bond and Interest Funds:							
Bond and Interest Fund	25,435	-	182,772	180,713	27,494	-	27,494
Capital Projects Funds:							
Water Project Fund	-	-	62,775	508,500	(445,725) #	445,725	-
Business Funds:							
Water Utility Fund	1,229,275	-	576,192	460,966	1,344,501	3,138	1,347,639
Sewer Utility Fund	615,985	-	317,587	275,744	657,828	2,297	660,125
Solid Waste Utility Fund	330,448	-	270,791	242,107	359,132	-	359,132
Total Business Funds	2,175,708	-	1,164,570	978,817	2,361,461	5,435	2,366,896
Total Reporting Entity	$ 4,927,407	$ 417	$ 3,640,979	$ 3,442,863	$ 5,125,940	$ 88,344	$ 5,214,284

See Note 7

Compsition of Cash:	
Petty Cash	$ 375
Astra Bank - Plainville, KS:	
Checking Account	3,998,013
Checking Account-Petty Cash	1,250
Certificates of Deposit	1,218,596
Total Cash	$ 5,218,234
Agency Funds per Schedule 3	3,950
Total Reporting Entity	$ 5,214,284

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

1. Summary of Significant Accounting Policies

A. *Financial Reporting Entity*

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

Plainville Housing Authority

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

Plainville Memorial Library

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

City of Plainville, Kansas Public Building Commission

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

B. *Basis of Accounting*

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

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

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

1. Summary of Significant Accounting Policies (Cont.)

C. *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

D. Reimbursements

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

E. Property Taxes

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

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

1. Summary of Significant Accounting Policies (Cont.)

F. Budgetary Information

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

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

If the City is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did hold a revenue neutral rate hearing for this year.

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

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

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

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

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

2. Claims and Judgments

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

2. Claims and Judgments (continued)

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

One legal action was brought against the City of Plainville in 2024. The City was named as a defendant in *Schaukowithch v City of Plainville,* Rooks County, Kansas District Court Case No. RO-2024-CV-000006. Said action requested the waiver of a $600 fee for weed and grass nuisance abatement order assessed against the Plaintiff, Catherine Schaukowitch. In the action, Ms. Schaukowitch did not allege any damage or request any monetary relief; she only requested the fee waiver. After trial in 2025, the Court did order that the fee be waived due to defects in notice required by the City reimburse Ms Schaukowitch $210 in filing and service fees. Said amount has been paid and the action is no longer pending.

3. Deposits and Investments

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured on December 31, 2024.

On December 31, 2024, the City's carrying amount of deposits was $5,217,819 and the bank balance was $5,240,265. 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 $4,990,265 was collateralized with securities held by the pledging financial institution’s agents in the City’s name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issued a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $72,025 for the year ended December 31, 2024.

Net Pension Liability

On December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $626,711. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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

Other Employee Benefits

Vacation Pay

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

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

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

Annual Vacation Leave Buy-Back Program

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

Sick Leave

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

6. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	$ 180,000
Sewer Utility Fund	General Fund	K.S.A. 18-825d	60,000
Solid Waste Utility Fund	General Fund	K.S.A. 18-825d	20,000
Solid Waste Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	10,000
Total			$ 270,000

7. Stewardship, Compliance and Accountability

Compliance With Kansas Statutes

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

No statutory violations were noted in 2024.

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, 2021. The project completion date was extended from December 31, 2017, to December 31, 2025. If the City cannot fully comply with the grant requirements there is the potential that some of the monies received by the City may have to be returned to the Kansas Housing Resources Corporation.

9. Capital Projects

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

	Project Authorization	Expenditures To Date
Water Project	$3,300,000	$508,500

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, 2024, 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	$ 1,610,000	$ -	$ 120,000	$ 1,490,000	$ 60,713
KDHE Loans:									
KS Dept. of Health & Environment	2.05%	03/25/24	3,300,000	2046	-	62,775	-	62,775	-
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	210,430	-	68,538	141,892	4,467
Total KDHE Loans					210,430	62,775	68,538	204,667	4,467
Finance Leases									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	29,198	-	9,421	19,777	956
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	91,287	-	29,549	61,738	2,693
Total Finance/Capital Leases					120,485	-	38,970	81,515	3,649
Total Contractual Indebtedness					$ 1,940,915	$ 62,775	$ 227,508	$ 1,776,182	$ 68,829

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2046	Total
PRINCIPAL:										
General Obligation Bonds	$ 125,000	$ 130,000	$ 135,000	$ 140,000	$ 145,000	$ 815,000	$ -	$ -	$ -	$ 1,490,000
KDHE Loans	70,131	138,916	136,385	139,195	142,063	755,448	836,552	926,364	296,838	3,441,892
Finance Leases	40,150	41,365	-	-	-	-	-	-	-	81,515
Total Principal	235,281	310,281	271,385	279,195	287,063	1,570,448	836,552	926,364	296,838	3,790,205
INTEREST:										
General Obligation Bonds	57,112	53,363	49,463	45,075	39,475	105,350	-	-	-	349,838
KDHE Loans	2,875	35,071	65,578	62,768	59,900	254,364	173,260	83,448	6,106	743,370
Fiannce Leases	2,469	1,253	-	-	-	-	-	-	-	3,722
Total Interest	62,456	89,687	115,041	107,843	99,375	359,714	173,260	83,448	6,106	1,007,376
Total Principal & Interest	$ 297,737	$ 399,968	$ 386,426	$ 387,038	$ 386,438	$ 1,930,162	$ 1,009,812	$ 1,009,812	$ 302,944	$ 4,797,581

CITY OF PLAINVILLE, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 1,728,950	$ -	$ 1,728,950	$ 1,498,365	$ (230,585)
Special Purpose Funds:					
Convention and Tourism Fund	25,642	-	25,642	5,220	(20,422)
Pool Operating Fund	913,983	-	913,983	468,283	(445,700)
Special Highway Fund	320,413	-	320,413	33,579	(286,834)
Special Law Enforcement Fund	78,340	-	78,340	25,000	(53,340)
Library Fund	88,586	-	88,586	88,181	(405)
Library Employee Benefits Fund	63,536	-	63,536	62,590	(946)
Special Park Fund	17,177	-	17,177	13,609	(3,568)
Special Fire Fund	62,200	-	62,200	24,392	(37,808)
Special Industrial Fund	93,185	-	93,185	-	(93,185)
Bond and Interest Funds:					
Bond and Interest Fund	210,215	-	210,215	180,713	(29,502)
Business Funds:					
Water Utility Fund	1,608,561	-	1,608,561	460,966	(1,147,595)
Sewer Utility Fund	909,607	-	909,607	275,744	(633,863)
Solid Waste Utility Fund	563,747	-	563,747	242,107	(321,640)

CITY OF PLAINVILLE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

GENERAL FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 490,896	$ 534,630	$ 569,479	$ (34,849)
Delinquent Tax	13,219	18,271	-	18,271
Motor Vehicle Tax	69,102	73,658	67,536	6,122
Recreational Vehicle Tax	1,715	1,779	1,733	46
16/20M Vehicle Tax	1,080	1,133	1,078	55
Commercial Vehicle Fee	4,759	3,307	3,351	(44)
Watercraft Tax	536	801	584	217
Sales Tax	319,483	299,903	300,000	(97)
Compensating Use Tax	66,668	68,136	50,000	18,136
Local Alcoholic Liquor	1,717	6,582	1,000	5,582
Franchise Tax	125,735	109,821	115,000	(5,179)
Vehicle Excise Tax	12	5	-	5
Total Taxes and Shared Receipts	1,094,922	1,118,026	1,109,761	8,265
Licenses and Permits:				
Licenses and Permits	3,980	4,145	3,500	645
Animal Licenses	9,202	8,536	8,500	36
Total Licenses and Permits	13,182	12,681	12,000	681
Use of Money and Property:				
Interest Income	9,562	11,574	3,500	8,074
Rents and Royalties	4,871	6,930	3,000	3,930
Total Use of Money and Property	14,433	18,504	6,500	12,004
Charges for Services:				
Rural Fire Contracts	52,356	52,356	52,000	356
Accident Reports	15	55	-	55
Special Assessments	-	4,136	-	4,136
Total Charges for Services	52,371	56,547	52,000	4,547
Fines, Forfeitures and Penalties:				
Court Fines/Fees	33,844	40,324	40,000	324
Intergovernmental				
Grants	-	8,609	-	8,609

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

GENERAL FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
Other:				
Insurance Claim Proceeds	$ 15,667	$ 9,804	$ -	$ 9,804
Reimbursed Expense	40,048	17,528	15,000	2,528
Refunds	52	-	-	-
Miscellaneous	2,039	748	-	748
Total Other	57,806	28,080	15,000	13,080
Operating Transfers:				
Water Utility Fund	125,000	180,000	200,000	(20,000)
Sewer Utility Fund	-	60,000	60,400	(400)
Solid Waste Fund	-	20,000	30,000	(10,000)
Total Operating Transfers	125,000	260,000	290,400	(30,400)
Total Receipts	1,391,558	1,542,771	1,525,661	$ 17,110
EXPENDITURES				
General Department:				
Personal Services	-	244	-	$ 244
Contractual Services	38,492	38,976	30,000	8,976
Commodities	104	4	-	4
Total General Department	38,596	39,224	30,000	9,224
Office Department				
Personal Services	275,422	250,710	271,500	(20,790)
Contractual Services	19,557	18,896	17,500	1,396
Commodities	6,368	14,900	6,000	8,900
Capital Outlay	-	3,666	1,500	2,166
Total Office Department	301,347	288,172	296,500	(8,328)
Special Services Department:				
Personal Services	7,332	7,331	7,500	(169)
Contractual Services	42,161	49,338	46,000	3,338
Commodities	1,217	341	500	(159)
Capital Outlay	-	33	-	33
Total Special Services Department	50,710	57,043	54,000	3,043

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

GENERAL FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
Fire Department:				
Personal Services	$ 46,977	$ 53,168	$ 44,900	$ 8,268
Contractual Services	43,901	45,348	33,800	11,548
Commodities	17,283	12,965	7,500	5,465
Capital Outlay	8,931	2,878	5,000	(2,122)
Other:				
Loan Principal	37,824	38,969	39,000	(31)
Loan Interest	4,794	3,649	3,700	(51)
Total Fire Department	159,710	156,977	133,900	23,077
Law Enforcement Department:				
Personal Services	475,137	519,673	479,700	39,973
Contractual Services	58,497	69,877	53,500	16,377
Commodities	19,923	19,080	19,100	(20)
Capital Outlay	9,220	2,318	2,500	(182)
Total Law Enforcement Department	562,777	610,948	554,800	56,148
Municipal Court Department				
Personal Services	8,557	9,120	9,500	(380)
Contractual Services	17,992	18,081	25,000	(6,919)
Commodities	687	64	500	(436)
Total Municipal Court Department	27,236	27,265	35,000	(7,735)
Parks Department:				
Contractual Services	15,846	15,568	11,450	4,118
Commodities	13,463	9,521	14,500	(4,979)
Capital Outlay	17,000	-	2,500	(2,500)
Total Parks Department	46,309	25,089	28,450	(3,361)
Street Department:				
Personal Services	156,683	167,628	147,200	20,428
Contractual Services	26,648	30,403	118,000	(87,597)
Commodities	19,731	25,120	18,500	6,620
Capital Outlay	557	-	4,000	(4,000)
Total Street Department	203,619	223,151	287,700	(64,549)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

GENERAL FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
Street Lighting:				
Contractual Services	$ 34,090	$ 35,096	$ 36,000	$ (904)
Commodities	1,487	617	-	617
Total Street Lighting	35,577	35,713	36,000	(287)
Other:				
Civil Defense	-	19,505	-	19,505
Recreation Department	-	2,680	-	2,680
Economic Development	10,808	12,598	12,600	(2)
Total Other	10,808	34,783	12,600	22,183
Cash Forward	-	-	260,000	(260,000)
Total Expenditures	1,436,689	1,498,365	1,728,950	$ (230,585)
Receipts Over (Under) Expenditures	$ (45,131)	$ 44,406	$ (203,289)	
UNENCUMBERED CASH, BEGINNING	458,987	413,856	203,289	
UNENCUMBERED CASH, ENDING	$ 413,856	$ 458,262	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-2**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

CONVENTION AND TOURISM FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Transient Guest Tax	$ 3,751	$ 5,308	$ 4,000	$ 1,308
Grants	-	4,140	-	4,140
Total Receipts	3,751	9,448	4,000	$ 5,448
EXPENDITURES				
Contractual Services	9,453	5,000	4,000	$ 1,000
Commodities	182	-	-	-
Capital Outlay	5,903	220	21,642	(21,422)
Total Expenditures	15,538	5,220	25,642	$ (20,422)
Receipts Over (Under) Expenditures	(11,787)	4,228	(21,642)	
UNENCUMBERED CASH, BEGINNING	21,642	9,855	21,642	
UNENCUMBERED CASH, ENDING	$ 9,855	$ 14,083	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

POOL OPERATING FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Swimming Pool Income	$ 62,520	$ 72,220	$ 65,000	$ 7,220
Interest Income	560	7,345	-	7,345
Grants	-	25,000	-	25,000
Total Receipts	63,080	104,565	65,000	$ 39,565
EXPENDITURES				
Personal Services	66,972	72,311	54,000	$ 18,311
Contractual Services	25,877	356,310	26,500	329,810
Commodities	23,550	31,767	13,000	18,767
Capital Outlay	-	7,895	820,483	(812,588)
Total Expenditures	116,399	468,283	913,983	$ (445,700)
Receipts Over (Under) Expenditures	(53,319)	(363,718)	(848,983)	
UNENCUMBERED CASH, BEGINNING	865,603	812,284	848,983	
UNENCUMBERED CASH, ENDING	$ 812,284	$ 448,566	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SPECIAL HIGHWAY FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
State Highway Aid	$ 46,918	$ 46,298	$ 48,810	$ (2,512)
EXPENDITURES				
Contractual Services	67,526	33,579	48,810	$ (15,231)
Capital Outlay	-	-	271,603	(271,603)
Total Expenditures	67,526	33,579	320,413	$ (286,834)
Receipts Over (Under) Expenditures	(20,608)	12,719	(271,603)	
UNENCUMBERED CASH, BEGINNING	271,603	250,995	271,603	
Prior Year Cancelled Encumbrance	-	417	-	
UNENCUMBERED CASH, ENDING	$ 250,995	$ 264,131	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SPECIAL LAW ENFORCEMENT FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 14,752	$ 11,827	$ 12,594	$ (767)
Delinquent Tax	230	349	-	349
Motor Vehicle Tax	1,877	2,237	2,030	207
Recreational Vehicle Tax	48	54	52	2
16/20M Vehicle Tax	11	36	32	4
Commercial Vehicle Fee	143	99	101	(2)
Watercraft Tax	17	24	17	7
Total Taxes and Shared Receipts	17,078	14,626	14,826	(200)
Other:				
VIN Inspection	1,960	2,280	-	2,280
Diversion Fee	2,050	2,559	-	2,559
Reimbursed Expenses	757	-	-	-
Donations	100	-	-	-
Miscellaneous	155	46	-	46
State Aid	1,380	1,625	-	1,625
Total Other	6,402	6,510	-	6,510
Total Receipts	23,480	21,136	14,826	$ 6,310
EXPENDITURES				
Capital Outlay	53,145	25,000	78,340	$ (53,340)
Receipts Over (Under) Expenditures	(29,665)	(3,864)	(63,514)	
UNENCUMBERED CASH, BEGINNING	63,514	33,849	63,514	
UNENCUMBERED CASH, ENDING	$ 33,849	$ 29,985	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-6**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

LIBRARY FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 72,086	$ 72,924	$ 77,680	$ (4,756)
Delinquent Tax	2,274	3,036	-	3,036
Motor Vehicle Tax	11,814	11,155	9,917	1,238
Recreational Vehicle Tax	294	266	254	12
16/20M Vehicle Tax	179	195	158	37
Commercial Vehicle Fee	818	486	492	(6)
Watercraft Tax	92	118	85	33
Vehicle Excise Tax	2	1	-	1
Total Receipts	87,559	88,181	88,586	$ (405)
EXPENDITURES				
Appropriations to Library Board	87,559	88,181	88,550	(369)
Miscellaneous	-	-	36	(36)
Total Expenditures	87,559	88,181	88,586	$ (405)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

LIBRARY EMPLOYEE BENEFITS FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Ad Valorem Property Tax	$ 47,821	$ 52,855	$ 56,300	$ (3,445)
Delinquent Tax	1,275	1,733	-	1,733
Motor Vehicle Tax	7,218	7,305	6,578	727
Recreational Vehicle Tax	180	175	169	6
16/20M Vehicle Tax	102	121	105	16
Commercial Vehicle Fee	505	322	327	(5)
Watercraft Tax	58	78	57	21
Vehicle Excise Tax	1	1	-	1
Total Receipts	57,160	62,590	63,536	$ (946)
EXPENDITURES				
Employee Benefits	57,160	62,590	63,536	$ (946)
Receipts Over (Under) Expenditures	-	-	-	
UNENCUMBERED CASH, BEGINNING	-	-	-	
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SPECIAL PARK FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Local Alcoholic Liquor	$ 1,717	$ 6,582	$ 1,000	$ 5,582
EXPENDITURES				
Capital Outlay	-	13,609	$ 17,177	$ (3,568)
Receipts Over (Under) Expenditures	1,717	(7,027)	(16,177)	
UNENCUMBERED CASH, BEGINNING	16,178	17,895	16,177	
UNENCUMBERED CASH, ENDING	$ 17,895	$ 10,868	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SPECIAL FIRE FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 14,752	$ 11,827	$ 12,595	$ (768)
Delinquent Tax	322	458	-	458
Motor Vehicle Tax	2,025	2,237	2,030	207
Recreational Vehicle Tax	51	54	52	2
16/20M Vehicle Tax	22	36	32	4
Commercial Vehicle Fee	147	99	101	(2)
Watercraft Tax	17	24	17	7
Total Taxes and Shared Receipts	17,336	14,735	14,827	(92)
Other:				
Grants	13,700	15,543	-	15,543
Reimbursements	-	86	-	86
Miscellaneous Income	53	-	-	-
Interest Income	16	379	-	379
Total Other	13,769	16,008	-	16,008
Total Receipts	31,105	30,743	14,827	$ 15,916
EXPENDITURES				
Contractual Services	-	6,598	-	$ 6,598
Capital Outlay	29,862	17,794	62,200	(44,406)
Total Expenditures	29,862	24,392	62,200	$ (37,808)
Receipts Over (Under) Expenditures	1,243	6,351	(47,373)	
UNENCUMBERED CASH, BEGINNING	47,372	48,615	47,373	
UNENCUMBERED CASH, ENDING	$ 48,615	$ 54,966	$ -	

CITY OF PLAINVILLE, KANSAS
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SPECIAL INDUSTRIAL FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,015	$ 1,195	$ 1,266	$ (71)
Delinquent Tax	102	125	-	125
Motor Vehicle Tax	267	154	139	15
Recreational Vehicle Tax	6	4	4	-
16/20M Vehicle Tax	11	2	2	-
Commercial Vehicle Fee	14	7	7	-
Watercraft Tax	1	2	1	1
Total Taxes and Shared Receipts	1,416	1,489	1,419	70
Other:				
Interest Income	45	1,108	-	1,108
Total Receipts	1,461	2,597	1,419	$ 1,178
EXPENDITURES				
Capital Outlay	-	-	93,185	$ (93,185)
Receipts Over (Under) Expenditures	1,461	2,597	(91,766)	
UNENCUMBERED CASH, BEGINNING	91,766	93,227	91,766	
UNENCUMBERED CASH, ENDING	$ 93,227	$ 95,824	$ -	

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

	2023 Actual	2024 Actual
RECEIPTS		
Interest Income	$ 66	$ 687
Operating Transfers:		
Sewer Utility Fund	70,000	-
Solid Waste Fund	30,000	10,000
Total Operating Transfers	100,000	10,000
Total Receipts	100,066	10,687
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	100,066	10,687
UNENCUMBERED CASH, BEGINNING	165,813	265,879
UNENCUMBERED CASH, ENDING	$ 265,879	$ 276,566

MIH FUND

RECEIPTS	$ -	$ -
EXPENDITURES		
Contractual Services	-	24,125
Receipts Over (Under) Expenditures	-	(24,125)
UNENCUMBERED CASH, BEGINNING	53,554	53,554
UNENCUMBERED CASH, ENDING	$ 53,554	$ 29,429

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

	2023 Actual	2024 Actual
RECEIPTS		
Sales Tax	$ 319,483	$ 299,903
Compensating Use Tax	66,668	68,136
Total Receipts	386,151	368,039
EXPENDITURES		
Contractual Services	13,660	11,129
Capital Outlay	134,288	28,860
Total Expenditures	147,948	39,989
Receipts Over (Under) Expenditures	238,203	328,050
UNENCUMBERED CASH, BEGINNING	488,052	726,255
UNENCUMBERED CASH, ENDING	$ 726,255	$ 1,054,305

CITY OF PLAINVILLE, KANSAS
BOND AND INTEREST FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

BOND AND INTEREST FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 156,356	$ 149,775	$ 159,546	$ (9,771)
Delinquent Tax	4,876	6,469	-	6,469
Motor Vehicle Tax	25,753	24,214	21,512	2,702
Recreational Vehicle Tax	640	577	552	25
16/20M Vehicle Tax	392	425	343	82
Commercial Vehicle Fee	1,781	1,055	1,068	(13)
Watercraft Tax	201	255	185	70
Vehicle Excise Tax	4	2	-	2
Total Receipts	190,003	182,772	183,206	$ (434)
EXPENDITURES				
Bond Principal	120,000	120,000	120,000	$ -
Bond Interest	64,313	60,713	61,000	(287)
Miscellaneous	-	-	-	-
Cash Basis Reserve	-	-	29,215	(29,215)
Total Expenditures	184,313	180,713	210,215	$ (29,502)
Receipts Over (Under) Expenditures	5,690	2,059	(27,009)	
UNENCUMBERED CASH, BEGINNING	19,745	25,435	27,009	
UNENCUMBERED CASH, ENDING	$ 25,435	$ 27,494	$ -	

CITY OF PLAINVILLE, KANSAS
CAPITAL PROJECTS FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

WATER PROJECT FUND

	2023 Actual	2024 Actual
RECEIPTS		
Loan Proceeds	$ -	$ 62,775
EXPENDITURES		
Engineering Fees	-	508,500
Receipts Over (Under) Expenditures	-	(445,725)
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ (445,725)

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

WATER UTILITY FUND

	2023 Actual	2024 Actual	2024 Budget	2024 Variance-Over (Under)
RECEIPTS				
Water Sales	$ 499,090	$ 553,253	$ 450,000	$ 103,253
Re-connect Fees	10,325	9,500	8,000	1,500
Water Tap Fees	1,308	654	-	654
Late Fees	7,535	7,917	7,000	917
Interest Income	311	3,267	-	3,267
Miscellaneous	1,122	1,601	-	1,601
Total Receipts	519,691	576,192	465,000	$ 111,192
EXPENDITURES				
General Department:				
Personal Services	93,133	102,457	87,500	$ 14,957
Contractual Services	8,788	10,742	8,500	2,242
Total General Department	101,921	113,199	96,000	17,199
Administration Department:				
Contractual Services	3,621	8,078	500	7,578
Commodities	12,257	11,621	9,000	2,621
Capital Outlay	13,054	164	-	164
Total Administration Department	28,932	19,863	9,500	10,363
Production Department:				
Personal Services	655	600	-	600
Contractual Services	51,340	60,097	60,000	97
Commodities	19,312	7,799	4,000	3,799
Capital Outlay	596	5,600	3,500	2,100
Total Production Department	71,903	74,096	67,500	6,596
Transmission and Distribution Department:				
Personal Services	625	600	-	600
Contractual Services	61,745	50,290	48,000	2,290
Commodities	28,976	21,788	15,500	6,288
Capital Outlay	598	1,130	1,172,061	(1,170,931)
Total Transmission and Distribution	91,944	73,808	1,235,561	(1,161,753)

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

WATER UTILITY FUND

	2023	2024		
	Actual	Actual	Budget	Over (Under)
Operating Transfers:				
General Fund	$ 125,000	$ 180,000	$ 200,000	$ (20,000)
Total Expenditures	419,700	460,966	1,608,561	$ (1,147,595)
Receipts Over (Under) Expenditures	99,991	115,226	(1,143,561)	
UNENCUMBERED CASH, BEGINNING	1,129,284	1,229,275	1,143,561	
UNENCUMBERED CASH, ENDING	$ 1,229,275	$ 1,344,501	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND **Schedule 2-16**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SEWER UTILITY FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Sewer Charges	$ 313,019	$ 317,096	$ 305,000	$ 12,096
Sewer Fees and Taps	272	273	-	273
Interest Income	218	218	-	218
Total Receipts	313,509	317,587	305,000	$ 12,587
EXPENDITURES				
General Department:				
Personal Services	122,647	91,979	135,500	$ (43,521)
Contractual Services	24,230	31,230	25,000	6,230
Commodities	6,504	2,772	6,000	(3,228)
Capital Outlay	181	12,456	607,107	(594,651)
Total General Department	153,562	138,437	773,607	(635,170)
Adminstration Department:				
Contractual Services	1,859	1,916	500	1,416
Commodities	1,820	2,385	2,000	385
Capital Outlay	790	-	-	-
Total Administration Department	4,469	4,301	2,500	1,801
Other				
Interest Expense	6,024	4,467	4,500	(33)
Loan Principal	66,982	68,539	68,600	(61)
Total Other	73,006	73,006	73,100	(94)
Operating Transfers:				
General Fund	70,000	60,000	60,400	(400)
Total Expenditures	301,037	275,744	909,607	$ (633,863)
Receipts Over (Under) Expenditures	12,472	41,843	(604,607)	
UNENCUMBERED CASH, BEGINNING	603,513	615,985	604,607	
UNENCUMBERED CASH, ENDING	$ 615,985	$ 657,828	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

SOLID WASTE UTILITY FUND

		2024		
	2023 Actual	Actual	Budget	Variance-Over (Under)
CASH RECEIPTS				
Solid Waste Fees	$ 262,202	$ 269,210	$ 245,000	$ 24,210
Interest Income	116	1,581	-	1,581
Total Cash Receipts	262,318	270,791	245,000	$ 25,791
EXPENDITURES				
General Department:				
Contractual Services	210,020	201,650	202,000	$ (350)
Commodities	-	51	-	51
Capital Outlay	5,438	-	326,747	(326,747)
Total General Department	215,458	201,701	528,747	(327,046)
Administration Department:				
Contractual Services	2,878	8,021	3,000	5,021
Commodities	1,818	2,385	2,000	385
Capital Outlay	461	-	-	-
Total Administation Department	5,157	10,406	5,000	5,406
Operating Transfers:				
General Fund	30,000	20,000	30,000	(10,000)
Equipment Reserve Fund	-	10,000	-	10,000
Total Operating Transfers	30,000	30,000	30,000	-
Total Expenditures	250,615	242,107	563,747	$ (321,640)
Cash Receipts Over (Under) Expenditures	11,703	28,684	(318,747)	
UNENCUMBERED CASH, BEGINNING	318,745	330,448	318,747	
UNENCUMBERED CASH, ENDING	$ 330,448	$ 359,132	$ -	

CITY OF PLAINVILLE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended December 31, 2024

Schedule 3

MUNICIPAL COURT BOND FUND

	Beginning Cash Balance	Recipts	Disbursements	Ending Cash Balance
Municipal Court Bond Fund	$ 5,450	$ 9,250	$ 10,750	$ 3,950