The City of Plains, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025

The City of Plains, Kansas
Table of Contents
For the Year Ended December 31, 2025

	Page Number
Independent Auditor's Report	1
Financial Section	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5
Regulatory - Required Supplemental Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	11
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	
2-1 General Fund	12
Special Purpose Funds	
2-2 Community Building Fund	13
2-3 Special Highway Fund	14
2-4 Park Beautification Fund	15
2-5 Emergency Community Water Assistance Grant (ECWAG) Fund	16
Business Funds	
2-6 Sewer Utilty Fund	17
2-7 Water Utility Fund	18
2-8 Refuse Utility Fund	19
Schedule 3	
Summary of Receipts and Disbursements	
Agency Fund	20

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Plains, Kansas 67869

Opinions

We have audited the accompanying financial statement of the City of Plains, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Plains, as of December 31, 2025, 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* as described in Note 1.

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 section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Plains, as of December 31, 2025, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Plains, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating 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.

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 Plains, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 financial statement that is free from material misstatement, whether due to fraud or error.

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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, 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 Plains, Kansas'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Plains, Kansas'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, schedule of regulatory basis receipts and expenditures - agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

June 10, 2026

The City of Plains, Kansas

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The City of Plains, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 1,371,714	$ 734,793	$ 659,079	$ 1,447,428	$ 99	$ 1,447,527
Special Purpose Funds:						
Community Building Fund	28,398	5,848	8,825	25,421	-	25,421
Special Highway Fund	113,790	27,360	78,798	62,352	-	62,352
Park Beautification Fund	250	-	-	250	-	250
ECWAG Fund	1,962	-	-	1,962	-	1,962
Business Funds:						
Sewer Utilty Fund	462,843	163,528	88,055	538,316	73	538,389
Water Utility Fund	515,605	351,494	332,089	535,010	2,541	537,551
Refuse Utility Fund	30,782	99,586	97,919	32,449	-	32,449
Total Reporting Entity (Excluding Agency Fund)	$ 2,525,344	$ 1,382,609	$ 1,264,765	$ 2,643,188	$ 2,713	$ 2,645,901

Composition of Cash:	Checking	$ 2,483,295
	CD's	193,904
	Total Cash	2,677,199
	Agency Fund per Schedule 3	(31,298)
	Total Reporting Entity (Excluding Agency Fund)	$ 2,645,901

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity
The City of Plains is a municipal corporation governed by an elected mayor and an elected five-member council. This financial statement presents the City of Plains (the City). The City has no related municipal entities.

b) 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.

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

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.).

c) Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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.

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

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 not 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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 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 regulatory basis of accounting, in which 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 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 Agency Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

The City did not publish its annual financial statement by the end of the month following year-end as required by K.S.A. 12-1608.

No other statute violations were noted for the year ending December 31, 2025.

NOTE 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, 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.

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $2,645,901 and the bank balance was $2,760,630. The bank balance was held by predominantly one bank, resulting in a concentration of credit risk. Of the bank balance, $315,510 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' 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.

NOTE 4 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. Seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before 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 contribution 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 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City was $24,085 for KPERS for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $169,579. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution 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 this financial statement.

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 www.kpers.org or can be obtained as described above.

NOTE 5 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) 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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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.

b) Death and Disability Other Post-Employment Benefit
As provided by K.S.A. 74-4927, disable members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payment. The employer contribution rate is set at 1% for the year ended December 31, 2025.

c) Other Employee Benefits
Vacation Leave. Full-time employees with less than 3 years of service will receive 5 days after completion of the first full year, then 10 days each year. Employees with between 3 and 10 years of service will receive 15 days of leave each year. Employees with more than 19 years of service will receive 20 days of paid leave per year. No carryover is allowed from one calendar year to the next for each employee. Upon departure from the city, an employee will be paid for earned vacation time.

Sick Leave. Full-time employees will receive 8 hours for each full month of service. The maximum number of sick days that can be carried over from year to year is 480 hours. No amount of sick pay is paid on termination. Upon retirement, up to 60 days' pay will be paid based on the employee's final salary at regular time.

NOTE 6 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Plains for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE 1936 01	2.31%	5/25/2012	756,588	3/1/2034	$ 395,762	$ -	$ 37,711	$ 358,051	$ 2,459
KDHE 3004 01	1.33%	1/4/2021	100,000	1/15/2028	413,681	11,915	425,596	-	-
Total Contractual Indebtedness					$ 809,443	$ 11,915	$ 463,307	$ 358,051	$ 2,459

Current maturities of long-term debt and interest for the next years through maturity are as follows:

	Year							
Principal:	2026	2027	2028	2029	2030	2031	2032-34	Total
KDH&E Water Pollution Control	$ 38,587	$ 39,483	$ 40,401	$ 41,339	$ 42,300	$ 43,283	$ 112,658	$ 358,051
Interest:								
KDH&E Water Pollution Control	7,178	6,379	5,561	4,724	3,867	2,991	3,507	34,207
Total Principal and Interest	$ 45,765	$ 45,862	$ 45,962	$ 46,063	$ 46,167	$ 46,274	$ 116,165	$ 392,258

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but two events are to be disclosed in this financial statement.

A new Hustler mower was purchased from Keating Tractor on March 31, 2026, for $17,900.

As of the date of the audit report, payments for water improvement costs included $152,260 paid to Pennick Enterprises on May 20, 2026, and $17,963 paid to Core & Main on April 30, 2026.

The City of Plains, Kansas

Regulatory - Required Supplementary Information

Schedule 1

The City of Plains, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 1,761,000	$ 659,079	$ (1,101,921)
Special Purpose Funds:			
Special Highway Fund	129,401	78,798	(50,603)
Business Funds:			
Sewer Utilty Fund	720,015	88,055	(631,960)
Water Utility Fund	756,543	332,089	(424,454)
Refuse Utility Fund	130,970	97,919	(33,051)

The City of Plains, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Ad Valorem Property Tax	$ 374,034	$ 381,720	$ (7,686)
Neighorbood Revitalization Program	(7,563)	-	(7,563)
Delinquent Tax	10,403	-	10,403
Motor Vehicle Tax	78,274	71,936	6,338
Recreational Vehicle Tax	883	1,322	(439)
Compensating Use Tax	30,516	25,000	5,516
Local Sales Tax	95,645	80,000	15,645
Franchise Tax	94,662	75,000	19,662
License and Permits/Fees	4,142	5,000	(858)
Trash Biling Fee	8,880	9,500	(620)
Trash Rolloff Dumpster Fee	13,769	15,000	(1,231)
Swimming Pool Receipts	7,030	15,000	(7,970)
Interest Income	12,638	-	12,638
Rent Income	2,000	1,200	800
Golf Course Reimbursement	-	14,000	(14,000)
Reimbursement	9,480	650	8,830
Miscellaneous	-	150	(150)
Total Receipts	734,793	$ 695,478	$ 39,315
Expenditures			
Salaries & Wages	207,952	235,000	(27,048)
Employee Benefits	96,484	100,000	(3,516)
Travel & Education	1,445	6,000	(4,555)
Repairs & Maintenance	45,417	65,000	(19,583)
Utilities	19,252	35,000	(15,748)
Telephone	8,166	6,500	1,666
Accounting & Printing	1,413	15,000	(13,587)
Legal & Attorney	15,080	25,000	(9,920)
Trash Rolloff Dumpster	21,708	23,000	(1,292)
Insurance	53,086	56,000	(2,914)
Office	14,411	20,000	(5,589)
Fire Department	9,903	250,000	(240,097)
Golf Course/Pool	48,249	90,000	(41,751)
Park	40,657	-	40,657
Fuel	5,137	4,500	637
Building Construction/Improvements	35,154	450,000	(414,846)
Street Lighting	35,565	80,000	(44,435)
Equipment Expense	-	300,000	(300,000)
Total Expenditures	659,079	$ 1,761,000	$ (1,101,921)
Receipts Over (Under) Expenditures	75,714		$ 1,141,236
Unencumbered Cash, Beginning	1,371,714		
Unencumbered Cash, Ending	$ 1,447,428		

The City of Plains, Kansas
Community Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Rent Received	$ 5,848
Total Receipts	5,848
Expenditures	
Repairs and Maintenance	3,719
Utilities	5,106
Total Expenditures	8,825
Receipts Over (Under) Expenditures	(2,977)
Unencumbered Cash, Beginning	28,398
Unencumbered Cash, Ending	$ 25,421

The City of Plains, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
State of Kansas Gas Tax	$ 27,360	$ 27,630	$ (270)
Total Receipts	27,360	$ 27,630	$ (270)
Expenditures			
Street Repair and Maintenance	78,798	129,401	(50,603)
Total Expenditures	78,798	$ 129,401	(50,603)
Receipts Over (Under) Expenditures	(51,438)		$ 50,333
Unencumbered Cash, Beginning	113,790		
Unencumbered Cash, Ending	$ 62,352		

Schedule 2-4

The City of Plains, Kansas
Park Beautification Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Reimbursement and Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	250
Unencumbered Cash, Ending	$ 250

Schedule 2-5

The City of Plains, Kansas
Emergency Community Water Assistance Grant (ECWAG) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Receipts	
Reimbursement and Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	1,962
Unencumbered Cash, Ending	$ 1,962

The City of Plains, Kansas
Sewer Utilty Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Charges to Customers	$ 151,613	$ 151,000	$ 613
KDHE Loan Receipts	11,915	50,000	(38,085)
Total Receipts	163,528	$ 201,000	$ (37,472)
Expenditures			
Salaries	-	75,000	(75,000)
Employee Benefits	4,367	35,000	(30,633)
Repairs and Maintenance	21,407	250,000	(228,593)
Utilties/Fuel	3,531	10,000	(6,469)
KDHE Project Costs	11,925	90,000	(78,075)
KDHE Loan Principle	37,711	38,000	(289)
KDHE Loan Interest	7,960	12,000	(4,040)
Improvements	-	208,515	(208,515)
Miscellaneous	1,154	1,500	(346)
Total Expenditures	88,055	$ 720,015	(631,960)
Receipts Over (Under) Expenditures	75,473		$ 594,488
Unencumbered Cash, Beginning	462,843		
Unencumbered Cash, Ending	$ 538,316		

The City of Plains, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Charges to Customers	$ 312,508	$ 296,300	$ 16,208
Reimbursements	38,986	15,000	23,986
Miscellaneous	-	500	(500)
Total Receipts	351,494	$ 311,800	$ 39,694
Expenditures			
Salaries	124,035	200,000	(75,965)
Employee Benefits	63,184	56,000	7,184
Travel and Education	1,966	5,000	(3,034)
Repairs and Maintenance	74,588	75,000	(412)
Utilites/Fuel	30,391	45,000	(14,609)
Legal/Printing Water	22,330	-	22,330
Office	9,545	6,500	3,045
Water Sales Tax/Deposit Interest	3,491	6,500	(3,009)
Improvements/Equipment Expense	-	358,043	(358,043)
Miscellaneous	2,559	4,500	(1,941)
Total Expenditures	332,089	$ 756,543	(424,454)
Receipts Over (Under) Expenditures	19,405		$ 464,148
Unencumbered Cash, Beginning	515,605		
Unencumbered Cash, Ending	$ 535,010		

The City of Plains, Kansas
Refuse Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance-Over (Under)
Receipts			
Charge for Services	$ 99,586	$ 115,000	$ (15,414)
Total Receipts	99,586	$ 115,000	$ (15,414)
Expenditures			
Refuse Removal	97,919	130,970	(33,051)
Total Expenditures	97,919	$ 130,970	(33,051)
Receipts Over (Under) Expenditures	1,667		$ 17,637
Unencumbered Cash, Beginning	30,782		
Unencumbered Cash, Ending	$ 32,449		

Schedule 3

The City of Plains, Kansas
Agency Fund
Summary of Receipts and Disbursements
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Customer Deposits	$ 18,992	$ 1,171	$ 358	$ 19,805
Fire Department	14,581	320	3,408	11,493
Total	$ 33,573	$ 1,491	$ 3,766	$ 31,298