CITY OF PLAINVILLE, KANSAS

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2021

List of Elected and Appointed Officials

Elected Officials

Mayor

Quentin Meyers	Term Expires January 2022

City Council

Daryl Sherradan	Term Expires January 2024
Colton Wise	Term Expires January 2024
Ryan Weltmer	Term Expires January 2022
James Balthazor	Term Expires January 2022
Debra Meyers	Term Expires January 2024

Appointed Officials

Jim Mesecher, CMC *City Administrator/Clerk*	Troy Rudman *Police Chief*
Lorrie Bland *Assistant City Clerk*	Cassandra Nuckols *City Treasurer*
Joe McCune *Public Works Director*	Craig Wise *Fire Chief*
Scott Burrows *Municipal Judge*	Lee McVey *Assistant City Prosecutor*

Legal Council

Jeter Law Office

CITY OF PLAINVILLE, KANSAS
For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibility of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit 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, 2020 (not presented herein), and have issued our report thereon dated July 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

August 2, 2022
Stockton, Kansas

CITY OF PLAINVILLE, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For The Year Ended December 31, 2021

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	$ 328,539	$ -	$ 1,505,306	$ 1,272,642	$ 561,203	$ 18,261	$ 579,464
Special Purpose Funds:							
Convention and Tourism Fund	13,806	-	4,931	1,378	17,359	-	17,359
Pool Operating Fund	874,382	-	69,769	69,493	874,658	383	875,041
Special Highway Fund	200,267	-	51,850	2,300	249,817	2,300	252,117
Special Law Enforcement Fund	30,821	-	14,406	-	45,227	-	45,227
Library Fund	-	-	86,613	86,613	-	-	-
Library Employee Benefits Fund	-	-	49,183	49,183	-	-	-
Special Park Fund	13,537	-	1,342	-	14,879	-	14,879
Special Fire Fund	71,311	-	50,278	20,018	101,571	6,000	107,571
Special Industrial Fund	84,445	-	5,444	-	89,889	-	89,889
Equiment Reserve Fund	65,683	-	65	-	65,748	-	65,748
MIH Fund	53,554	-	-	-	53,554	-	53,554
ARPA Fund	-	-	137,653	-	137,653	-	137,653
Capital Improvement Fund	-	-	216,475	132,132	84,343	132,132	216,475
CDBG-CV3 Fund	-	-	115,590	115,590	-	-	-
Total Special Purpose Funds	1,407,806	-	803,599	476,707	1,734,698	140,815	1,875,513
Bond and Interest Funds:							
Bond and Interest Fund	4,780	-	189,451	181,063	13,168	-	13,168
Business Funds:							
Water Utility Fund	983,811	-	456,053	421,224	1,018,640	25,056	1,043,696
Sewer Utility Fund	589,042	-	301,459	298,876	591,625	941	592,566
Solid Waste Fund	315,126	-	226,470	251,496	290,100	98	290,198
Total Business Funds	1,887,979	-	983,982	971,596	1,900,365	26,095	1,926,460
Total Reporting Entity	$ 3,629,104	$ -	$ 3,482,338	$ 2,902,008	$ 4,209,434	$ 185,171	$ 4,394,605

Compsition of Cash:	
Petty Cash	$ 375
Astra Bank - Plainville, KS:	
Checking Account	2,931,237
Checking Account-Petty Cash	846
Certificates of Deposit	1,462,147
Total Reporting Entity	$ 4,394,605

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

1. Summary of Significant Accounting Policies

A. *Financial Reporting Entity*

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

Plainville Housing Authority

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

Plainville Memorial Library

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

City of Plainville, Kansas Public Building Commission

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

B. *Basis of Accounting*

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

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

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

1. Summary of Significant Accounting Policies (Cont.)

C. *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

D. Reimbursements

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

E. Property Taxes

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

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

1. Summary of Significant Accounting Policies (Cont.)

F. Budgetary Information

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

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

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

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

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

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

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

2. Claims and Judgments

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

The City of Plainville is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

3. Deposits and Investments

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $4,394,230 and the bank balance was $4,417,314. 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 $4,167,314 was collateralized with securities held by the pledging financial institution’s agents in the City’s name.

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

4. Defined Benefit Pension Plan

General Information about the Pension Plan

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015, Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

4. Defined Benefit Pension Plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $54,160 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $342,959. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in these financial statements.

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

5. Other Long-Term Obligations from Operations

Other Post Employment Benefits

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

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

Other Employee Benefits

Vacation Pay

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

	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.

Other Employee Benefits (continued)

Annual Vacation Leave Buy-Back Program

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

Sick Leave

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

6. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	$ 168,000
Sewer Utility Fund	General Fund	K.S.A. 18-825d	117,000
Solid Waste Fund	General Fund	K.S.A. 18-825d	73,000
Total			$ 358,000

7. Stewardship, Compliance and Accountability

Compliance With Kansas Statutes

No statutory violations were noted in 2021.

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, 2021. If the City is not able to fully comply with the grant requirements there is the potential that some of the monies received by the City may have to be returned to the Kansas Housing Resources Corporation.

Physical Improvement Grant/Loan Program

The City of Plainville has implemented a program to facilitate local business owners in making improvements to the façade of their business structures. Each selected business will be eligible for up to $10,000 for the improvements. 25% of the cost of improvements will qualify for a grant and the other 75% as a non-interest-bearing loan to be paid back over a 36-month period. There were no outstanding PIP loan balances for the year ended December 31, 2021.

Small Cities Community Development Block Grant

On August 1, 2021 the City was awarded a grant in the amount of $150,000 to be expended within one year of the grant start date. These funds are to be used for the administration and economic development within the community. The City has received $115,590 of these funds for the year ended December 31, 2021.

9. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

10. CRF and Cares Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARKS's first round distribution was to local governments in the amount of $400 million.

The City received CRF in the amount of $35,000. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

11. American Rescue Plan Act (ARPA)

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

The City anticipates receiving a total of approximately $275,307 in fiscal relief funding paid in two disbursements, the first in 2021, and the second in 2022. The City has received the 2021 disbursement of funds in the amount of $137,653.

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

12. 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.

13. Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2021, 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	$ 1,955,000	$ -	$ 110,000	$ 1,845,000	$ 71,062
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	406,849	-	63,975	342,874	9,031
Finance/Capital Leases									
Ford F-550 Rescue Vehicle	3.27%	04/01/20	65,000	2026	55,705	-	8,553	47,152	1,824
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	174,949	-	27,080	147,869	5,161
Total Finance/Capital Leases					230,654	-	35,633	195,021	6,985
Total Contractual Indebtedness					$ 2,592,503	$ -	$ 209,608	$ 2,382,895	$ 87,078

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

	2022	2023	2024	2025	2026	2027-2031	2032-2034	Total
PRINCIPAL:								
General Obligation Bonds	$ 115,000	$ 120,000	$ 120,000	$ 125,000	$ 130,000	$ 725,000	$ 510,000	$ 1,845,000
KDHE Loans	65,462	66,982	68,539	70,131	71,760	-	-	342,874
Finance/Capital Leases	36,712	37,824	38,970	40,150	41,365	-	-	195,021
Total Principal	217,174	224,806	227,509	235,281	243,125	725,000	510,000	2,382,895
INTEREST:								
General Obligation Bonds	67,763	64,313	60,713	57,113	53,363	195,363	44,000	542,628
KDHE Loans	7,544	6,024	4,467	2,875	1,246	-	-	22,156
Fiannce/Capital Leases	5,906	4,795	3,649	2,469	1,253	-	-	18,072
Total Interest	81,213	75,132	68,829	62,457	55,862	195,363	44,000	582,856
Total Principal & Interest	$ 298,387	$ 299,938	$ 296,338	$ 297,738	$ 298,987	$ 920,363	$ 554,000	$ 2,965,751

CITY OF PLAINVILLE, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF PLAINVILLE, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 1,371,500	$ -	$ 1,371,500	$ 1,272,642	$ (98,858)
Special Purpose Funds:					
Convention and Tourism Fund	23,361	-	23,361	1,378	(21,983)
Pool Operating Fund	966,565	-	966,565	69,493	(897,072)
Special Highway Fund	281,303	-	281,303	2,300	(279,003)
Special Law Enforcement Fund	50,258	-	50,258	-	(50,258)
Library Fund	88,724	-	88,724	86,613	(2,111)
Library Employee Benefits Fund	50,622	-	50,622	49,183	(1,439)
Special Park Fund	13,365	-	13,365	-	(13,365)
Special Fire Fund	102,227	-	102,227	20,018	(82,209)
Special Industrial Fund	81,018	-	81,018	-	(81,018)
Bond and Interest Funds:					
Bond and Interest Fund	194,085	-	194,085	181,063	(13,022)
Business Funds:					
Water Utility Fund	1,379,243	-	1,379,243	421,224	(958,019)
Sewer Utility Fund	925,943	-	925,943	298,876	(627,067)
Solid Waste Fund	510,497	-	510,497	251,496	(259,001)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

GENERAL FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 399,729	$ 428,961	$ 458,907	$ (29,946)
Delinquent Tax	15,747	16,703	-	16,703
Motor Vehicle Tax	67,052	64,960	65,621	(661)
Recreational Vehicle Tax	1,471	1,611	1,291	320
16/20M Vehicle Tax	1,634	2,146	1,568	578
Commercial Vehicle Fee	2,762	2,866	3,451	(585)
Watercraft Tax	712	800	637	163
Sales Tax	244,455	299,849	270,000	29,849
Compensating Use Tax	44,378	55,143	28,000	27,143
Local Alcoholic Liquor	1,172	1,342	1,000	342
Franchise Tax	107,226	118,641	115,000	3,641
Vehicle Excise Tax	8	12	-	12
Total Taxes and Shared Receipts	886,346	993,034	945,475	47,559
Licenses and Permits:				
Licenses and Permits	4,973	3,660	3,000	660
Animal Licenses	10,946	10,692	10,000	692
Total Licenses and Permits	15,919	14,352	13,000	1,352
Use of Money and Property:				
Interest Income	3,914	3,005	-	3,005
Rents and Royalties	6,126	6,438	1,500	4,938
Total Use of Money and Property	10,040	9,443	1,500	7,943
Charges for Services:				
Rural Fire Contracts	52,356	45,617	52,356	(6,739)
Accident Reports	50	35	-	35
Special Assessments	3,741	2,112	-	2,112
Total Charges for Services	56,147	47,764	52,356	(4,592)
Fines, Forfeitures and Penalties:				
Court Fines/Fees	12,741	21,450	12,000	9,450

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

GENERAL FUND

	2020 Actual	2021 Actual	2021 Budget	Variance-Over (Under)
Other:				
Insurance Claim Proceeds	$ 14,980	$ 14,348	$ -	$ 14,348
Reimbursed Expense	39,090	45,323	25,000	20,323
Donations	-	403	-	403
Sale of Property	2,375	-	-	-
Miscellaneous	821	1,189	-	1,189
Total Other	57,266	61,263	25,000	36,263
Operating Transfers:				
Water Utility Fund	117,500	168,000	148,000	20,000
Sewer Utility Fund	117,500	117,000	115,000	2,000
Solid Waste Fund	20,827	73,000	28,000	45,000
Total Operating Transfers	255,827	358,000	291,000	67,000
Total Receipts	1,294,286	1,505,306	1,340,331	$ 164,975
EXPENDITURES				
General Department:				
Contractual Services	38,920	49,631	21,500	$ 28,131
Commodities	213	224	-	224
Total General Department	39,133	49,855	21,500	28,355
Office Department				
Personal Services	293,377	286,084	301,700	(15,616)
Contractual Services	26,675	12,566	13,100	(534)
Commodities	6,297	4,909	6,000	(1,091)
Capital Outlay	1,468	6,360	1,000	5,360
Total Office Department	327,817	309,919	321,800	(11,881)
Special Services Department:				
Personal Services	19,862	18,331	21,000	(2,669)
Contractual Services	21,075	51,255	45,400	5,855
Commodities	1,143	860	1,000	(140)
Capital Outlay	-	1,158	500	658
Total Special Services Department	42,080	71,604	67,900	3,704

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

GENERAL FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Variance-Over (Under)
Fire Department:				
Personal Services	$ 44,410	$ 47,976	$ 32,950	$ 15,026
Contractual Services	45,660	36,134	23,450	12,684
Commodities	5,746	14,068	4,750	9,318
Capital Outlay	7,983	3,908	4,000	(92)
Other:				
Loan Principal	35,600	35,634	35,600	34
Loan Interest	7,018	6,985	7,050	(65)
Total Fire Department	146,417	144,705	107,800	36,905
Law Enforcement Department:				
Personal Services	350,411	366,010	371,250	(5,240)
Contractual Services	56,174	63,717	53,750	9,967
Commodities	13,657	20,339	15,500	4,839
Capital Outlay	5,761	4,737	2,500	2,237
Total Law Enforcement Department	426,003	454,803	443,000	11,803
Municipal Court Department				
Contractual Services	-	349	-	349
Parks Department:				
Contractual Services	9,936	9,359	10,750	(1,391)
Commodities	11,269	12,007	10,500	1,507
Capital Outlay	2,609	7,336	2,500	4,836
Total Parks Department	23,814	28,702	23,750	4,952
Street Department:				
Personal Services	126,165	118,450	130,600	(12,150)
Contractual Services	18,473	40,752	190,750	(149,998)
Commodities	6,207	13,432	11,250	2,182
Capital Outlay	150	114	7,950	(7,836)
Total Street Department	150,995	172,748	340,550	(167,802)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

GENERAL FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Variance-Over (Under)
Street Lighting:				
Contractual Services	35,182	34,690	36,000	(1,310)
Commodities	10	667	-	667
Total Street Lighting	35,192	35,357	36,000	(643)
Other:				
Housing Authority	5,000	-	-	-
Economic Development	9,105	4,600	9,200	(4,600)
Total Other	14,105	4,600	9,200	(4,600)
Total Expenditures	1,205,556	1,272,642	1,371,500	$ (98,858)
Receipts Over (Under) Expenditures	$ 88,730	$ 232,664	$ (31,169)	
UNENCUMBERED CASH, BEGINNING	239,809	328,539	31,169	
UNENCUMBERED CASH, ENDING	$ 328,539	$ 561,203	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

CONVENTION AND TOURISM FUND

	2020 Actual	2021 Actual	2021 Budget	Variance-Over (Under)
RECEIPTS				
Transient Guest Tax	$ 4,269	$ 4,931	$ 4,000	$ 931
Grants	4,440	-	-	-
Total Receipts	8,709	4,931	4,000	$ 931
EXPENDITURES				
Contractual Services	-	1,378	1,000	$ 378
Commodities	-	-	500	(500)
Capital Outlay	14,264	-	21,861	(21,861)
Total Expenditures	14,264	1,378	23,361	$ (21,983)
Receipts Over (Under) Expenditures	(5,555)	3,553	(19,361)	
UNENCUMBERED CASH, BEGINNING	19,361	13,806	19,361	
UNENCUMBERED CASH, ENDING	$ 13,806	$ 17,359	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

POOL OPERATING FUND

		2021		
	2020 Actual	Actual	Budget	Variance- Over (Under)
RECEIPTS				
Local Sales Tax	$ 244,455	$ -	$ -	$ -
Compensating Use Tax	44,378	-	-	-
Swimming Pool Income	64,554	68,980	74,000	(5,020)
Interest Income	2,085	559	-	559
Insurance Claim Refund	8,180	-	-	-
Reimbursements	276	230	-	230
Total Receipts	363,928	69,769	74,000	$ (4,231)
EXPENDITURES				
Lease Payments	236,900	-	-	$ -
Personal Services	47,428	36,233	51,600	(15,367)
Contractual Services	43,320	20,328	20,000	328
Commodities	12,211	7,063	9,500	(2,437)
Capital Outlay	-	5,869	885,465	(879,596)
Total Expenditures	339,859	69,493	966,565	$ (897,072)
Receipts Over (Under) Expenditures	24,069	276	(892,565)	
UNENCUMBERED CASH, BEGINNING	850,313	874,382	892,565	
UNENCUMBERED CASH, ENDING	$ 874,382	$ 874,658	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SPECIAL HIGHWAY FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
State Highway Aid	$ 47,382	$ 51,850	$ 41,590	$ 10,260
EXPENDITURES				
Contractual Services	89,718	2,300	41,590	$ (39,290)
Capital Outlay	-	-	239,713	(239,713)
Total Expenditures	89,718	2,300	281,303	$ (279,003)
Receipts Over (Under) Expenditures	(42,336)	49,550	(239,713)	
UNENCUMBERED CASH, BEGINNING	242,603	200,267	239,713	
UNENCUMBERED CASH, ENDING	$ 200,267	$ 249,817	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SPECIAL LAW ENFORCEMENT FUND

		2021		
	2020 Actual	Actual	Budget	Variance- Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 4,170	$ 4,300	$ 4,600	$ (300)
Delinquent Tax	167	176	-	176
Motor Vehicle Tax	708	678	683	(5)
Recreational Vehicle Tax	15	17	13	4
16/20M Vehicle Tax	18	23	16	7
Commercial Vehicle Fee	29	30	36	(6)
Watercraft Tax	7	8	7	1
Total Taxes and Shared Receipts	5,114	5,232	5,355	(123)
Other:				
VIN Inspection	1,880	1,920	-	1,920
Reimbursed Expenses	19,222	596	-	596
Sale of Property	-	6,300	-	6,300
Miscellaneous	295	-	-	-
State Aid	657	358	-	358
Total Other	22,054	9,174	-	9,174
Total Receipts	27,168	14,406	5,355	$ 9,051
EXPENDITURES				
Contractual Services	2,460	-	-	$ -
Capital Outlay	38,790	-	50,258	(50,258)
Total Expenditures	41,250	-	50,258	$ (50,258)
Receipts Over (Under) Expenditures	(14,082)	14,406	(44,903)	
UNENCUMBERED CASH, BEGINNING	44,903	30,821	44,903	
UNENCUMBERED CASH, ENDING	$ 30,821	$ 45,227	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

LIBRARY FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 70,008	$ 71,055	$ 76,016	$ (4,961)
Delinquent Tax	2,734	2,927	-	2,927
Motor Vehicle Tax	11,536	11,336	11,492	(156)
Recreational Vehicle Tax	253	282	226	56
16/20M Vehicle Tax	281	369	274	95
Commercial Vehicle Fee	475	502	604	(102)
Watercraft Tax	122	140	112	28
Vehicle Excise Tax	2	2	-	2
Total Receipts	85,411	86,613	88,724	$ (2,111)
EXPENDITURES				
Appropriations to Library Board	85,411	86,613	88,550	(1,937)
Miscellaneous	-	-	174	(174)
Total Expenditures	85,411	86,613	88,724	$ (2,111)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

LIBRARY EMPLOYEE BENEFITS FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Ad Valorem Property Tax	$ 40,418	$ 40,464	$ 43,287	$ (2,823)
Delinquent Tax	1,414	1,539	-	1,539
Motor Vehicle Tax	6,092	6,449	6,634	(185)
Recreational Vehicle Tax	134	162	130	32
16/20M Vehicle Tax	141	198	158	40
Commercial Vehicle Fee	254	289	349	(60)
Watercraft Tax	66	81	64	17
Vehicle Excise Tax	1	1	-	1
Total Receipts	48,520	49,183	50,622	$ (1,439)
EXPENDITURES				
Employee Benefits	48,520	49,183	50,622	$ (1,439)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SPECIAL PARK FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Variance- Over (Under)
RECEIPTS				
Local Alcoholic Liquor	$ 1,172	$ 1,342	$ 1,000	$ 342
EXPENDITURES				
Commodities	-	-	$ 1,168	$ (1,168)
Capital Outlay	-	-	12,197	(12,197)
Total Expenditures	-	-	13,365	$ (13,365)
Receipts Over (Under) Expenditures	1,172	1,342	(12,365)	
UNENCUMBERED CASH, BEGINNING	12,365	13,537	12,365	
UNENCUMBERED CASH, ENDING	$ 13,537	$ 14,879	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SPECIAL FIRE FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 8,332	$ 8,600	$ 9,200	$ (600)
Delinquent Tax	334	353	-	353
Motor Vehicle Tax	1,416	1,355	1,367	(12)
Recreational Vehicle Tax	31	33	27	6
16/20M Vehicle Tax	35	45	33	12
Commercial Vehicle Fee	58	60	72	(12)
Watercraft Tax	15	17	13	4
Total Taxes and Shared Receipts	10,221	10,463	10,712	(249)
Other:				
Grants	-	25,050	-	25,050
Insurance Claim Refund	10,852	4,149	-	4,149
Donations	450	300	-	300
Reimbursement	7,442	-	-	-
Miscellaneous Income	-	10,300	-	10,300
Interest Income	59	16	-	16
Total Other	18,803	39,815	-	39,815
Total Receipts	29,024	50,278	10,712	$ 39,566
EXPENDITURES				
Contractual Services	49,228	11,000	-	$ 11,000
Capital Outlay	-	9,018	102,227	(93,209)
Total Expenditures	49,228	20,018	102,227	$ (82,209)
Receipts Over (Under) Expenditures	(20,204)	30,260	(91,515)	
UNENCUMBERED CASH, BEGINNING	91,515	71,311	91,515	
UNENCUMBERED CASH, ENDING	$ 71,311	$ 101,571	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SPECIAL INDUSTRIAL FUND

	2020 Actual	2021 Actual	2021 Budget	Variance- Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 4,169	$ 4,300	$ 4,600	$ (300)
Delinquent Tax	167	176	-	176
Motor Vehicle Tax	708	678	683	(5)
Recreational Vehicle Tax	15	17	13	4
16/20M Vehicle Tax	18	23	16	7
Commercial Vehicle Fee	29	30	36	(6)
Watercraft Tax	9	8	7	1
Total Taxes and Shared Receipts	5,115	5,232	5,355	(123)
Other:				
Interest Income	168	45	-	45
Loan Repayments	3,499	167	-	167
Total Other	3,667	212	-	212
Total Receipts	8,782	5,444	5,355	$ 89
EXPENDITURES				
Capital Outlay	-	-	81,018	$ (81,018)
Receipts Over (Under) Expenditures	8,782	5,444	(75,663)	
UNENCUMBERED CASH, BEGINNING	75,663	84,445	75,663	
UNENCUMBERED CASH, ENDING	$ 84,445	$ 89,889	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

	2020 Actual	2021 Actual
RECEIPTS		
Interest Income	$ 244	$ 65
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	244	65
UNENCUMBERED CASH, BEGINNING	65,439	65,683
UNENCUMBERED CASH, ENDING	$ 65,683	$ 65,748

MIH FUND

RECEIPTS		
Grant Proceeds	$ 20,451	$ -
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	20,451	-
UNENCUMBERED CASH, BEGINNING	33,103	53,554
UNENCUMBERED CASH, ENDING	$ 53,554	$ 53,554

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

CARES FUND

	2020 Actual	2021 Actual
RECEIPTS		
Grant Proceeds	$ 35,000	$ -
EXPENDITURES		
Contractual Services	8,884	-
Commodities	10,107	-
Capital Outlay	16,009	-
Total Expenditures	35,000	-
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

ARPA FUND

	2020 Actual	2021 Actual
RECEIPTS		
Grant Proceeds	$ -	$ 137,653
EXPENDITURES	-	-
Receipts Over (Under) Expenditures	-	137,653
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 137,653

CITY OF PLAINVILLE, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

	2020 Actual	2021 Actual
RECEIPTS		
Sales Tax	$ -	$ 183,342
Compensating Use Tax	-	33,133
Total Receipts	-	216,475
EXPENDITURES		
Contractual Services	-	132,132
Receipts Over (Under) Expenditures	-	84,343
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 84,343

CDBG-CV3 FUND

	2020 Actual	2021 Actual
RECEIPTS		
Grant Proceeds	$ -	$ 115,590
EXPENDITURES		
Contractual Services	-	115,590
Receipts Over (Under) Expenditures	-	-
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ -

CITY OF PLAINVILLE, KANSAS
BOND AND INTEREST FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

BOND AND INTEREST FUND

	2020 Actual	2021 Actual	2021 Budget	Variance- Over (Under)
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 152,176	$ 155,603	$ 166,460	$ (10,857)
Delinquent Tax	6,115	6,287	-	6,287
Motor Vehicle Tax	25,705	24,730	24,981	(251)
Recreational Vehicle Tax	562	613	491	122
16/20M Vehicle Tax	642	817	596	221
Commercial Vehicle Fee	1,052	1,091	1,314	(223)
Watercraft Tax	271	305	243	62
Vehicle Excise Tax	4	5	-	5
Special Assessments	2,616	-	-	-
Total Receipts	189,143	189,451	194,085	$ (4,634)
EXPENDITURES				
Bond Principal	110,000	110,000	110,000	$ -
Bond Interest	74,363	71,063	71,063	-
Miscellaneous	-	-	3,022	(3,022)
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	184,363	181,063	194,085	$ (13,022)
Receipts Over (Under) Expenditures	4,780	8,388	-	
UNENCUMBERED CASH, BEGINNING	-	4,780	-	
UNENCUMBERED CASH, ENDING	$ 4,780	$ 13,168	$ -	

CITY OF PLAINVILLE, KANSAS
BUSINESS FUND

Schedule 2-15
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

WATER UTILITY FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Variance-Over (Under)
RECEIPTS				
Water Sales	$ 415,313	$ 428,130	$ 360,000	$ 68,130
Re-connect Fees	6,850	10,625	3,000	7,625
Water Tap Fees	-	872	-	872
Late Fees	7,325	7,590	3,000	4,590
Interest Income	1,157	310	-	310
Reimbursements	-	2,246	-	2,246
Miscellaneous	31,302	6,280	-	6,280
Total Receipts	461,947	456,053	366,000	$ 90,053
EXPENDITURES				
General Department:				
Personal Services	82,815	96,356	85,100	$ 11,256
Contractual Services	5,559	6,971	8,500	(1,529)
Total General Department	88,374	103,327	93,600	9,727
Administration Department:				
Contractual Services	881	874	250	624
Commodities	8,309	8,957	9,000	(43)
Capital Outlay	2,213	-	500	(500)
Total Administration Department	11,403	9,831	9,750	81
Production Department:				
Personal Services	-	357	300	57
Contractual Services	74,906	59,987	55,650	4,337
Commodities	1,555	2,769	2,400	369
Capital Outlay	2,757	5,625	2,500	3,125
Total Production Department	79,218	68,738	60,850	7,888
Transmission and Distribution Department:				
Personal Services	-	357	500	(143)
Contractual Services	63,266	56,306	34,400	21,906
Commodities	14,253	14,495	9,250	5,245
Capital Outlay	5,066	170	1,022,893	(1,022,723)
Total Transmission and Distribution	82,585	71,328	1,067,043	(995,715)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

WATER UTILITY FUND

	2020 Actual	2021 Actual	2021 Budget	2021 Over (Under)
Operating Transfers:				
General Fund	$ 117,500	$ 168,000	$ 148,000	$ 20,000
Total Expenditures	379,080	421,224	1,379,243	$ (958,019)
Receipts Over (Under) Expenditures	82,867	34,829	(1,013,243)	
UNENCUMBERED CASH, BEGINNING	900,944	983,811	1,013,243	
UNENCUMBERED CASH, ENDING	$ 983,811	$ 1,018,640	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SEWER UTILITY FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
RECEIPTS				
Sewer Charges	$ 299,472	$ 300,968	$ 295,000	$ 5,968
Sewer Fees and Taps	250	273	-	273
Interest Income	1,408	218	-	218
Total Receipts	301,130	301,459	295,000	$ 6,459
EXPENDITURES				
General Department:				
Personal Services	75,273	72,942	76,300	$ (3,358)
Contractual Services	19,409	22,610	18,500	4,110
Commodities	4,249	5,415	5,500	(85)
Capital Outlay	2,277	5,569	632,943	(627,374)
Total General Department	101,208	106,536	733,243	(626,707)
Adminstration Department:				
Contractual Services	593	439	-	439
Commodities	1,670	1,895	2,000	(105)
Capital Outlay	1,860	-	2,693	(2,693)
Total Administration Department	4,123	2,334	4,693	(2,359)
Other				
Interest Expense	10,484	9,031	9,032	(1)
Loan Principal	62,523	63,975	63,975	-
Total Other	73,007	73,006	73,007	(1)
Operating Transfers:				
General Fund	117,500	117,000	115,000	2,000
Total Expenditures	295,838	298,876	925,943	$ (627,067)
Receipts Over (Under) Expenditures	5,292	2,583	(630,943)	
UNENCUMBERED CASH, BEGINNING	583,750	589,042	630,943	
UNENCUMBERED CASH, ENDING	$ 589,042	$ 591,625	$ -	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SOLID WASTE FUND

		2021		
	2020 Actual	Actual	Budget	Variance-Over (Under)
CASH RECEIPTS				
Solid Waste Fees	$ 224,140	$ 226,354	$ 210,000	$ 16,354
Interest Income	432	116	-	116
Total Cash Receipts	224,572	226,470	210,000	$ 16,470
EXPENDITURES				
General Department:				
Contractual Services	184,927	173,628	175,000	$ (1,372)
Commodities	280	222	-	222
Capital Outlay	-	-	2,000	(2,000)
Total General Department	185,207	173,850	177,000	(3,150)
Administration Department:				
Contractual Services	543	2,751	3,000	(249)
Commodities	1,783	1,895	2,000	(105)
Capital Outlay	1,583	-	300,497	(300,497)
Total Administation Department	3,909	4,646	305,497	(300,851)
Operating Transfers:				
General Fund	20,827	73,000	28,000	45,000
Total Expenditures	209,943	251,496	510,497	$ (259,001)
Cash Receipts Over (Under) Expenditures	14,629	(25,026)	(300,497)	
UNENCUMBERED CASH, BEGINNING	300,497	315,126	300,497	
UNENCUMBERED CASH, ENDING	$ 315,126	$ 290,100	$ -	