

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

December 31, 2017

MAPES & MILLER LLP  
Certified Public Accountants  
Stockton, Kansas

**CITY OF PLAINVILLE**  
**December 31, 2017**

CITY COUNCIL

Kelli Hansen, Mayor

Council-members

Alan Dinkel  
Quentin Meyers  
Deb Meyers  
Shelly Haas  
Daryl Sherraden

Administration

Jim Mesecher  
Cassandra Nuckols

City Clerk  
City Treasurer

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**December 31, 2017**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Commissioners  
City of Plainville  
Plainville, Kansas 67663

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, 2017 and the related notes to the financial statement.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Plainville, Kansas as of December 31, 2017, 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, 2017, 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.

***Other Matters  
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 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 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, 2016 (not presented herein), and have issued our report thereon dated September 19, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 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/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2016 (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

Honorable Mayor and Commissioners  
Page Three

*Mapes & Miller LLP*

Certified Public Accountants

August 21, 2018  
Stockton, Kansas

**CITY OF PLAINVILLE**  
**Plainville, Kansas**

**Statement 1**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**

**Regulatory Basis**

**For The Year Ended December 31, 2017**

FUNDS	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Cash Balance
<b>General Fund</b>	\$ 294,042	\$ -	\$ 1,160,598	\$ 1,207,934	\$ 246,706	\$ 16,386	\$ 263,092
<b>Special Purpose Funds:</b>							
Library Fund	-	-	81,620	81,620	-	-	-
Special Fire Equipment Fund	44,363	-	30,945	27,451	47,857	4,801	52,658
Industrial Development Fund	69,761	-	6,129	22,341	53,549	-	53,549
Law Enforcement Fund	47,803	-	8,528	430	55,901	-	55,901
Special Highway Fund	117,894	-	50,020	22,764	145,150	-	145,150
Library Employee Benefits Fund	-	-	36,905	36,905	-	-	-
Special Parks and Recreation Fund	10,882	-	8,076	5,450	13,508	-	13,508
Convention and Tourism Fund	29,136	-	4,895	5,804	28,227	-	28,227
Pool Operating Fund	772,136	-	317,313	291,934	797,515	-	797,515
Equipment Reserve Fund	64,826	-	21,519	21,374	64,971	-	64,971
CDBG Park Project Fund	(1,470) *	-	1,470	-	-	-	-
MIH Grant Fund	8,978	-	-	-	8,978	-	8,978
Total Special Purpose Funds	1,164,309	-	567,420	516,073	1,215,656	4,801	1,220,457
<b>Bond and Interest Funds:</b>							
Debt Service Fund	2,483	-	188,074	187,913	2,644	-	2,644
<b>Capital Projects Funds:</b>							
Storm Sewer Construction Project Fund	70,569	-	-	43,017	27,552	-	27,552
<b>Business Funds:</b>							
Water Utility Fund	626,918	-	389,148	256,939	759,127	70,090	829,217
Sewer Utility Fund	607,088	-	301,405	272,230	636,263	1,459	637,722
Solid Waste Fund	249,327	-	223,379	197,114	275,592	112	275,704
Total Business Funds	1,483,333	-	913,932	726,283	1,670,982	71,661	1,742,643
<b>Total Reporting Entity</b>	<b>\$ 3,014,736</b>	<b>\$ -</b>	<b>\$ 2,830,024</b>	<b>\$ 2,681,220</b>	<b>\$ 3,163,540</b>	<b>\$ 92,848</b>	<b>\$ 3,256,388</b>

Composition of Cash:	
Petty Cash	\$ 375
Astra Bank - Plainville, KS:	
Checking Account	1,815,047
Checking Account-Petty Cash	1,230
Certificates of Deposit	1,439,736
Total Reporting Entity	<u>\$ 3,256,388</u>

\* See Note 10, (Cash Basis Exceptions)

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

CITY OF PLAINVILLE  
Plainville, Kansas  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2017

Page One

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. **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.).



**1. Summary of Significant Accounting Policies (Cont.)****C. 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.

**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. 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.

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

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  
CDBG Park Project Fund  
MIH Grant 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 2016 to 2017 and there were no settlements that exceeded insurance coverage in the past three years.

**3. 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.

#### 4. **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 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, 2017.

At December 31, 2017, the City's carrying amount of deposits was \$3,256,013 and the bank balance was \$3,301,192. 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 \$3,051,192 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.

#### 5. **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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

## 5. **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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$44,976 for the year ended December 31, 2017.

### **Net Pension Liability**

At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$411,405. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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](http://www.kpers.org) or can be obtained as described above.

## 6. **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.

### **Other Employee Benefits**

#### **Vacation Pay**

An employee becomes eligible for a vacation after one (1) year of full employment. All persons employed for 1,000 hours per year for a period of one year are to be considered full time employees and are eligible for vacation pay. An employee cannot carryover more than one times the amount of vacation to which entitled in any employment year without approval of City Council. If a holiday falls within the week of vacation the employee does not receive an extra day at any other time for said holiday. Length of vacation depends on length of service:

First through Fifth year of employment – 1 day per month of vacation
Maximum accumulation of 18 days
Six through Tenth year of employment – 1.25 days per month of vacation
Maximum accumulation of 22 ½ days
Eleventh through Fifteenth year of employment – 1.5 days per month of vacation
Maximum accumulation of 27 days
Over Fifteen years of employment – 1.75 days per month of vacation
Maximum accumulation of 31 ½ days

**6. Other Long-Term Obligations from Operations (continued)****Other Employee Benefit (Cont.)****Sick Leave**

Sick leave will accrue at the rate of (1) work day per month for the first two anniversary years, starting after the ninety day probationary 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.

**7. Capital Projects**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
	-----	-----
Storm Sewer Construction Project	\$ 2,947,610	\$ 2,920,057

**8. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	General Fund	K.S.A. 18-825d	\$ 30,000
Water Utility Fund	Equipment Reserve Fund	K.S.A. 18-825d	4,500
Solid Waste Fund	General Fund	K.S.A. 18-825d	20,250
Sewer Utility Fund	General Fund	K.S.A. 18-825d	55,250
Total			<u>\$ 110,000</u>

**9. Industrial Revenue Bonds**

On March 1, 2001, the City of Plainville, Kansas entered into Industrial Revenue Bond agreements with Dessin Fournir, Inc. for \$1,230,000 and Palmer Hargrave, Inc. for \$200,000. The bonds were issued by the City of Plainville, payable solely from the pledge of the Project and Revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of the City of Plainville, nor shall they in any way obligate the City of Plainville, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

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

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The funds with a negative cash balance are as follows: CDBG Park Project Fund.

The funds mentioned above are federal grants or loans where the expenditures are incurred by the City and then reimbursed by the grants or loans. K.S.A. 12-1664 allows the City to temporarily finance the federal grants and federal aid from current funds until the federal grants or aid is received.

**11. Various Agreements**

The City has entered into the following agreements:

**CDBG Grant Agreement No. 15-PF-067**

On July 15, 2015 the City was approved for a CDBG grant in the amount of \$232,020 along with \$25,780 to be provided by the City to be used for sidewalk improvements and lighting improvements at the NE ballfield. The City has received \$187,805 of the grant as of December 31, 2017. The project was completed on January 3, 2017.

**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 \$185,297 of the grant as of December 31, 2017. The project completion date was extended from December 31, 2017 to September 30, 2019. 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. The balance of outstanding loans as of December 31, 2017 was \$15,168.

**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, 2017, 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	\$ 2,385,000	\$ -	\$ 105,000	\$ 2,280,000	\$ 82,913
KDHE Loans:									
KS Dept. of Health & Environment	2.31%	01/09/15	648,207	2026	648,207	-	58,016	590,191	14,990
KS Dept. of Health & Environment	3.42%	07/21/97	750,000	2018	83,598	-	41,090	42,508	2,511
Total KDHE Loans					731,805	-	99,106	632,699	17,501
Capital Leases Payable:									
Rosenbauer Pumper Truck	2.95%	09/15/16	275,731	2026	275,731	-	24,107	251,624	8,134
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	875,000	-	210,000	665,000	22,840
Total Capital Leases					1,150,731	-	234,107	916,624	30,974
Total Contractual Indebtedness					\$ 4,267,536	\$ -	\$ 438,213	\$ 3,829,323	\$ 131,388

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

	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2034	Total
PRINCIPAL:									
General Obligation Bonds	\$ 105,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 115,000	\$ 630,000	\$ 750,000	\$ 350,000	\$ 2,280,000
KDHE Loans	102,223	61,103	62,523	63,975	65,462	277,413	-	-	632,699
Capital Leases Payable	239,819	245,551	256,305	27,081	27,879	119,989	-	-	916,624
Total Principal	447,042	416,654	428,828	201,056	208,341	1,027,402	750,000	350,000	3,829,323
INTEREST:									
General Obligation Bonds	80,813	77,663	74,363	71,063	67,763	284,964	167,374	22,525	846,528
KDHE Loans	14,384	11,903	10,484	9,031	7,544	14,612	-	-	67,958
Capital Leases Payable	25,747	19,641	12,837	5,161	4,362	8,978	-	-	76,726
Total Interest	120,944	109,207	97,684	85,255	79,669	308,554	167,374	22,525	991,212
Total Principal & Interest	\$ 567,986	\$ 525,861	\$ 526,512	\$ 286,311	\$ 288,010	\$ 1,335,956	\$ 917,374	\$ 372,525	\$ 4,820,535

**CITY OF PLAINVILLE**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**



**CITY OF PLAINVILLE**  
**Plainville, Kansas**

**Schedule 1**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2017**

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
<b>General Fund</b>	\$ 1,292,271	\$ -	\$ 1,292,271	\$ 1,207,934	\$ (84,337)
<b>Special Purpose Funds:</b>					
Library Fund	87,500	-	87,500	81,620	(5,880)
Special Fire Equipment Fund	45,164	-	45,164	27,451	(17,713)
Industrial Development Fund	67,605	-	67,605	22,341	(45,264)
Law Enforcement Fund	45,357	-	45,357	430	(44,927)
Special Highway Fund	116,719	-	116,719	22,764	(93,955)
Library Employee Benefits Fund	39,700	-	39,700	36,905	(2,795)
Special Parks and Recreation Fund	8,644	-	8,644	5,450	(3,194)
Convention and Tourism Fund	25,619	-	25,619	5,804	(19,815)
Pool Operating Fund	1,023,665	-	1,023,665	291,934	(731,731)
<b>Bond and Interest Funds:</b>					
Debt Service Fund	200,626	-	200,626	187,913	(12,713)
<b>Business Funds:</b>					
Water Utility Fund	919,709	-	919,709	256,939	(662,770)
Sewer Utility Fund	901,293	-	901,293	272,230	(629,063)
Solid Waste Fund	418,189	-	418,189	197,114	(221,075)

**CITY OF PLAINVILLE**  
**Plainville, Kansas**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

<b>GENERAL FUND</b>				
		<b>2017</b>		<b>Variance-</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
<b>RECEIPTS</b>	<b>Actual</b>			<b>(Under)</b>
<b>Taxes and Shared Receipts:</b>				
Ad Valorem Property Tax	\$ 360,044	\$ 357,472	\$ 393,481	\$ (36,009)
Delinquent Tax	4,697	4,941	-	4,941
Motor Vehicle Tax	69,195	73,722	76,168	(2,446)
Recreational Vehicle Tax	1,554	1,405	1,698	(293)
16/20M Vehicle Tax	269	203	237	(34)
Commercial Vehicle Fee	3,519	3,199	3,130	69
Watercraft Tax	456	476	530	(54)
Vehicle Excise Tax	43	4	109	(105)
<b>Total Taxes and Shared Receipts</b>	<b>439,777</b>	<b>441,422</b>	<b>475,353</b>	<b>(33,931)</b>
<b>Intergovernmental:</b>				
Sales Tax	290,229	281,971	280,000	1,971
Compensating Use Tax	31,396	33,533	25,000	8,533
Local Alcoholic Liquor	1,009	2,526	1,095	1,431
<b>Total Intergovernmental</b>	<b>322,634</b>	<b>318,030</b>	<b>306,095</b>	<b>11,935</b>
<b>Licenses and Permits:</b>				
Franchise Tax	134,576	129,417	110,000	19,417
Licenses and Permits	3,447	4,427	3,000	1,427
Animal Licenses	14,071	14,207	10,000	4,207
<b>Total Licenses and Permits</b>	<b>152,094</b>	<b>148,051</b>	<b>123,000</b>	<b>25,051</b>
<b>Charges for Services:</b>				
Rural Fire Contracts	40,314	44,415	44,415	-
Swimming Pool Income	12,800	13,062	12,000	1,062
Accident Reports	126	90	-	90
<b>Total Charges for Services</b>	<b>53,240</b>	<b>57,567</b>	<b>56,415</b>	<b>1,152</b>
<b>Fines, Forfeitures and Penalties:</b>				
Court Fines/Fees	33,234	43,418	15,000	28,418
<b>Use of Money and Property:</b>				
Interest Income	947	1,334	500	834
Rents and Royalties	2,459	4,586	800	3,786
Refunds	3	-	-	-
<b>Total Use of Money and Property</b>	<b>3,409</b>	<b>5,920</b>	<b>1,300</b>	<b>4,620</b>

**CITY OF PLAINVILLE**  
**Plainville, Kansas**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**GENERAL FUND**

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Other:				
Donations	\$ 2,449	\$ -	\$ -	\$ -
Ambulance Fees	12,000	-	12,000	(12,000)
Reimbursed Expense	33,100	26,691	23,000	3,691
Miscellaneous	232	1,404	-	1,404
Insurance Claim Proceeds	11,283	12,595	-	12,595
Total Other	59,064	40,690	35,000	5,690
Operating Transfers:				
Sewer Utility Fund	116,899	55,250	56,816	(1,566)
Solid Waste Fund	-	20,250	22,300	(2,050)
Water Utility Fund	33,101	30,000	65,950	(35,950)
Total Operating Transfers	150,000	105,500	145,066	(39,566)
Total Receipts	1,213,452	1,160,598	\$ 1,157,229	\$ 3,369
EXPENDITURES				
General Administration:				
Personal Services	3,110	1,181	\$ 1,500	\$ (319)
Contractual Services	22,493	35,974	22,500	13,474
Commodities	320	3,774	1,000	2,774
Total General Administration	25,923	40,929	25,000	15,929
Street Department:				
Personal Services	145,577	152,387	199,500	(47,113)
Contractual Services	45,742	30,408	45,000	(14,592)
Commodities	15,800	11,630	13,500	(1,870)
Capital Outlay	4,295	3,197	5,000	(1,803)
Total Street Department	211,414	197,622	263,000	(65,378)
Fire Department:				
Personal Services	28,712	36,139	34,300	1,839
Contractual Services	30,102	30,947	18,600	12,347
Commodities	9,871	12,378	7,400	4,978
Capital Outlay	3,193	37,433	30,000	7,433
Total Fire Department	71,878	116,897	90,300	26,597
Parks Department:				
Contractual Services	13,764	8,629	5,200	3,429
Commodities	6,341	11,782	5,500	6,282
Capital Outlay	9,210	48	9,522	(9,474)
Total Parks Department	29,315	20,459	20,222	237

**CITY OF PLAINVILLE**  
**Plainville, Kansas**

**Schedule 2-1**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For The Year Ended December 31, 2017**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**GENERAL FUND**

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
Street Lighting:				
Contractual Services	\$ 38,125	\$ 32,232	\$ 36,250	\$ (4,018)
Commodities	214	-	250	(250)
Total Street Lighting	38,339	32,232	36,500	(4,268)
Swimming Pool:				
Personal Services	40,808	43	-	43
Contractual Services	19,690	19,009	9,100	9,909
Commodities	8,616	2,582	2,900	(318)
Capital Outlay	531	-	-	-
Total Swimming Pool	69,645	21,634	12,000	9,634
Ambulance:				
Contractual Services	26,482	11,400	25,500	(14,100)
Commodities	1,000	-	-	-
Total Ambulance	27,482	11,400	25,500	(14,100)
Law Enforcement:				
Personal Services	322,524	350,185	368,500	(18,315)
Contractual Services	52,071	59,919	45,900	14,019
Commodities	17,388	17,689	16,100	1,589
Capital Outlay	3,289	6,311	5,000	1,311
Total Police Department	395,272	434,104	435,500	(1,396)
Special Services:				
Personal Services	25,871	26,322	38,500	(12,178)
Contractual Services	14,931	17,403	12,200	5,203
Commodities	366	813	350	463
Capital Outlay	1	30	500	(470)
Total Special Services	41,169	44,568	51,550	(6,982)
Office Department				
Personal Services	170,538	242,205	265,700	(23,495)
Contractual Services	36,230	32,041	47,500	(15,459)
Commodities	6,116	6,350	5,700	650
Capital Outlay	2,201	338	6,999	(6,661)
Total Office Department	215,085	280,934	325,899	(44,965)

**CITY OF PLAINVILLE**  
**Plainville, Kansas**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

	<b>GENERAL FUND</b>			
		<u>2017</u>		<u>Variance-</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Other:				
Civil Defense	\$ 2,500	\$ 2,855	\$ 2,500	\$ 355
Recreation Commission	558	-	-	-
Economic Development	8,641	4,300	4,300	-
	<u>11,699</u>	<u>7,155</u>	<u>6,800</u>	<u>355</u>
Total Other				
	<u>1,137,221</u>	<u>1,207,934</u>	<u>\$ 1,292,271</u>	<u>\$ (84,337)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	76,231	(47,336)		
UNENCUMBERED CASH, BEGINNING	<u>217,811</u>	<u>294,042</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 294,042</u>	<u>\$ 246,706</u>		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

Schedule 2-2

**LIBRARY FUND**

		2017		Variance-
	2016			Over
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 65,052	\$ 66,073	\$ 72,727	\$ (6,654)
Delinquent Tax	859	889	-	889
Motor Vehicle Tax	13,635	13,690	13,762	(72)
Recreational Vehicle Tax	308	260	307	(47)
16/20M Vehicle Tax	43	43	43	-
Commercial Vehicle Fee	737	579	565	14
Watercraft Tax	96	86	96	(10)
Vehicle Excise Tax	7	-	-	-
Total Taxes and Shared Receipts	80,737	81,620	87,500	(5,880)
Operating Transfers:				
Water Utility Fund	6,000	-	-	-
Total Receipts	86,737	81,620	\$ 87,500	\$ (5,880)
<b>EXPENDITURES</b>				
Appropriations to Library Board	80,737	81,620	87,500	(5,880)
Miscellaneous	6,000	-	-	-
Total Expenditures	86,737	81,620	\$ 87,500	\$ (5,880)
Receipts Over (Under) Expenditures	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	\$ -	\$ -		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

Schedule 2-3

**SPECIAL FIRE EQUIPMENT FUND**

		2017		Variance- Over Over (Under)
	2016 Actual	Actual	Budget	
RECEIPTS				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 7,794	\$ 7,814	\$ 8,599	\$ (785)
Delinquent Tax	95	103	-	103
Motor Vehicle Tax	1,515	1,617	1,649	(32)
Recreational Vehicle Tax	34	31	37	(6)
16/20M Vehicle Tax	5	4	5	(1)
Commercial Vehicle Fee	82	69	68	1
Watercraft Tax	11	10	11	(1)
Vehicle Excise Tax	1	-	-	-
Total Taxes and Shared Receipts	9,537	9,648	10,369	(721)
Other:				
Grants	20,000	16,761	-	16,761
Insurance Claim Refund	-	4,405	-	4,405
Donations	-	100	-	100
Interest Income	31	31	-	31
Total Other	20,031	21,297	-	21,297
Total Receipts	29,568	30,945	\$ 10,369	\$ 20,576
EXPENDITURES				
Contractual Services	-	6,155	\$ -	\$ 6,155
Capital Outlay	20,000	21,296	45,164	(23,868)
Total Expenditures	20,000	27,451	\$ 45,164	\$ (17,713)
Receipts Over (Under) Expenditures	9,568	3,494		
UNENCUMBERED CASH, BEGINNING	34,795	44,363		
UNENCUMBERED CASH, ENDING	\$ 44,363	\$ 47,857		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-4**

**INDUSTRIAL DEVELOPMENT FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
<b>RECEIPTS</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 3,897	\$ 3,907	\$ 4,299	\$ (392)
Delinquent Tax	48	52	-	52
Motor Vehicle Tax	758	808	824	(16)
Recreational Vehicle Tax	17	15	18	(3)
16/20M Vehicle Tax	2	2	3	(1)
Commercial Vehicle Fee	41	35	34	1
Watercraft Tax	5	5	6	(1)
Vehicle Excise Tax	1	-	-	-
Total Taxes and Shared Receipts	4,769	4,824	5,184	(360)
Other:				
Interest Income	88	66	-	66
Loan Repayments	1,138	1,239	-	1,239
Total Other	1,226	1,305	-	1,305
Total Receipts	5,995	6,129	\$ 5,184	\$ 945
<b>EXPENDITURES</b>				
Contractual Services	4,684	466	\$ -	\$ 466
Capital Outlay	-	21,875	67,605	(45,730)
Total Expenditures	4,684	22,341	\$ 67,605	\$ (45,264)
Receipts Over (Under) Expenditures	1,311	(16,212)		
UNENCUMBERED CASH, BEGINNING	68,450	69,761		
UNENCUMBERED CASH, ENDING	\$ 69,761	\$ 53,549		



**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-5**

**LAW ENFORCEMENT FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
<b>RECEIPTS</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 3,897	\$ 3,907	\$ 4,299	\$ (392)
Delinquent Tax	48	52	-	52
Motor Vehicle Tax	758	808	824	(16)
Recreational Vehicle Tax	17	15	18	(3)
16/20M Vehicle Tax	2	2	3	(1)
Commercial Vehicle Fee	41	35	34	1
Watercraft Tax	5	5	6	(1)
Vehicle Excise Tax	1	-	-	-
Total Taxes and Shared Receipts	4,769	4,824	5,184	(360)
Other:				
VIN Inspection	2,060	2,260	-	2,260
Reimbursed Expenses	297	483	-	483
Sale of Property	-	450	-	450
Federal Aid	503	511	-	511
Total Other	2,860	3,704	-	3,704
Total Receipts	7,629	8,528	\$ 5,184	\$ 3,344
<b>EXPENDITURES</b>				
Capital Outlay	-	430	\$ 45,357	\$ (44,927)
Receipts Over (Under) Expenditures	7,629	8,098		
UNENCUMBERED CASH, BEGINNING	40,174	47,803		
UNENCUMBERED CASH, ENDING	\$ 47,803	\$ 55,901		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-6**

<b>SPECIAL HIGHWAY FUND</b>			
		<u>2017</u>	
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>
	<u>Actual</u>		<u>Variance- Over (Under)</u>
RECEIPTS			
State Highway Aid	\$ 50,206	\$ 50,020	\$ 49,030
			\$ 990
EXPENDITURES			
Contractual Services	-	22,764	\$ -
Commodities	-	-	116,719
			(116,719)
Total Expenditures	-	22,764	\$ 116,719
			\$ (93,955)
Receipts Over (Under) Expenditures	50,206	27,256	
UNENCUMBERED CASH, BEGINNING	67,688	117,894	
UNENCUMBERED CASH, ENDING	\$ 117,894	\$ 145,150	

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-7**

**LIBRARY EMPLOYEE BENEFITS FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Ad Valorem Property Tax	\$ 21,598	\$ 31,606	\$ 34,794	\$ (3,188)
Delinquent Tax	264	273	-	273
Motor Vehicle Tax	4,597	4,699	4,570	129
Recreational Vehicle Tax	105	89	102	(13)
16/20M Vehicle Tax	6	17	14	3
Commercial Vehicle Fee	286	192	188	4
Watercraft Tax	37	29	32	(3)
Vehicle Excise Tax	1	-	-	-
Total Receipts	26,894	36,905	\$ 39,700	\$ (2,795)
EXPENDITURES				
Employee Benefits	26,894	36,905	\$ 39,700	\$ (2,795)
Receipts Over (Under) Expenditures	-	-		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	\$ -	\$ -		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-8**

**SPECIAL PARKS AND RECREATION FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Local Alcoholic Liquor	\$ 1,009	\$ 2,526	\$ -	\$ 2,526
Donations	-	5,550	1,094	4,456
Total Receipts	1,009	8,076	\$ 1,094	\$ 6,982
EXPENDITURES				
Contractual Services	-	-	\$ 500	\$ (500)
Commodities	-	-	8,144	(8,144)
Capital Outlay	13,948	5,450	-	5,450
Total Expenditures	13,948	5,450	\$ 8,644	\$ (3,194)
Receipts Over (Under) Expenditures	(12,939)	2,626		
UNENCUMBERED CASH, BEGINNING	23,821	10,882		
UNENCUMBERED CASH, ENDING	\$ 10,882	\$ 13,508		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**Schedule 2-9**

**CONVENTION AND TOURISM FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
RECEIPTS				
Grant	\$ 8,600	\$ -	\$ 3,000	\$ (3,000)
Transient Guest Tax	4,645	4,895	4,000	895
Total Receipts	13,245	4,895	<u>\$ 7,000</u>	<u>\$ (2,105)</u>
EXPENDITURES				
Contract Services	3,849	4,478	6,500	(2,022)
Commodities	4,879	1,326	19,119	(17,793)
Total Expenditures	8,728	5,804	<u>\$ 25,619</u>	<u>\$ (19,815)</u>
Receipts Over (Under) Expenditures	4,517	(909)		
UNENCUMBERED CASH, BEGINNING	24,619	29,136		
UNENCUMBERED CASH, ENDING	<u>\$ 29,136</u>	<u>\$ 28,227</u>		

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**SPECIAL PURPOSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
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**Schedule 2-10**

<b>POOL OPERATING FUND</b>				
		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance- Over (Under)</b>
	<b>Actual</b>			
<b>RECEIPTS</b>				
Local Sales Tax	\$ 290,229	\$ 281,971	\$ 280,000	\$ 1,971
Compensating Use Tax	31,396	33,533	25,000	8,533
Interest Income	-	1,509	-	1,509
Reimbursements	-	300	-	300
Total Receipts	<u>321,625</u>	<u>317,313</u>	<u>\$ 305,000</u>	<u>\$ 12,313</u>
<b>EXPENDITURES</b>				
Lease Payments	231,940	232,840	\$ 232,840	\$ -
Personal Services	-	46,701	49,500	(2,799)
Contract Services	275	2,795	10,000	(7,205)
Commodities	3,836	7,316	6,000	1,316
Capital Outlay	<u>24,104</u>	<u>2,282</u>	<u>725,325</u>	<u>(723,043)</u>
Total Expenditures	<u>260,155</u>	<u>291,934</u>	<u>\$ 1,023,665</u>	<u>\$ (731,731)</u>
Receipts Over (Under) Expenditures	61,470	25,379		
UNENCUMBERED CASH, BEGINNING	<u>710,666</u>	<u>772,136</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 772,136</u>	<u>\$ 797,515</u>		

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**Schedule 2-11**

**EQUIPMENT RESERVE FUND**

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
RECEIPTS				
Interest Income	\$ 129	\$ 145	N/A K.S.A. 12-1, 117	
Grant Proceeds	-	4,500		
Insurance Claim Refund	-	12,374		
Operating Transfers:				
Water Utility Fund	-	4,500		
Total Receipts	129	21,519		
EXPENDITURES				
New Equipment	-	21,374		
Receipts Over (Under) Expenditures	129	145		
UNENCUMBERED CASH, BEGINNING	64,697	64,826		
UNENCUMBERED CASH, ENDING	\$ 64,826	\$ 64,971		

**CITY OF PLAINVILLE**  
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**Schedule 2-12**

**For The Year Ended December 31, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**CDBG PARK PROJECT FUND**

	2016 Actual	2017 Actual
RECEIPTS		
CDBG Grant Proceeds	\$ 182,660	\$ 1,470
EXPENDITURES		
Contract Services	173,105	-
Receipts Over (Under) Expenditures	9,555	1,470
UNENCUMBERED CASH, BEGINNING	(11,025) *	(1,470) *
UNENCUMBERED CASH, ENDING	\$ (1,470) *	\$ -

\* See Note 10, (Cash Basis Exceptions)

**MIH GRANT FUND**

RECEIPTS		
Grant Proceeds	\$ 122,732	\$ -
EXPENDITURES		
Engineering Fees	26,222	-
Construction Costs	87,532	-
Total Expenditures	113,754	-
Receipts Over (Under) Expenditures	8,978	-
UNENCUMBERED CASH, BEGINNING	-	8,978
UNENCUMBERED CASH, ENDING	\$ 8,978	\$ 8,978



**CITY OF PLAINVILLE**  
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**BOND AND INTEREST FUND**  
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Schedule 2-13

**DEBT SERVICE FUND**

		2017		Variance-
	2016			Over
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 98,750	\$ 161,889	\$ 178,201	\$ (16,312)
Delinquent Tax	815	1,039	-	1,039
Motor Vehicle Tax	17,561	21,051	20,891	160
Recreational Vehicle Tax	403	399	466	(67)
16/20M Vehicle Tax	-	69	65	4
Commercial Vehicle Fee	1,184	879	858	21
Watercraft Tax	155	131	145	(14)
Vehicle Excise Tax	1	1	-	1
Special Assessments	2,616	2,616	-	2,616
	<u>121,485</u>	<u>188,074</u>	<u>\$ 200,626</u>	<u>\$ (12,552)</u>
Total Receipts				
	<u>121,485</u>	<u>188,074</u>	<u>\$ 200,626</u>	<u>\$ (12,552)</u>
<b>EXPENDITURES</b>				
Bond Principal	35,090	105,000	105,000	-
Bond Interest	-	82,913	82,913	-
Miscellaneous	-	-	2,713	(2,713)
Cash Basis Reserve	83,912	-	10,000	(10,000)
	<u>119,002</u>	<u>187,913</u>	<u>\$ 200,626</u>	<u>\$ (12,713)</u>
Total Expenditures				
	<u>119,002</u>	<u>187,913</u>	<u>\$ 200,626</u>	<u>\$ (12,713)</u>
Receipts Over (Under) Expenditures	2,483	161		
UNENCUMBERED CASH, BEGINNING	-	2,483		
UNENCUMBERED CASH, ENDING	<u>\$ 2,483</u>	<u>\$ 2,644</u>		

**CITY OF PLAINVILLE**  
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**CAPITAL PROJECTS FUND**  
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**Schedule 2-14**

**STORM SEWER CONSTRUCTION PROJECT FUND**

	2016 Actual	2017 Actual
RECEIPTS	\$ -	\$ -
EXPENDITURES		
Legal Fees	1,950	1,135
Engineering Fees	1,400	-
Construction Costs	5,719	12,480
Contractual Services	-	4,395
New Equipment	-	25,007
Debt Service Principal Payment	14,910	-
Total Expenditures	23,979	43,017
Receipts Over (Under) Expenditures	(23,979)	(43,017)
UNENCUMBERED CASH, BEGINNING	94,548	70,569
UNENCUMBERED CASH, ENDING	\$ 70,569	\$ 27,552

**CITY OF PLAINVILLE**  
**Plainville, Kansas**  
**BUSINESS FUND**

**Schedule 2-15**  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
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**WATER UTILITY FUND**

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Water Sales	\$ 275,008	\$ 365,128	\$ 260,000	\$ 105,128
Consumer Deposits	-	-	1,000	(1,000)
Reconnects	6,325	6,863	5,000	1,863
Tap Fees	872	-	-	-
Late Fees	7,499	8,716	-	8,716
Interest Income	611	689	500	189
Reimbursements		6,647		
Miscellaneous	1,847	1,105	-	1,105
<b>Total Receipts</b>	<b>292,162</b>	<b>389,148</b>	<b>\$ 266,500</b>	<b>\$ 122,648</b>
<b>EXPENDITURES</b>				
General:				
Personal Services	-	78,658	\$ 87,500	\$ (8,842)
Contractual Services	-	5,482	8,500	(3,018)
<b>Total General</b>	<b>-</b>	<b>84,140</b>	<b>96,000</b>	<b>(11,860)</b>
Administration:				
Personal Services	16,363	-	-	-
Contractual Services	3,726	2,721	1,000	1,721
Commodities	7,890	6,815	10,000	(3,185)
Capital Outlay	2,681	1,588	5,000	(3,412)
<b>Total Administration</b>	<b>30,660</b>	<b>11,124</b>	<b>16,000</b>	<b>(4,876)</b>
Production:				
Personal Services	24,981	-	-	-
Contractual Services	53,766	62,816	45,600	17,216
Commodities	6,227	4,112	2,700	1,412
Capital Outlay	4,283	11,346	5,000	6,346
<b>Total Production</b>	<b>89,257</b>	<b>78,274</b>	<b>53,300</b>	<b>24,974</b>
Transmission and Distribution:				
Personal Services	25,226	-	-	-
Contractual Services	32,246	36,895	26,000	10,895
Commodities	22,710	11,010	4,250	6,760
Capital Outlay	2,506	876	658,209	(657,333)
<b>Total Transmission and Distribution</b>	<b>82,688</b>	<b>48,781</b>	<b>688,459</b>	<b>(639,678)</b>
Other:				
Deposit Refunds	454	120	-	120

**CITY OF PLAINVILLE**  
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**BUSINESS FUND**

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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
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**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)**

**WATER UTILITY FUND**

	2016 Actual	2017		
		Actual	Budget	Over (Under)
Operating Transfers:				
General Fund	\$ 33,101	\$ 30,000	\$ 65,950	\$ (35,950)
Equipment Reserve Fund	-	4,500		
Library Fund	6,000	-	-	-
Total Operating Transfers	39,101	34,500	65,950	(31,450)
Total Expenditures	242,160	256,939	\$ 919,709	\$ (662,770)
Receipts Over (Under) Expenditures	50,002	132,209		
UNENCUMBERED CASH, BEGINNING	576,916	626,918		
UNENCUMBERED CASH, ENDING	\$ 626,918	\$ 759,127		

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Schedule 2-16

**SEWER UTILITY FUND**

	2016 Actual	2017		Variance- Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Sewer Charges	\$ 300,201	\$ 300,672	\$ 295,000	\$ 5,672
Sewer Fees and Taps	250	250	-	250
Reimbursements	1,200	-	-	-
Interest Income	427	483	-	483
Total Receipts	<u>302,078</u>	<u>301,405</u>	<u>\$ 295,000</u>	<u>\$ 6,405</u>
<b>EXPENDITURES</b>				
General:				
Personal Services	61,396	65,127	\$ 73,500	\$ (8,373)
Contractual Services	23,440	20,048	17,500	2,548
Commodities	11,916	7,582	7,400	182
Capital Outlay	12,394	5,000	5,000	-
Total General	<u>109,146</u>	<u>97,757</u>	<u>103,400</u>	<u>(5,643)</u>
Adminstration				
Personal Services	16,359	-	-	-
Contractual Services	172	377	-	377
Commodities	1,748	1,650	2,000	(350)
Capital Outlay	1,329	588	611,293	(610,705)
Total Production Expenses	<u>19,608</u>	<u>2,615</u>	<u>613,293</u>	<u>(610,678)</u>
Other				
Interest Expense	8,861	17,501	33,209	(15,708)
Loan Principal	39,720	99,107	94,575	4,532
Total Other	<u>48,581</u>	<u>116,608</u>	<u>127,784</u>	<u>(11,176)</u>
Operating Transfers:				
General Fund	<u>116,899</u>	<u>55,250</u>	<u>56,816</u>	<u>(1,566)</u>
Total Expenditures	<u>294,234</u>	<u>272,230</u>	<u>\$ 901,293</u>	<u>\$ (629,063)</u>
Receipts Over (Under) Expenditures	7,844	29,175		
UNENCUMBERED CASH, BEGINNING	<u>599,244</u>	<u>607,088</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 607,088</u>	<u>\$ 636,263</u>		

**CITY OF PLAINVILLE**  
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Schedule 2-17

**SOLID WASTE FUND**

		2017		Variance-
	2016	Actual	Budget	Over
	Actual			(Under)
<b>CASH RECEIPTS</b>				
Solid Waste Fees	\$ 221,169	\$ 223,128	\$ 200,000	\$ 23,128
Interest Income	228	251	-	251
Miscellaneous	90	-	-	-
Total Cash Receipts	221,487	223,379	\$ 200,000	\$ 23,379
<b>EXPENDITURES</b>				
General:				
Contractual Services	171,414	171,919	\$ 170,500	\$ 1,419
Commodities	-	168	-	168
Capital Outlay	-	317	5,000	(4,683)
Total General	171,414	172,404	175,500	(3,096)
Administration:				
Personal Services	16,394	-	-	-
Contractual Services	122	2,540	200	2,340
Commodities	1,747	1,650	2,000	(350)
Capital Outlay	-	270	218,189	(217,919)
Total Administration	18,263	4,460	220,389	(215,929)
Operating Transfers:				
General Fund	-	20,250	22,300	(2,050)
Total Expenditures	189,677	197,114	\$ 418,189	\$ (221,075)
Cash Receipts Over (Under) Expenditures	31,810	26,265		
UNENCUMBERED CASH, BEGINNING	217,517	249,327		
UNENCUMBERED CASH, ENDING	\$ 249,327	\$ 275,592		