

CITY OF PLAINVILLE

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

December 31, 2011

CITY OF PLAINVILLE

CITY COUNCIL

December 31, 2011

Kelli Hansen, Mayor

Council-members

Alan Dinkel
Mike Kemp
Susan Lindstrom
Jim Mesecher
Tom Winters

Administration

James Dryden	City Clerk
Cassandra Nuckols	City Treasurer

CITY OF PLAINVILLE
Plainville, Kansas
December 31, 2011

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Plainville
Plainville, Kansas 67663

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Plainville, Kansas as of and for the year ended December 31, 2011. This financial statement is the responsibility of the City of Plainville, Kansas' management. 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 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statement does not include financial data for the City's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. The effect on the financial statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the City of Plainville, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the component units, as discussed above, and because of the effects of the matter discussed in the preceding 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, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Primary Government of the City of Plainville, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, detailed schedule of cash receipts and expenditures-actual and budget for the General Fund, detailed schedule of expenditures-actual and budget for the Water Fund (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement taken as a whole.

Mapes & Miller

Certified Public Accountants

October 2, 2012
Stockton, Kansas

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For The Year Ended December 31, 2011

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Fund	\$ 150,180	\$ -	\$ 1,077,209	\$ 1,168,358	\$ 59,031	\$ 65,466	\$ 124,497
Special Revenue Funds:							
Library Fund	-	-	61,475	61,475	-	-	-
Special Fire Equipment Fund	27,257	-	5,347	9,464	23,140	-	23,140
Industrial Development Fund	65,901	-	5,547	-	71,448	-	71,448
Law Enforcement Fund	41,913	-	26,770	9,366	59,317	3,029	62,346
Special Highway Fund	1,434	-	47,707	48,475	666	-	666
Library Employee Benefits Fund	-	-	24,158	24,158	-	-	-
Special Parks and Recreation Fund	9,175	-	1,635	3,214	7,596	-	7,596
Transient Guest Tax Fund	3,278	-	4,725	-	8,003	-	8,003
Pool Operating Fund	-	-	279,317	211,033	68,284	14,900	83,184
Equipment Reserve Fund	62,429	-	240,178	239,120	63,487	-	63,487
Dare Fund	169	-	-	-	169	-	169
Police Seizure Fund	1,324	-	-	-	1,324	-	1,324
Debt Service Fund:							
Bond & Interest Fund	4,125	-	87,245	90,915	455	-	455
Capital Projects Fund:							
Pool Construction	192,233	-	-	97,663	94,570	-	94,570
CDBG Grant Fund	203,509	-	150,836	457,865	(103,520) *	208,657	105,137
Proprietary Type Funds:							
Enterprise Funds:							
Water Utility Fund	334,048	-	325,274	247,807	411,515	46,052	457,567
Sewer Utility Fund	290,499	-	157,538	119,208	328,829	3,014	331,843
Solid Waste Fund	178,506	-	176,933	173,585	181,854	450	182,304
Total Primary Government	<u>\$ 1,565,980</u>	<u>\$ -</u>	<u>\$ 2,671,894</u>	<u>\$ 2,961,706</u>	<u>\$ 1,276,168</u>	<u>\$ 341,568</u>	<u>\$ 1,617,736</u>

* See Note 10(a), (Cash Basis Exceptions)

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

CITY OF PLAINVILLE
Plainville, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
For The Year Ended December 31, 2011

	Certificate Number	
COMPOSITION OF CASH:		
Petty Cash		\$ 375
Midwest Community Bank Plainville, Kansas		
Checking Account		720,424
Checking Account - Police Seizure Fund		1,324
Checking Account -Petty Cash Account		631
Certificates of Deposit by Fund:		
General Fund	10005087	122,394
Special Fire Equipment Fund	10005090	15,252
Industrial Development Fund	10005096	43,386
Law Enforcement Fund	10005061	31,254
Water Utility Fund	10005082	298,687
Sewer Utility Fund	10005062	208,857
Solid Waste Fund:		
	10005078	86,127
	10005089	25,865
		111,992
Equipment Reserve Fund	10005079	63,160
 Total Primary Government		 \$ 1,617,736

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, 2011

1. Summary of Significant Accounting Policies

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 form of government.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposed its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing body.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board management has determined that the following are component units of the City of Plainville. Financial information for the following component units have not been reported in the City's financial statements. Accordingly, these financial statements present the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles. The following component units have not been subjected to an audit:

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.

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.

City of Plainville, Kansas Public Building Commission --The 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.

Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, proprietary, and fiduciary. Within each of these three categories there are one or more fund types. The City uses the following fund types:

Governmental Type Funds

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

1. Summary of Significant Accounting Policies (Cont.)

General Fund --This fund is established to account for resources devoted to financing the general services the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

Special Revenue Funds --These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trust or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Funds --These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds and Special Assessment Funds.

Capital Project Funds --These funds account for financial resources to be used for the acquisition or construction of major capital facilities, which are not financed by Proprietary and Permanent Funds.

Proprietary Type Funds

These funds account for operations that are self-supporting through user charges. The funds included in this category are Enterprise Funds.

Enterprise Funds --These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Statutory Basis of Accounting

The statutory basis accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an inter-fund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

Departure From Generally Accepted Accounting Principles in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

1. Summary of Significant Accounting Policies (Cont.)

Reimbursements

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

2. Risk Management

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 disaster. The City continues to carry commercial insurance coverage to cover these risks. The City has had no significant reduction in insurance coverage from prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for each of 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. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute), Debt Service Funds and Enterprise 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2011.

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.

4. Budgetary Information (Cont.)

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues 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 municipality 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 Projects Funds and the following Special Revenue Funds:

Equipment Reserve Fund
Dare Fund
Police Seizure Fund

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

5. 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, 2010.

At December 31, 2011, the City's carrying amount of deposits was \$1,617,361 and the bank balance was \$1,635,710. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$253,261 was covered by federal depository insurance, \$1,382,449, was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

6. Pension Costs and Employee Benefits

Defined Benefit Pension Plan

Plan Description - The City contributes to 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.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to KPERs (611 S. Kansas Avenue, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2011 was 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0%). The City employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009 were \$32,783, \$28,160, and \$24,799, respectively, equal to the required contributions for each year as set forth by the legislature.

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

Accumulated vacation and unpaid overtime pay amounts to \$34,761 as of December 31, 2011.

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.

Accumulated sick leave amounts to \$24,408 as of December 31, 2011.

6. Pension Costs and Employee Benefits (Cont.)

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.

7. 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, with Palmer Hargrave, Inc. for \$200,000, and on August 1, 2002 with Dessin Fournir, 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.

8. Various Agreements

The City has entered into the following agreements:

CDBG Grant Agreement

The City of Plainville entered into a grant agreement on August 15, 2010 with the State of Kansas, Department of Commerce to be used for the installation of new water lines. The grant will provide up to \$500,000 for the water line project with the city providing local funds of \$203,566. The required completion date of the project is August 14, 2012.

9. Interfund Transfers

A summary of interfund transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water Utility Fund	General Fund	K.S.A. 12-825d	\$ 2,500
Water Utility Fund	Equipment Reserve Fund	K.S.A. 12-825d	15,000
Solid Waste Fund	Equipment Reserve Fund	K.S.A. 12-825d	15,000
Sewer Utility Fund	Equipment Reserve Fund	K.S.A. 12-825d	19,000

Total			\$51,500
			=====

10. Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

- a. 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 fund with a negative cash balance was as follows:

CDBG Grant Fund

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

- b. K.S.A. 10-130 states the City shall remit to the state fiscal agent the required principal and interest payments at least 20 days prior to maturity of those bonds. The City made the required payment to the fiscal agent 13 days prior to maturity.

11. Capital Projects

	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable To Date</u>
Water Line Project	\$ 703,566	\$ 436,093
Pool Construction Project	\$ 2,000,000	\$1,908,216

12. Subsequent Events

Management has evaluated the effects of the financial statements of subsequent events occurring through October 2, 2012 which is the date of which the financial statements were available to be issued.

13. LONG-TERM DEBT

Changes in long-term debt for the City for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2002	1.55% to 4.00%	08/01/02	725,000	2012	\$ 175,000	\$ -	\$ 85,000		\$ 90,000	\$ 6,915
KDHE Loans:										
KS Dept. of Health & Environment	3.42%	07/21/97	750,000	2018	302,915	-	33,525		269,390	10,076
Capital Leases Payable:										
Swimming Pool Facility	2 to 3%	10/15/10	2,000,000	2020	2,000,000	-	145,000		1,855,000	51,133
Total Contractual Indebtedness					2,477,915	-	263,525		2,214,390	68,124
Compensated Absences					45,624			\$ 13,545	59,169	
Total Long-Term Debt					\$ 2,523,539	\$ -	\$ 263,525	\$ 13,545	\$ 2,273,559	\$ 68,124

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

	2012	2013	2014	2015	2016	2017-2020	Total
PRINCIPAL:							
General Obligation Bonds	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
KDHE Loans	34,682	35,878	37,116	38,396	39,720	83,598	269,390
Capital Leases Payable	190,000	190,000	195,000	200,000	205,000	875,000	1,855,000
Total Principal	314,682	225,878	232,116	238,396	244,720	958,598	2,214,390
INTEREST:							
General Obligation Bonds	3,600	-	-	-	-	-	3,600
KDHE Loans	8,919	7,723	6,485	5,205	3,881	3,604	35,817
Capital Leases Payable	42,440	38,640	34,840	30,940	26,940	61,015	234,815
Total Interest	54,959	46,363	41,325	36,145	30,821	64,619	274,232
Total Principal & Interest	\$ 369,641	\$ 272,241	\$ 273,441	\$ 274,541	\$ 275,541	\$ 1,023,217	\$ 2,488,622

SUPPLEMENTARY INFORMATION

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended December 31, 2011

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Governmental Type Funds:						
General Fund	\$ 1,296,871	\$ -	\$ -	\$ 1,296,871	\$ 1,168,358	\$ (128,513)
Special Revenue Funds:						
Library Fund	67,642	-	-	67,642	61,475	(6,167)
Special Fire Equipment Fund	22,454	-	-	22,454	9,464	(12,990)
Industrial Development Fund	60,134	-	-	60,134	-	(60,134)
Law Enforcement Fund	45,392	-	-	45,392	9,366	(36,026)
Special Highway Fund	51,700	-	-	51,700	48,475	(3,225)
Library Employee Benefits Fund	26,254	-	-	26,254	24,158	(2,096)
Special Parks and Recreation Fund	10,018	-	-	10,018	3,214	(6,804)
Transient Guest Tax Fund	-	-	-	-	-	-
Pool Operating Fund	300,000	-	-	300,000	211,033	(88,967)
Debt Service Fund:						
Bond & Interest Fund	101,965	-	-	101,965	90,915	(11,050)
Proprietary Type Funds:						
Enterprise Funds:						
Water Utility Fund	627,633	-	-	627,633	247,807	(379,826)
Sewer Utility Fund	555,269	-	-	555,269	119,208	(436,061)
Solid Waste Fund	345,408	-	-	345,408	173,585	(171,823)

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
General Property Taxes	\$ 410,701	\$ 457,044	\$ (46,343)
Intergovernmental	337,777	305,392	32,385
Licenses and Permits	130,728	113,000	17,728
Charges for Services	52,353	34,450	17,903
Fines, Forfeitures and Penalties	50,288	40,000	10,288
Uses of Money and Property	18,329	20,500	(2,171)
Other	74,533	9,100	65,433
Operating Transfers	2,500	190,000	(187,500)
Total Cash Receipts	1,077,209	\$ 1,169,486	\$ (92,277)
EXPENDITURES			
General Administration	26,882	\$ 7,700	\$ 19,182
Street Department	281,945	460,077	(178,132)
Fire Department	84,196	75,360	8,836
Parks Department	20,270	16,338	3,932
Street Lighting	32,020	34,350	(2,330)
Swimming Pool	58,184	40,905	17,279
Ambulance	27,496	30,200	(2,704)
Police Department	394,752	403,388	(8,636)
Special Services	33,600	30,711	2,889
Office Department	151,557	139,141	12,416
Lagoon System	43,601	43,601	-
Other	13,855	15,100	(1,245)
Total Expenditures	1,168,358	\$ 1,296,871	\$ (128,513)
Cash Receipts Over (Under) Expenditures	(91,149)		
UNENCUMBERED CASH, BEGINNING	150,180		
UNENCUMBERED CASH, ENDING	\$ 59,031		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

LIBRARY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 48,384	\$ 55,739	\$ (7,355)
Delinquent Tax	1,475	-	1,475
Motor Vehicle Tax	11,257	11,606	(349)
Recreational Vehicle Tax	244	168	76
16/20M Vehicle Tax	104	120	(16)
Vehicle Excise Tax	11	9	2
	<u>61,475</u>	<u>\$ 67,642</u>	<u>\$ (6,167)</u>
EXPENDITURES			
Appropriations to Library Board	61,475	\$ 67,642	\$ (6,167)
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,232	\$ 3,728	\$ (496)
Delinquent Tax	109	-	109
Motor Vehicle Tax	834	860	(26)
Recreational Vehicle Tax	18	12	6
16/20M Vehicle Tax	6	9	(3)
Vehicle Excise Tax	1	1	-
Interest Income	147	500	(353)
Miscellaneous	1,000	9	991
Total Cash Receipts	5,347	\$ 5,119	\$ 228
EXPENDITURES			
Capital Outlay	9,464	\$ 22,454	\$ (12,990)
Cash Receipts Over (Under) Expenditures	(4,117)		
UNENCUMBERED CASH, BEGINNING	27,257		
UNENCUMBERED CASH, ENDING	\$ 23,140		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

INDUSTRIAL DEVELOPMENT FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,232	\$ 3,728	\$ (496)
Delinquent Tax	331	-	331
Motor Vehicle Tax	1,506	860	646
Recreational Vehicle Tax	35	12	23
16/20M Vehicle Tax	-	9	(9)
Vehicle Excise Tax	3	1	2
Interest Income	440	900	(460)
Loan Repayments	-	1,680	(1,680)
	5,547	\$ 7,190	\$ (1,643)
EXPENDITURES			
Capital Outlay	-	\$ 60,134	\$ (60,134)
Cash Receipts Over (Under) Expenditures	5,547		
UNENCUMBERED CASH, BEGINNING	65,901		
UNENCUMBERED CASH, ENDING	\$ 71,448		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

LAW ENFORCEMENT FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 3,232	\$ 3,728	\$ (496)
Delinquent Tax	132	-	132
Motor Vehicle Tax	834	860	(26)
Recreational Vehicle Tax	18	12	6
16/20M Vehicle Tax	6	9	(3)
Vehicle Excise Tax	1	1	-
Reimbursements	16,528	900	15,628
Miscellaneous	5,683	900	4,783
Interest Income	336	900	(564)
Total Cash Receipts	26,770	\$ 7,310	\$ 19,460
EXPENDITURES			
Capital Outlay	9,366	\$ 45,392	\$ (36,026)
Cash Receipts Over (Under) Expenditures	17,404		
UNENCUMBERED CASH, BEGINNING	41,913		
UNENCUMBERED CASH, ENDING	\$ 59,317		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

SPECIAL HIGHWAY FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
State Highway Aid	\$ 47,707	\$ 49,730	\$ (2,023)
EXPENDITURES			
Contractual Services	-	\$ 4,300	\$ (4,300)
Commodities	48,475	47,400	1,075
Total Expenditures	48,475	\$ 51,700	\$ (3,225)
Cash Receipts Over (Under) Expenditures	(768)		
UNENCUMBERED CASH, BEGINNING	<u>1,434</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 666</u>		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

LIBRARY EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 19,861	\$ 22,880	\$ (3,019)
Delinquent Tax	570	-	570
Motor Vehicle Tax	3,607	3,289	318
Recreational Vehicle Tax	80	48	32
16/20M Vehicle Tax	35	34	1
Vehicle Excise Tax	5	3	2
Total Cash Receipts	24,158	\$ 26,254	\$ (2,096)
EXPENDITURES			
Employee Benefits Appropriation	24,158	\$ 26,254	\$ (2,096)
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

SPECIAL PARKS AND RECREATION FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Local Alcoholic Liquor	\$ 1,635	\$ 1,892	\$ (257)
EXPENDITURES			
Commodities	-	\$ 500	\$ (500)
Capital Outlay	3,214	9,518	(6,304)
Total Expenditures	3,214	\$ 10,018	\$ (6,804)
Cash Receipts Over (Under) Expenditures	(1,579)		
UNENCUMBERED CASH, BEGINNING	9,175		
UNENCUMBERED CASH, ENDING	\$ 7,596		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

TRANSIENT GUEST TAX FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Transient Tax	\$ 4,725	\$ -	\$ 4,725
EXPENDITURES	-	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	4,725		
UNENCUMBERED CASH, BEGINNING	3,278		
UNENCUMBERED CASH, ENDING	\$ 8,003		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

POOL OPERATING FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Local Sales Tax	\$ 279,317	\$ 300,000	\$ (20,683)
EXPENDITURES			
Bond and Interest Payments	196,133	\$ 300,000	\$ (103,867)
Contract Services	14,900	-	14,900
Total Expenditures	211,033	\$ 300,000	\$ (88,967)
Cash Receipts Over (Under) Expenditures	68,284		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ 68,284		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

EQUIPMENT RESERVE FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Interest Income	\$ 703	N/A K.S.A. 12-1, 117	
FEMA Grant	190,475		
Operating Transfer:			
Water Utility Fund	15,000		
Solid Waster Fund	15,000		
Sewer Utility Fund	19,000		
	<u>240,178</u>		
EXPENDITURES			
Capital Outlay	239,120		
	<u>239,120</u>		
Cash Receipts Over (Under) Expenditures	1,058		
UNENCUMBERED CASH, BEGINNING	<u>62,429</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 63,487</u>		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

DARE FUND

	<u>Actual</u>
CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>169</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 169</u></u>

POLICE SEIZURE FUND

CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>1,324</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,324</u></u>

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

BOND AND INTEREST FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Ad Valorem Property Tax	\$ 53,015	\$ 61,034	\$ (8,019)
Delinquent Tax	4,251	-	4,251
Motor Vehicle Tax	29,110	29,621	(511)
Recreational Vehicle Tax	632	429	203
16/20M Vehicle Tax	206	307	(101)
Vehicle Excise Tax	31	24	7
	<u>87,245</u>	<u>\$ 91,415</u>	<u>\$ (4,170)</u>
EXPENDITURES			
Bond Principal	85,000	\$ 85,000	\$ -
Bond Interest	5,915	6,915	(1,000)
Commissions and Postage	-	50	(50)
Cash Basis Reserve	-	10,000	(10,000)
	<u>90,915</u>	<u>\$ 101,965</u>	<u>\$ (11,050)</u>
Cash Receipts Over (Under) Expenditures	(3,670)		
UNENCUMBERED CASH, BEGINNING	<u>4,125</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 455</u>		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

POOL CONSTRUCTION FUND

	<u>Actual</u>
CASH RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Publishing and Printing	280
Postage	60
Contract Services	2,476
Construction Costs	<u>94,847</u>
Total Expenditures	<u>97,663</u>
Cash Receipts Over (Under) Expenditures	(97,663)
UNENCUMBERED CASH, BEGINNING	<u>192,233</u>
UNENCUMBERED CASH, ENDING	<u>\$ 94,570</u>

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

CDBG GRANT FUND

	<u>Actual</u>
CASH RECEIPTS	
Grant Proceeds	\$ <u>150,836</u>
EXPENDITURES	
Legal Fees	300
Publishing and Printing	46
Engineering Fees	107,301
Contract Services	22,015
Construction Costs	<u>328,203</u>
Total Expenditures	<u>457,865</u>
Cash Receipts Over (Under) Expenditures	(307,029)
UNENCUMBERED CASH, BEGINNING	<u>203,509</u>
UNENCUMBERED CASH, ENDING	<u>\$ (103,520) *</u>

* See Note 10(a), (Cash Basis Exceptions)

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Water Sales	\$ 302,699	\$ 260,000	\$ 42,699
Consumer Deposits	7,095	10,000	(2,905)
Reconnects, New Taps, Etc.	10,428	8,900	1,528
Interest Income	4,328	12,000	(7,672)
Miscellaneous	361	100	261
Reimbursed Expenses	363	100	263
Total Cash Receipts	325,274	\$ 291,100	\$ 34,174
EXPENDITURES			
General Administration	21,792	\$ 20,063	\$ 1,729
Production	103,344	107,315	(3,971)
Transmission and Distribution	85,539	93,090	(7,551)
Other	19,632	257,165	(237,533)
Operating Transfers	17,500	150,000	(132,500)
Total Expenditures	247,807	\$ 627,633	\$ (379,826)
Cash Receipts Over (Under) Expenditures	77,467		
UNENCUMBERED CASH, BEGINNING	334,048		
UNENCUMBERED CASH, ENDING	\$ 411,515		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

SEWER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Sewer Charges	\$ 154,855	\$ 155,000	\$ (145)
Sewer Fees and Taps	-	1,000	(1,000)
Interest Income	2,683	4,000	(1,317)
Total Cash Receipts	157,538	\$ 160,000	\$ (2,462)
EXPENDITURES			
General Administration:			
Personal Services	14,340	\$ 14,793	\$ (453)
Contractual Services	409	865	(456)
Commodities	1,539	1,600	(61)
Capital Outlay	-	200	(200)
Total General Administration	16,288	17,458	(1,170)
Production Expenses			
Personal Services	46,912	48,362	(1,450)
Contractual Services	14,148	18,500	(4,352)
Commodities	22,046	12,850	9,196
Capital Outlay	814	438,099	(437,285)
Total Production Expenses	83,920	517,811	(433,891)
Operating Transfers:			
Equipment Reserve Fund	19,000	-	19,000
General Fund	-	20,000	(20,000)
Total Operating Transfers	19,000	20,000	(1,000)
Total Expenditures	119,208	\$ 555,269	\$ (436,061)
Cash Receipts Over (Under) Expenditures	38,330		
UNENCUMBERED CASH, BEGINNING	290,499		
UNENCUMBERED CASH, ENDING	\$ 328,829		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

SOLID WASTE FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Solid Waste Fees	\$ 174,575	\$ 176,000	\$ (1,425)
Interest Income	1,208	2,500	(1,292)
Miscellaneous	1,150	1,000	150
Total Cash Receipts	176,933	\$ 179,500	\$ (2,567)
EXPENDITURES			
Personal Services	14,332	\$ 15,113	\$ (781)
Contractual Services	142,609	143,315	(706)
Commodities	1,644	1,700	(56)
Capital Outlay	-	165,280	(165,280)
Operating Transfer:			
Equipment Reserve Fund	15,000	-	15,000
General Fund	-	20,000	(20,000)
Total Expenditures	173,585	\$ 345,408	\$ (171,823)
Cash Receipts Over (Under) Expenditures	3,348		
UNENCUMBERED CASH, BEGINNING	178,506		
UNENCUMBERED CASH, ENDING	\$ 181,854		

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
General Property Taxes:			
Ad Valorem Property Tax	\$ 335,043	\$ 386,003	\$ (50,960)
Delinquent Tax	7,890	-	7,890
Motor Vehicle Tax	65,872	69,264	(3,392)
Recreational Vehicle Tax	1,425	1,004	421
16/20M Vehicle Tax	409	718	(309)
Vehicle Excise Tax	62	55	7
	<u>410,701</u>	<u>457,044</u>	<u>(46,343)</u>
Intergovernmental:			
Sales Tax	330,798	300,000	30,798
Federal Aid	5,344	-	5,344
Transient Tax	-	3,500	(3,500)
Local Alcoholic Liquor	1,635	1,892	(257)
	<u>337,777</u>	<u>305,392</u>	<u>32,385</u>
Licenses and Permits:			
Franchise Tax	113,456	100,000	13,456
Licenses and Permits	8,186	6,000	2,186
Dog and Bike Tags	9,086	7,000	2,086
	<u>130,728</u>	<u>113,000</u>	<u>17,728</u>
Charges for Services:			
VIN Inspection	2,420	1,600	820
Sewer Rent and Taps	-	500	(500)
Rural Fire Contracts	32,050	32,050	-
Swimming Pool Income	17,718	-	17,718
Accident Reports	165	300	(135)
	<u>52,353</u>	<u>34,450</u>	<u>17,903</u>
Fines, Forfeitures and Penalties:			
Court Fines/Fees	50,288	40,000	10,288
Use of Money and Property:			
Interest Income	3,116	5,000	(1,884)
Rents and Royalties	3,213	3,100	113
Ambulance Fees	12,000	12,000	-
Refunds	-	400	(400)
	<u>18,329</u>	<u>20,500</u>	<u>(2,171)</u>

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Other:			
Donations	\$ -	\$ 100	\$ (100)
Reimbursed Expense	20,341	5,000	15,341
Miscellaneous	488	2,500	(2,012)
Insurance Claim Proceeds	53,204	1,000	52,204
Free Land Deposits	500	500	-
Total Other	74,533	9,100	65,433
Operating Transfers:			
Solid Waste Fund	-	20,000	(20,000)
Sewer Utility Fund	-	20,000	(20,000)
Water Utility Fund	2,500	150,000	(147,500)
Total Operating Transfers	2,500	190,000	(187,500)
Total Cash Receipts	\$ 1,077,209	\$ 1,169,486	\$ (92,277)
EXPENDITURES			
General Administration:			
Contractual Services	\$ 26,882	\$ 7,700	\$ 19,182
Street Department:			
Personal Services	156,918	182,643	(25,725)
Contractual Services	29,806	20,550	9,256
Commodities	87,732	64,300	23,432
Capital Outlay	7,489	192,584	(185,095)
Total Street Department	281,945	460,077	(178,132)
Fire Department:			
Personal Services	29,075	26,110	2,965
Contractual Services	12,441	16,050	(3,609)
Commodities	23,540	18,200	5,340
Capital Outlay	19,140	15,000	4,140
Total Fire Department	84,196	75,360	8,836
Parks Department:			
Contractual Services	3,923	5,438	(1,515)
Commodities	13,619	5,900	7,719
Capital Outlay	2,728	5,000	(2,272)
Total Parks Department	20,270	16,338	3,932

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Street Lighting:			
Contractual Services	\$ 31,910	\$ 33,350	\$ (1,440)
Commodities	110	1,000	(890)
Total Street Lighting	32,020	34,350	(2,330)
Swimming Pool:			
Personal Services	40,913	22,155	18,758
Contractual Services	11,408	6,250	5,158
Commodities	5,863	8,500	(2,637)
Capital Outlay	-	4,000	(4,000)
Total Swimming Pool	58,184	40,905	17,279
Ambulance:			
Contractual Services	25,997	30,200	(4,203)
Commodities	1,499	-	1,499
Total Ambulance	27,496	30,200	(2,704)
Police Department:			
Personal Services	305,546	336,123	(30,577)
Contractual Services	34,802	32,515	2,287
Commodities	44,840	29,750	15,090
Capital Outlay	9,564	5,000	4,564
Total Police Department	394,752	403,388	(8,636)
Special Services:			
Personal Services	23,548	22,166	1,382
Contractual Services	3,504	5,345	(1,841)
Commodities	645	700	(55)
Capital Outlay	5,903	2,500	3,403
Total Special Services	33,600	30,711	2,889
Office Department			
Personal Services	94,192	84,571	9,621
Contractual Services	40,208	42,370	(2,162)
Commodities	10,300	9,200	1,100
Capital Outlay	6,857	3,000	3,857
Total Office Department	151,557	139,141	12,416

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

GENERAL FUND

	Actual	Budget	Variance- Over (Under)
Lagoon System:			
Loan Principal	\$ 33,526	\$ 33,526	\$ -
Loan Interest	10,075	10,075	-
Total Lagoon System	43,601	43,601	-
Other:			
Civil Defense	2,400	2,400	-
Recreation Commission	1,771	2,200	(429)
Convention and Tourism	2,237	3,500	(1,263)
Economic Development	7,447	7,000	447
Total Other	13,855	15,100	(1,245)
Total Expenditures	\$ 1,168,358	\$ 1,296,871	\$ (128,513)

See accompanying Independent Auditor's Report.

CITY OF PLAINVILLE
Plainville, Kansas

Schedule 2

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended December 31, 2011

WATER UTILITY FUND

	Actual	Budget	Variance- Over (Under)
EXPENDITURES			
General Administration:			
Personal Services	\$ 15,128	\$ 15,113	\$ 15
Contractual Services	4,141	2,150	1,991
Commodities	2,523	2,800	(277)
Total General Administration	<u>21,792</u>	<u>20,063</u>	<u>1,729</u>
Production:			
Personal Services	30,428	32,315	(1,887)
Contractual Services	64,574	49,800	14,774
Commodities	4,904	5,200	(296)
Capital Outlay	3,438	20,000	(16,562)
Total Production	<u>103,344</u>	<u>107,315</u>	<u>(3,971)</u>
Transmission and Distribution:			
Personal Services	30,347	31,840	(1,493)
Contractual Services	21,275	17,950	3,325
Commodities	22,668	23,300	(632)
Capital Outlay	11,249	20,000	(8,751)
Total Transmission and Distribution	<u>85,539</u>	<u>93,090</u>	<u>(7,551)</u>
Other:			
Deposit Refunds	5,385	3,000	2,385
Sales Tax and Fees	14,247	10,000	4,247
Capital Outlay	-	244,165	(244,165)
Total Other	<u>19,632</u>	<u>257,165</u>	<u>(237,533)</u>
Operating Transfers:			
General Fund	2,500	150,000	(147,500)
Equipment Reserve Fund	15,000	-	15,000
Total Operating Transfers	<u>17,500</u>	<u>150,000</u>	<u>(132,500)</u>
Total Expenditures	<u>\$ 247,807</u>	<u>\$ 627,633</u>	<u>\$ (379,826)</u>

See accompanying Independent Auditor's Report.