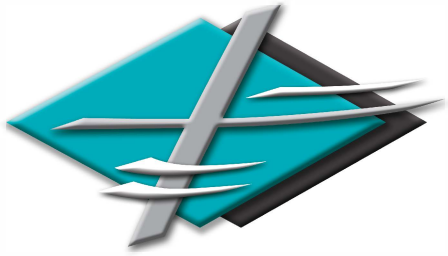
# CITY OF WHITEWATER, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

# CITY OF WHITEWATER, KANSAS

## For the Year Ended December 31, 2025

Brady Gragg, Mayor

**CITY COUNCIL**

Dan Ravenscraft

Trent Clark

Grant Bowlin

Kathryn Coleman

Jeff Artman

**CITY OFFICERS**

Anne Morrow
Clerk

Greg Nye
Attorney

Terry Ullum
Treasurer

Andrew Hanna
City Superintendent

# CITY OF WHITEWATER, KANSAS

## For the Year Ended December 31, 2025

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# INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Whitewater, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Whitewater, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Basis for Adverse and Unmodified Opinions***

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City 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.

***Responsibilities of Management for the Financial Statement***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Whitewater, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated June 4, 2025 which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 30, 2026

# CITY OF WHITEWATER, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2025**

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| GENERAL FUND: | | | | | | |
| General Fund | $ 165,268 | $ 560,272 | $ 527,534 | $ 198,006 | $ - | $ 198,006 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| Library Fund | 8,300 | 18,690 | 22,702 | 4,288 | - | 4,288 |
| Special Highway Fund | 3,170 | 20,541 | 19,821 | 3,890 | - | 3,890 |
| Tourism Fund | 3,531 | - | - | 3,531 | - | 3,531 |
| Special Projects Fund | - | - | - | - | - | - |
| American Rescue Plan Act Fund | - | - | - | - | - | - |
| Total Special Purpose Funds | 15,001 | 39,231 | 42,523 | 11,709 | - | 11,709 |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 17,948 | 24,525 | 21,680 | 20,793 | - | 20,793 |
| CAPITAL PROJECTS FUNDS: | | | | | | |
| Equipment Reserve Fund | 2,794 | 6,469 | - | 9,263 | - | 9,263 |
| Capital Improvement Fund | 39,977 | 10,000 | - | 49,977 | - | 49,977 |
| Total Capital Projects Funds | 42,771 | 16,469 | - | 59,240 | - | 59,240 |
| BUSINESS FUNDS: | | | | | | |
| Sewer Utility Fund | 44,907 | 127,541 | 127,081 | 45,367 | - | 45,367 |
| Sewer Reserve Fund | 40,481 | 12,019 | - | 52,500 | - | 52,500 |
| Refuse Utility Fund | 13,304 | 51,897 | 44,844 | 20,357 | - | 20,357 |
| Water Utility Fund | 23,360 | 173,961 | 171,083 | 26,238 | - | 26,238 |
| Water Reserve Fund | 53,465 | 15,000 | - | 68,465 | - | 68,465 |
| Total Business Funds | 175,517 | 380,418 | 343,008 | 212,927 | - | 212,927 |
| RELATED MUNICIPAL ENTITIES: | | | | | | |
| Whitewater Library Board | 28,177 | 93,658 | 86,430 | 35,405 | - | 35,405 |
| Whitewater Cemetery Board | 88,295 | 17,767 | 13,900 | 92,162 | - | 92,162 |
| Whitewater Park and Rec Board | 29,742 | 30,984 | 30,390 | 30,336 | - | 30,336 |
| Fred Remington Festival | 5,394 | 5,020 | 4,429 | 5,985 | - | 5,985 |
| Total Related Municipal Entities | 151,608 | 147,429 | 135,149 | 163,888 | - | 163,888 |
| Total Reporting Entity (Excluding Agency Funds) | $ 568,113 | $ 1,168,344 | $ 1,069,894 | $ 666,563 | $ - | $ 666,563 |

| COMPOSITION OF CASH: | |
|---|---|
| Business State/Public - Vintage Bank Kansas | $ 22,085 |
| Certificate of Deposit - Vintage State Bank | 274,327 |
| Money Market - Vintage Bank | 206,263 |
| Related Municipal Entity - Library | 35,405 |
| Related Municipal Entity - Cemetery | 92,162 |
| Related Municipal Entity - Park | 30,336 |
| Related Municipal Entity - Fred Remington Festival | 5,985 |
| Total Reporting Entity (Excluding Agency Funds) | $ 666,563 |

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

## CITY OF WHITEWATER, KANSAS

## NOTES TO FINANCIAL STATEMENT

## FOR THE YEAR ENDED DECEMBER 31, 2025

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *(a) Municipal Financial Reporting Entity*

The City of Whitewater is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Whitewater (the municipality) and does not include any related municipal entities.

#### *(b) Regulatory Basis Fund Types*

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

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

**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 (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

#### *(c) Basis of Accounting*

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

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

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### *(d) Budgetary Information*

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

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

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

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

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

No statute violations were noted during 2025.

## 3. DEPOSITS AND INVESTMENTS

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

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

## 3. DEPOSITS AND INVESTMENTS (CONT.)

*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. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $666,563 and the bank balance was $686,003. 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 the remaining $436,003 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.

## 4. LONG-TERM DEBT

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

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | | | | | |
| Series 2010 | 3.25% to 5.00% | 08-18-10 | $ 230,000 | 09-01-26 | $ 40,000 | $ - | $ 20,000 | $ 20,000 | $ 1,680 |
| Series A&B 2004 | 4.52% | 09-22-04 | 935,000 | 09-22-44 | 664,139 | - | 20,997 | 643,142 | 30,026 |
| Total General Obligation Bonds | | | | | $ 704,139 | $ - | $ 40,997 | $ 663,142 | $ 31,706 |

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

| | Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 to 2035 | 2036 to 2040 | 2041 to 2045 | Total |
| PRINCIPAL: | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2010 | $ 20,000 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,000 |
| Series A&B 2004 | 21,959 | 22,966 | 23,943 | 25,116 | 26,267 | 150,466 | 188,250 | 184,175 | 643,142 |
| TOTAL PRINCIPAL | 41,959 | 22,966 | 23,943 | 25,116 | 26,267 | 150,466 | 188,250 | 184,175 | 663,142 |
| INTEREST: | | | | | | | | | |
| General Obligation Bonds: | | | | | | | | | |
| Series 2010 | 840 | - | - | - | - | - | - | - | 840 |
| Series A&B 2004 | 29,481 | 28,474 | 27,497 | 26,324 | 25,173 | 106,735 | 68,952 | 21,586 | 334,222 |
| TOTAL INTEREST | 30,321 | 28,474 | 27,497 | 26,324 | 25,173 | 106,735 | 68,952 | 21,586 | 335,062 |
| TOTAL PRINCIPAL AND INTEREST | $ 72,280 | $ 51,440 | $ 51,440 | $ 51,440 | $ 51,440 | $ 257,201 | $ 257,202 | $ 205,761 | $ 998,204 |

## 5. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $17,168 for the year ended December 31, 2025.

**Net Pension Liability.** At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $139,175. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### *(a) Other Post Employment Benefits*

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### *(b) Death and Disability Other Post Employment Benefits*

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

## 6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### *(c) Other Employee Benefits*

Vacation – Five days of vacation leave may be accumulated and carried over to the next year. No vacation leave shall be taken until a new employee has completed one year of service.

Each permanent full-time employee will accrue vacation leave as follows:

| Year of Service | Per Year |
|---|---|
| After 1 year | 40 working hours |
| After 2 years | 80 working hours |
| After 10 years | 120 working hours |
| After 20 years | 160 working hours |

Amount of sick leave – Full-time employees earn sick leave after the initial probation period at the rate of four hours per pay period with a maximum accumulation of 60 working days. On termination of employment an employee shall not be paid for accumulated sick leave.

## 7. INTERFUND TRANSFERS

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| Sewer Utility Fund | Sewer Reserve Fund | K.S.A. 12-631o | $ 5,000 |
| Water Utility Fund | General Fund | K.S.A. 13-1269 | 10,000 |
| Water Utility Fund | Capital Improvement Fund | K.S.A. 12-1, 118 | 10,000 |
| Water Utility Fund | Water Reserve Fund | K.S.A. 12-825d | 15,000 |
| Water Utility Fund | Bond and Interest Fund | K.S.A. 13-1270 | 5,000 |
| | | | $ 45,000 |

## 8. 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. As of the date of this report, the grant expenditures have not been audited, but 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 is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

## 9. SUBSEQUENT EVENTS

Management has evaluated the effects on 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.

# CITY OF WHITEWATER, KANSAS

# REGULATORY – REQUIRED

# SUPPLEMENTARY INFORMATION

# FOR THE YEAR ENDED DECEMBER 31, 2025

# CITY OF WHITEWATER, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended December 31, 2025**

| | Certified Budget | Adjustment for for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND: | | | | | |
| General Fund | $ 540,509 | $ - | $ 540,509 | $ 527,534 | $ (12,975) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Library Fund | 40,780 | - | 40,780 | 22,702 | (18,078) |
| Special Highway Fund | 33,313 | - | 33,313 | 19,821 | (13,492) |
| Special Projects Fund | 17,823 | - | 17,823 | - | (17,823) |
| BOND AND INTEREST FUND: | | | | | |
| Bond and Interest Fund | 50,028 | - | 50,028 | 21,680 | (28,348) |
| BUSINESS FUNDS: | | | | | |
| Sewer Utility Fund | 171,797 | - | 171,797 | 127,081 | (44,716) |
| Refuse Utility Fund | 69,944 | - | 69,944 | 44,844 | (25,100) |
| Water Utility Fund | 216,349 | - | 216,349 | 171,083 | (45,266) |

# CITY OF WHITEWATER, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes - | | | | |
| Ad valorem property tax | $ 250,187 | $ 261,388 | $ 274,307 | $ (12,919) |
| Delinquent tax | 3,424 | 9,022 | 2,000 | 7,022 |
| Motor vehicle tax | 34,541 | 35,819 | 33,549 | 2,270 |
| Recreational vehicle tax | 632 | 517 | 610 | (93) |
| 16/20M vehicle tax | 727 | 594 | 684 | (90) |
| Commercial vehicle tax | 662 | 565 | 1,092 | (527) |
| Watercraft tax | - | - | 460 | (460) |
| Compensating use tax | - | - | 7,000 | (7,000) |
| Local alcoholic liquor tax | - | - | 150 | (150) |
| Local sales tax | 75,577 | 80,910 | 50,000 | 30,910 |
| Total Taxes | 365,750 | 388,815 | 369,852 | 18,963 |
| Licenses and Permits - | | | | |
| Utility franchise fees | 45,440 | 47,929 | - | 47,929 |
| Licenses and permits | 323 | 1,189 | - | 1,189 |
| Total Licenses and Permits | 45,763 | 49,118 | - | 49,118 |
| Fines, Forfeitures and Penalties - | | | | |
| Utility receipts | 6,105 | 360 | - | 360 |
| Court fines | 66 | 555 | 1,000 | (445) |
| Total Fines, Forfeitures and Penalties | 6,171 | 915 | 1,000 | (85) |
| Use of Money and Property - | | | | |
| Rental fees | 7,580 | 84,883 | - | 84,883 |
| Interest received | 23,121 | 14,325 | 10,000 | 4,325 |
| Total Licenses and Permits | 30,701 | 99,208 | 10,000 | 89,208 |
| Other - | | | | |
| Miscellaneous | 5,320 | 6,042 | 2,200 | 3,842 |
| Charges for services | 6,811 | 6,174 | 7,500 | (1,326) |
| State aid | 659 | - | - | - |
| Reimbursements | - | - | 10,000 | (10,000) |
| Transfer from Water Utility Fund | - | 10,000 | 10,000 | - |
| Total Other | 12,790 | 22,216 | 29,700 | (7,484) |
| Total Receipts | 461,175 | 560,272 | $ 410,552 | $ 149,720 |

# CITY OF WHITEWATER, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | | |
| Administrative - | | | | |
| Personal services | $ 133,061 | $ 199,482 | $ 50,000 | $ 149,482 |
| Contractual services | 55,029 | 63,312 | 70,000 | (6,688) |
| Commodities | 49,188 | 51,152 | 60,000 | (8,848) |
| Capital outlay | - | - | 5,000 | (5,000) |
| Utility expense | 43,588 | 70,117 | 45,000 | 25,117 |
| Debt service | 1,260 | - | - | - |
| Total Administrative | 282,126 | 384,063 | 230,000 | 154,063 |
| Governing Body - | | | | |
| Contractual services | 36,721 | 50,115 | 55,760 | (5,645) |
| Streets - | | | | |
| Personal services | - | - | 10,000 | (10,000) |
| Contractual services | 9,683 | 28,171 | 36,500 | (8,329) |
| Commodities | - | - | 3,500 | (3,500) |
| Total Streets | 9,683 | 28,171 | 50,000 | (21,829) |
| Parks - | | | | |
| Personal services | 3,000 | 3,000 | 5,000 | (2,000) |
| City appropriations | 5,591 | 11,903 | 3,000 | 8,903 |
| Total Parks | 8,591 | 14,903 | 8,000 | 6,903 |

# CITY OF WHITEWATER, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (cont.) | | | | |
| Police - | | | | |
| Contractual services | $ 38,920 | $ 41,642 | $ 40,000 | $ 1,642 |
| Car Wash | | | | |
| Personal services | 2,196 | 2,140 | 4,000 | (1,860) |
| Contractual services | - | - | 5,500 | (5,500) |
| Commodities | - | - | 3,000 | (3,000) |
| Capital outlay | - | - | 500 | (500) |
| Total Car Wash | 2,196 | 2,140 | 13,000 | (10,860) |
| Cemetery | 5,500 | 6,500 | 6,500 | - |
| Employee benefits | - | - | 24,000 | (24,000) |
| Cash forward | - | - | 113,249 | (113,249) |
| Total Cemetery | 5,500 | 6,500 | 143,749 | (137,249) |
| Total Expenditures | 383,737 | 527,534 | $ 540,509 | $ (12,975) |
| Receipts Over (Under) Expenditures | 77,438 | 32,738 | | |
| Unencumbered Cash, Beginning | 87,830 | 165,268 | | |
| Unencumbered Cash, Ending | $ 165,268 | $ 198,006 | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## LIBRARY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 14,188 | $ 14,828 | $ 15,558 | $ (730) |
| Delinquent tax | 189 | 505 | 226 | 279 |
| Motor vehicle tax | 1,952 | 2,031 | 1,903 | 128 |
| Recreational vehicle tax | 36 | 29 | 35 | (6) |
| 16/20M vehicle tax | 38 | 34 | 39 | (5) |
| Commercial vehicle tax | 38 | 32 | 62 | (30) |
| Watercraft tax | - | - | 26 | (26) |
| Grants | - | 1,231 | - | 1,231 |
| Total Receipts | 16,441 | 18,690 | $ 17,849 | $ 841 |
| Expenditures | | | | |
| Appropriation to Library Board | 31,072 | 22,702 | $ 40,780 | $ (18,078) |
| Receipts Over (Under) Expenditures | (14,631) | (4,012) | | |
| Unencumbered Cash, Beginning | 22,931 | 8,300 | | |
| Unencumbered Cash, Ending | $ 8,300 | $ 4,288 | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL HIGHWAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 2,742 | $ 2,746 | $ 3,020 | $ (274) |
| Local sales tax | 18,088 | 17,795 | 19,510 | (1,715) |
| Miscellaneous | 1,381 | - | - | - |
| Transfer from Refuse Utility Fund | 10,000 | - | - | - |
| Total Receipts | 32,211 | 20,541 | $ 22,530 | $ (1,989) |
| Expenditures | | | | |
| Contractual | 47,274 | 19,821 | $ 33,000 | $ (13,179) |
| Transfer to Capital Improvement Fund | - | - | 313 | (313) |
| Total Expenditures | 47,274 | 19,821 | $ 33,313 | $ (13,492) |
| Receipts Over (Under) Expenditures | (15,063) | 720 | | |
| Unencumbered Cash, Beginning | 18,233 | 3,170 | | |
| Unencumbered Cash, Ending | $ 3,170 | $ 3,890 | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## TOURISM FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Taxes | $ - | $ - |
| Expenditures | | |
| Commodities | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 3,531 | 3,531 |
| Unencumbered Cash, Ending | $ 3,531 | $ 3,531 |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL PROJECTS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Franchise | $ - | $ - | $ 12,000 | $ (12,000) |
| Expenditures | | | | |
| Contractual services | 33,823 | - | $ 17,823 | $ (17,823) |
| Receipts Over (Under) Expenditures | (33,823) | - | | |
| Unencumbered Cash, Beginning | 33,823 | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## AMERICAN RESCUE PLAN ACT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Grants | $ - | $ - |
| Expenditures | | |
| Contractual services | 3,576 | - |
| Receipts Over (Under) Expenditures | (3,576) | - |
| Unencumbered Cash, Beginning | 3,576 | - |
| Unencumbered Cash, Ending | $ - | $ - |

# CITY OF WHITEWATER, KANSAS

## BOND AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 20,276 | $ 19,525 | $ 21,778 | $ (2,253) |
| Transfer from Water Utility Fund | - | 5,000 | 5,000 | - |
| Total Receipts | 20,276 | 24,525 | $ 26,778 | $ (2,253) |
| Expenditures | | | | |
| GO Bond 2010 payment | 21,260 | 21,680 | $ 21,640 | $ 40 |
| Cash basis reserve | - | - | 28,388 | (28,388) |
| Total Expenditures | 21,260 | 21,680 | $ 50,028 | $ (28,348) |
| Receipts Over (Under) Expenditures | (984) | 2,845 | | |
| Unencumbered Cash, Beginning | 18,932 | 17,948 | | |
| Unencumbered Cash, Ending | $ 17,948 | $ 20,793 | | |

# CITY OF WHITEWATER, KANSAS

## CAPITAL PROJECT FUND

## EQUIPMENT RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Refuse Utility Fund | $ - | $ - |
| Sale of equipment | 2,300 | 6,469 |
| Total Receipts | 2,300 | 6,469 |
| Expenditures | | |
| Equipment purchase | 20,300 | - |
| Receipts Over (Under) Expenditures | (18,000) | 6,469 |
| Unencumbered Cash, Beginning | 20,794 | 2,794 |
| Unencumbered Cash, Ending | $ 2,794 | $ 9,263 |

# CITY OF WHITEWATER, KANSAS

## CAPITAL PROJECT FUND

## CAPITAL IMPROVEMENT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Water Utility Fund | $ - | $ 10,000 |
| Expenditures | | |
| Capital outlay | - | - |
| Receipts Over (Under) Expenditures | - | 10,000 |
| Unencumbered Cash, Beginning | 39,977 | 39,977 |
| Unencumbered Cash, Ending | $ 39,977 | $ 49,977 |

# CITY OF WHITEWATER, KANSAS

## BUSINESS FUND

## SEWER UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Service fees | $ 126,498 | $ 127,535 | $ 133,000 | $ (5,465) |
| Sewer hookup and miscellaneous | - | 6 | 5,000 | (4,994) |
| Total Receipts | 126,498 | 127,541 | $ 138,000 | $ (10,459) |
| Expenditures | | | | |
| Personal services | 77,996 | 50,000 | $ 50,000 | $ - |
| Contractual services | 11,905 | 20,873 | 45,000 | (24,127) |
| Commodities | 539 | 185 | 8,000 | (7,815) |
| Capital outlay | - | - | 5,000 | (5,000) |
| GO Bond 2024 payment | 50,924 | 51,023 | 50,976 | 47 |
| Transfer to Sewer Reserve Fund | - | 5,000 | 5,000 | - |
| Cash forward | - | - | 7,821 | (7,821) |
| Total Expenditures | 141,364 | 127,081 | $ 171,797 | $ (44,716) |
| Receipts Over (Under) Expenditures | (14,866) | 460 | | |
| Unencumbered Cash, Beginning | 59,773 | 44,907 | | |
| Unencumbered Cash, Ending | $ 44,907 | $ 45,367 | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## SEWER RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Penalties | $ - | $ 7,019 |
| Transfer from Sewer Utility Fund | - | 5,000 |
| Total Receipts | - | 12,019 |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | - | 12,019 |
| Unencumbered Cash, Beginning | 40,481 | 40,481 |
| Unencumbered Cash, Ending | $ 40,481 | $ 52,500 |

# CITY OF WHITEWATER, KANSAS

## BUSINESS FUND

## REFUSE UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Service fees | $ 48,323 | $ 51,883 | $ 44,000 | $ 7,883 |
| Local sales tax | - | 14 | - | 14 |
| Penalties | - | - | 4,000 | (4,000) |
| Total Receipts | 48,323 | 51,897 | $ 48,000 | $ 3,897 |
| Expenditures | | | | |
| Contractual services | 38,963 | 44,844 | $ 38,500 | $ 6,344 |
| Commodities | - | - | 2,500 | (2,500) |
| Capital outlay | - | - | 24,178 | (24,178) |
| Cash forward | - | - | 4,766 | (4,766) |
| Transfer to Special Highway Fund | 10,000 | - | - | - |
| Total Expenditures | 48,963 | 44,844 | $ 69,944 | $ (25,100) |
| Receipts Over (Under) Expenditures | (640) | 7,053 | | |
| Unencumbered Cash, Beginning | 13,944 | 13,304 | | |
| Unencumbered Cash, Ending | $ 13,304 | $ 20,357 | | |

# CITY OF WHITEWATER, KANSAS

## BUSINESS FUND

## WATER UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | | 2025 | | |
|---|---|---|---|---|
| | 2024 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Service fees | $ 172,458 | $ 173,961 | $ 175,000 | $ (1,039) |
| Interest income | - | - | 300 | (300) |
| Connection fees | - | - | 1,500 | (1,500) |
| Penalties | - | - | 5,000 | (5,000) |
| Total Receipts | 172,458 | 173,961 | $ 181,800 | $ (7,839) |
| Expenditures | | | | |
| Personal services | 137,373 | 104,828 | $ 50,000 | $ 54,828 |
| Contractual services | 46,042 | 20,982 | 40,000 | (19,018) |
| Commodities | 1,432 | 5,273 | 70,000 | (64,727) |
| Capital outlay | - | - | 1,500 | (1,500) |
| Sales tax | - | - | 1,500 | (1,500) |
| Transfer to General Fund | - | 10,000 | 10,000 | - |
| Transfer to Water Reserve Fund | - | 15,000 | 15,000 | - |
| Transfer to Capital Improvement Fund | - | 10,000 | 10,000 | - |
| Transfer to Bond & Interest Fund | - | 5,000 | 5,000 | - |
| Cash forward | - | - | 13,349 | (13,349) |
| Total Expenditures | 184,847 | 171,083 | $ 216,349 | $ (45,266) |
| Receipts Over (Under) Expenditures | (12,389) | 2,878 | | |
| Unencumbered Cash, Beginning | 35,749 | 23,360 | | |
| Unencumbered Cash, Ending | $ 23,360 | $ 26,238 | | |

# CITY OF WHITEWATER, KANSAS

## SPECIAL PURPOSE FUND

## WATER RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Water Utility Fund | $ - | $ 15,000 |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | - | 15,000 |
| Unencumbered Cash, Beginning | 53,465 | 53,465 |
| Unencumbered Cash, Ending | $ 53,465 | $ 68,465 |

# CITY OF WHITEWATER, KANSAS

## RELATED MUNICIPAL ENTITY

## WHITEWATER LIBRARY BOARD

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Change bag | $ 1,099 | $ 1,008 |
| Distribution | 67,793 | 70,128 |
| Donations | 2,108 | 4,195 |
| Grants | 14,027 | 16,903 |
| Interest income | 609 | 586 |
| Reimbursements | 59 | 838 |
| Total Receipts | 85,695 | 93,658 |
| Expenditures | | |
| Book repair | 142 | 96 |
| Donations | - | 1,200 |
| Fees | 324 | - |
| Library acquisitions | 7,562 | 9,730 |
| Library programming | 880 | 1,039 |
| Miscellaneous | 1,468 | 2,583 |
| Summer reading club | 1,128 | 4,900 |
| Supplies | 8,278 | 6,855 |
| Technology | 4,818 | 4,809 |
| Utilities | 5,006 | 5,115 |
| Wages | 45,601 | 50,103 |
| Total Expenditures | 75,207 | 86,430 |
| Receipts Over (Under) Expenditures | 10,488 | 7,228 |
| Unencumbered Cash, Beginning | 17,689 | 28,177 |
| Unencumbered Cash, Ending | $ 28,177 | $ 35,405 |

# CITY OF WHITEWATER, KANSAS

## RELATED MUNICIPAL ENTITY

## WHITEWATER CEMETERY BOARD

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| City appropriations | $ 6,500 | $ 6,500 |
| Donations | 7,177 | 7,725 |
| Interest income | 2,992 | 3,542 |
| Total Receipts | 16,669 | 17,767 |
| Expenditures | | |
| SD box rent | 11 | 11 |
| Mowing | 5,850 | 6,300 |
| Tree service | 695 | - |
| Office | 146 | 30 |
| JL Unruh | 416 | 429 |
| Dave Silbernagel | 100 | 225 |
| Repairs and maintenance | - | 416 |
| Surveying | 636 | - |
| Transfers | 1,000 | 6,500 |
| Adjustments | 419 | (11) |
| Total Expenditures | 9,273 | 13,900 |
| Receipts Over (Under) Expenditures | 7,396 | 3,867 |
| Unencumbered Cash, Beginning | 80,899 | 88,295 |
| Unencumbered Cash, Ending | $ 88,295 | $ 92,162 |

# CITY OF WHITEWATER, KANSAS

## RELATED MUNICIPAL ENTITY

## WHITEWATER PARK BOARD

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| City appropriations | $ 3,000 | $ 3,000 |
| Fees, concessions, dues - Basketball | 26,897 | 27,984 |
| Miscellaneous | 5 | - |
| Total Receipts | 29,902 | 30,984 |
| Expenditures | | |
| Payroll | 3,825 | 3,616 |
| Program expense - Basketball | 2,275 | 2,031 |
| Program expense - Baseball/Softball | 2,116 | 3,898 |
| Equipment and supplies | 1,426 | 17,918 |
| CDs | 15,203 | - |
| Miscellaneous | 619 | 2,927 |
| Total Expenditures | 25,464 | 30,390 |
| Receipts Over (Under) Expenditures | 4,438 | 594 |
| Unencumbered Cash, Beginning | 25,304 | 29,742 |
| Unencumbered Cash, Ending | $ 29,742 | $ 30,336 |

# CITY OF WHITEWATER, KANSAS

## RELATED MUNICIPAL ENTITY

## FRED REMINGTON FESTIVAL

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2025**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)**

| | 2024 Actual | 2025 Actual |
|---|---|---|
| Receipts | | |
| Festival fees and donations | $ 5,287 | $ 5,020 |
| Expenditures | | |
| Program expense - Festival | 3,265 | 4,429 |
| Miscellaneous | 25 | - |
| Total Expenditures | 3,290 | 4,429 |
| Receipts Over (Under) Expenditures | 1,997 | 591 |
| Unencumbered Cash, Beginning | 3,397 | 5,394 |
| Unencumbered Cash, Ending | $ 5,394 | $ 5,985 |