CITY OF EDGERTON, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF EDGERTON, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

April 30, 2026

Mayor and City Council
City of Edgerton, Kansas

Independent Auditor's Report

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

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.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the KMAAG. 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.

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated May 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/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 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 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, 2025, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF EDGERTON, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

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
General Fund	$ 2,669,938	$ -	$ 5,946,619	$ 5,446,453	$ 3,170,104	$ 174,800	$ 3,344,904
Special Purpose Funds							
Special Highway	-	-	46,455	46,455	-	-	-
Special Parks and Recreation	20,328	-	11,406	-	31,734	-	31,734
Equipment Reserve	487,448	-	278,430	517,089	248,789	-	248,789
IT Equipment Reserve	-	-	40,000	23,956	16,044	-	16,044
Excise Tax	556,163	-	10,410	427,500	139,073	-	139,073
Park Impact	17,944	-	28,357	-	46,301	-	46,301
Mayor's Christmas Tree	62,937	-	35,284	18,748	79,473	11,149	90,622
Non-LPKC Origination Fees	80,744	-	2,713	-	83,457	-	83,457
Parks	2,310	-	77	-	2,387	-	2,387
Fire Review & Inspection Fees	-	-	3,788	3,788	-	-	-
TIF - Edgerton Office	92	-	32	-	124	-	124
Homestead TIF Redev District A	111,121	-	23,471	-	134,592	-	134,592
Homestead TIF Redev District B	1,217	-	2,711	-	3,928	-	3,928
TIF-Project Plan A1 Homestead Ln	-	-	179,011	179,011	-	-	-
TIF-Project Plan B1 Homestead Ln	63,882	-	53,109	26,820	90,171	-	90,171
Bond and Interest	325,346	-	599,090	663,380	261,056	-	261,056
Capital Projects Funds							
Capital Improvement	9,470,081	-	3,535,521	6,216,402	6,789,200	774,898	7,564,098
LPKC 1 Public Infrastructure	84,129	-	539,676	595,990	27,815	1,398	29,213
LPKC 1 Origination Fees	4,423,128	-	4,915,509	4,760,928	4,577,709	-	4,577,709
LPKC 2 Public Infrastructure	491,854	-	86,706	3,625	574,935	-	574,935
LPKC 2 Origination Fees	673,983	-	1,576,302	1,684,670	565,615	-	565,615
Economic Development	1,160,853	-	652,362	556,117	1,257,098	5,576	1,262,674
2020A GO Bond Reserve	319,248	-	10,726	-	329,974	-	329,974
On The Go CID	-	-	47,678	47,678	-	-	-
LPKC 2 CID #1	-	-	97,946	97,946	-	-	-
LPKC 2 CID #2	-	-	38,250	38,250	-	-	-
LPKC 2 CID #3	-	-	51,444	51,444	-	-	-
2024 TIF/CID Bond	113,451	-	171,220	148,556	136,115	-	136,115

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF EDGERTON, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

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
Business Funds							
Water Utility	$ 251,677	$ -	$ 708,078	$ 585,511	$ 374,244	$ 38,794	$ 413,038
Water System Development	94,572	-	310,155	-	404,727	-	404,727
Water Equipment Reserve	79,406	-	32,450	68,987	42,869	-	42,869
Water IT Equipment Reserve	-	-	5,000	3,471	1,529	-	1,529
Water Infrastructure	10,000	-	73,141	12,654	70,487	-	70,487
Sewer Utility	1,006,488	-	1,062,352	887,354	1,181,486	17,220	1,198,706
Sewer System Development	844,195	-	508,290	-	1,352,485	-	1,352,485
Sewer Equipment Reserve	97,406	-	22,450	30,358	89,498	-	89,498
Sewer IT Equipment Reserve	-	-	5,000	3,471	1,529	-	1,529
Sewer Infrastructure	25,000	-	46,986	12,184	59,802	-	59,802
Total Reporting Entity (Excluding Agency Funds)	$ 23,544,941	$ -	$ 21,758,205	$ 23,158,796	$ 22,144,350	$ 1,023,835	$ 23,168,185

Composition of Cash	
Central Bank of the Midwest	
Operating Account	$ 2,898,603
Municipal Court	9,795
UMB	
Trust Accounts	4,327,299
Charles Schwab	
Trust Accounts	15,931,838
Total Cash on Deposit	$ 23,167,535
Cash on Hand	650
Total Cash Municipal Reporting Entity	$ 23,168,185

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

The City of Edgerton, Kansas (the City) is a municipal corporation governed by a mayor and elected five-member council. The accounting policies of the City conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The municipal financial reporting entity is comprised of the primary government. There are no related municipal entities included in the municipal financial reporting entity.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

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

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Capital Project Funds - Capital project funds are used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Basis of Accounting

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 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 revenues 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the City is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did 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 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. The City amended the Bond & Interest Fund during 2025.

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 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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds and the following special purpose and business funds: Equipment Reserve, IT Equipment Reserve, Excise Tax, Park Impact, Mayor's Christmas Tree, Non-LPKC Origination Fees, Parks, Fire Review & Inspection Fees, Water System Development, Water Equipment Reserve, Water IT Equipment Reserve, Water Infrastructure, Sewer System Development, Sewer Equipment Reserve, Sewer IT Equipment Reserve and Sewer Infrastructure Fund.

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

Note 2: 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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.

K.S.A. 10-131 governs bond proceeds, and allows for investments in shares or units of a money market fund or trust the portfolio of which is comprised entirely of securities, which include treasury securities. The mutual fund is a treasury only mutual fund, and is therefore permitted under state law.

As of December 31, 2025, the City had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less than 1 Year	Rating
Cash	$ 7,150,036	$ 7,150,036	NA
Agency Securities	13,623,394	12,792,369	NA
Treasury Notes	1,824,836	1,824,836	NA
Treasury Bills	567,973	567,973	NA
Total	$ 23,166,239	$ 22,335,214	

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. All investments were held in agencies or shares of money market funds as allowed by K.S.A. 10-131.

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 coverage is 50%. The City does not utilize "peak periods". All deposits were legally secured at December 31, 2025.

As of December 31, 2025, the City's carrying amount of the deposits was $2,908,398 and the bank balance was $2,907,102. 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 amount was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Note 3: 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.kspers.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Note 3: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

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, 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 fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $255,894 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 $1,793,961. 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 this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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.kspers.gov or can be obtained as described above.

Note 4: Long-Term Debt

General Obligation Bonds. The City issues General Obligation Bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds have been issued for general government activities.

General Obligation Bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued with equal amounts of principal maturing each year. General Obligation Bonds currently outstanding are as follows:

Purpose	Date Issued	Date of Final Maturity	Interest Rates	Original Amount	Balance December 31, 2025
Paid by revenues:					
General Obligation Bonds, Series 2016A	8/1/2016	8/1/2046	2.00 - 3.00%	$ 3,190,000	$ 2,885,000
General Obligation Bonds, Series 2016B	9/15/2016	8/1/2048	3.00%	245,000	245,000
General Obligation Bonds, Series 2020A	4/9/2020	8/1/2030	1.65%	3,265,000	1,085,000
General Obligation Bonds, Series 2022A	9/22/2022	8/1/2034	3.10 - 4.00%	3,450,000	2,715,000
General Obligation Bonds, Series 2023A	11/28/2023	8/1/2053	4.375 - 6.00%	9,840,000	9,840,000
Total General Obligation Bonds				$ 19,990,000	$ 16,770,000

Note 4: Long-Term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ended December 31,	Capital Project Funds		
	Principal	Interest	Total
2026	$ 810,000	$ 657,375	$ 1,467,375
2027	845,000	630,254	1,475,254
2028	875,000	601,753	1,476,753
2029	835,000	571,592	1,406,592
2030	630,000	541,424	1,171,424
2031 - 2035	3,215,000	2,303,979	5,518,979
2036 - 2040	2,285,000	1,799,862	4,084,862
2041 - 2045	2,760,000	1,334,768	4,094,768
2046 - 2050	2,805,000	753,812	3,558,812
2051 - 2055	1,710,000	160,487	1,870,487
Total	$ 16,770,000	$ 9,355,306	$ 26,125,306

State Agency Loans. On July 18, 2016, the City entered into a loan agreement with the Kansas Department of Health and Environment to borrow up to $300,000 to fund the water meter project. As of December 31, 2025, the City had borrowed $247,774 on this loan and repaid $88,069. The interest rate on the loan is 1.56% with an additional .35% service fee rate. The final maturity date on the loan is August 1, 2037.

During 2024, the City entered into a loan agreement with the Kansas Department of Health and Environment to borrow up to $5,000,000 to fund the Dwyer Sites 1, 2 and 3. As of December 31, 2025, the City had borrowed $1,024,371 on this loan and repaid $0. The interest rate on the loan is 2.29% with an additional service fee. The final maturity date and maturity schedule is not finalized as the City has not drawn down the entire balance of the loan. Maturities will not be shown until the entire amount is drawn down.

The loans outstanding at year end are as follows:

Purpose	Date Issued	Date of Final Maturity	Interest Rates	Original Amount	Balance December 31, 2025
Paid by revenues:					
Water - KDHE Loan	7/18/2016	8/1/2037	1.56%	$ 247,774	$ 159,705
Water - KDHE Loan	6/25/2024	N/A	2.29%	1,024,371	1,024,371
Total KDHE Loans				$ 1,272,145	$ 1,184,076

The following is a schedule of future loan payments for the full proceeds amount:

Year Ended December 31,	Business Funds		
	Principal	Interest	Total
2026	$ 11,961	$ 2,993	$ 14,954
2027	12,192	2,763	14,955
2028	12,425	2,529	14,954
2029	12,664	2,292	14,956
2030	12,907	2,048	14,955
2031 - 2035	68,346	6,431	74,777
2036 - 2040	29,210	700	29,910
Total	$ 159,705	$ 19,756	$ 179,461

Note 4: Long-Term Debt (Continued)

Phase One Home Rule Revenue Bonds. On March 4, 2021, the City issued its $24,552,000 (Maximum Aggregate Principal Amount) Home Rule Revenue Bonds, Series 2021A to refund the Series 2015A Bonds, partially refund the Series 2018A Bonds, discharge the balance of the State Revolving Loan Fund for the Big Bull Creek Wastewater Treatment Plant and discharge a portion of the Series 2020A Refunding GO Bonds related to the Quiet Zone Project. In addition, the City issued the Series 2021A Note in the amount of $3,166,954 to refund the portion of the Series 2018A Bonds that were not refunded by the Series 2021A Bonds pursuant to the Agreement Regarding Park and Bonds dated March 4, 2021. The Series 2021A Bonds were issued pursuant to the Amended and Restated Master Trust Indenture dated March 1, 2021, by and between the City and UMB Bank as trustee, as supplemented by the Supplemental Trust Indenture No. 1. As of December 31, 2025, the Series 2021A Bonds and Series 2021A Note are outstanding in the Principal Amount of $9,824,000 and $2,925,638, respectively.

Phase Two Home Rule Revenue Bonds. On July 18, 2019, the City issued its $11,000,000 (Maximum Aggregate Principal Amount) Home Rule Revenue Bonds (Logistics Park Infrastructure Projects, Phase 2), Series 2019A (the "Series 2019A Bonds"). The Series 2019A Bonds were issued pursuant to a Master Trust Indenture dated as of July 1, 2019, by and between the City and Commerce Bank, as master trustee, with UMB Bank as successor trustee, (the "Phase Two Trust Indenture"). As of December 31, 2025, the Series 2019A Bonds are outstanding in the principal amount of $6,872,373. On January 10, 2024, the City issued its $4,000,000 (Maximum Aggregate Principal Amount) Home Rule Revenue Bonds (Logistics Park Infrastructure Projects, Phase 2), Series 2024A (the "Series 2024A Bonds"). The Series 2024A Bonds were issued pursuant to a Master Trust Indenture dated as of July 1, 2019, by and between the City and Commerce Bank, as master trustee, with UMB Bank as successor trustee, (the "Phase Two Trust Indenture"). As of December 31, 2025, the Series 2024A Bonds are outstanding in the principal amount of $3,552,025.

The Series 2021A Bonds, Series 2021A Note, Series 2019A Bonds, and Series 2024A Bonds are payable from certain Logistics Park Kansas City ("LPKC") revenues pursuant to the respective indentures, and subject to annual appropriation by the City. The Series 2021A Bonds, Series 2021A Note, Series 2019A Bonds and the Series 2024A Bonds do not represent general obligations of the City, nor is the full faith and credit of the City pledged to the payment of principal and interest. The City is obligated to direct certain revenues associated with development in and around LPKC Phase One and LPKC Phase Two to the master trustee for deposit in certain funds and accounts held under the respective trust indentures. Pursuant to the trust indentures, monies directed to the master trustee are used first to pay certain obligations of the City. Once all obligations are met under the respective trust indentures, monies become available to pay interest on the respective bonds and note. To the extent revenues available to pay debt service exceed accrued interest in any given period, the master trustee uses excess monies to redeem principal, pursuant to the respective indentures. Bondholders and noteholders are at risk for any unpaid principal at the maturity of the bonds and notes.

TIF/CID Bonds. On August 29, 2024, the City issued its $1,120,000 Special Obligation Tax Increment and CID Revenue Bonds (Homestead Lane Retail District), Series 2024, to refund the City's General Obligation Temporary Notes, Series 2022A. The Series 2024 Bonds were issued pursuant to the Master Trust Indenture dated August 1, 2024 by and between the City and UMB Bank, N.A., as trustee. As of December 31, 2025, the Series 2024 Bonds are outstanding in the principal amount of $1,045,000.

The Series 2024 Bonds are special, limited obligation of the City and do not represent general obligations of the City, nor is the full faith and credit of the City pledged to the payment of principal and interest. The Series 2024 Bonds are payable solely from the revenues from the Homestead Lane Redevelopment Project Areas A1 and B1. The Redevelopment Project Area A1 and B1 revenues include the City's 50% share of the TIF Revenues generated in the Redevelopment Project A1 Area (i.e., On the Go Travel Plaza) and the Redevelopment Project B1 Area (i.e. the Woodstone Project), respectively, less the City Annual Administrative Fee. The TIF Revenues consist of the real property taxes attributable to the increase in the current assessed valuation of the real property in the Redevelopment Project A1 Area and the Redevelopment Project B1 Area over the assessed valuation of the property in the Redevelopment Project A1 Area and in the Redevelopment Project B1 area, respectively, as of the date the Redevelopment District was established, all determined in accordance with K.S.A. 12-1770 et seq. (the "**TIF Act**"). The City's ability to collect the TIF Revenues in the Redevelopment Project A1 Area terminates on July 14, 2040, and terminates on November 23, 2041, for Redevelopment Project B1 regardless of whether the Bonds have been paid in full.

Note 4: Long-Term Debt (Continued)

The CID Revenues consist of the revenues generated from a 1% community improvement district sales tax (the "**CID Sales Tax**") imposed on transactions in the Redevelopment Project A1 Area. The City's ability collect the CID Revenues terminates on December 31, 2042, regardless of whether the Bonds have been paid in full.

Pursuant to the master trust indenture, monies directed to the master trustee are used first to pay certain expenses of the Trustee and the City. Then, monies become available to pay interest on the Bonds. To the extent revenues available to pay debt service exceed accrued interest in any given period, the master trustee uses excess monies to redeem principal, pursuant to master trust indenture. Bondholders are at risk for any unpaid principal at the maturity of the bonds.

The following is a schedule of the estimated repayment schedule of the Home Rule Revenue Bonds:

Year Ended December 31,	Capital Project Funds		
	Principal	Interest	Total
2026	$ 3,960,976	$ 842,216	$ 4,803,192
2027	3,766,669	729,081	4,495,750
2028	2,982,421	608,348	3,590,769
2029	2,868,415	501,444	3,369,859
2030	2,835,615	376,549	3,212,164
2031 - 2035	4,654,302	457,318	5,111,620
2036 - 2040	225,000	19,625	244,625
Total	$ 21,293,398	$ 3,534,581	$ 24,827,979

The following is a summary of changes in long-term debt for the year ended December 31, 2025:

Type of Issue	Beginning Balance	Additions To Principal	Reductions Of Principal	Ending Balance	Interest and Service Fees Paid
Paid for by revenues					
General Obligation Debt - Capital Project Funds	$ 17,890,000	$ -	$ 1,120,000	$ 16,770,000	$ 682,097
Home Rule Revenue Bonds	23,921,500	-	3,673,102	20,248,398	893,484
TIF/CID Bonds	1,120,000	-	75,000	1,045,000	70,311
State Agency Loans - Business Funds	171,441	1,024,371	11,736	1,184,076	9,205
Total	$ 43,102,941	$ 1,024,371	$ 4,879,838	$ 39,247,474	$ 1,655,097

Note 5: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There has been no decrease in insurance coverage from the prior year.

Note 6: Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Note 7: Interfund Transfers

Transfers for the year ended December 31, 2025 were as follows:

Fund	In	Out	Regulatory Authority
General	$ 366,535	$ 609,968	KSA 12-1, 117, KSA 120-1, 118
Equip Reserve - General	197,655	-	KSA 12-1, 117, KSA 12-825(d)
IT Equip Reserve - General	40,000	-	KSA 12-1, 117, KSA 12-825(d)
Water Equip Reserve	25,000	64,130	KSA 12-1, 117, KSA 12-825(d)
Water IT Equipment Reserve	5,000	-	KSA 12-1, 117, KSA 12-825(d)
Water Infrastructure	71,630	-	KSA 12-1, 117, KSA 12-825(d)
Sewer Equip Reserve	15,000	25,500	KSA 12-1, 117, KSA 12-825(d)
Sewer IT Equipment Reserve	5,000	-	KSA 12-1, 117, KSA 12-825(d)
Sewer Infrastructure	45,500	-	KSA 12-1, 117, KSA 12-825(d)
Water	-	41,300	KSA 12-1, 117, KSA 12-1, 118
Sewer	41,352	93,800	KSA 12-1, 117, KSA 12-1, 118
Special Highway	-	46,455	KSA 12-1, 118
Special Parks and Recreation	3,098	-	KSA 12-1, 118
On the Go CID	-	47,678	KSA 12-1, 118
Excise Tax	-	427,500	KSA 12-1, 118
Capital Improvement Fund	1,556,837	170,081	KSA 12-1, 118
Park Impact Fees Fund	5,753	-	KSA 12-1, 118
LPKC 1 Public Infrastructure Fund	374,703	579,062	KSA 12, 1, 118
LPKC 1 Origination Fees Fund	-	582,607	KSA 12, 1, 118
LPKC 2 Public Infrastructure Fund	11,472	-	KSA 12, 1, 118
LPKC 2 Origination Fees Fund	-	531,143	KSA 12, 1, 118
TIF/CID Bond Fund	163,024	1,118	KSA 12, 1, 118
TIF-Project Plan A1 Homestead Ln	-	89,953	KSA 12, 1, 118
TIF-Project Plan B1 Homestead Ln	-	26,820	KSA 12, 1, 118
Economic Development Fund	534,556	125,000	KSA 12, 1, 118
Total Transfers	$ 3,462,115	$ 3,462,115	

Note 8: Compensated Absences

Under terms of the City's personnel policy, employees are granted vacation leave in varying amounts, based upon length of service. Vacation pay accumulated as of December 31, 2025 was $75,020.

Note 9: 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 government 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.

Note 10: Compliance with Statutes

We noted no violations of Kansas Statutes during the period under examination.

Note 11: Capital Projects

At year end, capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

Current Projects	Project Authorizations	Expenditures To Date
UDC Update	$ 110,000	$ 49,273
ERP Software Acquisition & Implementation	275,000	215,944
The Greenspace	8,704,950	8,034,107
Dwyer Farm Sewer Main Extension	5,000,000	1,483,319
2nd Street Reconstruction	6,916,958	4,258,391
Technical Specifications	45,000	24,218
Dwyer Farm Water Connections Phase I	291,500	180,712
2025 CDBG Project	300,000	147,324
2025 Street Preservation Program	240,716	113,267
Participation in W. JoCo Transportation Plan	15,625	-
Totals	$ 21,899,749	$ 14,506,555

Note 12: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through April 30, 2026, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF EDGERTON, KANSAS
SUMMARY OF REGULATORY EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General	$ 8,026,731	$ 5,446,453	$ (2,580,278)
Special Purpose Funds			
Special Highway	48,310	46,455	(1,855)
Special Parks and Recreation	29,463	-	(29,463)
TIF - Edgerton Office	119	-	(119)
TIF - Homestead Ln Redev Dist A	132,753	-	(132,753)
TIF - Homestead Ln Redev Dist B	2,091	-	(2,091)
TIF - Project Plan A1 Homestead Ln	183,161	179,011	(4,150)
TIF - Project Plan B1 Homestead Ln	115,754	26,820	(88,934)
Bond and Interest	927,917	663,380	(264,537)
Business Funds			
Water Utility	755,352	585,511	(169,841)
Sewer Utility	1,603,754	887,354	(716,400)
TOTAL	$ 11,825,405	$ 7,834,984	$ (3,990,421)

CITY OF EDGERTON, 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 4,159,075	$ 4,951,394	$ 4,767,888	$ 183,506
Licenses and permits	90,724	215,921	383,976	(168,055)
Fines and forfeitures	112,482	82,644	120,000	(37,356)
Interest	161,824	135,675	20,000	115,675
Charges for services	113,010	162,174	143,830	18,344
Reimbursement	17,173	32,276	-	32,276
Transfers in	19,783	366,535	302,670	63,865
Total Cash Receipts	$ 4,674,071	$ 5,946,619	$ 5,738,364	$ 208,255
EXPENDITURES				
General government	$ 1,093,089	$ 1,107,882	$ 1,125,955	$ (18,073)
Law enforcement	628,843	642,761	698,244	(55,483)
Public works	700,841	734,556	779,614	(45,058)
Parks and recreation	442,476	513,242	544,653	(31,411)
Public facilities	121,275	408,240	506,786	(98,546)
Fleet maintenance	62,750	79,063	80,027	(964)
Community development	368,102	408,256	437,770	(29,514)
Economic development	500,882	558,946	593,147	(34,201)
Information technology	91,326	107,134	143,305	(36,171)
Employee benefits	566,648	676,108	703,668	(27,560)
Transfers out	240,686	210,265	2,413,562	(2,203,297)
Total Expenditures	$ 4,816,918	$ 5,446,453	$ 8,026,731	$ (2,580,278)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (142,847)	$ 500,166		
UNENCUMBERED CASH - JAN 1	2,812,785	2,669,938		
UNENCUMBERED CASH - DEC 31	$ 2,669,938	$ 3,170,104		

CITY OF EDGERTON, KANSAS
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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 46,906	$ 46,455	$ 48,310	$ (1,855)
EXPENDITURES				
Transfers out	$ 46,906	$ 46,455	$ 48,310	$ (1,855)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JAN 1	-	-		
UNENCUMBERED CASH - DEC 31	$ -	$ -		

CITY OF EDGERTON, KANSAS
SPECIAL PARKS AND RECREATION 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 7,865	$ 7,431	$ 8,500	$ (1,069)
Interest on investments	-	877	-	877
Transfers in	-	3,098	-	3,098
Total Cash Receipts	$ 7,865	$ 11,406	$ 8,500	$ 2,906
EXPENDITURES				
Transfers out	$ -	$ -	$ 29,463	$ (29,463)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,865	$ 11,406		
UNENCUMBERED CASH - JAN 1	12,463	20,328		
UNENCUMBERED CASH - DEC 31	$ 20,328	$ 31,734		

CITY OF EDGERTON, KANSAS
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

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	$ 155,000	$ 197,655
Miscellaneous	-	80,775
Total Cash Receipts	$ 155,000	$ 278,430
EXPENDITURES		
Capital outlay	$ 137,810	$ 517,089
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,190	$ (238,659)
UNENCUMBERED CASH - JAN 1	470,258	487,448
UNENCUMBERED CASH - DEC 31	$ 487,448	$ 248,789

CITY OF EDGERTON, KANSAS
IT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	$ -	$ 40,000
EXPENDITURES		
Capital outlay	$ -	$ 23,956
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 16,044
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ 16,044

CITY OF EDGERTON, KANSAS
EXCISE TAX 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Excise tax	$ 317,751	$ -
Interest on investments	-	10,410
Total Receipts	$ 317,751	$ 10,410
EXPENDITURES		
Transfers out	$ -	$ 427,500
RECEIPTS OVER (UNDER) EXPENDITURES	$ 317,751	$ (417,090)
UNENCUMBERED CASH - JAN 1	238,412	556,163
UNENCUMBERED CASH - DEC 31	$ 556,163	$ 139,073

CITY OF EDGERTON, KANSAS
PARK IMPACT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Park impact fees	$ 5,634	$ 21,479
Interest on investments	-	1,125
Transfers in	-	5,753
Total Receipts	$ 5,634	$ 28,357
EXPENDITURES		
Transfers out	$ 300,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (294,366)	$ 28,357
UNENCUMBERED CASH - JAN 1	312,310	17,944
UNENCUMBERED CASH - DEC 31	$ 17,944	$ 46,301

CITY OF EDGERTON, KANSAS
MAYOR'S CHRISTMAS TREE 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Donations	$ 25,180	$ 32,978
Interest on investments	1,958	2,306
Total Receipts	$ 27,138	$ 35,284
EXPENDITURES		
Contractual services	$ 12,190	$ 18,748
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,948	$ 16,536
UNENCUMBERED CASH - JAN 1	47,989	62,937
UNENCUMBERED CASH - DEC 31	$ 62,937	$ 79,473

CITY OF EDGERTON, KANSAS
NON-LPKC ORIGINATION FEES 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 2,793	$ 2,713
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,793	$ 2,713
UNENCUMBERED CASH - JAN 1	77,951	80,744
UNENCUMBERED CASH - DEC 31	$ 80,744	$ 83,457

CITY OF EDGERTON, KANSAS
PARKS 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 80	$ 77
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 80	$ 77
UNENCUMBERED CASH - JAN 1	2,230	2,310
UNENCUMBERED CASH - DEC 31	$ 2,310	$ 2,387

CITY OF EDGERTON, KANSAS
FIRE REVIEW AND INSPECTION FEES 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Charges for services	$ 3,405	$ 3,788
EXPENDITURES		
Contractual services	$ 3,405	$ 3,788
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ -

CITY OF EDGERTON, KANSAS
TIF - EDGERTON OFFICE 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 29	$ 28	$ 29	$ (1)
Interest on investments	3	4	-	4
Total Receipts	$ 32	$ 32	$ 29	$ 3
EXPENDITURES				
Transfers out	$ -	$ -	$ 119	$ (119)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32	$ 32		
UNENCUMBERED CASH - JAN 1	60	92		
UNENCUMBERED CASH - DEC 31	$ 92	$ 124		

CITY OF EDGERTON, KANSAS
HOMESTEAD TIF REDEVELOPMENT DISTRICT A 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 25,431	$ 19,230	$ 25,276	$ (6,046)
Interest on investments	3,777	4,241	-	4,241
Total Receipts	$ 29,208	$ 23,471	$ 25,276	$ (1,805)
EXPENDITURES				
Transfers out	$ -	$ -	$ 132,753	$ (132,753)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,208	$ 23,471		
UNENCUMBERED CASH - JAN 1	81,913	111,121		
UNENCUMBERED CASH - DEC 31	$ 111,121	$ 134,592		

CITY OF EDGERTON, KANSAS
HOMESTEAD TIF REDEVELOPMENT DISTRICT B 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 567	$ 2,583	$ 913	$ 1,670
Interest on investments	41	128	-	128
Total Receipts	$ 608	$ 2,711	$ 913	$ 1,798
EXPENDITURES				
Transfers out	$ -	$ -	$ 2,091	$ (2,091)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 608	$ 2,711		
UNENCUMBERED CASH - JAN 1	609	1,217		
UNENCUMBERED CASH - DEC 31	$ 1,217	$ 3,928		

CITY OF EDGERTON, KANSAS
TIF-PROJECT PLAN A1 HOMESTEAD LN 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 112,493	$ 179,011	$ 183,161	$ (4,150)
Interest on investments	111	-	-	-
Total Receipts	$ 112,604	$ 179,011	$ 183,161	$ (4,150)
EXPENDITURES				
Developer reimbursement	$ 55,965	$ 89,058	$ 91,123	$ (2,065)
Transfers out	79,037	89,953	92,038	(2,085)
Total Expenditures	$ 135,002	$ 179,011	$ 183,161	$ (4,150)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,398)	$ -		
UNENCUMBERED CASH - JAN 1	22,398	-		
UNENCUMBERED CASH - DEC 31	$ -	$ -		

CITY OF EDGERTON, KANSAS
TIF-PROJECT PLAN B1 HOMESTEAD LN 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes	$ 53,982	$ 53,109	$ 54,263	$ (1,154)
Interest on investments	193	-	-	-
Total Receipts	$ 54,175	$ 53,109	$ 54,263	$ (1,154)
EXPENDITURES				
Transfers out	$ 66,258	$ 26,820	$ 27,403	$ (583)
Developer reimbursements	-	-	88,351	(88,351)
Total Expenditures	$ 66,258	$ 26,820	$ 115,754	$ (88,934)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,083)	$ 26,289		
UNENCUMBERED CASH - JAN 1	75,965	63,882		
UNENCUMBERED CASH - DEC 31	$ 63,882	$ 90,171		

CITY OF EDGERTON, 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Special assessments	$ 251,443	$ 599,090	$ 238,954	$ 360,136
EXPENDITURES				
Debt service	$ 302,836	$ 663,380	$ 663,380	$ -
Reserves	-	-	264,537	(264,537)
Total Expenditures	$ 302,836	$ 663,380	$ 927,917	$ (264,537)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (51,393)	$ (64,290)		
UNENCUMBERED CASH - JAN 1	376,739	325,346		
UNENCUMBERED CASH - DEC 31	$ 325,346	$ 261,056		

CITY OF EDGERTON, KANSAS
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

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	$ 1,655,411	$ 1,556,837
Bond proceeds	-	1,018,385
Reimbursements	2,500	-
Intergovernmental	88,214	407,815
Interest on investments	750,838	552,484
Total Receipts	$ 2,496,963	$ 3,535,521
EXPENDITURES		
Personnel services	$ 201,673	$ 302,141
Capital outlay	7,929,263	5,252,445
Contractual services	24,502	35,458
Commodities	-	40
Debt service	321,493	456,237
Transfers out	140,070	170,081
Total Expenditures	$ 8,617,001	$ 6,216,402
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,120,038)	$ (2,680,881)
UNENCUMBERED CASH - JAN 1	15,590,119	9,470,081
UNENCUMBERED CASH - DEC 31	$ 9,470,081	$ 6,789,200

CITY OF EDGERTON, KANSAS
LPKC1 PUBLIC INFRASTRUCTURE 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 4,680	$ 2,655
Franchise tax	158,646	162,318
Transfers in	358,493	374,703
Total Receipts	$ 521,819	$ 539,676
EXPENDITURES		
Contractual services	$ 18,640	$ 16,928
Transfers out	887,096	579,062
Total Expenditures	$ 905,736	$ 595,990
RECEIPTS OVER (UNDER) EXPENDITURES	$ (383,917)	$ (56,314)
UNENCUMBERED CASH - JAN 1	468,046	84,129
UNENCUMBERED CASH - DEC 31	$ 84,129	$ 27,815

CITY OF EDGERTON, KANSAS
LPKC 1 ORIGINATION FEES 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Origination fees	$ 4,474,282	$ 4,814,009
Interest on investments	96,221	101,500
Total Receipts	$ 4,570,503	$ 4,915,509
EXPENDITURES		
Contractual services	$ 300,000	$ 300,000
Bond principal	3,394,000	3,390,000
Interest on bond payment	314,588	247,005
Developer note payment	-	241,316
Transfers out	-	582,607
Total Expenditures	$ 4,008,588	$ 4,760,928
RECEIPTS OVER (UNDER) EXPENDITURES	$ 561,915	$ 154,581
UNENCUMBERED CASH - JAN 1	3,861,213	4,423,128
UNENCUMBERED CASH - DEC 31	$ 4,423,128	$ 4,577,709

CITY OF EDGERTON, KANSAS
LPKC 2 PUBLIC INFRASTRUCTURE 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Taxes	$ 53,285	$ 57,829
Bond proceeds	3,775,692	-
Interest on investments	11,344	17,405
Transfers in	-	11,472
Total Receipts	$ 3,840,321	$ 86,706
EXPENDITURES		
Contractual services	$ 85,126	$ 3,625
Capital outlay	3,675,395	-
Transfers out	17,546	-
Total Expenditures	$ 3,778,067	$ 3,625
RECEIPTS OVER (UNDER) EXPENDITURES	$ 62,254	$ 83,081
UNENCUMBERED CASH - JAN 1	429,600	491,854
UNENCUMBERED CASH - DEC 31	$ 491,854	$ 574,935

CITY OF EDGERTON, KANSAS
LPKC 2 ORIGINATION FEES 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 22,815	$ 14,661
Origination fees	1,561,641	1,561,641
Total Receipts	$ 1,584,456	$ 1,576,302
EXPENDITURES		
Contractual services	$ 91,800	$ 91,800
Debt service	889,559	1,061,727
Transfers out	531,143	531,143
Total Expenditures	$ 1,512,502	$ 1,684,670
RECEIPTS OVER (UNDER) EXPENDITURES	$ 71,954	$ (108,368)
UNENCUMBERED CASH - JAN 1	602,029	673,983
UNENCUMBERED CASH - DEC 31	$ 673,983	$ 565,615

CITY OF EDGERTON, KANSAS
ECONOMIC DEVELOPMENT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 42,822	$ 47,758
Charges for service	100,735	70,048
Transfers in	531,143	534,556
Total Receipts	$ 674,700	$ 652,362
EXPENDITURES		
Contractual	$ 102,140	$ 76,219
Debt service	358,523	354,898
Transfers out	50,000	125,000
Total Expenditures	$ 510,663	$ 556,117
RECEIPTS OVER (UNDER) EXPENDITURES	$ 164,037	$ 96,245
UNENCUMBERED CASH - JAN 1	996,816	1,160,853
UNENCUMBERED CASH - DEC 31	$ 1,160,853	$ 1,257,098

CITY OF EDGERTON, KANSAS
2020A GO BOND 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ 11,043	$ 10,726
EXPENDITURES		
Interest and other charges	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,043	$ 10,726
UNENCUMBERED CASH - JAN 1	308,205	319,248
UNENCUMBERED CASH - DEC 31	$ 319,248	$ 329,974

CITY OF EDGERTON, KANSAS
ON THE GO CID 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Taxes	$ 42,994	$ 47,678
Interest on investments	7	-
Total Receipts	$ 43,001	$ 47,678
EXPENDITURES		
Transfers out	$ 43,001	$ 47,678
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ -

CITY OF EDGERTON, KANSAS
LPKC 2 CID #1 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Special assessments	$ 97,946	$ 97,946
EXPENDITURES		
Developer reimbursement	$ 97,946	$ 97,946
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ -

CITY OF EDGERTON, KANSAS
LPKC 2 CID #2 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Special assessments	$ 38,250	$ 38,250
EXPENDITURES		
Developer reimbursement	$ 38,250	$ 38,250
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ -

CITY OF EDGERTON, KANSAS
LPKC 2 CID #3 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Special assessments	$ 51,444	$ 51,444
EXPENDITURES		
Developer reimbursement	$ 51,444	$ 51,444
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ -

CITY OF EDGERTON, KANSAS
2024 TIF/CID BOND 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Bond proceeds	$ 1,082,600	$ -
Interest on investments	1,226	8,196
Transfers in	145,406	163,024
Total Receipts	$ 1,229,232	$ 171,220
EXPENDITURES		
Contractual services	$ 126,531	$ 2,127
Debt service	989,250	145,311
Transfers out	-	1,118
Total Expenditures	$ 1,115,781	$ 148,556
RECEIPTS OVER (UNDER) EXPENDITURES	$ 113,451	$ 22,664
UNENCUMBERED CASH - JAN 1	-	113,451
UNENCUMBERED CASH - DEC 31	$ 113,451	$ 136,115

CITY OF EDGERTON, KANSAS
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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Charges for services	$ 555,707	$ 686,530	$ 533,440	$ 153,090
Fines and forfeitures	7,392	8,199	8,000	199
Interest on investments	11,668	12,765	2,500	10,265
Reimbursed expense	1,507	584	-	584
Total Cash Receipts	$ 576,274	$ 708,078	$ 543,940	$ 164,138
EXPENDITURES				
Production	$ 173,689	$ 205,453	$ 204,766	$ 687
Distribution	66,460	64,916	70,460	(5,544)
Administrative water	166,224	177,659	178,269	(610)
Employee benefits	37,625	43,095	46,885	(3,790)
Information technology	48,384	32,208	39,711	(7,503)
Debt Service	14,955	14,956	14,956	-
Fleet maintenance	2,504	5,924	8,763	(2,839)
Transfers out	25,000	41,300	191,542	(150,242)
Total Expenditures	$ 534,841	$ 585,511	$ 755,352	$ (169,841)
RECEIPTS OVER (UND) EXPENDITURES	$ 41,433	$ 122,567		
UNENCUMBERED CASH - JAN 1	210,244	251,677		
UNENCUMBERED CASH - DEC 31	$ 251,677	$ 374,244		

CITY OF EDGERTON, KANSAS
WATER SYSTEM DEVELOPMENT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Charges for services	$ 68,800	$ 301,000
Interest on investments	-	9,155
Total Receipts	$ 68,800	$ 310,155
EXPENDITURES		
Transfers out	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 68,800	$ 310,155
UNENCUMBERED CASH - JAN 1	25,772	94,572
UNENCUMBERED CASH - DEC 31	$ 94,572	$ 404,727

CITY OF EDGERTON, KANSAS
WATER 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Miscellaneous	$ -	$ 7,450
Transfers in	15,000	25,000
Total Receipts	$ 15,000	$ 32,450
EXPENDITURES		
Capital outlay	$ -	$ 4,857
Transfers out	15,000	64,130
Total Expenditures	$ 15,000	$ 68,987
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (36,537)
UNENCUMBERED CASH - JAN 1	79,406	79,406
UNENCUMBERED CASH - DEC 31	$ 79,406	$ 42,869

CITY OF EDGERTON, KANSAS
WATER IT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	$ -	$ 5,000
EXPENDITURES		
Capital outlay	$ -	$ 3,471
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,529
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ 1,529

CITY OF EDGERTON, KANSAS
WATER INFRASTRUCTURE 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ -	$ 1,511
Transfers in	10,000	71,630
Total Receipts	$ 10,000	$ 73,141
EXPENDITURES		
Capital outlay	$ -	$ 12,654
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,000	$ 60,487
UNENCUMBERED CASH - JAN 1	-	10,000
UNENCUMBERED CASH - DEC 31	$ 10,000	$ 70,487

CITY OF EDGERTON, KANSAS
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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Charges for services	$ 933,735	$ 971,026	$ 839,363	$ 131,663
Licenses and permits	150	50	100	(50)
Fines and forfeitures	15,511	12,968	10,000	2,968
Interest on investments	59,830	36,956	3,500	33,456
Reimbursements	756	-	-	-
Transfer in	-	41,352	-	41,352
Total Cash Receipts	$ 1,009,982	$ 1,062,352	$ 852,963	$ 209,389
EXPENDITURES				
Treatment plant	$ 184,022	$ 188,774	$ 207,980	$ (19,206)
Sewer line maintenance	1,289	9,789	13,200	(3,411)
Lift stations	25,461	24,881	38,950	(14,069)
Administrative sewer	235,517	250,281	310,662	(60,381)
Employee benefits	66,749	79,290	95,368	(16,078)
Information technology	48,548	38,515	50,423	(11,908)
Debt service	192,438	195,438	195,438	-
Fleet maintenance	3,234	6,586	9,978	(3,392)
Transfers out	90,000	93,800	681,755	(587,955)
Total Expenditures	$ 847,258	$ 887,354	$ 1,603,754	$ (716,400)
RECEIPTS OVER (UND) EXPENDITURES	$ 162,724	$ 174,998		
UNENCUMBERED CASH - JAN 1	843,764	1,006,488		
UNENCUMBERED CASH - DEC 31	$ 1,006,488	$ 1,181,486		

CITY OF EDGERTON, KANSAS
SEWER SYSTEM DEVELOPMENT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Charges for services	$ 219,592	$ 469,596
Fines and forfeitures	1,116	907
Interest on investments	-	37,787
Total Receipts	$ 220,708	$ 508,290
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 220,708	$ 508,290
UNENCUMBERED CASH - JAN 1	623,487	844,195
UNENCUMBERED CASH - DEC 31	$ 844,195	$ 1,352,485

CITY OF EDGERTON, KANSAS
SEWER 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Miscellaneous	$ -	$ 7,450
Transfers in	15,000	15,000
Total Receipts	$ 15,000	$ 22,450
EXPENDITURES		
Capital outlay	$ -	$ 4,858
Transfers out	15,000	25,500
Total Expenditures	$ 15,000	$ 30,358
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (7,908)
UNENCUMBERED CASH - JAN 1	97,406	97,406
UNENCUMBERED CASH - DEC 31	$ 97,406	$ 89,498

CITY OF EDGERTON, KANSAS
SEWER INFRASTRUCTURE 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Interest on investments	$ -	$ 1,486
Transfers in	25,000	45,500
Total Receipts	$ 25,000	$ 46,986
EXPENDITURES		
Contractual services	$ -	$ 12,184
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,000	$ 34,802
UNENCUMBERED CASH - JAN 1	-	25,000
UNENCUMBERED CASH - DEC 31	$ 25,000	$ 59,802

CITY OF EDGERTON, KANSAS
SEWER IT 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

	Prior Year Actual	Actual
CASH RECEIPTS		
Transfers in	$ -	$ 5,000
EXPENDITURES		
Capital outlay	$ -	$ 3,471
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,529
UNENCUMBERED CASH - JAN 1	-	-
UNENCUMBERED CASH - DEC 31	$ -	$ 1,529