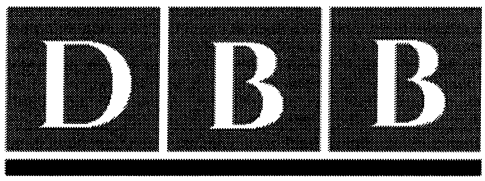
CITY OF COLUMBUS, KANSAS

For the Year Ended December 31, 2025
Regulatory Basis Financial Statements and
Independent Auditors' Report with
Regulatory Required Supplemental Information

CITY OF COLUMBUS, KANSAS

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D B B INC.

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

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

Responsibility of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Columbus, Kansas' 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 of Columbus, Kansas' 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 of Columbus, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the

underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basis financial statement of the City of Columbus, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated June 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, bur are available at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipalservices. 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.

DBB, Inc.

DBB, Inc.

October 28, 2026
Fort Scott, Kansas

CITY OF COLUMBUS, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2025
General Fund	$ 1,001,160.21	$ 2,853,955.05	$ 2,970,260.12	$ 884,855.14	$ 94,864.60	$ 979,719.74
Special Purpose Funds:						
Special Street	147,230.98	77,765.71	33,225.37	191,771.32	-	191,771.32
Library	2,943.25	152,304.32	152,304.32	2,943.25	-	2,943.25
Employee Benefits	189,347.24	459,063.97	508,618.56	139,792.65	304.87	140,097.52
Economic Development	363,135.66	170,000.00	219,846.97	313,288.69	-	313,288.69
Capital Improvement	796,347.33	600,000.00	181,829.23	1,214,518.10	-	1,214,518.10
Equipment Reserve	388,268.55	208,400.00	173,360.97	423,307.58	-	423,307.58
Special Street Improvement	182,890.44	6,700.00	16,364.00	173,226.44	-	173,226.44
Recreation	-	67,749.73	67,749.73	-	-	-
Special Park	36,780.49	9,675.45	-	46,455.94	-	46,455.94
Special Liability	46,491.39	0.01	-	46,491.40	-	46,491.40
Tourism and Convention	17,789.75	-	9,837.50	7,952.25	-	7,952.25
Pathways Grant	-	-	-	-	-	-
Law Enforcement Trust	24,019.59	8,345.00	7,749.76	24,614.83	2,194.00	26,808.83
Clean Up Columbus Fund	41,000.00	50,000.00	46,750.00	44,250.00	4,000.00	48,250.00
Business Funds:						
Water Utility	511,461.62	1,135,769.25	1,262,563.70	384,667.17	73,297.12	457,964.29
Sewage Utility	398,153.75	580,348.91	545,068.47	433,434.19	9,670.43	443,104.62
Refuse Utility	418,492.26	354,565.57	354,039.41	419,018.42	14,864.54	433,882.96
Sewer Cost of Issuance	3,824.85	-	-	3,824.85	-	3,824.85
Utility Reserve	826,234.84	260,717.15	183,788.45	903,163.54	-	903,163.54
Trust Funds:						
Fire Prevention Trust	9,029.25	4,250.00	1,949.66	11,329.59	-	11,329.59
Gifts and Grants Trust	-	-	-	-	-	-
Ella Long Trust	4,692.50	70.88	-	4,763.38	-	4,763.38
	$ 5,409,293.95	$ 6,999,681.00	$ 6,735,306.22	$ 5,673,668.73	$ 199,195.56	$ 5,872,864.29

Composition of Cash	
Checking Accounts	371,648.55
Municipal Investment Pool	1,215.74
Certificates of Deposit	5,500,000.00
Total Reporting Entity	$ 5,872,864.29

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

CITY OF COLUMBUS, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Columbus, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

Reporting Entity
The City of Columbus, Kansas, is a municipal corporation governed by an elected five-member council. Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities:

- The Columbus Housing Authority operates the City's housing project. The Housing Authority can sue and be sued, and can buy, sell or lease real property. The City must approve Bond ordinances.
- The City of Columbus Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must be approved by the City.
- The City of Columbus Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies taxes for the recreation commission and the recreation commission has only the powers granted by Statute K.S.A. 12-1928.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.

The City has elected to exclude the related entities from the basic financial statement. Separate financial statements are not available for the related entity.

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of the City of Columbus, Kansas:

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting (Continued)

Special Purposes Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust and Agency Funds -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 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.

As discussed previously, related municipal entities are not included in this financial statement.

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.

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

The City is required to hold a revenue neutral rate hearing on or before September 20th if the city plans to raise property taxes over the revenue neutral amount. The City did not hold a revenue neutral rate hearing before adoption of the budget for the year being audited since the revenue neutral rate was not exceeded.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Information (Continued)
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 Economic Development, Water Utility, Sewer Utility, and Tourism and Convention budgets were amended this year as stated in Note 9.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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, trust funds, reserve accounts established by bond ordinances, and the following special revenue funds:

- Equipment Reserve Fund (K.S.A. 12-1, 117)
- Capital Improvement Fund (K.S.A. 12-1, 118)
- Special Liability Fund (K.S.A. 75-6110)
- Special Street Improvement Fund (K.S.A. 68-590)
- Utility Reserve Fund (K.S.A. 12-825d)
- Clean Up Columbus Fund (K.S.A. 12-17,118)

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.

Cash and Investments
Cash includes amounts in demand deposit checking accounts. State statutes authorize Cities to invest in demand and time deposits as well as U.S. Treasury obligations. Investments consist of interest-bearing demand deposits accounts and Certificates of Deposit, and are recorded at cost.

Compensated Absences
Full-time employees earn and accumulate vacation leave based upon years of service to the City. Each full-time employee with less than one year of service earn four hours of vacation for each month of employment. Employees with more than one year and less than ten years of service earn eight hours of vacation for each month of service. Employees with ten years and less than fifteen years of service earn ten hours of vacation for each month of service; Employees with fifteen years or more of service earn at a rate of 13.5 hours per month. No more than ninety-six hours of accrued vacation leave may be carried over from one calendar year to the next. Any employee with an annual leave balance greater than forty (40) hours as of June 1st or December 1st of any given year is eligible to buy back a portion of their accumulated annual leave. The maximum amount of leave time that can be bought each calendar year is forty (40) hours. All accumulated

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)
annual leave hours in excess of forty (40) are available to be bought by the employee until the annual allotment of forty (40) hours has been met. Any employee requesting hours to be bought back must have an annual leave bank balance of at least forty (40) hours after the buy back. Requests for buybacks of annual leave must be submitted by the 5th day of June and/or December. Buy backs are available only these two times each year. Accrued vacation leave is paid once employment with the City is ended.

Sick leave shall accrue at varying rates for personnel based upon their initial date of employment and employment status. Full-time employees shall earn eight hours of sick leave for each full month of service. Part-time employees who work not less than twenty hours per week shall receive four hours per month of service. Accumulated sick leave is not paid when employment with the City is ended.

The City records a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with the above criteria, the City has not accrued a liability for vacation pay which has been earned but not taken by City employees in as much as the liability is not considered to be material.

Pension Plan
Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State.

Termination and Post Employment Benefits
No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed above.

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 local government 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. At December 31, such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws except that the Recreation Fund's expenditures exceeded its budgeted amount by $364.73.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statue requires banks eligible to hold the City's funds have a main or branch bank in the county in which the Government is located 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at eligible financial institutions.

Concentration of credit risk. State statutes place no limit on the amount the Government 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 Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not have any "peak periods" designated.

3. DEPOSITS AND INVESTMENTS (Continued)

At December 31, 2025 the City's carrying amount of deposits was $5,872,864.29 and the bank balance was $5,985,697.36. The bank balances were held primarily at three banks. Of the bank balance, $812,327.87 was covered by federal depository insurance, $5,173,369.49 was secured by securities pledged totaling $6,421,992.84 and a Line of Credit with a maximum drawing amount of $500,000.00.

At December 31, 2025 the City had invested $1,215.74 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasure and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligation of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of the funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

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 1.00% 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 $155,003.82 for the year ended December 31, 2025.

4. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $1,148,473. 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 assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. MAJOR CUSTOMERS AND SUPPLIERS

During the year, the City purchased water from two public wholesale water supply districts for resale to City customers of the Water Utility Fund. The cost of the water purchased was $661,389.72.

6. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies.

7. INTERFUND TRANSFERS

Operating transfers during the year and the related regulatory authority were as follows:

To Fund	From Fund	Regulatory Authority	Amount
Equipment Reserve	General	KSA 12-1, 117	$ 150,000.00
Capital Improvement	General	KSA 12-1, 118	600,000.00
Utility Reserve	Water Utility	KSA 12-825d	50,000.00
Utility Reserve	Sewer Utility	KSA 12-825d	100,000.00
Utility Reserve	Refuse Utility	KSA 12-825d	40,000.00

The above transfers are included in the expenditures of the disbursing fund and included in the revenue of the receiving fund as required by the cash basis and budgets laws of Kansas and for budget comparison purposes.

8. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

9. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

ECONOMIC DEVELOPMENT	Original Budget	Amended Budget
Receipts		
Grant Revenue	$ 5,000.00	$ 170,000.00
Total Receipts	5,000.00	170,000.00
Unencumbered Cash, Beginning of Year	363,136.00	363,136.00
Total Resources	$ 368,136.00	$ 533,136.00
Expenditures		
Disbursements	$ 100,000.00	$ 300,000.00
Total Expenditures	$ 100,000.00	$ 300,000.00

WATER	Original Budget	Amended Budget
Receipts		
Operating Revenue	$ 1,164,000.00	$ 1,164,000.00
Total Receipts	1,164,000.00	1,164,000.00
Unencumbered Cash, Beginning of Year	511,462.00	511,462.00
Total Resources	$ 1,675,462.00	$ 1,675,462.00
Expenditures		
Operating Expense	$ 1,138,774.00	$ 1,500,000.00
Total Expenditures	$ 1,138,774.00	$ 1,500,000.00

SEWER	Original Budget	Amended Budget
Receipts		
Operating Revenue	$ 583,000.00	$ 583,000.00
Total Receipts	583,000.00	583,000.00
Unencumbered Cash, Beginning of Year	398,154.00	398,154.00
Total Resources	$ 981,154.00	$ 981,154.00
Expenditures		
Operating Expense	$ 562,384.00	$ 750,000.00
Total Expenditures	$ 562,384.00	$ 750,000.00

9. BUDGET AMENDMENTS (Continued)

TOURISM & CONVENTION	Original Budget	Amended Budget
Receipts		
Transient Guest Tax	$ 2,500.00	$ -
Total Receipts	2,500.00	-
Unencumbered Cash, Beginning of Year	17,790.00	17,790.00
Total Resources	$ 20,290.00	$ 17,790.00
Expenditures		
Fund Expense	$ 3,000.00	$ 10,000.00
Total Expenditures	$ 3,000.00	$ 10,000.00

10. CAPITAL PROJECTS

In 2021 General Obligation bonds were issued to pay for Street improvements and Utility renovations. Project authorizations compared to actual expenses are as follows:

Bond Proceeds	$ 1,075,000.00
CDBG Grant	600,000.00
Other Local	544,869.00
Total Authorization	$ 2,219,869.00
Expenditures to Date	$ 2,207,633.60

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2025 through October 28, 2026, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

12. LONG-TERM DEBT OBLIGATIONS

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Sewer Series 2019	3.00%	12/19/2019	$ 1,290,000	3/1/2034	$ 1,105,000	$ -	$ 95,000	1,010,000	$ 31,725
Series 2021	.5%-3.0%	9/1/2021	1,075,000	9/1/2041	930,000	-	50,000	880,000	21,050
Total General Obligation Bonds					2,035,000	-	145,000	1,890,000	52,775
State of Kansas Revolving Loans									
KDOT #TR-0054	3.60%	4/2/2007	484,600	8/1/2027	92,246	-	29,682	62,565	3,090
KDH&E #C20 1742 01	2.60%	11/2/2006	700,000	3/1/2030	225,646	-	38,678	186,968	5,617
Total State of Kansas Revolving Loans					317,892	-	68,360	249,532	8,707
Lease Purchase Agreement									
2024 Tanker Truck Purchase	4.80%	9/16/2024	210,000	9/16/2032	200,500	-	24,728	175,772	9,758
2025 Vactor Impact Hydrovac	3.90%	7/29/2025	356,000	7/29/2029	-	356,000	76,749	279,251	-
Total Lease Purchase Agreement					200,500	356,000	101,477	455,023	9,758
Total Long Term Debt					$ 2,553,392	$ 356,000	$ 314,837	$2,594,555	$ 71,240

	2026	2027	2028	2029	2030	2031 2035	2036 2040	2041 2045	Totals
PRINCIPAL									
General Obligation Bonds									
Sewer Series 2019	$ 100,000	$ 105,000	$ 105,000	$ 110,000	$ 110,000	$ 480,000	$ -	$ -	$ 1,010,000
Series 2021	50,000	50,000	50,000	50,000	50,000	265,000	300,000	65,000	880,000
Total General Obligation Bonds	150,000	155,000	155,000	160,000	160,000	745,000	300,000	65,000	1,890,000
State of Kansas Revolving Loans									
KDOT TR-0054	30,750	31,815	-	-	-	-	-	-	62,565
KDH&E #C20 1742	39,691	40,729	41,795	42,889	21,864	-	-	-	186,968
Total State of Kansas Revolving Loans	70,441	72,544	41,795	42,889	21,864	-	-	-	249,532
Lease Purchase Agreement									
2024 Tanker Truck Purchase	25,907	27,178	28,512	29,911	31,379	32,886	-	-	175,772
2025 Vactor Impact	65,859	68,427	71,096	73,869	-	-	-	-	279,251
Total Lease Purchase Agreement	91,765	95,605	99,608	103,780	31,379	32,886	-	-	455,023
Total Principal	312,206	323,149	296,403	306,669	213,242	777,886	300,000	65,000	2,594,555
INTEREST									
General Obligation Bonds									
Sewer Series 2019	$ 28,800	$ 25,725	$ 22,575	$ 19,350	$ 16,050	$ 29,550	$ -	$ -	$ 142,050
Series 2021	20,600	19,975	19,350	18,600	17,850	73,275	37,075	1,950	208,675
Total General Obligation Bonds	49,400	45,700	41,925	37,950	33,900	102,825	37,075	1,950	350,725
State of Kansas Revolving Loans									
KDOT TR-0054	2,252	1,145	-	-	-	-	-	-	3,398
KDH&E #C20 1742	4,605	3,566	3,907	284	-	-	-	-	12,362
Total State of Kansas Revolving Loans	6,857	4,711	3,907	284	-	-	-	-	15,760
Lease Purchase Agreement									
2024 Tanker Truck Purchase	8,579	7,307	5,974	4,575	3,107	1,600	-	-	31,141
2025 Vactor Impact	10,891	8,322	5,654	2,881	-	-	-	-	27,748
Total Lease Purchase Agreement	19,469	15,630	11,627	7,455	3,107	1,600	-	-	58,888
Total Interest	$ 75,726	$ 66,041	$ 57,459	$ 45,690	$ 37,007	$ 104,425	$ 37,075	$ 1,950	$ 425,373

CITY OF COLUMBUS, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2025

Schedule 1

CITY OF COLUMBUS, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,057,288.00	$ 37,271.18	$ 3,094,559.18	$ 2,970,260.12	$ (124,299.06)
Special Revenue Funds:					
Special Street	62,541.00	-	62,541.00	33,225.37	(29,315.63)
Library	154,683.00	-	154,683.00	152,304.32	(2,378.68)
Employee Benefits	600,000.00	-	600,000.00	508,618.56	(91,381.44)
Economic Development	300,000.00	-	300,000.00	219,846.97	(80,153.03)
Recreation	67,385.00	-	67,385.00	67,749.73	364.73
Special Park	2,500.00	-	2,500.00	-	(2,500.00)
Tourism and Convention	10,000.00	-	10,000.00	9,837.50	(162.50)
Pathways Grant	-	-	-	-	-
Enterprise Funds:					
Water Utility	1,500,000.00	-	1,500,000.00	1,262,563.70	(237,436.30)
Sewage Utility	750,000.00	-	750,000.00	545,068.47	(204,931.53)
Refuse Utility	363,000.00	-	363,000.00	354,039.41	(8,960.59)
	$ 6,867,397.00				

CITY OF COLUMBUS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 938,977.44	$ 878,955.51	$ 948,866.00	$ (69,910.49)
Delinquent	23,003.02	34,042.10	-	34,042.10
Motor vehicle	85,375.55	91,412.67	87,935.00	3,477.67
Special assessments	7,361.80	-	5,000.00	(5,000.00)
Sales tax	1,107,677.74	1,270,457.03	1,075,000.00	195,457.03
State special alcohol tax	2,829.32	4,675.48	2,000.00	2,675.48
Intergovernmental				
State connecting links	4,262.93	4,257.06	8,460.00	(4,202.94)
KLINK Reimbursement grant	-	10,188.90	-	10,188.90
Licenses and Permits				
Utility franchise taxes	205,870.61	207,987.66	225,000.00	(17,012.34)
Licenses, fees and permits	11,821.00	9,146.00	15,000.00	(5,854.00)
Township fire protection fee:	50,652.45	59,014.22	60,000.00	(985.78)
Fines, Forfeitures and Penalties				
Municipal court fines & fees	41,287.31	38,270.41	60,000.00	(21,729.59)
Use of Money and Property				
Interest earned	97,387.67	140,633.02	225,000.00	(84,366.98)
Swimming pool	21,170.60	20,811.15	20,000.00	811.15
Sale of lots	7,100.00	5,175.00	3,000.00	2,175.00
Grave openings	9,050.00	5,225.00	5,000.00	225.00
In Lieu of taxes	1,332.41	-	1,332.00	(1,332.00)
Community Building rent	2,875.00	2,825.00	2,000.00	825.00
Other Income				
Reimbursements	19,020.22	42,665.18	5,394.00	37,271.18
Miscellaneous	15,476.28	28,213.66	-	28,213.66
Operating Transfer from Other Funds				
Water Fund	-	-	10,000.00	(10,000.00)
Sewer Fund	-	-	10,000.00	(10,000.00)
Refuse Fund	-	-	10,000.00	(10,000.00)
Total Receipts	2,652,531.35	2,853,955.05	$ 2,778,987.00	$ 74,968.05

CITY OF COLUMBUS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Legislative	$ 64,870.97	$ 13,043.54	$ 67,326.00	$ (54,282.46)
Administrative	249,224.46	349,152.24	311,231.00	37,921.24
Street Department	397,731.28	469,985.53	650,000.00	(180,014.47)
Cemetary	62,571.68	77,168.90	71,879.00	5,289.90
Park Department	33,319.10	64,956.03	71,167.00	(6,210.97)
Swimming Pool Department	54,988.46	98,555.81	78,645.00	19,910.81
Property	118,090.40	107,766.18	93,135.00	14,631.18
Court	91,597.84	95,739.87	101,866.00	(6,126.13)
Police Department	499,083.10	523,222.37	595,413.00	(72,190.63)
Animal Control	53,348.11	48,407.75	61,128.00	(12,720.25)
Fire Department	287,540.13	346,678.79	311,098.00	35,580.79
Lease purchase agreements	36,495.73	25,583.11	-	25,583.11
Operating Transfers to Other Funds				
Capital Improvement	470,000.00	600,000.00	644,400.00	(44,400.00)
Equipment Reserve	72,500.00	150,000.00	-	150,000.00
Special Street Improvement	72,500.00	-	-	-
Subtotal			3,057,288.00	
Adjustments for Qualifying Budget Credits				
Reimbursements over budget	-	-	37,271.18	(37,271.18)
Total Expenditures	2,563,861.26	2,970,260.12	$ 3,094,559.18	$ (124,299.06)
Receipts Over(Under) Expenditu -	88,670.09	(116,305.07)		
Unencumbered Cash, Beginning	912,490.12	1,001,160.21		
Unencumbered Cash, Ending	$ 1,001,160.21	$ 884,855.14		

CITY OF COLUMBUS, KANSAS
SPECIAL STREET FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	$ 78,140.96	$ 77,765.71	$ -	$ 77,765.71
Total Receipts	78,140.96	77,765.71	$ -	$ 77,765.71
Expenditures				
Public Streets				
Capital Outlay	-	19,885.62	$ 50,000.00	$ (30,114.38)
Debt Service				
State of Kansas Revolving Loan	12,540.91	13,339.75	12,541.00	798.75
Total Expenditures	12,540.91	33,225.37	$ 62,541.00	$ (29,315.63)
Receipts Over(Under) Expenditure	65,600.05	44,540.34		
Unencumbered Cash, Beginning	81,630.93	147,230.98		
Unencumbered Cash, Ending	$ 147,230.98	$ 191,771.32		

CITY OF COLUMBUS, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 133,320.19	$ 133,832.87	$ 142,748.00	$ (8,915.13)
Delinquent	4,187.81	5,462.00	-	5,462.00
Motor vehicle tax	15,665.54	13,009.45	12,486.00	523.45
Total Receipts	153,173.54	152,304.32	$ 155,234.00	$ (2,929.68)
Expenditures				
Recreation				
Appropriation to Library Board	153,173.54	152,304.32	$ 154,683.00	$ (2,378.68)
Total Expenditures	153,173.54	152,304.32	$ 154,683.00	$ (2,378.68)
Receipts Over(Under) Expenditure	-	-		
Unencumbered Cash, Beginning	2,943.25	2,943.25		
Unencumbered Cash, Ending	$ 2,943.25	$ 2,943.25		

CITY OF COLUMBUS, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 471,217.73	$ 388,335.06	$ 415,308.00	$ (26,972.94)
Delinquent	13,456.49	18,293.22	-	18,293.22
Motor vehicle tax	51,855.88	45,966.66	44,129.00	1,837.66
Other Receipts				
Reimbursements	40,762.28	6,390.00	-	6,390.00
Misc	650.48	79.03	-	79.03
Total Receipts	577,942.86	459,063.97	$ 459,437.00	$ (373.03)
Expenditures				
General Government				
Employee benefits	497,722.68	508,618.56	$ 600,000.00	$ (91,381.44)
Total Expenditures	497,722.68	508,618.56	$ 600,000.00	$ (91,381.44)
Receipts Over(Under) Expenditure	80,220.18	(49,554.59)		
Unencumbered Cash, Beginning	109,127.06	189,347.24		
Unencumbered Cash, Ending	$ 189,347.24	$ 139,792.65		

CITY OF COLUMBUS, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
MIH Grant Proceeds	$ 370,000.00	$ 170,000.00	$ 170,000.00	$ -
CDBG Grant Proceeds	17,000.00	-	-	-
Transfers In	122,260.00	-	-	-
Miscellaneous	500.00	-	-	-
Total Receipts	509,760.00	170,000.00	$ 170,000.00	$ -
Expenditures				
Economic Development	480,273.55	219,846.97	$ 300,000.00	$ (80,153.03)
Total Expenditures	480,273.55	219,846.97	$ 300,000.00	$ (80,153.03)
Receipts Over(Under) Expenditure	29,486.45	(49,846.97)		
Unencumbered Cash, Beginning	333,649.21	363,135.66		
Unencumbered Cash, Ending	$ 363,135.66	$ 313,288.69		

CITY OF COLUMBUS, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Other Funds		
General Fund	$ 470,000.00	$ 600,000.00
Total Receipts	470,000.00	600,000.00
Expenditures		
Capital Outlays		
Admin	-	137,500.00
Cemetery	-	13,450.00
Parks	-	14,375.00
Pool	-	13,004.23
Police	6,000.00	3,500.00
Fire	3,515.00	-
Total Expenditures	9,515.00	181,829.23
Receipts Over(Under) Expenditure	460,485.00	418,170.77
Unencumbered Cash, Beginning	335,862.33	796,347.33
Unencumbered Cash, Ending	$ 796,347.33	$ 1,214,518.10

CITY OF COLUMBUS, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 46,600.00	$ 58,400.00
Operating Transfer from Other Funds		
General Fund	72,500.00	150,000.00
Total Receipts	119,100.00	208,400.00
Expenditures		
Capital Outlay		
Parks	10,072.99	3,209.00
Pool	-	1,877.40
Property	-	2,004.57
Police	-	35,175.00
Fire	33,403.00	131,095.00
Total Expenditures	43,475.99	173,360.97
Receipts Over(Under) Expenditure	75,624.01	35,039.03
Unencumbered Cash, Beginning	312,644.54	388,268.55
Unencumbered Cash, Ending	$ 388,268.55	$ 423,307.58

CITY OF COLUMBUS, KANSAS
SPECIAL STREET IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 6,700.00
Operating Transfer from Other Funds		
General Fund	72,500.00	-
Total Receipts	72,500.00	6,700.00
Expenditures		
Public Streets		
Capital Outlay	88,593.00	16,364.00
Total Expenditures	88,593.00	16,364.00
Receipts Over(Under) Expenditure	(16,093.00)	(9,664.00)
Unencumbered Cash, Beginning	198,983.44	182,890.44
Unencumbered Cash, Ending	$ 182,890.44	$ 173,226.44

CITY OF COLUMBUS, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 52,384.90	$ 28,986.96	$ 62,541.00	$ (33,554.04)
Delinquent	827.93	33,733.89	-	33,733.89
Motor vehicle tax	3,443.07	5,028.88	4,844.00	184.88
Total Receipts	56,655.90	67,749.73	$ 67,385.00	$ 364.73
Expenditures				
Safety				
Appropriation to Recreation Board	56,655.90	67,749.73	$ 67,385.00	$ 364.73
Total Expenditures	56,655.90	67,749.73	$ 67,385.00	$ 364.73
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF COLUMBUS, KANSAS
SPECIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 2,829.32	$ 4,675.45	$ 2,500.00	$ 2,175.45
Miscellaneous Income	-	5,000.00	-	5,000.00
Total Receipts	2,829.32	9,675.45	$ 2,500.00	$ 7,175.45
Expenditures				
Park Projects	-	-	$ 2,500.00	$ (2,500.00)
Total Expenditures	-	-	$ 2,500.00	$ (2,500.00)
Receipts Over(Under) Expenditure	2,829.32	9,675.45		
Unencumbered Cash, Beginning	33,951.17	36,780.49		
Unencumbered Cash, Ending	$ 36,780.49	$ 46,455.94		

CITY OF COLUMBUS, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Motor vehicle tax	$ 1.10	$ 0.01
Total Receipts	1.10	0.01
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	1.10	0.01
Unencumbered Cash, Beginning	46,490.29	46,491.39
Unencumbered Cash, Ending	$ 46,491.39	$ 46,491.40

CITY OF COLUMBUS, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Transient guest tax	$ 786.92	$ -	$ 1,000.00	$ (1,000.00)
Total Receipts	786.92	-	$ 1,000.00	$ (1,000.00)
Expenditures				
Fund Expenses	-	9,837.50	$ 10,000.00	$ (162.50)
Total Expenditures	-	9,837.50	$ 10,000.00	$ (162.50)
Receipts Over(Under) Expenditure	786.92	(9,837.50)		
Unencumbered Cash, Beginning	17,002.83	17,789.75		
Unencumbered Cash, Ending	$ 17,789.75	$ 7,952.25		

CITY OF COLUMBUS, KANSAS
PATHWAYS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Grant	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
General Government	28,951.71	-	$ -	$ -
Total Expenditures	28,951.71	-	$ -	$ -
Receipts Over(Under) Expenditure	(28,951.71)	-		
Unencumbered Cash, Beginning	28,951.71	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF COLUMBUS, KANSAS
LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Permits		
Licenses, fees and permits	$ 9,375.00	$ 8,345.00
Total Receipts	9,375.00	8,345.00
Expenditures		
Police		
Operating	7,600.14	7,749.76
Total Expenditures	7,600.14	7,749.76
Receipts Over(Under) Expenditure	1,774.86	595.24
Unencumbered Cash, Beginning	22,244.73	24,019.59
Unencumbered Cash, Ending	$ 24,019.59	$ 24,614.83

CITY OF COLUMBUS, KANSAS
CLEAN UP COLUMBUS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ -	$ 25,000.00
DGP Revenue	75,000.00	25,000.00
Total Receipts	75,000.00	50,000.00
Expenditures		
Operating expenses		
Contractual services	34,000.00	46,750.00
Total Expenditures	34,000.00	46,750.00
Receipts Over(Under) Expenditure	41,000.00	3,250.00
Unencumbered Cash, Beginning	-	41,000.00
Unencumbered Cash, Ending	$ 41,000.00	$ 44,250.00

CITY OF COLUMBUS, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 1,104,250.13	$ 1,101,995.48	$ 1,125,000.00	$ (23,004.52)
Service charges	14,927.81	13,836.62	15,000.00	(1,163.38)
Other charges and fees	18,225.11	14,100.00	20,000.00	(5,900.00)
Nonoperating Revenue				
City Sales Tax	2,122.49	1,986.38	2,000.00	(13.62)
Reimbursments	1,105.19	3,459.66	-	3,459.66
Miscellaneous	895.81	391.11	2,000.00	(1,608.89)
Total Receipts	1,141,526.54	1,135,769.25	$ 1,164,000.00	$ (28,230.75)
Expenditures and Transfers				
Subject to Budget				
Water Production				
Personal services	150,113.68	186,989.55	$ 210,000.00	$ (23,010.45)
Contractual services	21,597.04	136,219.48	442,226.00	(306,006.52)
Commodities	111,512.68	95,041.50	700,000.00	(604,958.50)
Nonoperating Expenses				
Sales & water protection fees	659,996.13	682,949.33	18,000.00	664,949.33
Debt Service				
State of KS Revolving Loans	15,511.13	14,730.73	94,774.00	(80,043.27)
Vac Truck Lease	-	25,583.11	-	25,583.11
General Obligation Bonds				
Bond Principal	25,000.00	50,000.00	-	50,000.00
Bond Interest	19,037.50	21,050.00	-	21,050.00
Operating Transfers to Other Funds				
Utility Reserve	180,000.00	50,000.00	35,000.00	15,000.00
Total Expenditures	1,182,768.16	1,262,563.70	$ 1,500,000.00	$ (237,436.30)
Receipts Over(Under) Expenditure	(41,241.62)	(126,794.45)		
Unencumbered Cash, Beginning	552,703.24	511,461.62		
Unencumbered Cash, Ending	$ 511,461.62	$ 384,667.17		

CITY OF COLUMBUS, KANSAS
SEWAGE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 544,101.09	$ 572,526.67	$ 575,000.00	$ (2,473.33)
Service charges	7,752.77	7,822.24	7,500.00	322.24
Nonoperating Revenue				
Miscellaneous	400.00	-	500.00	(500.00)
Total Receipts	552,253.86	580,348.91	$ 583,000.00	$ (2,651.09)
Expenditures				
Sewer Treatment				
Personal services	102,921.26	105,248.64	$ 125,000.00	$ (19,751.36)
Contractual services	38,234.43	97,114.20	259,616.00	(162,501.80)
Commodities	86,127.08	41,400.75	50,000.00	(8,599.25)
Debt Service				
State of KS Revolving Loans	49,245.84	48,996.78	255,384.00	(206,387.22)
Vac Truck Lease	-	25,583.10	-	25,583.10
General Obligation Bonds				
Principal	120,000.00	95,000.00	-	95,000.00
Interest	37,037.50	31,725.00	-	31,725.00
Operating Transfers to Other Funds				
Utility Reserve	120,000.00	100,000.00	60,000.00	40,000.00
Total Expenditures	553,566.11	545,068.47	$ 750,000.00	$ (204,931.53)
Receipts Over(Under) Expenditure	(1,312.25)	35,280.44		
Unencumbered Cash, Beginning	399,466.00	398,153.75		
Unencumbered Cash, Ending	$ 398,153.75	$ 433,434.19		

CITY OF COLUMBUS, KANSAS
REFUSE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 356,871.73	$ 350,440.09	$ 375,000.00	$ 24,559.91
Service charges	4,769.26	4,125.48	5,000.00	874.52
Nonoperating Revenue				
Miscellaneous	906.85	-	200.00	200.00
Total Receipts	362,547.84	354,565.57	$ 380,200.00	$ 25,634.43
Expenditures				
Garbage Treatment	298,908.95	314,039.41	$ 328,000.00	$ (13,960.59)
Operating Transfers to Other Funds				
Utility Reserve	50,000.00	40,000.00	35,000.00	5,000.00
Total Expenditures	348,908.95	354,039.41	$ 363,000.00	$ (8,960.59)
Receipts Over(Under) Expenditure	13,638.89	526.16		
Unencumbered Cash, Beginning	404,853.37	418,492.26		
Unencumbered Cash, Ending	$ 418,492.26	$ 419,018.42		

CITY OF COLUMBUS, KANSAS
SEWER COST OF ISSUANCE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Debt Service		
Cost of issuance	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	-	-
Unencumbered Cash, Beginning	3,824.85	3,824.85
Unencumbered Cash, Ending	$ 3,824.85	$ 3,824.85

CITY OF COLUMBUS, KANSAS
UTILITY RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 70,717.15
Operating Transfer from Other Funds		
Water Utility	180,000.00	50,000.00
Sewage Utility	120,000.00	100,000.00
Refuse Utility	50,000.00	40,000.00
Total Receipts	350,000.00	260,717.15
Expenditures		
Nonoperating expense		
Capital Outlays		
Refuse Utility	-	142,500.00
Water Utility	10,318.41	41,288.45
Total Expenditures	10,318.41	183,788.45
Receipts Over(Under) Expenditure	339,681.59	76,928.70
Unencumbered Cash, Beginning	486,553.25	826,234.84
Unencumbered Cash, Ending	$ 826,234.84	$ 903,163.54

CITY OF COLUMBUS, KANSAS
FIRE PREVENTION TRUST
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 1,650.00	$ 4,250.00
Total Receipts	1,650.00	4,250.00
Expenditures		
Fire		
Contractual	1,193.22	1,949.66
Total Expenditures	1,193.22	1,949.66
Receipts Over(Under) Expenditure	456.78	2,300.34
Unencumbered Cash, Beginning	8,572.47	9,029.25
Unencumbered Cash, Ending	$ 9,029.25	$ 11,329.59

CITY OF COLUMBUS, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Emergency Prepardness	$ 108,540.00	$ -
Total Receipts	108,540.00	-
Expenditures		
Operating expenses		
Capital projects	521,739.06	-
Total Expenditures	521,739.06	-
Receipts Over(Under) Expenditure	(413,199.06)	-
Unencumbered Cash, Beginning	413,199.06	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF COLUMBUS, KANSAS
ELLA LONG TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2025
With Comparative Actual Amounts for the Year Ended December 31, 2024

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest earned	$ 70.02	$ 70.88
Total Receipts	70.02	70.88
Expenditures		
Operating expenses		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	70.02	70.88
Unencumbered Cash, Beginning	4,622.48	4,692.50
Unencumbered Cash, Ending	$ 4,692.50	$ 4,763.38