CITY OF ONAGA, KANSAS

Financial Statement
As of December 31, 2025
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Commission of the
City of Onaga, Kansas

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Onaga, 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

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Supplementary Information

My 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 and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
February 6, 2026

CITY OF ONAGA, 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	Ending Cash Balance
General Fund:						
General Fund	$ 195,284	$ 847,421	$ 571,955	$ 470,750	$ 33,298	$ 504,048
Special Purpose Funds:						
Fire and Law Equipment Fund	17,056	371	-	17,427	-	17,427
Industrial Development Fund	8,113	-	8,113	-	-	-
Special Highway Fund	77,244	18,348	-	95,592	-	95,592
Economic Development Fund	2,006	-	2,006	-	-	-
Special Parks Fund	58	-	58	-	-	-
Cemetery Board Fund	5,356	955	3,276	3,035	-	3,035
Equipment Reserve Fund	144,944	-	-	144,944	-	144,944
Business Funds:						
Water Utility Fund	36,860	301,156	230,678	107,338	4,012	111,350
Sewer Utility Fund	122,095	161,115	159,741	123,469	2,312	125,781
Refuse Utility Fund	360	71,959	65,346	6,973	26,953	33,926
Total Reporting Entity (Excluding Agency Funds)	$ 609,376	$ 1,401,325	$ 1,041,173	$ 969,528	$ 66,575	$ 1,036,103

Composition of Cash:	
Checking account	$ 62,588
Savings	2,590
Money market	985,005
Petty cash	150
Total Primary Government	1,050,333
Less: Agency Funds per Schedule 3	(14,230)
Total Reporting Entity (Excluding Agency Funds)	$ 1,036,103

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

CITY OF ONAGA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2025

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Onaga, Kansas (the City), is a municipal corporation governed by an elected five-member council and operates under a mayor-council form of government. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as related municipal entities. The primary government financial statement referred to above does not include the related municipal entities of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. 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 out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2025:

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

Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Agency funds – Used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year.

All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above. The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use regulatory basis of accounting.

Note 1 – Summary of Significant Accounting Policies (continued)

Reimbursed Expenses
The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Note 2 – 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) 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 budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did not 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. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules 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 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 the following special purpose funds: Cemetery Board Fund and Equipment Reserve Fund.

Note 2 – Budgetary Information (continued)

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 3 – Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the 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 did not have a peak period pledge agreement during 2025, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the carrying amount of the City's deposits including certificates of deposit was $1,050,333 and the bank balance was $1,062,143. The bank balance was held by one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder 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 4 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Authority
Industrial Development	General Fund	$ 8,113	KSA 79-2958
Special Parks Fund	General Fund	58	KSA 79-2958
Economic Development	General Fund	2,006	KSA 79-2958

Note 5 – Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Service Fee
General Obligation Bonds:									
Series 2019 - Refunding	1.50%-3.70%	10/23/2019	$ 3,180,000	9/1/2048	$ 2,755,000	$ -	$ 90,000	$ 2,665,000	$ 92,126
Kansas Public Water Supply Loan Fund:									
Loan #3119	2.13%	4/20/2023	$ 295,000	2/1/2044	$ 194,944	$ -	$ 8,160	$ 186,784	$ 4,108

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	Total
Principal										
Series 2019 - Refunding	$ 90,000	$ 90,000	$ 95,000	$ 95,000	$ 100,000	$ 540,000	$ 635,000	$ 765,000	$ 255,000	$ 2,665,000
Loan #3119	8,334	8,513	8,696	8,881	9,072	48,357	53,761	41,170	-	186,784
	98,334	98,513	103,696	103,881	109,072	588,357	688,761	806,170	255,000	2,851,784
Interest and Service Fee										
Series 2019 - Refunding	90,144	88,076	85,914	83,540	81,070	358,010	259,730	134,494	17,018	1,197,996
Loan #3119	3,935	3,756	3,573	3,388	3,197	12,988	7,584	1,772	-	40,193
	94,079	91,832	89,487	86,928	84,267	370,998	267,314	136,266	17,018	1,238,189
	$ 192,413	$ 190,345	$ 193,183	$ 190,809	$ 193,339	$ 959,355	$ 956,075	$ 942,436	$ 272,018	$ 4,089,973

Note 6 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st 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 of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 7 – Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to a maximum of 40 hours to be carried over to the next period. Sick leave is non-vesting and accumulates up to a maximum of 480 hours.

Note 8 – 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; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Note 9 – Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Note 9 – Defined Benefit Pension Plan (continued)

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 the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $29,561 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 $189,762. 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.

Note 10 – 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 municipality 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.

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

Note 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through February 6, 2026, which is the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF ONAGA, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:					
General Fund	$ 745,327	$ -	$ 745,327	$ 571,955	$ (173,372)
Special Purpose Funds:					
Fire and Law Equipment Fund	8,500	-	8,500	-	(8,500)
Industrial Development Fund	8,113	-	8,113	8,113	-
Special Highway Fund	55,000	-	55,000	-	(55,000)
Economic Development Fund	2,006	-	2,006	2,006	-
Special Parks Fund	58	-	58	58	-
Business Funds:					
Water Utility Fund	298,976	-	298,976	230,678	(68,298)
Sewer Utility Fund	168,450	-	168,450	159,741	(8,709)
Refuse Utility Fund	71,500	-	71,500	65,346	(6,154)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 222,348	$ 231,778	$ (9,430)
Delinquent tax	24,551	2,500	22,051
Motor vehicle tax	26,066	26,132	(66)
Recreational vehicle tax	841	945	(104)
16/20M vehicle tax	801	76	725
Commercial vehicle tax	1,869	2,715	(846)
Watercraft tax	201	-	201
Sales tax	262,448	250,000	12,448
Neighborhood revitalization rebate	(3,429)	-	(3,429)
Franchise fee	70,635	65,000	5,635
Grants	8,000	-	8,000
Liquor tax	654	-	654
Fines	4,082	500	3,582
Golf course	122,369	90,000	32,369
Fire District #3	-	10,000	(10,000)
Pool receipts	9,334	13,000	(3,666)
Rental income	3,240	3,000	240
Interest on idle funds	7,913	-	7,913
Reimbursed receipts	34,588	15,000	19,588
Transfers in	10,177	-	10,177
Miscellaneous	40,733	25,000	15,733
Total Receipts	847,421	$ 735,646	$ 111,775
Expenditures			
General			
Personnel services	69,743	$ 100,000	$ (30,257)
Professional services	14,056	20,000	(5,944)
Repairs and maintenance	16	1,000	(984)
Rentals/leases	2,254	1,700	554
Insurance	6,696	3,500	3,196
Dues/subscriptions	6,837	5,500	1,337
Telephone	1,313	1,200	113
Fuel	170	-	170
General supplies	16,761	15,000	1,761
Utilities	2,111	2,900	(789)
Miscellaneous	4,287	5,000	(713)
Transfers out	-	36,000	(36,000)
Total General	124,244	191,800	(67,556)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Police/Code Enforcement			
Personnel services	$ 53,409	$ 66,000	$ (12,591)
Professional services	9,999	10,500	(501)
Repairs and maintenance	1,478	2,500	(1,022)
Insurance	2,827	-	2,827
Dues/subscriptions	407	-	407
Telephone	2,769	3,500	(731)
Fuel	2,326	7,500	(5,174)
General supplies	22,583	16,000	6,583
Utilities	196	-	196
Miscellaneous	-	1,000	(1,000)
Capital outlay	5,056	11,607	(6,551)
Total Police/Code Enforcement	101,050	118,607	(17,557)
Fire Department			
Personnel services	716	700	16
Professional services	288	1,000	(712)
Rentals/leases	-	-	-
Insurance	1,563	-	1,563
Dues/subscriptions	461	-	461
Repairs and maintenance	1,697	5,000	(3,303)
General supplies	1,598	15,000	(13,402)
Utilities	2,141	3,500	(1,359)
Miscellaneous	1,589	-	1,589
Capital outlay	-	-	-
Total Fire Department	10,053	25,200	(15,147)
Streets			
Personnel services	26,900	26,000	900
Professional services	-	750	(750)
Repairs and maintenance	12,214	79,870	(67,656)
Chemical	-	-	-
Insurance	9,111	4,300	4,811
Telephone	937	900	37
Fuel	2,482	2,000	482
General supplies	6,260	7,000	(740)
Utilities	16,090	19,000	(2,910)
Total Streets	73,994	139,820	(65,826)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Park			
Personnel services	$ 56,555	$ 55,000	$ 1,555
Professional services	-	100	(100)
Repairs and maintenance	3,587	7,500	(3,913)
Rental/leases	-	1,000	(1,000)
Chemical	-	-	-
Insurance	6,669	10,500	(3,831)
Telephone	937	1,000	(63)
General supplies	1,629	15,000	(13,371)
Utilities	2,897	4,000	(1,103)
Fuel	2,848	2,000	848
Ball Association	22,085	15,000	7,085
Cemetery	2,097	3,500	(1,403)
Miscellaneous	-	500	(500)
Total Park	99,304	115,100	(15,796)
Golf Course			
Personnel services	61,702	60,000	1,702
Professional services	1,500	-	1,500
Repairs and maintenance	21,426	5,000	16,426
Chemical	813	6,000	(5,187)
Insurance	7,058	5,000	2,058
Fuel	6,477	5,500	977
General supplies	27,177	15,000	12,177
Utilities	7,644	8,000	(356)
Dues/subscriptions	25	-	25
Rentals/leases	-	-	-
Capital outlay	-	2,800	(2,800)
Miscellaneous	1,038	4,500	(3,462)
Total Golf Course	134,860	111,800	23,060
Pool			
Personnel services	14,862	23,000	(8,138)
Professional services	-	-	-
Insurance	-	-	-
Telephone	209	-	209
Repairs and maintenance	88	5,000	(4,912)
Utilties	2,374	-	2,374
General supplies	10,917	15,000	(4,083)
Total Pool	28,450	43,000	(14,550)
Total Expenditures	571,955	$ 745,327	$ (173,372)
Receipts Over (Under) Expenditures	275,466		
Unencumbered Cash, Beginning	195,284		
Unencumbered Cash, Ending	$ 470,750		

CITY OF ONAGA, KANSAS
FIRE AND LAW EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 296	$ 316	$ (20)
Delinquent tax	75	10	65
Motor vehicle tax	-	-	-
Recreational vehicle tax	-	-	-
16/20M vehicle tax	-	-	-
Taxes and shared revenue	-	-	-
Total Receipts	371	$ 326	$ 45
Expenditures			
General supplies	-	$ 8,500	$ (8,500)
Total Expenditures	-	$ 8,500	$ (8,500)
Receipts Over (Under) Expenditures	371		
Unencumbered Cash, Beginning	17,056		
Unencumbered Cash, Ending	$ 17,427		

CITY OF ONAGA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and shared revenues	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers out	8,113	$ 8,113	$ -
Total Expenditures	8,113	$ 8,113	$ -
Receipts Over (Under) Expenditures	(8,113)		
Unencumbered Cash, Beginning	8,113		
Unencumbered Cash, Ending	$ -		

CITY OF ONAGA, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
State of Kansas gas tax	$ 18,348	$ 18,450	$ (102)
Total Receipts	18,348	$ 18,450	$ (102)
Expenditures			
Contractual services	-	$ 55,000	$ (55,000)
Total Expenditures	-	$ 55,000	$ (55,000)
Receipts Over (Under) Expenditures	18,348		
Unencumbered Cash, Beginning	77,244		
Unencumbered Cash, Ending	$ 95,592		

CITY OF ONAGA, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers out	2,006	$ 2,006	$ -
Total Expenditures	2,006	$ 2,006	$ -
Receipts Over (Under) Expenditures	(2,006)		
Unencumbered Cash, Beginning	2,006		
Unencumbered Cash, Ending	$ -		

CITY OF ONAGA, KANSAS
SPECIAL PARKS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Transfers out	58	$ 58	$ -
Total Expenditures	58	$ 58	$ -
Receipts Over (Under) Expenditures	(58)		
Unencumbered Cash, Beginning	58		
Unencumbered Cash, Ending	$ -		

CITY OF ONAGA, KANSAS
CEMETERY BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual
Receipts	
Interest on idle funds	$ 155
Miscellaneous	800
Total Revenues	955
Expenditures	
Repairs and maintenance	3,276
Miscellaneous	-
Total Expenditures	3,276
Receipts Over (Under) Expenditures	(2,321)
Unencumbered Cash, Beginning	5,356
Unencumbered Cash, Ending	$ 3,035

CITY OF ONAGA, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual
Receipts	
Transfers in	$ -
Total Receipts	-
Expenditures	
General supplies	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	144,944
Unencumbered Cash, Ending	$ 144,944

CITY OF ONAGA, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Water sales	$ 292,143	$ 260,000	$ 32,143
Penalties	5,274	4,000	1,274
Turn on/off	3,175	2,000	1,175
Reimbursed expense	115	500	(385)
Transfers in	-	32,000	(32,000)
Miscellaneous	449	500	(51)
Total Receipts	301,156	$ 299,000	$ 2,156
Expenditures			
Production			
Salaries	21,826	$ 32,000	$ (10,174)
Professional fees	-	1,200	(1,200)
Repairs and maintenance	4,046	1,500	2,546
Telephone	1,009	650	359
General supplies	3,917	8,000	(4,083)
Utilities	10,462	10,000	462
Chemical	4,049	-	4,049
Debt Service	12,269	-	12,269
Miscellaneous	7,975	-	7,975
Capital outlay	(3,235)	-	(3,235)
Transfer out	-	-	-
Total Production	62,318	53,350	8,968
Distribution			
Salaries	$ 30,885	$ 32,000	$ (1,115)
Professional fees	3,824	2,000	1,824
Repairs and maintenance	2,108	2,000	108
Insurance	6,669	17,500	(10,831)
Telephone	926	1,500	(574)
General supplies	8,041	5,000	3,041
Utilities	2,250	2,500	(250)
Debt Service	109,275	182,126	(72,851)
Miscellaneous	4,382	1,000	3,382
Total Distribution	168,360	245,626	(77,266)
Total Expenditures	230,678	$ 298,976	$ (68,298)
Receipts Over (Under) Expenditures	70,478		
Unencumbered Cash, Beginning	36,860		
Unencumbered Cash, Ending	$ 107,338		

CITY OF ONAGA, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for service	$ 138,067	$ 135,000	$ 3,067
Reimbursed expenditures	12,030	-	12,030
Grants	10,708	-	10,708
Miscellaneous	310	-	310
Total Receipts	161,115	$ 135,000	$ 26,115
Expenditures			
Salaries	38,490	$ 36,000	$ 2,490
Professional services	23,309	2,500	20,809
Repairs and maintenance	3,860	4,000	(140)
Insurance	6,669	4,000	2,669
Dues and subscriptions	93	750	(657)
Fuel	1,130	2,000	(870)
Telephone	951	1,000	(49)
General supplies	845	5,000	(4,155)
Utilities	3,324	4,000	(676)
Chemicals	8,220	-	8,220
Debt service	72,850	69,000	3,850
Miscellaneous	-	200	(200)
Cash reserve	-	40,000	(40,000)
Transfer out	-	-	-
Total Expenditures	159,741	$ 168,450	$ (8,709)
Receipts Over (Under) Expenditures	1,374		
Unencumbered Cash, Beginning	122,095		
Unencumbered Cash, Ending	$ 123,469		

CITY OF ONAGA, KANSAS
REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for services	$ 71,959	$ 69,000	$ 2,959
Total Receipts	71,959	$ 69,000	$ 2,959
Expenditures			
Salaries	1,550	$ 1,500	$ 50
Professional services	63,796	65,000	(1,204)
Commodities	-	-	-
Transfers out	-	5,000	(5,000)
Total Expenditures	65,346	$ 71,500	$ (6,154)
Receipts Over (Under) Expenditures	6,613		
Unencumbered Cash, Beginning	360		
Unencumbered Cash, Ending	$ 6,973		

CITY OF ONAGA, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Water Deposits Fund	$ 15,984	$ 3,980	$ 5,734	$ 14,230
Total Agency Funds	$ 15,984	$ 3,980	$ 5,734	$ 14,230