CITY OF POMONA, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF POMONA, KANSAS
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November 2, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

Mayor and Council Members
City of Pomona, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Pomona (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (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 KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 1,060,474	$ -	$ 517,827	$ 547,898	$ 1,030,403	$ -	$ 1,030,403
Special Purpose Funds							
Employee Benefits	103,735	-	67,830	70,505	101,060	-	101,060
Fire Protection	1	-	1	2	-	-	-
Pomona Community Library	1,816	-	69,822	69,822	1,816	-	1,816
Special Highway	189,326	-	24,094	65,738	147,682	-	147,682
Special Parks and Recreation	22,873	-	892	-	23,765	-	23,765
Community Building	-	-	2,400	1,929	471	-	471
Sales Tax - Street Project	242,062	-	140,771	252,884	129,949	-	129,949
Capital Projects Funds							
Capital Improvement	483,073	-	5,727	71,337	417,463	-	417,463
Street Capital Improvement	67,822	-	-	225	67,597	-	67,597
Business Funds							
Electric Utility	316,561	-	927,669	947,679	296,551	1,449	298,000
Water Utility	50,543	-	215,244	214,171	51,616	1,449	53,065
Sewer Utility	821,268	-	229,978	145,564	905,682	1,449	907,131
Water Construction Reserve	3,907	-	-	-	3,907	-	3,907
Electric Savings Reserve	39,542	-	262	262	39,542	-	39,542
Sewer Savings Reserve	25,812	-	170	-	25,982	-	25,982
Total Reporting Entity (Excluding Agency Funds)	$ 3,428,815	$ -	$ 2,202,687	$ 2,388,016	$ 3,243,486	$ 4,347	$ 3,247,833

Composition of Cash	
Goppert State Savings Bank	
Checking and Money Market Accounts	$ 2,106,965
Patriots Bank	
Certificates of Deposit	1,140,868
Total Cash Municipal Reporting Entity	$ 3,247,833

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

CITY OF POMONA, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2025

Note 1: Summary of Significant Accounting Policies

The City of Pomona, Kansas, (the City) is a municipal corporation governed by a mayor and a five member council. These financial statements present the City and any related municipal entities for which the City is considered to be financially accountable. The City has no related municipal entities.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Budgetary Information

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: equipment reserve fund and capital improvement fund.

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

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152).The City has no other policies that would further limit interest rate risk.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods". All deposits were legally secured at December 31, 2025.

As of December 31, 2025, the City's carrying amount of the deposits was $3,247,833 and the bank balance was $3,285,886. The bank balance was held by two banks, in checking, money market and certificates of deposit. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the City's name and letters of credit.

Note 3: Defined Benefit Pension Plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $20,668 for KPERS 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 $127,891. 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.kspers.gov or can be obtained as described previously.

Note 4: Risk Management

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

Note 5: Compensated Absences

It is the City's policy to grant employees annual vacation and sick leave in varying amounts depending on length of service. Annual vacation leave is accumulated at the rate of one half day per month for year one; 1 day per month for years 2 through 5; 1.25 days per month for years 6 through 10; and 2.5 days per month for each year after 10. Vacation days can accumulate up to 30 days.

Under City policy, a maximum of 10 days of vacation leave per year can be sold back to the City by the employee's anniversary date. Upon resignation or termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

Note 6: Other-Long Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employers 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 7: Interfund Transfers

There were no interfund transfers during 2025.

Note 8: Contingencies

The City is a party to various claims, none of which is expected to have material financial impact on the City.

Note 9: Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the audit process.

Note 10: Subsequent Events

Management has evaluated subsequent events from the financial statement date through the date of the auditor's report, which the date the financial statement was available to be issued.

Note 10: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2016 GO Bonds	.75 - 2%	5/24/16	$ 715,000	7/15/26	$ 150,000	$ -	$ 150,000	$ (150,000)	$ -	$ 2,884
Series 2020 GO Bonds	1.75%	12/23/20	2,985,000	12/23/60	2,770,879	-	55,926	(55,926)	2,714,953	48,490
Total General Obligation Bonds					$ 2,920,879	$ -	$ 205,926	$ (205,926)	$ 2,714,953	$ 51,374

Note 11: Maturity of Long-Term Debt

PRINCIPAL	2026	2027	2028	2029	2030	2031-2035
General Obligation Bonds						
Series 2022 GO Bond	$ 56,904	$ 57,900	$ 58,789	$ 59,942	$ 60,991	$ 321,226
INTEREST						
General Obligation Bonds						
Series 2022 GO Bond	$ 47,512	$ 46,516	$ 45,627	$ 44,474	$ 43,425	$ 200,854
Total Principal and Interest	$ 104,416	$ 104,416	$ 104,416	$ 104,416	$ 43,425	$ 522,080

Note 13: Maturity of Long-Term Debt (Continued)

PRINCIPAL	2036-2040	2041-2045	2046-2050	2051-2055	2056-2060	Total
General Obligation Bonds						
Series 2022 GO Bond	$ 350,258	$ 382,118	$ 416,759	$ 454,541	$ 495,525	$ 2,714,953
INTEREST						
General Obligation Bonds						
Series 2022 GO Bond	$ 171,822	$ 139,963	$ 105,321	$ 67,539	$ 26,338	$ 939,391
Total Principal and Interest	$ 522,080	$ 522,081	$ 522,080	$ 522,080	$ 521,863	$ 3,654,344

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF POMONA, KANSAS
SUMMARY OF EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General	$ 1,586,659	$ 547,898	$ (1,038,761)
Special Purpose Funds			
Employee Benefit	179,376	70,505	(108,871)
Fire Protection	10	2	(8)
Pomona Community Library	96,192	69,822	(26,370)
Special Highway	109,602	65,738	(43,864)
Special Parks and Recreation	23,524	-	(23,524)
Community Building	5,207	1,929	(3,278)
Sales Tax - Street Project	328,795	252,884	(75,911)
Business Funds			
Electric Utility	1,660,204	947,679	(712,525)
Water Utility	352,063	214,171	(137,892)
Sewer Utility	1,160,014	145,564	(1,014,450)
Water Construction Reserve	4,057	-	(4,057)
TOTAL	$ 5,505,703	$ 2,316,192	$ (3,189,511)

CITY OF POMONA, 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)
CASH RECEIPTS			
Taxes	$ 338,885	$ 406,714	$ (67,829)
Licenses and permits	7,382	8,500	(1,118)
Fines and fees	1,413	8,000	(6,587)
Charges for services	98,339	109,000	(10,661)
Reimbursements	6,811	5,000	1,811
Interest	62,831	200,000	(137,169)
Miscellaneous	2,166	100	2,066
Total Cash Receipts	$ 517,827	$ 737,314	$ (219,487)
EXPENDITURES			
Administration	$ 257,999	$ 484,650	$ (226,651)
Public safety	96,602	107,500	(10,898)
Highways and streets	2,465	200,000	(197,535)
Zoning and building	9,350	10,500	(1,150)
Parks and cemetery	47,689	80,000	(32,311)
Refuse	122,475	80,000	42,475
Community building	10,221	22,000	(11,779)
Library	-	20,000	(20,000)
Miscellaneous	1,097	20,500	(19,403)
Transfers out		100,000	(100,000)
Cash reserves	-	461,509	(461,509)
Total Expenditures	$ 547,898	$ 1,586,659	$ (1,038,761)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,071)		
UNENCUMBERED CASH - JANUARY 1	1,060,474		
UNENCUMBERED CASH - DECEMBER 31	$ 1,030,403		

CITY OF POMONA, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 65,575	$ 70,400	$ (4,825)
Reimbursements	2,255	100	2,155
Total Cash Receipts	$ 67,830	$ 70,500	$ (2,670)
EXPENDITURES			
Health insurance	$ 29,399	$ 25,000	$ 4,399
Payroll taxes	20,334	30,800	(10,466)
Retirement	20,668	20,000	668
Miscellaneous	104	-	104
Cash reserves	-	103,576	(103,576)
Total Expenditures	$ 70,505	$ 179,376	$ (108,871)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,675)		
UNENCUMBERED CASH - JANUARY 1	103,735		
UNENCUMBERED CASH - DECEMBER 31	$ 101,060		

CITY OF POMONA, KANSAS
FIRE PROTECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 1	$ 50	$ (49)
EXPENDITURES			
Contractual services	$ 2	$ 10	$ (8)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1)		
UNENCUMBERED CASH - JANUARY 1	1		
UNENCUMBERED CASH - DECEMBER 31	$ -		

CITY OF POMONA, KANSAS
COMMUNITY LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 69,822	$ 72,152	$ (2,330)
Intergovernmental	-	24,040	(24,040)
Total Receipts	$ 69,822	$ 96,192	$ (26,370)
EXPENDITURES			
Contractual services	$ 69,822	$ 96,192	$ (26,370)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	1,816		
UNENCUMBERED CASH - DECEMBER 31	$ 1,816		

CITY OF POMONA, 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)
CASH RECEIPTS			
Intergovernmental	$ 24,094	$ 22,190	$ 1,904
EXPENDITURES			
Contractual services	$ 65,738	$ 100,000	$ (34,262)
Cash reserves	-	9,602	(9,602)
Total Expenditures	$ 65,738	$ 109,602	$ (43,864)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,644)		
UNENCUMBERED CASH - JANUARY 1	189,326		
UNENCUMBERED CASH - DECEMBER 31	$ 147,682		

CITY OF POMONA, KANSAS
SPECIAL PARKS AND RECREATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 892	$ 3,000	$ (2,108)
EXPENDITURES			
Cash reserves	$ -	$ 23,524	$ (23,524)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 892		
UNENCUMBERED CASH - JANUARY 1	22,873		
UNENCUMBERED CASH - DECEMBER 31	$ 23,765		

CITY OF POMONA, KANSAS
COMMUNITY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Use of money and property	$ 2,340	$ 2,500	$ (160)
Miscellaneous	60	-	60
Total Cash Receipts	$ 2,400	$ 2,500	$ (100)
EXPENDITURES			
Contractual services	$ 1,616	$ 2,000	$ (384)
Capital outlay	313	-	313
Cash reserves	-	3,207	(3,207)
Total Expenditures	$ 1,929	$ 5,207	$ (3,278)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 471		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 471		

CITY OF POMONA, KANSAS
SALES TAX - STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 140,771	$ 130,000	$ 10,771
EXPENDITURES			
Debt service	$ 152,884	$ 83,000	$ 69,884
Capital outlay	100,000	-	100,000
Cash reserves	-	245,795	(245,795)
Total Expenditures	$ 252,884	$ 328,795	$ (75,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (112,113)		
UNENCUMBERED CASH - JANUARY 1	242,062		
UNENCUMBERED CASH - DECEMBER 31	$ 129,949		

CITY OF POMONA, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Use of money and property	$ 5,727
EXPENDITURES	
Capital outlay	71,337
RECEIPTS OVER (UNDER) EXPENDITURES	$ (65,610)
UNENCUMBERED CASH - JANUARY 1	483,073
UNENCUMBERED CASH - DECEMBER 31	$ 417,463

CITY OF POMONA, KANSAS
STREET CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
Transfers in	$ -
EXPENDITURES	
Capital outlay	$ 225
RECEIPTS OVER (UNDER) EXPENDITURES	$ (225)
UNENCUMBERED CASH - JANUARY 1	67,822
UNENCUMBERED CASH - DECEMBER 31	$ 67,597

CITY OF POMONA, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges to customers	$ 896,722	$ 1,020,100	$ (123,378)
Sales tax	26,582	35,000	(8,418)
Miscellaneous	4,365	-	4,365
Transfer In	-	100,000	(100,000)
Total Cash Receipts	$ 927,669	$ 1,155,100	$ (227,431)
EXPENDITURES			
Personnel services	$ 152,335	$ 150,000	$ 2,335
Contractual services	213,721	251,100	(37,379)
Commodities	581,623	730,625	(149,002)
Miscellaneous	-	2,500	(2,500)
Cash reserves	-	525,979	(525,979)
Total Expenditures	$ 947,679	$ 1,660,204	$ (712,525)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,010)		
UNENCUMBERED CASH - JANUARY 1	316,561		
UNENCUMBERED CASH - DECEMBER 31	$ 296,551		

CITY OF POMONA, 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)
CASH RECEIPTS			
Charges to customers	$ 215,244	$ 228,005	$ (12,761)
EXPENDITURES			
Personnel services	$ 11,988	$ 20,000	$ (8,012)
Contractual services	69,642	38,600	31,042
Commodities	132,541	150,400	(17,859)
Cash reserves	-	143,063	(143,063)
Total Expenditures	$ 214,171	$ 352,063	$ (137,892)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,073		
UNENCUMBERED CASH - JANUARY 1	50,543		
UNENCUMBERED CASH - DECEMBER 31	$ 51,616		

CITY OF POMONA, 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)
CASH RECEIPTS			
Charges to customers	$ 229,665	$ 309,000	$ (79,335)
Miscellaneous	313	-	313
Total Cash Receipts	$ 229,978	$ 309,000	$ (79,022)
EXPENDITURES			
Contractual services	$ 33,642	$ 177,750	$ (144,108)
Commodities	7,506	25,000	(17,494)
Debt service	104,416	-	104,416
Cash reserves	-	957,264	(957,264)
Total Expenditures	$ 145,564	$ 1,160,014	$ (1,014,450)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 84,414		
UNENCUMBERED CASH - JANUARY 1	821,268		
UNENCUMBERED CASH - DECEMBER 31	$ 905,682		

CITY OF POMONA, KANSAS
WATER CONSTRUCTION RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges to customers	$ -	$ 150	$ (150)
EXPENDITURES			
Miscellaneous	$ -	$ 150	$ (150)
Cash Reserves	-	3,907	(3,907)
Total Expenditures	$ -	$ 4,057	$ (4,057)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	3,907		
UNENCUMBERED CASH - DECEMBER 31	$ 3,907		

CITY OF POMONA, KANSAS
ELECTRIC SAVINGS RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Use of money and property	$	262
EXPENDITURES		
Electric expenses	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	262
UNENCUMBERED CASH - JANUARY 1		39,542
UNENCUMBERED CASH - DECEMBER 31	$	39,804

CITY OF POMONA, KANSAS
SEWER SAVINGS RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS		
Use of money and property	$	170
EXPENDITURES		
Sewer expenses	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	170
UNENCUMBERED CASH - JANUARY 1		25,812
UNENCUMBERED CASH - DECEMBER 31	$	25,982