CITY OF SENECA, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF SENECA, KANSAS
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May 12, 2026

Mayor and Council Members
City of Seneca, 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 Seneca, Kansas (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statement.

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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, 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 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 SENECA, KANSAS
SUMMARY STATEMENT OF CASH 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	$ 759,256	$ -	$ 1,702,948	$ 1,703,940	$ 758,264	$ -	$ 758,264
Library Fund	-	-	182,170	182,170	-	-	-
Fire Equipment Fund	38,875	-	36,548	41,182	34,241	-	34,241
Industrial Development Fund	286,188	-	34,869	-	321,057	-	321,057
Fire Truck Fund	246,610	-	120,807	158,648	208,769	-	208,769
Airport Fund	10,116	-	-	-	10,116	-	10,116
Special Highway Fund	3,334	-	57,941	30,892	30,383	-	30,383
Special Park and Recreation Fund	40,496	-	16,204	40,300	16,400	-	16,400
Capital Equipment Fund	5,348	-	200,336	72,500	133,184	-	133,184
Capital Improvement Fund	462,614	-	545,635	451,264	556,985	-	556,985
Law Enforcement Fund	8,330	-	1,080	-	9,410	-	9,410
Pool Capital Improvement Fund	2,345,408	-	1,060,004	328,995	3,076,417	-	3,076,417
Convention and Tourism Fund	29,206	-	29,276	31,557	26,925	-	26,925
Bond and Interest Fund	1,712	-	282,189	282,307	1,594	-	1,594
Ambulance Fund	34,337	-	20,258	18,614	35,981	-	35,981
Water Utility Fund	273,566	-	730,839	422,759	581,646	-	581,646
Meter Deposits Fund	58,647	-	4,840	4,493	58,994	-	58,994
Sewer Utility Fund	604,880	-	367,410	457,198	515,092	-	515,092
Electric Utility Fund	5,651,887	-	4,351,906	3,663,077	6,340,716	-	6,340,716
Swimming Pool Fund	117,204	-	125,831	170,174	72,861	-	72,861

(continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund (Continued)							
Law Enforcement Trust Fund	$ 4,911	$ -	$ -	$ -	$ 4,911	$ -	$ 4,911
Cemetery Trust Fund	1,868	-	25	-	1,893	-	1,893
Subtotal	$ 10,984,793	$ -	$ 9,871,116	$ 8,060,070	$ 12,795,839	$ -	$ 12,795,839
Related Municipal Entity							
Seneca Free Library	129,414	-	221,339	188,160	162,593	-	162,593
Total Reporting Entity	$ 11,114,207	$ -	$ 10,092,455	$ 8,248,230	$ 12,958,432	$ -	$ 12,958,432

Composition of Cash	
Certificates of Deposit	$ 8,764,509
Checking/Savings Accounts	4,031,330
Total Primary Government	$ 12,795,839
Library Checking, Savings and CDs	162,593
Total Reporting Entity	$ 12,958,432

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

Note 1: Summary of Significant Accounting Policies

The City of Seneca, Kansas (the City), is a municipal corporation governed by an elected six-member council and mayor. The financial statement presents the City and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Seneca Free Library

The Seneca Free Library Board operates the City's Public Library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

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. 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 revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

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

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

Trust Fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Basis of Accounting

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

The City Charter establishes the fiscal year as the twelve-month period beginning January 1. The Mayor and City Council prepare a budget of estimated expenditures and receipts for the ensuing fiscal year in accordance with State of Kansas Statutes. These statutes require that an annual operating budget be adopted for the general fund, special purpose funds (unless specifically exempted by statue), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. 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: capital equipment fund, capital improvement fund and law enforcement trust 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.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, 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 $12,795,839 and the bank balance was $12,524,473. The bank balance was held by three banks. Of the bank balance, $5,614,509 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Interfund Transfers

Transfers for the year were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	12-1,118	$ 163,500
General	Capital Equipment	12-1,117	74,509
Electric Utility	General	12-825d	209,330
Electric Utility	Capital Improvement	12-1,118	200,000
Electric Utility	Debt Service	12-825d	78,379
Electric Utility	Capital Equipment	12-1,117	120,000
Sewer Utility	Capital Improvement	12-1,118	20,000
Sewer Utility	Capital Equipment	12-1,117	5,000
Sewer Utility	Debt Service	12-825d	121,959
Pool Cap Improvement	Swimming Pool	12-1,117	67,500
Pool Cap Improvement	Capital Improvement	12-1,118	3,720
			$ 1,063,897

Note 4: 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.

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 limited on annual increases in the employer contribution rates. The actuarially determined employee contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $116,052 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 $890,727. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 5: Compensated Absences

The City provides compensation for absences for full-time employees. Individuals who work at least 40 hours per week are classified as full-time, and are eligible to earn vacation and sick leave.

The City's vacation leave is earned according to the following schedule:

Years of Service	Hours per Month
0 - 5 years	6.66
6-11 years	10.00
12-20 years	13.33
>20 years	14.66

Employees may not carry over more than 160 hours. Each employee's anniversary date is used to determined vacation carryover. An exception applies to employees of the Police Department, due to the additional cost incurred for a replacement officer to cover time of an absent officer. Employees of the Police Department may convert up to 50% of vacation time to cash annually.

Sick leave is earned 8 hours for each full month of service. No employee may accrue more than 720 hours of sick leave. Upon termination of employment with the City, an employee will not be paid for any unused sick leave.

Note 6: Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the local government 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 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 healthcare benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Note 7: 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 8: Related Parties

During the year ended December 31, 2025, the Mayor was an immediate family member of a council member.

Note 9: Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is 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 2013-A	2.0 - 2.625%	05/01/13	$ 2,520,000	09/01/30	$ 390,000	$ -	$ 80,000	$ (80,000)	$ 310,000	$ 9,638
Loans										
KDHE Water Pollution Control	1.91%	07/21/16	2,231,391	3/1/37	$ 1,491,993	$ -	$ 93,908	$ (93,908)	$ 1,398,085	$ 28,051
Electric Loan	0.25 - 2.68%	07/01/21	695,306	1/1/31	440,363	-	68,353	(68,353)	372,010	11,658
Total Loans					$ 1,932,531	$ -	$ 162,261	$ (162,261)	$ 1,770,095	$ 39,709
Public Building Commission										
Series 2013 Revenue Bond	2.0 - 2.5%	05/01/13	3,295,000	9/1/27	$ 735,000	$ -	$ 240,000	$ (240,000)	$ 495,000	$ 17,775
Finance Lease										
2021 Spartan Fire Engine	2.60%	04/06/22	373,246	4/6/27	$ 229,756	$ -	$ 74,603	$ (74,603)	$ 155,153	$ 6,052
TOTAL LONG-TERM DEBT					$ 3,287,287	$ -	$ 556,864	$ (556,864)	$ 2,730,248	$ 73,174

Note 10: Changes in Long-Term Debt (Continued)

	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	Total
Principal								
General Obligation Bonds								
Series 2013-A	$ 80,000	$ 80,000	$ 85,000	$ 50,000	$ 15,000	$ -	$ -	$ 310,000
Loans								
KDHE Water Pollution Control	95,711	97,547	99,419	101,327	103,271	546,858	353,952	1,398,085
Electric Loan	70,294	72,291	74,344	76,455	78,626	-	-	372,010
Public Building Commission								
Series 2013 Refunding Bond	245,000	250,000	-	-	-	-	-	495,000
Finance Lease								
2021 Spartan Fire Engine	76,568	78,585	-	-	-	-	-	155,153
Total Principal	$ 567,573	$ 578,423	$ 258,763	$ 227,782	$ 196,897	$ 546,858	$ 353,952	$ 2,730,248
Interest and Service Fees								
General Obligation Bonds								
Series 2013-A	$ 7,738	$ 5,838	$ 3,938	$ 1,706	$ 394	$ -	$ -	$ 19,614
Loans								
KDHE Water Pollution Control	22,813	21,217	19,589	17,931	16,241	54,697	10,364	162,852
Electric Loan	9,716	7,721	5,668	3,557	1,386	-	-	28,048
Public Building Commission								
Series 2013 Refunding Bond	12,376	6,250	-	-	-	-	-	18,626
Finance Lease								
2021 Spartan Fire Engine	4,087	2,070	-	-	-	-	-	6,157
Total Interest and Service Fees	$ 56,730	$ 43,096	$ 29,195	$ 23,194	$ 18,021	$ 54,697	$ 10,364	$ 235,297
Total Principal and Interest	$ 624,303	$ 621,519	$ 287,958	$ 250,976	$ 214,918	$ 601,555	$ 364,316	$ 2,965,545

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (under)
Governmental Funds					
General	$ 2,083,324	$ -	$ 2,083,324	$ 1,703,940	$ (379,384)
Library	195,000	-	195,000	182,170	(12,830)
Fire Equipment	89,720	-	89,720	41,182	(48,538)
Industrial Development	325,264	-	325,264	-	(325,264)
Fire Truck	231,573	-	231,573	158,648	(72,925)
Airport	11,116	-	11,116	-	(11,116)
Special Highway	56,190	-	56,190	30,892	(25,298)
Special Park and Recreation	40,360	-	40,360	40,300	(60)
Law Enforcement	9,325	-	9,325	-	(9,325)
Law Enforcement Trust	4,911	-	4,911	-	(4,911)
Pool Capital Improvement	1,417,775	-	1,417,775	328,995	(1,088,780)
Convention and Tourism	38,693	-	38,693	31,557	(7,136)
Bond & Interest	287,938	-	287,938	282,307	(5,631)
Ambulance	27,640	-	27,640	18,614	(9,026)
Water Utility	630,781	-	630,781	422,759	(208,022)
Meter Deposits	5,000	-	5,000	4,493	(507)
Sewer Utility	958,433	-	958,433	457,198	(501,235)
Electric Utility	5,820,955	-	5,820,955	3,663,077	(2,157,878)
Swimming Pool	210,537	-	210,537	170,174	(40,363)
Cemetery Trust	1,868	-	1,868	-	(1,868)
Totals	$ 12,446,403	$ -	$ 12,446,403	$ 7,536,306	$ (4,910,097)

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

CITY OF SENECA, 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 and Shared Revenue			
Ad Valorem Tax	$ 703,220	$ 768,272	$ (65,052)
Delinquent Taxes	2,158	2,305	(147)
Motor Vehicle Taxes	73,859	69,701	4,158
Recreational Vehicle Tax	1,205	1,441	(236)
16/20M Vehicle Tax	1,327	1,229	98
Commercial Vehicle Tax	20,008	15,686	4,322
Watercraft Tax	503	272	231
Local Alcoholic Liquor Tax	16,204	15,000	1,204
Local Sales Tax	356,542	275,000	81,542
Franchise Tax	84,807	70,000	14,807
Licenses, Permits and Fees	11,313	5,400	5,913
PILOT Payment	38,783	17,000	21,783
Fines, Forfeitures and Penalties	9,015	12,000	(2,985)
Interest	95,232	30,000	65,232
Cemetery Fees	2,625	2,000	625
Reimbursement	-	23,500	(23,500)
Recreation	-	15,000	(15,000)
Other	71,971	12,000	59,971
Donations	4,846	-	4,846
Transfers in	209,330	209,330	-
Total Cash Receipts	$ 1,702,948	$ 1,545,136	$ 157,812

(Continued)

CITY OF SENECA, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General and Administrative			
Personnel Services	$ 319,988	$ 238,740	$ 81,248
Commodities	36,357	55,488	(19,131)
Contractual	66,060	182,993	(116,933)
Capital Outlay	13,457	25,000	(11,543)
Economic Development	48,175	45,000	3,175
PILOT Payment	15,800	17,000	(1,200)
Transfers to Capital Improvement Reserve	-	53,000	(53,000)
Transfers to Equipment Reserve	-	5,000	(5,000)
Other	1,346	2,790	(1,444)
Police Department			
Personnel Services	206,256	300,243	(93,987)
Commodities	27,412	53,100	(25,688)
Contractual	85,829	205,744	(119,915)
Capital Outlay	37,953	5,000	32,953
Other	3,046	-	3,046
Streets and Highway Department			
Personnel Services	243,565	176,515	67,050
Commodities	149,993	190,000	(40,007)
Contractual	69,686	136,009	(66,323)
Capital Outlay	7,400	10,000	(2,600)
Transfers to Capital Improvement Reserve	-	97,000	(97,000)
Transfers to Equipment Reserve	-	57,509	(57,509)
Park Department			
Personnel Services	73,180	62,616	10,564
Commodities	16,761	46,500	(29,739)
Contractual	29,956	62,677	(32,721)
Capital Outlay	11,186	17,500	(6,314)
Transfers to Capital Improvement Reserve	-	20,000	(20,000)
Transfers to Equipment Reserve	-	12,000	(12,000)
Cemetery			
Commodities	316	3,500	(3,184)
Contractual	199	-	199
Airport			
Commodities	232	800	(568)
Contractual	1,778	1,600	178
Transfer out	238,009	-	238,009
Total Expenditures	$ 1,703,940	$ 2,083,324	$ (379,384)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (992)		
UNENCUMBERED CASH - JANUARY 1	759,256		
UNENCUMBERED CASH - DECEMBER 31	$ 758,264		

CITY OF SENECA, KANSAS
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 and Shared Revenue			
Ad Valorem Tax	$ 159,874	$ 174,653	$ (14,779)
Delinquent Taxes	478	524	(46)
Motor Vehicle Taxes	16,597	15,954	643
Recreational Vehicle Tax	269	330	(61)
16/20M Vehicle Tax	269	282	(13)
Commercial Vehicle Tax	4,573	3,590	983
Watercraft Tax	-	63	(63)
Excise Tax	110	-	110
Total Cash Receipts	$ 182,170	$ 195,396	$ (13,226)
EXPENDITURES			
Appropriation	$ 182,170	$ 195,000	$ (12,830)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

CITY OF SENECA, KANSAS
FIRE EQUIPMENT 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 and Shared Revenue			
Ad Valorem Tax	$ 30,621	$ 33,553	$ (2,932)
Delinquent Taxes	90	100	(10)
Motor Vehicle Taxes	3,162	3,039	123
Recreational Vehicle Tax	51	63	(12)
16/20 M Vehicle Tax	52	54	(2)
Commercial Vehicle Tax	871	684	187
Watercraft Tax	-	12	(12)
Excise Tax	21	20	1
Interest	1,680	500	1,180
Total Cash Receipts	$ 36,548	$ 38,025	$ (1,477)
EXPENDITURES			
Contractual Services	$ 8,274	$ 9,500	$ (1,226)
Commodities	19,492	11,750	7,742
Capital Outlay	5,272	10,000	(4,728)
Dispatch Support	6,672	6,675	(3)
Miscellaneous	1,472	-	1,472
Cash Reserve	-	51,795	(51,795)
Total Expenditures	$ 41,182	$ 89,720	$ (48,538)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,634)		
UNENCUMBERED CASH - JANUARY 1	38,875		
UNENCUMBERED CASH - DECEMBER 31	$ 34,241		

CITY OF SENECA, 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)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 31,177	$ 33,448	$ (2,271)
Delinquent Taxes	90	100	(10)
Motor Vehicle Taxes	2,606	3,039	(433)
Recreational Vehicle Tax	51	63	(12)
16/20 M Vehicle Tax	53	54	(1)
Commercial Vehicle Tax	871	684	187
Watercraft Tax	-	12	(12)
Excise Tax	21	-	21
Total Cash Receipts	$ 34,869	$ 37,400	$ (2,531)
EXPENDITURES			
Cash Reserve	$ -	$ 325,264	$ (325,264)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 34,869		
UNENCUMBERED CASH - JANUARY 1	286,188		
UNENCUMBERED CASH - DECEMBER 31	$ 321,057		

CITY OF SENECA, KANSAS
FIRE TRUCK 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			
Rural Fire Contracts	$ 112,114	$ 128,569	$ (16,455)
Interest	8,493	6,000	2,493
Donations	200	-	200
Total Cash Receipts	$ 120,807	$ 134,569	$ (13,762)
EXPENDITURES			
Contractual Services	$ 22,232	$ 7,000	$ 15,232
Commodities	7,620	23,900	(16,280)
Capital Outlay	28,117	100,000	(71,883)
Dispatch Support	20,017	20,018	(1)
Lease Purchase Payment	80,655	80,655	-
Miscellaneous	7	-	7
Total Expenditures	$ 158,648	$ 231,573	$ (72,925)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (37,841)		
UNENCUMBERED CASH - JANUARY 1	246,610		
UNENCUMBERED CASH - DECEMBER 31	$ 208,769		

CITY OF SENECA, KANSAS
AIRPORT 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			
Service	$ -	$ 1,000	$ (1,000)
EXPENDITURES			
Cash Reserve	$ -	$ 11,116	$ (11,116)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	10,116		
UNENCUMBERED CASH - DECEMBER 31	$ 10,116		

CITY OF SENECA, 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			
State Payments	$ 57,941	$ 56,150	$ 1,791
EXPENDITURES			
Capital Improvements	$ 30,892	$ 56,190	$ (25,298)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,049		
UNENCUMBERED CASH - JANUARY 1	3,334		
UNENCUMBERED CASH - DECEMBER 31	$ 30,383		

CITY OF SENECA, KANSAS
SPECIAL PARK AND RECREATION 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			
Local Alcoholic Liquor Tax	$ 16,204	$ 15,000	$ 1,204
EXPENDITURES			
Utilities	$ 300	$ 360	$ (60)
Capital Outlay	40,000	40,000	-
Total Expenditures	$ 40,300	$ 40,360	$ (60)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (24,096)		
UNENCUMBERED CASH - JANUARY 1	40,496		
UNENCUMBERED CASH - DECEMBER 31	$ 16,400		

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

CASH RECEIPTS		
Interest	$	827
Transfers In		199,509
Total Cash Receipts	$	200,336
EXPENDITURES		
Capital Outlay	$	72,500
RECEIPTS OVER (UNDER) EXPENDITURES	$	127,836
UNENCUMBERED CASH - JANUARY 1		5,348
UNENCUMBERED CASH - DECEMBER 31	$	133,184

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

CASH RECEIPTS		
Other	$	158,415
Transfers In		387,220
Total Cash Receipts	$	545,635
EXPENDITURES		
Capital Improvements	$	451,264
RECEIPTS OVER (UNDER) EXPENDITURES	$	94,371
UNENCUMBERED CASH - JANUARY 1		462,614
UNENCUMBERED CASH - DECEMBER 31	$	556,985

CITY OF SENECA, KANSAS
LAW ENFORCEMENT 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			
Diversion Fee	$ 1,080	$ 3,000	$ (1,920)
EXPENDITURES			
Diversion Expense	$ -	$ 5,325	$ (5,325)
Capital Outlay	-	4,000	(4,000)
Total Expenditures	$ -	$ 9,325	$ (9,325)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,080		
UNENCUMBERED CASH - JANUARY 1	8,330		
UNENCUMBERED CASH - DECEMBER 31	$ 9,410		

CITY OF SENECA, KANSAS
POOL CAPITAL IMPROVEMENT 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			
Sales Tax	$ 986,066	$ 940,000	$ 46,066
Interest	73,938	50,000	23,938
Total Cash Receipts	$ 1,060,004	$ 990,000	$ 70,004
EXPENDITURES			
Debt Service	$ 257,775	$ 257,775	$ -
Capital Outlay	-	25,000	(25,000)
Transfers Out	71,220	1,135,000	(1,063,780)
Total Expenditures	$ 328,995	$ 1,417,775	$ (1,088,780)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 731,009		
UNENCUMBERED CASH - JANUARY 1	2,345,408		
UNENCUMBERED CASH - DECEMBER 31	$ 3,076,417		

CITY OF SENECA, KANSAS
CONVENTION AND TOURISM 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			
Transient Guest Tax	$ 29,276	$ 18,000	$ 11,276
EXPENDITURES			
Grants	$ -	$ 22,500	$ (22,500)
Capital Outlay	31,557	8,000	23,557
Cash Forward	-	8,193	(8,193)
Total Expenditures	$ 31,557	$ 38,693	$ (7,136)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,281)		
UNENCUMBERED CASH - JANUARY 1	29,206		
UNENCUMBERED CASH - DECEMBER 31	$ 26,925		

CITY OF SENECA, KANSAS
BOND & INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 81,703	$ 80,063	$ 1,640
Delinquent Taxes	120	240	(120)
Motor Vehicle Taxes	-	7,279	(7,279)
Recreational Vehicle Tax	28	150	(122)
16/20M Vehicle Tax	-	129	(129)
Commercial Vehicle Tax	-	1,638	(1,638)
Watercraft Tax	-	29	(29)
Transfers In	200,338	198,650	1,688
Total Cash Receipts	$ 282,189	$ 288,178	$ (5,989)
EXPENDITURES			
Principal	$ 236,166	$ 287,938	$ (51,772)
Interest	46,141	-	46,141
Total Expenditures	$ 282,307	$ 287,938	$ (5,631)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (118)		
UNENCUMBERED CASH - JANUARY 1	1,712		
UNENCUMBERED CASH - DECEMBER 31	$ 1,594		

CITY OF SENECA, KANSAS
AMBULANCE 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			
EMS Lease Income	$ 20,258	$ 17,640	$ 2,618
EXPENDITURES			
Contractual Services	$ 6,915	$ 5,000	$ 1,915
Commodities	-	2,000	(2,000)
Capital Outlay	11,699	10,640	1,059
Cash Forward	-	10,000	(10,000)
Total Expenditures	$ 18,614	$ 27,640	$ (9,026)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,644		
UNENCUMBERED CASH - JANUARY 1	34,337		
UNENCUMBERED CASH - DECEMBER 31	$ 35,981		

CITY OF SENECA, 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			
Water Service	$ 718,473	$ 450,000	$ 268,473
Penalty	1,420	1,000	420
Interest	10,946	1,500	9,446
Total Cash Receipts	$ 730,839	$ 452,500	$ 278,339
EXPENDITURES			
Transmission and Distribution			
Personnel Services	$ 270,280	$ 195,534	$ 74,746
Contractual Services	57,351	112,297	(54,946)
Commodities	33,783	157,600	(123,817)
Capital Outlay	19,193	50,000	(30,807)
Administrative and General			
Contractual Services	4,242	-	4,242
Commodities	30,242	-	30,242
Debt service	7,668	-	7,668
Transfers Out	-	15,350	(15,350)
Cash Reserve	-	100,000	(100,000)
Total Expenditures	$ 422,759	$ 630,781	$ (208,022)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 308,080		
UNENCUMBERED CASH - JANUARY 1	273,566		
UNENCUMBERED CASH - DECEMBER 31	$ 581,646		

CITY OF SENECA, KANSAS
METER DEPOSITS 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			
Meter Deposits	$ 4,840	$ 5,000	$ (160)
EXPENDITURES			
Meter Deposits Refunded	$ 4,493	$ 5,000	$ (507)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 347		
UNENCUMBERED CASH - JANUARY 1	58,647		
UNENCUMBERED CASH - DECEMBER 31	$ 58,994		

CITY OF SENECA, 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			
Sewer Service	$ 367,409	$ 370,000	$ (2,591)
Penalty	1	-	1
Total Cash Receipts	$ 367,410	$ 370,000	$ (2,590)
EXPENDITURES			
Personnel Services	$ 60,062	$ 43,452	$ 16,610
Contractual Services	47,031	32,193	14,838
Commodities	3,146	39,500	(36,354)
Capital Outlay	200,000	200,000	-
Transfers Out	146,959	143,288	3,671
Cash Forward	-	500,000	(500,000)
Total Expenditures	$ 457,198	$ 958,433	$ (501,235)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (89,788)		
UNENCUMBERED CASH - JANUARY 1	604,880		
UNENCUMBERED CASH - DECEMBER 31	$ 515,092		

CITY OF SENECA, 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			
Electric Service	$ 4,022,727	$ 3,500,000	$ 522,727
Franchise Fee	114,210	90,000	24,210
Penalties	9,041	5,000	4,041
Interest	205,928	55,000	150,928
Total Cash Receipts	$ 4,351,906	$ 3,650,000	$ 701,906
EXPENDITURES			
Salaries and Wages	$ 361,542	$ 289,070	$ 72,472
Contractual Services	225,551	177,200	48,351
Commodities	142,646	190,498	(47,852)
Capital Outlay	201,514	1,500,000	(1,298,486)
Wholesale Power	2,119,552	2,250,000	(130,448)
Miscellaneous	4,563	4,845	(282)
Non-Operating Expenditures			
Transfers Out	607,709	609,342	(1,633)
Cash Forward	-	800,000	(800,000)
Total Expenditures	$ 3,663,077	$ 5,820,955	$ (2,157,878)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 688,829		
UNENCUMBERED CASH - JANUARY 1	5,651,887		
UNENCUMBERED CASH - DECEMBER 31	$ 6,340,716		

CITY OF SENECA, KANSAS
SWIMMING POOL 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			
Admissions	$ 40,792	$ 38,000	$ 2,792
Concessions	15,339	16,500	(1,161)
Pool Rental	2,200	2,000	200
Transfers In	67,500	135,000	(67,500)
Total Cash Receipts	$ 125,831	$ 191,500	$ (65,669)
EXPENDITURES			
Personnel Services	$ 106,891	$ 115,241	$ (8,350)
Contractual Services	32,703	29,296	3,407
Commodities	30,580	56,000	(25,420)
Capital Outlay	-	10,000	(10,000)
Total Expenditures	$ 170,174	$ 210,537	$ (40,363)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,343)		
UNENCUMBERED CASH - JANUARY 1	117,204		
UNENCUMBERED CASH - DECEMBER 31	$ 72,861		

CITY OF SENECA, KANSAS
LAW ENFORCEMENT TRUST 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			
Other	$ -	$ -	$ -
EXPENDITURES			
Other	$ -	$ 4,911	$ (4,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	4,911		
UNENCUMBERED CASH - DECEMBER 31	$ 4,911		

CITY OF SENECA, KANSAS
CEMETERY TRUST 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			
Donations	$ 25	$ -	$ 25
EXPENDITURES			
Cash Forward	$ -	$ 1,868	$ (1,868)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25		
UNENCUMBERED CASH - JANUARY 1	1,868		
UNENCUMBERED CASH - DECEMBER 31	$ 1,893		

CITY OF SENECA, KANSAS
SENECA FREE LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

CASH RECEIPTS	
City Appropriations	$ 182,170
State Aid	1,743
Contributions and Memorials	230
Grants	32,413
Interest and Dividends	1,540
Other	3,243
Total Cash Receipts	$ 221,339
EXPENDITURES	
Salaries	$ 93,916
Payroll Taxes	25,676
Employee Retirement	14,021
Books, Subscriptions, and Videos	27,004
Telephone and Utilities	2,506
Postage	200
Repairs and Lawn Care	2,244
Supplies	5,043
Adult and Children's Programming	2,939
Technology	4,094
Insurance	938
Continuing Education	832
Capital Outlay	6,190
Fire Alarm Maintenance	1,048
Copier	1,509
Total Expenditures	$ 188,160
RECEIPTS OVER (UNDER) EXPENDITURES	$ 33,179
UNENCUMBERED CASH - BEGINNING	129,414
UNENCUMBERED CASH - ENDING	$ 162,593