The City of Dighton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025

The City of Dighton, Kansas
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For the Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Dighton, Kansas 67839

Opinions

We have audited the accompanying financial statement of the City of Dighton, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Dighton, 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* as described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Dighton, as of December 31, 2025, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Dighton, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Dighton'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 of Dighton'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 analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Dighton as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated June 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and

budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

June 16, 2026

The City of Dighton, 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	$ 702,828	$ 669,022	$ 839,126	$ 532,724	$ 31,395	$ 564,119
Special Purpose Funds:						
Employee Benefits Fund	28,596	169,749	188,454	9,891	-	9,891
Special Highway Fund	71,872	24,939	16,779	80,032	-	80,032
Special Parks Fund	12,454	18,230	26,984	3,700	-	3,700
Equipment Reserve Fund	102,606	100,000	-	202,606	-	202,606
2022 Drinking Water Protection Fund	65,935	202	63,367	2,770	-	2,770
Capital Improvement Fund	-	400,000	-	400,000	-	400,000
Bond and Interest Fund:						
Bond & Interest Fund	4,602	100,606	105,208	-	-	-
Business Funds:						
Electric Utility Fund	1,847,088	1,382,281	1,313,608	1,915,761	49,477	1,965,238
Water Utility Fund	1,238,350	478,797	1,267,875	449,272	8,752	458,024
Sewer Utility Fund	45,994	113,856	81,663	78,187	138	78,325
Trash Utility Fund	28,806	97,185	96,161	29,830	7,594	37,424
Total Reporting Entity (Excluding Agency Funds)	$ 4,149,131	$ 3,554,867	$ 3,999,225	$ 3,704,773	$ 97,356	$ 3,802,129

Composition of Cash:		
	Cash in Checking	$ 1,265,753
	Money Market	2,406,080
	Petty Cash	300
	Time Deposits	147,074
Total Cash		3,819,207
Less: Agency Fund per Schedule 3		(17,078)
Total Reporting Entity (Excluding Agency Funds)		$ 3,802,129

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity
The City of Dighton is a municipal corporation governed by an elected mayor and an elected five-member council. This financial statement presents the City of Dighton (the City). The City has no related municipal entities.

b) Regulatory Basis Fund Types
General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified 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.

Business Fund - 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 Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

c) 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 the regulatory basis of accounting.

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

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

If the City is holding a revenue neutral rate hearing, the 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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 regulatory receipts 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 receipts 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, Agency Funds, Trust Funds, and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures in the Employee Benefits and Special Parks Funds exceeded the adopted budget for the year ended December 31, 2025, in violation of K.S.A. 79-2935.

The city had $523,054 in unsecured public monies, in violation of K.S.A 9-1402 and K.S.A 9-1405.

No other statute violations were noted for the year ending December 31, 2025.

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, 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. 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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

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. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $3,802,129, and the bank balance was $3,887,634. The bank balance was held with a single bank, resulting in a concentration of credit risk. Of the bank balance, $397,074 was covered by federal depository insurance, $2,967,506 was collateralized with securities held by the pledging financial institution's agents in the City's name, and the balance of $523,054 was unsecured.

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	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	$ 200,000
Electric Utility Fund	Capital Improvement Fund	K.S.A. 12-1,118	200,000
Electric Utility Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	100,000
Bond and Interest Fund	General Fund	K.S.A. 10-117a	10,928

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before 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 contribution 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 to 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 was $30,565 for KPERS for the year ended December 31, 2025.

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability
At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $247,585. 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 contribution 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 www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) 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 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.

b) Death and Disability Other Post-Employment Benefit
As provided by K.S.A. 74-4927, disable 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 payment. The employer contribution rate is set at 1% for the year ended December 31, 2025.

c) Other Employee Benefits
Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation can be taken until a new employee has completed six months of employment. By December 31 of each year, vacation leave, up to forty hours, shall be paid to employees. There is no limitation of leave allowed to accumulate from year to year. Each full-time employee will accrue vacation leave as follows:

Years of Service	Days Earned per Year
6 months – 1 year	5 days
1 – 10 years	10 days
10 – 20 years	15 days
Over 20 years	20 days

An employee shall be paid for all accumulated unused vacation at their final rate of pay.

Sick Leave – Full-time employees earn eight hours of sick leave for each month of service. No employee can accumulate more than ninety days of sick leave. Upon termination, an employee shall be paid for one-third of all unused sick leave at their final rate of pay.

NOTE 7 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Dighton 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 Paid
General Obligation Bonds:									
Series 2015	2.0 - 4.0%	4/1/2015	$ 1,640,000	9/1/2035	$ 1,055,000	$ -	$ 105,500	$ -	$ 38,741

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that no subsequent events are required to be recognized, but one event is to be disclosed in this financial statement.

The City paid Asplundh Tree Expert, LLC $36,613 on January 22, 2026, for tree trimming services.

The City of Dighton, Kansas

Regulatory - Required Supplementary Information

Schedule 1

The City of Dighton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 1,126,097	$ 839,126	$ (286,971)
Special Purpose Funds:			
Employee Benefits Fund	176,500	188,454	11,954
Special Highway Fund	94,321	16,779	(77,542)
Special Parks Fund	15,323	26,984	11,661
Bond and Interest Fund:			
Bond & Interest Fund	118,640	105,208	(13,432)
Business Funds:			
Electric Utility Fund	3,151,204	1,313,608	(1,837,596)
Water Utility Fund	1,646,906	1,267,875	(379,031)
Trash Utility Fund	118,253	96,161	(22,092)
Sewer Utility Fund	123,181	81,663	(41,518)

The City of Dighton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 264,761	$ 301,840	299,977	$ 1,863
Back Taxes	9,026	3,905	7,500	(3,595)
Motor and Recreational Vehicle Tax	61,654	53,746	52,098	1,648
Total Taxes	335,441	359,491	359,575	(84)
Intergovernmental Revenue				
Liquor Tax	1,875	2,175	2,326	(151)
Compensating Use Tax	44,976	52,449	43,000	9,449
Local Sales Tax	88,505	94,861	99,000	(4,139)
Total Intergovernmental Revenue	135,356	149,485	144,326	5,159
Fines, Permits and Licenses				
Franchise Tax	11,219	12,701	15,500	(2,799)
Court Revenue	1,194	5,435	-	5,435
Fines, Permits and Licenses	9,035	7,349	11,000	(3,651)
Swimming Pool	12,801	9,373	10,000	(627)
Total Fines, Permits and Licenses	34,249	34,858	36,500	(1,642)
Interest Income	42,387	32,603	15,000	17,603
Reimbursements	9,041	63,966	5,000	58,966
Miscellaneous	2,842	17,691	7,500	10,191
Insurance Proceeds	47,325	-	-	-
Transfers In	132,056	10,928	5,000	5,928
Total Receipts	738,697	669,022	$ 572,901	$ 96,121
Expenditures				
General Government				
Personal Services	$ 105,751	$ 107,803	$ 110,000	$ (2,197)
Contractual Services	46,855	23,810	30,000	(6,190)
Commodities	3,189	6,088	12,500	(6,412)
Capital Outlay	10,400	-	92,597	(92,597)
Miscellaneous	481	180	-	180
Total Personal Services	166,676	137,881	245,097	(107,216)
Beautification/Improvement				
Commodities	16	151	1,500	(1,349)
Capital Outlay	-	-	15,000	(15,000)
Total Beautification/Improvement	16	151	16,500	(16,349)

The City of Dighton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Street Department				
Personal Services	$ 38,118	$ 39,189	$ 50,000	$ (10,811)
Contractual Services	19,070	42,478	45,000	(2,522)
Commodities	55,737	46,346	47,500	(1,154)
Capital Outlay	151,967	142,801	200,000	(57,199)
Total Street Department	264,892	270,814	342,500	(71,686)
Fire Department				
Personal Services	12,990	14,220	15,000	(780)
Contractual Services	7,533	7,912	15,000	(7,088)
Commodities	15,687	13,170	15,000	(1,830)
Capital Outlay	-	-	15,000	(15,000)
Total Fire Department	36,210	35,302	60,000	(24,698)
Pool				
Personal Services	26,616	26,897	27,500	(603)
Contractual Services	4,826	6,393	12,500	(6,107)
Commodities	6,343	4,731	25,000	(20,269)
Capital Outlay	-	-	30,000	(30,000)
Total Pool	37,785	38,021	95,000	(56,979)
Municipal Court				
Personal Services	6,000	7,800	6,000	1,800
Contractual Services	604	657	1,000	(343)
Commodities	-	-	1,500	(1,500)
Court Expense	3,185	-	10,000	(10,000)
Total Municipal Court	9,789	8,457	18,500	(10,043)
Police Department - Contractual	136,125	148,500	148,500	-
Transfer to Capital Improvement	-	200,000	200,000	-
Total Expenditures	651,493	839,126	$ 1,126,097	(286,971)
Receipts Over (Under) Expenditures	87,204	(170,104)		$ 383,092
Unencumbered Cash, Beginning	615,624	702,828		
Unencumbered Cash, Ending	$ 702,828	$ 532,724		

The City of Dighton, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 128,720	$ 126,815	$ 126,553	$ 262
Back Taxes	3,300	1,340	3,000	(1,660)
Motor and Recreation Vehicle Tax	41,023	41,594	24,606	16,988
Total Receipts	173,043	169,749	$ 154,159	$ 15,590
Expenditures				
Social Security	31,729	31,872	31,000	872
KPERS	27,171	30,565	29,000	1,565
Department of Human Resources	4,086	3,470	500	2,970
Employee Health Insurance/Cafeteria Plan	90,958	109,413	100,000	9,413
Contractual Services	10,461	10,091	12,500	(2,409)
Miscellaneous	3,000	3,043	3,500	(457)
Total Expenditures	167,405	188,454	$ 176,500	11,954
Receipts Over (Under) Expenditures	5,638	(18,705)		$ 3,636
Unencumbered Cash, Beginning	22,958	28,596		
Unencumbered Cash, Ending	$ 28,596	$ 9,891		

The City of Dighton, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State of Kansas	$ 25,730	$ 24,939	$ 24,410	$ 529
Total Receipts	25,730	24,939	$ 24,410	$ 529
Expenditures				
Personal Services	14,039	14,436	15,000	(564)
Contractual Service	2,300	2,343	79,321	(76,978)
Total Expenditures	16,339	16,779	$ 94,321	(77,542)
Receipts Over (Under) Expenditures	9,391	8,160		$ 78,071
Unencumbered Cash, Beginning	62,481	71,872		
Unencumbered Cash, Ending	$ 71,872	$ 80,032		

The City of Dighton, Kansas
Special Parks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 1,875	$ 2,175	$ 2,326	$ (151)
Reimbursement	-	1,055	-	1,055
Transfer from Economic Development Fund	50,000	-	-	-
Transfer from Electric Fund	-	15,000	-	15,000
Total Receipts	51,875	18,230	$ 2,326	$ 15,904
Expenditures				
Contractual Services	34,870	22,796	10,323	12,473
Commodities	14,820	4,188	5,000	(812)
Total Expenditures	49,690	26,984	$ 15,323	11,661
Receipts Over (Under) Expenditures	2,185	(8,754)		$ 4,243
Unencumbered Cash, Beginning	10,269	12,454		
Unencumbered Cash, Ending	$ 12,454	$ 3,700		

Schedule 2-5

The City of Dighton, Kansas
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Electric Utility Fund	$ 50,000	$ 100,000
Total Receipts	50,000	100,000
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	50,000	100,000
Unencumbered Cash, Beginning	52,606	102,606
Unencumbered Cash, Ending	$ 102,606	$ 202,606

Schedule 2-6

The City of Dighton, Kansas
2022 Drinking Water Protection Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	$ 536	$ 202
Total Receipts	536	202
Expenditures and Transfers		
Contractual Services	-	63,367
Total Expenditures	-	63,367
Receipts Over (Under) Expenditures	536	(63,165)
Unencumbered Cash, Beginning	65,399	65,935
Unencumbered Cash, Ending	$ 65,935	$ 2,770

The City of Dighton, Kansas
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ -	$ 400,000
Total Receipts	-	400,000
Expenditures and Transfers		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	400,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 400,000

The City of Dighton, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 93,669	$ 98,800	$ 98,046	$ 754
Back Taxes	2,555	1,072	1,000	72
Motor and Recreation Vehicle Tax	665	734	18,820	(18,086)
Transfer from Electric Utility Fund	25,000	-	-	-
Total Receipts	121,889	100,606	$ 117,866	$ (17,260)
Expenditures				
Principal	80,000	74,960	80,000	(5,040)
Interest	40,880	19,320	38,640	(19,320)
Transfer to General Fund	-	10,928	-	10,928
Total Expenditures	120,880	105,208	$ 118,640	(13,432)
Receipts Over (Under) Expenditures	1,009	(4,602)		$ (3,828)
Unencumbered Cash, Beginning	3,593	4,602		
Unencumbered Cash, Ending	$ 4,602	$ -		

The City of Dighton, Kansas
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Net Collection Fees	$ 1,320,546	$ 1,322,004	$ 1,493,000	$ (170,996)
Interest Income	17,639	19,308	14,000	5,308
Miscellaneous	38,513	40,969	20,000	20,969
Total Receipts	1,376,698	1,382,281	$ 1,527,000	$ (144,719)
Expenditures				
Personal Services	34,074	35,065	41,500	(6,435)
Contractual Services	227,449	217,878	215,000	2,878
Commodities	30,135	48,752	70,000	(21,248)
Capital Outlay	-	61,163	1,674,704	(1,613,541)
Power Purchases	635,421	601,566	900,000	(298,434)
Sales Tax	34,266	34,184	50,000	(15,816)
Miscellaneous	-	-	-	-
Transfer to Bond and Interest	25,000	-	-	-
Transfer to Special Parks	-	15,000	-	15,000
Transfer to Capital Improvement	-	200,000	-	200,000
Transfer to Equipment Reserve Fund	50,000	100,000	200,000	(100,000)
Total Expenditures	1,036,345	1,313,608	$ 3,151,204	(1,837,596)
Receipts Over (Under) Expenditures	340,353	68,673		$ 1,692,877
Unencumbered Cash, Beginning	1,506,735	1,847,088		
Unencumbered Cash, Ending	$ 1,847,088	$ 1,915,761		

The City of Dighton, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Water Sales	$ 407,158	$ 400,992	$ 345,000	$ 55,992
Penalties	14,306	14,632	15,000	(368)
Miscellaneous	13,945	13,399	-	13,399
Interest Income	10,851	49,774	10,000	39,774
Total Receipts	446,260	478,797	$ 370,000	$ 108,797
Expenditures				
Personal Services	94,334	97,861	95,000	2,861
Contractual Services	67,013	71,808	65,000	6,808
Commodities	47,908	57,478	75,000	(17,522)
Capital Outlay	28,094	13,300	1,329,406	(1,316,106)
Sales Tax and Water Tax	6,639	7,756	8,500	(744)
Power Purchases	15,772	20,208	24,000	(3,792)
GO Bond Payoff	-	999,464	-	999,464
Transfer to Equipment Reserve	-	-	50,000	(50,000)
Transfer to General Fund	132,056	-	-	-
Total Expenditures	391,816	1,267,875	$ 1,646,906	(379,031)
Receipts Over (Under) Expenditures	54,444	(789,078)		$ 487,828
Unencumbered Cash, Beginning	1,183,906	1,238,350		
Unencumbered Cash, Ending	$ 1,238,350	$ 449,272		

The City of Dighton, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 88,359	$ 103,226	$ 93,500	$ 9,726
Reimbursement	6,354	10,630	5,000	5,630
Total Receipts	94,713	113,856	$ 98,500	$ 15,356
Expenditures				
Personal Services	38,096	39,189	42,000	(2,811)
Contractual Services	26,535	17,151	20,000	(2,849)
Commodities	12,269	12,023	25,000	(12,977)
Capital Outlay	-	13,300	36,181	(22,881)
Total Expenditures	76,900	81,663	$ 123,181	(41,518)
Receipts Over (Under) Expenditures	17,813	32,193		$ 56,874
Unencumbered Cash, Beginning	28,181	45,994		
Unencumbered Cash, Ending	$ 45,994	$ 78,187		

The City of Dighton, Kansas
Trash Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 92,098	$ 97,185	$ 95,000	$ 2,185
Total Receipts	92,098	97,185	$ 95,000	$ 2,185
Expenditures				
Contractual Services	79,628	96,033	118,253	(22,220)
Commodities	-	128	-	128
Total Expenditures	79,628	96,161	$ 118,253	(22,092)
Receipts Over (Under) Expenditures	12,470	1,024		$ 24,277
Unencumbered Cash, Beginning	16,336	28,806		
Unencumbered Cash, Ending	$ 28,806	$ 29,830		

Schedule 3

The City of Dighton, Kansas
Agency Fund
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Customer Deposits	$ 16,528	$ 3,709	$ 4,326	$ 15,911
Aflac Cafeteria Fund	2,164	1,693	2,690	1,167
Total	$ 18,692	$ 5,402	$ 7,016	$ 17,078