CITY OF ANTHONY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

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For the Year Ended December 31, 2025

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Anthony, Kansas**, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' 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, and summary of regulatory basis receipts and disbursements – 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 *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated May 20, 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 web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 2, 2026

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 796,740	-	1,581,721	1,688,817	**689,644**	36,080	**725,724**
Special Purpose Funds							
Airport Fund	2,268	16,746	159,806	326,009	**(147,189)**	91,361	**(55,828)**
Employee Benefits Fund	356,103	-	667,581	684,776	**338,908**	-	**338,908**
Library Fund	-	-	59,182	59,182	**-**	-	**-**
Special Parks and Recreation Fund	39,954	-	9,718	6,344	**43,328**	46	**43,374**
Special Street and Highway Fund	284,769	-	55,739	16,618	**323,890**	14	**323,904**
Industrial Development Fund	20,988	-	640	2,202	**19,426**	-	**19,426**
Recreation Fund	-	-	84,619	84,619	**-**	-	**-**
Municipal Equipment Reserve Fund	193,727	-	58,562	97,563	**154,726**	14,500	**169,226**
Downtown Revitalization Loan Fund	1	-	-	1	**-**	-	**-**
Capital Improvements Fund	4,267,083	-	1,387,389	1,012,602	**4,641,870**	327,682	**4,969,552**
Transient Guest Tax Fund	3,985	-	13,330	3,489	**13,826**	-	**13,826**
Municipalities Fight Addiction Fund	12,487	-	3,660	5,075	**11,072**	-	**11,072**
Wildlife and Parks Grant Fund	343,349	-	-	739,721	**(396,372)**	832,440	**436,068**
CDBG Grant Fund	(122,343)	10,633	114,356	51,616	**(48,970)**	48,970	**-**
Economic Development Fund	138,689	-	70,411	53,204	**155,896**	33,431	**189,327**
Electric Projects Grant Fund	-	-	39,370	402,531	**(363,161)**	344,133	**(19,028)**
Public Purposes Fund	-	-	2,620	251	**2,369**	-	**2,369**
Bond and Interest Funds							
Bond and Interest Fund	10,464	-	10,748	-	**21,212**	-	**21,212**
Series 2010 GO Bond Debt Service Fund	15,010	-	11,028	26,038	**-**	-	**-**
Water Debt Service Fund	166,496	-	199,101	199,101	**166,496**	-	**166,496**
WWTF Loan Fund	108,508	-	171,795	171,795	**108,508**	-	**108,508**
Series 2013 Water Bond Debt Service Reserve Fund	199,102	-	-	-	**199,102**	-	**199,102**
Series 2017 Electric Bond Fund	198,680	-	-	89,370	**109,310**	49,790	**159,100**
Business Funds							
Electric Utility Fund	512,771	-	3,818,152	3,844,911	**486,012**	171,302	**657,314**
Sewage Utility Fund	471,783	-	562,575	549,942	**484,416**	5,895	**490,311**
Water Utility Fund	740,532	-	1,053,482	1,225,985	**568,029**	67,885	**635,914**
Electric System Reserve Fund	1,559,835	-	-	-	**1,559,835**	-	**1,559,835**
Electric System Equipment Replacement Fund	4,282,685	-	473,379	230,758	**4,525,306**	182,325	**4,707,631**
Sewer System Reserve Fund	155,000	-	-	-	**155,000**	-	**155,000**
Sewer Equipment Replacement Fund	114,006	-	28,724	-	**142,730**	-	**142,730**
Wastewater Lagoon Cleaning Fund	194,300	-	10,800	-	**205,100**	-	**205,100**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Business Funds (continued)							
Water Reserve Fund	$ 244,278	-	-	-	**244,278**	-	**244,278**
Water Equipment Replacement Fund	105,656	-	138,930	-	**244,586**	-	**244,586**
Trust Funds							
Wayne Dennis Fund	770,735	-	297,770	57,178	**1,011,327**	3,090	**1,014,417**
Public Relief Fund	24,749	-	840	101	**25,488**	-	**25,488**
Total Primary Government	16,212,390	27,379	11,086,028	11,629,799	**15,695,998**	2,208,944	**17,904,942**
Related Municipal Entities							
Recreation Commission Operations Fund	32,699	-	91,173	117,064	**6,808**	2,995	**9,803**
Public Library - General Fund	920,477	-	183,713	152,953	**951,237**	2,036	**953,273**
Land Bank Fund	-	-	34,000	331	**33,669**	-	**33,669**
Total Related Municipal Entities	953,176	-	308,886	270,348	**991,714**	5,031	**996,745**
Total Reporting Entity (Excluding Agency Funds)	$ 17,165,566	27,379	11,394,914	11,900,147	**16,687,712**	2,213,975	**18,901,687**

Checking Accounts	$ **3,463,350**
Savings Accounts	**19,134**
Money Market Accounts	**588,018**
Petty Cash	**7,160**
Certificates of Deposit	**13,932,588**
Total Primary Government	**18,010,250**
Total Related Municipal Entities	**996,745**
Agency Funds per Schedule 3	**(105,308)**
Total Reporting Entity (Excluding Agency Funds)	$ **18,901,687**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Anthony, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member commission. This financial statement presents the City (the municipality) and its related municipal entities, Anthony Public Library, Anthony Recreation Commission, and Anthony Land Bank, shown below. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, Anthony Housing Authority, shown below.

Anthony Recreation Commission

Anthony Recreation Commission consists of a 5-member board that oversees recreational activities. The recreation commission operates as a separate governing body, but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

Anthony Public Library

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

Anthony Land Bank

The Anthony Land Bank is formed under the authority of K.S.A. 12-5901 *et seq*. The land bank develops, acquires and holds certain vacant, unused and abandoned properties within City limits. The land bank can sue and be sued, and can buy, sell, or lease real property.

Anthony Housing Authority

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2025.

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 revenue 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 – financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund 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.).

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.
b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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: Municipal Equipment Reserve Fund, Downtown Revitalization Loan Fund, Capital Improvements Fund, Transient Guest Tax Fund, Wildlife and Parks Grant Fund, CDBG Grant Fund, Electric Projects Grant Fund, and Public Purposes 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 3 – DEPOSITS AND INVESTMENTS

City of Anthony, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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.

K.S.A. 12-1225(h) authorizes the Public Library to invest private gift monies in the manner to best serve the interest of the Library.

The Public Library's investments are subject to credit risk and are recorded at fair value. The rating of the Library's investments is noted below. As of December 31, 2025, the Public Library had the following investments and maturities:

Investment Type		Cost	Investment Maturities (in Years) Less than 1	Rating
Money Market	$	1,712	1,712	N/A
Stocks		299,481	299,481	N/A
Mutual Funds		452,325	452,325	N/A

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 K.S.A. 9-1405. The Public Library's allocation of investments as of December 31, 2025, is as follows:

Investments	Percentage of Investments
Money Market	0.23%
Stocks	39.74%
Mutual Funds	60.03%

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 required coverage is 50%. The City and the Library do not use "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $18,010,250 and the bank balance was $18,086,171. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $8,676,399 was covered by federal depository insurance and $9,409,772 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2025, the Public Library's carrying amount of deposits was $199,755 and the bank balance was $207,448. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $207,448 was covered by federal depository insurance.

At December 31, 2025, the Recreation Commission's carrying amount of deposits was $9,803 and the bank balance was $9,803. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $9,803 was covered by federal depository insurance.

At December 31, 2025, the Land Bank's carrying amount of deposits was $33,669 and the bank balance was $33,669. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $33,669 was covered by federal depository insurance.

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. The City had no investments at December 31, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Anthony, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvements Fund	12-1,118	$ 623,761
General Fund	Economic Development Fund	Commission	70,351
General Fund	Municipal Equipment Reserve Fund	12-1,117	58,562
Capital Improvements Fund	Airport Fund	Commission	91,969
Water Utility Fund	Water Equipment Replacement Fund	12-1, 117	134,000
Water Utility Fund	Water Debt Service Fund	12-825d	199,101
Water Utility Fund	Capital Improvements Fund	12-1,118	148,538
Water Utility Fund	General Fund	12-825d	39,150
Electric Utility Fund	Capital Improvements Fund	12-1,118	392,163
Electric Utility Fund	Electric System Equipment Replacement Fund	12-825d	355,092
Electric Utility Fund	General Fund	12-825d	153,360
Sewage Utility Fund	WWTF Loan Fund	14-568	171,795
Sewage Utility Fund	Sewer Equipment Replacement Fund	12-1,117	28,724
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	14-568	10,800
Sewage Utility Fund	General Fund	12-825d	29,250
Sewage Utility Fund	Capital Improvements Fund	12-1,118	25,000
Recreation Fund	Capital Improvements Fund	12-1,118	23,426
Recreation Fund	Series 2010 GO Bond Debt Service Fund	Commission	11,028
Wayne Dennis Fund	Capital Improvements Fund	Commission	30,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Airport Turf Runway	$ 448,460	$ 424,948
Airport Reconstruct Taxiway	274,679	257,109
Recreational Trail Grant Project	535,150	535,150
CDBG Grant Project	300,000	173,026
Kansas Forestry Service IRA Grant	100,000	56,644
Build Kansas Grant	131,161	131,161
BIL Grant	271,369	271,369

NOTE 6 – LITIGATION

City of Anthony, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 7 – RISK MANAGEMENT

City of Anthony, Kansas and Anthony Public Library are exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

City of Anthony, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

City of Anthony, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10– DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of Anthony, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on

annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $149,426 for the year ended December 31, 2025.

At December 31, 2025, contributions to the pension plan from the Public Library were $2,610.

Net Pension Liability

At December 31, 2025, the City's and Anthony Public Library's proportionate share of the collective net pension liability reported by KPERS was $1,235,598 and $18,700, respectively. 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 above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Anthony, Kansas** 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.

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

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off
Paid time off shall be earned for continuous service beginning with the most recent date of employment. No more than 80 hours of accrued paid time off may be carried over from one calendar year to the next. Full-time employees accrue paid time off according to the following schedule:

Years Worked	Amount Earned Per Month
0-4	12 hours/month
5-9	14 hours/month
10-14	16 hours/month
15-19	18 hours/month
20+	20 hours/month

Part-time employees who work at least 20 hours or more per week shall earn paid time off at the rate of six hours for each month of employment. Seasonal and temporary employees shall not earn paid time off. Upon termination, employees who have worked for the City for at least three consecutive years shall be compensated for all earned but unused paid time off up to 80 hours at their final rate of pay, provided that the employee separated in good standing from the City.

Anthony Public Library's compensated absences policy allows salaried employees to earn three weeks of paid time off a year. Hourly employees are not offered any paid time off benefits. No accrued paid time off can be carried over from one calendar year to the next.

Sick Bank Leave
Full-time employees shall be eligible to bank additional hours for the purpose of having paid leave in absence of PTO for leave resulting from illness, accidents, or other physical or mental incapacity. An employee may transfer earned but unused Paid Time Off leave at the end of the year into the employee's Sick Bank. No employee may accumulate more than 850 hours in their Sick Bank. Upon termination, an employee shall be compensated at a rate of $1 per hour for each unused Sick Bank hour, provided that the employee separated in good standing from the City.

Anthony Public Library does not include any Sick Bank leave as a benefit to any of its employees.

NOTE 13 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS

The City and the Industrial Development Board make loans to businesses within the **City of Anthony, Kansas**. These loans are for businesses in a designated downtown area for the purpose of building improvements. Up to 80% of the total loan for the business can be financed through the Industrial Development Board. The Downtown Committee reviews the loans and determines the amount of collateral needed. These loans have maturities of 15 years and interest rates ranging from 1% to 1.1%.

A promissory note was approved for the Anthony Golf Club to assist in upgrades of the irrigation system. This is a 15 year note that was entered into on December 15, 2015. The lease has an interest rate of 1%. The first payment of $4,616 was due August 1, 2016 and each year thereafter until paid in full. On June 20, 2017, commission agreed to the Promissory Note Agreement No. 1 amendment to adjust the original balance of the note to the actual amount borrowed. The balance of the note at December 31, 2025 was $21,100.

NOTE 14 – DEBT RESTRICTIONS AND COVENANTS

Water System Revenue Bonds
During the year ended December 31, 2013, the City issued Water Utility System Revenue Bonds in the amount of $4,998,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, reconstructing, altering, repairing, improving or enlarging the water utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-241, the City is required to meet certain requirements for "net revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2025, the System had "net revenues", as computed under the bond resolution, in the amount of $427,443. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

The following schedule presents the computation of "net revenues" in accordance with the resolution.

	Water Utility Fund
Revenues	$ **1,053,482**
Lake Revenues	**(15,965)**
Total Revenues	**1,037,517**
Expenditures	**1,225,985**
Lake Maintenance	**(95,122)**
Transfers Out	**(520,789)**
Total Expenditures	**610,074**
Net Revenues	**427,443**
Debt Service Requirement for 2025	**199,102**
Additional 10% Obligation	**19,910**
Total "Net Revenue" Covenant Obligation	**219,012**
Operational Revenue Exceeding Rate Covenant Net Revenues	$ **208,431**

KDHE Wastewater Treatment Loan

City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of $3,587,212, of which $1,603,594 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2025 as it is providing dedicated funds through a combination of sewer rates and fees charged.

City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of $1,117,400, of which $500,000 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2025 as it is providing dedicated funds through a combination of sewer rates and fees charged.

NOTE 15 – SUBSEQUENT EVENTS

On May 21, 2026, the City authorized financing in the form of a lease purchase agreement with an effective date of May 28, 2026, in the amount of $4,961,161 for the Solar Powered Electric Energy Generation Facility project. A contract was also approved on May 21, 2026 in the amount of $5,440,491 for the design, construction, installation, and purchase of the facility.

NOTE 16 – LONG-TERM DEBT

City of Anthony, Kansas has the following types of long-term debt.

General Obligation Bonds

In 2010, the City issued $280,000 in Series 2010A Bonds for the purpose of swimming pool improvements.

Revenue Bonds

In 2013, the City issued $4,998,000 in Series 2013 Water Utility System Revenue Bonds for the purpose of water utility system improvements.

KDHE Loans

On December 31, 2008, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for $313,713 for the purpose of wastewater treatment improvements. On September 15, 2020, the City entered in a final revolving loan amendment agreement with the Kansas Department of Health and Environment, increasing the loan amount to $3,587,212.

On July 22, 2021, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for $1,117,400 for the purpose of wastewater treatment improvements.

Lease Obligations

The City has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2010A - Pool	3.25 - 4.15%	2010	$ 280,000	2025	$ 25,000	-	(25,000)	**-**	1,038
Revenue Bonds									
Series 2013 Water Utility System Revenue Bonds	2.50%	2013	4,998,000	2053	4,072,334	-	(97,293)	**3,975,041**	101,808
KDHE Loans									
KDHE Project No. C20-1775-01	3.13%	2008	3,587,212	2030	762,492	-	(129,126)	**633,366**	21,037
KDHE Project No. C20-3005-01	1.33%	2021	1,117,400	2042	316,105	-	(15,653)	**300,452**	781
Total KDHE Loans					1,078,597	-	(144,779)	**933,818**	21,818
Finance Leases									
2021 Dodge Durango	1.69%	2021	32,773	2025	4,860	-	(4,860)	**-**	29
Total Contractual Indebtedness					$ 5,180,791	-	(271,932)	**4,908,859**	124,693

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

	YEAR										
	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	2051-2053	**Total**
Principal											
Revenue Bonds	$ 99,726	102,219	104,774	107,393	110,078	593,073	671,009	759,183	858,947	568,639	**3,975,041**
KDHE Loans	149,061	153,474	158,023	162,711	91,550	87,036	93,001	38,962	-	-	**933,818**
Total Principal	**248,787**	**255,693**	**262,797**	**270,104**	**201,628**	**680,109**	**764,010**	**798,145**	**858,947**	**568,639**	**4,908,859**
Interest											
Revenue Bonds	99,376	96,883	94,327	91,708	89,023	402,435	324,500	236,324	136,561	28,666	**1,599,803**
KDHE Loans	22,734	18,321	13,771	9,083	4,251	11,989	6,028	648	-	-	**86,825**
Total Interest	**122,110**	**115,204**	**108,098**	**100,791**	**93,274**	**414,424**	**330,528**	**236,972**	**136,561**	**28,666**	**1,686,628**
Total Principal and Interest	$ **370,897**	**370,897**	**370,895**	**370,895**	**294,902**	**1,094,533**	**1,094,538**	**1,035,117**	**995,508**	**597,305**	**6,595,487**

CITY OF ANTHONY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF ANTHONY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 1,689,399	-	1,689,399	**1,688,817**	(582)
Special Purpose Funds					
Airport Fund	1,433,772	-	1,433,772	**326,009**	(1,107,763)
Employee Benefits Fund	1,008,380	-	1,008,380	**684,776**	(323,604)
Library Fund	68,977	-	68,977	**59,182**	(9,795)
Special Parks and Recreation Fund	45,173	-	45,173	**6,344**	(38,829)
Special Street and Highway Fund	264,472	-	264,472	**16,618**	(247,854)
Industrial Development Fund	21,824	-	21,824	**2,202**	(19,622)
Recreation Fund	106,463	-	106,463	**84,619**	(21,844)
Municipalities Fight Addiction Fund	26,171	-	26,171	**5,075**	(21,096)
RHID	35,000	-	35,000	**-**	(35,000)
Economic Development Fund	193,509	-	193,509	**53,204**	(140,305)
Bond and Interest Fund					
Bond and Interest Fund	11,515	-	11,515	**-**	(11,515)
Business Funds					
Electric Utility Fund	5,169,268	-	5,169,268	**3,844,911**	(1,324,357)
Sewage Utility Fund	1,002,205	-	1,002,205	**549,942**	(452,263)
Water Utility Fund	1,478,742	-	1,478,742	**1,225,985**	(252,757)
Related Municipal Entity					
Recreation Commission Operations Fund	145,260	-	145,260	**117,064**	(28,196)

CITY OF ANTHONY, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 552,866	**573,813**	603,064	(29,251)
Intergovernmental	29,240	**29,200**	30,000	(800)
State of Kansas - Liquor Tax	8,026	**9,718**	7,152	2,566
Local Retail Sales Tax	198,143	**193,344**	200,000	(6,656)
Fines and Fees	9,935	**10,009**	15,000	(4,991)
Charges for Service	39,600	**23,760**	39,600	(15,840)
Interest	122,554	**317,518**	25,000	292,518
Building Rent	1,345	**1,035**	1,000	35
Franchise Fees	64,216	**61,300**	45,000	16,300
Licenses and Permits	7,030	**4,205**	5,000	(795)
Federal Aid	-	**29,001**	-	29,001
Reimbursements	61,454	**98,051**	40,000	58,051
Miscellaneous	19,328	**24,388**	8,500	15,888
Transfers In	230,829	**221,760**	223,400	(1,640)
Neighborhood Revitalization Rebate	(18,148)	**(15,381)**	(20,000)	4,619
Total Receipts	1,326,418	**1,581,721**	1,222,716	359,005
Expenditures				
General Administration	109,243	**77,402**	116,000	(38,598)
Streets	252,007	**255,996**	288,450	(32,454)
Planning and Zoning	13,728	**15,098**	32,050	(16,952)
Police	392,868	**439,828**	489,437	(49,609)
Fire	75,567	**52,474**	66,921	(14,447)
Golf Course	46,383	**42,944**	43,000	(56)
Building Maintenance	476	**13,600**	10,000	3,600
Park	12,778	**13,420**	20,350	(6,930)
Tree Board	11,044	**3,159**	3,000	159
Municipal Hall	-	**22,222**	-	22,222
Transfers Out	445,758	**752,674**	396,750	355,924
Cash Forward	-	**-**	223,441	(223,441)
Total Expenditures	1,359,852	**1,688,817**	1,689,399	(582)
Receipts Over (Under) Expenditures	(33,434)	**(107,096)**		
Unencumbered Cash - Beginning	830,174	**796,740**		
Unencumbered Cash - Ending	$ 796,740	**689,644**		

CITY OF ANTHONY, KANSAS
Airport 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 34,903	**35,612**	37,487	(1,875)
Gas Sales	11,086	**15,362**	50,000	(34,638)
Lease and Rental Income	14,167	**15,640**	13,500	2,140
State and Federal Grants	29,841	**-**	1,300,000	(1,300,000)
Miscellaneous	-	**2,175**	-	2,175
Transfers In	3,316	**91,969**	-	91,969
Neighborhood Revitalization Rebate	(1,163)	**(952)**	(1,100)	148
Total Receipts	92,150	**159,806**	1,399,887	(1,240,081)
Expenditures				
Personal Services	1,149	**6,221**	4,700	1,521
Contractual Services	16,030	**17,018**	20,350	(3,332)
Commodities	16,994	**29,354**	56,000	(26,646)
Capital Outlay	80,300	**273,416**	1,325,000	(1,051,584)
Cash Forward	-	**-**	27,721	(27,721)
Transfers Out	55,000	**-**	1	(1)
Total Expenditures	169,473	**326,009**	1,433,772	(1,107,763)
Receipts Over (Under) Expenditures	(77,323)	**(166,203)**		
Unencumbered Cash - Beginning	79,591	**2,268**		
Prior Year Cancelled Encumbrances	-	**16,746**		
Unencumbered Cash - Ending	$ 2,268	**(147,189)**		

CITY OF ANTHONY, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 240,386	**252,924**	267,488	(14,564)
Employee Contributions	11,616	**7,287**	16,000	(8,713)
Employer Contributions	383,617	**414,165**	458,000	(43,835)
Neighborhood Revitalization Rebate	(8,300)	**(6,795)**	(6,000)	(795)
Total Receipts	627,319	**667,581**	735,488	(67,907)
Expenditures				
Social Security	40,684	**44,676**	-	44,676
Health and Life Insurance	510,344	**560,344**	756,200	(195,856)
Retirement	52,871	**60,836**	-	60,836
Miscellaneous	1,568	**2,983**	-	2,983
Workers Compensation	13,641	**15,937**	29,000	(13,063)
Cash Forward	-	**-**	223,180	(223,180)
Total Expenditures	619,108	**684,776**	1,008,380	(323,604)
Receipts Over (Under) Expenditures	8,211	**(17,195)**		
Unencumbered Cash - Beginning	347,892	**356,103**		
Unencumbered Cash - Ending	$ 356,103	**338,908**		

CITY OF ANTHONY, KANSAS
Library 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)

		Current Year			
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 59,672	**60,805**	70,877	(10,072)
Neighborhood Revitalization Rebate	(1,982)	**(1,623)**	(1,900)	277
Total Receipts	57,690	**59,182**	68,977	(9,795)
Expenditures				
Appropriations to Library Board	57,690	**59,182**	68,977	(9,795)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CITY OF ANTHONY, KANSAS
Special Parks and Recreation 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas - Liquor Tax	$ 8,026	**9,718**	7,152	2,566
Expenditures				
Contractual Services	776	**748**	1,050	(302)
Capital Outlay	-	**5,596**	39,123	(33,527)
Total Expenditures	776	**6,344**	45,173	(38,829)
Receipts Over (Under) Expenditures	7,250	**3,374**		
Unencumbered Cash - Beginning	32,704	**39,954**		
Unencumbered Cash - Ending	$ 39,954	**43,328**		

CITY OF ANTHONY, KANSAS
Special Street and 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas - Fuel Tax	$ 55,770	**55,739**	56,010	(271)
Expenditures				
Personal Services	7,677	**9,431**	10,000	(569)
Contractual Services	-	**500**	127,236	(126,736)
Commodities	1,200	**812**	127,236	(126,424)
Capital Outlay	-	**5,875**	-	5,875
Total Expenditures	8,877	**16,618**	264,472	(247,854)
Receipts Over (Under) Expenditures	46,893	**39,121**		
Unencumbered Cash - Beginning	152,402	**284,769**		
Prior Year Cancelled Encumbrances	85,474	**-**		
Unencumbered Cash - Ending	$ 284,769	**323,890**		

CITY OF ANTHONY, KANSAS
Industrial Development 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					
Reimbursements	$	689	**640**	1,000	(360)
Expenditures					
Contractual Services		475	**2,202**	21,824	(19,622)
Receipts Over (Under) Expenditures		214	**(1,562)**		
Unencumbered Cash - Beginning		20,274	**20,988**		
Prior Year Cancelled Encumbrances		500	**-**		
Unencumbered Cash - Ending	$	20,988	**19,426**		

CITY OF ANTHONY, KANSAS
Recreation 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	$	62,934	**51,466**	66,063	(14,597)
Pool Improvement Charge		42,161	**34,454**	42,000	(7,546)
Neighborhood Revitalization Rebate		(2,201)	**(1,301)**	(1,600)	299
Total Receipts		102,894	**84,619**	106,463	(21,844)
Expenditures					
Appropriations		60,733	**50,165**	64,463	(14,298)
Transfers Out		42,161	**34,454**	42,000	(7,546)
Total Expenditures		102,894	**84,619**	106,463	(21,844)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		-	**-**		
Unencumbered Cash - Ending	$	-	**-**		

CITY OF ANTHONY, KANSAS
Municipal 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			
Transfers In	$	54,021	**58,562**
Expenditures			
Contractual Services		13,524	**97,563**
Receipts Over (Under) Expenditures		40,497	**(39,001)**
Unencumbered Cash - Beginning		153,230	**193,727**
Unencumbered Cash - Ending	$	193,727	**154,726**

Schedule 2-10

CITY OF ANTHONY, KANSAS
Downtown Revitalization Loan 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	$	-	**-**
Expenditures			
Miscellaneous		-	**1**
Receipts Over (Under) Expenditures		-	**(1)**
Unencumbered Cash - Beginning		1	**1**
Unencumbered Cash - Ending	$	1	**-**

CITY OF ANTHONY, KANSAS
Capital Improvements 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			
Reimbursements	$	80,339	**-**
State Aid		180,962	**35,867**
Local Grants		-	**20,000**
Donations		-	**731**
Interest		102,274	**87,903**
Transfers In		949,819	**1,242,888**
Total Receipts		1,313,394	**1,387,389**
Expenditures			
Capital Outlay		929,867	**920,633**
Transfers Out		3,997	**91,969**
Total Expenditures		933,864	**1,012,602**
Receipts Over (Under) Expenditures		379,530	**374,787**
Unencumbered Cash - Beginning		3,887,553	**4,267,083**
Unencumbered Cash - Ending	$	4,267,083	**4,641,870**

CITY OF ANTHONY, KANSAS
Transient Guest Tax 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			
Transient Guest Tax	$	10,764	**13,330**
Expenditures			
Community Projects		8,992	**3,489**
Receipts Over (Under) Expenditures		1,772	**9,841**
Unencumbered Cash - Beginning		2,213	**3,985**
Unencumbered Cash - Ending	$	3,985	**13,826**

CITY OF ANTHONY, KANSAS
Municipalities Fight Addiction 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)

		Current Year			
	Prior Year Actual	**Current Year Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 6,316	**3,660**	10,000	(6,340)
Expenditures				
Grant Expenses	-	**5,075**	26,171	(21,096)
Receipts Over (Under) Expenditures	6,316	**(1,415)**		
Unencumbered Cash - Beginning	6,171	**12,487**		
Unencumbered Cash - Ending	$ 12,487	**11,072**		

CITY OF ANTHONY, KANSAS
RHID 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ -	**-**	35,000	(35,000)
Expenditures				
Ad Valorem Rebates	-	**-**	35,000	(35,000)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CITY OF ANTHONY, KANSAS
Wildlife and Parks Grant 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	$	20,394	**-**
Expenditures			
Grant Expenditures		148,500	**739,721**
Receipts Over (Under) Expenditures		(128,106)	**(739,721)**
Unencumbered Cash - Beginning		471,455	**343,349**
Unencumbered Cash - Ending	$	343,349	**(396,372)**

CITY OF ANTHONY, KANSAS
CDBG Grant 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			
Federal Aid	$	14,250	**114,056**
Miscellaneous		-	**300**
Total Receipts		14,250	**114,356**
Expenditures			
Grant Expenditures		136,593	**51,616**
Receipts Over (Under) Expenditures		(122,343)	**62,740**
Unencumbered Cash - Beginning		-	**(122,343)**
Prior Year Cancelled Encumbrances		-	**10,633**
Unencumbered Cash - Ending	$	(122,343)	**(48,970)**

CITY OF ANTHONY, KANSAS
Economic Development 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)

			Current Year		
		Prior Year Actual	**Current Year Actual**	Budget	Variance Over (Under)
Receipts					
Transfers In	$	36,622	**70,351**	42,500	27,851
Grants		16,567	**-**	-	-
Reimbursed Expenses		124,936	**60**	-	60
Total Receipts		178,125	**70,411**	42,500	27,911
Expenditures					
Demolition		-	**34,944**	30,000	4,944
Grant Expenditures		144,185	**16,243**	-	16,243
Incentive Programs		-	**-**	152,509	(152,509)
Commodities		-	**-**	1,000	(1,000)
Professional Services		4,194	**2,017**	10,000	(7,983)
Total Expenditures		148,379	**53,204**	193,509	(140,305)
Receipts Over (Under) Expenditures		29,746	**17,207**		
Unencumbered Cash - Beginning		108,943	**138,689**		
Unencumbered Cash - Ending	$	138,689	**155,896**		

CITY OF ANTHONY, KANSAS
Electric Projects Grant 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			
Federal Aid	$	-	**39,370**
Expenditures			
Grant Expenditures		-	**402,531**
Receipts Over (Under) Expenditures		-	**(363,161)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(363,161)**

CITY OF ANTHONY, KANSAS
Public Purposes 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			
Donations	$	-	**2,620**
Expenditures			
Tree Board		-	**251**
Receipts Over (Under) Expenditures		-	**2,369**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**2,369**

CITY OF ANTHONY, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 22,268	**4,164**	2,456	1,708
Special Assessments	11,244	**6,584**	-	6,584
Neighborhood Revitalization Rebate	(637)	**-**	-	-
Total Receipts	32,875	**10,748**	2,456	8,292
Expenditures				
Principal	30,000	**-**	-	-
Interest	1,470	**-**	-	-
Transfers Out	-	**-**	11,515	(11,515)
Total Expenditures	31,470	**-**	11,515	(11,515)
Receipts Over (Under) Expenditures	1,405	**10,748**		
Unencumbered Cash - Beginning	9,059	**10,464**		
Unencumbered Cash - Ending	$ 10,464	**21,212**		

CITY OF ANTHONY, KANSAS
Series 2010 GO Bond Debt Service 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	$	27,075	**11,028**
Expenditures			
Principal		25,000	**25,000**
Interest		2,075	**1,038**
Total Expenditures		27,075	**26,038**
Receipts Over (Under) Expenditures		-	**(15,010)**
Unencumbered Cash - Beginning		15,010	**15,010**
Unencumbered Cash - Ending	$	15,010	**-**

Schedule 2-22

CITY OF ANTHONY, KANSAS
Water Debt Service 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	$	199,101	**199,101**
Expenditures			
Principal		94,920	**97,239**
Interest		104,181	**101,862**
Total Expenditures		199,101	**199,101**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		166,496	**166,496**
Unencumbered Cash - Ending	$	166,496	**166,496**

CITY OF ANTHONY, KANSAS
WWTF Loan 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	$	171,795	**171,795**
Expenditures			
Principal		140,624	**144,779**
Interest and Fees		31,171	**27,016**
Total Expenditures		171,795	**171,795**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		108,508	**108,508**
Unencumbered Cash - Ending	$	108,508	**108,508**

Schedule 2-24

CITY OF ANTHONY, KANSAS
Series 2013 Water Bond Debt Service 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	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		199,102	**199,102**
Unencumbered Cash - Ending	$	199,102	**199,102**

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond 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	$	108,095	**-**
Expenditures			
Principal		2,100,102	**-**
Interest		75,510	**-**
Project Expenses		-	**89,370**
Total Expenditures		2,175,612	**89,370**
Receipts Over (Under) Expenditures		(2,067,517)	**(89,370)**
Unencumbered Cash - Beginning		2,266,197	**198,680**
Unencumbered Cash - Ending	$	198,680	**109,310**

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Debt Service 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	$	-	**-**
Expenditures			
Principal		214,898	**-**
Receipts Over (Under) Expenditures		(214,898)	**-**
Unencumbered Cash - Beginning		214,898	**-**
Unencumbered Cash - Ending	$	-	**-**

CITY OF ANTHONY, 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					
Metered Electric Sales	$	3,517,732	**3,370,295**	4,531,000	(1,160,705)
Penalties		30,206	**33,728**	25,000	8,728
Reimbursements		294,248	**194,382**	330,000	(135,618)
Franchise Fees		161,748	**153,170**	275,000	(121,830)
Miscellaneous		4	**-**	-	-
Interest		119,998	**63,724**	4,000	59,724
Connect and Nonpayment Fees		2,448	**2,853**	3,000	(147)
Total Receipts		4,126,384	**3,818,152**	5,168,000	(1,349,848)
Expenditures					
Administration		263,328	**233,596**	358,000	(124,404)
Production		2,051,069	**2,116,130**	3,417,950	(1,301,820)
Distribution		588,797	**590,733**	982,100	(391,367)
Capital Outlay		6,633	**3,837**	70,000	(66,163)
Transfers Out		1,181,614	**900,615**	341,218	559,397
Total Expenditures		4,091,441	**3,844,911**	5,169,268	(1,324,357)
Receipts Over (Under) Expenditures		34,943	**(26,759)**		
Unencumbered Cash - Beginning		477,828	**512,771**		
Unencumbered Cash - Ending	$	512,771	**486,012**		

CITY OF ANTHONY, KANSAS
Sewage 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Service Charge	$ 536,120	**533,606**	545,000	(11,394)
Penalties	5,437	**5,802**	5,000	802
Reimbursements	5,264	**12,116**	4,500	7,616
Interest	38,134	**11,051**	-	11,051
Total Receipts	584,955	**562,575**	554,500	8,075
Expenditures				
Administration	66,700	**63,656**	73,800	(10,144)
Treatment	264,777	**218,836**	247,100	(28,264)
Capital Outlay	-	**1,881**	5,000	(3,119)
Cash Forward	-	**-**	419,460	(419,460)
Transfers Out	256,845	**265,569**	256,845	8,724
Total Expenditures	588,322	**549,942**	1,002,205	(452,263)
Receipts Over (Under) Expenditures	(3,367)	**12,633**		
Unencumbered Cash - Beginning	475,150	**471,783**		
Unencumbered Cash - Ending	$ 471,783	**484,416**		

CITY OF ANTHONY, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Metered Water Sales	$ 1,028,110	**962,654**	950,000	12,654
Licenses and Fees	23,511	**21,144**	14,700	6,444
Lake Leases	6,734	**3,825**	4,500	(675)
Bulk Water Sales-Resale	19,942	**14,225**	10,000	4,225
Penalties	7,389	**7,737**	6,000	1,737
Reimbursements	4,882	**19,172**	2,500	16,672
Interest	51,739	**10,592**	450	10,142
Lake Maintenance and Improvement	10,922	**9,240**	6,400	2,840
Community Lake Assistance	2,900	**2,900**	2,900	-
Connect and Nonpayment Fees	1,608	**1,993**	1,500	493
Sale of Lake Lots	29,175	**-**	-	-
Total Receipts	1,186,912	**1,053,482**	998,950	54,532
Expenditures				
Administration	162,120	**160,085**	177,450	(17,365)
Production	112,595	**79,018**	89,150	(10,132)
Distribution	347,315	**370,971**	411,100	(40,129)
Capital Outlay	3,047	**-**	5,000	(5,000)
Lake Maintenance	119,568	**95,122**	145,250	(50,128)
Cash Forward	-	**-**	314,041	(314,041)
Transfers Out	367,029	**520,789**	336,751	184,038
Total Expenditures	1,111,674	**1,225,985**	1,478,742	(252,757)
Receipts Over (Under) Expenditures	75,238	**(172,503)**		
Unencumbered Cash - Beginning	665,294	**740,532**		
Unencumbered Cash - Ending	$ 740,532	**568,029**		

Schedule 2-30

CITY OF ANTHONY, KANSAS
Electric System Reserve 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**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,559,835	**1,559,835**
Unencumbered Cash - Ending	$	1,559,835	**1,559,835**

CITY OF ANTHONY, KANSAS
Electric System Equipment Replacement 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**
Receipts			
Reimbursed Expenses	$	288,305	**3,137**
Interest		79,392	**115,150**
Transfers In		609,026	**355,092**
Total Receipts		976,723	**473,379**
Expenditures			
Capital Outlay		156,176	**167,746**
Professional Fees		-	**63,012**
Total Expenditures		156,176	**230,758**
Receipts Over (Under) Expenditures		820,547	**242,621**
Unencumbered Cash - Beginning		3,462,138	**4,282,685**
Unencumbered Cash - Ending	$	4,282,685	**4,525,306**

Schedule 2-32

CITY OF ANTHONY, KANSAS
Sewer System Reserve 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**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		155,000	**155,000**
Unencumbered Cash - Ending	$	155,000	**155,000**

CITY OF ANTHONY, KANSAS
Sewer Equipment Replacement 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**
Receipts			
Transfers In	$	20,000	**28,724**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		20,000	**28,724**
Unencumbered Cash - Beginning		94,006	**114,006**
Unencumbered Cash - Ending	$	114,006	**142,730**

CITY OF ANTHONY, KANSAS
Wastewater Lagoon Cleaning 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**
Receipts			
Transfers In	$	10,800	**10,800**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,800	**10,800**
Unencumbered Cash - Beginning		183,500	**194,300**
Unencumbered Cash - Ending	$	194,300	**205,100**

CITY OF ANTHONY, KANSAS
Water Reserve 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**
Receipts			
Reimbursements	$	1,297	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,297	**-**
Unencumbered Cash - Beginning		242,981	**244,278**
Unencumbered Cash - Ending	$	244,278	**244,278**

CITY OF ANTHONY, KANSAS
Water Equipment Replacement 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**
Receipts			
Transfers In	$	40,000	**134,000**
Interest		3,261	**4,930**
Total Receipts		43,261	**138,930**
Expenditures			
Capital Outlay		91,119	**-**
Receipts Over (Under) Expenditures		(47,858)	**138,930**
Unencumbered Cash - Beginning		153,514	**105,656**
Unencumbered Cash - Ending	$	105,656	**244,586**

CITY OF ANTHONY, KANSAS
Wayne Dennis 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**
Receipts			
Interest	$	28,668	**33,607**
Donations		-	**250,000**
Miscellaneous		809	**14,163**
Total Receipts		29,477	**297,770**
Expenditures			
Community Projects		24,500	**27,178**
Transfers Out		-	**30,000**
Total Expenditures		24,500	**57,178**
Receipts Over (Under) Expenditures		4,977	**240,592**
Unencumbered Cash - Beginning		765,758	**770,735**
Unencumbered Cash - Ending	$	770,735	**1,011,327**

CITY OF ANTHONY, KANSAS
Public Relief 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**
Receipts			
Miscellaneous	$	1,100	**840**
Expenditures			
Miscellaneous		389	**101**
Receipts Over (Under) Expenditures		711	**739**
Unencumbered Cash - Beginning		24,038	**24,749**
Unencumbered Cash - Ending	$	24,749	**25,488**

CITY OF ANTHONY, KANSAS
Recreation Commission Operations 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					
Appropriations	$	60,733	**50,165**	64,463	(14,298)
Swimming Pool Receipts		10,559	**8,106**	12,000	(3,894)
Swim Team		720	**1,272**	2,000	(728)
Concession Receipts		5,629	**5,481**	6,500	(1,019)
Program Receipts		6,873	**9,755**	7,000	2,755
Donations		4,675	**12,430**	20,000	(7,570)
Reimbursements		200	**364**	2,000	(1,636)
Grants		1,750	**3,600**	15,000	(11,400)
Total Receipts		91,139	**91,173**	128,963	(37,790)
Expenditures					
Personal Services		42,217	**51,546**	57,000	(5,454)
Contractual Services		18,503	**25,364**	21,350	4,014
Commodities		36,238	**30,579**	21,750	8,829
Donations and Fundraisers		-	**-**	20,000	(20,000)
Grant Expenditures		-	**-**	15,000	(15,000)
Ball Field Improvements		11,528	**9,575**	10,000	(425)
Cash Forward		-	**-**	160	(160)
Total Expenditures		108,486	**117,064**	145,260	(28,196)
Receipts Over (Under) Expenditures		(17,347)	**(25,891)**		
Unencumbered Cash - Beginning		50,046	**32,699**		
Unencumbered Cash - Ending	$	32,699	**6,808**		

CITY OF ANTHONY, KANSAS
Public Library - 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**
Receipts			
Appropriations From City	$	57,690	**55,084**
Grants		16,954	**20,898**
Donations		11,291	**11,726**
Book Sales		80	**74**
Interest		1,300	**249**
Investment Income		20,970	**93,601**
Miscellaneous Revenue		42,552	**2,081**
Total Receipts		150,837	**183,713**
Expenditures			
Salaries and Wages		83,585	**87,144**
Payroll Taxes		7,223	**8,585**
KPERS		2,204	**2,610**
Insurance		10,359	**9,272**
Penalties and Interest		187	**457**
Advertising		-	**194**
Books		8,567	**10,147**
Utilities		8,848	**9,096**
Repairs and Maintenance		16,988	**14,309**
Supplies		13,786	**7,701**
Accounting Services		4,764	**4,719**
Miscellaneous		5,308	**431**
Market Value Adjustment		406	**(1,712)**
Total Expenditures		162,225	**152,953**
Receipts Over (Under) Expenditures		(11,388)	**30,760**
Unencumbered Cash and Investments - Beginning		931,865	**920,477**
Unencumbered Cash and Investments - Ending	$	920,477	**951,237**

CITY OF ANTHONY, KANSAS
Land Bank 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			
Donations	$	-	**34,000**
Expenditures			
Contractual Services		-	**331**
Receipts Over (Under) Expenditures		-	**33,669**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**33,669**

Schedule 3

CITY OF ANTHONY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax	$	42,361	111,222	110,843	**42,740**
Service Deposits		86,829	14,560	38,821	**62,568**
Total	$	129,190	125,782	149,664	**105,308**