CITY OF ESKRIDGE, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF ESKRIDGE
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VARNEY
& ASSOCIATES, CPAs, LLC

March 23, 2026

Mayor and Council Members
City of Eskridge, Kansas

Independent Auditor's Report

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

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

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

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 149,065	$ -	$ 193,130	$ 178,212	$ 163,983	$ -	$ 163,983
Special Purpose Funds							
Employee Benefits Fund	796	-	77,922	77,528	1,190	-	1,190
Special Highway	86,139	-	11,824	-	97,963	-	97,963
City Sales Tax Fund	65,552	-	55,705	72,028	49,229	-	49,229
Park Improvement Fund	-	-	92,861	42,861	50,000	-	50,000
Bond and Interest Fund	-	-	45,570	42,625	2,945	-	2,945
Business Funds							
Gas Utility Fund	550,703	-	735,650	624,740	661,613	-	661,613
Water Utility Fund	189,220	-	359,360	333,266	215,314	-	215,314
Lake Wabaunsee Fund	54,487	-	173,468	160,361	67,594	-	67,594
Sewer Utility Fund	20,122	-	92,360	80,523	31,959	12,625	44,584
Solid Waste Utility Fund	24,350	-	44,049	40,071	28,328	-	28,328
Lake Reserve Fund	60,000	-	15,000	-	75,000	-	75,000
	$ 1,200,434	$ -	$ 1,896,899	$ 1,652,215	$ 1,445,118	$ 12,625	$ 1,457,743

Composition of Cash	
Checking Accounts	$ 773,959
Certificates of Deposit	683,784
Total Cash Municipal Reporting Entity	$ 1,457,743

STATEMENT 1

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

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

Note 1: Summary of Significant Accounting Policies

The City of Eskridge, Kansas (the City) is a governmental municipality governed by an elected five-member council. The accounting policies of the City conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The municipal financial reporting entity is comprised of the primary government. There are no component units included in the municipal financial reporting entity.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following funds: Employee Benefit, Water and Lake.

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

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

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

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

Note 2: Deposits and Investments

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

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

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

As of December 31, 2025, the City's carrying amount of the deposits was $1,457,743 and the bank balance was $1,464,811. The bank balance was held by one bank, in checking, money market and certificates of deposit. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Defined Benefit Pension Plan

Plan Description

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 $19,294 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $143,083. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Water Fund	General Fund	K.S.A. 12-825d	$ 25,000
Water Fund	Bond and Interest Fund	K.S.A. 12-825d	40,000
Water Fund	Employee Benefit Fund	K.S.A. 12-16,102	25,000
Sewer Fund	Employee Benefit Fund	K.S.A. 12-16,102	2,000
Gas Fund	Employee Benefit Fund	K.S.A. 12-16,102	16,000
Gas Fund	General Fund	K.S.A. 12-825d	30,000
Gas Fund	Lake Fund	K.S.A. 12-825d	195
Lake Fund	General Fund	K.S.A. 12-825d	15,000
Lake Fund	Lake Reserve Fund	K.S.A. 12-825d	15,000
City Sales Tax Fund	Park Improvement Fund	Council Approved	50,000
			$ 218,195

Note 5: Changes in Long-Term Debt

ISSUE	Date of Issue	Interest Rates	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series A 2012	9/19/2012	1.5-3.5%	$ 500,000	8/1/2027	$ 95,000	$ -	$ 40,000	$ 55,000	$ 2,163
Loans									
KS State Treasurer - Utility Loan	3/24/2021	25.00%	$ 1,158,730	1/1/2031	$ 753,317	$ -	$ 118,998	$ 634,319	$ 15,415
Finance Leases									
2022 Ford Service Truck	9/12/2022	4.25%	$ 47,718	9/12/2025	$ 16,574	$ -	$ 16,574	$ -	$ 700
TOTAL LONG-TERM DEBT					$ 864,891	$ -	$ 175,572	$ 689,319	$ 18,278

Note 6: Maturity of Long-Term Debt

	2026	2027	2028	2029	2030	Total
PRINCIPAL						
Series A 2012	$ 40,000	$ 15,000	$ -	$ -	$ -	$ 55,000
LOANS						
KS State Treasurer	120,269	123,673	127,173	130,771	132,433	634,319
Total Principal	$ 160,269	$ 138,673	$ 127,173	$ 130,771	$ 132,433	$ 689,319
INTEREST						
Series A 2012	$ 1,925	$ 525	$ -	$ -	$ -	$ 2,450
LOANS						
KS State Treasurer	17,043	13,639	10,139	6,541	2,840	50,202
Total Interest	$ 18,968	$ 14,164	$ 10,139	$ 6,541	$ 2,840	$ 52,652
TOTAL PRINCIPAL AND INTEREST	$ 179,237	$ 152,837	$ 137,312	$ 137,312	$ 135,273	$ 741,971

Note 7: Capital Projects

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

Project Name	Authorization	To Date
Wastewater Collection System and Treatment Facilities Improvement Project:	$ 4,147,144	$ 248,988
Park Improvement Project:	600,000	42,861
Total	$ 4,747,144	$ 291,849

Note 8: Stewardship, Compliance and Accountability

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney. There were no material violations of Kansas statutes during the period under examination.

Note 9: Related Party Transactions

The City purchased fuel totaling $11,132 from ERB Express, a business owned by a city employee. Purchases were made at prices available to the general public. The purchases were made in the ordinary course of business and followed the City's procurement policies. Management believes these transactions were conducted at arm’s length and in compliance with all applicable Kansas statutes and City policies.

Note 10: Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ESKRIDGE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 292,248	$ -	$ 292,248	$ 178,212	$ (114,036)
Special Purpose Funds					
Employee Benefits Fund	80,015	-	80,015	77,528	(2,487)
Special Highway	99,915	-	99,915	-	(99,915)
City Sales Tax Fund	85,000	-	85,000	72,028	(12,972)
Bond and Interest Fund	43,325	-	43,325	42,625	(700)
Business Funds					
Gas Utility Fund	1,095,500	34,685	1,130,185	624,740	(505,445)
Water Utility Fund	446,220	-	446,220	333,266	(112,954)
Lake Wabaunsee Fund	205,000	-	205,000	160,361	(44,639)
Sewer Utility Fund	167,000	-	167,000	80,523	(86,477)
Solid Waste Utility Fund	51,000	-	51,000	40,071	(10,929)
Lake Reserve Fund	60,000	-	60,000	-	(60,000)
	$ 2,625,223	$ 34,685	$ 2,659,908	$ 1,609,354	$ (1,050,554)

SCHEDULE 1

See Independent Auditor's Report.

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 101,396	$ 67,339	$ 34,057
Permits, licenses and fines	1,253	2,500	(1,247)
Sales tax	-	30,000	(30,000)
Franchise tax	14,737	16,000	(1,263)
Miscellaneous	1,309	-	1,309
Interest	4,135	2,500	1,635
Local alcoholic liquor	300	-	300
Transfers in	70,000	70,000	-
Total Cash Receipts	$ 193,130	$ 188,339	$ 4,791
EXPENDITURES			
Personnel services	$ 72,607	$ 80,000	$ (7,393)
Contractual services	35,332	50,000	(14,668)
Commodities	69,623	125,000	(55,377)
Capital outlay	-	37,248	(37,248)
Other expenditures	650	-	650
Total Expenditures	$ 178,212	$ 292,248	$ (114,036)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,918		
UNENCUMBERED CASH - JANUARY 1	149,065		
UNENCUMBERED CASH - DECEMBER 31	$ 163,983		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 34,922	$ 36,219	$ (1,297)
Transfers in	43,000	43,000	-
Total Cash Receipts	$ 77,922	$ 79,219	$ (1,297)
EXPENDITURES			
SS/Medicare	$ 15,476	$ 17,500	$ (2,024)
KPERS	19,296	19,000	296
SUTA	10	650	(640)
Health insurance	42,746	42,865	(119)
Total Expenditures	$ 77,528	$ 80,015	$ (2,487)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 394		
UNENCUMBERED CASH - JANUARY 1	796		
UNENCUMBERED CASH - DECEMBER 31	$ 1,190		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
State fuel tax	$ 11,824	$ 13,660	$ (1,836)
EXPENDITURES			
Street repair maintenance	$ -	$ 99,915	$ (99,915)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,824		
UNENCUMBERED CASH - JANUARY 1	86,139		
UNENCUMBERED CASH - DECEMBER 31	$ 97,963		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 55,705	$ 47,500	$ 8,205
EXPENDITURES			
Contractual	$ 22,028	$ 85,000	$ (62,972)
Transfers out	50,000	-	50,000
Total Expenditures	$ 72,028	$ 85,000	$ (12,972)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,323)		
UNENCUMBERED CASH - JANUARY 1	65,552		
UNENCUMBERED CASH - DECEMBER 31	$ 49,229		

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

CASH RECEIPTS		
Reimbursed expenses	$	42,861
Transfers in		50,000
Total Cash Receipts	$	92,861
EXPENDITURES		
Capital outlay	$	42,861
RECEIPTS OVER (UNDER) EXPENDITURES	$	50,000
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	50,000

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes	$ 5,570	$ 5,747	$ (177)
Transfers in	40,000	40,000	-
Total Cash Receipts	$ 45,570	$ 45,747	$ (177)
EXPENDITURES			
Bond principal	$ 40,000	$ 40,000	$ -
Interest	2,625	3,325	(700)
Total Expenditures	$ 42,625	$ 43,325	$ (700)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,945		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 2,945		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges to customers	$ 686,531	$ 740,000	$ (53,469)
Fines and penalties	1,572	1,500	72
Interest on idle funds	11,953	-	11,953
Meter deposits	909	-	909
Reimbursements	34,685	-	34,685
Total Cash Receipts	$ 735,650	$ 741,500	$ (5,850)
EXPENDITURES			
Gas purchases	$ 343,490	$ 450,000	$ (106,510)
Personnel services	43,053	55,000	(11,947)
Contractual services	31,715	40,000	(8,285)
Commodities	24,601	34,000	(9,399)
Meter refunds	1,273	1,500	(227)
Capital outlay	-	350,000	(350,000)
Debt service	134,413	125,000	9,413
Transfers out	46,195	40,000	6,195
Subtotal Expenditures	$ 624,740	$ 1,095,500	$ (470,760)
Allowable Qualifying Budget Credits	-	34,685	(34,685)
Total Expenditures	$ 624,740	$ 1,130,185	$ (505,445)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 110,910		
UNENCUMBERED CASH - JANUARY 1	550,703		
UNENCUMBERED CASH - DECEMBER 31	$ 661,613		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges for services	$ 353,916	$ 447,000	$ (93,084)
Interest on idle funds	5,444	-	5,444
Total Receipts	$ 359,360	$ 447,000	$ (87,640)
EXPENDITURES			
Personnel services	$ 74,902	$ 85,000	$ (10,098)
Contractual services	110,344	150,000	(39,656)
Commodities	57,873	120,720	(62,847)
Meter refunds	147	500	(353)
Transfers out	90,000	90,000	-
Total Expenditures	$ 333,266	$ 446,220	$ (112,954)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,094		
UNENCUMBERED CASH - JANUARY 1	189,220		
UNENCUMBERED CASH - DECEMBER 31	$ 215,314		

CITY OF ESKRIDGE, KANSAS
LAKE WABAUNSEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges for services	$ 173,273	$ 180,000	$ (6,727)
Transfers in	195	-	195
Total Cash Receipts	$ 173,468	$ 180,000	$ (6,532)
EXPENDITURES			
Personnel services	$ 18,323	$ 20,000	$ (1,677)
Contractual services	74,900	60,000	14,900
Commodities	37,138	50,000	(12,862)
Capital outlay	-	45,000	(45,000)
Transfers out	30,000	30,000	-
Total Expenditures	$ 160,361	$ 205,000	$ (44,639)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,107		
UNENCUMBERED CASH - JANUARY 1	54,487		
UNENCUMBERED CASH - DECEMBER 31	$ 67,594		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges for services	$ 92,360	$ 95,000	$ (2,640)
EXPENDITURES			
Personnel	$ 11,571	$ 25,000	$ (13,429)
Contractual services	44,078	75,000	(30,922)
Commodities	22,874	35,000	(12,126)
Capital outlay	-	30,000	(30,000)
Transfers out	2,000	2,000	-
Total Expenditures	$ 80,523	$ 167,000	$ (86,477)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,837		
UNENCUMBERED CASH - JANUARY 1	20,122		
UNENCUMBERED CASH - DECEMBER 31	$ 31,959		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Charges for services	$ 44,049	$ 38,000	$ 6,049
EXPENDITURES			
Contractual services	$ 38,779	$ 38,000	$ 779
Commodities	1,292	13,000	(11,708)
Total Expenditures	$ 40,071	$ 51,000	$ (10,929)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,978		
UNENCUMBERED CASH - JANUARY 1	24,350		
UNENCUMBERED CASH - DECEMBER 31	$ 28,328		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Transfers in	$ 15,000	$ 15,000	$ -
EXPENDITURES			
Road repairs	$ -	$ 60,000	$ (60,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,000		
UNENCUMBERED CASH - JANUARY 1	60,000		
UNENCUMBERED CASH - DECEMBER 31	$ 75,000		