CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2025

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Garden Plain, Kansas

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

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 of Garden Plain Financial Reporting Entity, Kansas**, 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 of Garden Plain Financial Reporting Entity, Kansas**, 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 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 the report. We are required to be independent of the **City of Garden Plain Financial Reporting Entity, Kansas**, 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.

Mayor and City Council
City of Garden Plain, Kansas

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by the **City of Garden Plain Financial Reporting Entity, Kansas**, 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 of Garden Plain Financial Reporting Entity, Kansas'** 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **City of Garden Plain Financial Reporting Entity, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **City of Garden Plain Financial Reporting Entity, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, and schedule of regulatory basis cash receipts and expenditures-capital projects (Regulatory-Required Supplementary Information 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 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 State of America, the basic financial statement of the **City of Garden Plain Financial Reporting Entity, Kansas**, as of and for the year ended December 31, 2024, and have issued our report thereon dated March 18, 2025, which contained an unmodified opinion on the basic financial statement.

Mayor and City Council
City of Garden Plain, Kansas

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/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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.

BFR CPA, LLC

BFR CPA, LLC
March 20, 2026

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental							
General	$ 162,690	$ 0	$ 1,119,831	$ 1,020,661	$ 261,860	$ 28,971	$ 290,831
Special Purpose Funds							
Special Streets and Highway	27,110	0	37,868	61,912	3,066	0	3,066
Parks and Recreation	29,661	0	12,777	18,922	23,516	0	23,516
Library	5,358	0	56,912	52,900	9,370	0	9,370
Law Enforcement Training	2,596	0	35	0	2,631	0	2,631
Capital Improvements	164,000	0	0	91,000	73,000	0	73,000
Land Bank	82,370	0	0	0	82,370	0	82,370
Equipment Reserve	21,414	0	3,904	4,738	20,580	0	20,580
Kansas Fights Addiction	5,919	0	1,335	0	7,254	0	7,254
Local Sales Tax	48,667	0	0	48,667	0	0	0
Garden Plain Public Building Commission	0	0	2,584,663	88,327	2,496,336	1	2,496,337
Bond & Interest	128,770	0	145,657	153,303	121,124	0	121,124
Capital Projects	142,192	0	296	40,455	102,033	0	102,033
Business							
Solid Waste Utility	13,717	0	83,617	75,336	21,998	2,596	24,594
Gas Utility	46,340	0	403,595	426,426	23,509	10,168	33,677
Sewer Utility	117,626	0	359,177	348,493	128,310	13,317	141,627
Storm Water Utility	24,858	0	40,311	23,879	41,290	0	41,290
Water Utility	95,223	0	230,784	241,912	84,095	8,291	92,386
	$ 1,118,511	$ 0	$ 5,080,762	$ 2,696,931	$ 3,502,342	$ 63,344	$ 3,565,686
Related Municipal Entity							
Garden Plain Community Library	$ 113,542	$ 0	$ 46,959	$ 28,872	$ 131,629	$ 0	$ 131,629

Composition of Cash:

Checking	$ 3,227,374
Money Market	1,120
Certificates of Deposit	307,085
Investments	29,967
Petty Cash	140
	$ 3,565,686
Related Municipal Entity-Checking	$ 40,488
Related Municipal Entity-Certificates of Deposit	91,141
	$ 131,629

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity
The **City of Garden Plain** is a municipal corporation governed by an elected Mayor and five-member City Council. The regulatory financial statement presents the City of Garden Plain and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Garden Plain Community Library-Garden Plain Community Library oversees the operation of a community library. The library can sue and be sued, but acquisition of real property by the library must be approved by the City. The City levies taxes for the library. Bond issuances must be approved by the City.

The Garden Plain Community Library is presented as a discrete related municipal entity. A separate audited financial statement is not prepared by the related municipal entity.

Basis of Presentation – Fund Accounting
The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions.

KMAAG Regulatory Basis of Presentation Fund Definitions:

Governmental Funds

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

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

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

Capital Projects Fund-used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund-funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United State 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle
Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond & 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended December 31, 2025.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 projects and the following special purpose funds:

Equipment Reserve Fund	ARPA Fund
Kansas Fights Addiction Fund	Local Sales Tax 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.

Special Assessments
Projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured in full by the City and are retired from the City's bond & interest fund. Further, state statutes permit the levying of additional general ad valorem property taxes in the City's bond & interest fund to finance delinquent special assessments. Special assessment taxes are levied over a ten- or fifteen-year period and the annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears.

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the City to record vacation and sick leave benefits as expenditures when paid.

Note 3 - Contingencies:

Grant Program
The City participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 4 - Deposits & Investments:

As of December 31, 2025, the City had the following investments:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 29,967	S&P AAAF/SLT

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. The rating of the City's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2025, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

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

At December 31, 2025, the City's carrying amount of deposits, including the related municipal entity was $3,667,208 and the bank balance was $3,715,436. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $382,749 was covered by federal depository insurance, and the remaining $3,332,687 was collateralized with securities held by the pledging financial institution's agent in the City's name.

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.

At December 31, 2025, the City invested $29,967 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5 - Deferred Compensation Plan:

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is in conjunction with a plan established by the State of Kansas, is available to all City employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) the property and rights of the State (without being restricted to the provision of benefits under the plan), subject only to the claims of the State's general creditors. Participants' rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

Note 6 - Post Employment Benefits:

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

The City did not provide any significant post employment benefits for former employees at December 31, 2025.

Note 7 - Other Post Employment Benefits

Death and Disability Other Post Employment Benefits. 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 8 - Capital Project:

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

	Project Authorization	Expenditures to Date
Trail Ridge	$ 508,393	$ 479,260
Bentwood Addition	$ 1,299,368	$ 1,237,248

Note 9 - 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.kpers.org 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 $56,034 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 $481,079. 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.kpers.org or can be obtained as described above.

Note 10 - Reimbursed Expenditures:

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 the KMAAG regulatory basis of accounting.

Note 11 – Interfund Transactions:

Operating transfers were as follows:

Transfer from:	Statutory Authority	Transfer to: General Fund
Solid Waste Fund	K.S.A. 12-825d	$ 4,000

Note 12 - Subsequent Events:

The City has evaluated subsequent events through March 20, 2026, the date which the financial statement was available to be issued.

Note 13 - Long-Term Debt:

Principal payments are due annually for general obligation bonds and the temporary note on October 1st. Interest payments are due semi-annually on April 1st and October 1st.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2019 Series	1.875 - 3.000	8/22/2019	$ 695,000	10/1/2028
2021 Series	1.00 - 3.00	1/27/2021	$ 1,115,000	10/1/2031
2024 Series	3.15 - 4.00	8/27/2024	$ 455,000	10/1/2044
Revenue Bonds				
2025 Series	3.625	9/24/2025	$ 2,600,000	10/1/2028
Temporary Notes				
2023A Series	3.10	4/21/2023	$ 1,305,000	10/1/2026

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2019 Series	$ 325,000	$ 0	$ 80,000	$ 245,000	$ 6,300
2021 Series	710,000	0	100,000	610,000	13,655
2024 Series	455,000	0	15,000	440,000	18,348
	1,490,000	0	195,000	1,295,000	38,303
Revenue Bonds					
2025 Series	0	2,600,000	0	2,600,000	0
	0	2,600,000	0	2,600,000	0
Temporary Notes					
2023A Series	1,305,000	0	0	1,305,000	40,455
	1,305,000	0	0	1,305,000	40,455
	$ 2,795,000	$ 2,600,000	$ 195,000	$ 5,200,000	$ 78,758

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

	Principal				Interest				
	General Obligation Bonds	Revenue Bonds	Temporary Notes	Total Principal	General Obligation Bonds	Revenue Bonds	Temporary Notes	Total Interest	Total Principal and Interest
2026	$ 200,000	$ 0	$ 1,305,000	$ 1,505,000	$ 31,748	$ 96,083	$ 40,455	$ 168,286	$ 1,673,286
2027	205,000	0	0	205,000	26,625	94,250	0	120,875	325,875
2028	210,000	2,600,000	0	2,810,000	21,253	94,250	0	115,503	2,925,503
2029	125,000	0	0	125,000	17,980	0	0	17,980	142,980
2030	125,000	0	0	125,000	16,280	0	0	16,280	141,280
2031 - 2035	175,000	0	0	175,000	61,975	0	0	61,975	236,975
2036 - 2040	130,000	0	0	130,000	40,812	0	0	40,812	170,812
2041 - 2044	125,000	0	0	125,000	12,800	0	0	12,800	137,800
	$ 1,295,000	$ 2,600,000	$ 1,305,000	$ 5,200,000	$ 229,473	$ 284,583	$ 40,455	$ 554,511	$ 5,754,511

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
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					
General	$ 1,180,500	$ 0	$ 1,180,500	$ 1,020,661	$ (159,839)
Special Purpose Funds					
Special Streets and Highway	62,143	0	62,143	61,912	(231)
Parks and Recreation	36,668	0	36,668	18,922	(17,746)
Library	57,406	0	57,406	52,900	(4,506)
Law Enforcement Training	2,726	0	2,726	0	(2,726)
Capital Improvements	164,000	0	164,000	91,000	(73,000)
Land Bank	580,402	0	580,402	0	(580,402)
Equipment Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,738	XXXXXXXXXX
Kansas Fights Addiction	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Local Sales Tax	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	48,667	XXXXXXXXXX
Bond & Interest	239,910	0	239,910	153,303	(86,607)
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	40,455	XXXXXXXXXX
Business					
Solid Waste Utility	75,362	0	75,362	75,336	(26)
Gas Utility	576,088	0	576,088	426,426	(149,662)
Sewer Utility	387,866	0	387,866	348,493	(39,373)
Storm Water Utility	93,798	0	93,798	23,879	(69,919)
Water Utility	323,334	0	323,334	241,912	(81,422)
	$ 3,780,203	$ 0	$ 3,780,203	$ 2,608,604	$ (1,265,459)
Related Municipal Entity					
Garden Plain Community Library	XXXXXXXXXX	$ 0	XXXXXXXXXX	$ 28,872	XXXXXXXXXX

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 448,226	$ 536,508	$ 540,892	$ (4,384)
Delinquent Tax	(5,601)	7,594	2,000	5,594
Motor Vehicle Tax	49,431	56,301	52,792	3,509
Local Alcoholic Liquor Tax	9,939	12,777	9,833	2,944
Sales Tax	243,061	304,259	314,000	(9,741)
Franchise Fees	60,389	62,168	52,000	10,168
Permits and Licenses	36,707	17,910	10,075	7,835
Fines, Forfeitures, and Penalties	7,939	3,781	7,000	(3,219)
Rent	21,805	16,716	16,908	(192)
Interest	69,568	44,813	70,000	(25,187)
Miscellaneous	13,510	53,004	0	53,004
Transfers	0	4,000	5,000	(1,000)
	954,974	1,119,831	$ 1,080,500	$ 39,331
Expenditures				
General Administration	594,346	628,060	$ 614,440	$ 13,620
Park	26,465	81,568	27,506	54,062
Police	265,422	256,869	378,570	(121,701)
Street Lights	14,173	14,089	18,000	(3,911)
Special Law & Fire	40,050	40,075	41,984	(1,909)
Transfers	0	0	100,000	(100,000)
	940,456	1,020,661	$ 1,180,500	$ (159,839)
Receipts Over (Under) Expenditures	14,518	99,170		
Unencumbered Cash, Beginning	148,172	162,690		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 162,690	$ 261,860		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Special Streets and Highway Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
County Gas Tax	$ 11,276	$ 26,254	$ 10,850	$ 15,404
State Gas Tax	25,760	11,614	24,600	(12,986)
	37,036	37,868	$ 35,450	$ 2,418
Expenditures				
Contractual Services	4,195	12,599	$ 0	$ 12,599
Equipment & Supplies	1,664	2,345	0	2,345
Capital Outlay	46,831	46,968	62,143	(15,175)
	52,690	61,912	$ 62,143	$ (231)
Receipts Over (Under) Expenditures	(15,654)	(24,044)		
Unencumbered Cash, Beginning	42,764	27,110		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,110	$ 3,066		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Parks and Recreation Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Alcohol Liquor Tax	$ 9,939	$ 12,777	$ 9,834	$ 2,943
	9,939	12,777	$ 9,834	$ 2,943
Expenditures				
Capital Outlay	1,566	18,922	$ 36,668	$ (17,746)
	1,566	18,922	$ 36,668	$ (17,746)
Receipts Over (Under) Expenditures	8,373	(6,145)		
Unencumbered Cash, Beginning	21,288	29,661		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 29,661	$ 23,516		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Library Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 37,063	$ 51,561	$ 51,982	$ (421)
Delinquent Tax	(507)	680	0	680
Motor Vehicle Tax	4,270	4,671	4,366	305
Payroll Reimbursement	265	0	0	0
Miscellaneous	20	0	0	0
	41,111	56,912	$ 56,348	$ 564
Expenditures				
To Garden Plain Library	20,000	20,000	$ 21,889	$ (1,889)
Librarian Salary	19,045	25,014	30,000	(4,986)
Payroll Costs	1,457	1,914	2,295	(381)
Reimbursed Expenses	2,994	5,972	3,222	2,750
	43,496	52,900	$ 57,406	$ (4,506)
Receipts Over (Under) Expenditures	(2,385)	4,012		
Unencumbered Cash, Beginning	7,743	5,358		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,358	$ 9,370		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Law Enforcement Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Court Costs	$ 170	$ 35	$ 150	$ (115)
	170	35	$ 150	$ (115)
Expenditures				
Police Officer Training	0	0	$ 2,726	$ (2,726)
	0	0	$ 2,726	$ (2,726)
Receipts Over (Under) Expenditures	170	35		
Unencumbered Cash, Beginning	2,426	2,596		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,596	$ 2,631		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Capital Improvements Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Capital Outlay	0	91,000	$ 164,000	$ (73,000)
	0	91,000	$ 164,000	$ (73,000)
Receipts Over (Under) Expenditures	0	(91,000)		
Unencumbered Cash, Beginning	164,000	164,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 164,000	$ 73,000		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Land Bank Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Sale of Land	$ 0	$ 0	$ 500,000	$ (500,000)
	0	0	$ 500,000	$ (500,000)
Expenditures				
Repayment of Specials	8,032	0	$ 0	$ 0
Capital Outlay	0	0	580,402	(580,402)
	8,032	0	$ 580,402	$ (580,402)
Receipts Over (Under) Expenditures	(8,032)	0		
Unencumbered Cash, Beginning	90,402	82,370		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 82,370	$ 82,370		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

Equipment Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 15,747	$ 3,904
	15,747	3,904
Expenditures		
Capital Outlay	0	4,738
	0	4,738
Receipts Over (Under) Expenditures	15,747	(834)
Unencumbered Cash, Beginning	5,667	21,414
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 21,414	$ 20,580

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

Kansas Fights Addiction Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	$ 2,546	$ 3,149
	2,546	3,149
Expenditures		
Capital Outlay	0	0
	0	0
Receipts Over (Under) Expenditures	2,546	3,149
Unencumbered Cash, Beginning	224	2,770
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 2,770	$ 5,919

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

Local Sales Tax Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sales Tax	$ 143,509	$ 0
	143,509	0
Expenditures		
Capital Outlay	398,141	48,667
	398,141	48,667
Receipts Over (Under) Expenditures	(254,632)	(48,667)
Unencumbered Cash, Beginning	303,299	48,667
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 48,667	$ 0

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 63,345	$ 62,968	$ 63,483	$ (515)
Delinquent Tax	9,509	8,068	0	8,068
Motor Vehicle Tax	(1,374)	1,780	7,460	(5,680)
Special Assessments	36,409	72,841	37,620	35,221
	107,889	145,657	$ 108,563	$ 37,094
Expenditures				
Principal	90,000	115,000	$ 100,000	$ 15,000
Interest	25,055	38,303	19,955	18,348
Cash Basis Reserve	0	0	119,955	(119,955)
	115,055	153,303	$ 239,910	$ (86,607)
Receipts Over (Under) Expenditures	(7,166)	(7,646)		
Unencumbered Cash, Beginning	135,936	128,770		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 128,770	$ 121,124		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
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
Cash Receipts		
Interest	$ 206	$ 296
	206	296
Expenditures		
Construction Costs	0	0
Costs of Issuance	17,798	0
Principal	24,626	0
Interest Expense	43,392	40,455
	85,816	40,455
Receipts Over (Under) Expenditures	(85,610)	(40,159)
Unencumbered Cash, Beginning	227,802	142,192
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 142,192	$ 102,033

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Solid Waste Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sales Charges	$ 75,021	$ 83,275	$ 70,000	$ 13,275
Penalties	352	342	200	142
	75,373	83,617	$ 70,200	$ 13,417
Expenditures				
Professional Services	71,618	71,336	$ 70,362	$ 974
Transfers	0	4,000	5,000	(1,000)
	71,618	75,336	$ 75,362	$ (26)
Receipts Over (Under) Expenditures	3,755	8,281		
Unencumbered Cash, Beginning	9,962	13,717		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,717	$ 21,998		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Gas Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sales Tax	$ 0	$ 30,569	$ 0	$ 30,569
Sales Charges	278,060	346,032	400,000	(53,968)
Hook Up Charges	31,400	25,000	25,000	0
Penalties	914	1,994	750	1,244
Miscellaneous	8,000	0	52,500	(52,500)
	318,374	403,595	$ 478,250	$ (74,655)
Expenditures				
Personnel Services	79,304	11,636	$ 111,681	$ (100,045)
Contractual and Gas Purchases	191,078	375,734	357,250	18,484
Capital Outlay	0	0	17,665	(17,665)
Equipment & Supplies	49,410	23,233	36,875	(13,642)
Utilities	2,408	3,127	3,260	(133)
Professional Development	1,778	1,688	1,200	488
Miscellaneous	3,170	776	0	776
Vehicle Expense	12,659	6,120	3,500	2,620
Payroll Expenses	32,883	4,112	44,657	(40,545)
Rent	1,800	0	0	0
	374,490	426,426	$ 576,088	$ (149,662)
Receipts Over (Under) Expenditures	(56,116)	(22,831)		
Unencumbered Cash, Beginning	102,456	46,340		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 46,340	$ 23,509		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Sewer Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sales Tax	$ 0	$ 30,569	$ 0	$ 30,569
Sales Charges	287,670	318,607	280,000	38,607
Hook On Charges	30,000	9,000	5,000	4,000
Penalties	1,201	1,001	750	251
Miscellaneous	8,000	0	52,500	(52,500)
	326,871	359,177	$ 338,250	$ 20,927
Expenditures				
Personnel/Contractual Services	123,536	133,001	$ 162,149	$ (29,148)
Equipment & Supplies	69,518	74,250	74,150	100
Utilities	20,837	20,950	27,885	(6,935)
Professional Development	2,610	703	1,000	(297)
Miscellaneous	2,904	2,108	0	2,108
Vehicle Expense	12,503	6,253	9,000	(2,747)
Payroll Expenses	36,867	31,228	44,653	(13,425)
Rent	1,800	0	0	0
Debt Service	80,000	80,000	69,029	10,971
	350,575	348,493	$ 387,866	$ (39,373)
Receipts Over (Under) Expenditures	(23,704)	10,684		
Unencumbered Cash, Beginning	141,330	117,626		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 117,626	$ 128,310		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Storm Water Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sales Tax	$ 0	$ 30,568	$ 52,500	$ (21,932)
Receipts	9,501	9,743	9,000	743
	9,501	40,311	$ 61,500	$ (21,189)
Expenditures				
Maintenance	22,941	23,879	$ 93,798	$ (69,919)
	22,941	23,879	$ 93,798	$ (69,919)
Receipts Over (Under) Expenditures	(13,440)	16,432		
Unencumbered Cash, Beginning	38,298	24,858		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 24,858	$ 41,290		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH 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)

Water Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Sales Tax	$ 0	$ 30,569	$ 0	$ 30,569
Sales Charges	173,019	188,467	160,000	28,467
Hook On Charges	30,000	11,000	15,000	(4,000)
Penalties	747	748	750	247
Miscellaneous	8,000	0	52,500	(52,500)
	211,766	230,784	$ 228,250	$ 2,783
Expenditures				
Personnel/Contractual Services	117,982	124,856	$ 151,756	$ (26,900)
Capital Outlay	25,135	0	59,522	(59,522)
Equipment & Supplies	99,464	64,058	43,550	20,508
Utilities	11,620	12,468	16,300	(3,832)
Professional Development	1,358	1,537	1,400	137
Miscellaneous	2,522	1,597	0	1,597
Vehicle Expense	12,664	6,169	6,150	19
Payroll Expenses	36,871	31,227	44,656	(13,429)
Rent	1,800	0	0	0
	309,416	241,912	$ 323,334	$ (81,422)
Receipts Over (Under) Expenditures	(97,650)	(11,128)		
Unencumbered Cash, Beginning	192,873	95,223		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 95,223	$ 84,095		

CITY OF GARDEN PLAIN FINANCIAL REPORTING ENTITY
GARDEN PLAIN COMMUNITY LIBRARY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
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
Cash Receipts		
City of Garden Plain	$ 20,000	$ 20,000
State of Kansas	6,483	8,296
Other	36,890	18,663
	63,373	46,959
Expenditures		
Books, Supplies & Payroll	43,405	28,872
	43,405	28,872
Receipts Over (Under) Expenditures	19,968	18,087
Unencumbered Cash, Beginning	93,574	113,542
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 113,542	$ 131,629