# City of Ogden, Kansas

**Financial Statement**
**As of December 31, 2025**
**and For the Year Then Ended**

**With Report by Independent Auditor**

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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# INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council of the
City of Ogden, Kansas

## *Adverse and Unmodified Opinions*

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my 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*

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

***Supplementary Information***

My 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (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 *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 my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
February 6, 2026

# CITY OF OGDEN, KANSAS
## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
## REGULATORY BASIS
## FOR THE YEAR ENDED DECEMBER 31, 2025

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances And Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| **General Fund:** | | | | | | |
| General Fund | $ 283,067 | $ 777,692 | $ 754,530 | $ 306,229 | $ 13,626 | $ 319,855 |
| **Special Purpose Funds:** | | | | | | |
| Employee Benefit Fund | 28,453 | 264,605 | 215,050 | 78,008 | - | 78,008 |
| Special Highway Fund | 48,690 | 48,447 | 21,517 | 75,620 | - | 75,620 |
| Special Parks and Recreation Fund | 37,826 | 6,455 | 1,075 | 43,206 | - | 43,206 |
| Special Event Fund | 1,484 | - | - | 1,484 | - | 1,484 |
| Capital Improvement Fund | 470,437 | 26,433 | 151,005 | 345,865 | - | 345,865 |
| Grants Fund | - | 255,714 | 255,714 | - | - | - |
| Equipment Reserve Fund | 60,457 | 15,000 | 21,368 | 54,089 | - | 54,089 |
| **Bond and Interest Funds:** | | | | | | |
| Bond and Interest Fund | 351,406 | 489,759 | 455,835 | 385,330 | - | 385,330 |
| Bond and Interest Reserve Fund | 100,610 | - | - | 100,610 | - | 100,610 |
| **Business Funds:** | | | | | | |
| Sewer System Revenue Fund | 661,357 | 129,654 | 100,224 | 690,787 | - | 690,787 |
| Water System Revenue Fund | 221,640 | 280,972 | 281,505 | 221,107 | - | 221,107 |
| **Total** | $ 2,265,427 | $ 2,294,731 | $ 2,257,823 | $ 2,302,335 | $ 13,626 | $ 2,315,961 |

| **Composition of Cash:** | |
|---|---|
| Checking account | $ 42,450 |
| Petty cash | 229 |
| Savings | 54,379 |
| CDARS | 833,774 |
| Insured cash sweep account | 1,385,129 |
| **Total** | $ 2,315,961 |

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

**CITY OF OGDEN, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**
**DECEMBER 31, 2025**

## Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Ogden, Kansas (the City), is a municipal corporation governed by an elected five-member council plus a mayor. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above do not include the component units of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2025:

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 that are intended for specified purposes.
Bond and Interest funds – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.
Business funds – 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.)

Basis of Accounting

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

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

## Note 1 – Summary of Significant Accounting Policies (continued)

Reimbursed Expenses

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 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:

1. Preparation of 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 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 held a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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: Special Event Fund, Grants Fund and Capital Improvement 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

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 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.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the Government'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 did not have a peak period pledge agreement during 2025, and therefore the City did not designate peak periods. Deposits were legally secured at December 31, 2025.

At December 31, 2025, the carrying amount of the City's deposits including certificates of deposit was $2,315,961 and the bank balance was $2,379,336. The bank balance was held at one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder was collateralized by pledged securities held under joint custody receipts issued by a third-party bank 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.

## Note 4 – Compliance, Stewardship and Accountability

There were no materially significant statutory violations noted during the audit of the December 31, 2025 financial statement.

## Note 5 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

## Note 6 – Long-Term Debt

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 and Service Fee |
|---|---|---|---|---|---|---|---|---|---|
| **General Obligation Bonds:** | | | | | | | | | |
| Series 2017 Refunding | 2.0%-3.0% | 10/11/17 | $ 3,415,000 | 10/01/29 | $ 1,365,000 | $ - | $ 325,000 | $ 1,040,000 | $ 37,998 |
| **Other:** | | | | | | | | | |
| KDHE Loan C20 1711-01 | 2.58% | 10/13/05 | 1,525,279 | 09/01/30 | 473,197 | - | 81,149 | 392,048 | 11,688 |
| **Finance Leases:** | | | | | | | | | |
| Backhoe | 3.99% | 11/08/21 | 122,541 | 11/08/26 | 70,178 | - | 13,018 | 57,160 | 2,350 |
| **Total** | | | | | $ 1,908,375 | $ - | $ 419,167 | $ 1,489,208 | $ 52,036 |

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

| | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
|---|---|---|---|---|---|---|
| **Principal** | | | | | | |
| Series 2017 Refunding | $ 335,000 | $ 345,000 | $ 220,000 | $ 140,000 | $ - | $ 1,040,000 |
| KDHE Loan C20 1711-01 | 83,256 | 85,418 | 87,636 | 89,912 | 45,826 | 392,048 |
| Backhoe | 57,160 | - | - | - | - | 57,160 |
| | 475,416 | 430,418 | 307,636 | 229,912 | 45,826 | 1,489,208 |
| **Interest and Service Fee** | | | | | | |
| Series 2017 Refunding | 29,060 | 19,848 | 10,360 | 4,200 | - | 63,468 |
| KDHE Loan C20 1711-01 | 9,581 | 7,419 | 5,200 | 2,926 | 591 | 25,717 |
| Backhoe | 2,908 | - | - | - | - | 2,908 |
| | 41,549 | 27,267 | 15,560 | 7,126 | 591 | 92,093 |
| **Total** | $ 516,965 | $ 457,685 | $ 323,196 | $ 237,038 | $ 46,417 | $ 1,581,301 |

## Note 7 – Interfund Transactions

Operating transfers were as follows:

| From | To | Amount | Authority |
|---|---|---|---|
| Sewer System Revenue Fund | Bond and Interest Fund | $ 70,000 | K.S.A. 12-825d |
| Sewer System Revenue Fund | Equipment Reserve Fund | 15,000 | K.S.A. 12-1, 117 |
| Water System Revenue Fund | Bond and Interest Fund | 50,000 | K.S.A. 12-825d |

## Note 8 – Other Long-Term Obligations from Operations

Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employees. Full-time employees are entitled to ten days paid vacation leave after one year, fifteen days of vacation per year after they have been employed five years and twenty days of vacation per year after they have been employed ten years or more. Part-time employees who work at least 20 hours per week earn vacation leave of five days per year.

Upon termination, an employee will be compensated for earned but unused vacation leave at their final rate of pay up to the maximum hours per the City's policy. The limit on the accumulation of vacation leave is 160, 240 and 320 hours for years of continuous employment of one to four, five to nine and ten plus, respectively. Full-time employees earn ten hours of sick leave for each full month of service. Part-time employees, who are employed to work not less than 20 hours per week, receive five hours of sick leave for each month of employment. Sick leave may accrue indefinitely with no limit set. Upon termination, an employee shall be compensated for twenty-five percent (25%) of earned but unused sick leave, at their final rate of pay.

## Note 9 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

The City pays an annual premium to Kansas Municipal Insurance Trust for its worker's compensation and employer's liability insurance coverage. The agreement to participate provides that the Municipalities will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what has been anticipated by pool administrator.

The City continues to carry commercial insurance for all other risks of loss, including general liability, crime, inland marine, errors and omissions, business auto, and property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## Note 10 – 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. KPER's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or 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 $46,806 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 $377,039. 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 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 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through February 6, 2026, which is the date the financial statement was available for issue.

# Regulatory-Required Supplementary Information

**SCHEDULE 1**

**CITY OF OGDEN, KANSAS**
**SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| **General Fund:** | | | | | |
| General Fund | $ 915,000 | $ - | $ 915,000 | $ 754,530 | $ (160,470) |
| **Special Purpose Funds:** | | | | | |
| Employee Benefit Fund | 259,850 | - | 259,850 | 215,050 | (44,800) |
| Special Highway Fund | 69,409 | - | 69,409 | 21,517 | (47,892) |
| Special Parks and Recreation Fund | 34,828 | - | 34,828 | 1,075 | (33,753) |
| Equipment Reserve Fund | 83,073 | - | 83,073 | 21,368 | (61,705) |
| **Bond and Interest Fund:** | | | | | |
| Bond and Interest Fund | 630,046 | - | 630,046 | 455,835 | (174,211) |
| **Business Funds:** | | | | | |
| Sewer System Revenue Fund | 590,904 | - | 590,904 | 100,224 | (490,680) |
| Water System Revenue Fund | 357,242 | - | 357,242 | 281,505 | (75,737) |

# CITY OF OGDEN, 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) |
|---|---|---|---|
| **Receipts** | | | |
| Ad valorem tax | $ 177,401 | $ 183,161 | $ (5,760) |
| Delinquent tax | 7,260 | - | 7,260 |
| Motor vehicle tax | 20,728 | 18,701 | 2,027 |
| Recreational vehicle tax | 211 | 155 | 56 |
| 16/20 M vehicle tax | 52 | 50 | 2 |
| Watercraft tax | 92 | 88 | 4 |
| Commercial vehicle tax | 201 | - | 201 |
| Local compensating tax | 63,070 | 58,000 | 5,070 |
| Sales tax | 175,020 | 190,000 | (14,980) |
| Riley County sales tax | 102,328 | 75,000 | 27,328 |
| Liquor tax | 1,690 | 3,208 | (1,518) |
| Utility franchise | 116,099 | 85,000 | 31,099 |
| Dog tags | 184 | 300 | (116) |
| Fees and permits | 5,372 | 5,800 | (428) |
| Swimming pool fees | 2,164 | 5,000 | (2,836) |
| Miscellaneous | 6,639 | 5,000 | 1,639 |
| Weed special assessment | 1,112 | 4,000 | (2,888) |
| Police fines | 20,796 | 25,000 | (4,204) |
| Interest on idle money | 72,883 | 50,000 | 22,883 |
| Library receipts | - | 100 | (100) |
| Community center | 4,390 | 4,000 | 390 |
| Community center - deposits | - | - | - |
| **Total Receipts** | 777,692 | $ 712,563 | $ 65,129 |
| | | | |
| **Expenditures** | | | |
| **General** | | | |
| Personnel services | 284,932 | $ 325,000 | $ (40,068) |
| Contractual services | 211,491 | 180,000 | 31,491 |
| Commodities | 63,247 | 80,000 | (16,753) |
| Administrative and miscellaneous | 46 | 2,500 | (2,454) |
| **Total General** | 559,716 | 587,500 | (27,784) |

**CITY OF OGDEN, 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) |
|---|---|---|---|
| **Expenditures (continued)** | | | |
| **General Court** | | | |
| Personnel services | $ 13,904 | $ 27,000 | $ (13,096) |
| Contractual services | 22,298 | 20,000 | 2,298 |
| Commodities | 800 | 3,000 | (2,200) |
| **Total General Court** | 37,002 | 50,000 | (12,998) |
| **Swimming Pool** | | | |
| Personnel services | 12,492 | 21,000 | (8,508) |
| Contractual services | 785 | 5,000 | (4,215) |
| Commodities | 12,127 | 12,500 | (373) |
| **Total Swimming Pool** | 25,404 | 38,500 | (13,096) |
| **Park** | | | |
| Contractual services | - | 10,000 | (10,000) |
| Commodities | - | 4,000 | (4,000) |
| **Total Park** | - | 14,000 | (14,000) |
| **Community Center** | | | |
| Personnel services | 58,092 | 72,000 | (13,908) |
| Contractual services | 18,891 | 27,000 | (8,109) |
| Commodities | 8,535 | 14,000 | (5,465) |
| **Total Community Center** | 85,518 | 113,000 | (27,482) |
| **Library** | | | |
| Personnel services | 17,271 | 15,000 | 2,271 |
| Contractual services | 138 | 200 | (62) |
| Commodities | 22 | 500 | (478) |
| **Total Library** | 17,431 | 15,700 | 1,731 |
| **Other** | | | |
| Street lighting | $ 29,459 | $ 30,000 | $ (541) |
| Miscellaneous | - | 5,000 | (5,000) |
| Cash reserve | - | 61,300 | (61,300) |
| **Total Other Expenditures** | 29,459 | 96,300 | (66,841) |
| **Total Expenditures** | 754,530 | $ 915,000 | $ (160,470) |
| **Receipts Over (Under) Expenditures** | 23,162 | | |
| **Unencumbered Cash, Beginning** | 283,067 | | |
| **Unencumbered Cash, Ending** | $ 306,229 | | |

**CITY OF OGDEN, KANSAS**
**EMPLOYEE BENEFIT FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| **Receipts** | | | |
| Ad valorem tax | $ 233,859 | $ 241,459 | $ (7,600) |
| Delinquent tax | 7,397 | - | 7,397 |
| Motor vehicle tax | 22,738 | 20,600 | 2,138 |
| Recreational vehicle tax | 232 | 171 | 61 |
| 16/20 M vehicle tax | 56 | 55 | 1 |
| Watercraft tax | 101 | 97 | 4 |
| Commercial vehicle tax | 222 | - | 222 |
| **Total Receipts** | 264,605 | $ 262,382 | $ 2,223 |
| **Expenditures** | | | |
| Payroll taxes | 39,189 | $ 50,000 | $ (10,811) |
| Retirement contributions | 46,806 | 51,000 | (4,194) |
| Health insurance | 108,578 | 135,000 | (26,422) |
| State unemployment | 391 | 850 | (459) |
| Workmans' compensation | 20,086 | 23,000 | (2,914) |
| **Total Expenditures** | 215,050 | $ 259,850 | $ (44,800) |
| **Receipts Over (Under) Expenditures** | 49,555 | | |
| **Unencumbered Cash, Beginning** | 28,453 | | |
| **Unencumbered Cash, Ending** | $ 78,008 | | |

**CITY OF OGDEN, 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) |
|---|---|---|---|
| **Receipts** | | | |
| County transfers - gas | $ 3,867 | $ 4,310 | $ (443) |
| State of Kansas gas tax | 44,445 | 52,980 | (8,535) |
| Reimbursed expenses | 135 | - | 135 |
| **Total Receipts** | 48,447 | $ 57,290 | $ (8,843) |
| **Expenditures** | | | |
| Contractual services | 4,382 | $ 10,000 | $ (5,618) |
| Commodities (street repair) | 17,135 | 59,409 | (42,274) |
| **Total Expenditures** | 21,517 | $ 69,409 | $ (47,892) |
| **Receipts Over (Under) Expenditures** | 26,930 | | |
| **Unencumbered Cash, Beginning** | 48,690 | | |
| **Unencumbered Cash, Ending** | $ 75,620 | | |

**CITY OF OGDEN, KANSAS**
**SPECIAL PARKS AND RECREATION FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| **Receipts** | | | |
| Liquor tax | $ 1,690 | $ 3,208 | $ (1,518) |
| Rents and fees | 3,915 | 4,500 | (585) |
| Sports deposit | 850 | - | 850 |
| **Total Receipts** | 6,455 | $ 7,708 | $ (1,253) |
| **Expenditures** | | | |
| Contractual services | 181 | $ 3,500 | $ (3,319) |
| Commodities | 894 | 6,500 | (5,606) |
| Cash forward | - | 24,828 | (24,828) |
| **Total Expenditures** | 1,075 | $ 34,828 | $ (33,753) |
| **Receipts Over (Under) Expenditures** | 5,380 | | |
| **Unencumbered Cash, Beginning** | 37,826 | | |
| **Unencumbered Cash, Ending** | $ 43,206 | | |

**CITY OF OGDEN, KANSAS**
**SPECIAL EVENT FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual |
|---|---|
| **Receipts** | |
| Event receipts | $ - |
| **Total Receipts** | - |
| **Expenditures** | |
| Contractual services | - |
| **Total Expenditures** | - |
| **Receipts Over (Under) Expenditures** | - |
| **Unencumbered Cash, Beginning** | 1,484 |
| **Unencumbered Cash, Ending** | $ 1,484 |

**CITY OF OGDEN, KANSAS**
**CAPITAL IMPROVEMENT FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual |
|---|---|
| **Receipts** | |
| Miscellaneous | $ 26,433 |
| **Total Receipts** | 26,433 |
| **Expenditures** | |
| Capital outlay | 151,005 |
| **Total Expenditures** | 151,005 |
| **Receipts Over (Under) Expenditures** | (124,572) |
| **Unencumbered Cash, Beginning** | 470,437 |
| **Unencumbered Cash, Ending** | $ 345,865 |

**CITY OF OGDEN, KANSAS**
**GRANTS FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual |
|---|---|
| **Receipts** | |
| ARPA grant | $ 255,714 |
| **Total Receipts** | 255,714 |
| **Expenditures** | |
| Transfer to Bond and Interest | 255,714 |
| **Total Expenditures** | 255,714 |
| **Receipts Over (Under) Expenditures** | - |
| **Unencumbered Cash, Beginning** | - |
| **Unencumbered Cash, Ending** | $ - |

**CITY OF OGDEN, KANSAS**
**EQUIPMENT RESERVE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| **Receipts** | | | |
| Transfer from Sewer Fund | $ 15,000 | $ 15,000 | $ - |
| **Total Receipts** | 15,000 | $ 15,000 | $ - |
| **Expenditures** | | | |
| Commodities | 21,368 | $ 83,073 | $ (61,705) |
| **Total Expenditures** | 21,368 | $ 83,073 | $ (61,705) |
| **Receipts Over (Under) Expenditures** | (6,368) | | |
| **Unencumbered Cash, Beginning** | 60,457 | | |
| **Unencumbered Cash, Ending** | $ 54,089 | | |

**CITY OF OGDEN, 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) |
|---|---|---|---|
| **Revenues** | | | |
| Ad valorem tax | $ 53,863 | $ 55,609 | $ (1,746) |
| Delinquent tax | 1,913 | - | 1,913 |
| Motor vehicle tax | 6,037 | 5,686 | 351 |
| Recreational vehicle tax | 63 | 47 | 16 |
| 16/20 M vehicle tax | 13 | 15 | (2) |
| Special assessments | 307,781 | 383,698 | (75,917) |
| Commerical vehicle tax | 61 | - | 61 |
| Watercraft tax | 28 | 27 | 1 |
| Transfer from Sewer System Revenue fund | 70,000 | 70,000 | - |
| Transfer from Water System Revenue fund | 50,000 | 50,000 | - |
| Delinquent assessments | - | (100,000) | 100,000 |
| **Total Revenues** | 489,759 | $ 465,082 | $ 24,677 |
| **Expenditures** | | | |
| Principal payments | 406,149 | $ 406,149 | $ - |
| Interest and fee payments | 49,686 | 49,686 | - |
| Special assessment tax payments | - | 144,211 | (144,211) |
| Cash basis reserve | - | 30,000 | (30,000) |
| **Total Expenditures** | 455,835 | $ 630,046 | $ (174,211) |
| **Receipts Over (Under) Expenditures** | 33,924 | | |
| **Unencumbered Cash, Beginning** | 351,406 | | |
| **Unencumbered Cash, Ending** | $ 385,330 | | |

**CITY OF OGDEN, KANSAS**
**BOND AND INTEREST RESERVE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual |
|---|---|
| **Receipts** | |
| Miscellaneous | $ - |
| **Total Receipts** | - |
| **Expenditures** | |
| Transfer to Bond and Interest fund | - |
| **Total Expenditures** | - |
| **Receipts Over (Under) Expenditures** | - |
| **Unencumbered Cash, Beginning** | 100,610 |
| **Unencumbered Cash, Ending** | $ 100,610 |

**CITY OF OGDEN, KANSAS**
**SEWER SYSTEM REVENUE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| **Receipts** | | | |
| Sales/charges | $ 129,654 | $ 120,000 | $ 9,654 |
| **Total Receipts** | 129,654 | $ 120,000 | $ 9,654 |
| **Expenditures** | | | |
| Contractual services | 4,542 | $ 35,000 | $ (30,458) |
| Commodities | 10,682 | 30,000 | (19,318) |
| Capital outlay | - | 200,000 | (200,000) |
| Cash forward | - | 240,904 | (240,904) |
| Transfer to Equipment Reserve fund | 15,000 | 15,000 | - |
| Transfer to Bond and Interest fund | 70,000 | 70,000 | - |
| **Total Expenditures** | 100,224 | $ 590,904 | $ (490,680) |
| **Receipts Over (Under) Expenditures** | 29,430 | | |
| **Unencumbered Cash, Beginning** | 661,357 | | |
| **Unencumbered Cash, Ending** | $ 690,787 | | |

**CITY OF OGDEN, KANSAS**
**WATER SYSTEM REVENUE FUND**
**SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET**
**REGULATORY BASIS**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| **Receipts** | | | |
| Sales tax and water protection | $ 1,899 | $ 1,800 | $ 99 |
| Sales/charges | 258,087 | 235,000 | 23,087 |
| Tower rental | 14,258 | - | 14,258 |
| Late charges | 6,728 | 3,000 | 3,728 |
| **Total Receipts** | 280,972 | $ 239,800 | $ 41,172 |
| **Expenditures** | | | |
| Personnel services | 135,223 | $ 140,000 | $ (4,777) |
| Contractual services | 47,664 | 60,000 | (12,336) |
| Commodities | 47,889 | 60,000 | (12,111) |
| Sales tax and protection fees | 729 | 300 | 429 |
| Capital outlay | - | 25,000 | (25,000) |
| Transfer to Bond and Interest fund | 50,000 | 50,000 | - |
| Cash forward | - | 21,942 | (21,942) |
| **Total Expenditures** | 281,505 | $ 357,242 | $ (75,737) |
| **Receipts Over (Under) Expenditures** | (533) | | |
| **Unencumbered Cash, Beginning** | 221,640 | | |
| **Unencumbered Cash, Ending** | $ 221,107 | | |