City of Burden

Financial Statement

For the Year Ended December 31, 2025

ATC Accounting

City of Burden
Financial Statement
For the Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Burden
Burden, Kansas 67019

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 Burden, Kansas, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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 Burden 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 of Burden as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Burden 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 Burden'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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Burden, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated July 18, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

ATC Accounting

ATC Accounting

June 19, 2026

City of Burden, Kansas
Summary Statement of Receipts, Expenditures, and Encumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencum-bered Cash Balance	Receipts	Expendi-tures	Ending Unencum-bered Cash Balance	Add: Encum-brances and Accounts Payable	Ending Cash Balance
GENERAL	$ 203,586	$ 270,101	$ 302,395	$ 171,292	$ 5,180	$ 176,472
SPECIAL PURPOSE FUNDS:						
Special Highway	64,216	16,079	1,157	79,138	-	79,138
Diversion Program	2,785	50	-	2,835	-	2,835
BOND AND INTEREST FUNDS:						
Bond and Interest	-	12,811	12,811	-	-	-
CAPITAL PROJECT FUNDS:						
Swimming Pool Reserve	1,514	-	-	1,514	-	1,514
Water Reserve	53,572	4,800	57,691	681	-	681
Sewer Reserve	39,952	4,800	-	44,752	-	44,752
Park Equipment Reserve	1,633	-	19	1,614	-	1,614
Equipment Reserve	15,841	12,740	-	28,581	-	28,581
ARPA	-	-	-	-	-	-
DW & WW Improvement Project	22,492	175,088	197,580	-	-	-
BUSINESS FUNDS:						
Water Utility	70,948	325,819	366,598	30,169	15,446	45,615
Sewer Utility	97,518	81,810	76,706	102,622	4,531	107,153
Trash Utility	7,285	59,638	65,447	1,476	4,744	6,220
Total Reporting Entity	$ 581,342	$ 963,736	$ 1,080,404	$ 464,674	$ 29,901	$ 494,575

Cash on Hand	$ 125
Checking Accounts	403,463
Money Market Accounts	92,399
Total Cash	495,987
Agency Funds per Schedule 3	(1,412)
Total Reporting Entity	$ 494,575

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Financial Reporting Entity

The City of Burden is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Burden (the municipality) with no related municipal entities.

(b) Regulatory Basis Fund Types

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.
Capital Project 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. water fund, electric fund, etc.).
Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).
Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) 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 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.

(d) **Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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 the year 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 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, an expenditure includes disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 and Agency Funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The City is not aware of any noncompliance with Kansas Statutes.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such an 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.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutes to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $495,862 and the bank balance was $624,154. The bank balance was held by 1 bank resulting in a concentration of credit risk. Of the bank balance $250,000 was covered by federal depository insurance and the remaining balance was covered by pledged securities.

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.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series A 2002-Water System Bond	4.50%	6/18/2002	207,100	6/18/2042	$ 136,855	$ -	$ 5,096	$ 131,759	$ 6,159
Series B 2002-Water System Bond	4.50%	6/18/2002	30,000	6/18/2042	18,196	-	738	17,458	819
Capital Lease									
Sharp Copier	6.54%	07/08/2020	3,738	10/8/2025	682	-	682	-	21
Sharp Copier	3.79%	09/17/2025	5,458	9/17/2030	-	5,458	249	5,209	140
Kansas Water Pollution Control									
Revolving Fund Loan	2.13%	10/30/2017	402,100	9/01/2039	295,759	-	16,928	278,831	6,210
Total Long-Term Debt					$ 451,492	$ 5,458	$ 23,693	$ 433,257	$ 13,349

The City has entered into a loan agreement with the Kansas Public Water Supply Loan Fund for $2,648,855 at 2.26% with a loan forgiveness of approximately $794,657 for a net loan of $1,854,198. However, at year end no advances had been made on the loan it is not listed in the long-term liabilities above. Since no advances had been made and no repayment structure has been received, the loan payments have not been included in the loan maturities below.

Current maturities of long-term debt and interest through maturity are as follows:

Principal	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2042	Total
Series A 2002	$ 5,325	$ 5,565	$ 5,815	$ 6,077	$ 6,350	$ 36,305	$ 45,242	$ 21,080	$ 131,759
Series B 2002	771	806	842	880	920	5,258	6,416	1,565	17,458
Revolving Loan	17,291	17,661	18,039	18,426	18,820	100,322	88,272	-	278,831
Copier Lease	1,020	1,060	1,100	1,143	886	-	-	-	5,209
Total Principal	$ 24,407	$ 25,092	$ 25,796	$ 26,526	$ 26,976	$ 141,885	$ 139,930	$ 22,645	$ 433,257
Interest:									
Series A 2002	$ 5,929	$ 5,690	$ 5,439	$ 5,178	$ 4,904	$ 19,968	$ 11,030	$ 1,433	$ 59,571
Series B 2002	786	751	715	677	637	2,526	1,232	70	7,394
Revolving Loan	5,848	5,477	5,099	4,713	4,318	15,371	4,283	-	45,109
Copier Lease	180	140	100	57	14	-	-	-	491
Total Interest	$ 12,743	$ 12,058	$ 11,353	$ 10,625	$ 9,873	$ 37,865	$ 16,545	$ 1,503	$ 112,565
Total Payments	$ 37,150	$ 37,150	$ 37,149	$ 37,151	$ 36,849	$ 179,750	$ 156,475	$ 24,148	$ 545,822

5. 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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depend on whether the employee is a Tier 1, Tier 2, or Tier 3 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009 and Tier 3 members were first employed in a covered position on or after January 1, 2018. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members through December 31, 2014. On January 1, 2018, Kansas law increased the KPERS member-employee contribution rate to 6% of covered salary for Tier 1 members. On that date, the Tier 2 member-employee contribution rate remained at 6% of covered salary, and the Tier 3-member contribution rate was established at 6% of covered salary. 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 Tier 1 and Tier 2 be determined annually based on the results of an annual actuarial valuation. Tier 3 Employer credits are established by statute and are based on the member employee's years of service. Tier 1 and Tier 2 is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 10.74%, for the fiscal year ended December 31, 2025. Contributions to the pension plan from the city were $18,922 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 $130,076. 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, 2018, 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 these financial statements.

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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Other Employee Benefits

Vacation – Full time employees are entitled to paid vacation. Employees earn 40 hours of vacation following the first year of employment, 80 hours of vacation following the third full year of employment, and 120 hours of vacation following the fifth full year of employment. Each employee can accumulate up to 160 hours of Vacation and may be carried into the next year. Upon separation from employment an employee will be paid for up to 15 days (120 hours) of unused vacation.

The cost of accumulated vacation leave is $7,426 and will be recorded as an expenditure at the time the vacation leave is utilized, as normal personal service expenditures.

Sick Leave – Full time employees earn sick leave at a rate of 8 hours per month of employment. A total of 40 days (320 hours) of sick leave may be accumulated. Any unused accumulated sick leave will not be paid to the employee upon termination of employment. Therefore, accumulated sick leave has not been accrued.

Compensation Time - The City allows employees scheduled to work 40 hours per week to have the opportunity to use overtime hours as time off rather than payment of those hours each pay period. Unused Compensation Time will be paid to employees upon termination.

The cost of accumulated compensation time is $0 and will be recorded as an expenditure at the time the leave is utilized, as normal personal service expenditures.

7. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

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 has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 12-1117	4,800
Water Utility	Bond and Interest	K.S.A. 12-825d	12,812
Water Utility	Water Reserve	K.S.A. 12-825d	4,800
Sewer Utility	Sewer Reserve	K.S.A. 12-825d	4,800
Water Utility	DW & WW Improv Project	K.S.A. 12-1118	50,000
Water Reserve	DW & WW Improv Project	K.S.A. 12-1118	42,480

9. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of the report which is the date at which the financial statement was available to be issued.

CITY OF BURDEN, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	$ 485,640	$ -	$ 485,640	$ 302,395	$ (183,245)
SPECIAL PURPOSE FUNDS:					
Special Highway	80,603	-	80,603	1,157	(79,446)
Diversion Program	-	-	-	-	-
BOND AND INTEREST FUNDS					
Bond & Interest	12,811	-	12,811	12,811	-
BUSINESS FUNDS:					
Water	489,862	-	489,862	366,598	(123,264)
Sewer	215,334	-	215,334	76,706	(138,628)
Trash	71,032	-	71,032	65,447	(5,585)

City of Burden, Kansas
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 119,197	$ 124,408	$ 134,026	$ (9,618)
Delinquent Tax	10,809	10,018	5,000	5,018
Motor Vehicle Tax	24,141	20,400	22,789	(2,389)
Recreational Vehicle Tax	552	509	635	(126)
16/20M Vehicle Tax	195	171	176	(5)
Commercial Vehicle Tax	247	416	223	193
Watercraft Tax	-	-	344	(344)
Sales Tax	41,738	42,307	45,000	(2,693)
Franchise Fees	47,739	50,845	60,000	(9,155)
Licenses and Permits	2,020	2,245	2,500	(255)
Charges for Services – Swimming Pool	3,704	2,929	4,500	(1,571)
Fines and Court Fees	1,942	5,133	2,500	2,633
Interest on Idle Funds	6,648	6,164	1,500	4,664
Grants/Donations	30,280	1,328	250	1,078
Miscellaneous/Reimbursements	3,178	3,228	1,200	2,028
Total Receipts	292,390	270,101	$ 280,643	$ (10,542)
Expenditures				
General Administration				
Personal Services	92,049	99,533	$ 90,000	$ 9,533
Contractual Services	73,818	79,361	80,000	(639)
Materials & Supplies	17,033	12,551	25,000	(12,449)
Capital Outlay	700	283	131,300	(131,017)
Remittance	1,479	1,360	2,500	(1,140)
Lease Payments	843	962	900	62
Refunds/Reimbursement	202	205	500	(295)
Total General Administration	186,124	194,255	330,200	(135,945)
Police Department				
Personal Services	29,461	38,791	50,000	(11,209)
Contractual	2,980	2,584	5,000	(2,416)
Materials & Supplies	7,263	7,407	10,000	(2,593)
Capital Outlay	33,198	12,153	5,000	7,153
Remittances	-	29	100	(71)
Total Police Department	72,902	60,964	70,100	(9,136)

City of Burden, Kansas
General Fund (Cont)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Street and Alley Department				
Personal Services	-	-	-	-
Contractual Services	10,462	11,393	25,000	(13,607)
Materials & Supplies	898	49	5,000	(4,951)
Capital Outlay	-	3,480	-	3,480
Total Street and Alley Department	11,360	14,922	30,000	(15,078)
Swimming Pool				
Personal Services	19,689	15,953	25,000	(9,047)
Contractual Services	3,788	3,336	5,000	(1,664)
Materials & Supplies	3,910	2,772	10,000	(7,228)
Capital Outlay	-	-	5,000	(5,000)
Refunds/Reimbursements	40	40	40	-
Total Swimming Pool	27,427	22,101	45,040	(22,939)
Parks and Recreation				
Contractual Services	10,288	4,477	3,500	977
Materials & Supplies	510	713	1,500	(787)
Capital Outlay	-	163	500	(337)
Total Parks and Recreation	10,798	5,353	5,500	(147)
Transfers				
Equipment Reserve	4,800	4,800	4,800	-
Total Expenditures	313,411	302,395	$ 485,640	$ (183,245)
Receipts Over (Under) Expenditures	(21,021)	(32,294)		
Unencumbered Cash , January 1	224,607	203,586		
Unencumbered Cash, December 31	$ 203,586	$ 171,292		

City of Burden, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Special Highway Tax-State	$ 13,886	$ 13,716	$ 14,230	$ (514)
Special Highway Tax-County	2,393	2,363	2,170	193
Total Receipts	16,279	16,079	$ 16,400	$ (321)
Expenditures				
Contractual Services	-	-	$ 28,000	$ (28,000)
Materials & Supplies	2,856	1,157	52,603	(51,446)
Total Expenditures	2,856	1,157	$ 80,603	$ (79,446)
Receipts Over (Under) Expenditures	13,423	14,922		
Unencumbered Cash, January 1	50,793	64,216		
Unencumbered Cash, December 31	$ 64,216	$ 79,138		

City of Burden, Kansas
Diversion Program Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Fines and Fees	$ 45	$ 50	$ -	$ 50
	-	-	-	-
Total Receipts	45	50	$ -	$ 50
Expenditures				
Contractual Services	-	-	$ -	$ -
Materials & Supplies	-	-		
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	45	50		
Unencumbered Cash, January 1	2,740	2,785		
Unencumbered Cash, December 31	$ 2,785	$ 2,835		

City of Burden, Kansas
Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfer from Water Fund	$ 12,812	$ 12,811	$ 12,811	$ -
Expenditures				
Principal	5,583	5,834	$ 5,834	$ -
Interest	7,229	6,977	6,977	-
Total Expenditures	12,812	12,811	$ 12,811	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	$ -	$ -		

City of Burden, Kansas
Swimming Pool Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Donations	$ -	$ -
Grants	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	3,804	-
Receipts Over (Under) Expenditures	(3,804)	-
Unencumbered Cash, January 1	5,318	1,514
Unencumbered Cash, December 31	$ 1,514	$ 1,514

City of Burden, Kansas
Water Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Transfer from Water	$ 4,800	$ 4,800
Expenditures		
Capital Outlay	-	15,211
Transfer to DW & WW Improvement Project	-	42,480
Total Expenditures	-	57,691
Receipts Over (Under) Expenditures	4,800	(52,891)
Unencumbered Cash, January 1	48,772	53,572
Unencumbered Cash, December 31	$ 53,572	$ 681

City of Burden, Kansas
Sewer Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Transfer from Sewer	$ 4,800	$ 4,800
Insurance Proceeds	-	-
Total Receipts	4,800	4,800
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	4,800	4,800
Unencumbered Cash, January 1	35,152	39,952
Unencumbered Cash, December 31	$ 39,952	$ 44,752

City of Burden, Kansas
Park Equipment Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Alcohol Tax	$ -	$ -
Donations	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	484	19
Receipts Over (Under) Expenditures	(484)	(19)
Unencumbered Cash, January 1	2,117	1,633
Unencumbered Cash, December 31	$ 1,633	$ 1,614

City of Burden, Kansas
Equipment Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Transfer from General	$ 4,800	$ 4,800
Sale of Assets	8,650	7,940
Total Receipts	13,450	12,740
Expenditures		
Capital Outlay	7,595	-
Receipts Over (Under) Expenditures	5,855	12,740
Unencumbered Cash, January 1	9,986	15,841
Unencumbered Cash, December 31	$ 15,841	$ 28,581

City of Burden, Kansas
ARPA Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Federal Grant	$ -	$ -
Reimbursed Funds	-	-
Total Receipts	-	-
Expenditures		
Capital Outlay	33,653	-
Receipts Over (Under) Expenditures	(33,653)	-
Unencumbered Cash, January 1	33,653	-
Unencumbered Cash, December 31	$ -	$ -

City of Burden, Kansas
DW & WW Improvement Project Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

	2024	2025
	Actual	Actual
Receipts		
Grant Proceeds	$ 23,727	$ 82,608
Transfer from Water	47,408	50,000
Transfer from Sewer	35,874	-
Transfer from Water Reserve	-	42,480
Total Receipts	107,009	175,088
Expenditures		
Capital Outlay – Water Project	48,643	125,120
Capital Outlay – Sewer Project	35,874	72,460
Total Expenditures	84,517	197,580
Receipts Over (Under) Expenditures	22,492	(22,492)
Unencumbered Cash, January 1	-	22,492
Unencumbered Cash, December 31	$ 22,492	$ -

City of Burden, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 189,290	$ 179,404	$ 210,500	$ (31,096)
Reimbursements	126,312	141,418	140,000	1,418
Penalty Clearing	5,112	4,997	5,000	(3)
Total Receipts	320,714	325,819	$ 355,500	$ (29,681)
Expenditures				
Personal Services	90,773	97,127	$ 95,600	$ 1,527
Contractual	15,005	13,674	20,000	(6,326)
Materials & Supplies	8,982	4,457	11,000	(6,543)
Capital Outlay	466	649	154,301	(153,652)
Grant and Loan Expenses	-	-	-	-
Purchased Water	183,301	182,402	190,500	(8,098)
Remittances	894	678	850	(172)
Transfer to DW & WW Improvement Project	47,408	50,000	-	50,000
Transfer to Bond and Interest	12,812	12,811	12,811	-
Transfer to Water Reserve	4,800	4,800	4,800	-
Total Expenditures	364,441	366,598	$ 489,862	$ (123,264)
Receipts Over (Under) Expenditures	(43,727)	(40,779)		
Unencumbered Cash, January 1	114,675	70,948		
Unencumbered Cash, December 31	$ 70,948	$ 30,169		

City of Burden, Kansas
Sewer Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 81,214	$ 81,810	$ 83,200	$ (1,390)
Grants	-	-	-	-
Total Receipts	81,214	81,810	$ 83,200	$ (1,390)
Expenditures				
Personal Services	31,365	35,099	$ 32,500	$ 2,599
Contractual Services	7,822	6,576	15,000	(8,424)
Materials & Supplies	3,114	2,401	7,500	(5,099)
Capital Outlay	-	4,692	132,396	(127,704)
Grant and Loan Expenses	-	-	-	-
Principal	16,574	16,928	16,928	-
Interest	6,565	6,210	6,210	-
Transfer to DW & WW Improvement Project	35,874	-	-	-
Transfer to Sewer Reserve	4,800	4,800	4,800	-
Total Expenditures	106,114	76,706	$ 215,334	$ (138,628)
Receipts Over (Under) Expenditures	(24,900)	5,104		
Unencumbered Cash, January 1	122,418	97,518		
Unencumbered Cash, December 31	$ 97,518	$ 102,622		

City of Burden, Kansas
Trash Utility Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year End December 31, 2025

	2024	2025		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 57,603	$ 59,638	$ 60,000	$ (362)
Expenditures				
Personal Services	8,018	6,948	$ 8,400	$ (1,452)
Contractual Services	51,366	55,804	53,550	2,254
Materials & Supplies	5,555	2,695	5,000	(2,305)
Capital Outlay	-	-	4,082	(4,082)
Total Expenditures	64,939	65,447	$ 71,032	$ (5,585)
Receipts Over (Under) Expenditures	(7,336)	(5,809)		
Unencumbered Cash, January 1	14,621	7,285		
Unencumbered Cash, December 31	$ 7,285	$ 1,476		

City of Burden, Kansas
Agency Funds
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year End December 31, 2025

Funds	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Payroll Clearing	$ -	$ 270,054	$ 270,054	$ -
Sales Tax Clearing	223	815	1,038	-
Deposit Clearing	1,246	9,465	9,299	1,412
Penalty Clearing	-	4,997	4,997	-
Total Agency Funds	$ 1,469	$ 285,331	$ 285,388	$ 1,412