

# ***City of Burden***

***Financial Statement***

***For the Year Ended December 31, 2022***

*ATC Accounting*

City of Burden  
Financial Statement  
For the Year Ended December 31, 2022

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Burden  
Burden, Kansas 66937

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, 2022 and the related notes to the financial statement.

***Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Burden, Kansas to meet the requirements of the State of 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.

### *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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Burden, Kansas as of December 31, 2022, 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.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2022 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, individual fund schedules of regulatory basis receipts and expenditures-actual (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 2022 basic financial statement, however are required to be presented under the provision 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 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2021 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2021 basic financial statement upon which we rendered as unqualified opinion dated September 16, 2022. The 2021 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, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

### *ATC Accounting*

ATC Accounting

September 15, 2023

City of Burden, Kansas  
 Summary Statement of Receipts, Expenditures, and Encumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2022

Funds	Beginning Unencum- bered Cash Balance	Receipts	Expendi- tures	Ending Unencum- bered Cash Balance	Add: Encum- brances and Accounts Payable	Ending Cash Balance
GENERAL	\$ 174,921	\$ 283,097	\$ 239,621	\$ 218,397	\$ 5,896	\$ 224,293
SPECIAL PURPOSE FUNDS:						
Special Highway	39,598	16,313	18,898	37,013	-	37,013
Diversion Program	2,380	-	-	2,380	-	2,380
BOND AND INTEREST FUNDS:						
Bond and Interest	-	12,812	12,812	-	-	-
CAPITAL PROJECT FUNDS:						
Swimming Pool Reserve	6,264	2,308	4,355	4,217	-	4,217
Water Reserve	39,172	4,800	-	43,972	-	43,972
Sewer Reserve	25,552	4,800	-	30,352	-	30,352
Park Equipment Reserve	1,621	496	-	2,117	-	2,117
Equipment Reserve	28,073	4,800	-	32,873	-	32,873
ARPA	40,136	44,930	14,670	70,396	-	70,396
BUSINESS FUNDS:						
Water Utility	88,837	322,571	304,365	107,043	1,266	108,309
Sewer Utility	84,277	104,806	85,314	103,769	634	104,403
Trash Utility	15,930	54,266	54,975	15,221	5,475	20,696
 Total Reporting Entity	 \$ 546,761	 \$ 855,999	 \$ 735,010	 \$ 667,750	 \$ 13,271	 \$ 681,021

Cash on Hand	\$ 125
Checking Accounts	591,439
Money Market Accounts	90,650
Total Cash	682,214
Agency Funds per Schedule 3	(1,193)
 Total Reporting Entity	 <u>\$ 681,021</u>

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

City of Burden, Kansas  
Notes to Financial Statement  
December 31, 2022

**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 1<sup>st</sup>
- 2) Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25<sup>th</sup>.

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 2022.

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, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$682,089 and the bank balance was \$702,947. 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, 2022 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
<b>General Obligation Bonds</b>									
Series A 2002-Water System Bond	4.50%	6/18/2002	207,100	6/18/2042	\$ 150,865	\$ -	\$ 4,466	\$ 146,399	\$ 6,789
Series B 2002-Water System Bond	4.50%	6/18/2002	30,000	6/18/2042	20,225	-	647	19,578	910
<b>Capital Lease</b>									
Sharp Copier	7.89%	3/15/2015	4,064	6/20/2020	-	-	-	-	-
Sharp Copier	6.54%	07/08/2020	3,738	10/8/2025	2,852	-	676	2,176	166
<b>Kansas Water Pollution Control</b>									
Revolving Fund Loan	2.13%	10/30/2017	402,100	9/01/2039	344,445	-	15,886	328,559	7,253
Total Long-Term Debt					\$ 518,387	\$ -	\$ 21,675	\$ 496,712	\$ 15,118

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
<b>Principal</b>									
Series A 2002	\$ 4,667	\$ 4,877	\$ 5,096	\$ 5,325	\$ 5,565	\$ 31,813	\$ 39,646	\$ 49,410	\$ 146,399
Series B 2002	676	706	738	771	806	4,607	5,743	5,531	19,578
Sharp Copier	722	771	683	-	-	-	-	-	2,176
Revolving Loan	16,226	16,574	16,928	17,291	17,661	94,144	104,664	45,071	328,559
Total Principal	\$ 22,291	\$ 22,928	\$ 23,445	\$ 23,387	\$ 24,032	\$ 130,564	\$ 150,053	\$ 100,012	\$ 496,712
<b>Interest:</b>									
Series A 2002	\$ 6,588	\$ 6,378	\$ 6,159	\$ 5,929	\$ 5,690	\$ 24,459	\$ 16,627	\$ 6,866	\$ 78,696
Series B 2002	881	851	819	786	751	3,177	2,042	637	9,944
Sharp Copier	121	72	21	-	-	-	-	-	214
Revolving Loan	6,912	6,565	6,210	5,848	5,477	21,549	11,028	1,206	64,795
Total Interest	\$ 14,502	\$ 13,866	\$ 13,209	\$ 12,563	\$ 11,918	\$ 49,185	\$ 29,697	\$ 8,709	\$ 153,649
Total Payments	\$ 36,793	\$ 36,794	\$ 36,654	\$ 35,950	\$ 35,950	\$ 179,749	\$ 179,750	\$ 108,721	\$ 650,361

## 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 10.32%, for the fiscal year ended December 31, 2022. Contributions to the pension plan from the city were \$11,373 for the year ended December 31, 2022

Net Pension Liability. At December 31, 2022, the city's proportionate share of the collective net pension liability reported by KPERS was \$102,682. The net pension liability was measured as of June 30, 2022, 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, 2022. 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](http://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 \$6,410 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 2021 to 2022 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

## 9. UNCERTAINTIES

As a result of significant disruption in the U.S. economy due to the ongoing Coronavirus “COVID-19” pandemic in 2019, uncertainties have risen which are likely to negatively impact future operation results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of \$40,136 during 2022. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov/>.

## 10. 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, 2022**

City of Burden, Kansas  
 Summary of Expenditures – Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	\$ 405,374	\$ -	\$ 405,374	\$ 239,621	\$ (165,753)
SPECIAL PURPOSE FUNDS:					
Special Highway	19,497	-	19,497	18,898	(599)
Diversion Program	-	-	-	-	-
BOND AND INTEREST FUNDS					
Bond & Interest	12,812	-	12,812	12,812	-
BUSINESS FUNDS:					
Water	396,480	-	396,480	304,365	(92,115)
Sewer	164,733	-	164,733	85,314	(79,419)
Trash	68,256	-	68,256	54,975	(13,281)

City of Burden, Kansas  
 General Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 120,710	\$ 122,079	\$ 132,108	\$ (10,029)
Delinquent Tax	10,480	12,858	5,000	7,858
Motor Vehicle Tax	27,720	27,323	28,880	(1,557)
Recreational Vehicle Tax	625	700	752	(52)
16/20M Vehicle Tax	368	243	383	(140)
Commercial Vehicle Tax	349	275	365	(90)
Special Assessment	-	-	-	-
Sales Tax	36,163	40,541	30,000	10,541
Franchise Fees	56,449	67,165	50,000	17,165
Licenses and Permits	2,015	2,990	2,000	990
Charges for Services – Swimming Pool	-	4,284	3,000	1,284
Alcohol Tax	337	496	401	95
Fines and Court Fees	3,252	782	2,500	(1,718)
Interest on Idle Funds	845	1,062	500	562
Grants/Donations	15,490	980	250	730
Miscellaneous/Reimbursements	1,762	1,319	1,100	219
<b>Total Receipts</b>	<b>276,565</b>	<b>283,097</b>	<b>\$ 257,239</b>	<b>\$ 25,858</b>
<b>Expenditures</b>				
<b>General Administration</b>				
Personal Services	45,038	46,334	\$ 65,000	\$ (18,666)
Contractual Services	54,336	61,976	65,000	(3,024)
Materials & Supplies	12,729	12,538	15,000	(2,462)
Capital Outlay	366	6,611	126,641	(120,030)
Remittance	1,050	1,475	2,500	(1,025)
Lease Payments	843	843	843	-
Refunds/Reimbursement	-	250	550	(300)
<b>Total General Administration</b>	<b>114,362</b>	<b>130,027</b>	<b>275,534</b>	<b>(145,507)</b>
<b>Police Department</b>				
Personal Services	29,854	28,205	46,000	(17,795)
Contractual	5,376	4,153	2,500	1,653
Materials & Supplies	19,909	13,473	7,500	5,973
Capital Outlay	9,302	2,961	3,000	(39)
Remittances	-	-	-	-
<b>Total Police Department</b>	<b>64,441</b>	<b>48,792</b>	<b>59,000</b>	<b>(10,208)</b>

City of Burden, Kansas  
 General Fund (Cont)  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
Street and Alley Department				
Personal Services	-	-	-	-
Contractual Services	17,174	19,660	20,000	(340)
Materials & Supplies	6	1,824	5,000	(3,176)
Capital Outlay	-	-	-	-
Total Street and Alley Department	17,180	21,484	25,000	(3,516)
Swimming Pool				
Personal Services	814	14,011	24,000	(9,989)
Contractual Services	1,913	6,544	3,500	3,044
Materials & Supplies	175	7,821	5,000	2,821
Capital Outlay	49,626	2,218	5,000	(2,782)
Refunds/Reimbursements	40	40	40	-
Total Swimming Pool	52,568	30,634	37,540	(6,906)
Parks and Recreation				
Contractual Services	2,074	3,158	2,000	1,158
Materials & Supplies	661	726	1,000	(274)
Capital Outlay	2,140	-	500	(500)
Total Parks and Recreation	4,875	3,884	3,500	384
Transfers				
Equipment Reserve	4,800	4,800	4,800	-
Total Expenditures	258,226	239,621	\$ 405,374	\$ (165,753)
Receipts Over (Under) Expenditures	18,339	43,476		
Unencumbered Cash , January 1	156,582	174,921		
Unencumbered Cash, December 31	\$ 174,921	\$ 218,397		



City of Burden, Kansas  
Special Highway Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Special Highway Tax-State	\$ 15,281	\$ 14,073	\$ 13,530	\$ 543
Special Highway Tax-County	2,513	2,240	2,040	200
<b>Total Receipts</b>	<b>17,794</b>	<b>16,313</b>	<b>\$ 15,570</b>	<b>\$ 743</b>
<b>Expenditures</b>				
Contractual Services	-	1,323	\$ 4,000	\$ (2,677)
Materials & Supplies	1,473	17,575	15,497	2,078
<b>Total Expenditures</b>	<b>1,473</b>	<b>18,898</b>	<b>\$ 19,497</b>	<b>\$ (599)</b>
Receipts Over (Under) Expenditures	16,321	(2,585)		
Unencumbered Cash, January 1	23,277	39,598		
Unencumbered Cash, December 31	\$ 39,598	\$ 37,013		

City of Burden, Kansas  
 Diversion Program Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Fines and Fees	\$ 2,280	\$ -	\$ -	\$ -
	-	-	-	-
<b>Total Receipts</b>	<u>2,280</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures</b>				
Contractual Services	-	-	\$ -	\$ -
Materials & Supplies	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	2,280	-		
Unencumbered Cash, January 1	<u>100</u>	<u>2,380</u>		
Unencumbered Cash, December 31	<u>\$ 2,380</u>	<u>\$ 2,380</u>		

City of Burden, Kansas  
 Bond and Interest  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Transfer from Water Fund	\$ 12,811	\$ 12,812	\$ 12,812	\$ -
<b>Expenditures</b>				
Principal	4,892	5,113	\$ 5,113	\$ -
Interest	7,919	7,699	7,699	-
<b>Total Expenditures</b>	<b>12,811</b>	<b>12,812</b>	<b>\$ 12,812</b>	<b>\$ -</b>
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, 2022

	2021	2022
	Actual	Actual
Receipts		
Donations	\$ 1,000	\$ 1,207
Grants	-	1,101
	1,000	2,308
Expenditures		
Capital Outlay	-	4,355
	1,000	(2,047)
Receipts Over (Under) Expenditures		
Unencumbered Cash, January 1	5,264	6,264
Unencumbered Cash, December 31	\$ 6,264	\$ 4,217

City of Burden, Kansas  
 Water Reserve Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Transfer from Water	\$ 4,800	\$ 4,800
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	4,800	4,800
Unencumbered Cash, January 1	34,372	39,172
Unencumbered Cash, December 31	\$ 39,172	\$ 43,972

City of Burden, Kansas  
 Sewer Reserve Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Transfer from Sewer	\$ 4,800	\$ 4,800
Insurance Proceeds	-	-
	4,800	4,800
Expenditures		
Capital Outlay	-	-
	-	-
Receipts Over (Under) Expenditures	4,800	4,800
Unencumbered Cash, January 1	20,752	25,552
Unencumbered Cash, December 31	\$ 25,552	\$ 30,352

City of Burden, Kansas  
 Park Equipment Reserve Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Alcohol Tax	\$ 337	\$ 496
Donations	3	-
	340	496
 Expenditures		
Capital Outlay	612	-
	(272)	496
Receipts Over (Under) Expenditures		
Unencumbered Cash, January 1	1,893	1,621
Unencumbered Cash, December 31	\$ 1,621	\$ 2,117

City of Burden, Kansas  
 Equipment Reserve Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Transfer from General	\$ 4,800	\$ 4,800
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	4,800	4,800
Unencumbered Cash, January 1	23,273	28,073
Unencumbered Cash, December 31	\$ 28,073	\$ 32,873



City of Burden, Kansas  
 ARPA Reserve Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Federal ARPA Grant	\$ 40,136	\$ 40,136
Reimbursed Funds	-	4,794
	40,136	44,930
Expenditures		
Capital Outlay	-	14,670
	-	14,670
Receipts Over (Under) Expenditures	40,136	30,260
Unencumbered Cash, January 1	-	40,136
	-	40,136
Unencumbered Cash, December 31	\$ 40,136	\$ 70,396

City of Burden, Kansas  
Water Utility Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 173,176	\$ 192,619	\$ 180,000	\$ 12,619
Reimbursements	119,324	129,952	120,000	9,952
<b>Total Receipts</b>	<b>292,500</b>	<b>322,571</b>	<b>\$ 300,000</b>	<b>\$ 22,571</b>
<b>Expenditures</b>				
Personal Services	61,871	69,023	\$ 68,500	\$ 523
Contractual	14,957	13,717	16,000	(2,283)
Materials & Supplies	9,182	11,604	11,500	104
Capital Outlay	350	775	116,868	(116,093)
Grant and Loan Expenses	-	4,031	-	4,031
Purchased Water	172,067	186,771	165,000	21,771
Remittances	715	832	1,000	(168)
Transfer to Bond and Interest	12,811	12,812	12,812	-
Transfer to Water Reserve	4,800	4,800	4,800	-
<b>Total Expenditures</b>	<b>276,753</b>	<b>304,365</b>	<b>\$ 396,480</b>	<b>\$ (92,115)</b>
Receipts Over (Under) Expenditures	15,747	18,206		
Unencumbered Cash, January 1	73,090	88,837		
Unencumbered Cash, December 31	<b>\$ 88,837</b>	<b>\$ 107,043</b>		

City of Burden, Kansas  
Sewer Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 79,377	\$ 79,182	\$ 80,700	\$ (1,518)
Grants	-	25,624	-	25,624
Loan Advance	-	-	-	-
<b>Total Receipts</b>	<b>79,377</b>	<b>104,806</b>	<b>\$ 80,700</b>	<b>\$ 24,106</b>
<b>Expenditures</b>				
Personal Services	22,153	26,397	\$ 26,500	\$ (103)
Contractual Services	5,941	7,538	15,000	(7,462)
Materials & Supplies	2,012	3,443	5,000	(1,557)
Capital Outlay	-	-	90,295	(90,295)
Grant and Loan Expenses	43,626	19,998	-	19,998
Principal	15,553	15,886	15,886	-
Interest	7,585	7,252	7,252	-
Transfer to Sewer Reserve	4,800	4,800	4,800	-
<b>Total Expenditures</b>	<b>101,670</b>	<b>85,314</b>	<b>\$ 164,733</b>	<b>\$ (79,419)</b>
Receipts Over (Under) Expenditures	(22,293)	19,492		
Unencumbered Cash, January 1	106,570	84,277		
Unencumbered Cash, December 31	\$ 84,277	\$ 103,769		

City of Burden, Kansas  
 Trash Utility Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 53,994	\$ 54,266	\$ 53,000	\$ 1,266
<b>Expenditures</b>				
Personal Services	4,293	4,424	\$ 4,300	\$ 124
Contractual Services	44,515	45,044	44,000	1,044
Materials & Supplies	3,712	5,507	19,956	(14,449)
<b>Total Expenditures</b>	<b>52,520</b>	<b>54,975</b>	<b>\$ 68,256</b>	<b>\$ (13,281)</b>
Receipts Over (Under) Expenditures	1,474	(709)		
Unencumbered Cash, January 1	14,456	15,930		
Unencumbered Cash, December 31	\$ 15,930	\$ 15,221		

City of Burden, Kansas  
 Agency Funds  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

Funds	Beginning Cash Balance	Receipts	Expenditures	Ending Cash Balance
Payroll Clearing	\$ -	\$ 174,924	\$ 174,924	\$ -
Sales Tax Clearing	203	635	663	175
Deposit Clearing	1,011	10,514	10,507	1,018
Penalty Clearing	-	5,314	5,314	-
<hr/>				
Total Agency Funds	\$ 1,214	\$ 191,387	\$ 191,408	\$ 1,193