CITY OF BURRTON, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

CITY OF BURRTON, KANSAS

For the Year Ended December 31, 2025

Clark Kirk, Mayor

CITY COUNCIL

Greg Robinson

Andy Hooser

Scott Meyer
President

Josh Durner

Tonya Hornback

CITY OFFICERS

Kim Ryan
Clerk

Patty Critchfield
Asst. Clerk

Jaclyn Holzrichter
Treasurer

Kevin King
Int. City Superintendent

Nate Head
Maintenance Supervisor

CITY OF BURRTON, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Burrton, Kansas 67546

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 Burrton, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matter

The prior year's financial statement for the year ended December 31, 2024, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on May 5, 2025.

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

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's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget and schedule of regulatory basis receipts and disbursements-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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Burrton, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated May 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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. 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, 2025 (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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 24, 2026

CITY OF BURRTON, KANSAS

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND							
General Fund	$ 106,568	$ -	$ 685,456	$ 574,539	$ 217,485	$ (2,612)	$ 214,873
SPECIAL PURPOSE FUNDS							
Employee Benefit Fund	1,151	-	126,573	95,593	32,131	-	32,131
Library Fund	276	-	17,735	17,697	314	-	314
Street Maintenance Fund	490,355	-	225,098	122,907	592,546	-	592,546
Special Highway Fund	46,975	-	22,851	1,862	67,964	-	67,964
Opiod Settlement Fund	5,247	-	1,121	-	6,368	-	6,368
Total Special Purpose Funds	544,004	-	393,378	238,059	699,323	-	699,323
BOND AND INTEREST FUND							
Bond and Interest Fund	5,266	-	84,992	12,080	78,178	-	78,178
CAPITAL PROJECTS FUNDS							
Equipment Reserve Fund	59,730	-	40,850	-	100,580	-	100,580
Capital Improvement Fund	27,822	-	17,833	-	45,655	-	45,655
Street Project Fund	140,248	-	3,768	100,000	44,016	-	44,016
Total Capital Projects Funds	227,800	-	62,451	100,000	190,251	-	190,251
BUSINESS FUNDS							
Gas Utility Fund	56,608	-	292,251	348,859	-	-	-
Sewer Utility Fund	21,377	-	123,584	91,684	53,277	-	53,277
Solid Waste Utility Fund	9,293	-	120,607	89,663	40,237	-	40,237
Water Utility Fund	208,578	-	198,713	222,538	184,753	-	184,753
Total Business Funds	295,856	-	735,155	752,744	278,267	-	278,267
TRUST FUND							
Drug Forfeiture Fund	1,269	-	-	-	1,269	-	1,269
RELATED MUNICIPAL ENTITY							
Burrton Public Library	12,609	-	23,641	23,611	12,639	-	12,639
Total Reporting Entity (Excluding Agency Funds)	$ 1,193,372	$ -	$ 1,985,073	$ 1,701,033	$ 1,477,412	$ (2,612)	$ 1,474,800

COMPOSITION OF CASH:	
Petty Cash - City Clerk	$ 100
Checking Accounts - Community National Bank	1,140,324
Checking accounts - State Bank of Burrton	321,738
Checking account - Burrton Public Library	12,638
Total Reporting Entity	$ 1,474,800

CITY OF BURRTON, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Burrton is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Burrton (the municipality) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Library Board. The City of Burrton Library Board operates the City's public library. The City makes appropriations to the Library to assist in funding capital expenditures and operating expenses. The governing body of the related municipal entity is appointed by the City council.

Related Organization. The Burrton Housing Authority is a related organization that is not included in the financial reporting entity. The Authority was created to administer public housing programs authorized by the United States Housing Act of 1937, as amended. Revenues consist of housing assistance payments from the U.S. Department of Housing and Urban Development and rent received from eligible low income tenants.

(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 regulatory receipt 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. enterprise and internal service 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) 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 the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(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.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no 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 regulatory receipts 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 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, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

No statute violations were notes during 2025.

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 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 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 City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

3. DEPOSITS AND INVESTMENTS (CONT.)

At December 31, 2025, the City's carrying amount of deposits was $1,474,800 and the bank balance was $1,505,365. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $1,005,365 was collateralized with securities held by the pledging financial institutions' agents in the City's name. The City had excess pledged securities in the amount of $208,153.

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 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 Fees Paid
General Obligation Bonds:									
Series 2020 A	0.85% to 1.50%	12/26/2020	$ 1,365,000	9/1/2033	$ 965,000	$ -	$ 100,000	$ 865,000	$ 12,080
KDHE Loan:									
Sewer Improvement	2.63%	2/11/2010	445,688	9/1/2030	144,313	-	24,919	119,394	3,780
State of Kansas Loan:									
City Utility Low-Interest Loan	2.81%	3/22/2022	500,000	3/1/2031	325,536	-	49,879	275,657	6,500
Finance Lease:									
Equipment and Service Lease		4/21/2025	59,847	10/2/2030	-	59,847	6,650	53,197	-
Total Contractual Indebtedness					$ 1,434,849	$ 59,847	$ 181,448	$ 1,313,248	$ 22,360

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

	Year						
	2026	2027	2028	2029	2030	2031 to 2033	Total
Principal:							
General Obligation Bonds:							
Series 2020 A	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 110,000	$ 335,000	$ 865,000
KDHE Loan:							
Sewer Improvement	25,374	26,046	26,736	27,443	13,794	-	119,394
State of Kansas Loan:							
City Utility Low-Interest Loan	51,321	51,450	51,579	51,708	51,837	17,762	275,657
Finance Lease:							
Office Equipment and Service Lease	11,399	11,399	11,399	11,399	7,599	-	53,197
Total Principal	193,094	193,895	194,714	195,550	183,230	352,762	1,313,248
Interest:							
General Obligation Bonds:							
Series 2020 A	11,080	10,188	9,138	7,930	6,565	9,531	54,432
KDHE Loan:							
Sewer Improvement	2,696	2,088	1,464	824	167	-	7,240
State of Kansas Loan:							
City Utility Low-Interest Loan	6,896	5,529	4,124	2,682	1,200	64	20,494
Total Interest	20,673	17,805	14,727	11,436	7,931	9,595	82,166
Total Principal and Interest	$ 213,767	$ 211,701	$ 209,441	$ 206,986	$ 191,162	$ 362,357	$ 1,395,414

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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% 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 KPERS 1 and 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 KPERS for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $32,770 for KPERS 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 $258,147. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these 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.

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) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

(c) Other Employee Benefits

Compensated Absences

Full-time employees earn vacation as follows:

Year of Service	Per Year
During Year 1	40 working hours
Years 2 - 9	80 working hours
Years 10 - 14	120 working hours
Years 15 or more	160 working hours

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

Full-time employees earn eight hours of sick leave for each completed month of service after 90 days of employments with a maximum accumulation of 90 days. Upon termination, an employee will be compensated for 25% of earned, unused sick leave at the employee's final rate of pay.

Unused vacation and sick time has not been recorded as a liability in the accompanying financial statement.

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, the 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 property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries 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	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	$ 16,261
Water Utility Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	5,000
Gas Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	25,000
Sewer Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	10,000
Solid Waste Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	10,000
Water Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	40,000
Water Utility Fund	Street Maintenance Fund	K.S.A. 68-590	5,000
Gas Utility Fund	Bond and Interest Fund	K.S.A. 12-6a13	10,000
Solid Waste Utility Fund	Bond and Interest Fund	K.S.A. 12-6a13	10,000
Total			$ 131,261

9. SUBSEQUENT EVENTS

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

CITY OF BURRTON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

CITY OF BURRTON, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 662,500	$ -	$ 662,500	$ 574,539	$ (87,961)
SPECIAL PURPOSE FUNDS:					
Employee Benefit Fund	135,000	-	135,000	95,593	(39,407)
Library Fund	18,250	-	18,250	17,697	(553)
Street Maintenance Fund	615,896	-	615,896	122,907	(492,989)
Special Highway Fund	63,717	-	63,717	1,862	(61,855)
Opiod Settlement Fund	2,894	-	2,894	-	(2,894)
BOND AND INTEREST FUND:					
Bond and Interest Fund	112,080	-	112,080	12,080	(100,000)
BUSINESS FUNDS:					
Gas Utility Fund	490,000	-	490,000	348,859	(141,141)
Sewer Utility Fund	194,724	-	194,724	91,684	(103,040)
Solid Waste Utility Fund	110,000	-	110,000	89,663	(20,337)
Water Utility Fund	306,000	-	306,000	222,538	(83,462)

CITY OF BURRTON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 236,782	$ 287,760	$ 276,130	$ 11,630
Delinquent tax	6,420	7,866	-	7,866
Motor vehicle tax	45,419	30,604	32,184	(1,580)
Recreational vehicle tax	-	-	619	(619)
16/20M vehicle tax	-	7,099	239	6,860
Commercial vehicle tax	-	7,406	6,420	986
Watercraft tax	-	-	212	(212)
Local and county sales tax	116,657	119,055	125,000	(5,945)
1% countywide sales tax	16,156	16,784	20,000	(3,216)
Local alcohol tax	7,217	7,395	7,400	(5)
Total Taxes	428,651	483,969	468,204	15,765
Licenses and Permits -				
Utility franchise fees	66,033	67,083	58,000	9,083
Licenses and permits	1,605	3,036	1,200	1,836
Total Licenses and Permits	67,638	70,119	59,200	10,919
Fines, Forfeitures and Penalties -				
Municipal court	36,151	26,922	40,000	(13,078)
Use of Money and Property -				
Interest received	26,936	29,772	20,000	9,772
Other -				
Pool	4,289	5,603	4,500	1,103
Reimbursements	32,647	50,352	20,000	30,352
Grant	-	16,379	41,666	(25,287)
Miscellaneous	19,214	2,340	-	2,340
Total Other	56,150	74,674	66,166	8,508
Total Receipts	$ 615,526	$ 685,456	$ 653,570	$ 31,886

CITY OF BURRTON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 208,430	$ 26,639	$ 170,000	$ (143,361)
Contractual services	86,844	76,691	110,000	(33,309)
Capital Outlay	-	30,978	-	30,978
Commodities	74,903	83,933	70,000	13,933
Total Administrative	370,177	218,241	350,000	(131,759)
Police -				
Personal services	125,370	160,782	163,000	(2,218)
Contractual services	8,788	11,370	10,000	1,370
Commodities	23,776	43,379	25,000	18,379
Other	-	25,625	20,000	5,625
Total Police	157,934	241,156	218,000	23,156
Pool -				
Personal services	22,836	27,850	33,000	(5,150)
Contractual services	-	-	2,000	(2,000)
Commodities	9,409	4,488	15,000	(10,512)
Total Pool	32,245	32,338	50,000	(17,662)
Legal -				
Personal services	13,207	17,374	-	17,374
Contractual services	-	5,347	-	5,347
Commodities	-	120	13,500	(13,380)
Total Legal	13,207	22,841	13,500	9,341

CITY OF BURRTON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Parks -				
Commodities	$ 9,733	$ 15,438	$ 8,000	$ 7,438
Other -				
Street lighting	18,850	28,264	20,000	8,264
Transfer to Equipment Reserve Fund	-	16,261	-	16,261
Miscellaneous	-	-	3,000	(3,000)
Total Other	18,850	44,525	23,000	21,525
Total Expenditures	602,146	574,539	$ 662,500	$ (87,961)
Receipts Over (Under) Expenditures	13,380	110,917		
Unencumbered Cash, Beginning	93,188	106,568		
Unencumbered Cash, Ending	$ 106,568	$ 217,485		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 49,598	$ 30,768	$ 32,252	$ (1,484)
Delinquent tax	773	1,449	300	1,149
Motor vehicle tax	621	6,847	7,861	(1,014)
Recreational vehicle tax	-	-	151	(151)
16/20M vehicle tax	-	842	58	784
Commercial vehicle tax	-	1,667	1,568	99
Watercraft tax	-	-	52	(52)
Transfer from Gas Utility Fund	10,000	25,000	25,000	-
Transfer from Sewer Utility Fund	10,000	10,000	10,000	-
Transfer from Solid Waste Utility Fund	10,000	10,000	10,000	-
Transfer from Water Utility Fund	10,000	40,000	30,000	10,000
Total Receipts	90,992	126,573	$ 117,242	$ 9,331
Expenditures				
Personal services	93,000	95,593	$ 135,000	$ (39,407)
Receipts Over (Under) Expenditures	(2,008)	30,980		
Unencumbered Cash, Beginning	3,159	1,151		
Unencumbered Cash, Ending	$ 1,151	$ 32,131		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 14,408	$ 14,258	$ 14,951	$ (693)
Delinquent tax	426	572	-	572
Motor vehicle tax	2,742	2,025	2,283	(258)
Recreational vehicle tax	-	-	44	(44)
16/20M vehicle tax	-	385	17	368
Commercial vehicle tax	-	495	455	40
Watercraft tax	-	-	15	(15)
Total Receipts	17,576	17,735	$ 17,765	$ (30)
Expenditures				
Appropriation to Library Treasurer	16,414	17,103	$ 16,750	$ 353
Building and grounds maintenance	-	594	-	594
Contractual	886	-	1,500	(1,500)
Total Expenditures	17,300	17,697	$ 18,250	$ (553)
Receipts Over (Under) Expenditures	276	38		
Unencumbered Cash, Beginning	-	276		
Unencumbered Cash, Ending	$ 276	$ 314		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

STREET MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
1% countywide sales tax	$ 184,131	$ 215,624	$ 163,000	$ 52,624
Delinquent tax	54	4,474	-	4,474
Transfer from Sewer Utility Fund	5,000	-	-	-
Transfer from Solid Waste Utility Fund	5,000	-	-	-
Transfer from Water Utility Fund	5,000	5,000	5,000	-
Total Receipts	199,185	225,098	$ 168,000	$ 57,098
Expenditures				
Personal services	2,129	71,878	$ -	$ 71,878
Contractual services	10,721	51,029	20,000	31,029
Commodities	676	-	-	-
Capital outlay	-	-	595,896	(595,896)
Total Expenditures	13,526	122,907	$ 615,896	$ (492,989)
Receipts Over (Under) Expenditures	185,659	102,191		
Unencumbered Cash, Beginning	304,696	490,355		
Unencumbered Cash, Ending	$ 490,355	$ 592,546		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas - fuel tax	$ 23,057	$ 22,851	$ 23,270	$ (419)
Expenditures				
Contractual services	4,207	136	$ 4,400	$ (4,264)
Commodities	232	1,726	1,200	526
Capital outlay	-	-	58,117	(58,117)
Total Expenditures	4,439	1,862	$ 63,717	$ (61,855)
Receipts Over (Under) Expenditures	18,618	20,989		
Unencumbered Cash, Beginning	28,357	46,975		
Unencumbered Cash, Ending	$ 46,975	$ 67,964		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

OPIOID SETTLEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State	$ 2,653	$ 1,121	$ -	$ 1,121
Expenditures				
Contractual services	-	-	$ 2,894	$ (2,894)
Receipts Over (Under) Expenditures	2,653	1,121		
Unencumbered Cash, Beginning	2,594	5,247		
Unencumbered Cash, Ending	$ 5,247	$ 6,368		

CITY OF BURRTON,KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 75,080	$ 47,755	$ 50,080	$ (2,325)
Delinquent tax	2,092	2,792	-	2,792
Motor vehicle tax	13,742	10,542	11,900	(1,358)
Recreational vehicle tax	-	-	229	(229)
16/20M vehicle tax	-	1,327	88	1,239
Commercial vehicle tax	-	2,576	2,373	203
Watercraft tax	-	-	79	(79)
Transfer from Gas Utility Fund	10,000	10,000	10,000	-
Transfer from Solid Waste Utility Fund	10,000	10,000	10,000	-
Transfer from Water Utility Fund	-	-	10,000	(10,000)
Total Receipts	110,914	84,992	$ 94,749	$ (9,757)
Expenditures				
Principal	100,000	-	$ 100,000	$ (100,000)
Interest	13,080	12,080	12,080	-
Total Expenditures	113,080	12,080	$ 112,080	$ (100,000)
Receipts Over (Under) Expenditures	(2,166)	72,912		
Unencumbered Cash, Beginning	7,432	5,266		
Unencumbered Cash, Ending	$ 5,266	$ 78,178		

CITY OF BURRTON, KANSAS

CAPITAL PROJECT FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
1% countywide sales tax	$ 17,166	$ 17,833
Interest	1,977	1,756
Transfer from Water Fund	-	5,000
Transfer from General Fund	-	16,261
Total Receipts	19,143	40,850
Expenditures		
Transfer to other fund	-	-
Receipts Over (Under) Expenditures	19,143	40,850
Unencumbered Cash, Beginning	40,587	59,730
Unencumbered Cash, Ending	$ 59,730	$ 100,580

CITY OF BURRTON, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	Actual
Receipts		
1% countywide sales tax	$ 17,166	$ 17,833
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	17,166	17,833
Unencumbered Cash, Beginning	10,656	27,822
Unencumbered Cash, Ending	$ 27,822	$ 45,655

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

STREET PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Interest	$ 8,379	$ 3,768
Transfer from equipment reserve fund	-	-
Total Receipts	8,379	3,768
Expenditures		
Capital outlay	-	100,000
Receipts Over (Under) Expenditures	8,379	(96,232)
Unencumbered Cash, Beginning	124,786	140,248
Prior Year Cancelled Encumbrances	7,083	-
Unencumbered Cash, Ending	$ 140,248	$ 44,016

CITY OF BURRTON, KANSAS

BUSINESS FUND

GAS UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 260,902	$ 287,523	$ 380,000	$ (92,477)
Reimbursed expenses	-	539	-	539
Penalties	-	4,189	-	4,189
Total Receipts	260,902	292,251	$ 380,000	$ (87,749)
Expenditures				
Personal services	29,699	57,711	$ 50,000	$ 7,711
Contractual services	72,731	53,076	80,000	(26,924)
Commodities	30,434	13,632	30,000	(16,368)
Gas purchased	135,620	133,061	170,000	(36,939)
Principal	47,681	49,879	125,000	(75,121)
Interest	9,876	6,500	-	6,500
Transfer to Employee Benefits Fund	10,000	25,000	25,000	-
Transfer to Bond & Interest Fund	10,000	10,000	10,000	-
Total Expenditures	346,041	348,859	$ 490,000	$ (141,141)
Receipts Over (Under) Expenditures	(85,139)	(56,608)		
Unencumbered Cash, Beginning	141,747	56,608		
Unencumbered Cash, Ending	$ 56,608	$ -		

CITY OF BURRTON, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 115,799	$ 121,432	$ 162,000	$ (40,568)
Penalties	-	2,152	-	2,152
Total Receipts	115,799	123,584	$ 162,000	$ (38,416)
Expenditures				
Personal services	43,354	22,667	$ 45,000	$ (22,333)
Contractual services	9,768	16,566	10,000	6,566
Commodities	34,025	14,097	25,000	(10,903)
Capital outlay	-	-	76,370	(76,370)
KDHE loan payment	28,353	28,354	28,354	-
Transfer to Employee Benefits Fund	10,000	10,000	10,000	-
Transfer to Street Maintenance Fund	5,000	-	-	-
Total Expenditures	130,500	91,684	$ 194,724	$ (103,040)
Receipts Over (Under) Expenditures	(14,701)	31,900		
Unencumbered Cash, Beginning	36,078	21,377		
Unencumbered Cash, Ending	$ 21,377	$ 53,277		

CITY OF BURRTON, KANSAS

BUSINESS FUND

SOLID WASTE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 81,548	$ 118,443	$ 98,000	$ 20,443
Penalties	-	2,164	-	2,164
Total Receipts	81,548	120,607	$ 98,000	$ 22,607
Expenditures				
Personal services	-	-	$ 10,000	$ (10,000)
Contractual services	74,682	69,663	80,000	(10,337)
Transfer to Employee Benefits Fund	10,000	10,000	10,000	-
Transfer to Street Maintenance Fund	5,000	-	-	-
Transfer to Bond & Interest Fund	10,000	10,000	10,000	-
Total Expenditures	99,682	89,663	$ 110,000	$ (20,337)
Receipts Over (Under) Expenditures	(18,134)	30,944		
Unencumbered Cash, Beginning	27,427	9,293		
Unencumbered Cash, Ending	$ 9,293	$ 40,237		

CITY OF BURRTON, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2025

(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 203,865	$ 194,370	$ 210,000	$ (15,630)
Miscellaneous	15	4,343	-	4,343
Reimbursed expense	12,347	-	-	-
Total Receipts	216,227	198,713	$ 210,000	$ (11,287)
Expenditures				
Personal services	61,298	126,689	$ 80,000	$ 46,689
Contractual services	19,198	23,755	73,000	(49,245)
Commodities	35,973	22,094	63,000	(40,906)
Capital outlay	-	-	40,000	(40,000)
Transfer to Employee Benefits Fund	10,000	40,000	30,000	10,000
Transfer to Street Maintenance Fund	5,000	5,000	5,000	-
Transfer to Equipment Reserve Fund	-	5,000	5,000	-
Transfer to Bond & Interest Fund	-	-	10,000	(10,000)
Total Expenditures	131,469	222,538	$ 306,000	$ (83,462)
Receipts Over (Under) Expenditures	84,758	(23,825)		
Unencumbered Cash, Beginning	123,820	208,578		
Unencumbered Cash, Ending	$ 208,578	$ 184,753		

CITY OF BURRTON, KANSAS

SPECIAL PURPOSE FUND

DRUG FORFEITURE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
State	$ -	$ -
Expenditures		
Contractual services	931	-
Commodities	2,146	-
Capital outlay	5,553	-
Total Expenditures	8,630	-
Receipts Over (Under) Expenditures	(8,630)	-
Unencumbered Cash, Beginning	9,899	1,269
Unencumbered Cash, Ending	$ 1,269	$ 1,269

CITY OF BURRTON, KANSAS

RELATED MUNICIPAL ENTITY

PUBLIC LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Appropriation	$ 17,235	$ 17,103
SCKLS	4,863	3,322
State	240	1,293
Donations and other	350	1,923
Total Receipts	22,688	23,641
Expenditures		
Personal services	16,264	16,537
Contractual services	1,250	1,400
Capital outlay	1,085	2,640
Books	2,065	1,019
Operating expense	2,358	2,015
Total Expenditures	23,022	23,611
Receipts Over (Under) Expenditures	(334)	30
Unencumbered Cash, Beginning	12,943	12,609
Unencumbered Cash, Ending	$ 12,609	$ 12,639