CITY OF BRONSON, KANSAS

Independent Auditors' Report, and
Regulatory Basis Financial Statement With
Regulatory-Required Supplementary Information
For the Year Ended December 31, 2023

CITY OF BRONSON, KANSAS

TABLE OF CONTENTS

	PAGE NUMBER
FINANCIAL SECTION:	
Independent Auditors' Report	1-3
Summary Statement of Regulatory Basis Receipts, Expenditures, and Unencumbered Cash Balance	4
Notes to the Financial Statement	5-14
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Regulatory Basis Expenditures - Actual and Budget	15
Schedule 2	
Schedule of Regulatory Basis Receipts and Expenditures - Actual and Budget	
General Fund	16-17
Library Fund	18
Special Highway Fund	19
Capital Improvement Fund	20
Equipment Reserve Fund	21
Sewer Improvement Project Fund	22
General Obligation Bond and Interest Fund	23
Sewer Principal and Interest Fund	24
Electric Utility Fund	25
Water Utility Fund	26
Sewer Utility Fund	27
Water and Sewer Reserve Fund	28
Water Reserve Fund	29
Utility Meter Fund	30
Donations Fund	31
Schedule 3	
Schedule of Regulatory Basis Receipts and Expenditures – Actual	
Public Library	32

Diehl
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Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

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 Bronson, Kansas (the City), as of and for the year ended December 31, 2023 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, 2023, or changes in financial positions 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, 2023, 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.

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 and expenditures-actual and budget, and the schedule of 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.

Prior Year Comparative Numbers

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 Bronson, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 12, 2023 which contained an unmodified opinion on the basic financial statement. The 2022 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 http://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedules 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required parts of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was 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 2022 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, 2022, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs, PA

August 16, 2024
Fort Scott, Kansas

CITY OF BRONSON, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance	Prior Year Ending Cash Balance
General Fund	$ 138,480.81	$ 214,826.91	$190,105.77	$ 163,201.95	$ 1,627.39	$ 164,829.34	$ 141,747.98
Special Purpose Funds:							
Library	-	8,638.71	8,638.71	-	-	-	-
Special Highway	60,071.13	8,303.80	8,272.50	60,102.43	-	60,102.43	60,071.13
Capital Improvement	16,810.31	1,660.00	-	18,470.31	-	18,470.31	16,810.31
Equipment Reserve	10,378.79	1,940.00	-	12,318.79	-	12,318.79	10,378.79
Sewer Improvement Project	46,408.16	-	-	46,408.16	-	46,408.16	46,408.16
Bond and Interest Funds:							
General Obligation Bond & Interest	10,710.00	15,600.00	13,309.05	13,000.95	-	13,000.95	10,710.00
Sewer Principal and Interest	1.96	-	1.96	-	-	-	1.96
Business Funds:							
Electric Utility	97,340.05	270,166.61	262,825.96	104,680.70	12,640.79	117,321.49	128,451.08
Water Utility	11,070.52	91,260.84	89,992.78	12,338.58	3,382.79	15,721.37	11,870.02
Sewer Utility	17,679.13	29,074.41	34,817.12	11,936.42	1,600.14	13,536.56	18,078.42
Water and Sewer Reserve	18,498.19	147.86	-	18,646.05	-	18,646.05	18,498.19
Water Reserve	86,896.37	2,217.96	-	89,114.33	-	89,114.33	86,896.37
Meter Deposit	-	3,700.00	3,700.00	-	17,775.00	17,775.00	16,150.00
Agency Fund:							
Donations	432.24	-	-	432.24	-	432.24	432.24
Total Primary Government	514,777.66	647,537.10	611,663.85	550,650.91	37,026.11	587,677.02	566,504.65
Related Municipal Entity:							
Bronson Public Library	35,621.38	19,790.06	19,684.81	35,726.63	-	35,726.63	35,621.38
Total Reporting Entity	$ 550,399.04	$ 667,327.16	$631,348.66	$ 586,377.54	$ 37,026.11	$ 623,403.65	$ 602,126.03

Composition of Cash:			
	Checking Accounts	$ 474,694.18	$ 454,995.65
	Certificates of Deposit	112,982.84	111,509.00
	Related Municipal Entity	35,726.63	35,621.38
	Total Reporting Entity	$ 623,403.65	$ 602,126.03

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and regulatory-required supplementary schedules of the City of Bronson, Kansas (the City) have been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

Reporting Entity
The City is a municipal corporation governed by an elected five member City Council and mayor. This regulatory financial statement presents the City and its related municipal entities. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Based upon the application of these criteria, the following is a brief review of potential related municipal entities:

The City of Bronson – Public Library – The City of Bronson, Kansas, Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City. The City levies taxes for the Library Board and significantly influences the Library's operations. This agency should be included as a discretely presented related municipal entity of the City.

There are no other related municipal entities which should be accounted for in the City's financial statement.

Basis of Presentation – Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of the City:

GOVERNMENTAL FUNDS

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting (Continued)

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.

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

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 benefits the municipal reporting entity, scholarship funds, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the 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.

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 City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing 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 budget amendments for this year.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and reserve accounts established by bond ordinances, and the following special purpose funds:

- Capital Improvement Fund (K.S.A. 12-1,118)
- Equipment Reserve Fund (K.S.A. 12-1,117)
- Sewer Improvement Project Fund (K.S.A. 12-1,118)
- Water and Sewer Reserve Fund (K.S.A. 12-1,118)
- Water Reserve Fund (K.S.A. 12-1,118)
- Utility Meter Fund (K.S.A. 12-1,118)

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

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Deposits and Investments

Deposits and investments include money market checking accounts. Kansas statutes permit investment in checking accounts, savings accounts, certificates of deposit, and, in certain cases, obligations of the U.S. Treasury.

Compensated Absences

Full-time employees earn and accumulate vacation leave of 80 hours after one full year of employment, increasing to 120 hours after 10 years of employment and 160 hours after 15 years of employment. Vacation days are not earned for partial years worked and up to 80 hours may be carried over. Vacation is earned based on hire date. The employee cannot have more than 240 hours of accrued vacation leave at any time.

Full-time employees earn and accumulate sick leave from two to ten years of employment at the rate of 80 hours per year worked, and for more than ten years of employment, at the rate of 120 hours per year worked. One year of accrued sick leave may be carried over, with the employee never having more than 240 hours accumulated at any given time.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Compensated Absences (Continued)

The City determines a liability for compensated absences when the following conditions are met:

1. The City's obligation relating to employees rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the City has accrued a liability for vacation and sick pay which has been earned but not taken by City employees. The amount payable at December 31, 2023 was $7,822.17.

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 municipality 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 government 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.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State.

Termination

No termination benefits are provided to City employees when employment with the City ends except as required by Federal or State laws, including the accrued compensated absences as discussed above.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. At December 31st, such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information are designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws.

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, but has limited the investments to time deposits and certificates of deposit at the local bank.

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, except during designated "peak periods" when required coverage is 50%. The City does not have any "peak periods" designated. All deposits were legally secured at December 31, 2023.

At December 31, 2023 the City's carrying amount of deposits was $623,003.65 and the bank balance was $624,604.17. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000.00 was covered by federal depository insurance, and the remaining $374,604.17 was collateralized with securities held by the pledging financial institutions' agents in the City's name, with a market value of $525,967.25.

4. MAJOR CUSTOMERS AND SUPPLIERS

During 2023, the City purchased 100% of its water for resale which totaled $37,542.99 from Rural Water District #4, Inc., Bourbon County, Kansas.

During 2023, the City purchased 100% of its electricity for resale which totaled $178,309.06 from Evergy Kansas Central, Inc.

5. CUSTOMER DEPOSITS

Water and Electric customers are required to make cash deposits to the City when starting new water or electric service. The deposits are refunded to the customers when service is terminated, or after two years if the customer is a homeowner in good standing. At December 31, 2023, the City has $17,775 of customer deposits, of which $5,475 is included with Water Utility Fund cash and $12,300 is included in Electric Utility Fund cash in this financial statement.

6. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss by carrying commercial insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

7. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

8. PENSION PLAN

General Information about the 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the City were $7,151.61 for the year ended December 31, 2023.

8. PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $67,909. The total net pension liability as of June 30, 2023 was $10,693,000,939. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Capital Improvements	K.S.A. 12-1,118	$100.00
General	Equipment Reserve	K.S.A. 12-1,117	200.00
Sewer Utility	Equipment Reserve	K.S.A. 12-825d	500.00
Sewer Utility	Capital Improvements	K.S.A. 12-825d	100.00
Water Utility	General	K.S.A. 12-825d	3,650.00
Water Utility	GO Bond and Interest	K.S.A. 12-825d	15,600.00
Water Utility	Capital Improvements	K.S.A. 12-825d	500.00
Water Utility	Equipment Reserve	K.S.A. 12-825d	250.00
Water Utility	Water Reserve	K.S.A. 12-825d	1,500.00
Electric Utility	General	K.S.A. 12-825d	6,109.08
Electric Utility	Capital Improvements	K.S.A. 12-825d	960.00
Electric Utility	Equipment Reserve	K.S.A. 12-825d	990.00
Sewer Principal and Interest	Sewer Utility	K.S.A. 12-825d	1.96

10. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2023 through August 16, 2024, the date of the financial statement. During this period, there were no subsequent events requiring recognition or disclosure in the financial statement.

11. LONG-TERM OBLIGATIONS

On March 7, 2013, the City took out General Obligation Bonds to help finance a water improvement project. The bonds are for $334,000 at 2.50% interest with 40 annual payments, maturing March 7, 2053.

On May 11, 2020, the City entered into a lease-purchase with Union State Bank to finance the purchase of a community storm shelter for $32,500. The lease-purchase requires monthly payments of $321.55, including interest rate of 3.50%, maturing May 11, 2030.

Changes in long-term liabilities for the City for the year ended December 31, 2023, and current maturities of long-term debt and interest for the next five years and in five-year increments through maturity were as follows:

11. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Water System Improvements, Series 2013	2.50%	3/7/2013	$ 334,000	3/7/2053	$ 284,682.00	$ -	$ 6,192.00	$ 278,490.00	$ 7,117.05
Lease-Purchase									
Union State Bank	3.50%	5/11/2020	32,500	5/11/2030	25,171.20	-	3,025.91	22,145.29	832.69
Total Long Term Debt					$ 309,853.20	$ -	$ 9,217.91	$ 300,635.29	$ 7,949.74

	2024	2025	2026	2027	2028	2029 2033	2034 2038	2039 2043	2044 2048	2049 2053	Totals
PRINCIPAL											
General Obligation Bonds											
Water System Improvements, Series 2013	$ 6,328.00	$ 6,505.00	$ 6,668.00	$ 6,834.00	$ 6,988.00	$37,724.00	$42,683.00	$48,294.00	$54,637.00	$ 61,829.00	$278,490.00
Lease-Purchase											
Union State Bank	3,131.41	3,244.90	3,360.32	3,479.84	3,602.80	5,326.02	-	-	-	-	22,145.29
Total Principal	$ 9,459.41	$ 9,749.90	$10,028.32	$ 10,313.84	$ 10,590.80	$43,050.02	$42,683.00	$48,294.00	$54,637.00	$ 61,829.00	$300,635.29
INTEREST											
General Obligation Bonds											
Water System Improvements, Series 2013	$ 6,962.25	$ 6,804.05	$ 6,641.43	$ 6,474.73	$ 6,303.88	$28,805.89	$23,848.91	$17,740.18	$11,894.01	$ 4,713.46	$120,188.79
Lease-Purchase											
Union State Bank	727.19	613.70	498.28	378.76	255.80	140.33	-	-	-	-	2,614.06
Total Interest	$ 7,689.44	$ 7,417.75	$ 7,139.71	$ 6,853.49	$ 6,559.68	$28,946.22	$23,848.91	$17,740.18	$11,894.01	$ 4,713.46	$122,802.85
Total Principal and Interest	$17,148.85	$17,167.65	$17,168.03	$ 17,167.33	$ 17,150.48	$71,996.24	$66,531.91	$66,034.18	$66,531.01	$ 66,542.46	$423,438.14

CITY OF BRONSON, KANSAS
For the Year Ended December 31, 2023

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

CITY OF BRONSON, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 245,359.00	$ -	$ 245,359.00	$ 190,105.77	$ (55,253.23)
Special Purpose Funds:					
Library	9,960.00	-	9,960.00	8,638.71	(1,321.29)
Special Highway	68,679.00	-	68,679.00	8,272.50	(60,406.50)
Bond and Interest Funds:					
General Obligation Bond and Interest	13,319.00	-	13,319.00	13,309.05	(9.95)
Sewer Principal and Interest	2.00	-	2.00	1.96	(0.04)
Business Funds:					
Electric Utility	358,492.00	-	358,492.00	262,825.96	(95,666.04)
Water Utility	94,197.00	-	94,197.00	89,992.78	(4,204.22)
Sewer Utility	47,871.00	-	47,871.00	34,817.12	(13,053.88)
	$ 837,879.00	$ -	$ 837,879.00	$ 607,963.85	$ (229,915.15)

CITY OF BRONSON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 33,961.98	$ 32,720.39	$ 37,783.00	$ (5,062.61)
Delinquent	6,364.56	2,056.02	500.00	1,556.02
Motor vehicle	9,460.89	9,386.39	11,090.00	(1,703.61)
Local sales tax	61,675.64	63,892.99	52,000.00	11,892.99
Utility franchise taxes	6,142.24	6,454.20	5,600.00	854.20
Intergovernmental				
ARPA SLFRF Grant	23,272.90	-	-	-
Use of Money and Property				
Interest Income	557.71	1,185.58	-	1,185.58
Other				
Dividends and Refunds	462.30	9.67	250.00	(240.33)
Services, Fees, Rentals	600.00	92.73	500.00	(407.27)
Municipal Court	11.78	30.00	50.00	(20.00)
Licenses & Permits	146.00	306.00	137.00	169.00
Sanitation charges	23,677.95	24,868.59	23,000.00	1,868.59
Community Center	1,255.00	3,187.99	500.00	2,687.99
Parks & Recreation	3,000.00	1,573.00	-	1,573.00
Library reimbursements	2,369.99	2,038.16	2,000.00	38.16
HBCAT Reimbursement Grant	-	14,928.05	-	14,928.05
Sale of Materials/Equipment/Asset	772.69	4,417.40	-	4,417.40
Insurance Proceeds	-	37,667.35	-	37,667.35
Miscellaneous	0.05	253.32	-	253.32
Operating Transfer from				
Electric Utility	12,000.00	6,109.08	10,000.00	(3,890.92)
Water Utility	6,500.00	3,650.00	6,500.00	(2,850.00)
Sewer Utility	1,500.00	-	-	-
Total Receipts	193,731.68	214,826.91	$ 149,910.00	$ 64,916.91

CITY OF BRONSON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government				
Personal services	$ 59,276.81	$ 52,636.57	$ 76,000.00	$ (23,363.43)
Contractual services	24,935.16	36,655.17	21,000.00	15,655.17
Commodities	6,937.38	4,873.69	14,000.00	(9,126.31)
Law Enforcement				
Commodities	187.50	60.71	-	60.71
Municipal Court				
Contractual services	361.50	62.50	250.00	(187.50)
Parks & Recreation				
Commodities	1,970.34	2,994.21	5,000.00	(2,005.79)
Capital Outlay	16,689.73	29,851.91	-	29,851.91
Community Center				
Contractual services	7,863.58	3,120.74	3,000.00	120.74
Commodities	619.34	3,848.45	3,000.00	848.45
Capital Outlay	-	26,285.93	10,000.00	16,285.93
City Streets				
Commodities	3,455.50	2,857.49	21,249.00	(18,391.51)
Library				
Personal services	1,934.28	2,375.52	2,500.00	(124.48)
Contractual services	1,614.23	533.76	500.00	33.76
Sanitation				
Contractual services	18,996.53	19,790.52	19,500.00	290.52
Other				
Land Bank Expenses	-	-	5,000.00	(5,000.00)
Storm Shelter-Lease Purchase	3,858.60	3,858.60	3,860.00	(1.40)
Mower-Lease Purchase	-	-	5,500.00	(5,500.00)
Street Improements Loan	-	-	3,000.00	(3,000.00)
Cash Forward	-	-	51,000.00	(51,000.00)
Operating Transfers to Other Funds:				
Capital Improvements	-	100.00	500.00	(400.00)
Equipment Reserve	300.00	200.00	500.00	(300.00)
Sewer Improvement Project	23,135.26	-	-	-
Total Expenditures	172,135.74	190,105.77	$ 245,359.00	$ (55,253.23)
Receipts Over (Under) Expenditures	21,595.94	24,721.14		
Unencumbered Cash, Beginning	116,884.87	138,480.81		
Unencumbered Cash, Ending	$ 138,480.81	$ 163,201.95		

CITY OF BRONSON, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad valorem property tax	$ 6,522.84	$ 6,559.17	$ 7,580.00	$ (1,020.83)
Delinquent	1,256.46	277.01	250.00	27.01
Motor vehicle	1,809.57	1,802.53	2,130.00	(327.47)
Total Receipts	9,588.87	8,638.71	$ 9,960.00	$ (1,321.29)
Expenditures				
Cultural and Recreation				
Appropriation to Library Board	9,588.87	8,638.71	$ 9,960.00	$ (1,321.29)
Total Expenditures	9,588.87	8,638.71	$ 9,960.00	$ (1,321.29)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF BRONSON, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	$ 8,222.00	$ 8,303.80	$ 8,480.00	$ (176.20)
Total Receipts	8,222.00	8,303.80	$ 8,480.00	$ (176.20)
Expenditures				
Streets and Highways				
Capital Outlay	-	8,272.50	$ 68,679.00	$ (60,406.50)
Total Expenditures	-	8,272.50	$ 68,679.00	$ (60,406.50)
Receipts Over (Under) Expenditures	8,222.00	31.30		
Unencumbered Cash, Beginning	51,849.13	60,071.13		
Unencumbered Cash, Ending	$ 60,071.13	$ 60,102.43		

CITY OF BRONSON, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Transfer from		
Electric Utility Fund	$ 1,000.00	$ 960.00
Water Utility Fund	500.00	500.00
Sewer Fund	100.00	100.00
General Fund	-	100.00
Total Receipts	1,600.00	1,660.00
Expenditures		
Capital Outlay	1,966.36	-
Total Expenditures	1,966.36	-
Receipts Over (Under) Expenditures	(366.36)	1,660.00
Unencumbered Cash, Beginning	17,176.67	16,810.31
Unencumbered Cash, Ending	$ 16,810.31	$ 18,470.31

CITY OF BRONSON, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Transfer from		
Electric Utility Fund	$ 1,000.00	$ 990.00
Water Utility Fund	250.00	250.00
Sewer Fund	500.00	500.00
General Fund	300.00	200.00
Total Receipts	2,050.00	1,940.00
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	2,050.00	1,940.00
Unencumbered Cash, Beginning	8,328.79	10,378.79
Unencumbered Cash, Ending	$ 10,378.79	$ 12,318.79

CITY OF BRONSON, KANSAS
SEWER IMPROVEMENT PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Transfer from General Fund	$ 23,135.26	$ -
Total Receipts	23,135.26	-
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	23,135.26	-
Unencumbered Cash, Beginning	23,272.90	46,408.16
Unencumbered Cash, Ending	$ 46,408.16	$ 46,408.16

CITY OF BRONSON, KANSAS
GENERAL OBLIGATION BOND & INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from Water Utility Fund	$ 14,296.17	$ 15,600.00	$ 12,500.00	$ 3,100.00
Total Receipts	14,296.17	15,600.00	$ 12,500.00	$ 3,100.00
Expenditures				
Debt Service				
Principal	6,041.00	6,192.00	$ 6,192.00	$ -
Interest	7,268.08	7,117.05	7,117.00	0.05
Misc	-	-	10.00	(10.00)
Total Expenditures	13,309.08	13,309.05	$ 13,319.00	$ (9.95)
Receipts Over (Under) Expenditures	987.09	2,290.95		
Unencumbered Cash, Beginning	9,722.91	10,710.00		
Unencumbered Cash, Ending	$ 10,710.00	$ 13,000.95		

CITY OF BRONSON, KANSAS
SEWER PRINCIPAL AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating transfers from Sewer Utility Fund	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Debt Service				
Loan Principal Payments	6,289.54	-	$ -	$ -
Loan Interest and Service Fees	105.04	-	-	-
Operating Transfers to Other Funds:				
Sewer Utility Fund	-	1.96	2.00	(0.04)
Total Expenditures	6,394.58	1.96	$ 2.00	$ (0.04)
Receipts Over (Under) Expenditures	(6,394.58)	(1.96)		
Unencumbered Cash, Beginning	6,396.54	1.96		
Unencumbered Cash, Ending	$ 1.96	$ -		

CITY OF BRONSON, KANSAS
ELECTRIC UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenues				
Charges for services	$ 251,752.78	$ 260,500.17	$ 242,200.00	$ 18,300.17
Sales tax	7,104.77	7,458.09	6,750.00	708.09
Services, fees, & rentals	-	-	200.00	(200.00)
Other				
Interest on CD's	295.38	608.02	450.00	158.02
Reimbursed expeneses	-	914.07	-	914.07
Miscellaneous	150.00	686.26	-	686.26
Cash Receipts	259,302.93	270,166.61	$ 249,600.00	$ 20,566.61
Expenditures				
Operating Expenses				
Personal services	27,526.74	24,438.80	$ 30,500.00	$ (6,061.20)
Contractual services	210,027.70	186,386.11	221,850.00	(35,463.89)
Commodities	9,968.05	12,692.43	23,500.00	(10,807.57)
Capital Outlay	19,924.32	30,664.58	10,000.00	20,664.58
Other Expenses				
Miscellaneous	2.82	584.96	-	584.96
Cash Forward	-	-	60,642.00	(60,642.00)
Operating Transfer to				
Equipment Reserve Fund	1,000.00	990.00	1,000.00	(10.00)
Capital Improvements Fund	1,000.00	960.00	1,000.00	(40.00)
General Fund	12,000.00	6,109.08	10,000.00	(3,890.92)
Total Expenditures	281,449.63	262,825.96	$ 358,492.00	$ (95,666.04)
Receipts Over (Under) Expenditures	(22,146.70)	7,340.65		
Unencumbered Cash, Beginning	119,486.75	97,340.05		
Unencumbered Cash, Ending	$ 97,340.05	$ 104,680.70		

CITY OF BRONSON, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenues				
Charges for services	$ 87,125.18	$ 90,280.84	$ 87,000.00	$ 3,280.84
Services, fees, & rentals	-	920.00	500.00	420.00
Other				
Reimbursed expenses	-	60.00	-	60.00
Miscellaneous	186.99	-	200.00	(200.00)
Total Receipts	87,312.17	91,260.84	$ 87,700.00	$ 3,560.84
Expenditures				
Operating Expenditures				
Personal services	9,384.14	15,610.69	$ 18,750.00	$ (3,139.31)
Contractual services	40,068.58	47,894.41	38,500.00	9,394.41
Commodities	8,092.17	4,987.68	14,000.00	(9,012.32)
Capital Outlay	-	-	1,000.00	(1,000.00)
Other Expenditures				
Miscellaneous	1,586.17	-	-	-
Cash Forward	-	-	1,047.00	(1,047.00)
Operating Transfers to				
General Fund	6,500.00	3,650.00	6,500.00	(2,850.00)
Capital Improvements Fund	500.00	500.00	200.00	300.00
Equipment Reserve	250.00	250.00	200.00	50.00
G.O. Bond & Interest Fund	14,296.17	15,600.00	12,500.00	3,100.00
Water Reserve	1,500.00	1,500.00	1,500.00	-
Total Expenditures	82,177.23	89,992.78	$ 94,197.00	$ (4,204.22)
Receipts Over (Under) Expenditures	5,134.94	1,268.06		
Unencumbered Cash, Beginning	5,935.58	11,070.52		
Unencumbered Cash, Ending	$ 11,070.52	$ 12,338.58		

CITY OF BRONSON, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenues				
Charges for services	$ 29,160.54	$ 28,876.45	$ 28,000.00	$ 876.45
Services, fees, & rentals	60.00	-	200.00	(200.00)
Other				
Reimbursed expenses	-	165.00	-	165.00
Miscellaneous	-	31.00	-	31.00
Operating Transfer from				
KDHE Sewer Revolving Loan	-	1.96	2.00	(0.04)
Total Receipts	29,220.54	29,074.41	$ 28,202.00	$ 872.41
Expenditures				
Operating Expenditures				
Personal services	19,270.89	17,219.50	$ 14,500.00	$ 2,719.50
Contractual services	3,557.95	6,726.32	5,000.00	1,726.32
Commodities	4,833.98	3,841.54	5,000.00	(1,158.46)
Capital Outlay	-	6,429.76	8,000.00	(1,570.24)
Other Expenditures				
Cash Forward	-	-	13,121.00	(13,121.00)
Operating Transfer to				
General Fund	1,500.00	-	1,500.00	(1,500.00)
Equipment Reserve Fund	500.00	500.00	500.00	-
Capital Improvements Fund	100.00	100.00	250.00	(150.00)
Total Expenditures	29,762.82	34,817.12	$ 47,871.00	$ (13,053.88)
Receipts Over (Under) Expenditures	(542.28)	(5,742.71)		
Unencumbered Cash, Beginning	18,221.41	17,679.13		
Unencumbered Cash, Ending	$ 17,679.13	$ 11,936.42		

CITY OF BRONSON, KANSAS
WATER AND SEWER RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Revenues		
Interest Income	$ 146.70	$ 147.86
Total Receipts	146.70	147.86
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	146.70	147.86
Unencumbered Cash, Beginning	18,351.49	18,498.19
Unencumbered Cash, Ending	$ 18,498.19	$ 18,646.05

CITY OF BRONSON, KANSAS
WATER RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Operating Revenues		
Interest Income	$ 442.25	$ 717.96
Operating transfers from		
Water Utility Fund	1,500.00	1,500.00
Total Receipts	1,942.25	2,217.96
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	1,942.25	2,217.96
Unencumbered Cash, Beginning	84,954.12	86,896.37
Unencumbered Cash, Ending	$ 86,896.37	$ 89,114.33

CITY OF BRONSON, KANSAS
METER DEPOSITS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Other		
Electric customer deposits	$ 2,400.00	$ 2,600.00
Water customer deposits	900.00	1,100.00
Total Receipts	3,300.00	3,700.00
Expenditures		
Other Expenditures		
Electric customer deposits	2,013.46	2,300.00
Electric customer deposits refunded	386.54	400.00
Water customer deposits	900.00	828.67
Water customer deposits refunde	900.00	171.33
Total Expenditures	3,300.00	3,700.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF BRONSON, KANSAS
DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Local Donations / Fundraisers		
4th of July Celebration	$ 20.00	$ -
Total Receipts	20.00	-
Expenditures		
4th of July Celebration	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	20.00	-
Unencumbered Cash, Beginning	412.24	432.24
Unencumbered Cash, Ending	$ 432.24	$ 432.24

CITY OF BRONSON, KANSAS
PUBLIC LIBRARY
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Intergovernmental		
City of Bronson	$ 9,588.87	$ 8,638.71
State Aid	86.77	85.99
Southeast Kansas Library	9,072.00	9,776.00
Other		
Interest	46.73	97.45
Miscellaneous	892.50	1,191.91
Total Receipts	19,686.87	19,790.06
Expenditures		
Personnel	13,135.80	13,955.09
Contractual services	1,680.78	1,952.81
Commodities	5,409.10	3,776.91
Total Expenditures	20,225.68	19,684.81
Receipts Over (Under) Expenditures	(538.81)	105.25
Unencumbered Cash, Beginning	36,160.19	35,621.38
Unencumbered Cash, Ending	$ 35,621.38	$ 35,726.63