CITY OF BONNER SPRINGS, KANSAS

Financial Statements

For the Year Ended December 31, 2023

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CITY OF BONNER SPRINGS, KANSAS
Financial Statements
For the Year Ended December 31, 2023
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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Bonner Springs, Kansas

Report on the Audit of the Financial Statements

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 Bonner Springs, 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 of 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 the 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, 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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, schedules of regulatory basis receipts and disbursements-related municipal entity, and the summary of receipts and disbursements-agency (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 6, 2024, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 6, 2024

CITY OF BONNER SPRINGS, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 7,784,481	$ 52,841	$ 14,093,261	$ 10,125,397	$ 11,805,186	$ 541,953	$ 12,347,139
Special Purpose Funds:							
Library	[4,503]	-	533,659	529,054	102	17	119
Tourism	327,383	740	209,251	177,154	360,220	67,619	427,839
Drug and Alcohol	230,194	-	130,557	53,753	306,998	-	306,998
Soccer	13,271	-	23,485	16,110	20,646	-	20,646
Park Dedication	1,030	-	12,759	-	13,789	-	13,789
Risk Management	101,535	-	46,764	71,398	76,901	-	76,901
Senior Center	-	-	91,905	91,930	[25]	2,347	2,322
Special Parks and Recreation	114,783	-	125,033	69,182	170,634	-	170,634
Steet Projects	394,061	-	868,615	894,115	368,561	15,342	383,903
Summer Ball	854	-	13,355	14,202	7	-	7
Recreation Program	184,316	-	196,808	173,194	207,930	6,228	214,158
Swimming Pool	-	-	202,627	202,627	-	92	92
Tiblow Transit	26,418	-	59,260	70,519	15,159	3,586	18,745
Library Sales Tax	568,850	-	26,271	40,715	554,406	-	554,406
Bonner Springs Center CID City Contribution	-	-	50,108	50,108	-	-	-
Bonner Springs Center CID Sales Tax	-	-	104,865	104,865	-	-	-
Bonner Springs TIF Increment	-	-	203,073	203,073	-	-	-
Capital Improvement Sales Tax	1,215,805	-	798,341	107,228	1,906,918	-	1,906,918
Cemetery	-	-	117,754	117,754	-	2,912	2,912
Emergency Services Capital	969,890	208	2,766,107	2,851,418	884,787	181,488	1,066,275
FEMA Mitigation Grant	[259]	-	-	-	[259]	-	[259]
Inspect Engineering Reimbursement	[3,941]	-	162,819	200,690	[41,812]	17,355	[24,457]
Asset Forfeiture	4,462	-	1,370	3,044	2,788	3,000	5,788
Senior Center Scholarship	600	-	29	-	629	-	629
Recreation Scholarship	27,249	-	1,762	5,460	23,551	-	23,551
Centennial Park	667	-	-	-	667	-	667
Fire Equipment Grant	9,476	-	-	-	9,476	-	9,476
LLEBG Grant	132	-	-	-	132	-	132
HEAL Grant	-	-	56,250	56,250	-	-	-
Opioid Settlement	2,034	-	23,189	606	24,617	-	24,617
Bond and Interest Funds:							
Bond and Interest Fund	572,276	-	2,290,312	2,267,043	595,545	-	595,545
Capital Project Funds:							
Police Facility	[277,845]	-	-	-	[277,845]	277,845	-
Bonner Pointe TIF	2,343	-	-	-	2,343	-	2,343
Water Treatment Plant	190,911	-	11,003,898	12,648,835	[1,454,026]	1,435,026	[19,000]
Government Services Center	[99,618]	-	-	-	[99,618]	99,618	-
Powell Drive/43rd Street	293,148	-	12,976	290,000	16,124	-	16,124
Equipment Reserve	145,025	-	790,415	391,179	544,261	149,828	694,089
Capital Improvement Reserve	2,013,321	-	97,170	756,183	1,354,308	679,909	2,034,217
JoCo Riverfront Park	327,512	-	15,707	-	343,219	-	343,219
Water Meter Replacement	370,646	-	-	112,370	258,276	5,250	263,526
138th Street Project	-	-	142,485	142,485	-	-	-
Traffic Signal Modernization	-	-	48,634	48,634	-	-	-
Scannell Properties Agreement	13,300	-	15,000	25,822	2,478	-	2,478
Sandstone Townhomes Funding	1,036	-	-	1,036	-	-	-
Oak RHID Funding	-	-	10,000	-	10,000	-	10,000
Nettleton Seven Funding	-	-	20,000	6,385	13,615	-	13,615
Sidewalk Escrow	46,122	-	2,212	-	48,334	-	48,334
Business Funds:							
Solid Waste	119,292	-	434,588	430,478	123,402	-	123,402
Wastewater Collection/Treatment	686,944	-	2,487,405	2,219,643	954,706	230,399	1,185,105
Water Treatment/Distribution	2,551,957	34,214	3,552,442	2,436,399	3,702,214	238,898	3,941,112
Stormwater	46,495	-	220,296	149,303	117,488	10,780	128,268
Trust Funds:							
Law Enforcement Trust	97	-	585	-	682	-	682
Senior Center Trust	15,399	-	739	-	16,138	-	16,138
Bonner Beautiful Trust	2,344	-	514	1,454	1,404	-	1,404
Cemetery Trust	1,294	-	60	50	1,304	-	1,304
Police Canine Trust	5,835	-	3,433	5,217	4,051	-	4,051
Police Trust	559	-	27	-	586	-	586
Fire Trust	-	-	1,041	-	1,041	-	1,041
Kerry Roberts Park Trust	-	-	13,143	-	13,143	-	13,143
Total Primary Government	18,997,181	88,003	42,082,359	38,162,362	23,005,181	3,969,492	26,974,673
Related Municipal Entities:							
Bonner Springs City Library	263,511	-	806,486	796,050	273,947	17,243	291,190
Total Reporting Entity [Excluding Agency Funds]	$ 19,260,692	$ 88,003	$ 42,888,845	$ 38,958,412	$ 23,279,128	$ 3,986,735	$ 27,265,863

Composition of Cash

Checking	$ 127,700
Money market	26,965,986
Checking - Library	290,965
Petty cash - Library	225
Total Cash	27,384,876
Agency Funds per Schedule 4	[119,013]
Total Reporting Entity [Excluding Agency Funds]	$ 27,265,863

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

NOTE 1 - Summary of Significant Accounting Policies

The City of Bonner Springs, Kansas, (the City) is a municipal corporation governed by a mayor and city council. This financial statement presents the City (the primary government) 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 Bonner Springs 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.

Basis of Presentation - Regulatory 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.

Reimbursed Expense

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as cash receipts. In the financial statement and budget schedule comparisons presented in this report, reimbursements and refunds are recorded as cash receipts. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

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 20 during the year levied with the balance to be paid on or before May 10 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. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. On December 31 of each year, such taxes become a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

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, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Bonner Springs, Kansas, for the year of 2023:

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Trust Fund - funds used to report assets held in trust for the benefit of the City (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the City, scholarship funds, etc.)

Agency Fund - funds used to report assets held by the City in a purely custodial capacity (payroll clearing fund, court bond funds, etc.).

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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City 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. The original budget was amended for the Capital Improvement Sales Tax, Convention and Tourism Promotion , Water Treatment/Distribution, Recreation Program, Special Parks and Recreation, Street Projects and Emergency Services Capital funds.

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.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 the 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 certain capital project funds, trust funds, and the special purpose funds presented on pages 37-38.

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

NOTE 2 - 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 branch 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 bank provides 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 Government 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 as of December 31, 2023.

As of December 31, 2023, the City's and Library's carrying amount of deposits were $26,974,673 and $291,190, respectively, and the bank balances was $27,215,304 and $298,654, respectively. The City's bank balance was held by one bank and the Library's bank balance was held by one bank, resulting in a concentration of credit risk. Of the City's bank balance, $250,000 was covered by federal depository insurance and the balance of $26,965,304 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's name. Of the Library's bank balance, $250,000 was covered by federal depository insurance and the balance of $48,654 was collateralized with pledged securities held by the pledging financial institutions' agents in the Library's name.

NOTE 3 - Interfund Transfers

Operating transfers were as follows during the year ended December 31, 2023:

From	To	Amount	Regulatory Authority
General	Cemetery	$ 76,439	Ordinance 2178
General	Senior Center	39,214	Ordinance 2178
General	Swimming Pool	71,359	Ordinance 2178
General	Equipment Reserve	769,000	K.S.A. 12-1,118
General	Bonner Springs Center CID City Contribution	50,108	Ordinance 2178
Drug and Alcohol	General	25,500	Ordinance 2178
Special Parks and Recreation	Swimming Pool	1,532	Ordinance 2178
Stormwater	General	11,238	K.S.A. 12-825d
Stormwater	Bond and Interest	78,044	K.S.A. 12-825d
Solid Waste	General	25,701	K.S.A. 12-825d
Bonner Springs Center CID City Sales Tax	General	60,463	Ordinance 2178
Powell Drive/43rd Street	Street Projects	290,000	Ordinance 2178
Capital Improvement Sales Tax	138th Street Project	107,228	K.S.A. 12-1,118
Capital Improvement Reserve	Traffic Signal Modernization Project	48,634	K.S.A. 12-1,118
Capital Improvement Reserve	138th Street Project	35,258	K.S.A. 12-1,118
Emergency Services Capital	Bond and Interest	249,253	Ordinance 2178
Water Treatment/Distribution	Water Treatment Plant	11,482	K.S.A. 12-1,118
Wastewater Collection/Treatment	General	119,920	K.S.A. 12-825d
Wastewater Collection/Treatment	Bond and Interest	522,843	K.S.A. 12-825d
Water Treatment/Distribution	General	145,130	K.S.A. 12-825d
Water Treatment/Distribution	Bond and Interest	363,719	K.S.A. 12-825d
		$ 3,102,065	

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The City and the Library participate 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 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.

NOTE 4 - Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F 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 KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $321,333 for KPERS and $333,853 for KP&F for the year ended December 31, 2023. Contributions to the pension plan from the Library were $29,193 for the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $3,053,857 and $3,426,401 for KP&F. As of December 31, 2023, the Library's proportionate share of the collective net pension liability reported by KPERS was $313,637. 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 and Library's proportion of the net pension liability was based on the ratio of the City's and Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local and Police & Firemen subgroups 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 5 - Other Long-Term Obligations from Operations

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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (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, 2023.

Compensated Absences. It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits.

Vacation Leave. All full-time employees, including Library employees, who work at least 40 hours per week are entitled to vacation leave time according to the following table:

	Years of Continuous Employment			
	0-4	5-9	10-14	15+
Hours earned per month	8	10	12	14
24 hr. shift, fire/EMS hours earned per month	8	14	16	20

Employees may not accumulate more than 240 hours of vacation leave.

NOTE 5 - Other Long-Term Obligations from Operations (Continued)

Sick Leave. All full-time employees shall be entitled to sick leave with pay for absences. All full-time employees shall earn hours of sick leave for each month of service according to the following table:

	Years of Continuous Employment (before January 1, 2006)		
	0-4	5-14	15+
Hours earned per month	8	10	14
24 hr. shift, fire/EMS hours earned per month	12	14	20

	Years of Continuous Employment (after January 1, 2006)	
	0-4	5+
Hours earned per month	8	10
24 hr. shift, fire/EMS hours earned per month	12	14

Employees may not accumulate more than 480 hours of sick leave. Employees hired before January 1, 2006, may not accumulate more than 720 hours of sick leave on their anniversary date. City employees are entitled to a sick leave payout upon retirement from the City.

The City's estimated liability as of December 31, 2023, was $301,212 for vacation leave and $627,136 for sick leave. The Library's estimated liability as of December 31, 2023, was $15,755 for vacation leave.

NOTE 6 - Long-Term Debt

The following table summarizes changes in the City's long-term liabilities during the year ended December 31, 2023:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$ 20,435,000	$ -	$ 1,685,000	$ 18,750,000	$ 582,043
Revolving Loans	2,646,567	10,992,416	418,699	13,220,284	19,963
Finance Leases	-	1,983,520	400,000	1,583,520	-
Total	$ 23,081,567	$ 12,975,936	$ 2,503,699	$ 33,553,804	$ 602,006

General Obligation Bonds. The follow table details the City's outstanding general obligation bonds:

General Obligation Bonds	Interest Rates	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2014-A	2.00% - 3.00%	$ 535,000	$ 1,978,784	4/16/2014	9/1/2028
Series 2016-A	0.80% - 2.55%	1,885,000	4,995,000	5/19/2016	9/1/2029
Series 2018-A	3.00%	1,250,000	1,740,000	6/28/2018	9/1/2033
Series 2019-A	3.00% - 5.00%	7,225,000	9,320,000	6/5/2019	9/1/2044
Series 2020-A	2.00% - 4.00%	6,960,000	7,500,000	3/26/2020	9/1/2040
Series 2022-A	1.97%	895,000	980,000	3/9/2022	9/1/2032
		$ 18,750,000			

NOTE 6 - Long-Term Debt(Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest
2024	$ 1,495,000	$ 524,145
2025	1,195,000	478,698
2026	1,225,000	437,064
2027	1,275,000	393,943
2028	1,315,000	348,953
2029 - 2033	4,790,000	1,287,416
2034 - 2038	3,995,000	769,100
2039 - 2043	3,010,000	284,900
2044	450,000	13,500
Total	$ 18,750,000	$ 4,537,719

Revolving Loans. The follow table details the City's outstanding revolving loans:

Revolving Loans	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Settling Tank and Replacement Well	2.25%	$ 549,848	$ 880,026	9/30/2015	2/1/2035
Water Treatment Plant	1.61%	12,648,857	30,000,000	6/1/2021	8/1/2054
Greensand Filter Equipment	1.78%	21,579	2,500,000	4/10/2023	3/3/2025
		$ 13,220,284			

Annual debt service requirements to maturity for the revolving loan are as follows:

Year Ending December 31,	Principal	Interest
2024	$ 42,398	$ 12,134
2025	43,357	11,175
2026	44,338	10,194
2027	45,341	9,191
2028	46,367	8,165
2029 - 2033	248,056	24,605
2034 - 2035	79,991	1,807
Total	$ 549,848	$ 77,271

On June 1, 2021, the City entered into a loan agreement with the Kansas Department of Health and Environment (KDHE) to finance the construction of a water treatment plant. The loan is for a maximum principal of $30,000,000, carries a gross interest rate of 1.61%, and is payable in semi-annual installments. $12,648,857 was drawn against the agreement during the year ended December 31, 2023. Annual debt service requirements to maturity are not available as the loan was not finalized as of December 31, 2023.

NOTE 7 - Economic Development Bonds

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State of Kansas, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. As of December 31, 2023, there were eight industrial revenue bond issues with principal balances due totaling $28,343,108.

NOTE 8 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; natural disasters; and other events for which the City carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9 - Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on the financial statement of the City as of December 31, 2023.

The City is a party to various claims, none of which is expected to have material financial impact on the City.

NOTE 10 - Statutory Violation

Actual exceeded budgeted expenditures in the Senior Center Fund, which is a violation of K.S.A. 79-2935.

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SCHEDULE 1

CITY OF BONNER SPRINGS, KANSAS

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General	$ 16,984,534	$ -	$ 16,984,534	$ 10,125,397	$ [6,859,137]
Special Purpose Funds:					
Library	461,445	77,759	539,204	529,054	[10,150]
Convention and Tourism Promotion	208,972	-	208,972	177,154	[31,818]
Drug and Alcohol	55,500	-	55,500	53,753	[1,747]
Soccer	18,813	-	18,813	16,110	[2,703]
Park Dedication	-	-	-	-	-
Risk Management	103,397	-	103,397	71,398	[31,999]
Senior Center	89,922	-	89,922	91,930	2,008
Special Parks and Recreation	103,500	-	103,500	69,182	[34,318]
Street Projects	1,030,496	-	1,030,496	894,115	[136,381]
Summer Ball	22,004	-	22,004	14,202	[7,802]
Recreation Program	267,961	-	267,961	173,194	[94,767]
Swimming Pool	288,522	-	288,522	202,627	[85,895]
Tiblow Transit	87,031	-	87,031	70,519	[16,512]
Library Sales Tax	77,300	-	77,300	40,715	[36,585]
Bonner Springs Center CID City Contribution	52,307	-	52,307	50,108	[2,199]
Bonner Springs Center CID Sales Tax	105,000	-	105,000	104,865	[135]
Bonner Springs TIF Increment	260,000	-	260,000	203,073	[56,927]
Capital Improvement Sales Tax	1,850,000	-	1,850,000	107,228	[1,742,772]
Cemetery	133,173	-	133,173	117,754	[15,419]
Emergency Services Capital	911,393	1,983,520	2,894,913	2,851,418	[43,495]
Capital Project Funds:					
Sidewalk Escrow	45,788	-	45,788	-	[45,788]
Bond and Interest Funds:					
Bond and Interest Fund	2,783,138	-	2,783,138	2,267,043	[516,095]
Business Funds:					
Solid Waste	513,776	-	513,776	430,478	[83,298]
Wastewater Collection/Treatment	2,313,742	-	2,313,742	2,219,643	[94,099]
Water Treatment/Distribution	2,822,823	-	2,822,823	2,436,399	[386,424]
Stormwater	175,782	-	175,782	149,303	[26,479]

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 9,589,919	$ 8,780,042	$ 809,877
Intergovernmental	17,461	1,000	16,461
Licenses and permits	176,878	129,000	47,878
Charges for services	257,566	166,000	91,566
Fines and fees	515,597	487,000	28,597
Use of money and property	533,371	32,000	501,371
Reimbursements	147,296	155,000	[7,704]
Sale of historic tax credits	1,663,847	-	1,663,847
Miscellaneous	803,374	663,200	140,174
Transfer in	387,952	386,343	1,609
Total receipts	14,093,261	$ 10,799,585	$ 3,293,676
Expenditures			
City council			
Salaries	9,830	$ 9,995	$ [165]
Contractual services	12,615	9,550	3,065
Commodities	563	850	[287]
Total city council	23,008	20,395	2,613
City manager			
Salaries	269,500	383,321	[113,821]
Contractual services	116,369	62,976	53,393
Commodities	3,171	6,458	[3,287]
Total city manager	389,040	452,755	[63,715]
City clerk			
Salaries	126,044	126,131	[87]
Contractual services	159,190	181,084	[21,894]
Commodities	1,051	5,600	[4,549]
Capital outlay	-	2,000	[2,000]
Total city clerk	286,285	314,815	[28,530]

CITY OF BONNER SPRINGS, KANSAS

General Fund
Schedule of Receipts and Expenditures - Actual and Budget (Continued)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Expenditures (Continued)			
Budget & finance			
Salaries	$ 389,643	$ 457,930	$ [68,287]
Contractual services	113,341	87,220	26,121
Commodities	4,301	4,200	101
Total budget & finance	507,285	549,350	[42,065]
Municipal court			
Salaries	139,548	147,165	[7,617]
Contractual services	140,974	168,854	[27,880]
Commodities	1,611	3,400	[1,789]
Total municipal court	282,133	319,419	[37,286]
Police			
Salaries	2,430,434	2,947,004	[516,570]
Contractual services	426,396	440,615	[14,219]
Commodities	136,758	147,750	[10,992]
Capital outlay	13,622	-	13,622
Total police	3,007,210	3,535,369	[528,159]
Fire			
Salaries	1,429,413	1,704,710	[275,297]
Contractual services	295,250	254,975	40,275
Commodities	108,778	116,400	[7,622]
Capital outlay	81,311	40,000	41,311
Total fire	1,914,752	2,116,085	[201,333]
Parks & recreation			
Salaries	309,898	354,893	[44,995]
Contractual services	119,526	126,886	[7,360]
Capital outlay	3,396	4,000	[604]
Commodities	14,211	14,500	[289]
Total parks & recreation	447,031	500,279	[53,248]
Public works			
Salaries	858,085	1,041,383	[183,298]
Contractual services	381,303	443,700	[62,397]
Commodities	155,579	199,000	[43,421]
Total public works	1,394,967	1,684,083	[289,116]

CITY OF BONNER SPRINGS, KANSAS

General Fund
Schedule of Receipts and Expenditures - Actual and Budget (Continued)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Expenditures (Continued)			
Community & economic development			
Salaries	$ 442,604	$ 576,946	$ [134,342]
Contractual services	191,498	93,270	98,228
Capital outlay	11,024	-	11,024
Commodities	4,093	17,800	[13,707]
Total community & economic development	649,219	688,016	[38,797]
City hall operations			
Contractual services	182,583	174,434	8,149
Commodities	10,841	9,600	1,241
Total city hall operations	193,424	184,034	9,390
Transfer out	1,006,120	1,085,433	[79,313]
Miscellaneous	-	107,000	[107,000]
Appropriations	24,923	13,000	11,923
Cash basis reserve	-	5,414,501	[5,414,501]
Total expenditures	10,125,397	$ 16,984,534	$ [6,859,137]
Receipts over [under] expenditures	3,967,864		
Unencumbered cash, beginning	7,784,481		
Prior year cancelled encumbrances	52,841		
Unencumbered cash, ending	$ 11,805,186		

SCHEDULE 2 - 2

CITY OF BONNER SPRINGS, KANSAS

Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 455,900	$ 461,445	$ [5,545]
Reimbursements	77,759	-	77,759
Total receipts	533,659	$ 461,445	$ 72,214
Expenditures			
Personal services	58,159	$ -	$ 58,159
Contractual services	12,188	-	12,188
Commodities	1,592	-	1,592
Capital outlay	1,215	-	1,215
Component unit transfer out	455,900	461,445	[5,545]
Adjustment for qualifying budget credit	-	77,759	[77,759]
Total expenditures	529,054	$ 539,204	$ [10,150]
Receipts over [under] expenditures	4,605		
Unencumbered cash, beginning	[4,503]		
Unencumbered cash, ending	$ 102		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Tourism Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 190,266	$ 135,000	$ 55,266
Miscellaneous	350	-	350
Use of money and property	18,635	1,400	17,235
Total receipts	209,251	$ 136,400	$ 72,851
Expenditures			
Personal services	51,625	$ 51,442	$ 183
Contractual services	59,852	88,430	[28,578]
Commodities	12,023	20,100	[8,077]
Capital outlay	53,654	49,000	4,654
Total expenditures	177,154	$ 208,972	$ [31,818]
Receipts over [under] expenditures	32,097		
Unencumbered cash, beginning	327,383		
Prior year cancelled encumbrances	740		
Unencumbered cash, ending	$ 360,220		

See independent auditor's report on the financial statements.

SCHEDULE 2 - 4

CITY OF BONNER SPRINGS, KANSAS

Drug and Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 118,735	$ 50,000	$ 68,735
Use of money and property	11,822	700	11,122
Total receipts	130,557	$ 50,700	$ 79,857
Expenditures			
Contractual services	11,500	$ 30,000	$ [18,500]
Capital outlay	16,753	-	16,753
Transfer out	25,500	25,500	-
Total expenditures	53,753	$ 55,500	$ [1,747]
Receipts over [under] expenditures	76,804		
Unencumbered cash, beginning	230,194		
Unencumbered cash, ending	$ 306,998		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Soccer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 22,450	$ 18,700	$ 3,750
Use of money and property	1,035	40	995
Total receipts	23,485	$ 18,740	$ 4,745
Expenditures			
Personal services	1,595	$ 1,113	$ 482
Contractual services	6,544	9,600	[3,056]
Commodities	7,971	8,100	[129]
Total expenditures	16,110	$ 18,813	$ [2,703]
Receipts over [under] expenditures	7,375		
Unencumbered cash, beginning	13,271		
Unencumbered cash, ending	$ 20,646		

SCHEDULE 2 - 6

CITY OF BONNER SPRINGS, KANSAS

Park Dedication Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 12,500	$ 2,000	$ 10,500
Use of money and property	259	325	[66]
Total receipts	12,759	$ 2,325	$ 10,434
Expenditures			
Capital outlay	-	$ -	$ -
Total expenditures	-	$ -	$ -
Receipts over [under] expenditures	12,759		
Unencumbered cash, beginning	1,030		
Unencumbered cash, ending	$ 13,789		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Risk Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Reimbursements	$ 41,951	$ -	$ 41,951
Use of money and property	4,813	500	4,313
Total receipts	46,764	$ 500	$ 46,264
Expenditures			
Contractual	71,398	$ 103,397	$ [31,999]
Total expenditures	71,398	$ 103,397	$ [31,999]
Receipts over [under] expenditures	[24,634]		
Unencumbered cash, beginning	101,535		
Unencumbered cash, ending	$ 76,901		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Senior Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Intergovernmental	$ 9,450	$ 6,450	$ 3,000
Miscellaneous	43,241	35,000	8,241
Transfer in	39,214	48,472	[9,258]
Total receipts	91,905	$ 89,922	$ 1,983
Expenditures			
Personal services	46,941	$ 49,373	$ [2,432]
Contractual services	43,085	40,149	2,936
Commodities	1,904	400	1,504
Total expenditures	91,930	$ 89,922	$ 2,008
Receipts over [under] expenditures	[25]		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ [25]		

CITY OF BONNER SPRINGS, KANSAS

Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 118,735	$ 50,000	$ 68,735
Miscellaneous	-	500	[500]
Use of money and property	6,298	300	5,998
Total receipts	125,033	$ 50,800	$ 74,233
Expenditures			
Contractual services	3,610	$ 5,000	$ [1,390]
Capital outlay	64,040	90,500	[26,460]
Transfer out	1,532	8,000	[6,468]
Total expenditures	69,182	$ 103,500	$ [34,318]
Receipts over [under] expenditures	55,851		
Unencumbered cash, beginning	114,783		
Unencumbered cash, ending	$ 170,634		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Street Projects Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Intergovernmental	$ 552,754	$ 374,000	$ 178,754
Use of money and property	25,861	2,000	23,861
Transfer in	290,000	290,000	-
Total receipts	868,615	$ 666,000	$ 202,615
Expenditures			
Contractual services	894,115	$ 1,030,496	$ [136,381]
Total expenditures	894,115	$ 1,030,496	$ [136,381]
Receipts over [under] expenditures	[25,500]		
Unencumbered cash, beginning	394,061		
Unencumbered cash, ending	$ 368,561		

CITY OF BONNER SPRINGS, KANSAS

Summer Ball Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 13,203	$ 22,000	$ [8,797]
Use of money and property	152	20	132
Total receipts	13,355	$ 22,020	$ [8,665]
Expenditures			
Personal services	1,782	$ 4,954	$ [3,172]
Contractual services	5,587	8,200	[2,613]
Commodities	6,833	8,850	[2,017]
Total expenditures	14,202	$ 22,004	$ [7,802]
Receipts over [under] expenditures	[847]		
Unencumbered cash, beginning	854		
Unencumbered cash, ending	$ 7		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Recreation Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 102,471	$ 190,075	$ [87,604]
Miscellaneous	84,042	5,700	78,342
Use of money and property	10,295	370	9,925
Total receipts	196,808	$ 196,145	$ 663
Expenditures			
Personal services	72,912	$ 135,044	$ [62,132]
Contractual services	11,194	25,278	[14,084]
Commodities	12,344	20,850	[8,506]
Capital outlay	76,744	86,789	[10,045]
Total expenditures	173,194	$ 267,961	$ [94,767]
Receipts over [under] expenditures	23,614		
Unencumbered cash, beginning	184,316		
Unencumbered cash, ending	$ 207,930		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Swimming Pool Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 129,717	$ 172,755	$ [43,038]
Miscellaneous	20	2,500	[2,480]
Transfer in	72,890	113,267	[40,377]
Total receipts	202,627	$ 288,522	$ [85,895]
Expenditures			
Personal services	113,448	$ 193,457	$ [80,009]
Contractual services	65,277	64,190	1,087
Commodities	22,370	22,875	[505]
Capital outlay	1,532	8,000	[6,468]
Total expenditures	202,627	$ 288,522	$ [85,895]
Receipts over [under] expenditures	-		
Unencumbered cash, beginning	-		
Prior year cancelled encumbrances	-		
Unencumbered cash, ending	$ -		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Tiblow Transit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 8,178	$ 6,000	$ 2,178
Intergovernmental	51,082	59,419	[8,337]
Transfer in	-	364	[364]
Total receipts	59,260	$ 65,783	$ [6,523]
Expenditures			
Personal services	48,916	$ 61,115	$ [12,199]
Contractual services	14,222	9,316	4,906
Commodities	7,381	15,000	[7,619]
Capital outlay	-	1,600	[1,600]
Total expenditures	70,519	$ 87,031	$ [16,512]
Receipts over [under] expenditures	[11,259]		
Unencumbered cash, beginning	26,418		
Unencumbered cash, ending	$ 15,159		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Library Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Use of money and property	$ 26,271	$ 3,000	$ 23,271
Total receipts	26,271	$ 3,000	$ 23,271
Expenditures			
Capital outlay	40,715	$ 77,300	$ [36,585]
Total expenditures	40,715	$ 77,300	$ [36,585]
Receipts over [under] expenditures	[14,444]		
Unencumbered cash, beginning	568,850		
Unencumbered cash, ending	$ 554,406		

CITY OF BONNER SPRINGS, KANSAS

Bonner Springs Center CID City Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Transfer in	$ 50,108	$ 52,307	$ [2,199]
Total receipts	50,108	$ 52,307	$ [2,199]
Expenditures			
Contractual services	50,108	$ 52,307	$ [2,199]
Total expenditures	50,108	$ 52,307	$ [2,199]
Receipts over [under] expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

CITY OF BONNER SPRINGS, KANSAS

Bonner Springs Center CID Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Intergovernmental	$ 104,865	$ 105,000	$ [135]
Total receipts	104,865	$ 105,000	$ [135]
Expenditures			
Contractual services	44,402	$ 46,146	$ [1,744]
Transfer out	60,463	58,854	1,609
Total expenditures	104,865	$ 105,000	$ [135]
Receipts over [under] expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

CITY OF BONNER SPRINGS, KANSAS

Bonner Springs TIF Increment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Intergovernmental	$ 203,073	$ 260,000	$ [56,927]
Total receipts	203,073	$ 260,000	$ [56,927]
Expenditures			
Contractual services	203,073	$ 260,000	$ [56,927]
Total expenditures	203,073	$ 260,000	$ [56,927]
Receipts over [under] expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

CITY OF BONNER SPRINGS, KANSAS

Capital Improvement Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 723,608	$ 620,000	$ 103,608
Use of money and property	74,733	5,000	69,733
Total receipts	798,341	$ 625,000	$ 173,341
Expenditures			
Transfer out	107,228	$ 1,850,000	$ [1,742,772]
Total expenditures	107,228	$ 1,850,000	$ [1,742,772]
Receipts over [under] expenditures	691,113		
Unencumbered cash, beginning	1,215,805		
Unencumbered cash, ending	$ 1,906,918		

CITY OF BONNER SPRINGS, KANSAS

Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 41,315	$ 27,150	$ 14,165
Transfer in	76,439	106,023	[29,584]
Total receipts	117,754	$ 133,173	$ [15,419]
Expenditures			
Personal services	76,348	$ 92,163	$ [15,815]
Contractual services	39,391	35,510	3,881
Commodities	2,015	5,500	[3,485]
Total expenditures	117,754	$ 133,173	$ [15,419]
Receipts over [under] expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	$ -		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Emergency Services Capital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 723,608	$ 568,333	$ 155,275
Miscellaneous	7,500	-	7,500
Lease proceeds	1,983,520	-	1,983,520
Use of money and property	51,479	2,300	49,179
Total receipts	2,766,107	$ 570,633	$ 2,195,474
Expenditures			
Capital outlay	2,602,165	$ 662,140	$ 1,940,025
Transfer out	249,253	249,253	-
Adjustment for qualifying budget credit	-	1,983,520	[1,983,520]
Total expenditures	2,851,418	$ 2,894,913	$ [43,495]
Receipts over [under] expenditures	[85,311]		
Unencumbered cash, beginning	969,890		
Prior year cancelled encumbrances	208		
Unencumbered cash, ending	$ 884,787		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Nonbudgeted Special Purpose Funds - Actual *
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	FEMA Mitigation Grant	Inspect Engineering Reimbursement	Asset Forfeiture	Senior Center Scholarship
Receipts				
Use of money and property	$ -	$ -	$ 254	$ 29
Intergovernmental	-	-	-	-
Reimbursements	-	162,819	-	-
Miscellaneous	-	-	1,116	-
Total receipts	-	162,819	1,370	29
Expenditures				
Contractual services	-	200,690	-	-
Commodities	-	-	-	-
Capital outlay	-	-	3,044	-
Total expenditures	-	200,690	3,044	-
Receipts over [under] expenditures	-	[37,871]	[1,674]	29
Unencumbered cash, beginning	[259]	[3,941]	4,462	600
Unencumbered cash, ending	$ [259]	$ [41,812]	$ 2,788	$ 629

* These funds are not required to be budgeted.

Recreation Scholarship	Centennial Park	Fire Equipment Grant	LLEBG Grant	HEAL Grant	Opioid Settlement	Total
$ 1,126	$ -	$ -	$ -	$ -	$ 954	$ 2,363
-	-	-	-	56,250	22,235	78,485
-	-	-	-	-	-	162,819
636	-	-	-	-	-	1,752
1,762	-	-	-	56,250	23,189	245,419
5,460	-	-	-	56,250	-	262,400
-	-	-	-	-	606	606
-	-	-	-	-	-	3,044
5,460	-	-	-	56,250	606	266,050
[3,698]	-	-	-	-	22,583	[20,631]
27,249	667	9,476	132	-	2,034	40,420
$ 23,551	$ 667	$ 9,476	$ 132	$ -	$ 24,617	$ 19,789

CITY OF BONNER SPRINGS, KANSAS

Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Taxes	$ 905,484	$ 916,114	$ [10,630]
Special assessments	118,102	105,000	13,102
Use of money and property	52,867	5,000	47,867
Transfer in	1,213,859	1,213,859	-
Total receipts	2,290,312	$ 2,239,973	$ 50,339
Expenditures			
Debt service			
Principal	1,685,000	$ 1,685,000	$ -
Interest	582,043	582,043	-
Cash basis reserve	-	516,095	[516,095]
Total expenditures	2,267,043	$ 2,783,138	$ [516,095]
Receipts over [under] expenditures	23,269		
Unencumbered cash, beginning	572,276		
Unencumbered cash, ending	$ 595,545		

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CITY OF BONNER SPRINGS, KANSAS

Capital Project Funds - Actual *
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Police Facility	Bonner Pointe TIF	Water Treatment Plant	Government Services Center	Powell Drive/ 43rd Street	Equipment Reserve	Capital Improvement Reserve
Receipts							
Use of money and property	$ -	$ -	$ -	$ -	$ 12,976	$ 21,415	$ 97,170
Fees	-	-	-	-	-	-	-
Loan proceeds	-	-	10,992,416	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfer in	-	-	11,482	-	-	769,000	-
Total receipts	-	-	11,003,898	-	12,976	790,415	97,170
Expenditures							
Contractual services	-	-	12,648,835	-	-	-	-
Capital outlay	-	-	-	-	290,000	391,179	672,291
Transfer out	-	-	-	-	-	-	83,892
Total expenditures	-	-	12,648,835	-	290,000	391,179	756,183
Receipts over [under] expenditures	-	-	[1,644,937]	-	[277,024]	399,236	[659,013]
Unencumbered cash, beginning	[277,845]	2,343	190,911	[99,618]	293,148	145,025	2,013,321
Unencumbered cash, ending	$ [277,845]	$ 2,343	$ [1,454,026]	$ [99,618]	$ 16,124	$ 544,261	$ 1,354,308

* These funds are not required to be budgeted.

JoCo Riverfront Park	Water Meter Replacement Project	138th Street Project	Traffic Signal Modernization Project	Scannell Properties Funding	Sandstone Townhomes Funding	Oak RHID Funding	Nettleton Seven Funding	Total
$ 15,707	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 147,268
-	-	-	-	-	-	10,000	20,000	30,000
-	-	-	-	-	-	-	-	10,992,416
-	-	-	-	15,000	-	-	-	15,000
-	-	142,485	48,634	-	-	-	-	971,601
15,707	-	142,485	48,634	15,000	-	10,000	20,000	12,156,285
-	-	74,160	48,634	25,822	1,036	-	6,385	12,804,872
-	112,370	68,325	-	-	-	-	-	1,534,165
-	-	-	-	-	-	-	-	83,892
-	112,370	142,485	48,634	25,822	1,036	-	6,385	14,422,929
15,707	[112,370]	-	-	[10,822]	[1,036]	10,000	13,615	[2,266,644]
327,512	370,646	-	-	13,300	1,036	-	-	2,979,779
$ 343,219	$ 258,276	$ -	$ -	$ 2,478	$ -	$ 10,000	$ 13,615	$ 713,135

CITY OF BONNER SPRINGS, KANSAS

Sidewalk Escrow Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Use of money and property	$ 2,212	$ 200	$ 2,012
Total receipts	2,212	$ 200	$ 2,012
Expenditures			
Capital outlay	-	$ 45,788	$ [45,788]
Total expenditures	-	$ 45,788	$ [45,788]
Receipts over [under] expenditures	2,212		
Unencumbered cash, beginning	46,122		
Unencumbered cash, ending	$ 48,334		

CITY OF BONNER SPRINGS, KANSAS

Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 428,549	$ 513,646	$ [85,097]
Use of money and property	6,039	380	5,659
Total receipts	434,588	$ 514,026	$ [79,438]
Expenditures			
Contractual services	404,777	$ 488,075	$ [83,298]
Transfer out	25,701	25,701	-
Total expenditures	430,478	$ 513,776	$ [83,298]
Receipts over [under] expenditures	4,110		
Unencumbered cash, beginning	119,292		
Unencumbered cash, ending	$ 123,402		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Wastewater Collection/Treatment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 2,400,673	$ 2,390,800	$ 9,873
Miscellaneous	42,054	-	42,054
Use of money and property	44,678	3,600	41,078
Transfer in	-	4,000	[4,000]
Total receipts	2,487,405	$ 2,398,400	$ 89,005
Expenditures			
Personal services	548,390	$ 597,929	$ [49,539]
Contractual services	664,504	746,550	[82,046]
Commodities	79,810	76,500	3,310
Capital outlay	284,176	250,000	34,176
Transfer out	642,763	642,763	-
Total expenditures	2,219,643	$ 2,313,742	$ [94,099]
Receipts over [under] expenditures	267,762		
Unencumbered cash, beginning	686,944		
Unencumbered cash, ending	$ 954,706		

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Water Treatment/Distribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 3,016,418	$ 2,896,609	$ 119,809
Miscellaneous	385,852	-	385,852
Use of money and property	150,172	6,000	144,172
Total receipts	3,552,442	$ 2,902,609	$ 649,833
Expenditures			
Personal services	541,373	$ 597,929	$ [56,556]
Contractual services	366,774	546,060	[179,286]
Commodities	535,101	481,500	53,601
Capital outlay	-	69,000	[69,000]
Debt service:			
Principal	431,770	98,482	333,288
Interest and other charges	41,050	41,050	-
Transfer out	520,331	988,802	[468,471]
Total expenditures	2,436,399	$ 2,822,823	$ [386,424]
Receipts over [under] expenditures	1,116,043		
Unencumbered cash, beginning	2,551,957		
Prior year cancelled encumbrance	34,214		
Unencumbered cash, ending	$ 3,702,214		

CITY OF BONNER SPRINGS, KANSAS

Stormwater Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over [Under]
Receipts			
Charges for services	$ 216,567	$ 224,400	$ [7,833]
Use of money and property	3,729	350	3,379
Total receipts	220,296	$ 224,750	$ [4,454]
Expenditures			
Contractual services	60,021	$ 86,500	$ [26,479]
Transfer out	89,282	89,282	-
Total expenditures	149,303	$ 175,782	$ [26,479]
Receipts over [under] expenditures	70,993		
Unencumbered cash, beginning	46,495		
Unencumbered cash, ending	$ 117,488		

See independent auditor's report on the financial statements.

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CITY OF BONNER SPRINGS, KANSAS

Trust Funds - Actual *
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Law Enforcement Trust	Senior Center Trust	Bonner Beautiful Trust
Receipts			
Use of money and property	$ 19	$ 739	$ 82
Miscellaneous	566	-	432
Total receipts	585	739	514
Expenditures			
Contractual services	-	-	-
Commodities	-	-	1,254
Capital outlay	-	-	200
Total expenditures	-	-	1,454
Receipts over [under] expenditures	585	739	[940]
Unencumbered cash, beginning	97	15,399	2,344
Unencumbered cash, ending	$ 682	$ 16,138	$ 1,404

* These funds are not required to be budgeted.

Cemetery Trust	Police Canine Trust	Police Trust	Fire Trust	Kerry Roberts Park Trust	Total
$ 60	$ 273	$ 27	$ 41	$ 423	$ 1,664
-	3,160	-	1,000	12,720	17,878
60	3,433	27	1,041	13,143	19,542
50	4,837	-	-	-	4,887
-	-	-	-	-	1,254
-	380	-	-	-	580
50	5,217	-	-	-	6,721
10	[1,784]	27	1,041	13,143	12,821
1,294	5,835	559	-	-	25,528
$ 1,304	$ 4,051	$ 586	$ 1,041	$ 13,143	$ 38,349

See independent auditor's report on the financial statements.

SCHEDULE 3

CITY OF BONNER SPRINGS, KANSAS

Bonner Springs City Library
Schedule of Receipts and Expenditures - Related Municipal Entity
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
State appropriations	$ 2,201
County appropriations	460,344
City appropriations	293,432
Grants	9,778
Charges for services	19,787
Miscellaneous	660
Use of money and property	13,445
Donations	6,839
Total receipts	806,486
Expenditures	
Personal services	477,040
Contractual services	306,390
Commodities	6,088
Capital outlay	6,532
Total expenditures	796,050
Receipts over [under] expenditures	10,436
Unencumbered cash, beginning	263,511
Unencumbered cash, ending	$ 273,947

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Clearing	$ 4,518	$ 57,119	$ 57,804	$ 3,833
Payroll Clearing	[15,688]	1,332,589	1,313,201	3,700
Court and Service Bond	59,869	138,794	113,269	85,394
Alcohol Drug and Safety	26,086	-	-	26,086
Total	$ 74,785	$ 1,528,502	$ 1,484,274	$ 119,013

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Environmental Protection Agency		
Passed Through State of Kansas:		
Drinking Water State Revolving Fund	66.468	$ 1,437,990
Total U.S. Environmental Protection Agency		1,437,990
U.S. Department of Health and Human Services		
CCDF Cluster:		
Child Care and Development Block Grant	93.575	96,585
Total CCDF Cluster		96,585
Total U.S. Department of Health and Human Services		96,585
U.S. Department of Homeland Security		
Assistance to Firefighters Grant	97.044	10,453
Total U.S. Department of Homeland Security		10,453
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office:		
Coronavirus State & Local Fiscal Recovery Funds Cluster:		
Coronavirus State & Local Fiscal Recovery Funds	21.027	14,743
Total Coronavirus State & Local Fiscal Recovery Funds Cluster		14,743
Total U.S. Department of the Treasury		14,743
U.S. Department of Transportation		
Passed Through Kansas Department of Transportation:		
Highway Safety Cluster:		
National Priority Safety Programs	20.616	3,834
Total Highway Safety Cluster		
Formula Grants for Rural Areas and Tribal Transit Program	20.509	56,467
Total U.S. Department of Transportation		60,301
Total Expenditures of Federal Awards		$ 1,620,072

The accompanying notes are an integral part of this schedule.

CITY OF BONNER SPRINGS, KANSAS

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

1. Organization

The City of Bonner Springs, Kansas, (the City), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on the Kansas regulatory basis of accounting, which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The City elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the City's grant programs for economy and efficiency and program results that may result in disallowed costs to the City. However, management does not believe such audits would result in any disallowed costs that would be material to the City's financial position as of December 31, 2023.

5. Outstanding Loans

The City did not have any outstanding loans under any federal grants as of December 31, 2023.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

CITY OF BONNER SPRINGS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
66.468	Drinking Water State Revolving Fund

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

CITY OF BONNER SPRINGS
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2023

Section II - Financial Statement Findings

Current Year Findings

None Noted.

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

Prior Year Findings

None Noted.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Mayor and City Council
City of Bonner Springs, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of the City of Bonner Springs, Kansas (the City), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 6, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Mayor and City Council
City of Bonner Springs, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Bonner Springs, Kansas (the City), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the City's compliance based on our audit. 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, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies, and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended December 31, 2023, and have issued our report thereon dated May 6, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

May 6, 2024