

CITY OF BONNER SPRINGS, KANSAS

Financial Statements

For the Year Ended December 31, 2022

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CITY OF BONNER SPRINGS, KANSAS
 Financial Statements
 For the Year Ended December 31, 2022
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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Bonner Springs, 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 Bonner Springs, Kansas, (the City), as of and for the year ended December 31, 2022 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 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, 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*. 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

April 5, 2023

CITY OF BONNER SPRINGS, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

| Funds | Beginning | Prior Year | Receipts | Expenditures | Ending | Add: | Ending |
|---|---------------|--------------|---------------|---------------|---------------|----------------------|---------------|
| | Unencumbered | Cancelled | | | Unencumbered | Encumbrances | |
| | Cash Balance | Encumbrances | | | Cash Balance | and Accounts Payable | Balance |
| General Funds: | | | | | | | |
| General | \$ 6,445,113 | \$ 624 | \$ 11,137,666 | \$ 9,798,922 | \$ 7,784,481 | \$ 392,805 | \$ 8,177,286 |
| Special Purpose Funds: | | | | | | | |
| Library | [136] | - | 497,664 | 502,031 | [4,503] | - | [4,503] |
| Convention and Tourism Promotion | 254,678 | - | 190,426 | 117,721 | 327,383 | 3,186 | 330,569 |
| Drug and Alcohol | 154,265 | - | 112,139 | 36,210 | 230,194 | - | 230,194 |
| Soccer | 7,219 | - | 16,460 | 10,408 | 13,271 | 289 | 13,560 |
| Park Dedication | 105,582 | - | 5,448 | 110,000 | 1,030 | - | 1,030 |
| Risk Management | 102,397 | - | 2,442 | 3,304 | 101,535 | - | 101,535 |
| Senior Center | 3,076 | - | 68,677 | 71,753 | - | 1,601 | 1,601 |
| Special Parks and Recreation | 53,693 | 40 | 110,605 | 49,555 | 114,783 | - | 114,783 |
| Steet Projects | 385,004 | - | 691,688 | 682,631 | 394,061 | - | 394,061 |
| Summer Ball | 676 | - | 14,481 | 14,303 | 854 | - | 854 |
| Recreation Program | 105,471 | - | 176,562 | 97,717 | 184,316 | 21,963 | 206,279 |
| Swimming Pool | - | 978 | 224,158 | 225,136 | - | - | - |
| Tiblow Transit | 17,644 | - | 64,061 | 55,287 | 26,418 | 1,926 | 28,344 |
| Library Sales Tax | 584,334 | - | 9,306 | 24,790 | 568,850 | - | 568,850 |
| Bonner Springs Center CID City Contribution | - | - | 76,569 | 76,569 | - | 7,081 | 7,081 |
| Bonner Springs Center CID Sales Tax | - | - | 101,368 | 101,368 | - | 21,310 | 21,310 |
| Bonner Springs TIF Increment | - | - | 239,044 | 239,044 | - | - | - |
| Capital Improvement Sales Tax | 817,595 | - | 698,210 | 300,000 | 1,215,805 | - | 1,215,805 |
| Cemetery | - | - | 121,801 | 121,801 | - | 2,851 | 2,851 |
| Emergency Services Capital | 756,703 | - | 696,213 | 483,026 | 969,890 | 82,232 | 1,052,122 |
| FEMA Mitigation Grant | [259] | - | - | - | [259] | - | [259] |
| Inspect Engineering Reimbursement | [14,596] | - | 45,966 | 35,311 | [3,941] | - | [3,941] |
| Asset Forfeiture | 2,515 | - | 2,451 | 504 | 4,462 | - | 4,462 |
| Senior Center Scholarship | 590 | - | 10 | - | 600 | - | 600 |
| Recreation Scholarship | 29,221 | - | 438 | 2,410 | 27,249 | - | 27,249 |
| Centennial Park | 607 | - | 60 | - | 667 | - | 667 |
| Fire Equipment Grant | 9,476 | - | - | - | 9,476 | - | 9,476 |
| LLEBG Grant | 132 | - | - | - | 132 | - | 132 |
| American Rescue Plan Act | - | - | 603,836 | 603,836 | - | - | - |
| Opioid Settlement | - | - | 2,034 | - | 2,034 | - | 2,034 |
| Bond and Interest Funds: | | | | | | | |
| Bond and Interest Fund | 530,250 | - | 2,375,851 | 2,333,825 | 572,276 | - | 572,276 |
| Capital Project Funds: | | | | | | | |
| Police Facility | [277,845] | - | - | - | [277,845] | 277,845 | - |
| Bonner Pointe TIF | 2,343 | - | - | - | 2,343 | - | 2,343 |
| Water Treatment Plant | - | - | 2,327,130 | 2,136,219 | 190,911 | - | 190,911 |
| Government Services Center | [99,618] | - | 2,635 | 2,635 | [99,618] | 99,618 | - |
| Powell Drive/43rd Street | 288,484 | - | 4,664 | - | 293,148 | - | 293,148 |
| Equipment Reserve | 367,487 | - | 3,827 | 226,289 | 145,025 | - | 145,025 |
| Capital Improvement Reserve | 1,931,741 | 10,752 | 724,401 | 653,573 | 2,013,321 | 162,709 | 2,176,030 |
| JoCo Riverfront Park | 322,301 | - | 5,211 | - | 327,512 | - | 327,512 |
| Water Meter Replacement | - | - | 982,351 | 611,705 | 370,646 | - | 370,646 |
| 138th Street Project | - | - | 114,742 | 114,742 | - | - | - |
| Traffic Signal Modernization | - | - | 292,420 | 292,420 | - | - | - |
| Scannell Properties Agreement | - | - | 43,782 | 30,482 | 13,300 | - | 13,300 |
| Sandstone Townhomes Funding | - | - | 4,000 | 2,964 | 1,036 | - | 1,036 |
| Sidewalk Escrow | 45,388 | - | 734 | - | 46,122 | - | 46,122 |
| Business Funds: | | | | | | | |
| Solid Waste | 118,492 | - | 489,393 | 488,593 | 119,292 | - | 119,292 |
| Wastewater Collection/Treatment | 862,830 | - | 2,251,737 | 2,427,623 | 686,944 | 275,167 | 962,111 |
| Water Treatment/Distribution | 1,823,210 | - | 2,938,177 | 2,209,430 | 2,551,957 | 278,284 | 2,830,241 |
| Stormwater | 108,134 | - | 113,241 | 174,880 | 46,495 | 16,121 | 62,616 |
| Trust Funds: | | | | | | | |
| Law Enforcement Trust | 95 | - | 2 | - | 97 | - | 97 |
| Senior Center Trust | 15,290 | - | 495 | 386 | 15,399 | - | 15,399 |
| Bonner Beautiful Trust | 1,638 | - | 736 | 30 | 2,344 | - | 2,344 |
| Cemetery Trust | 2,884 | - | 1,061 | 2,651 | 1,294 | - | 1,294 |
| Police Canine Trust | 691 | - | 7,074 | 1,930 | 5,835 | - | 5,835 |
| Police Trust | 550 | - | 9 | - | 559 | - | 559 |
| Total Primary Government | 15,865,345 | 12,394 | 28,593,456 | 25,474,014 | 18,997,181 | 1,644,988 | 20,642,169 |
| Related Municipal Entities: | | | | | | | |
| Bonner Springs City Library | 248,194 | - | 739,832 | 724,515 | 263,511 | 15,208 | 278,719 |
| Total Reporting Entity [Excluding Agency Funds] | \$ 16,113,539 | \$ 12,394 | \$ 29,333,288 | \$ 26,198,529 | \$ 19,260,692 | \$ 1,660,196 | \$ 20,920,888 |

| Composition of Cash | | |
|---|--|---------------|
| Checking | | \$ [36,564] |
| Money market | | 20,753,518 |
| Checking - Library | | 278,494 |
| Petty cash - Library | | 225 |
| Total Cash | | 20,995,673 |
| Agency Funds per Schedule 4 | | [74,785] |
| Total Reporting Entity [Excluding Agency Funds] | | \$ 20,920,888 |

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 2022:

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 Soccer, Wastewater Collection/Treatment, Water Treatment/Distribution, Park Dedication, Bonner Springs Center CID City Contribution and Cemetery 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.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022.

As of December 31, 2022, the City's and Library's carrying amount of deposits were \$20,716,954 and \$278,719, respectively, and the bank balances was \$21,335,043 and \$289,164, 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 \$21,085,043 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 \$39,164 was collateralized with pledged securities held by the pledging financial institutions' agents in the Library's name.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

NOTE 3 - Interfund Transfers

Operating transfers were as follows during the year ended December 31, 2022:

| From | To | Amount | Regulatory Authority |
|---------------------------------|--|---------------------|----------------------|
| General | Cemetery | \$ 83,369 | Ordinance 2178 |
| General | Senior Center | 31,668 | Ordinance 2178 |
| General | Swimming Pool | 78,182 | Ordinance 2178 |
| General | Capital Improvement Reserve | 694,650 | K.S.A. 12-1,118 |
| General | Bonner Springs Center CID City Contribution | 76,569 | Ordinance 2178 |
| Cemetery Trust | Cemetery | 2,501 | Ordinance 2178 |
| Drug and Alcohol | General | 24,710 | Ordinance 2178 |
| Stormwater | General | 5,580 | K.S.A. 12-825d |
| Stormwater | Bond and Interest | 78,608 | K.S.A. 12-825d |
| Solid Waste | General | 24,538 | K.S.A. 12-825d |
| Capital Improvement Sales Tax | Street Projects | 300,000 | Ordinance 2178 |
| Capital Improvement Reserve | 138th Street Project | 114,742 | K.S.A. 12-1,118 |
| Capital Improvement Reserve | Traffic Signal Modernization Project | 37,495 | K.S.A. 12-1,118 |
| Capital Improvement Reserve | Government Services Center | 2,635 | K.S.A. 12-1,118 |
| Emergency Services Capital | Bond and Interest | 250,563 | Ordinance 2178 |
| American Rescue Plan Act | Water Treatment Plant | 603,836 | K.S.A. 12-1,118 |
| Wastewater Collection/Treatment | General | 107,396 | K.S.A. 12-825d |
| Wastewater Collection/Treatment | Bond and Interest | 595,755 | K.S.A. 12-825d |
| Water Treatment/Distribution | General | 137,678 | K.S.A. 12-825d |
| Water Treatment/Distribution | Bond and Interest | 405,958 | K.S.A. 12-825d |
| | | <u>\$ 3,656,433</u> | |

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.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$301,245 for KPERS and \$342,494 for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the Library were \$29,193 for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$3,029,163 and \$3,648,414 for KP&F. As of December 31, 2022, the Library's proportionate share of the collective net pension liability reported by KPERS was \$290,612. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 24 hr. shift, fire/EMS hours earned per month | 8 | 10 |
| | 12 | 14 | 20 |

| | Years of Continuous Employment (after January 1, 2006) | |
|--|--|----|
| | 0-4 | 5+ |
| | Hours earned per month 24 hr. shift, fire/EMS hours earned per month | 8 |
| | 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, 2022, was \$255,645 for vacation leave and \$549,298 for sick leave. The Library's estimated liability as of December 31, 2022, was \$14,208 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, 2022:

| <u>Type of Issue</u> | <u>Beginning Principal Outstanding</u> | <u>Additions to Principal</u> | <u>Reductions of Principal</u> | <u>Ending Principal Outstanding</u> | <u>Interest Paid</u> |
|--------------------------|--|---------------------------------------|--|---|----------------------|
| General Obligation Bonds | \$ 21,175,000 | \$ 980,000 | \$ 1,720,000 | \$ 20,435,000 | \$ 613,825 |
| Revolving Loans | 963,815 | 1,723,294 | 40,542 | 2,646,567 | 12,520 |
| Total | <u>\$ 22,138,815</u> | <u>\$ 2,703,294</u> | <u>\$ 1,760,542</u> | <u>\$ 23,081,567</u> | <u>\$ 626,345</u> |

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

| <u>General Obligation Bonds</u> | <u>Interest Rates</u> | <u>Outstanding</u> | <u>Amount</u> | <u>Issue</u> | <u>Maturity</u> |
|---------------------------------|-----------------------|--------------------|----------------------|--------------|-----------------|
| Series 2014-A | 2.00% - 3.00% | \$ 705,000 | \$ 1,978,784 | 4/16/2014 | 9/1/2028 |
| Series 2016-A | 0.80% - 2.55% | 2,670,000 | 4,995,000 | 5/19/2016 | 9/1/2029 |
| Series 2018-A | 3.00% | 1,355,000 | 1,740,000 | 6/28/2018 | 9/1/2033 |
| Series 2019-A | 3.00% - 5.00% | 7,450,000 | 9,320,000 | 6/5/2019 | 9/1/2044 |
| Series 2020-A | 2.00% - 4.00% | 7,275,000 | 7,500,000 | 3/26/2020 | 9/1/2040 |
| Series 2022-A | 1.97% | <u>980,000</u> | 980,000 | 3/9/2022 | 9/1/2032 |
| | | | <u>\$ 20,435,000</u> | | |

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

NOTE 6 - Long-Term Debt(Continued)

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

| <u>Year Ending December 31,</u> | <u>Principal</u> | <u>Interest</u> |
|-------------------------------------|----------------------|---------------------|
| 2023 | \$ 1,685,000 | \$ 582,043 |
| 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 - 2032 | 5,305,000 | 1,424,619 |
| 2033 - 2037 | 3,955,000 | 866,050 |
| 2038 - 2042 | 3,415,000 | 373,150 |
| 2043 - 2044 | <u>885,000</u> | <u>40,050</u> |
| Total | <u>\$ 20,435,000</u> | <u>\$ 5,119,762</u> |

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

| <u>Revolving Loans</u> | <u>Interest Rate</u> | <u>Amount Outstanding</u> | <u>Original Amount</u> | <u>Date of Issue</u> | <u>Final Maturity</u> |
|------------------------------------|----------------------|-------------------------------|----------------------------|--------------------------|---------------------------|
| Settling Tank and Replacement Well | 2.25% | \$ 591,308 | \$ 880,026 | 9/30/2015 | 2/1/2035 |
| Water Treatment Plant | 1.61% | <u>2,055,259</u> | 30,000,000 | 6/1/2021 | 8/1/2054 |
| | | <u>\$ 2,646,567</u> | | | |

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

| <u>Year Ending December 31,</u> | <u>Principal</u> | <u>Interest</u> |
|-------------------------------------|-------------------|------------------|
| 2023 | \$ 41,460 | \$ 13,073 |
| 2024 | 42,398 | 12,134 |
| 2025 | 43,357 | 11,175 |
| 2026 | 44,338 | 10,194 |
| 2027 | 45,341 | 9,191 |
| 2028 - 2032 | 242,567 | 30,093 |
| 2033 - 2035 | <u>131,847</u> | <u>4,483</u> |
| Total | <u>\$ 591,308</u> | <u>\$ 90,343</u> |

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. \$2,055,259 was drawn against the agreement during the year ended December 31, 2022. Annual debt service requirements to maturity are not available as the loan was not finalized as of December 31, 2022.

CITY OF BONNER SPRINGS, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022, there were seven industrial revenue bond issues with principal balances due totaling \$22,450,250.

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, 2022.

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

NOTE 10 - Statutory Violations

The Library Fund had negative unencumbered ending cash as of December 31, 2022, which is a violation of K.S.A. 10-1113.

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

SCHEDULE 1

CITY OF BONNER SPRINGS, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

| <u>Funds</u> | <u>Certified Budget</u> | <u>Adjustment for Qualifying Budget Credit</u> | <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Variance- Over [Under]</u> |
|---|-----------------------------|--|--|--|---------------------------------------|
| General Funds: | | | | | |
| General | \$ 16,111,960 | \$ - | \$ 16,111,960 | \$ 9,798,922 | \$ [6,313,038] |
| Special Purpose Funds: | | | | | |
| Library | 473,378 | 45,708 | 519,086 | 502,031 | [17,055] |
| Convention and Tourism Promotion | 149,517 | - | 149,517 | 117,721 | [31,796] |
| Drug and Alcohol | 74,710 | - | 74,710 | 36,210 | [38,500] |
| Soccer | 18,764 | - | 18,764 | 10,408 | [8,356] |
| Park Dedication | 110,000 | - | 110,000 | 110,000 | - |
| Risk Management | 113,323 | - | 113,323 | 3,304 | [110,019] |
| Senior Center | 86,231 | - | 86,231 | 71,753 | [14,478] |
| Special Parks and Recreation | 82,000 | - | 82,000 | 49,555 | [32,445] |
| Steet Projects | 850,000 | - | 850,000 | 682,631 | [167,369] |
| Summer Ball | 21,283 | - | 21,283 | 14,303 | [6,980] |
| Recreation Program | 145,646 | - | 145,646 | 97,717 | [47,929] |
| Swimming Pool | 251,406 | - | 251,406 | 225,136 | [26,270] |
| Tiblow Transit | 85,150 | - | 85,150 | 55,287 | [29,863] |
| Library Sales Tax | 33,100 | - | 33,100 | 24,790 | [8,310] |
| Bonner Springs Center CID City Contribution | 80,000 | - | 80,000 | 76,569 | [3,431] |
| Bonner Springs Center CID Sales Tax | 105,000 | - | 105,000 | 101,368 | [3,632] |
| Bonner Springs TIF Increment | 270,000 | - | 270,000 | 239,044 | [30,956] |
| Capital Improvement Sales Tax | 300,000 | - | 300,000 | 300,000 | - |
| Cemetery | 123,529 | - | 123,529 | 121,801 | [1,728] |
| Emergency Services Capital | 562,063 | - | 562,063 | 483,026 | [79,037] |
| Capital Project Funds: | | | | | |
| Sidewalk Escrow | 45,539 | - | 45,539 | - | [45,539] |
| Bond and Interest Funds: | | | | | |
| Bond and Interest Fund | 2,852,619 | - | 2,852,619 | 2,333,825 | [518,794] |
| Business Funds: | | | | | |
| Solid Waste | 490,609 | - | 490,609 | 488,593 | [2,016] |
| Wastewater Collection/Treatment | 2,676,535 | - | 2,676,535 | 2,427,623 | [248,912] |
| Water Treatment/Distribution | 2,447,375 | - | 2,447,375 | 2,209,430 | [237,945] |
| Stormwater | 168,688 | - | 168,688 | 174,880 | 6,192 |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|---------------------------|-------------------|---------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 8,854,075 | \$ 7,764,193 | \$ 1,089,882 |
| Intergovernmental | 10,204 | 1,000 | 9,204 |
| Licenses and permits | 119,529 | 138,000 | [18,471] |
| Charges for services | 220,033 | 170,000 | 50,033 |
| Fines and fees | 462,879 | 565,000 | [102,121] |
| Use of money and property | 144,109 | 25,000 | 119,109 |
| Reimbursements | 256,227 | 155,000 | 101,227 |
| Miscellaneous | 770,708 | 807,650 | [36,942] |
| Transfers in | 299,902 | 299,902 | - |
| Total receipts | <u>11,137,666</u> | <u>\$ 9,925,745</u> | <u>\$ 1,211,921</u> |
| Expenditures | | | |
| City council | | | |
| Personal services | 9,977 | \$ 10,038 | \$ [61] |
| Contractual services | 12,599 | 8,650 | 3,949 |
| Commodities | 1,262 | 400 | 862 |
| Total city council | <u>23,838</u> | <u>19,088</u> | <u>4,750</u> |
| City manager | | | |
| Personal services | 296,329 | 396,638 | [100,309] |
| Contractual services | 46,009 | 59,977 | [13,968] |
| Commodities | 1,169 | 6,150 | [4,981] |
| Capital outlay | 2,149 | - | 2,149 |
| Total city manager | <u>345,656</u> | <u>462,765</u> | <u>[117,109]</u> |
| City clerk | | | |
| Personal services | 121,708 | 120,008 | 1,700 |
| Contractual services | 178,574 | 172,370 | 6,204 |
| Commodities | 867 | 5,800 | [4,933] |
| Total city clerk | <u>301,149</u> | <u>298,178</u> | <u>2,971</u> |

See independent auditor's report on the financial statements.

SCHEDULE 2 - 1 (Continued)

CITY OF BONNER SPRINGS, KANSAS

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|--------------------------|------------------|------------------|-------------------------------------|
| Expenditures (Continued) | | | |
| Budget & finance | | | |
| Personal services | \$ 428,740 | \$ 421,782 | \$ 6,958 |
| Contractual services | 87,611 | 105,950 | [18,339] |
| Commodities | 4,159 | 4,500 | [341] |
| Total budget & finance | <u>520,510</u> | <u>532,232</u> | <u>[11,722]</u> |
| Municipal court | | | |
| Personal services | 139,432 | 142,658 | [3,226] |
| Contractual services | 154,073 | 176,193 | [22,120] |
| Commodities | 2,372 | 1,400 | 972 |
| Capital outlay | 100 | - | 100 |
| Total municipal court | <u>295,977</u> | <u>320,251</u> | <u>[24,274]</u> |
| Police | | | |
| Personal services | 2,501,914 | 2,767,785 | [265,871] |
| Contractual services | 332,367 | 318,634 | 13,733 |
| Commodities | 140,700 | 135,750 | 4,950 |
| Capital outlay | 232,543 | - | 232,543 |
| Total police | <u>3,207,524</u> | <u>3,222,169</u> | <u>[14,645]</u> |
| Fire | | | |
| Personal services | 1,295,583 | 1,473,930 | [178,347] |
| Contractual services | 210,615 | 191,105 | 19,510 |
| Commodities | 100,748 | 75,700 | 25,048 |
| Capital outlay | 21,307 | - | 21,307 |
| Total fire | <u>1,628,253</u> | <u>1,740,735</u> | <u>[112,482]</u> |
| Parks & recreation | | | |
| Personal services | 286,512 | 315,130 | [28,618] |
| Contractual services | 130,227 | 114,705 | 15,522 |
| Commodities | 6,079 | 13,050 | [6,971] |
| Total parks & recreation | <u>422,818</u> | <u>442,885</u> | <u>[20,067]</u> |
| Public works | | | |
| Personal services | 889,566 | 961,344 | [71,778] |
| Contractual services | 368,819 | 385,870 | [17,051] |
| Commodities | 202,051 | 185,000 | 17,051 |
| Total public works | <u>1,460,436</u> | <u>1,532,214</u> | <u>[71,778]</u> |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

General Fund
 Schedule of Receipts and Expenditures - Actual and Budget (Continued)
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|--|---------------------|----------------------|-------------------------------------|
| Expenditures (Continued) | | | |
| Community & economic development | | | |
| Personal services | \$ 374,160 | \$ 466,665 | \$ [92,505] |
| Contractual services | 116,517 | 84,450 | 32,067 |
| Commodities | <u>10,061</u> | <u>10,000</u> | <u>61</u> |
| Total community & economic development | <u>500,738</u> | <u>561,115</u> | <u>[60,377]</u> |
| City hall operations | | | |
| Contractual services | 120,541 | 160,490 | [39,949] |
| Commodities | <u>7,044</u> | <u>16,200</u> | <u>[9,156]</u> |
| Total city hall operations | <u>127,585</u> | <u>176,690</u> | <u>[49,105]</u> |
| Transfer out | 964,438 | 1,001,971 | [37,533] |
| Miscellaneous | - | 115,448 | [115,448] |
| Cash basis reserve | <u>-</u> | <u>5,686,219</u> | <u>[5,686,219]</u> |
| Total expenditures | <u>9,798,922</u> | <u>\$ 16,111,960</u> | <u>\$ [6,313,038]</u> |
| Receipts over [under] expenditures | 1,338,744 | | |
| Unencumbered cash, beginning | 6,445,113 | | |
| Prior year cancelled encumbrances | <u>624</u> | | |
| Unencumbered cash, ending | <u>\$ 7,784,481</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|---|-------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 451,912 | \$ 448,378 | \$ 3,534 |
| Reimbursements | 45,708 | 25,000 | 20,708 |
| Use of money and property | <u>44</u> | <u>-</u> | <u>44</u> |
| Total receipts | <u>497,664</u> | <u>\$ 473,378</u> | <u>\$ 24,286</u> |
| Expenditures | | | |
| Personal services | 40,320 | \$ - | \$ 40,320 |
| Contractual services | 8,786 | - | 8,786 |
| Commodities | 970 | - | 970 |
| Component unit transfer out | 451,955 | 473,378 | [21,423] |
| Adjustment for qualifying budget credit | <u>-</u> | <u>45,708</u> | <u>[45,708]</u> |
| Total expenditures | <u>502,031</u> | <u>\$ 519,086</u> | <u>\$ [17,055]</u> |
| Receipts over [under] expenditures | [4,367] | | |
| Unencumbered cash, beginning | <u>[136]</u> | | |
| Unencumbered cash, ending | <u>\$ [4,503]</u> | | |

CITY OF BONNER SPRINGS, KANSAS

Convention and Tourism Promotion Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over [Under] |
|------------------------------------|-------------------|-------------------|------------------------------|
| Receipts | | | |
| Taxes | \$ 185,181 | \$ 100,000 | \$ 85,181 |
| Miscellaneous | 300 | - | 300 |
| Use of money and property | 4,945 | 600 | 4,345 |
| Total receipts | <u>190,426</u> | <u>\$ 100,600</u> | <u>\$ 89,826</u> |
| Expenditures | | | |
| Personal services | 30,554 | \$ 49,017 | \$ [18,463] |
| Contractual services | 67,776 | 70,000 | [2,224] |
| Commodities | 18,159 | - | 18,159 |
| Capital outlay | 1,232 | 30,500 | [29,268] |
| Total expenditures | <u>117,721</u> | <u>\$ 149,517</u> | <u>\$ [31,796]</u> |
| Receipts over [under] expenditures | 72,705 | | |
| Unencumbered cash, beginning | <u>254,678</u> | | |
| Unencumbered cash, ending | <u>\$ 327,383</u> | | |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 109,029 | \$ 35,000 | \$ 74,029 |
| Use of money and property | 3,110 | 525 | 2,585 |
| Total receipts | <u>112,139</u> | <u>\$ 35,525</u> | <u>\$ 76,614</u> |
| Expenditures | | | |
| Contractual services | 11,500 | 50,000 | \$ [38,500] |
| Transfer out | 24,710 | 24,710 | - |
| Total expenditures | <u>36,210</u> | <u>\$ 74,710</u> | <u>\$ [38,500]</u> |
| Receipts over [under] expenditures | 75,929 | | |
| Unencumbered cash, beginning | <u>154,265</u> | | |
| Unencumbered cash, ending | <u>\$ 230,194</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|------------------|------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 16,228 | \$ 18,250 | \$ [2,022] |
| Use of money and property | <u>232</u> | <u>250</u> | <u>[18]</u> |
| Total receipts | <u>16,460</u> | <u>\$ 18,500</u> | <u>\$ [2,040]</u> |
| Expenditures | | | |
| Personal services | 681 | \$ 1,114 | \$ [433] |
| Contractual services | 2,993 | 9,550 | [6,557] |
| Commodities | <u>6,734</u> | <u>8,100</u> | <u>[1,366]</u> |
| Total expenditures | <u>10,408</u> | <u>\$ 18,764</u> | <u>\$ [8,356]</u> |
| Receipts over [under] expenditures | 6,052 | | |
| Unencumbered cash, beginning | <u>7,219</u> | | |
| Unencumbered cash, ending | <u>\$ 13,271</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Park Dedication Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-----------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 4,000 | \$ 3,500 | \$ 500 |
| Use of money and property | <u>1,448</u> | <u>1,200</u> | <u>248</u> |
| Total receipts | <u>5,448</u> | <u>\$ 4,700</u> | <u>\$ 748</u> |
| | | | |
| Expenditures | | | |
| Capital outlay | <u>110,000</u> | <u>\$ 110,000</u> | <u>\$ -</u> |
| Total expenditures | <u>110,000</u> | <u>\$ 110,000</u> | <u>\$ -</u> |
| | | | |
| Receipts over [under] expenditures | [104,552] | | |
| | | | |
| Unencumbered cash, beginning | <u>105,582</u> | | |
| | | | |
| Unencumbered cash, ending | <u>\$ 1,030</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|--|-----------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Reimbursements | \$ 804 | \$ - | \$ 804 |
| Use of money and property | <u>1,638</u> | <u>350</u> | <u>1,288</u> |
| Total receipts | <u>2,442</u> | <u>\$ 350</u> | <u>\$ 2,092</u> |
| Expenditures | | | |
| Capital outlay | <u>3,304</u> | <u>\$ 113,323</u> | <u>\$ [110,019]</u> |
| Total expenditures | <u>3,304</u> | <u>\$ 113,323</u> | <u>\$ [110,019]</u> |
| Receipts over [under] expenditures | [862] | | |
| Unencumbered cash, beginning | <u>102,397</u> | | |
| Unencumbered cash, ending | <u>\$ 101,535</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|---------------|------------------|-------------------------------------|
| Receipts | | | |
| Intergovernmental | \$ 6,450 | \$ 6,450 | \$ - |
| Miscellaneous | 30,559 | 37,000 | [6,441] |
| Transfer in | <u>31,668</u> | <u>42,781</u> | <u>[11,113]</u> |
| Total receipts | <u>68,677</u> | <u>\$ 86,231</u> | <u>\$ [17,554]</u> |
| Expenditures | | | |
| Personal services | 44,343 | \$ 46,469 | \$ [2,126] |
| Contractual services | 26,665 | 38,862 | [12,197] |
| Commodities | <u>745</u> | <u>900</u> | <u>[155]</u> |
| Total expenditures | <u>71,753</u> | <u>\$ 86,231</u> | <u>\$ [14,478]</u> |
| Receipts over [under] expenditures | [3,076] | | |
| Unencumbered cash, beginning | <u>3,076</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 109,029 | \$ 35,000 | \$ 74,029 |
| Use of money and property | 1,576 | 750 | 826 |
| Total receipts | <u>110,605</u> | <u>\$ 35,750</u> | <u>\$ 74,855</u> |
| Expenditures | | | |
| Capital outlay | <u>49,555</u> | <u>\$ 82,000</u> | <u>\$ [32,445]</u> |
| Total expenditures | <u>49,555</u> | <u>\$ 82,000</u> | <u>\$ [32,445]</u> |
| Receipts over [under] expenditures | 61,050 | | |
| Unencumbered cash, beginning | 53,693 | | |
| Prior year cancelled encumbrances | <u>40</u> | | |
| Unencumbered cash, ending | <u>\$ 114,783</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Intergovernmental | \$ 385,752 | \$ 339,000 | \$ 46,752 |
| Use of money and property | 5,936 | 1,000 | 4,936 |
| Transfer in | <u>300,000</u> | <u>300,000</u> | <u>-</u> |
| Total receipts | <u>691,688</u> | <u>\$ 640,000</u> | <u>\$ 51,688</u> |
| Expenditures | | | |
| Contractual services | <u>682,631</u> | <u>\$ 850,000</u> | <u>\$ [167,369]</u> |
| Total expenditures | <u>682,631</u> | <u>\$ 850,000</u> | <u>\$ [167,369]</u> |
| Receipts over [under] expenditures | 9,057 | | |
| Unencumbered cash, beginning | <u>385,004</u> | | |
| Unencumbered cash, ending | <u>\$ 394,061</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Summer Ball Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|---------------|------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 14,448 | \$ 22,000 | \$ [7,552] |
| Use of money and property | 33 | 100 | [67] |
| Total receipts | <u>14,481</u> | <u>\$ 22,100</u> | <u>\$ [7,619]</u> |
| Expenditures | | | |
| Personal services | 1,877 | \$ 4,233 | \$ [2,356] |
| Contractual services | 4,853 | 8,250 | [3,397] |
| Commodities | 7,573 | 8,800 | [1,227] |
| Total expenditures | <u>14,303</u> | <u>\$ 21,283</u> | <u>\$ [6,980]</u> |
| Receipts over [under] expenditures | 178 | | |
| Unencumbered cash, beginning | <u>676</u> | | |
| Unencumbered cash, ending | <u>\$ 854</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 72,705 | \$ 12,200 | \$ 60,505 |
| Miscellaneous | 101,174 | 148,200 | [47,026] |
| Use of money and property | <u>2,683</u> | <u>-</u> | <u>2,683</u> |
| Total receipts | <u>176,562</u> | <u>\$ 160,400</u> | <u>\$ 16,162</u> |
| Expenditures | | | |
| Personal services | 44,410 | \$ 100,908 | \$ [56,498] |
| Contractual services | 8,715 | 21,038 | [12,323] |
| Commodities | 16,667 | 23,700 | [7,033] |
| Capital outlay | <u>27,925</u> | <u>-</u> | <u>27,925</u> |
| Total expenditures | <u>97,717</u> | <u>\$ 145,646</u> | <u>\$ [47,929]</u> |
| Receipts over [under] expenditures | 78,845 | | |
| Unencumbered cash, beginning | <u>105,471</u> | | |
| Unencumbered cash, ending | <u>\$ 184,316</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|----------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 145,685 | \$ 135,580 | \$ 10,105 |
| Miscellaneous | 291 | 2,500 | [2,209] |
| Transfer in | <u>78,182</u> | <u>113,326</u> | <u>[35,144]</u> |
| Total receipts | <u>224,158</u> | <u>\$ 251,406</u> | <u>\$ [27,248]</u> |
| Expenditures | | | |
| Personal services | 126,354 | \$ 183,866 | \$ [57,512] |
| Contractual services | 66,252 | 46,940 | 19,312 |
| Commodities | 21,593 | 20,600 | 993 |
| Capital outlay | <u>10,937</u> | <u>-</u> | <u>10,937</u> |
| Total expenditures | <u>225,136</u> | <u>\$ 251,406</u> | <u>\$ [26,270]</u> |
| Receipts over [under] expenditures | [978] | | |
| Unencumbered cash, beginning | - | | |
| Prior year cancelled encumbrances | <u>978</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|------------------|------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 6,987 | \$ 6,234 | \$ 753 |
| Intergovernmental | 57,074 | 82,520 | [25,446] |
| Transfer in | <u>-</u> | <u>-</u> | <u>-</u> |
| Total receipts | <u>64,061</u> | <u>\$ 88,754</u> | <u>\$ [24,693]</u> |
| Expenditures | | | |
| Personal services | 44,379 | \$ 72,215 | \$ [27,836] |
| Contractual services | 4,053 | 6,885 | [2,832] |
| Commodities | 6,831 | 6,050 | 781 |
| Capital outlay | <u>24</u> | <u>-</u> | <u>24</u> |
| Total expenditures | <u>55,287</u> | <u>\$ 85,150</u> | <u>\$ [29,863]</u> |
| Receipts over [under] expenditures | 8,774 | | |
| Unencumbered cash, beginning | <u>17,644</u> | | |
| Unencumbered cash, ending | <u>\$ 26,418</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|------------------|-------------------------------------|
| Receipts | | | |
| Use of money and property | \$ 9,306 | \$ 1,900 | \$ 7,406 |
| Total receipts | <u>9,306</u> | <u>\$ 1,900</u> | <u>\$ 7,406</u> |
| Expenditures | | | |
| Capital outlay | <u>24,790</u> | <u>\$ 33,100</u> | <u>\$ [8,310]</u> |
| Total expenditures | <u>24,790</u> | <u>\$ 33,100</u> | <u>\$ [8,310]</u> |
| Receipts over [under] expenditures | [15,484] | | |
| Unencumbered cash, beginning | <u>584,334</u> | | |
| Unencumbered cash, ending | <u>\$ 568,850</u> | | |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|---------------|------------------|-------------------------------------|
| Receipts | | | |
| Transfer in | \$ 76,569 | \$ 80,000 | \$ [3,431] |
| Total receipts | <u>76,569</u> | <u>\$ 80,000</u> | <u>\$ [3,431]</u> |
| Expenditures | | | |
| Contractual services | 76,569 | \$ 80,000 | \$ [3,431] |
| Total expenditures | <u>76,569</u> | <u>\$ 80,000</u> | <u>\$ [3,431]</u> |
| Receipts over [under] expenditures | - | | |
| Unencumbered cash, beginning | <u>-</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|----------------|-------------------|-------------------------------------|
| Receipts | | | |
| Intergovernmental | \$ 101,368 | \$ 105,000 | \$ [3,632] |
| Total receipts | <u>101,368</u> | <u>\$ 105,000</u> | <u>\$ [3,632]</u> |
| Expenditures | | | |
| Contractual services | 101,368 | \$ 105,000 | \$ [3,632] |
| Total expenditures | <u>101,368</u> | <u>\$ 105,000</u> | <u>\$ [3,632]</u> |
| Receipts over [under] expenditures | - | | |
| Unencumbered cash, beginning | <u>-</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|----------------|-------------------|-------------------------------------|
| Receipts | | | |
| Intergovernmental | \$ 239,044 | \$ 270,000 | \$ [30,956] |
| Total receipts | <u>239,044</u> | <u>\$ 270,000</u> | <u>\$ [30,956]</u> |
| Expenditures | | | |
| Contractual services | 239,044 | \$ 270,000 | \$ [30,956] |
| Total expenditures | <u>239,044</u> | <u>\$ 270,000</u> | <u>\$ [30,956]</u> |
| Receipts over [under] expenditures | - | | |
| Unencumbered cash, beginning | <u>-</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|---------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 680,859 | \$ 530,000 | \$ 150,859 |
| Use of money and property | 17,351 | 2,500 | 14,851 |
| Total receipts | <u>698,210</u> | <u>\$ 532,500</u> | <u>\$ 165,710</u> |
| Expenditures | | | |
| Transfers out | <u>300,000</u> | <u>\$ 300,000</u> | <u>\$ -</u> |
| Total expenditures | <u>300,000</u> | <u>\$ 300,000</u> | <u>\$ -</u> |
| Receipts over [under] expenditures | 398,210 | | |
| Unencumbered cash, beginning | <u>817,595</u> | | |
| Unencumbered cash, ending | <u>\$ 1,215,805</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Cemetery Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|----------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 35,930 | \$ 46,000 | \$ [10,070] |
| Transfer in | 85,871 | 77,529 | 8,342 |
| Total receipts | <u>121,801</u> | <u>\$ 123,529</u> | <u>\$ [1,728]</u> |
| Expenditures | | | |
| Personal services | 83,038 | \$ 84,322 | \$ [1,284] |
| Contractual services | 36,972 | 32,630 | 4,342 |
| Commodities | 1,791 | 6,577 | [4,786] |
| Total expenditures | <u>121,801</u> | <u>\$ 123,529</u> | <u>\$ [1,728]</u> |
| Receipts over [under] expenditures | - | | |
| Unencumbered cash, beginning | <u>-</u> | | |
| Unencumbered cash, ending | <u>\$ -</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 680,859 | \$ 530,000 | \$ 150,859 |
| Use of money and property | 15,354 | 1,800 | 13,554 |
| Total receipts | <u>696,213</u> | <u>\$ 531,800</u> | <u>\$ 164,413</u> |
| Expenditures | | | |
| Contractual services | 51,852 | \$ 51,852 | \$ - |
| Capital outlay | 180,611 | 259,648 | [79,037] |
| Transfer out | 250,563 | 250,563 | - |
| Total expenditures | <u>483,026</u> | <u>\$ 562,063</u> | <u>\$ [79,037]</u> |
| Receipts over [under] expenditures | 213,187 | | |
| Unencumbered cash, beginning | <u>756,703</u> | | |
| Unencumbered cash, ending | <u>\$ 969,890</u> | | |

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, 2022

| | FEMA Mitigation Grant | Inspect Engineering Reimbursement | Asset Forfeiture | Senior Center Scholarship |
|------------------------------------|-----------------------------|---|---------------------|---------------------------------|
| Receipts | | | | |
| Use of money and property | \$ - | \$ - | \$ 65 | \$ 10 |
| Intergovernmental | - | - | - | - |
| Reimbursements | - | 45,966 | - | - |
| Miscellaneous | - | - | 2,386 | - |
| Total receipts | <u>-</u> | <u>45,966</u> | <u>2,451</u> | <u>10</u> |
| Expenditures | | | | |
| Contractual services | - | 35,311 | - | - |
| Commodities | - | - | 299 | - |
| Capital outlay | - | - | 205 | - |
| Transfer out | - | - | - | - |
| Total expenditures | <u>-</u> | <u>35,311</u> | <u>504</u> | <u>-</u> |
| Receipts over [under] expenditures | <u>-</u> | <u>10,655</u> | <u>1,947</u> | <u>10</u> |
| Unencumbered cash, beginning | <u>[259]</u> | <u>[14,596]</u> | <u>2,515</u> | <u>590</u> |
| Unencumbered cash, ending | <u>\$ [259]</u> | <u>\$ [3,941]</u> | <u>\$ 4,462</u> | <u>\$ 600</u> |

* These funds are not required to be budgeted.

| <u>Recreation Scholarship</u> | <u>Centennial Park</u> | <u>Fire Equipment Grant</u> | <u>LLEBG Grant</u> | <u>American Rescue Plan Act</u> | <u>Opioid Settlement</u> | <u>Total</u> |
|-----------------------------------|----------------------------|-------------------------------------|------------------------|---|------------------------------|------------------|
| \$ 438 | \$ - | \$ - | \$ - | \$ 572 | \$ 76 | \$ 1,161 |
| - | - | - | - | 603,264 | 1,958 | 605,222 |
| - | - | - | - | - | - | 45,966 |
| - | 60 | - | - | - | - | 2,446 |
| <u>438</u> | <u>60</u> | <u>-</u> | <u>-</u> | <u>603,836</u> | <u>2,034</u> | <u>654,795</u> |
| 2,410 | - | - | - | - | - | 37,721 |
| - | - | - | - | - | - | 299 |
| - | - | - | - | - | - | 205 |
| - | - | - | - | 603,836 | - | 603,836 |
| <u>2,410</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>603,836</u> | <u>-</u> | <u>642,061</u> |
| <u>[1,972]</u> | <u>60</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,034</u> | <u>12,734</u> |
| <u>29,221</u> | <u>607</u> | <u>9,476</u> | <u>132</u> | <u>-</u> | <u>-</u> | <u>27,686</u> |
| <u>\$ 27,249</u> | <u>\$ 667</u> | <u>\$ 9,476</u> | <u>\$ 132</u> | <u>\$ -</u> | <u>\$ 2,034</u> | <u>\$ 40,420</u> |

See independent auditor's report on the financial statements.

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|---------------------|-------------------------------------|
| Receipts | | | |
| Taxes | \$ 911,993 | \$ 905,858 | \$ 6,135 |
| Special assessments | 117,484 | 105,000 | 12,484 |
| Use of money and property | 15,490 | 3,000 | 12,490 |
| Transfer in | <u>1,330,884</u> | <u>1,330,884</u> | <u>-</u> |
| Total receipts | <u>2,375,851</u> | <u>\$ 2,344,742</u> | <u>\$ 31,109</u> |
| Expenditures | | | |
| Debt service | | | |
| Principal | 1,720,000 | \$ 1,720,000 | \$ - |
| Interest | 613,825 | 613,825 | - |
| Cash basis reserve | <u>-</u> | <u>518,794</u> | <u>[518,794]</u> |
| Total expenditures | <u>2,333,825</u> | <u>\$ 2,852,619</u> | <u>\$ [518,794]</u> |
| Receipts over [under] expenditures | 42,026 | | |
| Unencumbered cash, beginning | <u>530,250</u> | | |
| Unencumbered cash, ending | <u>\$ 572,276</u> | | |

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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, 2022

| | <u>Police Facility</u> | <u>Bonner Pointe TIF</u> | <u>Water Treatment Plant</u> | <u>Government Services Center</u> | <u>Powell Drive/ 43rd Street</u> | <u>Equipment Reserve</u> |
|------------------------------------|------------------------|--------------------------|------------------------------|-----------------------------------|----------------------------------|--------------------------|
| Receipts | | | | | | |
| Use of money and property | \$ - | \$ - | \$ - | \$ - | \$ 4,664 | \$ 3,827 |
| Intergovernmental | - | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - | - |
| Loan proceeds | - | - | 1,723,294 | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Transfer in | - | - | 603,836 | 2,635 | - | - |
| Total receipts | <u>-</u> | <u>-</u> | <u>2,327,130</u> | <u>2,635</u> | <u>4,664</u> | <u>3,827</u> |
| Expenditures | | | | | | |
| Contractual services | - | - | 2,136,219 | 2,325 | - | - |
| Capital outlay | - | - | - | 310 | - | 226,289 |
| Transfer out | - | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>2,136,219</u> | <u>2,635</u> | <u>-</u> | <u>226,289</u> |
| Receipts over [under] expenditures | - | - | 190,911 | - | 4,664 | [222,462] |
| Unencumbered cash, beginning | [277,845] | 2,343 | - | [99,618] | 288,484 | 367,487 |
| Prior year cancelled encumbrances | - | - | - | - | - | - |
| Unencumbered cash, ending | <u>\$ [277,845]</u> | <u>\$ 2,343</u> | <u>\$ 190,911</u> | <u>\$ [99,618]</u> | <u>\$ 293,148</u> | <u>\$ 145,025</u> |

* These funds are not required to be budgeted.

| <u>Capital Improvement Reserve</u> | <u>JoCo Riverfront Park</u> | <u>Water Meter Replacement Project</u> | <u>138th Street Project</u> | <u>Traffic Signal Modernization Project</u> | <u>Scannell Properties Funding</u> | <u>Sandstone Townhomes Funding</u> | <u>Total</u> |
|------------------------------------|-----------------------------|--|-----------------------------|---|------------------------------------|------------------------------------|---------------------|
| \$ 29,751 | \$ 5,211 | \$ 2,351 | \$ - | \$ - | \$ - | \$ - | \$ 45,804 |
| - | - | - | - | 254,925 | - | - | 254,925 |
| - | - | 980,000 | - | - | - | - | 980,000 |
| - | - | - | - | - | - | - | 1,723,294 |
| - | - | - | - | - | 43,782 | 4,000 | 47,782 |
| <u>694,650</u> | <u>-</u> | <u>-</u> | <u>114,742</u> | <u>37,495</u> | <u>-</u> | <u>-</u> | <u>1,453,358</u> |
| <u>724,401</u> | <u>5,211</u> | <u>982,351</u> | <u>114,742</u> | <u>292,420</u> | <u>43,782</u> | <u>4,000</u> | <u>4,505,163</u> |
| 170,000 | - | 24,542 | 77,655 | 292,420 | 30,482 | 2,964 | 2,736,607 |
| 328,701 | - | 587,163 | 37,087 | - | - | - | 1,179,550 |
| <u>154,872</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>154,872</u> |
| <u>653,573</u> | <u>-</u> | <u>611,705</u> | <u>114,742</u> | <u>292,420</u> | <u>30,482</u> | <u>2,964</u> | <u>4,071,029</u> |
| 70,828 | 5,211 | 370,646 | - | - | 13,300 | 1,036 | 434,134 |
| 1,931,741 | 322,301 | - | - | - | - | - | 2,534,893 |
| <u>10,752</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,752</u> |
| <u>\$ 2,013,321</u> | <u>\$ 327,512</u> | <u>\$ 370,646</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,300</u> | <u>\$ 1,036</u> | <u>\$ 2,979,779</u> |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Sidewalk Escrow Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|------------------|------------------|-------------------------------------|
| Receipts | | | |
| Use of money and property | \$ 734 | \$ 150 | \$ 584 |
| Total receipts | <u>734</u> | <u>\$ 150</u> | <u>\$ 584</u> |
| Expenditures | | | |
| Capital outlay | - | \$ 45,539 | \$ [45,539] |
| Total expenditures | <u>-</u> | <u>\$ 45,539</u> | <u>\$ [45,539]</u> |
| Receipts over [under] expenditures | 734 | | |
| Unencumbered cash, beginning | <u>45,388</u> | | |
| Unencumbered cash, ending | <u>\$ 46,122</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Solid Waste Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 487,494 | \$ 490,414 | \$ [2,920] |
| Use of money and property | <u>1,899</u> | <u>350</u> | <u>1,549</u> |
| Total receipts | <u>489,393</u> | <u>\$ 490,764</u> | <u>\$ [1,371]</u> |
| Expenditures | | | |
| Contractual services | 464,055 | \$ 466,071 | \$ [2,016] |
| Transfer out | <u>24,538</u> | <u>24,538</u> | <u>-</u> |
| Total expenditures | <u>488,593</u> | <u>\$ 490,609</u> | <u>\$ [2,016]</u> |
| Receipts over [under] expenditures | 800 | | |
| Unencumbered cash, beginning | <u>118,492</u> | | |
| Unencumbered cash, ending | <u>\$ 119,292</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|-------------------|---------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 2,231,364 | \$ 2,146,524 | \$ 84,840 |
| Miscellaneous | 5,074 | - | 5,074 |
| Use of money and property | 15,299 | 2,400 | 12,899 |
| Transfer in | - | 4,000 | [4,000] |
| Total receipts | <u>2,251,737</u> | <u>\$ 2,152,924</u> | <u>\$ 98,813</u> |
| Expenditures | | | |
| Personal services | 500,453 | \$ 531,113 | \$ [30,660] |
| Contractual services | 621,271 | 875,500 | [254,229] |
| Commodities | 82,802 | 77,500 | 5,302 |
| Capital outlay | 519,946 | 489,271 | 30,675 |
| Transfer out | 703,151 | 703,151 | - |
| Total expenditures | <u>2,427,623</u> | <u>\$ 2,676,535</u> | <u>\$ [248,912]</u> |
| Receipts over [under] expenditures | [175,886] | | |
| Unencumbered cash, beginning | <u>862,830</u> | | |
| Unencumbered cash, ending | <u>\$ 686,944</u> | | |

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, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|---------------------|---------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 2,897,173 | \$ 2,758,556 | \$ 138,617 |
| Miscellaneous | 3,372 | - | 3,372 |
| Use of money and property | <u>37,632</u> | <u>5,000</u> | <u>32,632</u> |
| Total receipts | <u>2,938,177</u> | <u>\$ 2,763,556</u> | <u>\$ 174,621</u> |
| Expenditures | | | |
| Personal services | 554,258 | \$ 574,559 | \$ [20,301] |
| Contractual services | 508,789 | 682,148 | [173,359] |
| Commodities | 544,964 | 542,500 | 2,464 |
| Capital outlay | - | 50,000 | [50,000] |
| Debt service: | | | |
| Principal | 54,532 | 54,532 | - |
| Interest and other charges | 3,251 | - | 3,251 |
| Transfer out | <u>543,636</u> | <u>543,636</u> | <u>-</u> |
| Total expenditures | <u>2,209,430</u> | <u>\$ 2,447,375</u> | <u>\$ [237,945]</u> |
| Receipts over [under] expenditures | 728,747 | | |
| Unencumbered cash, beginning | 1,823,210 | | |
| Prior year cancelled encumbrance | <u>-</u> | | |
| Unencumbered cash, ending | <u>\$ 2,551,957</u> | | |

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

Stormwater Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

| | <u>Actual</u> | <u>Budget</u> | Variance- Over <u>[Under]</u> |
|------------------------------------|------------------|-------------------|-------------------------------------|
| Receipts | | | |
| Charges for services | \$ 111,934 | \$ 111,000 | \$ 934 |
| Use of money and property | 1,307 | 600 | 707 |
| Total receipts | <u>113,241</u> | <u>\$ 111,600</u> | <u>\$ 1,641</u> |
| Expenditures | | | |
| Contractual services | 90,692 | \$ 84,500 | \$ 6,192 |
| Transfer out | 84,188 | 84,188 | - |
| Total expenditures | <u>174,880</u> | <u>\$ 168,688</u> | <u>\$ 6,192</u> |
| Receipts over [under] expenditures | [61,639] | | |
| Unencumbered cash, beginning | <u>108,134</u> | | |
| Unencumbered cash, ending | <u>\$ 46,495</u> | | |

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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, 2022

| | Law Enforcement <u>Trust</u> | Senior Center <u>Trust</u> |
|------------------------------------|------------------------------------|----------------------------------|
| Receipts | | |
| Use of money and property | \$ 2 | \$ 242 |
| Miscellaneous | <u>-</u> | <u>253</u> |
| Total receipts | <u>2</u> | <u>495</u> |
| Expenditures | | |
| Contractual services | - | 29 |
| Commodities | - | 357 |
| Capital outlay | - | - |
| Transfers out | <u>-</u> | <u>-</u> |
| Total expenditures | <u>-</u> | <u>386</u> |
| Receipts over [under] expenditures | 2 | 109 |
| Unencumbered cash, beginning | <u>95</u> | <u>15,290</u> |
| Unencumbered cash, ending | <u>\$ 97</u> | <u>\$ 15,399</u> |

* These funds are not required to be budgeted.

| Bonner Beautiful Trust | Cemetery Trust | Police Canine Trust | Police Trust | Total |
|------------------------------|-------------------|---------------------------|-----------------|------------------|
| \$ 31 | \$ 36 | \$ 71 | \$ 9 | \$ 391 |
| <u>705</u> | <u>1,025</u> | <u>7,003</u> | <u>-</u> | <u>8,986</u> |
| <u>736</u> | <u>1,061</u> | <u>7,074</u> | <u>9</u> | <u>9,377</u> |
| - | 150 | 1,930 | - | 2,109 |
| 30 | - | - | - | 387 |
| - | - | - | - | - |
| - | 2,501 | - | - | 2,501 |
| <u>30</u> | <u>2,651</u> | <u>1,930</u> | <u>-</u> | <u>4,997</u> |
| 706 | [1,590] | 5,144 | 9 | 4,380 |
| <u>1,638</u> | <u>2,884</u> | <u>691</u> | <u>550</u> | <u>21,148</u> |
| <u>\$ 2,344</u> | <u>\$ 1,294</u> | <u>\$ 5,835</u> | <u>\$ 559</u> | <u>\$ 25,528</u> |

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, 2022

| | |
|------------------------------------|-------------------|
| Receipts | |
| State appropriations | \$ 2,281 |
| County appropriations | 451,955 |
| City appropriations | 254,526 |
| Grants | 9,616 |
| Charges for services | 13,722 |
| Miscellaneous | 113 |
| Use of money and property | 3,066 |
| Donations | <u>4,553</u> |
| Total receipts | <u>739,832</u> |
| Expenditures | |
| Personal services | 425,664 |
| Contractual services | 286,301 |
| Commodities | 6,288 |
| Capital outlay | <u>6,262</u> |
| Total expenditures | <u>724,515</u> |
| Receipts over [under] expenditures | 15,317 |
| Unencumbered cash, beginning | <u>248,194</u> |
| Unencumbered cash, ending | <u>\$ 263,511</u> |

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, 2022

| <u>Funds</u> | Beginning Cash <u>Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | Ending Cash <u>Balance</u> |
|-------------------------|-------------------------------------|---------------------|----------------------|----------------------------------|
| Clearing | \$ - | \$ 95,198 | \$ 90,680 | \$ 4,518 |
| Payroll Clearing | [3,819] | 1,534,494 | 1,546,363 | [15,688] |
| Court and Service Bond | 50,896 | 102,207 | 93,234 | 59,869 |
| Alcohol Drug and Safety | 26,086 | - | - | 26,086 |
| Total | <u>\$ 73,163</u> | <u>\$ 1,731,899</u> | <u>\$ 1,730,277</u> | <u>\$ 74,785</u> |

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