

**CITY OF BONNER SPRINGS, KANSAS**

**FINANCIAL STATEMENTS**

**Year ending December 31, 2012**

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CITY OF BONNER SPRINGS, KANSAS

Financial Statements  
Year ending December 31, 2012

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CITY OF BONNER SPRINGS, KANSAS

Financial Statements  
Year ending December 31, 2012

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Mayor and City Council  
City of Bonner Springs, Kansas

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit, and the aggregate remaining fund information of the City of Bonner Springs, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the "Kansas Municipal Accounting and Audit Guide." These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit, and the aggregate remaining fund information of the City of Bonner Springs, Kansas, as of December 31, 2012, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 8 and the schedule of funding progress on page 43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate 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 account 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

*Mike Houser: Company PA*

August 5, 2013

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

Our discussion and analysis of the City of Bonner Springs, Kansas financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2012.

**Financial Highlights**

- The Government-wide net position totaled \$30.3 million at the end of the current fiscal year.
- The Government-wide unrestricted current assets exceed the current liabilities by \$8.5 million, representing the City's ability to meet its current obligations when due.
- Total capital assets, net of accumulated depreciation at December 31, 2012 totaled \$43.3 million.
- During the year ended December 31, 2012, the City's total revenues exceeded total expenses (which include charges for services, local taxes, and state and federal aid) by \$.4 million.
- The City's total indebtedness decreased by \$.4 million.
- The City's net capital assets decreased \$1.5 million in the current fiscal year.

**Using This Financial Report**

This annual report consists of two distinct series of financial statements: government-wide and funds. In addition, the annual report includes budgetary-basis financial statement comparisons, in accordance with the State of Kansas cash basis and budget laws.

The government-wide statements are designed to provide information about the City's activities as a whole and provide a longer-term view of the City's finances. The fund financial statements tell how the City's services for both governmental and business-type activities were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in greater detail than the government-wide statements by providing information about the City's most significant funds. In addition, combining statements included in the supplemental information show detail of all other governmental funds. The City also holds fiduciary funds on behalf of various parties. These funds are reported in a separate statement.

**Reporting on the City as a Whole (Government Wide)**

Statement of Net Position and the Statement of Activities

The view of the City as a whole looks at all financial transactions and asks the question, "Are we in a better financial position as a result of the current year's financial activities?" The Statement of Net Position and the Statement of Activities provide the basis for answering this question. The statements include all assets and all liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses, regardless of when cash is received or paid.

These two statements report the City's net position and current year change in those net position. The change in net position is important because it tells the reader whether the City, as a whole, has improved or diminished its financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the City's property tax base, state mandates, and the financial condition of the State of Kansas general fund.

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

In the Statement of Net Position and the Statement of Activities, the City is divided into two distinct kinds of activities:

**Governmental Activities** - Most of the City's programs and services are reported here including general government, public safety, public works, and culture and recreation.

**Business-Type Activities** - These services are provided on a charge for goods and services basis to recover all of the expenses of the goods or services provided. The City's solid waste disposal, wastewater collection/treatment, and water treatment/distribution are reported as business-type activities. In addition, the City's clearing fund which pays for fuel, office supplies, copier expenses, and postage used by all departments and receives income from each department based on usage of these items, is an internal service fund.

**Reporting the City's Most Significant Funds (Fund Financial Statements)**

Fund financial statements provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions. The main fund financial statements focus on the City's most significant funds. Combining fund balance sheets and statements of revenues, expenditures and changes in fund balances provide detailed information about all of the City's non-major governmental funds.

**Governmental Funds** - Most of the City's activities are reported in the governmental funds, which focus on how money flows into and out of the funds and balances left over at fiscal year end available to be spent in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Governmental fund information helps the reader to decide where there are more or fewer financial resources that can be spent in the near term to finance the City's programs. Major differences between the City's governmental activities as reported in the Statement of Net Position and the Statement of Activities and its governmental funds are reconciled in the Governmental Funds financial statements.

**Proprietary Funds** - Proprietary funds (Solid Waste, Wastewater Collection/Treatment, and Water Treatment/Distribution) are enterprise funds that use the same basis of accounting as business-type activities, therefore, these statements replicate the information provided in the government-wide financial statements.

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

**The City as a Whole**

Government-Wide Assets

The Statement of Net Position provides the financial position of the City as a whole. The following is a summary of the City's Statement of Net Position as of December 31, 2012:

City of Bonner Springs  
Condensed Statement of Net Position  
December 31, 2012 and 2011

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current assets	\$ 8,903,965	\$ 8,773,382	\$ 4,794,593	\$ 3,029,639	\$ 13,698,558	\$ 11,803,021
Net capital assets	<u>25,625,415</u>	<u>26,791,011</u>	<u>17,653,273</u>	<u>18,028,083</u>	<u>43,278,688</u>	<u>44,819,094</u>
 Total assets	 <u>\$ 34,529,380</u>	 <u>\$ 35,564,393</u>	 <u>\$ 22,447,866</u>	 <u>\$ 21,057,722</u>	 <u>\$ 56,977,246</u>	 <u>\$ 56,622,115</u>
 Current liabilities	 \$ 2,308,693	 \$ 1,923,623	 \$ 822,441	 \$ 1,020,408	 \$ 3,131,134	 \$ 2,944,031
Noncurrent liabilities	11,237,469	12,703,946	10,323,356	9,122,207	21,560,825	21,826,153
Deferred inflows	<u>2,025,736</u>	<u>2,034,437</u>	<u>-</u>	<u>-</u>	<u>2,025,736</u>	<u>2,034,437</u>
 Total liabilities	 <u>\$ 15,571,898</u>	 <u>\$ 16,662,006</u>	 <u>\$ 11,145,797</u>	 <u>\$ 10,142,615</u>	 <u>\$ 26,717,695</u>	 <u>\$ 26,804,621</u>
 Net Position:						
Invested in capital asset:	\$ 13,775,674	\$ 13,394,520	\$ 8,601,360	\$ 8,422,032	\$ 22,377,034	\$ 21,816,552
net of debt						
Restricted for:						
Debt Service	326,167	221,914	-	-	326,167	221,914
Unrestricted	<u>4,855,641</u>	<u>5,285,953</u>	<u>2,700,709</u>	<u>2,493,075</u>	<u>7,556,350</u>	<u>7,779,028</u>
 Total net position	 <u>\$ 18,957,482</u>	 <u>\$ 18,902,387</u>	 <u>\$ 11,302,069</u>	 <u>\$ 10,915,107</u>	 <u>\$ 30,259,551</u>	 <u>\$ 29,817,494</u>

The assets of the City are classified as current assets and capital assets. Cash and investments and accounts receivable are the largest current assets. These are assets that are available to provide resources for the near-term operations of the City. Capital assets are used in the operations of the City. These assets include land, buildings, improvements other than buildings, machinery and equipment, and infrastructure.

Current and non-current liabilities are classified based on anticipated liquidation either in the near-term or in the future. Current liabilities include accounts payable, accrued liabilities, customer deposits, and current portion of long-term obligations. Current assets exceed current liabilities and deferred inflows by \$8.5 million, representing the City's ability to meet current obligations when due.

The City has \$22.7 million in long-term debt, consisting of general obligation bonds, temporary notes, loans, and capital leases payable, of which \$2.1 million is due within the next fiscal year.

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

The City had total assets at December 31, 2012, totaling \$57 million. The total assets of the City exceeded the total liabilities by \$30.3 million. Net position invested in capital assets, net of related debt, totaled \$22.4 million, restricted net position totaled \$.3 million and unrestricted net position totaled \$7.6 million.

Government-Wide Activities

The following is a condensed statement of the City's change in net position for the year ended December 31, 2012. Major items of program revenues, grants and general revenues are detailed below. Government-wide activities increased the net position of the City by \$.3 million for the year ended December 31, 2012. A reconciliation of the total change in fund balances for the governmental funds to the Statement of Activities is located on page 14 of the basic financial statements. Major differences in the Statement of Activities and changes in the fund balances of governmental funds as expenditures in the funds statements include the repayment of bonds, temporary notes, and leases in the current fiscal year of \$1.4 million which are treated as an expenditure in the fund statements and a reduction of long term debt payable in the Government wide financial statements. In addition, the capital outlays of \$.2 million are treated as expenditures in the fund statements, but are treated as capital assets in the Government wide financial statements.

City of Bonner Springs  
Condensed Statement of Changes in Net Position  
For the Years Ending December 31, 2012 and 2011

	Governmental Activities		Business-Type Activities		Total	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program revenues:						
Charges for services	\$ 1,360,860	\$ 1,354,938	\$ 3,732,039	\$ 3,359,480	\$ 5,092,899	\$ 4,714,418
Operating grants	592,123	849,570	-	-	592,123	849,570
Capital contributions	124,644	148,441	-	-	124,644	148,441
General revenues:						
Taxes	7,344,958	7,227,767	-	-	7,344,958	7,227,767
Transfers [net]	134,672	206,228	[134,672]	[206,228]	-	-
Other	768,544	402,043	30,773	26,551	799,317	428,594
Total revenues	<u>10,325,801</u>	<u>10,188,987</u>	<u>3,628,140</u>	<u>3,179,803</u>	<u>13,953,941</u>	<u>13,368,790</u>
Program expenses:						
General government	1,527,431	1,526,006	-	-	1,527,431	1,526,006
Public safety	3,646,068	3,587,709	-	-	3,646,068	3,587,709
Public works	2,910,596	3,337,911	-	-	2,910,596	3,337,911
Culture and recreation	1,557,244	1,535,807	-	-	1,557,244	1,535,807
Solid waste	-	-	322,591	326,575	322,591	326,575
Wastewater collection/treatment	-	-	1,361,644	1,607,829	1,361,644	1,607,829
Water treatment/distribution	-	-	1,775,108	1,608,823	1,775,108	1,608,823
Interest on long term debt	411,202	609,606	-	-	411,202	609,606
Total expenses	<u>10,052,541</u>	<u>10,597,039</u>	<u>3,459,343</u>	<u>3,543,227</u>	<u>13,511,884</u>	<u>14,140,266</u>
Increase [decrease] in net position	<u>\$ 273,260</u>	<u>\$ [408,052]</u>	<u>\$ 168,797</u>	<u>\$ [363,424]</u>	<u>\$ 442,057</u>	<u>\$ [771,476]</u>

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

Governmental Activities increase the net position by \$.3. Business-type activities increased the net position by \$.2.

**Financial Analysis of the City's Funds**

The City uses fund accounting to ensure and demonstrate compliance with state and federal finance related legal requirements. These funds are accounted for on the modified accrual basis of accounting.

The governmental funds of the City provide information on near-term inflows, outflows and balances of spendable resources. Unreserved fund balances, in particular, measure the City's net resources available for spending at the end of the City's fiscal year.

Total fund balances at December 31, 2012 for the governmental funds totaled \$6.3 million. Total unassigned fund balances at December 31, 2012 totaled nearly \$2.5 million, of which \$2.5 million was attributable to the General Fund.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2.5 million, which represents all but \$60,497 of the total fund balance. The increase in the General Fund's fund balance was \$158,251.

The Debt Service Fund is used to accumulate tax revenues and other revenues for the payment of principal and interest on general long-term debt.

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Solid Waste Fund at the end of the year amounted to \$122,430, the unrestricted net position of the Wastewater Collection/Treatment Fund at the end of the year amounted to \$1.6 million, and the unrestricted Water Treatment/Distribution Fund at the end of the year amounted to \$2.8 million. The total change in all three funds was [\$21,695], \$107,419, and \$83,073 respectively.

**General Fund Budgeting Highlights**

The City's budgets are prepared in accordance with Kansas law and are based primarily on the basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

The City's final General Fund budget was \$6,803,931 and the original published budget was \$6,551,757. The revenues were more than budgetary estimates by \$267,617 and the expenditures were less than budgetary estimates by \$642,486.

CITY OF BONNER SPRINGS, KANSAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2012  
Unaudited

**Fixed Assets and Debt Administration**

The City's investment in fixed assets for its governmental and business-type activities totaled \$43.3 million (net of accumulated depreciation) as of December 31, 2012.

Major fixed asset events during the current fiscal year included the following:

The traffic signal at 130<sup>th</sup> and K7 was completed at a cost of \$140,758. A sanitary sewer line was completed along a portion of Front Street at a cost of \$124,604.

A walking trail (Phase IV) which extends from Morse Avenue to Shadyside was in progress at the end of 2012. Cost expended through 2012 on the project was \$49,714.

Other assets which were partially completed and in progress at the end of 2012 included the Riverview Waterline and the 118<sup>th</sup> Street Waterline in the amount of \$17,181 and \$3,805 respectively. Also partially completed and in progress at the end of 2012 were the 134<sup>th</sup> Street Waterline and 134<sup>th</sup> Street Sanitary Sewerline in the amount of \$67,077 and \$86,011 respectively.

At December 31, 2012, the City had total debt outstanding of \$22.7 million, backed by the full faith and credit of the City. Total long-term debt decreased for the fiscal year ended December 31, 2012, in the amount of \$.4 million. This was a result of the gradual pay down of current outstanding debt.

Additional information on the City's general long term debt can be found in Note III to the financial statements.

**Contacting the City**

This financial report is designed to provide a general overview of the City's finances. If you have questions about this report or need additional financial information, contact the City's Finance Department at 205 E. Second St., Bonner Springs, Kansas 66012.

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF NET POSITION  
December 31, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total Primary Government	Housing Authority	Library
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 8,355,249	\$ 2,829,904	\$ 11,185,153	\$ 251,355	\$ 123,132
Cash with fiscal agent	6,200	-	6,200	-	-
Taxes receivable	2,025,736	-	2,025,736	-	-
Accounts receivable	53,617	176,543	230,160	9,908	-
Prepaid expenses	-	-	-	14,033	-
Deferred charges	-	105,178	105,178	1,479	-
Inventory	8,949	128,521	137,470	-	-
Due from other funds	[1,545,786]	1,554,447	8,661	-	-
Total current assets	<u>8,903,965</u>	<u>4,794,593</u>	<u>13,698,558</u>	<u>276,775</u>	<u>123,132</u>
Capital assets:					
Construction in progress	49,714	174,074	223,788	-	-
Capital assets	34,100,767	28,145,057	62,245,824	2,482,921	1,099,306
Less: accumulated depreciation	<u>8,525,066</u>	<u>10,665,858</u>	<u>19,190,924</u>	<u>1,798,683</u>	<u>574,031</u>
Total net capital assets	<u>25,625,415</u>	<u>17,653,273</u>	<u>43,278,688</u>	<u>684,238</u>	<u>525,275</u>
Total assets	<u>\$ 34,529,380</u>	<u>\$ 22,447,866</u>	<u>\$ 56,977,246</u>	<u>\$ 961,013</u>	<u>\$ 648,407</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
Liabilities:					
Current liabilities:					
Accounts payable	\$ 475,104	\$ 55,438	\$ 530,542	\$ 18,510	\$ -
Accrued liabilities	275,405	125,404	400,809	5,481	15,938
Customer deposits	-	84,650	84,650	9,017	-
Matured bond principal and interest	6,200	-	6,200	-	-
Current portion of lease payable	115,918	-	115,918	-	-
Current portion of temporary notes payable	-	-	-	-	-
Current portion of general obligation bonds payable	<u>1,436,066</u>	<u>556,949</u>	<u>1,993,015</u>	<u>-</u>	<u>-</u>
Total current liabilities (payable from current assets)	<u>2,308,693</u>	<u>822,441</u>	<u>3,131,134</u>	<u>33,008</u>	<u>15,938</u>
Noncurrent liabilities:					
Compensated absences	754,202	78,392	832,594	24,060	-
Net other post employment benefit obligation	185,510	-	185,510	-	-
Temporary notes payable	-	1,750,000	1,750,000	-	-
General obligation bonds payable	<u>10,297,757</u>	<u>8,494,964</u>	<u>18,792,721</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>11,237,469</u>	<u>10,323,356</u>	<u>21,560,825</u>	<u>24,060</u>	<u>-</u>
Total liabilities	<u>13,546,162</u>	<u>11,145,797</u>	<u>24,691,959</u>	<u>57,068</u>	<u>15,938</u>
Deferred inflows of resources					
Unavailable revenue - property taxes	<u>2,025,736</u>	<u>-</u>	<u>2,025,736</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>2,025,736</u>	<u>-</u>	<u>2,025,736</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>\$ 15,571,898</u>	<u>\$ 11,145,797</u>	<u>\$ 26,717,695</u>	<u>\$ 57,068</u>	<u>\$ 15,938</u>
<b>Net Position</b>					
Invested in capital assets, net of related debt	\$ 13,775,674	\$ 8,601,360	\$ 22,377,034	\$ 684,238	\$ 525,275
Restricted for:					
Debt service	326,167	-	326,167	-	-
Unrestricted	<u>4,855,641</u>	<u>2,700,709</u>	<u>7,556,350</u>	<u>219,707</u>	<u>107,194</u>
Total net position	<u>\$ 18,957,482</u>	<u>\$ 11,302,069</u>	<u>\$ 30,259,551</u>	<u>\$ 903,945</u>	<u>\$ 632,469</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2012

	Program Revenues			Net [Expenses] Revenue and Changes in Net Position			Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Housing Authority	Bonner Springs City Library	
					Governmental Activities	Business Type Activities			Total
<b>Governmental activities:</b>									
General government	\$ 1,527,431	\$ 258,686	\$ 5,095	\$ -	\$ [1,263,650]	\$ -	\$ [1,263,650]	\$ -	\$ -
Public safety	3,646,068	623,443	-	-	[3,022,625]	-	[3,022,625]	-	-
Public works	2,910,596	190,122	522,088	124,644	[2,073,742]	-	[2,073,742]	-	-
Culture and recreation	1,557,244	288,609	64,940	-	[1,203,695]	-	[1,203,695]	-	-
Interest on long-term debt	411,202	-	-	-	[411,202]	-	[411,202]	-	-
Total governmental activities	10,052,541	1,360,860	592,123	124,644	[7,974,914]	-	[7,974,914]	-	-
<b>Business-type activities:</b>									
Solid Waste	322,591	330,816	-	-	-	8,225	8,225	-	-
Wastewater Collection/Treatment	1,361,644	1,473,477	-	-	-	111,833	111,833	-	-
Water Treatment/Distribution	1,775,108	1,927,746	-	-	-	152,638	152,638	-	-
Total business-type activities	3,459,343	3,732,039	-	-	-	272,696	272,696	-	-
Total primary government	\$ 13,511,884	\$ 5,092,899	\$ 592,123	\$ 124,644	[7,974,914]	272,696	[7,702,218]	-	-
<b>Component units:</b>									
Housing Authority	\$ 290,839	\$ 103,248	\$ 163,045	\$ -	\$ -	\$ -	\$ [24,546]	\$ -	\$ -
Bonner Springs City Library	526,035	21,617	581,123	-	-	-	-	-	76,705
Total component units	\$ 816,874	\$ 124,865	\$ 744,168	\$ -	\$ -	\$ -	\$ [24,546]	\$ -	\$ 76,705
<b>General revenues:</b>									
Property taxes levied for									
General purposes					1,569,935	-	1,569,935	-	-
Debt service					505,487	-	505,487	-	-
Sales and use tax					4,138,961	-	4,138,961	-	-
Franchise tax					658,509	-	658,509	-	-
Liquor tax					151,680	-	151,680	-	-
Guest tax					88,103	-	88,103	-	-
Motor recreational vehicle tax					232,283	-	232,283	-	-
Investments earnings					20,944	6,875	27,819	-	-
Miscellaneous					747,600	23,898	771,498	-	-
Transfers, net					134,672	[134,672]	-	-	-
Total general revenues					8,248,174	[103,899]	8,144,275	-	-
Change in net position					273,260	168,797	442,057	[24,546]	76,705
Net position - beginning					18,902,387	10,915,107	29,817,494	928,491	555,764
Prior period adjustment					[218,165]	218,165	-	-	-
Net position - beginning, restated					18,684,222	11,133,272	29,817,494	928,491	555,764
Net position - ending					\$ 18,957,482	\$ 11,302,069	\$ 30,259,551	\$ 903,945	\$ 632,469

CITY OF BONNER SPRINGS, KANSAS

BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2012

	<u>General</u>	<u>Library</u>	<u>Debt Service</u>	<u>Library Project</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,621,939	\$ 4,389	\$ 326,167	\$ 49,061	\$ 5,342,146	\$ 8,343,702
Cash with fiscal agent	-	-	6,200	-	-	6,200
Inventory	8,949	-	-	-	-	8,949
Receivables						
Accounts	2,264	-	-	-	51,353	53,617
Taxes	1,226,709	327,283	471,744	-	-	2,025,736
Due from other funds	128,407	-	-	-	121,177	249,584
Total assets	<u>\$ 3,988,268</u>	<u>\$ 331,672</u>	<u>\$ 804,111</u>	<u>\$ 49,061</u>	<u>\$ 5,514,676</u>	<u>\$ 10,687,788</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 71,669	\$ -	\$ -	\$ -	\$ 392,851	\$ 464,520
Accrued liabilities	123,819	-	-	-	14,425	138,244
Matured bonds and interest payable	-	-	6,200	-	-	6,200
Due to other funds	-	-	-	-	1,795,370	1,795,370
Total liabilities	<u>195,488</u>	<u>-</u>	<u>6,200</u>	<u>-</u>	<u>2,202,646</u>	<u>2,404,334</u>
Deferred inflows of resources						
Unavailable revenue - property taxes	<u>1,226,709</u>	<u>327,283</u>	<u>471,744</u>	<u>-</u>	<u>-</u>	<u>2,025,736</u>
Total deferred inflows of resources	<u>1,226,709</u>	<u>327,283</u>	<u>471,744</u>	<u>-</u>	<u>-</u>	<u>2,025,736</u>
<b>FUND BALANCES</b>						
Nonspendable	8,949	-	-	-	-	8,949
Restricted	-	4,389	326,167	49,061	2,768,080	3,147,697
Committed	-	-	-	-	543,950	543,950
Assigned	51,548	-	-	-	-	51,548
Unassigned	<u>2,505,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,505,574</u>
Total fund balances	<u>2,566,071</u>	<u>4,389</u>	<u>326,167</u>	<u>49,061</u>	<u>3,312,030</u>	<u>6,257,718</u>
Total liabilities, deferred inflows of Resources and fund balances	<u>\$ 3,988,268</u>	<u>\$ 331,672</u>	<u>\$ 804,111</u>	<u>\$ 49,061</u>	<u>\$ 5,514,676</u>	<u>\$ 10,687,788</u>

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

CITY OF BONNER SPRINGS, KANSAS

RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES

December 31, 2012

Total Governmental Fund Balances		\$ 6,257,718
Amounts reported for governmental activities in the statement of net position are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		
The cost of capital assets is	34,150,481	
Accumulated depreciation is	<u>8,525,066</u>	25,625,415
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets of liabilities of certain internal service funds are included in governmental activities in the statement of net position.		
		963
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long term liabilities at year end consist of:		
General obligation bonds payable	11,733,823	
Leases payable	115,918	
Interest payable	137,161	
Net other post employment benefit obligation	185,510	
Compensated absences payable	<u>754,202</u>	<u>[12,926,614]</u>
Net Position of Governmental Activities		<u>\$ 18,957,482</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2012

	General	Library	Debt Service	Library Project	Other Governmental Funds	Total
<b>Revenues</b>						
Taxes	\$ 4,846,336	\$ 343,638	\$ 505,487	\$ -	\$ 1,649,497	\$ 7,344,958
Special assessments	-	-	124,644	-	-	124,644
Intergovernmental	5,095	-	-	-	587,028	592,123
Licenses and permits	166,447	-	-	-	-	166,447
Charges for services	148,374	-	-	-	650,691	799,065
Fines and fees	385,348	-	-	-	10,000	395,348
Use of money and property	8,180	-	2,714	150	9,900	20,944
Reimbursements	45,741	12,480	-	-	18,507	76,728
Miscellaneous	467,856	-	-	-	4,919	472,775
Total revenues	<u>6,073,377</u>	<u>356,118</u>	<u>632,845</u>	<u>150</u>	<u>2,930,542</u>	<u>9,993,032</u>
<b>Expenditures</b>						
<b>Current</b>						
General government	1,107,063	-	-	-	107,593	1,214,656
Public safety	2,622,474	-	-	-	578,839	3,201,313
Public works	1,073,694	-	-	-	643,227	1,716,921
Culture and recreation	479,874	-	-	-	517,639	997,513
Capital outlay	33,065	-	-	24,696	852,313	910,074
<b>Debt service</b>						
Principal	-	-	1,378,925	-	-	1,378,925
Interest and other charges	-	-	449,935	-	-	449,935
Total expenditures	<u>5,316,170</u>	<u>-</u>	<u>1,828,860</u>	<u>24,696</u>	<u>2,699,611</u>	<u>9,869,337</u>
Excess [deficiency] of revenues over [under] expenditures	<u>757,207</u>	<u>356,118</u>	<u>[1,196,015]</u>	<u>[24,546]</u>	<u>230,931</u>	<u>123,695</u>
<b>Other financing sources [uses]</b>						
Transfers in	197,360	-	1,300,268	-	913,731	2,411,359
Transfers out	[796,316]	-	-	-	[1,480,371]	[2,276,687]
Component unit transfers out	-	[351,711]	-	-	-	[351,711]
Total other financing sources [uses]	<u>[598,956]</u>	<u>[351,711]</u>	<u>1,300,268</u>	<u>-</u>	<u>[566,640]</u>	<u>[217,039]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>158,251</u>	<u>4,407</u>	<u>104,253</u>	<u>[24,546]</u>	<u>[335,709]</u>	<u>[93,344]</u>
Fund balances, January 1	2,407,820	[18]	221,914	73,607	3,865,904	6,569,227
Prior period adjustment	-	-	-	-	[218,165]	[218,165]
Fund balances, January 1, Restated	<u>2,407,820</u>	<u>[18]</u>	<u>221,914</u>	<u>73,607</u>	<u>3,647,739</u>	<u>6,351,062</u>
Fund balance, December 31	<u>\$ 2,566,071</u>	<u>\$ 4,389</u>	<u>\$ 326,167</u>	<u>\$ 49,061</u>	<u>\$ 3,312,030</u>	<u>\$ 6,257,718</u>

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

CITY OF BONNER SPRINGS, KANSAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES WITH THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2012

Total Net Change In Fund Balances - Governmental Funds \$ [93,344]

Amounts reported for governmental activities in the statement of activities are different because

Capital outlays to purchase or build assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	248,054	
Depreciation expense	<u>[1,413,650]</u>	[1,165,596]

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which interest decreased.

38,733

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets of liabilities of certain internal service funds are included in governmental activities in the statement of net position.

963

Some expenses reported in the statement of activities, such as compensated absences and net other post employment benefit obligations, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

[49,294]

Repayment of leases is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities.

162,874

Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities.

1,378,924

Changes In Net Position of Governmental Activities

\$ 273,260

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
GENERAL FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustment</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	Variance Positive [Negative]
<b>Revenues</b>						
Taxes	\$ 4,846,336	\$ -	\$ 4,846,336	\$ 4,531,470	\$ 4,651,855	\$ 194,481
Intergovernmental	5,095	-	5,095	1,000	1,000	4,095
Licenses and permits	166,447	-	166,447	132,525	159,000	7,447
Charges for services	148,374	-	148,374	117,815	124,605	23,769
Fines and fees	385,348	-	385,348	403,350	365,000	20,348
Use of money and property	8,180	-	8,180	10,500	8,000	180
Reimbursements	45,741	-	45,741	70,000	70,000	[24,259]
Miscellaneous	467,856	-	467,856	16,300	426,300	41,556
<b>Total revenues</b>	<b>6,073,377</b>	<b>-</b>	<b>6,073,377</b>	<b>5,282,960</b>	<b>5,805,760</b>	<b>267,617</b>
<b>Expenditures</b>						
<b>City council</b>						
Personal services	10,070	-	10,070	10,070	10,070	-
Contractual services	7,719	-	7,719	6,230	6,230	[1,489]
Commodities	3,187	-	3,187	4,150	4,150	963
<b>Total city council</b>	<b>20,976</b>	<b>-</b>	<b>20,976</b>	<b>20,450</b>	<b>20,450</b>	<b>[526]</b>
<b>City manager</b>						
Personal services	363,081	-	363,081	364,589	364,589	1,508
Contractual services	43,482	-	43,482	49,805	49,805	6,323
Commodities	3,859	-	3,859	5,270	5,270	1,411
<b>Total city manager</b>	<b>410,422</b>	<b>-</b>	<b>410,422</b>	<b>419,664</b>	<b>419,664</b>	<b>9,242</b>
<b>City clerk</b>						
Personal services	159,522	-	159,522	211,733	161,607	2,085
Contractual services	80,772	1,200	81,972	142,520	141,520	59,548
Commodities	79,004	7,600	86,604	7,585	7,585	[79,019]
Capital outlay	162	-	162	-	55,300	55,138
<b>Total city clerk</b>	<b>319,460</b>	<b>8,800</b>	<b>328,260</b>	<b>361,838</b>	<b>366,012</b>	<b>37,752</b>
<b>Budget &amp; finance</b>						
Personal services	245,417	-	245,417	254,871	254,871	9,454
Contractual services	39,285	-	39,285	39,770	39,770	485
Commodities	5,269	-	5,269	5,800	5,800	531
<b>Total budget &amp; finance</b>	<b>289,971</b>	<b>-</b>	<b>289,971</b>	<b>300,441</b>	<b>300,441</b>	<b>10,470</b>
<b>Municipal court</b>						
Personal services	94,689	-	94,689	101,745	101,745	7,056
Contractual services	68,040	-	68,040	85,580	85,580	17,540
Commodities	1,732	-	1,732	500	500	[1,232]
<b>Total municipal court</b>	<b>164,461</b>	<b>-</b>	<b>164,461</b>	<b>187,825</b>	<b>187,825</b>	<b>23,364</b>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
GENERAL FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustment</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	Variance Positive [Negative]
Expenditures - continued						
Custodial						
Personal services	\$ 65,806	\$ -	\$ 65,806	\$ 72,851	\$ 72,851	\$ 7,045
Contractual services	602	-	602	500	500	[102]
Commodities	5,721	-	5,721	11,180	11,180	5,459
Total custodial	<u>72,129</u>	<u>-</u>	<u>72,129</u>	<u>84,531</u>	<u>84,531</u>	<u>12,402</u>
Police						
Personal services	1,956,905	-	1,956,905	2,040,534	2,040,534	83,629
Contractual services	219,996	1,106	221,102	192,300	192,300	[28,802]
Commodities	122,304	264	122,568	105,000	105,000	[17,568]
Capital outlay	3,484	-	3,484	-	-	[3,484]
Total police	<u>2,302,689</u>	<u>1,370</u>	<u>2,304,059</u>	<u>2,337,834</u>	<u>2,337,834</u>	<u>33,775</u>
Fire						
Personal services	72,025	-	72,025	90,101	90,101	18,076
Contractual services	62,452	5,680	68,132	78,066	78,066	9,934
Commodities	24,331	1,955	26,286	28,450	28,450	2,164
Capital outlay	4,040	915	4,955	5,250	5,250	295
Total fire	<u>162,848</u>	<u>8,550</u>	<u>171,398</u>	<u>201,867</u>	<u>201,867</u>	<u>30,469</u>
Parks & recreation						
Personal services	346,581	-	346,581	373,589	373,589	27,008
Contractual services	81,498	3,820	85,318	105,387	105,387	20,069
Commodities	39,608	[349]	39,259	34,770	34,770	[4,489]
Capital outlay	-	3,900	3,900	1,000	6,000	2,100
Total parks & recreation	<u>467,687</u>	<u>7,371</u>	<u>475,058</u>	<u>514,746</u>	<u>519,746</u>	<u>44,688</u>
Cemetery						
Personal services	57,340	-	57,340	62,764	62,764	5,424
Contractual services	3,175	-	3,175	4,706	4,706	1,531
Commodities	5,719	-	5,719	4,415	4,415	[1,304]
Capital outlay	420	-	420	-	-	[420]
Total cemetery	<u>66,654</u>	<u>-</u>	<u>66,654</u>	<u>71,885</u>	<u>71,885</u>	<u>5,231</u>
Planning						
Personal services	97,306	-	97,306	98,478	98,478	1,172
Contractual services	8,152	-	8,152	9,825	9,825	1,673
Commodities	1,232	-	1,232	2,300	2,300	1,068
Total planning	<u>106,690</u>	<u>-</u>	<u>106,690</u>	<u>110,603</u>	<u>110,603</u>	<u>3,913</u>
Codes administration						
Personal services	104,766	-	104,766	105,997	105,997	1,231
Contractual services	3,860	-	3,860	4,130	4,130	270
Commodities	2,367	-	2,367	2,375	2,375	8
Total codes administration	<u>110,993</u>	<u>-</u>	<u>110,993</u>	<u>112,502</u>	<u>112,502</u>	<u>1,509</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
GENERAL FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustment</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	Variance Positive [Negative]
Expenditures - continued						
Environmental codes administration						
Personal services	\$ 53,903	\$ -	\$ 53,903	\$ 55,205	\$ 55,205	\$ 1,302
Contractual services	3,812	-	3,812	7,823	7,823	4,011
Commodities	1,786	-	1,786	2,000	2,000	214
Total environmental codes administration	<u>59,501</u>	<u>-</u>	<u>59,501</u>	<u>65,028</u>	<u>65,028</u>	<u>5,527</u>
Bonner beautiful						
Contractual services	1,449	-	1,449	3,280	3,280	1,831
Commodities	3,390	[190]	3,200	3,120	3,120	[80]
Total bonner beautiful	<u>4,839</u>	<u>[190]</u>	<u>4,649</u>	<u>6,400</u>	<u>6,400</u>	<u>1,751</u>
Public works						
Personal services	491,315	-	491,315	533,659	533,659	42,344
Contractual services	60,795	-	60,795	89,819	89,819	29,024
Commodities	88,068	23,058	111,126	156,500	156,500	45,374
Capital outlay	25,121	-	25,121	2,000	32,000	6,879
Total public works	<u>665,299</u>	<u>23,058</u>	<u>688,357</u>	<u>781,978</u>	<u>811,978</u>	<u>123,621</u>
Project manager						
Personal services	78,397	-	78,397	79,195	79,195	798
Contractual services	5,203	-	5,203	6,113	6,113	910
Commodities	504	-	504	375	375	[129]
Capital outlay	99	-	99	-	-	[99]
Total project manager	<u>84,203</u>	<u>-</u>	<u>84,203</u>	<u>85,683</u>	<u>85,683</u>	<u>1,480</u>
City band						
Personal services	445	-	445	550	550	105
Contractual services	6,272	-	6,272	7,210	7,210	938
Commodities	631	-	631	825	825	194
Total city band	<u>7,348</u>	<u>-</u>	<u>7,348</u>	<u>8,585</u>	<u>8,585</u>	<u>1,237</u>
Total expenditures	<u>5,316,170</u>	<u>48,959</u>	<u>5,365,129</u>	<u>5,671,860</u>	<u>5,711,034</u>	<u>345,905</u>
Excess [deficiency] of revenues over [under] expenditures	<u>757,207</u>	<u>[48,959]</u>	<u>708,248</u>	<u>[388,900]</u>	<u>94,726</u>	<u>613,522</u>
Other financing sources [uses]						
Transfer in	197,360	-	197,360	197,360	197,360	-
Transfer [out]	[796,316]	-	[796,316]	[879,897]	[1,092,897]	296,581
Total other financing sources [uses]	<u>[598,956]</u>	<u>-</u>	<u>[598,956]</u>	<u>[682,537]</u>	<u>[895,537]</u>	<u>296,581</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	158,251	\$ <u>[48,959]</u>	109,292	\$ <u>[1,071,437]</u>	\$ <u>[800,811]</u>	\$ <u>910,103</u>
Fund balance, January 1	<u>2,407,820</u>		<u>2,405,231</u>			
Fund balance, December 31	<u>\$ 2,566,071</u>		<u>\$ 2,514,523</u>			

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

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
LIBRARY FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Taxes	\$ 343,638	\$ -	\$ 343,638	\$ 340,181	\$ 340,181	\$ 3,457
Miscellaneous revenue	12,480	-	12,480	15,000	15,000	[2,520]
Total revenues	<u>356,118</u>	<u>-</u>	<u>356,118</u>	<u>355,181</u>	<u>355,181</u>	<u>937</u>
Expenditures						
Personal services	7,648	-	7,648	-	-	[7,648]
Contractual	3,550	-	3,550	-	-	[3,550]
Commodities	1,256	-	1,256	-	-	[1,256]
Component unit transfer out	339,257	-	339,257	339,257	339,257	-
Qualifying budget credit	-	-	-	12,480	12,480	12,480
Total expenditures	<u>351,711</u>	<u>-</u>	<u>351,711</u>	<u>351,737</u>	<u>351,737</u>	<u>26</u>
Excess [deficiency] of revenues over [under] expenditures	4,407	\$ -	4,407	\$ 3,444	\$ 3,444	\$ 963
Fund balance, January 1	[18]		[18]			
Fund balance, December 31	<u>\$ 4,389</u>		<u>\$ 4,389</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 December 31, 2012

	Business-Type Activities: Enterprise Funds				Internal Service Fund
	Solid Waste	Wastewater Collection/ Treatment	Water Treatment/ Distribution	Total Enterprise Funds	
<b>Assets</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ 102,548	\$ 994,462	\$ 1,732,894	\$ 2,829,904	\$ 11,547
Receivables					
Accounts	19,882	64,284	92,377	176,543	-
Due from other funds	-	509,260	1,045,187	1,554,447	-
Deferred charges	-	91,471	13,707	105,178	-
Inventories	-	29,481	99,040	128,521	-
<b>Total current assets</b>	<u>122,430</u>	<u>1,688,958</u>	<u>2,983,205</u>	<u>4,794,593</u>	<u>11,547</u>
<b>Capital assets:</b>					
Buildings and equipment	-	15,313,311	12,405,329	27,718,640	-
Land	-	168,641	257,776	426,417	-
Construction in progress	-	86,011	88,063	174,074	-
Accumulated depreciation	-	[6,214,709]	[4,451,149]	[10,665,858]	-
<b>Total capital assets</b>	<u>-</u>	<u>9,353,254</u>	<u>8,300,019</u>	<u>17,653,273</u>	<u>-</u>
<b>Total assets</b>	<u>\$ 122,430</u>	<u>\$ 11,042,212</u>	<u>\$ 11,283,224</u>	<u>\$ 22,447,866</u>	<u>\$ 11,547</u>
<b>Liabilities</b>					
<b>Current liabilities (payable from current assets):</b>					
Accounts payable	\$ -	\$ 20,664	\$ 34,774	\$ 55,438	\$ 10,584
Customer deposits	-	-	84,650	84,650	-
Accrued liabilities	-	69,053	56,351	125,404	-
Current portion of general obligation bonds payable	-	365,372	191,577	556,949	-
<b>Total current liabilities (payable from current assets)</b>	<u>-</u>	<u>455,089</u>	<u>367,352</u>	<u>822,441</u>	<u>10,584</u>
<b>Noncurrent liabilities:</b>					
Accrued compensated absences	-	31,357	47,035	78,392	-
Temporary notes payable	-	609,272	1,140,728	1,750,000	-
General obligation bonds payable	-	5,443,811	3,051,153	8,494,964	-
<b>Total noncurrent liabilities</b>	<u>-</u>	<u>6,084,440</u>	<u>4,238,916</u>	<u>10,323,356</u>	<u>-</u>
<b>Total liabilities</b>	<u>\$ -</u>	<u>\$ 6,539,529</u>	<u>\$ 4,606,268</u>	<u>\$ 11,145,797</u>	<u>\$ 10,584</u>
<b>Net Position</b>					
Invested in capital assets, net of related debt	\$ -	\$ 2,934,799	\$ 3,916,561	\$ 8,601,360	\$ -
Unrestricted	122,430	1,567,884	2,760,395	2,700,709	963
<b>Total net position</b>	<u>\$ 122,430</u>	<u>\$ 4,502,683</u>	<u>\$ 6,676,956</u>	<u>\$ 11,302,069</u>	<u>\$ 963</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	Business-Type Activities: Enterprise Funds				Internal Service Fund
	Solid Waste	Wastewater Collection/ Treatment	Water Treatment/ Distribution	Total Enterprise Funds	
Operating revenues					
Charges for services	\$ 330,816	\$ 1,473,477	\$ 1,927,746	\$ 3,732,039	\$ -
Miscellaneous	225	10,389	13,284	23,898	198,097
Total operating revenues	<u>331,041</u>	<u>1,483,866</u>	<u>1,941,030</u>	<u>3,755,937</u>	<u>198,097</u>
Operating expenses					
Personal services	-	295,935	496,808	792,743	-
Contractual	322,387	409,620	486,958	1,218,965	197,134
Commodities	204	45,853	312,124	358,181	-
Capital outlay	-	20,449	86,870	107,319	-
Depreciation and amortization	-	437,020	262,804	699,824	-
Total operating expenses	<u>322,591</u>	<u>1,208,877</u>	<u>1,645,564</u>	<u>3,177,032</u>	<u>197,134</u>
Operating income [loss]	<u>8,450</u>	<u>274,989</u>	<u>295,466</u>	<u>578,905</u>	<u>963</u>
Nonoperating revenues [expenses]					
Interest expense	-	[152,767]	[129,544]	[282,311]	-
Interest income	355	2,324	4,196	6,875	-
Total nonoperating revenues [expenses]	<u>355</u>	<u>[150,443]</u>	<u>[125,348]</u>	<u>[275,436]</u>	<u>-</u>
Income [loss] before operating transfers	<u>8,805</u>	<u>124,546</u>	<u>170,118</u>	<u>303,469</u>	<u>963</u>
Transfers from [to] other funds					
Transfers in	-	11,888	-	11,888	-
Transfers [out]	[30,500]	[29,015]	[87,045]	[146,560]	-
Total transfers	<u>[30,500]</u>	<u>[17,127]</u>	<u>[87,045]</u>	<u>[134,672]</u>	<u>-</u>
Changes in net position	<u>[21,695]</u>	<u>107,419</u>	<u>83,073</u>	<u>168,797</u>	<u>963</u>
Net position, January 1	144,125	4,179,065	6,591,917	10,915,107	-
Prior period adjustment	-	216,199	1,966	218,165	-
Net position, January 1, restated	<u>144,125</u>	<u>4,395,264</u>	<u>6,593,883</u>	<u>11,133,272</u>	<u>-</u>
Net position, December 31	<u>\$ 122,430</u>	<u>\$ 4,502,683</u>	<u>\$ 6,676,956</u>	<u>\$ 11,302,069</u>	<u>\$ 963</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 For the Year Ended December 31, 2012

	Business-Type Activities: Enterprise Funds				Internal Service Fund
	Solid Waste	Wastewater Collection/ Treatment	Water Treatment/ Distribution	Total Enterprise Funds	
Cash flows from operating activities					
Cash received from customers and users	\$ 330,705	\$ 1,480,190	\$ 1,955,006	\$ 3,765,901	\$ 198,097
Cash payments to employees for services	-	[327,536]	[495,413]	[822,949]	-
Cash payments to other suppliers of goods or services	[322,591]	[466,164]	[843,740]	[1,632,495]	[198,007]
Net cash provided by [used in] operating activities	8,114	686,490	615,853	1,310,457	90
Cash flows from noncapital financing activities					
Transfers from other funds	-	11,888	-	11,888	-
Transfers [to] other funds	[30,500]	[29,015]	[87,045]	[146,560]	-
Net cash provided by [used in] noncapital financing activities	[30,500]	[17,127]	[87,045]	[134,672]	-
Cash flows from capital and related financing activities					
Purchase and construction of fixed assets, net	-	[210,615]	[114,399]	[325,014]	-
Proceeds from the sale of bonds	-	609,272	1,140,728	1,750,000	-
Amounts due to other funds	-	[509,259]	[1,045,188]	[1,554,447]	-
Interest payments - bonds and notes	-	[147,685]	[128,782]	[276,467]	-
Principal payments - bonds and notes	-	[362,601]	[191,537]	[554,138]	-
Net cash provided by [used in] capital and related financing activities	-	[620,888]	[339,178]	[960,066]	-
Cash flows from investing activities					
Interest received	355	2,324	4,196	6,875	-
Net cash provided by [used in] investing activities	355	2,324	4,196	6,875	-
Net increase [decrease] in cash and cash equivalents	[22,031]	50,799	193,826	222,594	90
Cash and cash equivalents, January 1	124,579	943,663	1,539,068	2,607,310	11,457
Cash and cash equivalents, December 31	\$ 102,548	\$ 994,462	\$ 1,732,894	\$ 2,829,904	\$ 11,547

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

CITY OF BONNER SPRINGS, KANSAS  
STATEMENT OF CASH FLOWS (Continued)  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2012

	Business-Type Activities: Enterprise Funds				Internal Service Fund
	<u>Solid Waste</u>	<u>Wastewater Collection/ Treatment</u>	<u>Water Treatment/ Distribution</u>	<u>Total Enterprise Funds</u>	
Reconciliation of operating income [loss] to net cash provided by [used in] operating activities					
Operating income [loss]	\$ 8,450	\$ 274,989	\$ 295,466	\$ 578,905	\$ 963
Adjustments to reconcile operating income [loss] to net cash provided by [used in] operating activities					
Depreciation expense	-	437,020	262,804	699,824	-
[Increase] decrease in accounts receivable	[336]	[3,676]	[1,524]	[5,536]	-
[Increase] decrease in inventory	-	[1,270]	13,049	11,779	-
Increase [decrease] in accounts payable	-	11,028	29,163	40,191	[873]
Increase [decrease] in accrued liabilities	-	[34,841]	[3,464]	[38,305]	-
Increase [decrease] in customer deposits	-	-	15,500	15,500	-
Increase [decrease] in accrued compensated absences	-	3,240	4,859	8,099	-
Net cash provided by [used in] operating activities	<u>\$ 8,114</u>	<u>\$ 686,490</u>	<u>\$ 615,853</u>	<u>\$ 1,310,457</u>	<u>\$ 90</u>

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

CITY OF BONNER SPRINGS, KANSAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
December 31, 2012

	Private Purpose <u>Trust</u>	Agency <u>Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 48,651	\$ 73,942
Total Assets	<u>\$ 48,651</u>	<u>\$ 73,942</u>
<b>Liabilities</b>		
Accounts payable	\$ -	\$ 65,280
Due to other funds	-	<u>8,662</u>
Total Liabilities	<u>-</u>	<u>73,942</u>
<b>Net position</b>		
Unreserved Undesignated	<u>48,651</u>	<u>-</u>
Total liabilities and net position	<u>\$ 48,651</u>	<u>\$ 73,942</u>

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

CITY OF BONNER SPRINGS, KANSAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
For the Year Ended December 31, 2012

	Private Purpose <u>Trust</u>
Additions:	
Charges for services	\$ 4,634
Donations	7,073
Transfer in	1,719
Interest income	<u>1,995</u>
Total additions	15,421
Deductions	
Contractual	11,650
Transfer out	<u>1,719</u>
Total deductions	13,369
Change in net position	2,052
Net position, January 1	<u>46,599</u>
Net position, December 31	<u>\$ 48,651</u>

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

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Reporting Entity*

The City of Bonner Springs (the City) is a municipal corporation governed by a mayor and city council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component unit entities for which the City is considered to be financially accountable. The discretely presented component units are reported in separate columns in the combined financial statements to emphasize they are legally separate from the City.

*Component Units that are Discretely Presented.* The Bonner Springs City Library (Library) serves the citizens within the City's jurisdiction. Acquisition or disposition of real property by the Library must be approved by the City. Bond issues must be approved by the City. The Library is presented as a governmental fund type with a December 31st year-end.

The Housing Authority of the City of Bonner Springs (Housing Authority) operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell or lease real property. Bond issuances must be approved by the City. The Housing Authority is presented as a governmental fund type. Complete financial statements for the Housing Authority may be obtained at its office at 420 North Park, Bonner Springs, Kansas.

B. *Government-wide and fund financial statements*

The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the City's governmental and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program. Taxes and other items which are not classified as program revenues are presented as general revenues of the City.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column in the fund financial statements.

C. *Measurement Focus, Basis of Accounting and Basis of Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

The private purpose trust funds are used to account for resources legally held in trust. Agency funds are custodial in nature and do not measure results of operations or have a measurement focus. Agency funds do, however, use the accrual basis of accounting.

The City reports the following major governmental funds:

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The Library Fund is used to account for taxes collected and remitted to the Bonner Springs City Library.

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)*

The Library Project Fund is used to account for construction of the new library.

The City reports the following major proprietary funds:

Solid Waste Fund accounts for funds derived from customer service charges for solid waste disposal. All activities necessary to provide such services are accounted for in this fund.

Wastewater Collection/Treatment Fund is used to account for all sewer operations including administration, maintenance, financing and related debt service and billing collection. All operations are financed by means of customer user fees which are established by the governing body.

Water Treatment/Distribution Fund is used to account for the provision of water service to the residents of the City. All activities necessary to provide water service are accounted for in this fund, including administration, operations, maintenance, financing and related debt service and billing collection.

*D. Assets, Liabilities and Equity*

1. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles, if any.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the City and therefore are not susceptible to accrual. Accruals of uncollected current year property taxes are offset by deferred revenue and are identical to the adopted budget for 2013.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the accounting period, and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. *Assets, Liabilities and Equity (Continued)*

1. Receivables and Payables (Continued)

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the City, is on or before January 20 of the ensuing year. Additional amounts are distributed on five (5) subsequent dates throughout the calendar year.

2. Inventories

Inventories are valued at cost using the first-in / first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

3. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets used in governmental fund types of the City are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type is included in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Property, plant and equipment of the primary government, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-75
Improvements Other Than Buildings	20-75
Machinery and Equipment	5-10
Infrastructure	20-75

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*D. Assets, Liabilities and Equity (Continued)*

4. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory and sick pay benefits. Vacation and sick pay is accrued when incurred in the government-wide and proprietary funds and reported as a fund liability. Vacation and sick pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it.

5. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund Equity

In the fund financial statements, governmental funds report fund balance in the following classifications: nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Restricted fund balance indicates that constraints have been placed on the use of resources either by being externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city council. Assigned fund balances include amounts that are constrained by the City management's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available restricted amounts is considered to be spent first. When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, the following is the order in which resources will be expended: committed, assigned and unassigned.

CITY OF BONNER SPRINGS, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

6. Fund Equity (Continued)

The following is the detail for fund balance classifications in the financial statements:

	Major Governmental Funds				Other Governmental Funds	Total Governmental Funds
	General	Library	Debt Service	Library Project		
Fund Balances:						
Nonspendable for:						
Inventory	\$ 8,949	\$ -	\$ -	\$ -	\$ -	\$ 8,949
Restricted for:						
Public housing	-	-	-	-	185,389	185,389
Public safety	-	-	-	-	201,313	201,313
Public works	-	-	-	-	210,510	210,510
Culture and recreation	-	4,389	-	-	1,628,344	1,632,733
Debt retirement	-	-	326,167	-	-	326,167
Capital improvements	-	-	-	49,061	542,524	591,585
Committed for:						
Culture and recreation	-	-	-	-	196,151	196,151
Public safety	-	-	-	-	1,890	1,890
Public works	-	-	-	-	187,187	187,187
Economic development	-	-	-	-	11,948	11,948
Risk management	-	-	-	-	146,774	146,774
Assigned for:						
City clerk	9,350	-	-	-	-	9,350
Public safety	9,920	-	-	-	-	9,920
Culture and recreation	9,220	-	-	-	-	9,220
Public works	23,058	-	-	-	-	23,058
Unassigned:	<u>2,505,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,505,574</u>
Total Fund Balances	<u>\$ 2,566,071</u>	<u>\$ 4,389</u>	<u>\$ 326,167</u>	<u>\$ 49,061</u>	<u>\$ 3,312,030</u>	<u>\$ 6,257,718</u>

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

CITY OF BONNER SPRINGS, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

Year ended December 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Deferred outflows/inflows of resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item that qualifies for reporting in this category. The government funds report unavailable revenues from one source: property taxes. The government-wide statements of net position report only the unavailable revenue for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

9. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

*Budgetary Information*

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special revenue funds (unless specifically exempted by statute), Debt Service Fund, and enterprise funds. 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 the 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 the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the City Council to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the City Council may amend the budget at that time. During the current year the City amended the following funds:

<u>Fund</u>	<u>Adopted</u>	<u>Amended</u>
Street Projects	\$ 427,100	\$ 622,600
General	6,551,757	6,803,931
Recreation Program	58,354	68,397
Swimming Pool	233,917	257,977
Tiblow Transit	72,535	87,409

The statutes permit management to transfer 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

Year ended December 31, 2012

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

*Budgetary Information (Continued)*

Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

A legal operating budget is not required for certain special revenue funds, capital project funds and trust funds.

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

The actual data presented in the budgetary comparison statements differs from the data presented in accordance with accounting principles generally accepted in the United States of America (GAAP). The following is a summary of the effects on the ending fund balances caused by the difference in accounting between the budgetary basis and GAAP.

	Major Governmental Funds					Total Governmental Funds
	General	Library	Debt Service	Library Project	Other Governmental Funds	
GAAP FUND BALANCE						
December 31, 2012	\$ 2,566,071	\$ 4,389	\$ 326,167	\$ 49,061	\$ 3,312,030	\$ 6,257,718
Adjustments:						
Unreserved fund balances not subject to the Kansas Budget Law:						
Library Project	-	-	-	[49,061]	-	[49,061]
Centennial Park	-	-	-	-	[290]	[290]
FEMA Mitigation Grant	-	-	-	-	259	259
Senior Center	-	-	-	-	[459]	[459]
PHA Investment	-	-	-	-	[185,389]	[185,389]
Federal Sharing (Police)	-	-	-	-	[859]	[859]
LLEBG Grant #98-07	-	-	-	-	[132]	[132]
Stormwater	-	-	-	-	[199,579]	[199,579]
Bonner Springs Center CID Funding Agreement	-	-	-	-	[11,190]	[11,190]
Fire Equipment Grant	-	-	-	-	[9,476]	[9,476]
Nonmajor Capital Projects	-	-	-	-	[542,524]	[542,524]
Accounts receivable	-	-	-	-	[45,942]	[45,942]
Reserve for encumbrances	[51,548]	-	-	-	[10,720]	[62,268]
Total deductions	[51,548]	-	-	[49,061]	[1,006,301]	[1,106,910]
BUDGETARY FUND BALANCE						
December 31, 2012	\$ 2,514,523	\$ 4,389	\$ 326,167	\$ -	\$ 2,305,729	\$ 5,150,808

CITY OF BONNER SPRINGS, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS

A. *Deposits and Investments*

The City's cash is considered to be active funds by management and is invested according to K.S.A. 9-1401. The statute requires that banks eligible to hold active funds have a main or branch bank in the county in which the City is located or in a county adjacent to the city and the banks provide an acceptable rate for active funds.

Various City investments are considered to be idle funds by management and are invested according to K.S.A. 12-1675. The statute requires that the City invest its idle funds in only temporary notes of the City, bank certificates of deposit, repurchase agreements, and if eligible banks do not offer an acceptable rate for the funds: U.S. Treasury bills or notes or the Municipal Investment Pool (KMIP). Maturities of the above investments may not exceed two years by statute.

Some of the City's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the US government or any agency thereof, investment agreements with a financial institution the obligations of which at the time of investment are rated in either of the three highest rating categories by Moody's investors service or Standard and Poor's corporation, and various other investments as specified in K.S.A. 10-131.

The City does not have any formal investment policies that would further limit concentration of credit risk, interest rate, or custodial credit risks beyond state statutes.

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's deposit policy for custodial credit risk require that the depository banks will maintain 100% security in the form of FDIC coverage and pledged collateral according to K.S.A. 9-1402. The Kansas State Treasurer's Fiscal Agency Department held an unsecured and uncollateralized deposit of \$6,200, to cover matured bond principal and interest payments.

The Housing Authority of Bonner Springs' deposits and investments can only be placed in the following, as per HUD requirements: direct obligations of the United States federal government, obligations of government agencies, securities of government sponsored agencies, demand and savings deposits, time deposits and repurchase agreements. Investments are stated at cost.

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

*B. Receivables*

Receivables as of year-end are as follows:

	<u>General</u>	<u>Library</u>	<u>Debt Service</u>	<u>Solid Waste</u>	<u>Wastewater Collection Treatment</u>	<u>Water Treatment Distribution</u>	<u>Other Govt. Funds</u>	<u>Totals</u>
Receivables:								
Taxes	\$ 1,226,709	\$ 327,283	\$ 471,744	\$ -	\$ -	\$ -	\$ -	\$ 2,025,736
Accounts	<u>2,264</u>	<u>-</u>	<u>-</u>	<u>19,882</u>	<u>64,284</u>	<u>92,377</u>	<u>51,353</u>	<u>230,160</u>
Total receivables	<u>\$ 1,228,973</u>	<u>\$ 327,283</u>	<u>\$ 471,744</u>	<u>\$ 19,882</u>	<u>\$ 64,284</u>	<u>\$ 92,377</u>	<u>\$ 51,353</u>	<u>\$ 2,255,896</u>

*C. Interfund Receivables and Payables*

The composition of interfund balances as of December 31, 2012, is as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General	\$ 128,407	\$ -
Other Governmental Funds	121,177	1,795,370
Wastewater Collection/Treatment	509,260	-
Water Treatment/Distribution	1,045,187	-
Agency Funds	<u>-</u>	<u>8,661</u>
Total	<u>\$ 1,804,031</u>	<u>\$ 1,804,031</u>

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

*D. Capital Assets*

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 12/31/2011	Restatement	Balance Restated 12/31/2011	Additions	Retirements	Balance 12/31/2012
City governmental activities:						
Capital assets, not being depreciated						
Construction in progress	\$ -	\$ -	\$ -	\$ 49,714	\$ -	\$ 49,714
Land	918,248	-	918,248	-	-	918,248
Capital assets, being depreciated						
Buildings	12,622,258	-	12,622,258	-	-	12,622,258
Improvements other than buildings	457,845	-	457,845	-	-	457,845
Machinery and equipment	5,271,260	-	5,271,260	93,688	-	5,364,948
Infrastructure	<u>14,632,816</u>	<u>-</u>	<u>14,632,816</u>	<u>104,652</u>	<u>-</u>	<u>14,737,468</u>
Total capital assets	<u>33,902,427</u>	<u>-</u>	<u>33,902,427</u>	<u>248,054</u>	<u>-</u>	<u>34,150,481</u>
Less accumulated depreciation for:						
Buildings	1,473,035	-	1,473,035	266,703	-	1,739,738
Improvements other than buildings	145,496	-	145,496	26,265	-	171,761
Machinery and equipment	3,122,659	-	3,122,659	434,059	-	3,556,718
Infrastructure	<u>2,370,226</u>	<u>-</u>	<u>2,370,226</u>	<u>686,623</u>	<u>-</u>	<u>3,056,849</u>
Total accumulated depreciation	<u>7,111,416</u>	<u>-</u>	<u>7,111,416</u>	<u>1,413,650</u>	<u>-</u>	<u>8,525,066</u>
Governmental activities capital assets, net	<u>\$ 26,791,011</u>	<u>\$ -</u>	<u>\$ 26,791,011</u>	<u>\$ [1,165,596]</u>	<u>\$ -</u>	<u>\$ 25,625,415</u>
Business-type activities:						
Capital assets, not being depreciated						
Construction in progress	\$ -	\$ -	\$ -	\$ 174,074	\$ -	\$ 174,074
Land	426,417	-	426,417	-	-	426,417
Capital assets, being depreciated						
Plant	27,018,992	-	27,018,992	124,604	-	27,143,596
Machinery and equipment	<u>548,708</u>	<u>-</u>	<u>548,708</u>	<u>26,336</u>	<u>-</u>	<u>575,044</u>
Total capital assets	<u>27,994,117</u>	<u>-</u>	<u>27,994,117</u>	<u>325,014</u>	<u>-</u>	<u>28,319,131</u>
Less accumulated depreciation for:						
Plant	9,593,433	-	9,593,433	658,078	-	10,251,511
Machinery and equipment	<u>372,601</u>	<u>-</u>	<u>372,601</u>	<u>41,746</u>	<u>-</u>	<u>414,347</u>
Total accumulated depreciation	<u>9,966,034</u>	<u>-</u>	<u>9,966,034</u>	<u>699,824</u>	<u>-</u>	<u>10,665,858</u>
Business-type activities capital assets, net	<u>\$ 18,028,083</u>	<u>\$ -</u>	<u>\$ 18,028,083</u>	<u>\$ [374,810]</u>	<u>\$ -</u>	<u>\$ 17,653,273</u>

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

*D. Capital Assets (Continued)*

The City's depreciation expense was charged to governmental functions as follows:

Governmental Activities:

General government	\$ 87,991
Public safety	423,110
Highways and streets	694,529
Culture and recreation	<u>208,020</u>

Total depreciation \$ 1,413,650

Business-type Activities:

Wastewater Collection/Treatment	\$ 437,020
Water Treatment/Distribution	<u>262,804</u>

Total depreciation \$ 699,824

*E. Leases*

The City has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date in the government wide statements.

The assets acquired through capital leases are as follows:

<u>Assets</u>	Government Activities <u>Assets</u>
Machinery and equipment	<u>\$ 1,314,302</u>

CITY OF BONNER SPRINGS, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

Minimum future lease payments under capital leases as of December 31, 2012 are:

Year Ending December 31, 2013	Governmental Activities
Total Principal and Interest	118,054
Total Interest	2,136
Total Principal	<u>\$ 115,918</u>

F. Long-term Debt

During the year ended December 31, 2012, the following changes occurred in long term liabilities:

Governmental Activities

	Balance January 1, 2012	Additions/ Adjustments	Reductions	Balance December 31, 2012	Amounts Due Within One Year
General obligation bonds	\$ 13,117,699	\$ -	\$ 1,383,876	\$ 11,733,823	\$ 1,436,066
Capital leases payable	278,792	-	162,874	115,918	115,918
Compensated absences	<u>726,554</u>	<u>27,648</u>	<u>-</u>	<u>754,202</u>	<u>-</u>
	<u>\$ 14,123,045</u>	<u>\$ 27,648</u>	<u>\$ 1,546,750</u>	<u>\$ 12,603,943</u>	<u>\$ 1,551,984</u>

Business Type Activities

	Balance January 1, 2012	Additions/ Adjustments	Reductions	Balance December 31, 2012	Amounts Due Within One Year
General obligation bonds	\$ 9,606,051	\$ -	\$ 554,138	\$ 9,051,913	\$ 556,949
Temporary notes payable	-	1,750,000	-	1,750,000	-
Compensated absences	<u>70,293</u>	<u>8,099</u>	<u>-</u>	<u>78,392</u>	<u>-</u>
	<u>\$ 9,676,344</u>	<u>\$ 1,758,099</u>	<u>\$ 554,138</u>	<u>\$ 10,880,305</u>	<u>\$ 556,949</u>

CITY OF BONNER SPRINGS, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term Debt (Continued)

*General Obligation Bonds.* The City issues General Obligation Bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds have been issued for both general government and proprietary fund activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, general obligation bonds have been issued to refund other general obligation bonds.

General Obligation Bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued with set amounts of principal maturing each year. General Obligation Bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Outstanding Balance</u>	<u>Original Amount</u>
Improvement and Refunding			
Series 2004	3.4% to 4.6%	\$ 975,000	1,400,000
Series 2005	3.0% to 4.0%	1,245,180	3,517,266
Series 2006	3.6% to 4.25%	2,015,000	3,500,000
Series 2007	3.9% to 5.0%	830,000	1,120,000
Series 2008	3.6% to 4.3%	1,480,000	1,680,000
Series 2009	2.0% to 4.4%	5,890,000	7,605,000
Series 2011	2.0% to 4.2%	8,350,556	8,765,000
Total		<u>\$ 20,785,736</u>	

Allocation

Governmental Activities	\$ 11,733,823
Business Type Activities	<u>9,051,913</u>
Total	<u>\$ 20,785,736</u>

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Long-term Debt (Continued)

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

Year Ending <u>December 31,</u>	Governmental <u>Activities</u>	Business Type <u>Activities</u>	<u>Totals</u>
2013	\$ 1,841,411	\$ 858,383	\$ 2,699,794
2014	1,846,644	874,487	2,721,131
2015	1,691,899	875,829	2,567,728
2016	1,254,454	868,094	2,122,548
2017	1,261,916	875,703	2,137,619
2018 - 2022	3,922,407	4,380,381	8,302,788
2023 - 2027	2,099,912	2,017,103	4,117,015
2028 - 2030	<u>555,220</u>	<u>980,965</u>	<u>1,536,185</u>
Total Principal and Interest	14,473,863	11,730,945	26,204,808
Total Interest	<u>2,740,040</u>	<u>2,679,032</u>	<u>5,419,072</u>
Total Principal	<u>\$ 11,733,823</u>	<u>\$ 9,051,913</u>	<u>\$ 20,785,736</u>

The City issued Series 2012 Temporary Notes in the amount of \$1,750,000 on November 15, 2012 to provide financing for the street utility relocation project. The interest rate on the note is 0.45% and has a final maturity of May 1, 2014.

*Special Assessments.* As provided by Kansas statutes, projects financed in part by special assessments are financed through general obligation bonds of the City and are retired from the Debt Service Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Debt Service Fund. The special assessments receivable are not recorded as revenue when levied against the respective property owners as such amounts are not available to finance current year operations. The special assessment debt is a contingent liability of the City to the extent of property owner defaults which have historically been immaterial.

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. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2012, there were seven series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$9,071,446.

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

IV. OTHER INFORMATION

A. *Contingent Liabilities*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by these agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

B. *Defined Benefit Pension Plan*

*Plan description* - The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Fireman's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by Kansas statutes (K.S.A. 74-4901 et seq). KPERS and KP&F provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law established and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to 611 South Kansas Ave., Suite 100, Topeka, Kansas 66603 or by calling 1-888-275-5737.

*Funding Policy* - K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at up to 6% of covered salary. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provision of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates. The KPERS employer rate was 7.34% for 2012. The City employer contributions to KPERS for the year ended December 31, 2012, 2011 and 2010 were \$208,359, \$190,840, \$179,222, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2012 is 16.54%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which are determined separately for each participating employer. The City's contributions to KP&F for the years ended December 31, 2012, 2011 and 2010 were \$215,872, \$182,098, and \$165,002, respectively, equal to the retired contributions for each year.

C. *Interfund Transfers*

A reconciliation of all transfers by fund type for 2012 follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ 197,360	\$ 796,316
Debt Service	1,300,268	-
Other Governmental Funds	913,731	1,480,371
Solid Waste	-	30,500
Wastewater Collection/Treatment	11,888	29,015
Water Treatment/Distribution	-	87,045
	<u>\$ 2,423,247</u>	<u>\$ 2,423,247</u>

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

IV. OTHER INFORMATION (Continued)

*D. Risk Management (Continued)*

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded commercial insurance coverage in any of the past three fiscal years.

*E. Postemployment Healthcare Plan*

**Plan Description.** The City provides for a continuation of medical, prescription drug, hearing and vision insurance benefits to eligible early retirees and their spouses. The City provides retiree healthcare benefits through the Midwest Public Risk (MPR), which is a risk pool comprised of approximately 115 entity members. It has been determined that MPR functions as an agent multiple-employer plan. K.S.A. 12-5040 requires all local governmental entities in the state that provide a group health care plan to make participation available to all retirees and dependents until the retiree reaches the age of 65 years. No separate financial report is issued for the Plan.

**Funding Policy.** The contribution requirements of plan participants and the City are established and amended by the City. The required contribution is based on projected pay-as-you-go financing requirements. Plan participants contributed approximately 100% of the total premiums to the Plan, through their required contribution of \$5,490 to \$8,466 (depending on the retiree selected coverage level) per year for retiree-only coverage, \$12,618 to \$19,480 per year for retiree plus spouse or children coverage, and \$14,814 to \$22,878 per year for retiree and family coverage.

**Annual OPEB Cost and Net OPEB Obligation.** The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the City's annual OPEB cost for the Plan for the year, the amount actually contributed to the plan, and the changes in the City's net OPEB obligation to the Plan:

Annual required contribution (ARC)	\$ 35,106
Interest on Net OPEB Obligation	7,864
Adjustment to the ARC	<u>[9,744]</u>
Annual OPEB cost (expense)	33,226
Benefit payments	<u>11,581</u>
Change in net OPEB obligation	21,645
Net OPEB obligation - beginning of year	<u>163,865</u>
Net OPEB obligation - end of year	<u><u>\$ 185,510</u></u>

CITY OF BONNER SPRINGS, KANSAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 Year ended December 31, 2012

IV. OTHER INFORMATION (Continued)

E. Postemployment Healthcare Plan (Continued)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended December 31, 2012 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2010	\$ 37,665	\$ 6,000	\$ 129,916
December 31, 2011	39,949	6,000	163,865
December 31, 2012	33,226	11,581	185,510

Funding Status and Funding Progress. As of July 1, 2011, the most recent actuarial valuation date, the Plan was not funded. The actuarial accrued liability for benefits was \$233,461 and the actuarial value of asset was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$233,461. The covered payroll (annual payroll of active employees covered by the plan) was \$3,614,148, and the ratio of the UAAL to the covered payroll was 6.46%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statement, presents multiyear trend information about whether the actuarial value of plan assets (if any) are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan participants) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan participants to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

As of July 1, 2011, the most recent actuarial valuation date, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 5.00% investment rate of return, which is the rate of the employer's own investments as there are no plan assets and an annual healthcare cost trend of 8.50% initially, reduced by decrements to an ultimate rate of 5.00% after eight years. The UAAL is being amortized as a level dollar over an open thirty-year period.

F. Restatement

The classification of the Due To/Due From Other Funds between Governmental Activities and Business Type Activities has generated a decrease in net position in the Governmental Activities and an increase in the net position of Business Type Activities of \$218,165, respectively.

CITY OF BONNER SPRINGS, KANSAS  
 OTHER POST-EMPLOYMENT BENEFITS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 Year ended December 31, 2012

Schedule of Funding Progress

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfund AAL (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percent of Payroll (b-a)/(c)
7/1/2007	\$ -	\$ 396,546	\$ 396,546	0.00%	\$ 3,081,998	12.87%
7/1/2009	-	322,236	322,236	0.00%	3,491,983	9.23%
7/1/2011	-	233,461	233,461	0.00%	3,614,148	6.46%

CITY OF BONNER SPRINGS, KANSAS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2012

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,762,817	\$ 2,579,329	\$ 5,342,146
Receivables (net of allowance for uncollectibles)			
Accounts	51,353	-	51,353
Due from other funds	<u>-</u>	<u>121,177</u>	<u>121,177</u>
 Total assets	 <u>\$ 2,814,170</u>	 <u>\$ 2,700,506</u>	 <u>\$ 5,514,676</u>
 <b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 30,239	\$ 362,612	\$ 392,851
Accrued liabilities	14,425	-	14,425
Due to other funds	<u>-</u>	<u>1,795,370</u>	<u>1,795,370</u>
Total liabilities	<u>44,664</u>	<u>2,157,982</u>	<u>2,202,646</u>
 <b>EQUITY</b>			
Fund balances			
Restricted	2,225,556	542,524	2,768,080
Committed	<u>543,950</u>	<u>-</u>	<u>543,950</u>
Total equity	<u>2,769,506</u>	<u>542,524</u>	<u>3,312,030</u>
 Total liabilities and equity	 <u>\$ 2,814,170</u>	 <u>\$ 2,700,506</u>	 <u>\$ 5,514,676</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2012

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues			
Taxes	\$ 1,086,007	\$ 563,490	\$ 1,649,497
Intergovernmental	477,774	109,254	587,028
Charges for services	625,691	25,000	650,691
Fines and fees	10,000	-	10,000
Use of money and property	6,859	3,041	9,900
Reimbursements	18,507	-	18,507
Miscellaneous	3,838	1,081	4,919
Total revenues	<u>2,228,676</u>	<u>701,866</u>	<u>2,930,542</u>
Expenditures			
Current			
General government	107,593	-	107,593
Public safety	578,839	-	578,839
Public works	643,227	-	643,227
Culture and recreation	517,639	-	517,639
Capital outlay	12,408	839,905	852,313
Total expenditures	<u>1,859,706</u>	<u>839,905</u>	<u>2,699,611</u>
Excess [deficiency] of revenues over [under] expenditures	<u>368,970</u>	<u>[138,039]</u>	<u>230,931</u>
Other financing sources [uses]			
Transfers in	792,372	121,359	913,731
Transfers out	<u>[1,043,775]</u>	<u>[436,596]</u>	<u>[1,480,371]</u>
Total other financing sources [uses]	<u>[251,403]</u>	<u>[315,237]</u>	<u>[566,640]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>117,567</u>	<u>[453,276]</u>	<u>[335,709]</u>
Fund balances, January 1	2,651,939	1,213,965	3,865,904
Prior period adjustment	<u>-</u>	<u>[218,165]</u>	<u>[218,165]</u>
Fund balances, January 1, Restated	<u>2,651,939</u>	<u>995,800</u>	<u>3,647,739</u>
Fund balance, December 31	<u>\$ 2,769,506</u>	<u>\$ 542,524</u>	<u>\$ 3,312,030</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
December 31, 2012

ASSETS	Emergency <u>Medical</u>	Centennial <u>Park</u>	Convention & Tourism <u>Promotion</u>	Drug & <u>Alcohol</u>	<u>Soccer</u>	Economic <u>Development</u>
Cash and cash equivalents	\$ 19,158	\$ 320	\$ 163,724	\$ 145,192	\$ 49	\$ 11,948
Receivables						
Accounts	<u>45,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 65,100</u>	<u>\$ 320</u>	<u>\$ 163,724</u>	<u>\$ 145,192</u>	<u>\$ 49</u>	<u>\$ 11,948</u>
 LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 6,226	\$ 30	\$ 185	\$ -	\$ 49	\$ -
Accrued liabilities	<u>11,330</u>	<u>-</u>	<u>680</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>17,556</u>	<u>30</u>	<u>865</u>	<u>-</u>	<u>49</u>	<u>-</u>
Fund balances						
Restricted	45,654	-	156,348	145,192	-	-
Committed	<u>1,890</u>	<u>290</u>	<u>6,511</u>	<u>-</u>	<u>-</u>	<u>11,948</u>
Total fund balances [deficit]	<u>47,544</u>	<u>290</u>	<u>162,859</u>	<u>145,192</u>	<u>-</u>	<u>11,948</u>
Total liabilities and fund balances	<u>\$ 65,100</u>	<u>\$ 320</u>	<u>\$ 163,724</u>	<u>\$ 145,192</u>	<u>\$ 49</u>	<u>\$ 11,948</u>

<u>Park Dedication</u>	<u>Risk Management</u>	<u>Senior Center</u>	<u>Special Parks &amp; Recreation</u>	<u>Street Projects</u>	<u>Summer Ball</u>	<u>Recreation Program</u>	<u>Swimming Pool</u>
\$ 26,126	\$ 146,774	\$ 1,326	\$ 115,541	\$ 189,782	\$ 25,769	\$ 21,938	\$ 481
-	-	-	-	-	-	-	-
<u>\$ 26,126</u>	<u>\$ 146,774</u>	<u>\$ 1,326</u>	<u>\$ 115,541</u>	<u>\$ 189,782</u>	<u>\$ 25,769</u>	<u>\$ 21,938</u>	<u>\$ 481</u>
\$ -	\$ -	\$ 244	\$ 378	\$ 2,595	\$ -	\$ 75	\$ 481
-	-	1,112	-	-	-	-	-
-	-	1,356	378	2,595	-	75	481
-	-	-	-	-	-	-	-
26,126	146,774	[30]	115,163	187,187	25,769	21,863	-
26,126	146,774	[30]	115,163	187,187	25,769	21,863	-
<u>\$ 26,126</u>	<u>\$ 146,774</u>	<u>\$ 1,326</u>	<u>\$ 115,541</u>	<u>\$ 189,782</u>	<u>\$ 25,769</u>	<u>\$ 21,938</u>	<u>\$ 481</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (Continued)  
 December 31, 2012

ASSETS	<u>Tiblow Transit</u>	<u>FEMA Mitigation Grant</u>	<u>Senior Center Activities</u>	<u>PHA Investment</u>	<u>Federal Sharing [Police]</u>	<u>LLEBG Grant #98-07</u>
Cash and cash equivalents	\$ 1,297	\$ [259]	\$ 910	\$ 185,389	\$ 859	\$ 132
Receivables						
Accounts	<u>-</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 1,297</u>	<u>\$ [259]</u>	<u>\$ 935</u>	<u>\$ 185,389</u>	<u>\$ 859</u>	<u>\$ 132</u>
 LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 37	\$ -	\$ 476	\$ -	\$ -	\$ -
Accrued liabilities	<u>1,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,340</u>	<u>-</u>	<u>476</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Restricted	[43]	[259]	-	185,389	859	132
Committed	<u>-</u>	<u>-</u>	<u>459</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances [deficit]	<u>[43]</u>	<u>[259]</u>	<u>459</u>	<u>185,389</u>	<u>859</u>	<u>132</u>
Total liabilities and fund balances	<u>\$ 1,297</u>	<u>\$ [259]</u>	<u>\$ 935</u>	<u>\$ 185,389</u>	<u>\$ 859</u>	<u>\$ 132</u>

<u>Aquatic Facility Sales Tax</u>	<u>Library Sales Tax</u>	<u>Stormwater</u>	<u>Bonner Springs Center CID Funding Agreement</u>	<u>Bonner Springs Center CID City Contribution</u>	<u>Bonner Springs Center CID Sales Tax</u>	<u>Fire Equipment Grant</u>	<u>Totals</u>
\$ 838,686	\$ 633,353	\$ 194,193	\$ 11,190	\$ 4,456	\$ 15,007	\$ 9,476	\$ 2,762,817
-	-	5,386	-	-	-	-	51,353
<u>\$ 838,686</u>	<u>\$ 633,353</u>	<u>\$ 199,579</u>	<u>\$ 11,190</u>	<u>\$ 4,456</u>	<u>\$ 15,007</u>	<u>\$ 9,476</u>	<u>\$ 2,814,170</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,456	\$ 15,007	\$ -	\$ 30,239
-	-	-	-	-	-	-	14,425
-	-	-	-	4,456	15,007	-	44,664
838,686	633,353	199,579	11,190	-	-	9,476	2,225,556
-	-	-	-	-	-	-	543,950
<u>838,686</u>	<u>633,353</u>	<u>199,579</u>	<u>11,190</u>	<u>-</u>	<u>-</u>	<u>9,476</u>	<u>2,769,506</u>
<u>\$ 838,686</u>	<u>\$ 633,353</u>	<u>\$ 199,579</u>	<u>\$ 11,190</u>	<u>\$ 4,456</u>	<u>\$ 15,007</u>	<u>\$ 9,476</u>	<u>\$ 2,814,170</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Year Ended December 31, 2012

	Emergency <u>Medical</u>	Centennial <u>Park</u>	Convention & <u>Tourism</u>	Drug & <u>Alcohol</u>	<u>Soccer</u>	Economic <u>Development</u>
Revenues						
Taxes	\$ -	\$ -	\$ 88,103	\$ 50,560	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Use of money and property	-	-	638	395	-	37
Fines and fees	-	-	-	-	-	10,000
Charges for services	264,153	-	-	-	10,861	-
Reimbursements	-	-	-	-	-	-
Miscellaneous	-	80	-	-	-	-
Total revenues	<u>264,153</u>	<u>80</u>	<u>88,741</u>	<u>50,955</u>	<u>10,861</u>	<u>10,037</u>
Expenditures						
Current						
Personal services	371,664	-	23,505	-	2,857	-
Contractual	144,243	30	50,495	15,136	11,439	8,617
Commodities	47,796	-	6,088	-	3,827	620
Capital outlay	2,403	-	-	-	-	-
Total expenditures	<u>566,106</u>	<u>30</u>	<u>80,088</u>	<u>15,136</u>	<u>18,123</u>	<u>9,237</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[301,953]</u>	<u>50</u>	<u>8,653</u>	<u>35,819</u>	<u>[7,262]</u>	<u>800</u>
Other financing sources [uses]						
Transfers in	315,631	-	-	-	7,262	-
Transfers out	-	-	-	[50,800]	-	-
Total other financing sources [uses]	<u>315,631</u>	<u>-</u>	<u>-</u>	<u>[50,800]</u>	<u>7,262</u>	<u>-</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	13,678	50	8,653	[14,981]	-	800
Fund balances [deficit], January 1	<u>33,866</u>	<u>240</u>	<u>154,206</u>	<u>160,173</u>	<u>-</u>	<u>11,148</u>
Fund balances [deficit], December 31	<u>\$ 47,544</u>	<u>\$ 290</u>	<u>\$ 162,859</u>	<u>\$ 145,192</u>	<u>\$ -</u>	<u>\$ 11,948</u>

<u>Park Dedication</u>	<u>Risk Management</u>	<u>Senior Center</u>	<u>Special Parks &amp; Recreation</u>	<u>Street Projects</u>	<u>Summer Ball</u>	<u>Recreation Program</u>	<u>Swimming Pool</u>
\$ -	\$ -	\$ -	\$ 50,560	\$ -	\$ -	\$ -	\$ -
-	-	6,450	-	344,388	-	-	-
56	407	-	363	644	-	-	-
-	-	-	-	-	-	-	-
11,000	-	-	-	-	30,419	73,083	135,860
-	15,697	10	-	-	1,765	115	920
-	-	-	-	-	-	-	8
<u>11,056</u>	<u>16,104</u>	<u>6,460</u>	<u>50,923</u>	<u>345,032</u>	<u>32,184</u>	<u>73,198</u>	<u>136,788</u>
-	-	36,538	-	-	5,161	48,137	171,689
-	7,522	4,498	4,777	563,288	7,103	11,040	41,187
-	4,489	2,092	-	-	9,997	6,508	36,354
-	-	-	-	-	3,824	-	4,681
<u>-</u>	<u>12,011</u>	<u>43,128</u>	<u>4,777</u>	<u>563,288</u>	<u>26,085</u>	<u>65,685</u>	<u>253,911</u>
<u>11,056</u>	<u>4,093</u>	<u>[36,668]</u>	<u>46,146</u>	<u>[218,256]</u>	<u>6,099</u>	<u>7,513</u>	<u>[117,123]</u>
-	-	36,637	-	276,922	-	-	117,123
-	-	-	[57,657]	[43,349]	-	-	-
<u>-</u>	<u>-</u>	<u>36,637</u>	<u>[57,657]</u>	<u>233,573</u>	<u>-</u>	<u>-</u>	<u>117,123</u>
11,056	4,093	[31]	[11,511]	15,317	6,099	7,513	-
<u>15,070</u>	<u>142,681</u>	<u>1</u>	<u>126,674</u>	<u>171,870</u>	<u>19,670</u>	<u>14,350</u>	<u>-</u>
<u>\$ 26,126</u>	<u>\$ 146,774</u>	<u>\$ [30]</u>	<u>\$ 115,163</u>	<u>\$ 187,187</u>	<u>\$ 25,769</u>	<u>\$ 21,863</u>	<u>\$ -</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (Continued)  
For the Year Ended December 31, 2012

	Tiblow Transit	FEMA Mitigation Grant	Senior Center Activities	PHA Investment	Federal Sharing [Police]	LLEBG Grant #98-07
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	58,490	-	-	-	-	-
Use of money and property	-	-	-	501	4	-
Fines and fees	-	-	-	-	-	-
Charges for services	3,048	-	6,468	-	-	-
Reimbursements	-	-	-	-	-	-
Miscellaneous	3,750	-	-	-	-	-
Total revenues	<u>65,288</u>	<u>-</u>	<u>6,468</u>	<u>501</u>	<u>4</u>	<u>-</u>
Expenditures						
Current						
Personal services	46,117	-	-	-	-	-
Contractual	21,588	3,349	6,257	-	-	-
Commodities	18,279	-	-	-	-	-
Capital outlay	-	-	-	-	1,500	-
Total expenditures	<u>85,984</u>	<u>3,349</u>	<u>6,257</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[20,696]</u>	<u>[3,349]</u>	<u>211</u>	<u>501</u>	<u>[1,496]</u>	<u>-</u>
Other financing sources [uses]						
Transfers in	20,653	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources [uses]	<u>20,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>[43]</u>	<u>[3,349]</u>	<u>211</u>	<u>501</u>	<u>[1,496]</u>	<u>-</u>
Fund balances [deficit], January 1	<u>-</u>	<u>3,090</u>	<u>248</u>	<u>184,888</u>	<u>2,355</u>	<u>132</u>
Fund balances [deficit], December 31	<u>\$ [43]</u>	<u>\$ [259]</u>	<u>\$ 459</u>	<u>\$ 185,389</u>	<u>\$ 859</u>	<u>\$ 132</u>

<u>Aquatic Facility Sales Tax</u>	<u>Library Sales Tax</u>	<u>Stormwater</u>	<u>Bonner Springs Center CID Funding Agreement</u>	<u>Bonner Springs Center CID City Contribution</u>	<u>Bonner Springs Center CID Sales Tax</u>	<u>Fire Equipment Grant</u>	<u>Total</u>
\$ 448,392	\$ 448,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,086,007
-	-	-	10,000	-	58,446	-	477,774
2,119	1,248	447	-	-	-	-	6,859
-	-	-	-	-	-	-	10,000
-	-	90,799	-	-	-	-	625,691
-	-	-	-	-	-	-	18,507
-	-	-	-	-	-	-	3,838
<u>450,511</u>	<u>449,640</u>	<u>91,246</u>	<u>10,000</u>	<u>-</u>	<u>58,446</u>	<u>-</u>	<u>2,228,676</u>
-	-	-	-	-	-	-	705,668
-	-	28,421	-	18,144	58,446	-	1,005,580
-	-	-	-	-	-	-	136,050
-	-	-	-	-	-	-	12,408
<u>-</u>	<u>-</u>	<u>28,421</u>	<u>-</u>	<u>18,144</u>	<u>58,446</u>	<u>-</u>	<u>1,859,706</u>
<u>450,511</u>	<u>449,640</u>	<u>62,825</u>	<u>10,000</u>	<u>[18,144]</u>	<u>-</u>	<u>-</u>	<u>368,970</u>
-	-	-	-	18,144	-	-	792,372
<u>[442,168]</u>	<u>[429,840]</u>	<u>[19,961]</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[1,043,775]</u>
<u>[442,168]</u>	<u>[429,840]</u>	<u>[19,961]</u>	<u>-</u>	<u>18,144</u>	<u>-</u>	<u>-</u>	<u>[251,403]</u>
8,343	19,800	42,864	10,000	-	-	-	117,567
<u>830,343</u>	<u>613,553</u>	<u>156,715</u>	<u>1,190</u>	<u>-</u>	<u>-</u>	<u>9,476</u>	<u>2,651,939</u>
<u>\$ 838,686</u>	<u>\$ 633,353</u>	<u>\$ 199,579</u>	<u>\$ 11,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,476</u>	<u>\$ 2,769,506</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECT FUNDS  
December 31, 2012

	K7/134th Waterline Relocate	Riverview Waterline Relocate	Powell Drive/43rd Street	Bonner Pointe TIF Fund	Capital Improvement
ASSETS					
Cash and investments	\$ -	\$ -	\$ 341,968	\$ 2,343	\$ 120
Due from other funds	<u>6,020</u>	<u>17,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 6,020</u>	<u>\$ 17,181</u>	<u>\$ 341,968</u>	<u>\$ 2,343</u>	<u>\$ 120</u>
LIABILITIES					
Accounts payable	\$ 18,534	\$ 37,873	\$ -	\$ -	\$ -
Due to other funds	<u>6,020</u>	<u>17,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>24,554</u>	<u>55,054</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted	<u>[18,534]</u>	<u>[37,873]</u>	<u>341,968</u>	<u>2,343</u>	<u>120</u>
Total fund balances [deficit]	<u>[18,534]</u>	<u>[37,873]</u>	<u>341,968</u>	<u>2,343</u>	<u>120</u>
Total liabilities and equity	<u>\$ 6,020</u>	<u>\$ 17,181</u>	<u>\$ 341,968</u>	<u>\$ 2,343</u>	<u>\$ 120</u>

<u>Emergency Services Capital</u>	<u>Sidewalk Escrow</u>	<u>Front Street Restore Phase 2</u>	<u>K7/134th Sewer Relocate</u>	<u>2009-A GO Bonds</u>	<u>County Infrastructure</u>	<u>EMS Fire Facility</u>
\$ 466,461	\$ 34,285	\$ -	\$ -	\$ -	\$ 1,315	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>30,628</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 466,461</u>	<u>\$ 34,285</u>	<u>\$ -</u>	<u>\$ 30,628</u>	<u>\$ -</u>	<u>\$ 1,315</u>	<u>\$ -</u>
\$ 73,443	\$ -	\$ -	\$ 37,039	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>30,628</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>73,443</u>	<u>-</u>	<u>-</u>	<u>67,667</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>393,018</u>	<u>34,285</u>	<u>-</u>	<u>[37,039]</u>	<u>-</u>	<u>1,315</u>	<u>-</u>
<u>393,018</u>	<u>34,285</u>	<u>-</u>	<u>[37,039]</u>	<u>-</u>	<u>1,315</u>	<u>-</u>
<u>\$ 466,461</u>	<u>\$ 34,285</u>	<u>\$ -</u>	<u>\$ 30,628</u>	<u>\$ -</u>	<u>\$ 1,315</u>	<u>\$ -</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECT FUNDS (Continued)  
December 31, 2012

	Temporary Note 2007 - 2	Temporary Note 2008 - 1	Temporary Note 2009 - 1	134th Street Street Relocate
ASSETS				
Cash and investments	\$ 14,399	\$ -	\$ -	\$ -
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,543</u>
Total assets	<u>\$ 14,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,543</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 33,282
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,112</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,394</u>
FUND BALANCES				
Restricted	<u>14,399</u>	<u>-</u>	<u>-</u>	<u>[31,851]</u>
Total fund balances [deficit]	<u>14,399</u>	<u>-</u>	<u>-</u>	<u>[31,851]</u>
Total liabilities and equity	<u>\$ 14,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,543</u>

Traffic Signal K7/130th St.	118th Street Waterline Relocate	KLINK Resurfacing	Front Street Overlay/ KLINK	Walking Trail Phase IV	Temporary Note 2012 - 1	Bonner Pointe TIF Increment	Totals
\$ -	\$ -	\$ 42,181	\$ -	\$ -	\$ 1,676,257	\$ -	\$ 2,579,329
-	3,805	-	-	-	-	-	121,177
<u>\$ -</u>	<u>\$ 3,805</u>	<u>\$ 42,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,676,257</u>	<u>\$ -</u>	<u>\$ 2,700,506</u>
\$ -	\$ -	\$ 162,441	\$ -	\$ -	\$ -	\$ -	\$ 362,612
-	3,805	-	-	-	1,675,624	-	1,795,370
-	3,805	162,441	-	-	1,675,624	-	2,157,982
-	-	[120,260]	-	-	633	-	542,524
-	-	[120,260]	-	-	633	-	542,524
<u>\$ -</u>	<u>\$ 3,805</u>	<u>\$ 42,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,676,257</u>	<u>\$ -</u>	<u>\$ 2,700,506</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
For the Year Ended December 31, 2012

	K7/134th Waterline Relocate	Riverview Waterline Relocate	Powell Drive/43rd Street	Bonner Pointe TIF Fund	Capital Improvement
<b>Revenues</b>					
Use of money and property	\$ -	\$ -	\$ 888	\$ -	\$ -
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	25,000	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	25,888	-	-
<b>Expenditures</b>					
Capital outlay	-	-	-	-	-
Contractual	18,534	37,873	-	-	-
Total expenditures	18,534	37,873	-	-	-
Excess [deficiency] of revenues over [under] expenditures	[18,534]	[37,873]	25,888	-	-
<b>Other financing sources [uses]</b>					
Transfers in	-	-	-	-	-
Transfers [out]	-	-	-	-	-
Total other financing sources [uses]	-	-	-	-	-
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	[18,534]	[37,873]	25,888	-	-
Fund balances [deficit], January 1	-	-	316,080	2,343	120
Prior period adjustment	-	-	-	-	-
Fund balances [deficit], January 1, Restated	-	-	316,080	2,343	120
Fund balances [deficit], December 31	\$ [18,534]	\$ [37,873]	\$ 341,968	\$ 2,343	\$ 120

Emergency Services Capital	Sidewalk Escrow	Front Street Restore Phase 2	K7/134th Sewer Relocate	2009-A GO Bonds	County Infrastructure	EMS Fire Facility
\$ 1,073	\$ 93	\$ -	\$ -	\$ 137	\$ 45	\$ -
448,394	-	-	-	-	-	-
-	-	4,300	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>449,467</u>	<u>93</u>	<u>4,300</u>	<u>-</u>	<u>137</u>	<u>45</u>	<u>-</u>
<u>332,385</u>	<u>-</u>	<u>-</u>	<u>37,039</u>	<u>-</u>	<u>-</u>	<u>3,513</u>
<u>332,385</u>	<u>-</u>	<u>-</u>	<u>37,039</u>	<u>-</u>	<u>-</u>	<u>3,513</u>
<u>117,082</u>	<u>93</u>	<u>4,300</u>	<u>[37,039]</u>	<u>137</u>	<u>45</u>	<u>[3,513]</u>
-	-	-	-	-	-	3,513
<u>[75,439]</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[195,114]</u>	<u>[24,783]</u>	<u>-</u>
<u>[75,439]</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[195,114]</u>	<u>[24,783]</u>	<u>3,513</u>
<u>41,643</u>	<u>93</u>	<u>4,300</u>	<u>[37,039]</u>	<u>[194,977]</u>	<u>[24,738]</u>	<u>-</u>
351,375	34,192	[4,300]	-	194,977	26,053	-
-	-	-	-	-	-	-
<u>351,375</u>	<u>34,192</u>	<u>[4,300]</u>	<u>-</u>	<u>194,977</u>	<u>26,053</u>	<u>-</u>
<u>\$ 393,018</u>	<u>\$ 34,285</u>	<u>\$ -</u>	<u>\$ [37,039]</u>	<u>\$ -</u>	<u>\$ 1,315</u>	<u>\$ -</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECT FUNDS (CONTINUED)  
 For the Year Ended December 31, 2012

	Temporary Note 2007 - 2	Temporary Note 2008 - 1	Temporary Note 2009 - 1	134th Street Street Relocate
Revenues				
Use of money and property	\$ 39	\$ -	\$ 98	\$ -
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>39</u>	<u>-</u>	<u>98</u>	<u>-</u>
Expenditures				
Capital outlay				
Contractual	-	-	-	31,851
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,851</u>
Excess [deficiency] of revenues over [under] expenditures	<u>39</u>	<u>-</u>	<u>98</u>	<u>[31,851]</u>
Other financing sources [uses]				
Transfers in	-	-	-	-
Transfers [out]	-	-	[141,260]	-
Total other financing sources [uses]	<u>-</u>	<u>-</u>	<u>[141,260]</u>	<u>-</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>39</u>	<u>-</u>	<u>[141,162]</u>	<u>[31,851]</u>
Fund balances [deficit], January 1	14,360	201,973	157,354	-
Prior period adjustment	<u>-</u>	<u>[201,973]</u>	<u>[16,192]</u>	<u>-</u>
Fund balances [deficit], January 1, Restated	<u>14,360</u>	<u>-</u>	<u>141,162</u>	<u>-</u>
Fund balances [deficit], December 31	<u>\$ 14,399</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ [31,851]</u>

Traffic Signal K7/130th St.	118th Street Waterline Relocate	KLINK Resurfacing	Front Street Overlay/ KLINK	Walking Trail Phase IV	Temporary Note 2012 - 1	Bonner Pointe TIF Increment	Totals
\$ 35	\$ -	\$ -	\$ -	\$ -	\$ 633	\$ -	\$ 3,041
-	-	-	-	-	-	115,096	563,490
-	-	-	104,954	-	-	-	109,254
-	-	-	-	-	-	-	25,000
<u>1,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081</u>
<u>1,116</u>	<u>-</u>	<u>-</u>	<u>104,954</u>	<u>-</u>	<u>633</u>	<u>115,096</u>	<u>701,866</u>
<u>40,792</u>	<u>-</u>	<u>163,609</u>	<u>-</u>	<u>49,714</u>	<u>-</u>	<u>124,595</u>	<u>839,905</u>
<u>40,792</u>	<u>-</u>	<u>163,609</u>	<u>-</u>	<u>49,714</u>	<u>-</u>	<u>124,595</u>	<u>839,905</u>
<u>[39,676]</u>	<u>-</u>	<u>[163,609]</u>	<u>104,954</u>	<u>[49,714]</u>	<u>633</u>	<u>[9,499]</u>	<u>[138,039]</u>
24,783	-	43,349	-	49,714	-	-	121,359
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[436,596]</u>
<u>24,783</u>	<u>-</u>	<u>43,349</u>	<u>-</u>	<u>49,714</u>	<u>-</u>	<u>-</u>	<u>[315,237]</u>
<u>[14,893]</u>	<u>-</u>	<u>[120,260]</u>	<u>104,954</u>	<u>-</u>	<u>633</u>	<u>[9,499]</u>	<u>[453,276]</u>
14,893	-	-	[104,954]	-	-	9,499	1,213,965
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>[218,165]</u>
<u>14,893</u>	<u>-</u>	<u>-</u>	<u>[104,954]</u>	<u>-</u>	<u>-</u>	<u>9,499</u>	<u>995,800</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ [120,260]</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 633</u>	<u>\$ -</u>	<u>\$ 542,524</u>

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
EMERGENCY MEDICAL SERVICE FUND  
For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	Adjustments	Budgetary Basis <u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	Variance Positive [Negative]
<b>Revenues</b>						
Charges for services	\$ 264,153	\$ [89,357]	\$ 174,796	\$ 190,000	\$ 190,000	\$ [15,204]
Total revenues	<u>264,153</u>	<u>[89,357]</u>	<u>174,796</u>	<u>190,000</u>	<u>190,000</u>	<u>[15,204]</u>
<b>Expenditures</b>						
Personal services	371,664	-	371,664	399,881	399,881	28,217
Contractual	144,243	[75,481]	68,762	79,472	79,472	10,710
Commodities	47,796	90	47,886	48,250	48,250	364
Capital outlay	<u>2,403</u>	<u>-</u>	<u>2,403</u>	<u>3,775</u>	<u>3,775</u>	<u>1,372</u>
Total expenditures	<u>566,106</u>	<u>[75,391]</u>	<u>490,715</u>	<u>531,378</u>	<u>531,378</u>	<u>40,663</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[301,953]</u>	<u>[13,966]</u>	<u>[315,919]</u>	<u>[341,378]</u>	<u>[341,378]</u>	<u>25,459</u>
<b>Other financing sources [uses]</b>						
Transfers in	<u>315,631</u>	<u>-</u>	<u>315,631</u>	<u>341,378</u>	<u>341,378</u>	<u>[25,747]</u>
Total other financing sources [uses]	<u>315,631</u>	<u>-</u>	<u>315,631</u>	<u>341,378</u>	<u>341,378</u>	<u>[25,747]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	13,678	\$ <u>[13,966]</u>	[288]	\$ <u>-</u>	\$ <u>-</u>	\$ <u>[288]</u>
Fund balance, January 1	<u>33,866</u>		<u>-</u>			
Fund balance, December 31	<u>\$ 47,544</u>		<u>\$ [288]</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 CONVENTION AND TOURISM PROMOTION FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Taxes	\$ 88,103	\$ -	\$ 88,103	\$ 68,600	\$ 68,600	\$ 19,503
Use of money and property	<u>638</u>	<u>-</u>	<u>638</u>	<u>500</u>	<u>500</u>	<u>138</u>
Total revenues	<u>88,741</u>	<u>-</u>	<u>88,741</u>	<u>69,100</u>	<u>69,100</u>	<u>19,641</u>
Expenditures						
Personal services	23,505	-	23,505	22,037	22,037	[1,468]
Contractual	50,495	[5,716]	44,779	52,190	52,190	7,411
Commodities	<u>6,088</u>	<u>-</u>	<u>6,088</u>	<u>1,900</u>	<u>1,900</u>	<u>[4,188]</u>
Total expenditures	<u>80,088</u>	<u>[5,716]</u>	<u>74,372</u>	<u>76,127</u>	<u>76,127</u>	<u>1,755</u>
Excess [deficiency] of revenues over [under] expenditures	8,653	<u>\$ 5,716</u>	14,369	<u>\$ [7,027]</u>	<u>\$ [7,027]</u>	<u>\$ 21,396</u>
Fund balance, January 1	<u>154,206</u>		<u>141,979</u>			
Fund balance, December 31	<u>\$ 162,859</u>		<u>\$ 156,348</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 DRUG AND ALCOHOL FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Taxes	\$ 50,560	\$ -	\$ 50,560	\$ 45,000	\$ 45,000	\$ 5,560
Use of money and property	<u>395</u>	<u>-</u>	<u>395</u>	<u>400</u>	<u>400</u>	<u>[5]</u>
Total revenues	<u>50,955</u>	<u>-</u>	<u>50,955</u>	<u>45,400</u>	<u>45,400</u>	<u>5,555</u>
Expenditures						
Contractual services	<u>15,136</u>	<u>-</u>	<u>15,136</u>	<u>25,000</u>	<u>25,000</u>	<u>9,864</u>
Total expenditures	<u>15,136</u>	<u>-</u>	<u>15,136</u>	<u>25,000</u>	<u>25,000</u>	<u>9,864</u>
Excess [deficiency] of revenues over [under] expenditures	<u>35,819</u>	<u>-</u>	<u>35,819</u>	<u>20,400</u>	<u>20,400</u>	<u>15,419</u>
Other financing sources [uses]						
Transfer [out]	<u>[50,800]</u>	<u>-</u>	<u>[50,800]</u>	<u>[50,800]</u>	<u>[50,800]</u>	<u>-</u>
Total other financing sources [uses]	<u>[50,800]</u>	<u>-</u>	<u>[50,800]</u>	<u>[50,800]</u>	<u>[50,800]</u>	<u>-</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	[14,981]	\$ <u>-</u>	[14,981]	\$ <u>[30,400]</u>	\$ <u>[30,400]</u>	\$ <u>15,419</u>
Fund balance, January 1	<u>160,173</u>		<u>160,173</u>			
Fund balance, December 31	<u>\$ 145,192</u>		<u>\$ 145,192</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 ECONOMIC DEVELOPMENT FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Fines and fees	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Use of money and property	<u>37</u>	<u>-</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>37</u>
Total revenues	<u>10,037</u>	<u>-</u>	<u>10,037</u>	<u>-</u>	<u>-</u>	<u>10,037</u>
Expenditures						
Contractual services	8,617	-	8,617	8,700	8,700	83
Commodities	<u>620</u>	<u>-</u>	<u>620</u>	<u>750</u>	<u>750</u>	<u>130</u>
Total expenditures	<u>9,237</u>	<u>-</u>	<u>9,237</u>	<u>9,450</u>	<u>9,450</u>	<u>213</u>
Excess [deficiency] of revenues over [under] expenditures	800	<u>\$ -</u>	800	<u>\$ [9,450]</u>	<u>\$ [9,450]</u>	<u>\$ 10,250</u>
Fund balance, January 1	<u>11,148</u>		<u>11,148</u>			
Fund balance, December 31	<u>\$ 11,948</u>		<u>\$ 11,948</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 PARK DEDICATION FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
<b>Revenues</b>						
Charges for services	\$ 11,000	\$ -	\$ 11,000	\$ 3,500	\$ 3,500	\$ 7,500
Use of money and property	<u>56</u>	<u>-</u>	<u>56</u>	<u>30</u>	<u>30</u>	<u>26</u>
Total revenues	<u>11,056</u>	<u>-</u>	<u>11,056</u>	<u>3,530</u>	<u>3,530</u>	<u>7,526</u>
<b>Expenditures</b>						
Contractual services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess [deficiency] of revenues over [under] expenditures	11,056	<u>\$ -</u>	11,056	<u>\$ 3,530</u>	<u>\$ 3,530</u>	<u>\$ 7,526</u>
Fund balance, January 1	<u>15,070</u>		<u>15,070</u>			
Fund balance, December 31	<u>\$ 26,126</u>		<u>\$ 26,126</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 RISK MANAGEMENT FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Reimbursements	\$ 15,697	\$ -	\$ 15,697	\$ -	\$ -	\$ 15,697
Use of money and property	407	-	407	300	300	107
Total revenues	<u>16,104</u>	<u>-</u>	<u>16,104</u>	<u>300</u>	<u>300</u>	<u>15,804</u>
Expenditures						
Contractual services	7,522	-	7,522	98,386	98,386	90,864
Commodities	<u>4,489</u>	<u>[1,967]</u>	<u>2,522</u>	<u>-</u>	<u>-</u>	<u>[2,522]</u>
Total expenditures	<u>12,011</u>	<u>[1,967]</u>	<u>10,044</u>	<u>98,386</u>	<u>98,386</u>	<u>88,342</u>
Excess [deficiency] of revenues over [under] expenditures	4,093	<u>\$ 1,967</u>	6,060	<u>\$ [98,086]</u>	<u>\$ [98,086]</u>	<u>\$ 104,146</u>
Fund balance, January 1	<u>142,681</u>		<u>140,714</u>			
Fund balance, December 31	<u>\$ 146,774</u>		<u>\$ 146,774</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
SENIOR CENTER FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive <u>[Negative]</u>
Revenues						
Intergovernmental	\$ 6,450	\$ -	\$ 6,450	\$ 6,450	\$ 6,450	\$ -
Reimbursed expenses	<u>10</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>10</u>
Total revenues	<u>6,460</u>	<u>-</u>	<u>6,460</u>	<u>6,450</u>	<u>6,450</u>	<u>10</u>
Expenditures						
Personal services	36,538	-	36,538	38,174	38,174	1,636
Contractual services	4,498	-	4,498	7,804	7,804	3,306
Commodities	<u>2,092</u>	<u>-</u>	<u>2,092</u>	<u>4,596</u>	<u>4,596</u>	<u>2,504</u>
Total expenditures	<u>43,128</u>	<u>-</u>	<u>43,128</u>	<u>50,574</u>	<u>50,574</u>	<u>7,446</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[36,668]</u>	<u>-</u>	<u>[36,668]</u>	<u>[44,124]</u>	<u>[44,124]</u>	<u>7,456</u>
Other financing sources [uses]						
Transfer in	<u>36,637</u>	<u>-</u>	<u>36,637</u>	<u>44,124</u>	<u>44,124</u>	<u>[7,487]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>[31]</u>	<u>\$ -</u>	<u>[31]</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ [31]</u>
Fund balance, January 1	<u>1</u>		<u>1</u>			
Fund balance, December 31	<u>\$ [30]</u>		<u>\$ [30]</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 SPECIAL PARKS AND RECREATION FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Intergovernmental	\$ 50,560	\$ -	\$ 50,560	\$ 45,000	\$ 45,000	\$ 5,560
Use of money and property	<u>363</u>	<u>-</u>	<u>363</u>	<u>300</u>	<u>300</u>	<u>63</u>
Total revenues	<u>50,923</u>	<u>-</u>	<u>50,923</u>	<u>45,300</u>	<u>45,300</u>	<u>5,623</u>
Expenditures						
Contractual	<u>4,777</u>	<u>2,319</u>	<u>7,096</u>	<u>53,500</u>	<u>53,500</u>	<u>46,404</u>
Total expenditures	<u>4,777</u>	<u>2,319</u>	<u>7,096</u>	<u>53,500</u>	<u>53,500</u>	<u>46,404</u>
Excess [deficiency] of revenues over [under] expenditures	<u>46,146</u>	<u>[2,319]</u>	<u>43,827</u>	<u>[8,200]</u>	<u>[8,200]</u>	<u>52,027</u>
Other financing sources [uses] Transfer [out]	<u>[57,657]</u>	<u>-</u>	<u>[57,657]</u>	<u>[11,600]</u>	<u>[11,600]</u>	<u>[46,057]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	<u>[11,511]</u>	<u>\$ [2,319]</u>	<u>[13,830]</u>	<u>\$ [19,800]</u>	<u>\$ [19,800]</u>	<u>\$ 5,970</u>
Fund balance, January 1	<u>126,674</u>		<u>126,674</u>			
Fund balance, December 31	<u>\$ 115,163</u>		<u>\$ 112,844</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
STREET PROJECTS FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Intergovernmental	\$ 344,388	\$ -	\$ 344,388	\$ 347,860	\$ 323,862	\$ 20,526
Use of money and property	<u>644</u>	<u>-</u>	<u>644</u>	<u>750</u>	<u>600</u>	<u>44</u>
Total revenues	<u>345,032</u>	<u>-</u>	<u>345,032</u>	<u>348,610</u>	<u>324,462</u>	<u>20,570</u>
Expenditures						
Contractual services	<u>563,288</u>	<u>-</u>	<u>563,288</u>	<u>427,100</u>	<u>622,600</u>	<u>59,312</u>
Total expenditures	<u>563,288</u>	<u>-</u>	<u>563,288</u>	<u>427,100</u>	<u>622,600</u>	<u>59,312</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[218,256]</u>	<u>-</u>	<u>[218,256]</u>	<u>[78,490]</u>	<u>[298,138]</u>	<u>79,882</u>
Other financing sources [uses]						
Transfer in	276,922	-	276,922	80,922	280,922	[4,000]
Transfer out	<u>[43,349]</u>	<u>-</u>	<u>[43,349]</u>	<u>-</u>	<u>-</u>	<u>[43,349]</u>
Total other financing sources [uses]	<u>233,573</u>	<u>-</u>	<u>233,573</u>	<u>80,922</u>	<u>280,922</u>	<u>[47,349]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	15,317	<u>\$ -</u>	15,317	<u>\$ 2,432</u>	<u>\$ [17,216]</u>	<u>\$ 32,533</u>
Fund balance, January 1	<u>171,870</u>		<u>171,870</u>			
Fund balance, December 31	<u>\$ 187,187</u>		<u>\$ 187,187</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
SUMMER BALL FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
<b>Revenues</b>						
Charges for services	\$ 30,419	\$ -	\$ 30,419	\$ 29,300	\$ 29,300	\$ 1,119
Reimbursed expenses	<u>1,765</u>	<u>-</u>	<u>1,765</u>	<u>-</u>	<u>-</u>	<u>1,765</u>
Total revenues	<u>32,184</u>	<u>-</u>	<u>32,184</u>	<u>29,300</u>	<u>29,300</u>	<u>2,884</u>
<b>Expenditures</b>						
Personal services	5,161	-	5,161	5,600	5,600	439
Contractual services	7,103	-	7,103	8,855	8,855	1,752
Commodities	9,997	[2,324]	7,673	11,850	11,850	4,177
Capital outlay	<u>3,824</u>	<u>-</u>	<u>3,824</u>	<u>5,550</u>	<u>5,550</u>	<u>1,726</u>
Total expenditures	<u>26,085</u>	<u>[2,324]</u>	<u>23,761</u>	<u>31,855</u>	<u>31,855</u>	<u>8,094</u>
Excess [deficiency] of revenues over [under] expenditures	6,099	<u>\$ 2,324</u>	8,423	<u>\$ [2,555]</u>	<u>\$ [2,555]</u>	<u>\$ 10,978</u>
Fund balance, January 1	<u>19,670</u>		<u>17,346</u>			
Fund balance, December 31	<u>\$ 25,769</u>		<u>\$ 25,769</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 RECREATION PROGRAM FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Charges for services	\$ 73,083	\$ -	\$ 73,083	\$ 70,300	\$ 73,290	\$ [207]
Reimbursed expenses	<u>115</u>	<u>-</u>	<u>115</u>	<u>-</u>	<u>-</u>	<u>115</u>
Total revenues	<u>73,198</u>	<u>-</u>	<u>73,198</u>	<u>70,300</u>	<u>73,290</u>	<u>[92]</u>
Expenditures						
Personal services	48,137	-	48,137	42,654	48,137	-
Contractual services	11,040	-	11,040	8,700	10,472	[568]
Commodities	6,508	-	6,508	3,300	4,872	[1,636]
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700</u>	<u>4,916</u>	<u>4,916</u>
Total expenditures	<u>65,685</u>	<u>-</u>	<u>65,685</u>	<u>58,354</u>	<u>68,397</u>	<u>2,712</u>
Excess [deficiency] of revenues over [under] expenditures	7,513	<u>\$ -</u>	7,513	<u>\$ 11,946</u>	<u>\$ 4,893</u>	<u>\$ 2,620</u>
Fund balance, January 1	<u>14,350</u>		<u>14,350</u>			
Fund balance, December 31	<u>\$ 21,863</u>		<u>\$ 21,863</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
SWIMMING POOL FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive [Negative]
Revenues						
Charges of services	\$ 135,868	\$ -	\$ 135,868	\$ 148,500	\$ 136,768	\$ [900]
Reimbursed expenses	<u>920</u>	<u>-</u>	<u>920</u>	<u>-</u>	<u>-</u>	<u>920</u>
Total revenues	<u>136,788</u>	<u>-</u>	<u>136,788</u>	<u>148,500</u>	<u>136,768</u>	<u>20</u>
Expenditures						
Personal services	171,689	-	171,689	148,548	171,689	-
Contractual services	41,187	-	41,187	37,574	45,238	4,051
Commodities	36,354	-	36,354	36,195	36,250	[104]
Capital outlay	<u>4,681</u>	<u>-</u>	<u>4,681</u>	<u>11,600</u>	<u>4,800</u>	<u>119</u>
Total expenditures	<u>253,911</u>	<u>-</u>	<u>253,911</u>	<u>233,917</u>	<u>257,977</u>	<u>4,066</u>
Excess [deficiency] of revenues over [under] expenditures	[117,123]	-	[117,123]	[85,417]	[121,209]	4,086
Other financing sources [uses]						
Transfer in	<u>117,123</u>	<u>-</u>	<u>117,123</u>	<u>85,417</u>	<u>121,209</u>	<u>[4,086]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	-	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, January 1	<u>-</u>		<u>-</u>			
Fund balance, December 31	<u>\$ -</u>		<u>\$ -</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
TIBLOW TRANSIT FUND

For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive <u>[Negative]</u>
Revenues						
Intergovernmental	\$ 58,490	\$ -	\$ 58,490	\$ 55,542	\$ 55,065	\$ 3,425
Charges of services	3,048	-	3,048	1,200	1,500	1,548
Miscellaneous	3,750	-	3,750	4,150	7,400	[3,650]
Total revenues	<u>65,288</u>	<u>-</u>	<u>65,288</u>	<u>60,892</u>	<u>63,965</u>	<u>1,323</u>
Expenditures						
Personal services	46,117	-	46,117	48,369	48,369	2,252
Contractual services	21,588	-	21,588	11,066	19,990	[1,598]
Commodities	18,279	-	18,279	13,100	19,050	771
Total expenditures	<u>85,984</u>	<u>-</u>	<u>85,984</u>	<u>72,535</u>	<u>87,409</u>	<u>1,425</u>
Excess [deficiency] of revenues over [under] expenditures	[20,696]	-	[20,696]	[11,643]	[23,444]	2,748
Other financing sources [uses]						
Transfer in	<u>20,653</u>	<u>-</u>	<u>20,653</u>	<u>11,643</u>	<u>23,444</u>	<u>[2,791]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	[43]	\$ -	[43]	\$ -	\$ -	\$ [43]
Fund balance, January 1	-		-			
Fund balance, December 31	<u>\$ [43]</u>		<u>\$ [43]</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 AQUATIC FACILITY SALES TAX FUND  
 For the Year Ended December 31, 2012

	GAAP Basis		Budgetary Basis		Original Budget	Final Budget	Variance Positive [Negative]
	<u>Actual</u>	<u>Adjustments</u>	<u>Actual</u>				<u>[Negative]</u>
Revenues							
Intergovernmental	\$ 448,392	\$ -	\$ 448,392	\$ 411,250	\$ 411,250	\$ 37,142	
Use of money and property	2,119	-	2,119	2,500	2,500	[381]	
Total revenues	<u>450,511</u>	<u>-</u>	<u>450,511</u>	<u>413,750</u>	<u>413,750</u>	<u>36,761</u>	
Expenditures							
Contractual services	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess [deficiency] of revenues over [under] expenditures	450,511	-	450,511	413,750	413,750	36,761	
Other financing sources [uses]							
Transfer [out]	<u>[442,168]</u>	<u>-</u>	<u>[442,168]</u>	<u>[442,169]</u>	<u>[442,169]</u>	<u>1</u>	
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	8,343	<u>\$ -</u>	8,343	<u>\$ [28,419]</u>	<u>\$ [28,419]</u>	<u>\$ 36,762</u>	
Fund balance, January 1	<u>830,343</u>		<u>830,343</u>				
Fund balance, December 31	<u>\$ 838,686</u>		<u>\$ 838,686</u>				

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ACTUAL AND BUDGET  
 LIBRARY SALES TAX FUND  
 For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustments</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive <u>[Negative]</u>
Revenues						
Taxes	\$ 448,392	\$ -	\$ 448,392	\$ 411,250	\$ 411,250	\$ 37,142
Use of money and property	1,248	-	1,248	1,300	1,300	[52]
Total revenues	<u>449,640</u>	<u>-</u>	<u>449,640</u>	<u>412,550</u>	<u>412,550</u>	<u>37,090</u>
Expenditures						
Contractual services	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess [deficiency] of revenues over [under] expenditures	449,640	-	449,640	412,550	412,550	37,090
Other financing sources [uses]						
Transfer [out]	<u>[429,840]</u>	<u>-</u>	<u>[429,840]</u>	<u>[429,840]</u>	<u>[429,840]</u>	<u>-</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	19,800	<u>\$ -</u>	19,800	<u>\$ [17,290]</u>	<u>\$ [17,290]</u>	<u>\$ 37,090</u>
Fund balance, January 1	<u>613,553</u>		<u>613,553</u>			
Fund balance, December 31	<u>\$ 633,353</u>		<u>\$ 633,353</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ACTUAL AND BUDGET  
DEBT SERVICE FUND  
For the Year Ended December 31, 2012

	GAAP Basis <u>Actual</u>	<u>Adjustment</u>	Budgetary Basis <u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	Variance Positive <u>[Negative]</u>
Revenues						
Taxes	\$ 505,487	\$ -	\$ 505,487	\$ 494,134	\$ 494,134	\$ 11,353
Special assessments	124,644	-	124,644	120,000	120,000	4,644
Use of money and property	2,714	-	2,714	2,000	2,000	714
Total revenues	<u>632,845</u>	<u>-</u>	<u>632,845</u>	<u>616,134</u>	<u>616,134</u>	<u>16,711</u>
Expenditures						
Debt service						
Principal	1,378,925	-	1,378,925	1,925,000	1,925,000	546,075
Interest	449,935	-	449,935	766,016	766,016	316,081
Cash basis reserve	-	-	-	50,000	50,000	50,000
Total expenditures	<u>1,828,860</u>	<u>-</u>	<u>1,828,860</u>	<u>2,741,016</u>	<u>2,741,016</u>	<u>912,156</u>
Excess [deficiency] of revenues over [under] expenditures	<u>[1,196,015]</u>	<u>-</u>	<u>[1,196,015]</u>	<u>[2,124,882]</u>	<u>[2,124,882]</u>	<u>928,867</u>
Other financing sources [uses]						
Transfer in	<u>1,300,268</u>	<u>-</u>	<u>1,300,268</u>	<u>2,021,166</u>	<u>2,021,166</u>	<u>[720,898]</u>
Total other financing sources [uses]	<u>1,300,268</u>	<u>-</u>	<u>1,300,268</u>	<u>2,021,166</u>	<u>2,021,166</u>	<u>[720,898]</u>
Excess [deficiency] of revenues and other sources over [under] expenditures and other [uses]	104,253	\$ -	104,253	\$ [103,716]	\$ [103,716]	\$ 207,969
Fund balance, January 1	<u>221,914</u>		<u>221,914</u>			
Fund balance, December 31	<u>\$ 326,167</u>		<u>\$ 326,167</u>			

See independent auditor's report on the financial statements.

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 December 31, 2012

	Private Purpose Trust			
	Senior Center	Bonner Beautiful	Cemetery	Senior Trust Scholarship
ASSETS				
Cash and cash equivalents	\$ 15,155	\$ 6,266	\$ 5,350	\$ 7,930
Total assets	\$ 15,155	\$ 6,266	\$ 5,350	\$ 7,930
LIABILITIES AND NET POSITION				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Net position				
Unreserved				
Undesignated	15,155	6,266	5,350	7,930
Total liabilities and net position	\$ 15,155	\$ 6,266	\$ 5,350	\$ 7,930

Private Purpose Trust (Continued)

<u>Dare Concert</u>	<u>Daly</u>	<u>Recreation Scholarship</u>	<u>Law Enforcement Trust</u>	<u>Total</u>
\$ 2,928	\$ 17	\$ 10,298	\$ 707	\$ 48,651
<u>\$ 2,928</u>	<u>\$ 17</u>	<u>\$ 10,298</u>	<u>\$ 707</u>	<u>\$ 48,651</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
<u>2,928</u>	<u>17</u>	<u>10,298</u>	<u>707</u>	<u>48,651</u>
<u>\$ 2,928</u>	<u>\$ 17</u>	<u>\$ 10,298</u>	<u>\$ 707</u>	<u>\$ 48,651</u>

See independent auditor's report on the financial statements.

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CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 December 31, 2012

	Agency Funds				
	Service & Court Bonds	Alcohol & Drug Safety	Payroll Clearing	Public Housing	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 44,197	\$ 29,629	\$ 116	\$ -	\$ 73,942
Total assets	<u>\$ 44,197</u>	<u>\$ 29,629</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 73,942</u>
<b>LIABILITIES AND NET POSITION</b>					
Liabilities					
Accounts payable	\$ 44,197	\$ 29,629	\$ 116	\$ [8,662]	\$ 65,280
Due to other funds	-	-	-	8,662	8,662
Total liabilities	<u>44,197</u>	<u>29,629</u>	<u>116</u>	<u>-</u>	<u>73,942</u>
Net position					
Unreserved					
Undesignated	-	-	-	-	-
Total liabilities and net position	<u>\$ 44,197</u>	<u>\$ 29,629</u>	<u>\$ 116</u>	<u>\$ -</u>	<u>\$ 73,942</u>

CITY OF BONNER SPRINGS, KANSAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

For the Year Ended December 31, 2012

	Private Purpose Trust			
	Senior Center	Bonner Beautiful	Cemetery	Senior Trust Scholarship
<b>Additions</b>				
Charges for services	\$ 145	\$ -	\$ -	\$ 1,989
Interest income	40	17	15	19
Transfer in	-	-	-	1,719
Donations	<u>503</u>	<u>-</u>	<u>760</u>	<u>620</u>
Total additions	<u>688</u>	<u>17</u>	<u>775</u>	<u>4,347</u>
<b>Deductions</b>				
Contractual	21	18	1,080	1,865
Transfer out	<u>1,719</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>1,740</u>	<u>18</u>	<u>1,080</u>	<u>1,865</u>
Change in Net Position	[1,052]	[1]	[305]	2,482
Net position, January 1	<u>16,207</u>	<u>6,267</u>	<u>5,655</u>	<u>5,448</u>
Net position, December 31	<u>\$ 15,155</u>	<u>\$ 6,266</u>	<u>\$ 5,350</u>	<u>\$ 7,930</u>

Private Purpose Trust (Continued)

<u>Dare Concert</u>	<u>Daly</u>	<u>Recreation Scholarship</u>	<u>Law Enforcement Trust</u>	<u>Total</u>
\$ 2,500	\$ -	\$ -	\$ -	\$ 4,634
9	-	18	1,877	1,995
-	-	-	-	1,719
-	-	5,190	-	7,073
<u>2,509</u>	<u>-</u>	<u>5,208</u>	<u>1,877</u>	<u>15,421</u>
4,643	-	1,483	2,540	11,650
-	-	-	-	1,719
<u>4,643</u>	<u>-</u>	<u>1,483</u>	<u>2,540</u>	<u>13,369</u>
[2,134]	-	3,725	[663]	2,052
<u>5,062</u>	<u>17</u>	<u>6,573</u>	<u>1,370</u>	<u>46,599</u>
<u>\$ 2,928</u>	<u>\$ 17</u>	<u>\$ 10,298</u>	<u>\$ 707</u>	<u>\$ 48,651</u>

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