CITY OF ST. JOHN, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the City Council
City of St. John, Kansas
St. John, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of St. John, Kansas**, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated March 7, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

March 19, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 281,249	-	992,515	1,060,565	**213,199**	152,302	**365,501**
Special Purpose Funds							
Library Fund	278	-	29,455	29,000	**733**	-	**733**
Special Highway Fund	176,557	-	32,400	20,654	**188,303**	20,000	**208,303**
Special Parks and Recreation Fund	9,112	-	3,250	6,820	**5,542**	-	**5,542**
Equipment Reserve Fund	350,043	-	85,000	60,809	**374,234**	-	**374,234**
City Sales Tax 1% Fund	226,059	-	172,232	120,646	**277,645**	-	**277,645**
Jubilee Fund	11,045	-	17,231	15,338	**12,938**	-	**12,938**
Capital Improvement Fund	76,221	-	8,000	36,000	**48,221**	-	**48,221**
Land Bank Fund	23,627	-	20,300	3,701	**40,226**	113	**40,339**
ARPA Fund	89,734	-	-	89,734	**-**	-	**-**
Business Funds							
Water and Light Fund	379,392	-	1,765,141	1,907,050	**237,483**	61,231	**298,714**
Electric and Waterworks Utility Surplus Fund	1,016,219	-	90,784	184,132	**922,871**	-	**922,871**
Sewer Service Fund	52,857	-	98,873	72,712	**79,018**	290	**79,308**
Sewer Replacement Fund	55,614	-	94,734	-	**150,348**	-	**150,348**
Solid Waste Fund	49,412	-	137,436	119,141	**67,707**	-	**67,707**
Storm Water Utility Fund	53,105	-	16,575	15,000	**54,680**	-	**54,680**
Storm Water Utility Replacement Fund	205,000	-	15,000	-	**220,000**	-	**220,000**
Water System Capital Improvement Fund	614,357	-	52,025	-	**666,382**	-	**666,382**
Trust Funds							
Edna Smith Park Memorial Fund	12,404	-	213	-	**12,617**	-	**12,617**
Cornwell Memorial Fund	203,848	-	1,184	-	**205,032**	-	**205,032**
Witt Memorial Fund	66,404	-	425	-	**66,829**	-	**66,829**
Total Reporting Entity (Excluding Agency Funds)	$ 3,952,537	-	3,632,773	3,741,302	**3,844,008**	233,936	**4,077,944**

Composition of Cash	Certificates of Deposit	$ **2,100,007**
	Money Market and Savings Accounts	**509,636**
	Checking Accounts	**1,474,689**
	Petty Cash	**690**
	Total Cash	**4,085,022**
	Agency Funds per Schedule 3	**(7,078)**
	Total Reporting Entity (Excluding Agency Funds)	$ **4,077,944**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of St. John, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and five elected council members. A related municipal entity is an entity established to benefit the City and/or its constituents. The City has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the years ended December 31, 2023.

Regulatory Basis Fund Types

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

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

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

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not

recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

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

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Equipment Reserve Fund, Jubilee Fund, Capital Improvement Fund, Land Bank Fund and ARPA Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

City of St. John, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk
State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk - Deposits
Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $4,085,022 and the bank balance was $4,187,775. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $319,970 was covered by federal depository insurance, and $3,867,805 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The City had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of St. John, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$ 35,000
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	5,000
General Fund	Land Bank Fund	K.S.A. 12-5903	20,000
General Fund	Jubilee Fund	City Council	5,000
Water and Light Fund	General Fund	K.S.A. 12-825d	130,000
Water and Light Fund	Equipment Reserve Fund	K.S.A. 12-1,117	40,000
Water and Light Fund	Electric and Waterworks Utility Surplus Fund	K.S.A. 12-825d	90,784
Sewer Service Fund	Capital Improvement Fund	K.S.A. 12-1,118	3,000
Sewer Service Fund	Sewer Replacement Fund	K.S.A. 12-825d	25,000
Sewer Service Fund	Equipment Reserve Fund	K.S.A. 12-1,117	10,000
Storm Water Utility Fund	Storm Water Utility Replacement Fund	K.S.A. 12-825d	15,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Pool Project	$ 100,000	$ 80,000

NOTE 6 – LITIGATION

City of St. John, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 7 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

City of St. John, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be

required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

City of St. John, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of St. John, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $70,829 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $748,574. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of St. John, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

NOTE 12 – COMPENSATED ABSENCES

Vacation

City of St. John, Kansas' policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-5	8 hours/month
6-10	10 hours/month
11-15	12 hours/month
16-20	14 hours/month
21 and over	16 hours/month

Part-time employees who work at least 20 hours or more per week shall earn vacation at the rate of 4 hours for each month of employment.

Employees in training during their initial employment shall be credited with vacation for each month of employment but shall not be permitted to use any vacation prior to the completion of their training period. An employee may carry over the total days earned as of December 31 of the current year plus five days unused from the previous year. Upon termination, an employee shall be compensated for all earned but unused vacation at his/her final rate of pay.

Sick Leave

The City's policy regarding sick leave is that an employee can accumulate sick leave at the rate of 8 hours per month up to a maximum of 120 days, which is cancelled upon the termination of the employee.

Included in the accumulated sick leave balance is an amount for the City's sick leave pool. The purpose of the sick leave pool is to allow staff members to contribute unused sick leave to a pool and allow participating members, who would otherwise have their pay reduced, draw from the pool and avoid having their pay reduced. There is no limit to the amount of sick leave used by each individual except for the amount of sick leave in the pool.

NOTE 13 – DEBT RESTRICTIONS AND COVENANTS

KDHE Revolving Loan
The City entered into a loan agreement with the Kansas Department of Health and Environment to fund the construction of a water nitrate removal plant in the amount of $2,744,598. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2023.

NOTE 14 – LONG-TERM DEBT

City of St. John, Kansas has the following types of long-term debt.

General Obligation Bonds
On March 18, 2021, the City issued $710,000 in Series 2021-A General Obligation bonds for the purpose of financing the cost of certain improvements to the City.

KDHE Revolving Loan
The City entered into a $2,744,598 revolving loan agreement on January 30, 2012 with the Kansas Department of Health and Environment acting on behalf of the State of Kansas to finance the construction of a water nitrate removal plant. The City will use proceeds generated by the operation of the facility for loan repayment.

Lease Obligations
The City has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
KDHE Loan									
Nitrate Removal Plant	2.42%	2012	$ 2,744,598	2033	$ 705,675	-	56,718	**648,957**	14,316
General Obligation Bonds									
Series 2021	0.3%-1.25%	2021	710,000	2031	640,000	-	70,000	**570,000**	5,410
Finance Leases									
Swimming Pool Equipment	5.25%	2023	100,000	2026	-	100,000	-	**100,000**	-
John Deere Loader	2.75%	2020	118,400	2025	73,297	-	23,765	**49,532**	2,044
Total Contractual Indebtedness					$ 1,418,972	100,000	150,483	**1,368,489**	21,770

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

	2024	2025	2026	2027	2028	2029 - 2033	**Total**
Principal							
KDHE Loan	$ 58,099	59,514	60,963	62,447	63,967	343,967	**648,957**
General Obligation Bonds	70,000	70,000	70,000	70,000	70,000	220,000	**570,000**
Finance Leases	56,360	58,270	34,902	-	-	-	**149,532**
Total Principal	**184,459**	**187,784**	**165,865**	**132,447**	**133,967**	**563,967**	**1,368,489**
Interest							
KDHE Loan	13,135	11,925	10,685	9,416	8,115	19,934	**73,210**
General Obligation Bonds	5,165	4,850	4,430	3,905	3,275	5,388	**27,013**
Finance Leases	6,183	4,273	1,832	-	-		**12,288**
Total Interest	**24,483**	**21,048**	**16,947**	**13,321**	**11,390**	**25,322**	**112,511**
Total Principal and Interest	$ **208,942**	**208,832**	**182,812**	**145,768**	**145,357**	**589,289**	**1,481,000**

CITY OF ST. JOHN, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds		Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Fund	$	1,087,180	-	1,087,180	**1,060,565**	(26,615)
Special Purpose Funds						
Library Fund		29,000	-	29,000	**29,000**	-
Special Highway Fund		209,854	-	209,854	**20,654**	(189,200)
Special Parks and Recreation Fund		11,458	-	11,458	**6,820**	(4,638)
City Sales Tax 1% Fund		471,250	-	471,250	**120,646**	(350,604)
Business Funds						
Water and Light Fund		1,931,029	-	1,931,029	**1,907,050**	(23,979)
Sewer Service Fund		120,473	-	120,473	**72,712**	(47,761)
Solid Waste Fund		150,000	-	150,000	**119,141**	(30,859)
Storm Water Utility Fund		50,000	-	50,000	**15,000**	(35,000)
Water System Capital Improvement Fund		649,049	-	649,049	**-**	(649,049)

CITY OF ST. JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property	$ 409,823	**440,322**	462,128	(21,806)
Delinquent	1,478	**15,956**	5,000	10,956
Motor Vehicle	69,765	**66,535**	63,107	3,428
16/20 Motor Vehicle Tax	3,476	**4,855**	3,399	1,456
Recreational Vehicle	1,234	**1,258**	1,331	(73)
Commercial Vehicle Tax	5,008	**5,920**	5,984	(64)
Local Alcohol Liquor	3,209	**3,250**	2,955	295
Sales Tax	116,606	**132,984**	100,000	32,984
Swimming Pool Receipts	3,645	**2,433**	5,000	(2,567)
Franchise Fees	21,897	**22,384**	20,000	2,384
Licenses, Fees and Permits	4,941	**5,011**	6,000	(989)
Miscellaneous Rentals	1,512	**1,165**	-	1,165
Municipal Court Fines, Bonds and Diversion Fees	4,418	**5,420**	6,000	(580)
Reimbursed Expenses	-	**645**	22,000	(21,355)
Interest	12,191	**30,081**	15,000	15,081
Transfers In	120,000	**130,000**	130,000	-
Lease Proceeds	-	**100,000**	-	100,000
Other	38,514	**34,985**	1,000	33,985
Neighborhood Revitalization Rebate	(8,196)	**(10,689)**	(8,979)	(1,710)
Total Receipts	$ 809,521	**992,515**	839,925	152,590

CITY OF ST. JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures				
General Administrative	$ 85,959	**88,415**	100,600	(12,185)
Public Safety				
Fire Department	30,141	**22,277**	40,800	(18,523)
Police Department	243,880	**269,727**	257,255	12,472
Recreation				
Park Department	86,555	**93,726**	83,500	10,226
Swimming Pool	34,980	**120,795**	62,700	58,095
Street Department	114,226	**128,931**	164,850	(35,919)
Transportation for Elderly	448	**1,100**	3,750	(2,650)
Beautification, Tree Board, Demolition	10,137	**6,207**	12,500	(6,293)
Municipal Court	11,936	**8,896**	38,625	(29,729)
Non-Operational	4,403	**5,855**	8,500	(2,645)
Capital Outlay	147,472	**123,691**	128,000	(4,309)
Witt Community Center	18,865	**19,272**	20,800	(1,528)
Employee Benefits	129,683	**106,673**	125,300	(18,627)
Transfers Out	70,000	**65,000**	40,000	25,000
Total Expenditures	988,685	**1,060,565**	1,087,180	(26,615)
Receipts Over (Under) Expenditures	(179,164)	**(68,050)**		
Unencumbered Cash - Beginning	460,413	**281,249**		
Unencumbered Cash - Ending	$ 281,249	**213,199**		

CITY OF ST. JOHN, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property	$ 24,810	**24,405**	25,530	(1,125)
Delinquent	92	**883**	-	883
Motor Vehicle	4,274	**4,029**	3,819	210
Recreational Vehicle	75	**76**	80	(4)
16/20 Motor Vehicle	219	**295**	206	89
Commercial Vehicle Tax	304	**358**	362	(4)
Neighborhood Revitalization	(496)	**(591)**	(496)	(95)
Total Receipts	29,278	**29,455**	29,501	(46)
Expenditures				
Appropriations	29,000	**29,000**	29,000	-
Receipts Over (Under) Expenditures	278	**455**		
Unencumbered Cash - Beginning	-	**278**		
Unencumbered Cash - Ending	$ 278	**733**		

CITY OF ST. JOHN, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
State Gasoline Tax	$ 31,603	**32,400**	32,700	(300)
Expenditures				
Commodities	-	**20,654**	209,854	(189,200)
Receipts Over (Under) Expenditures	31,603	**11,746**		
Unencumbered Cash - Beginning	144,954	**176,557**		
Unencumbered Cash - Ending	$ 176,557	**188,303**		

CITY OF ST. JOHN, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor	$ 3,209	**3,250**	2,955	295
Expenditures				
Contractual Services	4,000	**6,820**	11,458	(4,638)
Receipts Over (Under) Expenditures	(791)	**(3,570)**		
Unencumbered Cash - Beginning	9,903	**9,112**		
Unencumbered Cash - Ending	$ 9,112	**5,542**		

CITY OF ST. JOHN, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	95,000	**85,000**
Expenditures			
Capital Outlay		55,408	**60,809**
Receipts Over (Under) Expenditures		39,592	**24,191**
Unencumbered Cash - Beginning		310,451	**350,043**
Unencumbered Cash - Ending	$	350,043	**374,234**

CITY OF ST. JOHN, KANSAS
City Sales Tax 1% Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax	$ 168,200	**172,232**	130,000	42,232
Expenditures				
Grocery Store	85,159	**83,796**	86,000	(2,204)
Capital Outlay	169,232	**36,850**	385,250	(348,400)
Total Expenditures	254,391	**120,646**	471,250	(350,604)
Receipts Over (Under) Expenditures	(86,191)	**51,586**		
Unencumbered Cash - Beginning	312,250	**226,059**		
Unencumbered Cash - Ending	$ 226,059	**277,645**		

CITY OF ST. JOHN, KANSAS
Jubilee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	12,130	**12,231**
Transfers In		-	**5,000**
Total Receipts		12,130	**17,231**
Expenditures			
Contractual Services		9,530	**10,691**
Commodities		4,472	**4,647**
Total Expenditures		14,002	**15,338**
Receipts Over (Under) Expenditures		(1,872)	**1,893**
Unencumbered Cash - Beginning		12,917	**11,045**
Unencumbered Cash - Ending	$	11,045	**12,938**

CITY OF ST. JOHN, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	8,000	**8,000**
Expenditures			
Capital Outlay		72,000	**36,000**
Professional Fees		20,000	**-**
Total Expenditures		92,000	**36,000**
Receipts Over (Under) Expenditures		(84,000)	**(28,000)**
Unencumbered Cash - Beginning		160,221	**76,221**
Unencumbered Cash - Ending	$	76,221	**48,221**

CITY OF ST. JOHN, KANSAS
Land Bank Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	1,300	**300**
Transfers In		20,000	**20,000**
Total Receipts		21,300	**20,300**
Expenditures			
Capital Outlay		2,118	**3,701**
Receipts Over (Under) Expenditures		19,182	**16,599**
Unencumbered Cash - Beginning		4,445	**23,627**
Unencumbered Cash - Ending	$	23,627	**40,226**

Schedule 2-10

CITY OF ST. JOHN, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid - ARPA	$	89,734	**-**
Expenditures			
Reimbursed Expenses		-	**89,734**
Receipts Over (Under) Expenditures		89,734	**(89,734)**
Unencumbered Cash - Beginning		-	**89,734**
Unencumbered Cash - Ending	$	89,734	**-**

CITY OF ST. JOHN, KANSAS
Water and Light Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales to Customers				
Electricity	$ 1,546,966	**1,527,061**	1,415,000	112,061
Water	233,549	**218,079**	210,000	8,079
Penalties	18,524	**19,291**	16,000	3,291
Reimbursed Expenses	917	**265**	10,000	(9,735)
Miscellaneous	6,045	**445**	500	(55)
Total Receipts	1,806,001	**1,765,141**	1,651,500	113,641
Expenditures				
Production Light	742,947	**700,603**	783,550	(82,947)
Production Water	157,540	**173,690**	234,874	(61,184)
Light Distribution	376,509	**412,987**	365,300	47,687
General Administrative	207,310	**219,016**	253,850	(34,834)
Nitrate Removal Project Principal	53,729	**56,718**	56,718	-
Nitrate Removal Project Interest	16,873	**14,316**	14,316	-
Nitrate Removal Project Fees	2,853	**2,421**	2,421	-
Main Street Funding	57,122	**66,515**	50,000	16,515
Transfers Out	266,460	**260,784**	170,000	90,784
Total Expenditures	1,881,343	**1,907,050**	1,931,029	(23,979)
Receipts Over (Under) Expenditures	(75,342)	**(141,909)**		
Unencumbered Cash - Beginning	454,734	**379,392**		
Unencumbered Cash - Ending	$ 379,392	**237,483**		

Schedule 2-12

CITY OF ST. JOHN, KANSAS
Electric and Waterworks Utility Surplus Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	96,460	**90,784**
Expenditures			
Bond Principal		70,000	**70,000**
Bond Interest		5,620	**5,410**
Capital Outlay		195,066	**108,722**
Total Expenditures		270,686	**184,132**
Receipts Over (Under) Expenditures		(174,226)	**(93,348)**
Unencumbered Cash - Beginning		1,190,445	**1,016,219**
Unencumbered Cash - Ending	$	1,016,219	**922,871**

CITY OF ST. JOHN, KANSAS
Sewer Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sewer Service Charges	$ 80,528	**78,873**	85,000	(6,127)
Miscellaneous Rentals	-	**-**	600	(600)
Reimbursed Expenses	-	**20,000**	500	19,500
Total Receipts	80,528	**98,873**	86,100	12,773
Expenditures				
Personal Services	12,267	**14,413**	16,550	(2,137)
Contractual Services	10,379	**9,193**	11,973	(2,780)
Commodities	23,101	**11,106**	23,950	(12,844)
Capital Outlay	20,000	**-**	30,000	(30,000)
Transfers Out	28,000	**38,000**	38,000	-
Total Expenditures	93,747	**72,712**	120,473	(47,761)
Receipts Over (Under) Expenditures	(13,219)	**26,161**		
Unencumbered Cash - Beginning	66,076	**52,857**		
Unencumbered Cash - Ending	$ 52,857	**79,018**		

CITY OF ST. JOHN, KANSAS
Sewer Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursed Expenses	$	-	**69,734**
Transfers In		25,000	**25,000**
Total Receipts		25,000	**94,734**
Expenditures			
Capital Outlay		131,000	**-**
Receipts Over (Under) Expenditures		(106,000)	**94,734**
Unencumbered Cash - Beginning		161,614	**55,614**
Unencumbered Cash - Ending	$	55,614	**150,348**

CITY OF ST. JOHN, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Trash Charges	$ 138,977	**137,436**	134,500	2,936
Expenditures				
Contractual Services	136,950	**114,299**	140,000	(25,701)
Commodities	5,944	**4,842**	10,000	(5,158)
Total Expenditures	142,894	**119,141**	150,000	(30,859)
Receipts Over (Under) Expenditures	(3,917)	**18,295**		
Unencumbered Cash - Beginning	53,329	**49,412**		
Unencumbered Cash - Ending	$ 49,412	**67,707**		

CITY OF ST. JOHN, KANSAS
Storm Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Storm Sewer Fee	$ 16,703	**16,575**	17,000	(425)
Expenditures				
Capital Outlay	-	**-**	35,000	(35,000)
Transfers Out	15,000	**15,000**	15,000	-
Total Expenditures	15,000	**15,000**	50,000	(35,000)
Receipts Over (Under) Expenditures	1,703	**1,575**		
Unencumbered Cash - Beginning	51,402	**53,105**		
Unencumbered Cash - Ending	$ 53,105	**54,680**		

CITY OF ST. JOHN, KANSAS
Storm Water Utility Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,000	**15,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		15,000	**15,000**
Unencumbered Cash - Beginning		190,000	**205,000**
Unencumbered Cash - Ending	$	205,000	**220,000**

CITY OF ST. JOHN, KANSAS
Water System Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts Improvement Fees	$ 52,473	**52,025**	54,000	(1,975)
Expenditures				
Capital Outlay	29,165	**-**	649,049	(649,049)
Receipts Over (Under) Expenditures	23,308	**52,025**		
Unencumbered Cash - Beginning	591,049	**614,357**		
Unencumbered Cash - Ending	$ 614,357	**666,382**		

CITY OF ST. JOHN, KANSAS
Edna Smith Park Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	50	**213**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		50	**213**
Unencumbered Cash - Beginning		12,354	**12,404**
Unencumbered Cash - Ending	$	12,404	**12,617**

CITY OF ST. JOHN, KANSAS
Cornwell Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	1,500	**1,184**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,500	**1,184**
Unencumbered Cash - Beginning		202,348	**203,848**
Unencumbered Cash - Ending	$	203,848	**205,032**

CITY OF ST. JOHN, KANSAS
Witt Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	425	**425**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		425	**425**
Unencumbered Cash - Beginning		65,979	**66,404**
Unencumbered Cash - Ending	$	66,404	**66,829**

Schedule 3

CITY OF ST. JOHN, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Section 125 Cafeteria Fund	$ 4,628	504	504	**4,628**
FCMI Insurance	-	2,450	-	**2,450**
TIF Fund	-	35,235	35,235	-
Total	$ **4,628**	**38,189**	**35,739**	**7,078**