

**CITY OF ST. JOHN, KANSAS**

Financial Statement With Independent Auditors' Report

For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinions**

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

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

### **Responsibilities of Management for the Financial Statement**

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

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

### **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, 2020 (not presented herein), and have issued our report thereon dated March 2, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**

Certified Public Accountants

St. John, Kansas

March 1, 2022

**CITY OF ST. JOHN, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 489,186	-	786,241	815,014	<b>460,413</b>	5,693	<b>466,106</b>
<b>Special Purpose Funds</b>							
Library Fund	-	-	28,648	28,648	-	-	-
Special Highway Fund	143,930	-	33,608	32,584	<b>144,954</b>	-	<b>144,954</b>
Special Parks and Recreation Fund	6,849	-	3,054	-	<b>9,903</b>	-	<b>9,903</b>
Equipment Reserve Fund	259,755	-	76,505	25,809	<b>310,451</b>	25,809	<b>336,260</b>
City Sales Tax 1% Fund	245,110	-	154,948	87,808	<b>312,250</b>	-	<b>312,250</b>
K9 Fund	2,182	-	1,000	3,182	-	-	-
Jubilee Fund	10,077	-	18,294	15,454	<b>12,917</b>	941	<b>13,858</b>
Capital Improvement Fund	152,221	-	8,000	-	<b>160,221</b>	-	<b>160,221</b>
Land Bank Fund	19,225	-	-	14,780	<b>4,445</b>	-	<b>4,445</b>
ARPA Fund	-	-	89,734	89,734	-	-	-
<b>Business Funds</b>							
Water and Light Fund	488,657	-	1,678,700	1,712,623	<b>454,734</b>	65,947	<b>520,681</b>
Electric and Waterworks Utility Surplus Fund	870,299	-	817,695	497,549	<b>1,190,445</b>	-	<b>1,190,445</b>
Sewer Service Fund	61,390	-	80,933	76,247	<b>66,076</b>	182	<b>66,258</b>
Sewer Replacement Fund	236,586	-	35,000	109,972	<b>161,614</b>	-	<b>161,614</b>
Solid Waste Fund	48,404	-	136,242	131,317	<b>53,329</b>	-	<b>53,329</b>
Storm Water Utility Fund	34,744	-	16,658	-	<b>51,402</b>	-	<b>51,402</b>
Storm Water Utility Replacement Fund	190,000	-	-	-	<b>190,000</b>	-	<b>190,000</b>
Water System Capital Improvement Fund	538,690	-	52,359	-	<b>591,049</b>	-	<b>591,049</b>
<b>Trust Funds</b>							
Edna Smith Park Memorial Fund	12,294	-	60	-	<b>12,354</b>	-	<b>12,354</b>
Cornwell Memorial Fund	200,527	-	1,821	-	<b>202,348</b>	-	<b>202,348</b>
Witt Memorial Fund	65,554	-	425	-	<b>65,979</b>	-	<b>65,979</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 4,075,680</b>	<b>-</b>	<b>4,019,925</b>	<b>3,640,721</b>	<b>4,454,884</b>	<b>98,572</b>	<b>4,553,456</b>
<b>Composition of Cash</b>							
				Certificates of Deposit		\$	<b>2,080,986</b>
				Money Market and Savings Accounts			<b>470,809</b>
				Checking Accounts			<b>2,005,759</b>
				Petty Cash			<b>435</b>
				Total Cash			<b>4,557,989</b>
				Agency Funds per Schedule 3			<b>(4,533)</b>
				<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b>\$</b>	<b>4,553,456</b>

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

**CITY OF ST. JOHN, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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, 2021.

**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

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Notes to Financial Statement  
December 31, 2021

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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.

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, K9 Fund, Capital Improvement Fund, Grant Fund, ARPA Fund, and Land Bank Fund.



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Notes to Financial Statement  
December 31, 2021

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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, 2021.

At December 31, 2021, the City's carrying amount of deposits was \$4,557,989 and the bank balance was \$4,654,229. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$319,688 was covered by federal depository insurance, and \$4,334,541 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, 2021.

**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

**CITY OF ST. JOHN, KANSAS**  
Notes to Financial Statement  
December 31, 2021

the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 46,505
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	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	30,000
Water and Light Fund	Electric and Waterworks Utility Surplus Fund	K.S.A. 12-825d	99,120
Sewer Service Fund	Sewer Replacement Fund	K.S.A. 12-1,118	35,000
Sewer Service Fund	Capital Improvement Fund	K.S.A. 12-825d	3,000

**NOTE 5 – 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 6 – RISK MANAGEMENT**

**City of St. John, Kansas** carries commercial insurance for risks of loss, including property, law enforcement, general liability, workers' compensation, inland marine, automobile, umbrella, linebacker, output, cybersolution and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 7 – 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 8 – 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 9 – 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 Comprehensive Annual Financial Report which can be found on the

## **CITY OF ST. JOHN, KANSAS**

### **Notes to Financial Statement**

**December 31, 2021**

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KPERS website at [www.kpers.org](http://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 8.61% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$58,103 for the year ended December 31, 2021.

#### **Net Pension Liability**

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$381,946. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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](http://www.kpers.org) or can be obtained as described above.

#### **NOTE 10 – 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, 2021.

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Notes to Financial Statement  
December 31, 2021

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**NOTE 11 – COMPENSATED ABSENCES**

**Vacation**

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

<u>Years Worked</u>	<u>Amount Earned</u>
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 12 – 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, 2021.

**NOTE 13 – 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

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Notes to Financial Statement  
December 31, 2021

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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.

**CITY OF ST. JOHN, KANSAS**  
Notes to Financial Statement  
December 31, 2021

Changes in long-term liabilities for the City for the year ended December 31, 2021, 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
<b>KDHE Loan</b>									
Nitrate Removal Plant	2.42%	01/30/2012	\$ 2,744,598	2033	\$ 815,100	-	54,054	<b>761,046</b>	16,595
<b>Bonds</b>									
GO Series 2021	0.3%-1.25%	03/18/2021	710,000	2031	-	710,000	-	<b>710,000</b>	3,013
<b>Capital Leases</b>									
John Deere Loader	2.75%	11/03/2020	118,400	2025	118,400	-	21,983	<b>96,417</b>	3,826
<b>Total Contractual Indebtedness</b>					<b>\$ 933,500</b>	<b>710,000</b>	<b>76,037</b>	<b>1,567,463</b>	<b>23,434</b>

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

	2022	2023	2024	2025	2026	2027 - 2031	2032 - 2033	Total
<b>Principal</b>								
KDHE Loan								
Nitrate Removal Plant	\$ 55,370	56,718	58,099	59,514	60,963	327,812	142,570	<b>761,046</b>
GO Series 2021 Bond	70,000	70,000	70,000	70,000	70,000	360,000	-	<b>710,000</b>
Capital Leases	23,120	23,765	24,424	25,108	-	-	-	<b>96,417</b>
<b>Total Principal</b>	<b>148,490</b>	<b>150,483</b>	<b>152,523</b>	<b>154,622</b>	<b>130,963</b>	<b>687,812</b>	<b>142,570</b>	<b>1,567,463</b>
<b>Interest</b>								
KDHE Loan								
Nitrate Removal Plant	15,469	14,316	13,135	11,925	10,685	33,753	3,711	<b>102,994</b>
GO Series 2021 Bond	5,620	5,410	5,165	4,850	4,430	12,568	-	<b>38,043</b>
Capital Leases	2,688	2,044	1,385	700	-	-	-	<b>6,817</b>
<b>Total Interest</b>	<b>23,777</b>	<b>21,770</b>	<b>19,685</b>	<b>17,475</b>	<b>15,115</b>	<b>46,321</b>	<b>3,711</b>	<b>147,854</b>
<b>Total Principal and Interest</b>	<b>\$ 172,267</b>	<b>172,253</b>	<b>172,208</b>	<b>172,097</b>	<b>146,078</b>	<b>734,133</b>	<b>146,281</b>	<b>1,715,317</b>

**CITY OF ST. JOHN, KANSAS**

Regulatory-Required Supplementary Information

**CITY OF ST. JOHN, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 1,026,615	-	1,026,615	<b>815,014</b>	(211,601)
<b>Special Purpose Funds</b>					
Library Fund	31,588	-	31,588	<b>28,648</b>	(2,940)
Special Highway Fund	192,417	-	192,417	<b>32,584</b>	(159,833)
Special Parks and Recreation Fund	15,000	-	15,000	-	(15,000)
City Sales Tax 1% Fund	378,419	-	378,419	<b>87,808</b>	(290,611)
<b>Business Funds</b>					
Water and Light Fund	1,916,795	-	1,916,795	<b>1,712,623</b>	(204,172)
Sewer Service Fund	115,312	-	115,312	<b>76,247</b>	(39,065)
Sewer Replacement Fund	319,697	-	319,697	<b>109,972</b>	(209,725)
Solid Waste Fund	150,681	-	150,681	<b>131,317</b>	(19,364)
Storm Water Utility Fund	52,116	-	52,116	-	(52,116)
Storm Water Utility Replacement Fund	205,000	-	205,000	-	(205,000)



**CITY OF ST. JOHN, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts					
Taxes and Shared Receipts					
Ad Valorem Property	\$ 376,247	391,261	400,777	(9,516)	
Delinquent	11,341	5,510	5,000	510	
Motor Vehicle	69,272	70,426	60,211	10,215	
16/20 Motor Vehicle Tax	3,368	3,437	3,286	151	
Recreational Vehicle	1,026	1,359	807	552	
Commercial Vehicle Tax	5,894	5,881	5,111	770	
Local Alcohol Liquor	2,011	3,054	2,519	535	
Sales Tax	90,114	107,659	85,000	22,659	
Swimming Pool Receipts	2,349	3,581	5,000	(1,419)	
Franchise Fees	18,821	17,426	30,333	(12,907)	
Licenses, Fees and Permits	6,958	5,575	6,000	(425)	
Miscellaneous Rentals	265	625	-	625	
Municipal Court Fines,					
Bonds and Diversion Fees	9,863	9,647	6,000	3,647	
Reimbursed Expenses	16,836	841	20,222	(19,381)	
Interest	23,291	14,077	15,000	(923)	
Transfers In	-	130,000	130,000	-	
Other	50,313	24,642	6,039	18,603	
Neighborhood Revitalization Rebate	(9,725)	(8,760)	(8,229)	(531)	
Total Receipts	\$ 678,244	786,241	773,076	13,165	

**CITY OF ST. JOHN, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
General Administrative	\$ 130,811	<b>75,085</b>	96,650	(21,565)
Public Safety				
Fire Department	25,310	<b>26,687</b>	40,800	(14,113)
Police Department	192,405	<b>201,924</b>	242,500	(40,576)
Recreation				
Park Department	77,573	<b>72,171</b>	92,000	(19,829)
Swimming Pool	32,181	<b>43,746</b>	49,885	(6,139)
Street Department	87,969	<b>106,885</b>	168,000	(61,115)
Transportation for Elderly	215	<b>1,736</b>	3,700	(1,964)
Beautification, Tree Board, Demolition	-	-	10,000	(10,000)
Municipal Court	16,026	<b>17,262</b>	32,825	(15,563)
City Shop	11,451	<b>11,744</b>	8,500	3,244
Capital Outlay	51,637	<b>100,365</b>	115,000	(14,635)
Witt Community Center	8,828	<b>11,768</b>	15,950	(4,182)
Employee Benefits	82,995	<b>94,136</b>	98,300	(4,164)
Transfers Out	63,122	<b>51,505</b>	52,505	(1,000)
<b>Total Expenditures</b>	<u>780,523</u>	<u><b>815,014</b></u>	<u>1,026,615</u>	<u>(211,601)</u>
<b>Receipts Over (Under) Expenditures</b>	(102,279)	<b>(28,773)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>591,465</u>	<u><b>489,186</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>489,186</u>	<u><b>460,413</b></u>		

**CITY OF ST. JOHN, KANSAS**  
**Library Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property	\$ 23,668	<b>23,776</b>	24,312	(536)
Delinquent	690	<b>314</b>	-	314
Motor Vehicle	4,325	<b>4,419</b>	3,785	634
Recreational Vehicle	64	<b>85</b>	51	34
16/20 Motor Vehicle	208	<b>215</b>	207	8
Commercial Vehicle Tax	368	<b>370</b>	321	49
Neighborhood Revitalization	(611)	<b>(531)</b>	(499)	(32)
Miscellaneous	-	-	2,000	(2,000)
<b>Total Receipts</b>	28,712	<b>28,648</b>	<u>30,177</u>	<u>(1,529)</u>
<b>Expenditures</b>				
Appropriations	29,212	<b>28,648</b>	<u>31,588</u>	<u>(2,940)</u>
<b>Receipts Over (Under) Expenditures</b>	(500)	-		
<b>Unencumbered Cash - Beginning</b>	500	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**CITY OF ST. JOHN, KANSAS**  
**Special Highway Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
State Gasoline Tax	\$ 30,758	33,608	27,120	6,488
Expenditures				
Commodities	21,425	32,584	192,417	(159,833)
Receipts Over (Under) Expenditures	9,333	1,024		
Unencumbered Cash - Beginning	134,597	143,930		
Unencumbered Cash - Ending	\$ 143,930	144,954		

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Local Alcohol Liquor	\$ 2,011	3,054	2,519	535
Expenditures				
Contractual Services	8,001	-	15,000	(15,000)
Receipts Over (Under) Expenditures	(5,990)	3,054		
Unencumbered Cash - Beginning	12,839	6,849		
Unencumbered Cash - Ending	\$ 6,849	9,903		

**CITY OF ST. JOHN, KANSAS**  
**Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 93,349	76,505
<b>Expenditures</b>		
Capital Outlay	53,396	25,809
<b>Receipts Over (Under) Expenditures</b>	39,953	50,696
<b>Unencumbered Cash - Beginning</b>	219,802	259,755
<b>Unencumbered Cash - Ending</b>	\$ 259,755	310,451

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Sales Tax	\$ 143,596	<b>154,948</b>	130,000	24,948
<b>Expenditures</b>				
Grocery Store	77,575	<b>84,310</b>	86,000	(1,690)
Capital Outlay	19,330	<b>3,498</b>	292,419	(288,921)
<b>Total Expenditures</b>	96,905	<b>87,808</b>	378,419	(290,611)
<b>Receipts Over (Under) Expenditures</b>	46,691	<b>67,140</b>		
<b>Unencumbered Cash - Beginning</b>	198,419	<b>245,110</b>		
<b>Unencumbered Cash - Ending</b>	\$ 245,110	<b>312,250</b>		

**CITY OF ST. JOHN, KANSAS**  
**K9 Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donation	\$ 1,200	1,000
<b>Expenditures</b>		
Miscellaneous	318	3,182
<b>Receipts Over (Under) Expenditures</b>	882	(2,182)
<b>Unencumbered Cash - Beginning</b>	1,300	2,182
<b>Unencumbered Cash - Ending</b>	\$ 2,182	-



**CITY OF ST. JOHN, KANSAS**  
**Jubilee Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 3,022	<b>18,294</b>
<b>Expenditures</b>		
Contractual Services	508	<b>8,632</b>
Commodities	975	<b>6,822</b>
<b>Total Expenditures</b>	<b>1,483</b>	<b>15,454</b>
<b>Receipts Over (Under) Expenditures</b>	1,539	<b>2,840</b>
<b>Unencumbered Cash - Beginning</b>	8,538	<b>10,077</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 10,077</b>	<b>12,917</b>

**CITY OF ST. JOHN, KANSAS**  
**Capital Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 58,000	8,000
<b>Expenditures</b>		
Professional Fees	36,000	-
<b>Receipts Over (Under) Expenditures</b>	22,000	8,000
<b>Unencumbered Cash - Beginning</b>	130,221	152,221
<b>Unencumbered Cash - Ending</b>	\$ 152,221	160,221

**CITY OF ST. JOHN, KANSAS**  
**Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources	\$ 4,200	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	4,200	-
<b>Unencumbered Cash - Beginning</b>	(4,200)	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**CITY OF ST. JOHN, KANSAS**  
**Land Bank Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 8,200	-
Transfers In	14,773	-
<b>Total Receipts</b>	22,973	-
<b>Expenditures</b>		
Capital Outlay	3,748	14,780
<b>Receipts Over (Under) Expenditures</b>	19,225	(14,780)
<b>Unencumbered Cash - Beginning</b>	-	19,225
<b>Unencumbered Cash - Ending</b>	\$ 19,225	4,445

**CITY OF ST. JOHN, KANSAS**  
**ARPA Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid - ARPA	\$ -	89,734
<b>Expenditures</b>		
Capital Outlay	-	89,734
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Sales to Customers				
Electricity	\$ 1,414,065	<b>1,437,928</b>	1,400,000	37,928
Water	202,931	<b>213,553</b>	221,200	(7,647)
Penalties	16,315	<b>17,128</b>	16,000	1,128
Reimbursed Expenses	3,625	<b>3,716</b>	10,000	(6,284)
Miscellaneous	279	<b>6,375</b>	500	5,875
<b>Total Receipts</b>	<u>1,637,215</u>	<u><b>1,678,700</b></u>	<u>1,647,700</u>	<u>31,000</u>
<b>Expenditures</b>				
Production Light	535,142	<b>683,171</b>	883,450	(200,279)
Production Water	118,850	<b>153,520</b>	230,800	(77,280)
Light Distribution	263,840	<b>281,429</b>	280,800	629
General Administrative	214,378	<b>207,935</b>	247,100	(39,165)
Nitrate Removal Project Principal	52,769	<b>54,054</b>	54,055	(1)
Nitrate Removal Project Interest	17,693	<b>16,595</b>	16,595	-
Nitrate Removal Project Fees	2,992	<b>2,806</b>	2,806	-
Main Street Funding	54,255	<b>53,993</b>	50,000	3,993
Miscellaneous	-	-	1,189	(1,189)
Transfers Out	346,238	<b>259,120</b>	150,000	109,120
<b>Total Expenditures</b>	<u>1,606,157</u>	<u><b>1,712,623</b></u>	<u>1,916,795</u>	<u>(204,172)</u>
<b>Receipts Over (Under) Expenditures</b>	31,058	<b>(33,923)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>457,599</u>	<u><b>488,657</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>488,657</u></u>	\$ <u><u><b>454,734</b></u></u>		

**CITY OF ST. JOHN, KANSAS**  
**Electric and Waterworks Utility Surplus Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Bond Proceeds	\$ -	710,000
Reimbursed Expenses	20,000	8,575
Transfers In	246,238	99,120
<b>Total Receipts</b>	266,238	817,695
<b>Expenditures</b>		
Bond Cost of Issuance	-	7,810
Capital Outlay	39,466	489,739
<b>Total Expenditures</b>	39,466	497,549
<b>Receipts Over (Under) Expenditures</b>	226,772	320,146
<b>Unencumbered Cash - Beginning</b>	643,527	870,299
<b>Unencumbered Cash - Ending</b>	\$ 870,299	1,190,445

## CITY OF ST. JOHN, KANSAS

## Sewer Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Sewer Service Charges	\$ 81,529	<b>80,933</b>	85,000	(4,067)
Miscellaneous Rentals	-	-	600	(600)
Reimbursed Expenses	-	-	500	(500)
<b>Total Receipts</b>	<u>81,529</u>	<u><b>80,933</b></u>	<u>86,100</u>	<u>(5,167)</u>
<b>Expenditures</b>				
Personal Services	11,294	<b>10,648</b>	20,812	(10,164)
Contractual Services	5,496	<b>7,811</b>	12,000	(4,189)
Commodities	12,811	<b>19,788</b>	20,150	(362)
Capital Outlay	5,149	-	24,350	(24,350)
Transfers Out	38,000	<b>38,000</b>	38,000	-
<b>Total Expenditures</b>	<u>72,750</u>	<u><b>76,247</b></u>	<u>115,312</u>	<u>(39,065)</u>
<b>Receipts Over (Under) Expenditures</b>	8,779	<b>4,686</b>		
<b>Unencumbered Cash - Beginning</b>	<u>52,611</u>	<u><b>61,390</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>61,390</u>	<u><b>66,076</b></u>		



**CITY OF ST. JOHN, KANSAS**  
**Sewer Replacement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 35,000	<b>35,000</b>	<u>25,000</u>	<u>10,000</u>
<b>Expenditures</b>				
Capital Outlay	<u>68,111</u>	<u><b>109,972</b></u>	<u>319,697</u>	<u>(209,725)</u>
<b>Receipts Over (Under) Expenditures</b>	(33,111)	<b>(74,972)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>269,697</u>	<u><b>236,586</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>236,586</u>	<u><b>161,614</b></u>		

**CITY OF ST. JOHN, KANSAS**  
**Solid Waste Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Trash Charges	\$ 134,415	<b>136,242</b>	134,000	2,242
<b>Expenditures</b>				
Contractual Services	121,457	<b>124,339</b>	140,681	(16,342)
Commodities	7,235	<b>6,978</b>	10,000	(3,022)
<b>Total Expenditures</b>	128,692	<b>131,317</b>	150,681	(19,364)
<b>Receipts Over (Under) Expenditures</b>	5,723	<b>4,925</b>		
<b>Unencumbered Cash - Beginning</b>	42,681	<b>48,404</b>		
<b>Unencumbered Cash - Ending</b>	\$ 48,404	<b>53,329</b>		

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Storm Sewer Fee	\$ 16,628	<b>16,658</b>	17,000	(342)
<b>Expenditures</b>				
Capital Outlay	-	-	37,116	(37,116)
Transfers Out	15,000	-	15,000	(15,000)
<b>Total Expenditures</b>	15,000	-	52,116	(52,116)
<b>Receipts Over (Under) Expenditures</b>	1,628	<b>16,658</b>		
<b>Unencumbered Cash - Beginning</b>	33,116	<b>34,744</b>		
<b>Unencumbered Cash - Ending</b>	\$ 34,744	<b>51,402</b>		

**CITY OF ST. JOHN, KANSAS**  
**Storm Water Utility Replacement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 15,000	-	15,000	(15,000)
<b>Expenditures</b>				
Capital Outlay	-	-	205,000	(205,000)
<b>Receipts Over (Under) Expenditures</b>	15,000	-		
<b>Unencumbered Cash - Beginning</b>	175,000	<b>190,000</b>		
<b>Unencumbered Cash - Ending</b>	\$ 190,000	<b>190,000</b>		

**CITY OF ST. JOHN, KANSAS**  
**Water System Capital Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Improvement Fees	\$ 52,222	<b>52,359</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	52,222	<b>52,359</b>
<b>Unencumbered Cash - Beginning</b>	486,468	<b>538,690</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>538,690</u>	<u><b>591,049</b></u>

**CITY OF ST. JOHN, KANSAS**  
**Edna Smith Park Memorial Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 139	60
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	139	60
<b>Unencumbered Cash - Beginning</b>	12,155	12,294
<b>Unencumbered Cash - Ending</b>	\$ 12,294	12,354

**CITY OF ST. JOHN, KANSAS**  
**Cornwell Memorial Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 2,099	1,821
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,099	1,821
<b>Unencumbered Cash - Beginning</b>	198,428	200,527
<b>Unencumbered Cash - Ending</b>	\$ 200,527	202,348

**CITY OF ST. JOHN, KANSAS**  
**Witt Memorial Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 625	425
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	625	425
<b>Unencumbered Cash - Beginning</b>	64,929	65,554
<b>Unencumbered Cash - Ending</b>	\$ 65,554	65,979



**CITY OF ST. JOHN, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Section 125 Cafeteria Fund	\$ 4,533	400	400	<b>4,533</b>
TIF Fund	-	39,443	39,443	-
<b>Total</b>	<b>\$ 4,533</b>	<b>39,843</b>	<b>39,843</b>	<b>4,533</b>