

CITY OF ST. JOHN, KANSAS

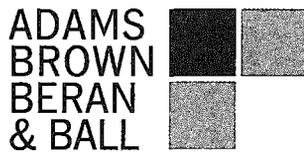
Financial Statements With Independent Auditors' Report

For the Year Ended December 31, 2012

CITY OF ST. JOHN, KANSAS
 Financial Statements With Independent Auditors' Report
 For the Year Ended December 31, 2012

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

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

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, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2012, 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.

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

Adams, Brown, Beran & Ball, Chtd.

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

March 19, 2013

CITY OF ST. JOHN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 130,297	14,676	738,954	686,137	197,790	88,444	286,234
Special Purpose Funds							
Library Fund	633	-	18,471	18,471	633	-	633
Special Highway Fund	738	-	33,287	32,022	2,003	10,000	12,003
Special Parks and Recreation Fund	311	-	263	498	76	1,098	1,174
Equipment Reserve Fund	44,781	-	48,000	15,373	77,408	-	77,408
Jubilee Fund	2,612	-	4,407	4,230	2,789	-	2,789
Capital Improvement Fund	10,242	-	5,000	-	15,242	-	15,242
Bond and Interest Funds							
Series 2001 Bond and Interest Fund	4,166	-	7,579	7,581	4,164	-	4,164
Series 2003 Bond and Interest Fund	-	-	13,283	13,283	-	-	-
Capital Project Fund							
Nitrate Removal Plant Loan Fund	-	-	246,718	246,718	-	2,992	2,992
Business Funds							
Water and Light Fund	759,735	37,055	1,770,333	1,468,543	1,098,580	213,922	1,312,502
Electric and Waterworks Utility Surplus Fund	201,481	-	60,000	-	261,481	-	261,481
Sewer Service Fund	26,697	-	120,020	116,150	30,567	26,712	57,279
Sewer Replacement Fund	97,238	-	21,404	-	118,642	-	118,642
Solid Waste Fund	45,560	-	125,364	122,191	48,733	-	48,733
Storm Water Utility Fund	15,191	-	17,013	17,251	14,953	-	14,953
Storm Water Utility Replacement Fund	60,000	-	15,000	-	75,000	-	75,000
Water System Capital Improvement Fund	122,230	-	51,783	3,256	170,757	-	170,757
Trust Fund							
Edna Smith Park Memorial Fund	11,647	-	68	-	11,715	-	11,715
Cornwell Memorial Fund	211,128	-	2,508	-	213,636	-	213,636
Witt Memorial Fund	63,711	-	550	-	64,261	-	64,261
Total Reporting Entity (Excluding Agency Funds)	\$ 1,808,398	51,731	3,300,005	2,751,704	2,408,430	343,168	2,751,598
Composition of Cash							
						\$	2,331,543
							84,011
							355,964
							1,100
							2,772,618
							(21,020)
						\$	2,751,598

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

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

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 statements are 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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

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 categories of funds comprise the financial activities of the City for the year ended December 31, 2012.

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.

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

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

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

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.).

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Notes to Financial Statements
December 31, 2012

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

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 revenues 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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statements.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the City for special purposes.

Reimbursements

The City records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

(or expenses) are properly offset by the reimbursements.

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 for 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, and Capital Improvement 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

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

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, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$2,772,618 and the bank balance was \$2,778,207. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$326,006 was covered by federal depository insurance, and \$2,452,201 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, 2012.

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, 2012 were as follows:

From	To	Regulatory Authority	Amount
Water and Light Fund	General Fund	K.S.A. 12-825d	\$ 182,000
Storm Water Utility Fund	Storm Water Utility Replacement Fund	K.S.A. 12-825d	15,000
Water and Light Fund	Electric and Waterworks Utility Surplus Fund	K.S.A. 12-825d	60,000
Sewer Service Fund	Sewer Replacement Fund	K.S.A. 12-825d	21,404
Water and Light Fund	Equipment Reserve Fund	K.S.A. 12-1,117	48,000

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Notes to Financial Statements
December 31, 2012

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	\$ 5,000
Sewer Service Fund	General Fund	K.S.A. 12-825d	20,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Nitrate Removal Project	\$ 2,769,622	\$ 305,620

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 adverse impact on the affected funds of the City.

NOTE 7 – RISK MANAGEMENT

City of St. John, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, workers' compensation, umbrella, automobile, linebacker and surety bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal 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 – CONTINGENCIES

City of St. John, Kansas entered into a Fire Station Cooperative Agreement with Stafford County, Kansas. The City agreed to pay 37.5% of the cost of the new fire station. Total projected cost of the building is \$116,260. The City's share would be \$43,598. \$25,000 was paid in 2010, \$10,000 was paid in 2011, and the balance of \$8,598 was paid in 2012. The indebtedness was complete in 2012.

The City has been mandated by the EPA to replace its catalytic converters on its diesel powered power plant. The City is required to have this completed by May 2013, but have applied for a one year extension. The estimated costs for this equipment could be as high as \$266,970, but a definite price was not available at the report date. The City has encumbered \$100,000 of this cost in the 2012 expenditures.

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

City of St. John, Kansas had a budget violation in the Library Fund in the amount of \$190. Per K.S.A. 79-2935, expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursements of current year expenditures for such fund for that budget year.

NOTE 11 – 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 12 – DEFINED BENEFIT 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 Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 13 – 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 these financial statements.

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.

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

NOTE 14 – 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. The potential liability for vacation at December 31, 2012 was \$33,689. This is not reflected in the financial statements.

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. The potential liability for sick leave at December 31, 2012 was \$150,804. This is not reflected in the financial statements.

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.

Family and Medical Leave

Upon request any employee will be granted up to 12 weeks of unpaid family and medical leave during any 12 month period. Such leave will be available as the result of the birth, adoption or placement of a child for foster care, to care for a spouse, child or parent with a serious health condition or due to the disabling illness of the employee. Where possible, employees are required to provide at least 30 days notice before beginning to take the leave. An employee may choose, or the employer may require, that any accrued paid vacation, sick or personal leave of the employee be substituted for the 12 weeks of leave provided under this law. To be eligible for family and medical leave, an employee must have worked for the city at least 12 months and for a minimum of 1,250 hours during the previous year.

Injury Leave

Any employee injured on the job shall be eligible to receive injury leave with pay during the seven day waiting period for workers' compensation claims.

Comp Time

Comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. Employees have the option of taking time off or receiving payment for the hours earned. Comp

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

time is accrued to a maximum of 40 hours for non-public safety employees. The liability for comp time at December 31, 2012 was \$1,222. It is not reflected in the financial statements.

NOTE 15 – LONG-TERM DEBT

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

General Obligation Bonds

On January 1, 2003, the City issued \$138,000 in General Obligation Bonds, Series 2003 to provide permanent financing for the acquisition of a fire pumper truck.

On September 1, 2001, the City issued \$74,926 in General Obligation Bonds, Series 2001 to provide funds for Centennial Court's streets and guttering.

KDHE Revolving Loan

The City entered into a \$2,790,973 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, which will tentatively begin on February 1, 2014.

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 Statements
December 31, 2012

NOTE 15 - LONG-TERM DEBT (continued)

Changes in long-term liabilities for the City for the year ended December 31, 2012, 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
General Obligation Bonds									
Series 2001	3.75% - 5.25%	09/2001	\$ 74,926	2016	\$ 31,000	-	6,000	25,000	1,580
Series 2003	3.30% - 4.70%	01/2003	138,000	2018	70,000	-	10,000	60,000	3,140
Total General Obligation Bonds					<u>101,000</u>	<u>-</u>	<u>16,000</u>	<u>85,000</u>	<u>4,720</u>
KDHE Loan									
Nitrate Removal Plant	2.42%	01/2012	3,030,097*	2033	-	2,790,973	-	2,790,973	347
Capital Leases									
Johnson MX450 Street Sweeper	4.00%	03/2005	126,500	2012	10,057	-	10,057	-	410
Fire Truck	4.00%	12/21/2007	49,808	2012	10,416	-	10,416	-	435
1997 IHC Dump Truck	3.20%	07/22/2011	14,000	2014	14,000	-	4,665	9,335	241
Total Capital Leases					<u>34,473</u>	<u>-</u>	<u>25,138</u>	<u>9,335</u>	<u>1,086</u>
Total Contractual Indebtedness					<u>\$ 135,473</u>	<u>2,790,973</u>	<u>41,138</u>	<u>2,885,308</u>	<u>6,153</u>

* An estimated loan forgiveness is included on 40% of the construction costs only. The anticipated loan forgiveness amount based on the contract amount is \$689,592.

CITY OF ST. JOHN, KANSAS
Notes to Financial Statements
December 31, 2012

NOTE 15 - LONG-TERM DEBT (continued)

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

	YEAR										Total
	2013	2014	2015	2016	2017	2018 - 2022	2023 - 2027	2028 - 2032	2033 - 2037	2038 - 2042	
Principal											
General Obligation Bonds											
Series 2001	\$ 6,000	6,000	6,000	7,000	-	-	-	-	-	-	25,000
Series 2003	10,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	60,000
KDHE Loan											
Nitrate Removal Plant	-	81,745	83,735	85,774	87,863	472,460	532,843	600,943	677,748	167,862	2,790,973
Capital Leases											
1997 IHC 4900 Dump Truck	4,601	4,734	-	-	-	-	-	-	-	-	9,335
Total Principal	20,601	102,479	99,735	102,774	97,863	482,460	532,843	600,943	677,748	167,862	2,885,308
Interest											
General Obligation Bonds											
Series 2001	1,285	986	680	367	-	-	-	-	-	-	3,318
Series 2003	2,740	2,320	1,880	1,410	940	470	-	-	-	-	9,760
KDHE Loan											
Nitrate Removal Plant	-	57,355	55,652	53,908	52,122	232,255	180,603	122,350	56,652	3,190	814,087
Capital Leases											
1997 IHC 4900 Dump Truck	299	151	-	-	-	-	-	-	-	-	450
Total Interest	4,324	60,812	58,212	55,685	53,062	232,725	180,603	122,350	56,652	3,190	827,615
Total Principal and Interest	\$ 24,925	163,291	157,947	158,459	150,925	715,185	713,446	723,293	734,400	171,052	3,712,923

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, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund					
General Fund	\$ 839,734	-	839,734	686,137	(153,597)
Special Purpose Funds					
Library Fund	18,281	-	18,281	18,471	190
Special Highway Fund	32,050	-	32,050	32,022	(28)
Special Parks and Recreation Fund	611	-	611	498	(113)
Bond and Interest Funds					
Series 2001 Bond and Interest Fund	7,583	-	7,583	7,581	(2)
Series 2003 Bond and Interest Fund	13,349	-	13,349	13,283	(66)
Business Funds					
Water and Light Fund	1,722,597	-	1,722,597	1,468,543	(254,054)
Sewer Service Fund	109,284	22,825	132,109	116,150	(15,959)
Sewer Replacement Fund	118,642	-	118,642	-	(118,642)
Solid Waste Fund	127,849	-	127,849	122,191	(5,658)
Storm Water Utility Fund	33,827	-	33,827	17,251	(16,576)
Storm Water Utility Replacement Fund	75,000	-	75,000	-	(75,000)

CITY OF ST. JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 308,973	308,149	315,289	(7,140)
Delinquent	8,788	10,945	9,000	1,945
Motor Vehicle	59,143	58,597	54,011	4,586
16/20 Motor Vehicle Tax	3,736	3,765	3,816	(51)
Recreational Vehicle	1,325	1,200	1,033	167
Local Alcohol Liquor	238	263	297	(34)
County Sales	83,481	88,727	84,000	4,727
Grants	-	1,930	-	1,930
Park Concessions	3,687	4,102	4,500	(398)
Franchise Fees	32,168	23,851	34,000	(10,149)
Licenses, Fees and Permits	2,199	2,181	2,500	(319)
Miscellaneous Rentals	1,259	849	100	749
Municipal Court Fines, Bonds and Diversion Fees	1,329	1,261	3,300	(2,039)
Reimbursed Expenses	981	13,647	3,500	10,147
Interest	17,424	16,206	21,000	(4,794)
Transfers In	202,000	202,000	202,000	-
Other	1,944	1,281	2,600	(1,319)
Total Cash Receipts	\$ 728,675	738,954	740,946	(1,992)

CITY OF ST. JOHN, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
General Administrative	\$ 73,974	72,634	83,740	(11,106)
Public Safety				
Fire Department	47,489	53,147	71,845	(18,698)
Police Department	193,800	145,147	191,540	(46,393)
Recreation				
Park Department	49,720	50,735	62,290	(11,555)
Swimming Pool	32,594	38,657	42,425	(3,768)
Street Department	101,168	94,586	136,000	(41,414)
Transportation for Elderly	2,940	918	2,425	(1,507)
Beautification, Tree Board, Demolition	8,500	1,685	8,500	(6,815)
Municipal Court	3,848	3,894	4,750	(856)
City Shop	4,027	6,437	4,500	1,937
Capital Outlay	45,000	73,609	45,000	28,609
Witt Community Center	10,170	11,131	12,650	(1,519)
Employee Benefits	144,306	122,322	163,228	(40,906)
Transfers Out	5,000	5,000	5,000	-
Neighborhood Revitalization Rebate	5,646	6,235	5,841	394
Total Expenditures	<u>728,182</u>	<u>686,137</u>	<u>839,734</u>	<u>(153,597)</u>
Cash Receipts Over (Under) Expenditures	493	52,817		<u>(155,589)</u>
Unencumbered Cash - Beginning	126,223	130,297		
Prior Year Cancelled Encumbrances	<u>3,581</u>	<u>14,676</u>		
Unencumbered Cash - Ending	\$ <u>130,297</u>	<u>197,790</u>		

CITY OF ST. JOHN, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 13,558	14,777	15,122	(345)
Delinquent	362	481	200	281
Motor Vehicle	2,630	2,962	2,370	592
Recreational Vehicle	59	61	45	16
16/20 Motor Vehicle	165	190	167	23
Total Cash Receipts	<u>16,774</u>	<u>18,471</u>	<u>17,904</u>	<u>567</u>
Expenditures				
Appropriations	16,526	18,167	18,000	167
Neighborhood Revitalization Rebate	248	304	281	23
Total Expenditures	<u>16,774</u>	<u>18,471</u>	<u>18,281</u>	<u>190</u>
Cash Receipts Over (Under) Expenditures	-	-		<u>757</u>
Unencumbered Cash - Beginning	<u>633</u>	<u>633</u>		
Unencumbered Cash - Ending	\$ <u>633</u>	\$ <u>633</u>		

CITY OF ST. JOHN, KANSAS
Special Highway Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
State Gasoline Tax	\$ 32,219	33,287	<u>32,050</u>	1,237
Expenditures				
Commodities	<u>32,353</u>	<u>32,022</u>	<u>32,050</u>	(28)
Cash Receipts Over (Under) Expenditures	(134)	1,265		<u>1,209</u>
Unencumbered Cash - Beginning	<u>872</u>	<u>738</u>		
Unencumbered Cash - Ending	\$ <u>738</u>	<u>2,003</u>		

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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Local Alcohol Liquor	\$ 238	263	<u>296</u>	(33)
Expenditures				
Contractual Services	<u>500</u>	<u>498</u>	<u>611</u>	<u>(113)</u>
Cash Receipts Over (Under) Expenditures	(262)	(235)		<u>(146)</u>
Unencumbered Cash - Beginning	<u>573</u>	<u>311</u>		
Unencumbered Cash - Ending	\$ <u>311</u>	<u>76</u>		

CITY OF ST. JOHN, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers In	\$ 43,000	48,000
Expenditures		
Capital Outlay	<u>22,661</u>	<u>15,373</u>
Cash Receipts Over (Under) Expenditures	20,339	32,627
Unencumbered Cash - Beginning	<u>24,442</u>	<u>44,781</u>
Unencumbered Cash - Ending	<u>\$ 44,781</u>	<u>77,408</u>

CITY OF ST. JOHN, KANSAS
Jubilee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 4,077	3,907
Interest	500	500
Total Cash Receipts	<u>4,577</u>	<u>4,407</u>
Expenditures		
Contractual Service	54	54
Commodities	3,957	4,176
Total Expenditures	<u>4,011</u>	<u>4,230</u>
Cash Receipts Over (Under) Expenditures	566	177
Unencumbered Cash - Beginning	<u>2,046</u>	<u>2,612</u>
Unencumbered Cash - Ending	<u>\$ 2,612</u>	<u>2,789</u>

CITY OF ST. JOHN, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers In	\$ 5,000	5,000
Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	5,000	5,000
Unencumbered Cash - Beginning	<u>5,242</u>	<u>10,242</u>
Unencumbered Cash - Ending	<u>\$ 10,242</u>	<u>15,242</u>

CITY OF ST. JOHN, KANSAS
Series 2001 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Special Assessments	\$ 6,820	7,579	6,580	999
Expenditures				
Principal Payments	5,000	6,000	6,000	-
Interest Payments	1,820	1,580	1,580	-
Commissions and Fees	1	1	3	(2)
Total Expenditures	6,821	7,581	7,583	(2)
Cash Receipts Over (Under) Expenditures	(1)	(2)		997
Unencumbered Cash - Beginning	4,167	4,166		
Unencumbered Cash - Ending	\$ 4,166	4,164		

CITY OF ST. JOHN, KANSAS
Series 2003 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	\$ 10,487	10,731	10,980	(249)
Delinquent	295	379	350	29
Motor Vehicle	2,098	2,003	1,834	169
Recreational Vehicle	47	41	35	6
16/20 Motor Vehicle	126	129	130	(1)
Total Cash Receipts	<u>13,053</u>	<u>13,283</u>	<u>13,329</u>	<u>(46)</u>
Expenditures				
Principal Payments	10,000	10,000	10,000	-
Interest Payments	2,864	3,065	3,140	(75)
Commissions and Fees	1	1	5	(4)
Neighborhood Revitalization Rebate	192	217	204	13
Total Expenditures	<u>13,057</u>	<u>13,283</u>	<u>13,349</u>	<u>(66)</u>
Cash Receipts Over (Under) Expenditures	(4)	-		<u>(112)</u>
Unencumbered Cash - Beginning	<u>4</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

CITY OF ST. JOHN, KANSAS
Nitrate Removal Plant Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Loan Proceeds	\$ -	246,718
Expenditures		
Professional Services	-	182,553
Project Construction	-	56,571
Loan Origination Fees	-	7,594
Total Expenditures	-	246,718
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sales to Customers				
Electricity	\$ 1,496,464	1,434,406	1,500,000	(65,594)
Water	105,229	270,820	90,000	180,820
Penalties	24,088	19,020	18,000	1,020
State Aid	-	4,689	-	4,689
Federal Aid	-	35,171	-	35,171
Reimbursed Expenses	15,236	4,664	5,000	(336)
Miscellaneous	1,957	1,563	3,970	(2,407)
Total Cash Receipts	<u>1,642,974</u>	<u>1,770,333</u>	<u>1,616,970</u>	<u>153,363</u>
Expenditures				
Production Light	760,023	704,151	357,400	346,751
Production Water	105,713	75,980	357,399	(281,419)
Light Distribution	198,431	190,002	357,399	(167,397)
General Administrative	208,263	207,865	357,399	(149,534)
Main Street Funding	685	545	3,000	(2,455)
Equipment Reserve Transfer	43,000	48,000	48,000	-
Transfers Out	242,000	242,000	242,000	-
Total Expenditures	<u>1,558,115</u>	<u>1,468,543</u>	<u>1,722,597</u>	<u>(254,054)</u>
Cash Receipts Over (Under) Expenditures	84,859	301,790		<u>(100,691)</u>
Unencumbered Cash - Beginning	631,527	759,735		
Prior Year Cancelled Encumbrances	<u>43,349</u>	<u>37,055</u>		
Unencumbered Cash - Ending	\$ <u>759,735</u>	<u>1,098,580</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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 60,000	60,000
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	60,000	60,000
Unencumbered Cash - Beginning	141,481	201,481
Unencumbered Cash - Ending	\$ 201,481	261,481

CITY OF ST. JOHN, KANSAS
Sewer Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sewer Service Charges	\$ 100,162	97,195	105,000	(7,805)
Reimbursed Expenses	806	22,825	-	22,825
Total Cash Receipts	<u>100,968</u>	<u>120,020</u>	<u>105,000</u>	<u>15,020</u>
Expenditures				
Personal Services	37,422	37,116	40,880	(3,764)
Contractual Services	5,078	5,966	9,500	(3,534)
Commodities	5,759	4,031	10,500	(6,469)
Capital Outlay	3,612	27,633	7,000	20,633
Transfers Out	41,404	41,404	41,404	-
(a) Adjustment for Qualifying Budget Credit	-	-	22,825	(22,825)
Total Expenditures	<u>93,275</u>	<u>116,150</u>	<u>132,109</u>	<u>(15,959)</u>
Cash Receipts Over (Under) Expenditures	7,693	3,870		<u>(939)</u>
Unencumbered Cash - Beginning	<u>19,004</u>	<u>26,697</u>		
Unencumbered Cash - Ending	\$ <u>26,697</u>	\$ <u>30,567</u>		
(a) Adjustment for Qualifying Budget Credit				
Reimbursed Expense Over Amount Budgeted			\$ <u>22,825</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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ 21,404	21,404	21,404	-
Expenditures				
Capital Outlay	-	-	118,642	(118,642)
Cash Receipts Over (Under) Expenditures	21,404	21,404		(118,642)
Unencumbered Cash - Beginning	75,834	97,238		
Unencumbered Cash - Ending	\$ 97,238	118,642		

CITY OF ST. JOHN, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Trash Charges	\$ 121,148	125,364	128,000	(2,636)
Expenditures				
Personal Services	2,403	3,507	3,849	(342)
Contractual Services	114,170	118,684	122,000	(3,316)
Capital Outlay	-	-	2,000	(2,000)
Total Expenditures	116,573	122,191	127,849	(5,658)
Cash Receipts Over (Under) Expenditures	4,575	3,173		(8,294)
Unencumbered Cash - Beginning	40,985	45,560		
Unencumbered Cash - Ending	\$ 45,560	48,733		

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Storm Sewer Fee	\$ 17,364	17,013	<u>18,000</u>	(987)
Expenditures				
Contractual Services and Commodities	-	2,251	18,827	(16,576)
Transfers Out	15,000	15,000	<u>15,000</u>	-
Total Expenditures	<u>15,000</u>	<u>17,251</u>	<u><u>33,827</u></u>	<u>(16,576)</u>
Cash Receipts Over (Under) Expenditures	2,364	(238)		<u>(17,563)</u>
Unencumbered Cash - Beginning	<u>12,827</u>	<u>15,191</u>		
Unencumbered Cash - Ending	\$ <u>15,191</u>	<u>14,953</u>		

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ 15,000	15,000	15,000	-
Expenditures				
Capital Outlay	-	-	75,000	(75,000)
Cash Receipts Over (Under) Expenditures	15,000	15,000		(75,000)
Unencumbered Cash - Beginning	45,000	60,000		
Unencumbered Cash - Ending	\$ 60,000	75,000		

CITY OF ST. JOHN, KANSAS
Water System Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Improvement Fees	\$ 52,985	51,783
Expenditures		
Contractual Services	39,247	2,851
Service Fees	-	58
Interest	-	347
Total Expenditures	39,247	3,256
Cash Receipts Over (Under) Expenditures	13,738	48,527
Unencumbered Cash - Beginning	108,492	122,230
Unencumbered Cash - Ending	\$ 122,230	170,757

CITY OF ST. JOHN, KANSAS
Edna Smith Park Memorial Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 94	68
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	94	68
Unencumbered Cash - Beginning	11,553	11,647
Unencumbered Cash - Ending	\$ 11,647	11,715

CITY OF ST. JOHN, KANSAS
Cornwell Memorial Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 3,187	2,508
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	3,187	2,508
Unencumbered Cash - Beginning	207,941	211,128
Unencumbered Cash - Ending	\$ 211,128	213,636

CITY OF ST. JOHN, KANSAS
Witt Memorial Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 700	550
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	700	550
Unencumbered Cash - Beginning	63,011	63,711
Unencumbered Cash - Ending	\$ 63,711	64,261

CITY OF ST. JOHN, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Section 125 Cafeteria Fund	\$ 4,638	7,246	7,358	4,526
Meter Deposit Fund	16,845	5,568	5,919	16,494
Total Agency Funds	\$ 21,483	12,814	13,277	21,020