



**INDEPENDENT ACCOUNTANT'S REPORT ON APPLICATION
OF AGREED-UPON PROCEDURES**

City of St John, Kansas
City Council
St John, KS 67576

We have performed the procedures enumerated below, which were agreed to by the City Council, solely to assist the Council in evaluating the accuracy of the financial reports of the City of St John, Kansas for the period January 1, 2015 through August 31, 2015. Management is responsible for the financial reports of the City of St John, Kansas. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure 1 - Cash Receipts. We traced cash receipts from the receipt book to the bookkeeping records for two separate months to determine that the receipts were properly recorded and classified. Also, for the same two months, we traced the cash receipts to the bank statement to determine that receipts were deposited intact and on a timely basis.

No exceptions were found as a result of applying this procedure.

2. Procedure 2 - Cash Disbursements. For approximately ten percent of the non-payroll cash disbursements, we traced disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check. Also, we determined the propriety of the disbursement.

No exceptions were found as a result of applying this procedure.

3. Procedure 3 - Payroll. We reviewed payroll for a minimum of one month to determine that proper deductions and employer contributions were being made.

No exceptions were found as a result of applying this procedure.

4. Procedure 4 - Month End Cash. We tied the cash per books as of August 31, 2015 to the completed bank reconciliation and reviewed for reasonableness. Also, we reviewed adequacy of pledged security to cover City's deposits as of August 31, 2015.

No exceptions were found as a result of applying this procedure.

5. Procedure 5 – Utility. We selected five residential and five commercial customers and determined if utility bills were being calculated correctly based off usage reports, applicable ordinances and sales tax rates.

No exceptions were found as a result of applying this procedure.

6. Procedure 6 – Analytical Review. We compared fund line items as of August 31, 2015 to fund line items as of August 31, 2014 and obtained an explanation of any variances that exceeded our expectation.

Variances that exceeded our expectation were investigated by review of the detail financial reports and discussion with city personnel. Explanations obtained appear reasonable.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial reports of the City of St John, Kansas for the period January 1, 2015 through August 31, 2015. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 29, 2015