

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF ST. JOHN

LAKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

10/15/2024

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|--------------------|----------------------|
| Clerk-Treasurer | Beth Hernandez | 01-01-22 to 12-31-24 |
| President of the Town Council | Gerald Swets | 01-01-22 to 12-31-22 |
| | Michael Schilling | 01-01-23 to 12-31-23 |
| | Michael Bouvat | 01-01-24 to 12-31-24 |
| Town Manager | Chris Salatas | 01-01-22 to 02-05-22 |
| | Jason Dravet | 02-06-22 to 03-04-22 |
| | Joseph Wiszowaty | 03-05-22 to 12-31-23 |
| | Bill Manousopoulos | 01-01-24 to 12-31-24 |



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Town of St. John (Town), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the Town for the period of January 1, 2022 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2022 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts 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). 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 Town, 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 audit opinions.

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

As discussed in Note 1 to the financial statement, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. 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.

Auditor's 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 of 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures 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 Town'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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.


Beth Kelley, CPA, CFE
Deputy State Examiner

October 2, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the Town. The financial statement and notes are presented as intended by the Town.

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF ST. JOHN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

| Fund | Cash and Investments | | | Cash and Investments | | | Cash and Investments |
|---|----------------------|--------------|---------------|----------------------|--------------|---------------|----------------------|
| | 01-01-22 | Receipts | Disbursements | 12-31-22 | Receipts | Disbursements | |
| GENERAL | \$ 3,619,716 | \$ 7,918,676 | \$ 7,680,481 | \$ 3,857,911 | \$ 8,752,979 | \$ 8,731,802 | \$ 3,879,088 |
| MVH | 1,188,657 | 541,518 | 432,311 | 1,297,864 | 801,854 | 431,214 | 1,668,504 |
| LOCAL ROAD & STREET | 661,928 | 442,041 | 365,774 | 738,195 | 492,603 | 286,210 | 944,588 |
| MVH RESTRICTED FUND | - | 387,699 | 387,699 | - | 437,193 | 437,193 | - |
| CATV FRANCHISE | 553,753 | 326,840 | 227,014 | 653,579 | 322,568 | 253,528 | 722,619 |
| NIRPC/INDOT LPA GRANT | - | - | - | - | 425,077 | 262,171 | 162,906 |
| DOG PARK NONREVERT OPERATING | 18,314 | 6,390 | 8,618 | 16,086 | 6,050 | 12,513 | 9,623 |
| EMP BENEFIT ADMIN FEE | 108,686 | 971,884 | 934,605 | 145,965 | 1,732,765 | 1,545,597 | 333,133 |
| EDC | 18,989 | 4,726 | 9,910 | 13,805 | 4,725 | 4,700 | 13,830 |
| RAINY DAY- SANITARY DISTRICT | 5,841 | 7,299 | - | 13,140 | - | - | 13,140 |
| LECE | 37,816 | 70,664 | 39,658 | 68,822 | 40,330 | 38,935 | 70,217 |
| RIVERBOAT | 83,999 | 158,670 | 97,661 | 145,008 | 131,928 | 89,860 | 187,076 |
| PARK OPERATING | 284,713 | 467,328 | 482,875 | 269,166 | 533,874 | 549,492 | 253,548 |
| LEVY EXCESS | 733 | - | 733 | - | - | - | - |
| CUM CAPITAL IMPROVEMENT | 38,786 | 46,999 | 40,718 | 45,067 | 41,911 | 50,049 | 36,929 |
| CUM CAPITAL DEVELOPMENT | 488,056 | 899,820 | 636,526 | 751,350 | 1,027,088 | 1,053,736 | 724,702 |
| PARK GIFT | 4,130 | 1,890 | 3,998 | 2,022 | 860 | 2,078 | 804 |
| AMBULANCE CAP REPLCMT | 112,265 | 69,355 | 30,464 | 151,156 | 79,087 | 64,429 | 165,814 |
| CUM FIRE EQUIPMENT | 672,233 | 240,949 | 269,595 | 643,587 | 240,156 | 203,291 | 680,452 |
| PD SPECIAL REVENUE | 23,630 | 32,630 | 32,592 | 23,668 | 38,372 | 37,532 | 24,508 |
| PARK & RECREATIONAL | 2,707,610 | 751,108 | 1,116,858 | 2,341,860 | 544,832 | 649,538 | 2,237,154 |
| GO BOND DEBT SERVICE | 41,067 | 325,621 | 324,544 | 42,144 | 345,209 | 332,494 | 54,859 |
| CEDIT | 220,012 | 504,652 | 421,300 | 303,364 | 576,631 | 420,000 | 459,995 |
| ROAD IMPACT FUND | 465,636 | 1,131,927 | 2,816 | 1,594,747 | 794,506 | 115,500 | 2,273,753 |
| PARK MEMORIAL BENCH & TREE SPECIAL REV | - | 4,500 | 3,158 | 1,342 | 3,500 | 1,395 | 3,447 |
| GARNISHMENT 4586 | - | 6,470 | 6,470 | - | 1,333 | 1,333 | - |
| POLICE PENSION/METRO | 240,103 | 172,839 | 173,157 | 239,785 | 180,085 | 181,815 | 238,055 |
| ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND | 2,121,810 | 2,137,873 | 61,973 | 4,197,710 | - | 1,809,307 | 2,388,403 |
| CAGIT/PUBLIC SAFETY | 446,588 | 558,481 | 491,850 | 513,219 | 599,104 | 581,558 | 530,765 |
| OPIOID SETTLEMENT UNRESTRICTED | - | 10,532 | - | 10,532 | 3,189 | - | 13,721 |
| OPIOID SETTLEMENT RESTRICTED | - | 24,575 | - | 24,575 | 5,506 | - | 30,081 |
| INDIANA ARTS GRANT FUND | - | 2,925 | - | 2,925 | 658 | 3,583 | - |
| COMMUNITY EVENTS | 1,778 | 47,724 | 49,401 | 101 | 69,281 | 69,281 | 101 |
| RAINY DAY- WATER DISTRICT | 6,179 | 3,223 | - | 9,402 | - | - | 9,402 |
| FORFEITURE & SEIZED ASSETS | 7,929 | 62,290 | 2,424 | 67,795 | 106,874 | 57,721 | 116,948 |
| POLICE GIFT | 27,100 | 3,259 | 27,000 | 3,359 | 1,302 | 515 | 4,146 |
| FIRE GIFT | 600 | 900 | 638 | 862 | 900 | - | 1,762 |
| CHRISTMAS EVENTS | 17,134 | 27,599 | 12,790 | 31,943 | 8,660 | 21,673 | 18,930 |
| FAMILY GARDENING PROGRAM | 1,164 | 1,700 | 897 | 1,967 | 1,360 | 2,085 | 1,242 |
| FARMERS MARKET EVENT | 44,607 | 17,850 | 13,958 | 48,499 | 20,550 | 19,717 | 49,332 |
| GO BOND 2020 PROJECT | 3,862,222 | 7,196 | 197,325 | 3,672,093 | 80,129 | 3,182,848 | 569,374 |
| LEASE RENTAL | 548,615 | 1,236,439 | 1,190,311 | 594,743 | 1,317,778 | 1,249,300 | 663,221 |
| REDEVELOPMENT/CONST | 21,064 | - | - | 21,064 | - | - | 21,064 |
| LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | - | 2,101,053 | 2,101,053 | - | 2,190,138 | 800,982 | 1,389,156 |
| ST JOHN TIF 1 | 318,257 | 474,157 | 789,067 | 3,347 | 1,128,195 | 581,600 | 549,942 |
| ST JOHN TIF 2/3 | - | 50,068 | 24,768 | 25,300 | 72,546 | - | 97,846 |
| ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND | - | 38,782 | - | 38,782 | 9,419 | - | 48,201 |
| TIF 2021 NW AA | - | - | - | - | 3,076 | 104 | 2,972 |
| TIF 2021 SW AA | - | - | - | - | 339 | 104 | 235 |
| TIF ORCHARD GATE STERLING GATE | - | - | - | - | 4,794 | 104 | 4,690 |
| INPRS FIRE PERF | - | 197,306 | 197,306 | - | 249,045 | 249,045 | - |

TOWN OF ST. JOHN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

| Fund | Cash and Investments 01-01-22 | Receipts | Disbursements | Cash and Investments 12-31-22 | Receipts | Disbursements | Cash and Investments 12-31-23 |
|---|-------------------------------------|----------------------|----------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| WATER/2021 WATER BOND CONSTRUCTION FUND | 7,497,915 | - | 219,458 | 7,278,457 | 250,000 | 1,995,011 | 5,533,446 |
| PAYROLL INTEREST EARNED | 3,661 | 8,210 | - | 11,871 | 9,755 | - | 21,626 |
| PAYROLL- NET PAY | - | 4,914,238 | 4,914,238 | - | 5,283,116 | 5,283,116 | - |
| FEDERAL FICA AND MEDICARE | - | 1,236,958 | 1,236,958 | - | 1,288,774 | 1,288,774 | - |
| STATE AND COUNTY PAYROLL TAXES | - | 307,513 | 307,513 | - | 324,044 | 324,044 | - |
| INPRS POLICE PERF | - | 451,753 | 451,753 | - | 532,303 | 532,303 | - |
| INPRS CIVILIAN PERF | - | 398,335 | 398,335 | - | 410,954 | 410,954 | - |
| HEALTH INSURANCE | 423,199 | 150,931 | 169,076 | 405,054 | 537,982 | 738,271 | 204,765 |
| DENTAL INSURANCE | 25,565 | 8,324 | 33,889 | - | - | - | - |
| VISION INSURANCE | 8,236 | 2,974 | 11,210 | - | - | - | - |
| AFLAC INSURANCE | - | 26,612 | 26,612 | - | 28,286 | 28,286 | - |
| NRS DEFCO | - | 59,080 | 59,080 | - | 61,630 | 61,630 | - |
| AIG VALIC | - | 42,156 | 42,156 | - | 46,322 | 46,322 | - |
| CHILD SUPPORT | - | 312 | 312 | - | 168 | 168 | - |
| F.S.A. | - | 19,123 | 19,123 | - | 24,130 | 24,130 | - |
| IAFF UNION DUES | - | 4,225 | 4,225 | - | 4,775 | 4,775 | - |
| CHILD SUPPORT YEARLY FEE | - | - | - | - | 55 | 55 | - |
| ST. JOHN FOP LODGE #204 | - | 5,480 | 5,480 | - | 7,342 | 7,342 | - |
| FSA/EMPLOYEE | 17,832 | 20,835 | 18,883 | 19,784 | 26,477 | 24,922 | 21,339 |
| ROSEWOOD/WELLINGTON RECAP | - | 7 | 7 | - | - | - | - |
| BUILDING ESCROW | 678,275 | 404,886 | 606,000 | 477,161 | 256,009 | 284,000 | 449,170 |
| PARK SECURITY DEPOSITS | 2,175 | 3,600 | 3,300 | 2,475 | 3,750 | 3,600 | 2,625 |
| ESCROW CLEARING/REIMBURSE | 87,786 | - | 87,786 | - | 5,500 | 5,500 | - |
| STREET LIGHTS | 15,057 | 9,915 | - | 24,972 | - | - | 24,972 |
| WASTEWATER/OPERATING | 192,389 | 4,344,109 | 3,487,029 | 1,049,469 | 3,996,674 | 3,145,461 | 1,900,682 |
| SOLID WASTE OPERATING | 89,380 | 96,662 | 57,804 | 128,238 | 96,662 | 121,474 | 103,426 |
| CUM SEWER | 115,493 | 134,875 | 77,006 | 173,362 | 153,932 | 51,477 | 275,817 |
| WASTEWATER/B&I | 1,405,058 | - | 791,790 | 613,268 | - | 203,613 | 409,655 |
| WASTEWATER/IMPROVEMENT | 28,379 | - | - | 28,379 | - | 16,323 | 12,056 |
| WASTEWATER/DEBT SERVICE RESERVE | 210,638 | - | - | 210,638 | - | - | 210,638 |
| WASTEWATER SYSTEM DEV | 1,979,653 | 544,856 | 501,500 | 2,023,009 | 921,371 | 1,033,498 | 1,910,882 |
| WASTEWATER/WWTP EXP | 2,164,238 | 495,000 | 158,138 | 2,501,100 | 356,930 | 157,886 | 2,700,144 |
| WASTEWATER 36" TRANS LINE | 113,863 | 986,562 | 1,091,972 | 8,453 | 680,670 | 651,099 | 38,024 |
| WASTEWATER LOTTON INTRCPT | 54,541 | 36,947 | 91,488 | - | - | - | - |
| WATERWORKS DIST | 398,961 | 325,979 | 445,536 | 279,404 | 360,439 | 334,659 | 305,184 |
| WATER/METER DEPOSITS | 345,801 | 37,309 | 12,711 | 370,399 | 35,727 | 12,912 | 393,214 |
| WATER/OPERATING | 843,527 | 5,139,176 | 4,470,123 | 1,512,580 | 5,331,210 | 4,198,567 | 2,645,223 |
| WATER/B&I | 348,425 | 801,500 | 808,150 | 341,775 | 664,867 | 714,950 | 291,692 |
| WATER/DEBT SERVICE RESERVE | 807,000 | 720 | - | 807,720 | 6,175 | - | 813,895 |
| WATER SYSTEM DEVELOPMENT | 2,887,042 | 550,257 | 1,500 | 3,435,799 | 409,397 | - | 3,845,196 |
| SANITARY DIST/OPERATING | 429,762 | 401,394 | 362,709 | 468,447 | 442,992 | 370,129 | 541,310 |
| TRASH COLLECTION | 2,397 | 2,022,910 | 2,015,523 | 9,784 | 2,180,694 | 2,174,427 | 16,051 |
| 2014 RDA SINKING | 235,502 | 470,247 | 470,504 | 235,245 | 471,756 | 471,032 | 235,969 |
| 2014 RDA OPERATION | 18,574 | 2,485 | - | 21,059 | 4,394 | 1,300 | 24,153 |
| 2014 RDA REVENUE DEPOSIT | 6 | - | - | 6 | - | - | 6 |
| 2014 RDA Bond Interest | 6 | - | - | 6 | - | - | 6 |
| Totals | <u>\$ 40,452,056</u> | <u>\$ 46,962,882</u> | <u>\$ 42,349,173</u> | <u>\$ 45,065,765</u> | <u>\$ 48,643,621</u> | <u>\$ 49,107,942</u> | <u>\$ 44,601,444</u> |

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

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The St. John Redevelopment Authority (Redevelopment Authority) was organized by the Town as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing and constructing and leasing local public improvements to the redevelopment commission of the Town. A financial burden/benefit relationship exists between the Town and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the Town. The accompanying financial statement presents the financial information for the Town and the Redevelopment Authority. Although it is legally separate entity from the Town, it exists to provide services entirely or almost entirely to the Town, and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of the Town.

The accompanying financial statement presents the financial information for the Town.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT
(Continued)

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT
(Continued)

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT
(Continued)

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT
(Continued)

C. *1937 Firefighters' Pension Plan*

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. *1977 Police Officers' and Firefighters' Pension and Disability Fund*

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the Town are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

TOWN OF ST. JOHN
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Holding Corporation

The Town has entered into a capital lease with the St. John Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2022 and 2023 totaled \$1,190,000 and \$1,249,000, respectively.

Note 8. Redevelopment Authority

The Town has entered a capital lease with the St. John Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the year 2022 and 2023 totaled \$470,000 each year.

Note 9. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

| <u>New Fund</u> | <u>Balance as of December 31, 2021</u> | <u>Prior Period Adjustments</u> | <u>Balance as of January 1, 2022</u> |
|--------------------------|--|-------------------------------------|--|
| 2014 RDA SINKING | \$ - | \$ 235,502 | \$ 235,502 |
| 2014 RDA OPERATION | - | 18,574 | 18,574 |
| 2014 RDA REVENUE DEPOSIT | - | 6 | 6 |
| 2014 RDA Bond Interest | - | 6 | 6 |

Note 10. Subsequent Events

On June 13, 2024, the Town issued General Obligation Bonds, Series 2024, in the amount of \$5,560,000. The bond was issued for the purpose of funding the costs of certain improvements, repairs, and replacements to various roads and streets within the boundaries of the Town, the reconstruction, rerouting, and extension of Cline Avenue from 101st Avenue to 93rd Avenue, and all projects related to the Paving Project and the Cline Avenue Projects and pay issuance expenses.

OTHER INFORMATION

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | GENERAL | MVH | LOCAL ROAD & STREET | MVH RESTRICTED FUND | CATV FRANCHISE | NIRPC/INDOT LPA GRANT | DOG PARK NONREVERT OPERATING | EMP BENEFIT ADMIN FEE | EDC | RAINY DAY-SANITARY DISTRICT | LECE | RIVERBOAT |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------------|------------------------------|-----------------------|------------------|-----------------------------|------------------|-------------------|
| Cash and investments - beginning | \$ 3,619,716 | \$ 1,188,657 | \$ 661,928 | \$ - | \$ 553,753 | \$ - | \$ 18,314 | \$ 108,686 | \$ 18,989 | \$ 5,841 | \$ 37,816 | \$ 83,999 |
| Receipts: | | | | | | | | | | | | |
| Taxes | 4,396,975 | 99,267 | - | - | - | - | - | - | 4,726 | - | - | - |
| Licenses and permits | 1,191,419 | - | - | - | 326,300 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 801,326 | 394,532 | 441,321 | 387,699 | - | - | - | - | - | - | - | 158,670 |
| Charges for services | 886,450 | - | - | - | - | - | 6,390 | - | - | - | 8,446 | - |
| Fines and forfeits | 36,393 | - | - | - | - | - | - | - | - | - | 62,198 | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 606,113 | 47,719 | 720 | - | 540 | - | - | 971,884 | - | 7,299 | 20 | - |
| Total receipts | <u>7,918,676</u> | <u>541,518</u> | <u>442,041</u> | <u>387,699</u> | <u>326,840</u> | <u>-</u> | <u>6,390</u> | <u>971,884</u> | <u>4,726</u> | <u>7,299</u> | <u>70,664</u> | <u>158,670</u> |
| Disbursements: | | | | | | | | | | | | |
| Personal services | 5,862,442 | 125,014 | - | - | - | - | - | - | - | - | - | - |
| Supplies | 183,519 | 116,179 | 156,298 | - | 175 | - | 7,585 | - | - | - | - | - |
| Other services and charges | 1,365,831 | 111,930 | 19,176 | - | 48,215 | - | 1,033 | - | 9,910 | - | 39,658 | - |
| Debt service - principal and interest | - | 100 | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 222,688 | 79,086 | - | - | 2,740 | - | - | - | - | - | - | 37,961 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 46,001 | 2 | 190,300 | 387,699 | 175,884 | - | - | 934,605 | - | - | - | 59,700 |
| Total disbursements | <u>7,680,481</u> | <u>432,311</u> | <u>365,774</u> | <u>387,699</u> | <u>227,014</u> | <u>-</u> | <u>8,618</u> | <u>934,605</u> | <u>9,910</u> | <u>-</u> | <u>39,658</u> | <u>97,661</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>238,195</u> | <u>109,207</u> | <u>76,267</u> | <u>-</u> | <u>99,826</u> | <u>-</u> | <u>(2,228)</u> | <u>37,279</u> | <u>(5,184)</u> | <u>7,299</u> | <u>31,006</u> | <u>61,009</u> |
| Cash and investments - ending | <u>\$ 3,857,911</u> | <u>\$ 1,297,864</u> | <u>\$ 738,195</u> | <u>\$ -</u> | <u>\$ 653,579</u> | <u>\$ -</u> | <u>\$ 16,086</u> | <u>\$ 145,965</u> | <u>\$ 13,805</u> | <u>\$ 13,140</u> | <u>\$ 68,822</u> | <u>\$ 145,008</u> |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | PARK OPERATING | LEVY EXCESS | CUM CAPITAL IMPROVEMENT | CUM CAPITAL DEVELOPMENT | PARK GIFT | AMBULANCE CAP REPLCMT | CUM FIRE EQUIPMENT | PD SPECIAL REVENUE | PARK & RECREATIONAL | GO BOND DEBT SERVICE | CEDIT |
|---|-------------------|----------------|-------------------------------|-------------------------------|--------------|-----------------------------|--------------------------|--------------------------|---------------------------|-------------------------------|----------------|
| Cash and investments - beginning | \$ 284,713 | \$ 733 | \$ 38,786 | \$ 488,056 | \$ 4,130 | \$ 112,265 | \$ 672,233 | \$ 23,630 | \$ 2,707,610 | \$ 41,067 | \$ 220,012 |
| Receipts: | | | | | | | | | | | |
| Taxes | 398,762 | - | - | 841,274 | - | - | 196,862 | - | - | 304,660 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 27,446 | - | 46,899 | 57,902 | - | - | 13,549 | - | - | 20,961 | 504,292 |
| Charges for services | 36,038 | - | - | - | - | 67,925 | - | 1,218 | 622,047 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | 30,667 | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 5,082 | - | 100 | 644 | 1,890 | 1,430 | 30,538 | 745 | 129,061 | - | 360 |
| Total receipts | 467,328 | - | 46,999 | 899,820 | 1,890 | 69,355 | 240,949 | 32,630 | 751,108 | 325,621 | 504,652 |
| Disbursements: | | | | | | | | | | | |
| Personal services | 175,217 | - | - | 111,305 | - | - | - | - | - | - | - |
| Supplies | 25,326 | - | - | - | - | 3,063 | - | 2,625 | - | - | - |
| Other services and charges | 238,259 | - | 24,665 | 130,898 | 3,998 | 20,415 | 5,065 | 13,276 | - | 650 | 1,300 |
| Debt service - principal and interest | - | - | - | 50,000 | - | - | 131,625 | - | - | 323,894 | 420,000 |
| Capital outlay | 43,994 | - | 16,053 | 57,003 | - | 6,986 | 132,852 | 16,691 | 1,114,990 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 79 | 733 | - | 287,320 | - | - | 53 | - | 1,868 | - | - |
| Total disbursements | 482,875 | 733 | 40,718 | 636,526 | 3,998 | 30,464 | 269,595 | 32,592 | 1,116,858 | 324,544 | 421,300 |
| Excess (deficiency) of receipts over (under) disbursements | (15,547) | (733) | 6,281 | 263,294 | (2,108) | 38,891 | (28,646) | 38 | (365,750) | 1,077 | 83,352 |
| Cash and investments - ending | \$ 269,166 | \$ - | \$ 45,067 | \$ 751,350 | \$ 2,022 | \$ 151,156 | \$ 643,587 | \$ 23,668 | \$ 2,341,860 | \$ 42,144 | \$ 303,364 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | ROAD IMPACT FUND | PARK MEMORIAL BENCH & TREE SPECIAL REV | GARNISHMENT 4586 | POLICE PENSION/METRO | ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND | CAGIT/PUBLIC SAFETY | OPIOID SETTLEMENT UNRESTRICTED | OPIOID SETTLEMENT RESTRICTED | INDIANA ARTS GRANT FUND | COMMUNITY EVENTS |
|---|------------------------|--|---------------------|-------------------------|--|------------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------|
| Cash and investments - beginning | \$ 465,636 | \$ - | \$ - | \$ 240,103 | \$ 2,121,810 | \$ 446,588 | \$ - | \$ - | \$ - | \$ 1,778 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 2,137,873 | 558,121 | 10,532 | 24,575 | 2,925 | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 1,131,927 | 4,500 | 6,470 | 172,839 | - | 360 | - | - | - | 47,724 |
| Total receipts | 1,131,927 | 4,500 | 6,470 | 172,839 | 2,137,873 | 558,481 | 10,532 | 24,575 | 2,925 | 47,724 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | 6,470 | - | - | 326,426 | - | - | - | - |
| Supplies | - | - | - | - | - | 28,043 | - | - | - | 49,373 |
| Other services and charges | - | 3,158 | - | - | - | 41,783 | - | - | - | 28 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 61,973 | 95,598 | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 2,816 | - | - | 173,157 | - | - | - | - | - | - |
| Total disbursements | 2,816 | 3,158 | 6,470 | 173,157 | 61,973 | 491,850 | - | - | - | 49,401 |
| Excess (deficiency) of receipts over (under) disbursements | 1,129,111 | 1,342 | - | (318) | 2,075,900 | 66,631 | 10,532 | 24,575 | 2,925 | (1,677) |
| Cash and investments - ending | \$ 1,594,747 | \$ 1,342 | \$ - | \$ 239,785 | \$ 4,197,710 | \$ 513,219 | \$ 10,532 | \$ 24,575 | \$ 2,925 | \$ 101 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | RAINY DAY- WATER DISTRICT | FORFEITURE & SEIZED ASSETS | POLICE GIFT | FIRE GIFT | CHRISTMAS EVENTS | FAMILY GARDENING PROGRAM | FARMERS MARKET EVENT | GO BOND 2020 PROJECT | LEASE RENTAL | REDEVELOPMENT/CONST |
|---|------------------------------------|-------------------------------------|----------------|--------------|---------------------|--------------------------------|----------------------------|-------------------------------|-----------------|---------------------|
| Cash and investments - beginning | \$ 6,179 | \$ 7,929 | \$ 27,100 | \$ 600 | \$ 17,134 | \$ 1,164 | \$ 44,607 | \$ 3,862,222 | \$ 548,615 | \$ 21,064 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 1,156,881 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | 79,558 | - |
| Charges for services | - | 61,048 | - | - | - | - | 17,750 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 3,223 | 1,242 | 3,259 | 900 | 27,599 | 1,700 | 100 | 7,196 | - | - |
| Total receipts | 3,223 | 62,290 | 3,259 | 900 | 27,599 | 1,700 | 17,850 | 7,196 | 1,236,439 | - |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | 8,284 | - | - | - |
| Supplies | - | - | 7,000 | - | 3,810 | 897 | 3,868 | - | - | - |
| Other services and charges | - | 1,603 | 19,740 | 638 | 8,980 | - | 1,806 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | 1,190,000 | - |
| Capital outlay | - | 821 | 260 | - | - | - | - | 197,325 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - | - | 311 | - |
| Total disbursements | - | 2,424 | 27,000 | 638 | 12,790 | 897 | 13,958 | 197,325 | 1,190,311 | - |
| Excess (deficiency) of receipts over (under) disbursements | 3,223 | 59,866 | (23,741) | 262 | 14,809 | 803 | 3,892 | (190,129) | 46,128 | - |
| Cash and investments - ending | \$ 9,402 | \$ 67,795 | \$ 3,359 | \$ 862 | \$ 31,943 | \$ 1,967 | \$ 48,499 | \$ 3,672,093 | \$ 594,743 | \$ 21,064 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | ST JOHN TIF 1 | ST JOHN TIF 2/3 | ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND | TIF 2021 NW AA | TIF 2021 SW AA | TIF ORCHARD GATE STERLING GATE | INPRS FIRE PERF | WATER/2021 WATER BOND CONSTRUCTION FUND |
|---|---|------------------------|--------------------------|---|-------------------------|-------------------------|--|-----------------------|---|
| Cash and investments - beginning | \$ - | \$ 318,257 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,497,915 |
| Receipts: | | | | | | | | | |
| Taxes | - | 471,341 | 50,068 | 38,782 | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 1,000,000 | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - |
| Other receipts | 1,101,053 | 2,816 | - | - | - | - | - | 197,306 | - |
| Total receipts | 2,101,053 | 474,157 | 50,068 | 38,782 | - | - | - | 197,306 | - |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 197,306 | - |
| Supplies | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | 124,274 | 24,768 | - | - | - | - | - | - |
| Debt service - principal and interest | - | 572,700 | - | - | - | - | - | - | - |
| Capital outlay | 2,101,053 | 92,093 | - | - | - | - | - | - | 219,458 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - | - | - |
| Total disbursements | 2,101,053 | 789,067 | 24,768 | - | - | - | - | 197,306 | 219,458 |
| Excess (deficiency) of receipts over (under) disbursements | - | (314,910) | 25,300 | 38,782 | - | - | - | - | (219,458) |
| Cash and investments - ending | \$ - | \$ 3,347 | \$ 25,300 | \$ 38,782 | \$ - | \$ - | \$ - | \$ - | \$ 7,278,457 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | PAYROLL INTEREST EARNED | PAYROLL- NET PAY | FEDERAL FICA AND MEDICARE | STATE AND COUNTY PAYROLL TAXES | INPRS POLICE PERF | INPRS CIVILIAN PERF | HEALTH INSURANCE | DENTAL INSURANCE | VISION INSURANCE | AFLAC INSURANCE | NRS DEFCO | AIG VALIC |
|---|-------------------------------|------------------------|------------------------------------|--|-------------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|--------------|--------------|
| Cash and investments - beginning | \$ 3,661 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 423,199 | \$ 25,565 | \$ 8,236 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 8,210 | 4,914,238 | 1,236,958 | 307,513 | 451,753 | 398,335 | 150,931 | 8,324 | 2,974 | 26,612 | 59,080 | 42,156 |
| Total receipts | 8,210 | 4,914,238 | 1,236,958 | 307,513 | 451,753 | 398,335 | 150,931 | 8,324 | 2,974 | 26,612 | 59,080 | 42,156 |
| Disbursements: | | | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 4,914,238 | 1,236,958 | 307,513 | 451,753 | 398,335 | 169,076 | 33,889 | 11,210 | 26,612 | 59,080 | 42,156 |
| Total disbursements | - | 4,914,238 | 1,236,958 | 307,513 | 451,753 | 398,335 | 169,076 | 33,889 | 11,210 | 26,612 | 59,080 | 42,156 |
| Excess (deficiency) of receipts over (under) disbursements | 8,210 | - | - | - | - | - | (18,145) | (25,565) | (8,236) | - | - | - |
| Cash and investments - ending | \$ 11,871 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 405,054 | \$ - | \$ - | \$ - | \$ - | \$ - |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | CHILD SUPPORT | F.S.A. | IAFF UNION DUES | CHILD SUPPORT YEARLY FEE | ST. JOHN FOP LODGE #204 | FSA/EMPLOYEE | ROSEWOOD/WELLINGTON RECAP | BUILDING ESCROW | PARK SECURITY DEPOSITS | ESCROW CLEARING/REIMBURSE |
|---|------------------|--------|-----------------------|-----------------------------------|-------------------------------------|--------------|------------------------------|--------------------|------------------------------|------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 17,832 | \$ - | \$ 678,275 | \$ 2,175 | \$ 87,786 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 7 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 312 | 19,123 | 4,225 | - | 5,480 | 20,835 | - | 404,886 | 3,600 | - |
| Total receipts | 312 | 19,123 | 4,225 | - | 5,480 | 20,835 | 7 | 404,886 | 3,600 | - |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | 5,480 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | 7 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 312 | 19,123 | 4,225 | - | - | 18,883 | - | 606,000 | 3,300 | 87,786 |
| Total disbursements | 312 | 19,123 | 4,225 | - | 5,480 | 18,883 | 7 | 606,000 | 3,300 | 87,786 |
| Excess (deficiency) of receipts over (under) disbursements | - | - | - | - | - | 1,952 | - | (201,114) | 300 | (87,786) |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,784 | \$ - | \$ 477,161 | \$ 2,475 | \$ - |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | STREET LIGHTS | WASTEWATER/OPERATING | SOLID WASTE OPERATING | CUM SEWER | WASTEWATER/B&I | WASTEWATER/IMPROVEMENT | WASTEWATER/DEBT SERVICE RESERVE | WASTEWATER SYSTEM DEV |
|---|------------------|----------------------|-----------------------------|-------------------|-------------------|------------------------|---------------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 15,057 | \$ 192,389 | \$ 89,380 | \$ 115,493 | \$ 1,405,058 | \$ 28,379 | \$ 210,638 | \$ 1,979,653 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | 134,278 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 597 | - | - | - | - |
| Charges for services | 9,915 | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Utility fees | - | 3,648,338 | 96,662 | - | - | - | - | 541,258 |
| Penalties | - | 35,958 | - | - | - | - | - | - |
| Other receipts | - | 659,813 | - | - | - | - | - | 3,598 |
| Total receipts | <u>9,915</u> | <u>4,344,109</u> | <u>96,662</u> | <u>134,875</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>544,856</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | 566,806 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | 44,660 | - | - | - | - | - | - |
| Debt service - principal and interest | - | 214,550 | - | - | 202,990 | - | - | - |
| Capital outlay | - | 357,482 | - | 56,378 | - | - | - | - |
| Utility operating expenses | - | 2,303,364 | 52,175 | 3,050 | - | - | - | - |
| Other disbursements | - | 167 | 5,629 | 17,578 | 588,800 | - | - | 501,500 |
| Total disbursements | <u>-</u> | <u>3,487,029</u> | <u>57,804</u> | <u>77,006</u> | <u>791,790</u> | <u>-</u> | <u>-</u> | <u>501,500</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>9,915</u> | <u>857,080</u> | <u>38,858</u> | <u>57,869</u> | <u>(791,790)</u> | <u>-</u> | <u>-</u> | <u>43,356</u> |
| Cash and investments - ending | <u>\$ 24,972</u> | <u>\$ 1,049,469</u> | <u>\$ 128,238</u> | <u>\$ 173,362</u> | <u>\$ 613,268</u> | <u>\$ 28,379</u> | <u>\$ 210,638</u> | <u>\$ 2,023,009</u> |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | WASTEWATER/WWTP EXP | WASTEWATER 36" TRANS LINE | WASTEWATER LTON INTRCPT | WATERWORKS DIST | WATER/METER DEPOSITS | WATER/OPERATING | WATER/B&I | WATER/DEBT SERVICE RESERVE |
|---|------------------------|------------------------------------|-------------------------------|--------------------|-------------------------|-----------------|------------|----------------------------------|
| Cash and investments - beginning | \$ 2,164,238 | \$ 113,863 | \$ 54,541 | \$ 398,961 | \$ 345,801 | \$ 843,527 | \$ 348,425 | \$ 807,000 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | 303,206 | - | 242,556 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 19,953 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Utility fees | 491,402 | 986,562 | 36,947 | - | 36,589 | 4,183,549 | - | - |
| Penalties | - | - | - | - | - | - | - | - |
| Other receipts | 3,598 | - | - | 2,820 | 720 | 713,071 | 801,500 | 720 |
| Total receipts | 495,000 | 986,562 | 36,947 | 325,979 | 37,309 | 5,139,176 | 801,500 | 720 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | 60,253 | - | 983,616 | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 149,835 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 808,150 | - |
| Capital outlay | 156,759 | 1,089,215 | - | 164,832 | - | 146,619 | - | - |
| Utility operating expenses | - | - | - | 218,928 | - | 2,366,162 | - | - |
| Other disbursements | 1,379 | 2,757 | 91,488 | 1,523 | 12,711 | 823,891 | - | - |
| Total disbursements | 158,138 | 1,091,972 | 91,488 | 445,536 | 12,711 | 4,470,123 | 808,150 | - |
| Excess (deficiency) of receipts over (under) disbursements | 336,862 | (105,410) | (54,541) | (119,557) | 24,598 | 669,053 | (6,650) | 720 |
| Cash and investments - ending | \$ 2,501,100 | \$ 8,453 | \$ - | \$ 279,404 | \$ 370,399 | \$ 1,512,580 | \$ 341,775 | \$ 807,720 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

| | WATER SYSTEM DEVELOPMENT | SANITARY DIST/OPERATING | TRASH COLLECTION | 2014 RDA SINKING | 2014 RDA OPERATION | 2014 RDA REVENUE DEPOSIT | 2014 RDA Bond Interest | Totals |
|---|--------------------------------|----------------------------|---------------------|------------------------|--------------------------|-----------------------------------|---------------------------------|-------------------|
| Cash and investments - beginning | \$ 2,887,042 | \$ 429,762 | \$ 2,397 | \$ 235,502 | \$ 18,574 | \$ 6 | \$ 6 | \$ 40,452,056 |
| Receipts: | | | | | | | | |
| Taxes | - | 371,888 | - | - | - | - | - | 9,011,526 |
| Licenses and permits | - | - | - | - | - | - | - | 1,517,719 |
| Intergovernmental receipts | - | 29,229 | - | - | - | - | - | 6,717,960 |
| Charges for services | - | - | 2,022,910 | - | - | - | - | 3,740,144 |
| Fines and forfeits | - | - | - | - | - | - | - | 129,258 |
| Utility fees | 544,500 | - | - | - | - | - | - | 10,565,807 |
| Penalties | - | - | - | - | - | - | - | 35,958 |
| Other receipts | 5,757 | 277 | - | 470,247 | 2,485 | - | - | 15,244,510 |
| Total receipts | 550,257 | 401,394 | 2,022,910 | 470,247 | 2,485 | - | - | 46,962,882 |
| Disbursements: | | | | | | | | |
| Personal services | - | 108,900 | - | - | - | - | - | 8,537,519 |
| Supplies | - | 1,123 | - | - | - | - | - | 588,884 |
| Other services and charges | - | 20,795 | 2,015,509 | - | - | - | - | 4,491,863 |
| Debt service - principal and interest | - | - | - | - | - | - | - | 3,914,009 |
| Capital outlay | - | 230,349 | - | - | - | - | - | 6,701,259 |
| Utility operating expenses | - | - | - | - | - | - | - | 4,943,679 |
| Other disbursements | 1,500 | 1,542 | 14 | 470,504 | - | - | - | 13,171,960 |
| Total disbursements | 1,500 | 362,709 | 2,015,523 | 470,504 | - | - | - | 42,349,173 |
| Excess (deficiency) of receipts over (under) disbursements | 548,757 | 38,685 | 7,387 | (257) | 2,485 | - | - | 4,613,709 |
| Cash and investments - ending | \$ 3,435,799 | \$ 468,447 | \$ 9,784 | \$ 235,245 | \$ 21,059 | \$ 6 | \$ 6 | \$ 45,065,765 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | GENERAL | MVH | LOCAL ROAD & STREET | MVH RESTRICTED FUND | CATV FRANCHISE | NIRPC/INDOT LPA GRANT | DOG PARK NONREVERT OPERATING | EMP BENEFIT ADMIN FEE | EDC | RAINY DAY-SANITARY DISTRICT | LECE | RIVERBOAT |
|--|------------------|----------------|---------------------|---------------------|----------------|-----------------------|------------------------------|-----------------------|--------------|-----------------------------|---------------|----------------|
| Cash and investments - beginning | \$ 3,857,911 | \$ 1,297,864 | \$ 738,195 | \$ - | \$ 653,579 | \$ - | \$ 16,086 | \$ 145,965 | \$ 13,805 | \$ 13,140 | \$ 68,822 | \$ 145,008 |
| Receipts: | | | | | | | | | | | | |
| Taxes | 4,888,078 | 110,595 | - | - | - | - | - | - | 4,725 | - | - | - |
| Licenses and permits | 988,932 | - | - | - | 317,937 | - | - | - | - | - | - | - |
| Intergovernmental receipts | 583,727 | 443,597 | 486,428 | 437,193 | - | 425,077 | - | - | - | - | - | 131,928 |
| Charges for services | 966,144 | - | - | - | - | - | 6,050 | - | - | - | 6,610 | - |
| Fines and forfeits | 29,198 | - | - | - | - | - | - | - | - | - | 33,170 | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 1,296,900 | 247,662 | 6,175 | - | 4,631 | - | - | 1,732,765 | - | - | 550 | - |
| Total receipts | 8,752,979 | 801,854 | 492,603 | 437,193 | 322,568 | 425,077 | 6,050 | 1,732,765 | 4,725 | - | 40,330 | 131,928 |
| Disbursements: | | | | | | | | | | | | |
| Personal services | 6,269,835 | 109,275 | - | - | - | - | - | - | - | - | - | - |
| Supplies | 184,794 | 91,205 | 116,673 | - | 3,253 | - | 3,207 | - | - | - | - | - |
| Other services and charges | 1,755,388 | 230,634 | 16,067 | - | 16,809 | 262,171 | 9,225 | 1,545,597 | 4,700 | - | 38,935 | - |
| Debt service - principal and interest | - | 100 | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 487,217 | - | 34,456 | - | 66,847 | - | 81 | - | - | - | - | 54,156 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 34,568 | - | 119,014 | 437,193 | 166,619 | - | - | - | - | - | - | 35,704 |
| Total disbursements | 8,731,802 | 431,214 | 286,210 | 437,193 | 253,528 | 262,171 | 12,513 | 1,545,597 | 4,700 | - | 38,935 | 89,860 |
| Excess (deficiency) of receipts over (under) disbursements | 21,177 | 370,640 | 206,393 | - | 69,040 | 162,906 | (6,463) | 187,168 | 25 | - | 1,395 | 42,068 |
| Cash and investments - ending | \$ 3,879,088 | \$ 1,668,504 | \$ 944,588 | \$ - | \$ 722,619 | \$ 162,906 | \$ 9,623 | \$ 333,133 | \$ 13,830 | \$ 13,140 | \$ 70,217 | \$ 187,076 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | PARK OPERATING | LEVY EXCESS | CUM CAPITAL IMPROVEMENT | CUM CAPITAL DEVELOPMENT | PARK GIFT | AMBULANCE CAP REPLCMT | CUM FIRE EQUIPMENT | PD SPECIAL REVENUE | PARK & RECREATIONAL | GO BOND DEBT SERVICE | CEDIT |
|---|-------------------|----------------|-------------------------------|-------------------------------|--------------|-----------------------------|--------------------------|--------------------------|---------------------------|-------------------------------|----------------|
| Cash and investments - beginning | \$ 269,166 | \$ - | \$ 45,067 | \$ 751,350 | \$ 2,022 | \$ 151,156 | \$ 643,587 | \$ 23,668 | \$ 2,341,860 | \$ 42,144 | \$ 303,364 |
| Receipts: | | | | | | | | | | | |
| Taxes | 444,299 | - | - | 970,104 | - | - | 227,011 | - | - | 326,334 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 25,729 | - | 41,911 | 56,177 | - | - | 13,145 | - | - | 18,875 | 573,544 |
| Charges for services | 58,620 | - | - | - | - | 79,087 | - | 1,130 | 406,657 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | 37,242 | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 5,226 | - | - | 807 | 860 | - | - | - | 138,175 | - | 3,087 |
| Total receipts | 533,874 | - | 41,911 | 1,027,088 | 860 | 79,087 | 240,156 | 38,372 | 544,832 | 345,209 | 576,631 |
| Disbursements: | | | | | | | | | | | |
| Personal services | 201,460 | - | - | - | - | - | - | - | 60,360 | - | - |
| Supplies | 29,032 | - | - | - | 2,078 | 13,997 | - | 3,462 | - | - | - |
| Other services and charges | 289,993 | - | 48,694 | 699,683 | - | 20,424 | 3,512 | 10,567 | 52,716 | - | - |
| Debt service - principal and interest | 50 | - | - | 50,000 | - | - | - | - | - | 332,494 | 420,000 |
| Capital outlay | 10,508 | - | 1,355 | 304,053 | - | 30,008 | 199,728 | 23,503 | 536,462 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 18,449 | - | - | - | - | - | 51 | - | - | - | - |
| Total disbursements | 549,492 | - | 50,049 | 1,053,736 | 2,078 | 64,429 | 203,291 | 37,532 | 649,538 | 332,494 | 420,000 |
| Excess (deficiency) of receipts over (under) disbursements | (15,618) | - | (8,138) | (26,648) | (1,218) | 14,658 | 36,865 | 840 | (104,706) | 12,715 | 156,631 |
| Cash and investments - ending | \$ 253,548 | \$ - | \$ 36,929 | \$ 724,702 | \$ 804 | \$ 165,814 | \$ 680,452 | \$ 24,508 | \$ 2,237,154 | \$ 54,859 | \$ 459,995 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | ROAD IMPACT FUND | PARK MEMORIAL BENCH & TREE SPECIAL REV | GARNISHMENT 4586 | POLICE PENSION/METRO | ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND | CAGIT/PUBLIC SAFETY | OPIOID SETTLEMENT UNRESTRICTED | OPIOID SETTLEMENT RESTRICTED | INDIANA ARTS GRANT FUND | COMMUNITY EVENTS |
|---|------------------------|--|---------------------|-------------------------|--|------------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------|
| Cash and investments - beginning | \$ 1,594,747 | \$ 1,342 | \$ - | \$ 239,785 | \$ 4,197,710 | \$ 513,219 | \$ 10,532 | \$ 24,575 | \$ 2,925 | \$ 101 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 595,751 | 3,189 | 5,506 | 658 | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 794,506 | 3,500 | 1,333 | 180,085 | - | 3,353 | - | - | - | 69,281 |
| Total receipts | 794,506 | 3,500 | 1,333 | 180,085 | - | 599,104 | 3,189 | 5,506 | 658 | 69,281 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | 1,333 | - | - | 479,356 | - | - | - | - |
| Supplies | - | - | - | - | 3,000 | 35,327 | - | - | 3,583 | 67,691 |
| Other services and charges | 115,500 | 1,395 | - | - | 25,808 | 56,625 | - | - | - | 1,590 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 1,348,891 | 10,250 | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | 181,815 | 431,608 | - | - | - | - | - |
| Total disbursements | 115,500 | 1,395 | 1,333 | 181,815 | 1,809,307 | 581,558 | - | - | 3,583 | 69,281 |
| Excess (deficiency) of receipts over (under) disbursements | 679,006 | 2,105 | - | (1,730) | (1,809,307) | 17,546 | 3,189 | 5,506 | (2,925) | - |
| Cash and investments - ending | \$ 2,273,753 | \$ 3,447 | \$ - | \$ 238,055 | \$ 2,388,403 | \$ 530,765 | \$ 13,721 | \$ 30,081 | \$ - | \$ 101 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | RAINY DAY- WATER DISTRICT | FORFEITURE & SEIZED ASSETS | POLICE GIFT | FIRE GIFT | CHRISTMAS EVENTS | FAMILY GARDENING PROGRAM | FARMERS MARKET EVENT | GO BOND 2020 PROJECT | LEASE RENTAL | REDEVELOPMENT/CONST |
|---|------------------------------------|-------------------------------------|----------------|--------------|---------------------|--------------------------------|----------------------------|-------------------------------|-----------------|---------------------|
| Cash and investments - beginning | \$ 9,402 | \$ 67,795 | \$ 3,359 | \$ 862 | \$ 31,943 | \$ 1,967 | \$ 48,499 | \$ 3,672,093 | \$ 594,743 | \$ 21,064 |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 1,245,759 | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | 72,019 | - |
| Charges for services | - | 102,938 | - | - | - | - | 20,550 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 3,936 | 1,302 | 900 | 8,660 | 1,360 | - | 80,129 | - | - |
| Total receipts | - | 106,874 | 1,302 | 900 | 8,660 | 1,360 | 20,550 | 80,129 | 1,317,778 | - |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | 9,989 | - | - | - |
| Supplies | - | - | 515 | - | 8,265 | 85 | 2,414 | - | - | - |
| Other services and charges | - | 1,777 | - | - | 13,408 | 2,000 | 7,314 | 999,021 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | 1,249,300 | - |
| Capital outlay | - | 55,944 | - | - | - | - | - | 2,183,827 | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 57,721 | 515 | - | 21,673 | 2,085 | 19,717 | 3,182,848 | 1,249,300 | - |
| Excess (deficiency) of receipts over (under) disbursements | - | 49,153 | 787 | 900 | (13,013) | (725) | 833 | (3,102,719) | 68,478 | - |
| Cash and investments - ending | \$ 9,402 | \$ 116,948 | \$ 4,146 | \$ 1,762 | \$ 18,930 | \$ 1,242 | \$ 49,332 | \$ 569,374 | \$ 663,221 | \$ 21,064 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | LOCAL ROAD AND BRIDGE MATCHING GRANT FUND | ST JOHN TIF 1 | ST JOHN TIF 2/3 | ST JOHN EDA 2 (AGE RESTRICTED HOUSING) FUND | TIF 2021 NW AA | TIF 2021 SW AA | TIF ORCHARD GATE STERLING GATE | INPRS FIRE PERF | WATER/2021 WATER BOND CONSTRUCTION FUND |
|---|---|------------------------|--------------------------|---|-------------------------|-------------------------|--|-----------------------|---|
| Cash and investments - beginning | \$ - | \$ 3,347 | \$ 25,300 | \$ 38,782 | \$ - | \$ - | \$ - | \$ - | \$ 7,278,457 |
| Receipts: | | | | | | | | | |
| Taxes | - | 833,636 | 72,546 | 9,419 | 3,076 | 339 | 4,794 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | 1,000,000 | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - |
| Other receipts | 1,190,138 | 294,559 | - | - | - | - | - | 249,045 | 250,000 |
| Total receipts | 2,190,138 | 1,128,195 | 72,546 | 9,419 | 3,076 | 339 | 4,794 | 249,045 | 250,000 |
| Disbursements: | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 249,045 | - |
| Supplies | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 104 | 104 | 104 | - | 206,188 |
| Debt service - principal and interest | - | 581,600 | - | - | - | - | - | - | - |
| Capital outlay | 800,982 | - | - | - | - | - | - | - | 1,788,823 |
| Utility operating expenses | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - | - | - | - |
| Total disbursements | 800,982 | 581,600 | - | - | 104 | 104 | 104 | 249,045 | 1,995,011 |
| Excess (deficiency) of receipts over (under) disbursements | 1,389,156 | 546,595 | 72,546 | 9,419 | 2,972 | 235 | 4,690 | - | (1,745,011) |
| Cash and investments - ending | \$ 1,389,156 | \$ 549,942 | \$ 97,846 | \$ 48,201 | \$ 2,972 | \$ 235 | \$ 4,690 | \$ - | \$ 5,533,446 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | PAYROLL INTEREST EARNED | PAYROLL- NET PAY | FEDERAL FICA AND MEDICARE | STATE AND COUNTY PAYROLL TAXES | INPRS POLICE PERF | INPRS CIVILIAN PERF | HEALTH INSURANCE | DENTAL INSURANCE | VISION INSURANCE | AFLAC INSURANCE | NRS DEFCO | AIG VALIC |
|---|-------------------------------|------------------------|------------------------------------|--|-------------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|--------------|--------------|
| Cash and investments - beginning | \$ 11,871 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 405,054 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 9,755 | 5,283,116 | 1,288,774 | 324,044 | 532,303 | 410,954 | 537,982 | - | - | 28,286 | 61,630 | 46,322 |
| Total receipts | 9,755 | 5,283,116 | 1,288,774 | 324,044 | 532,303 | 410,954 | 537,982 | - | - | 28,286 | 61,630 | 46,322 |
| Disbursements: | | | | | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | - | 5,283,116 | 1,288,774 | 324,044 | 532,303 | 410,954 | 738,271 | - | - | 28,286 | 61,630 | 46,322 |
| Total disbursements | - | 5,283,116 | 1,288,774 | 324,044 | 532,303 | 410,954 | 738,271 | - | - | 28,286 | 61,630 | 46,322 |
| Excess (deficiency) of receipts over (under) disbursements | 9,755 | - | - | - | - | - | (200,289) | - | - | - | - | - |
| Cash and investments - ending | \$ 21,626 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 204,765 | \$ - | \$ - | \$ - | \$ - | \$ - |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | CHILD SUPPORT | F.S.A. | IAFF UNION DUES | CHILD SUPPORT YEARLY FEE | ST. JOHN FOP LODGE #204 | FSA/EMPLOYEE | ROSEWOOD/WELLINGTON RECAP | BUILDING ESCROW | PARK SECURITY DEPOSITS | ESCROW CLEARING/REIMBURSE |
|---|------------------|---------------|-----------------------|-----------------------------------|-------------------------------------|---------------|------------------------------|--------------------|------------------------------|------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,784 | \$ - | \$ 477,161 | \$ 2,475 | \$ - |
| Receipts: | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - |
| Utility fees | - | - | - | - | - | - | - | - | - | - |
| Penalties | - | - | - | - | - | - | - | - | - | - |
| Other receipts | 168 | 24,130 | 4,775 | 55 | 7,342 | 26,477 | - | 256,009 | 3,750 | 5,500 |
| Total receipts | 168 | 24,130 | 4,775 | 55 | 7,342 | 26,477 | - | 256,009 | 3,750 | 5,500 |
| Disbursements: | | | | | | | | | | |
| Personal services | - | - | - | 55 | 7,342 | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 24,922 | - | - | 3,600 | 5,500 |
| Debt service - principal and interest | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - |
| Utility operating expenses | - | - | - | - | - | - | - | - | - | - |
| Other disbursements | 168 | 24,130 | 4,775 | - | - | - | - | 284,000 | - | - |
| Total disbursements | 168 | 24,130 | 4,775 | 55 | 7,342 | 24,922 | - | 284,000 | 3,600 | 5,500 |
| Excess (deficiency) of receipts over (under) disbursements | - | - | - | - | - | 1,555 | - | (27,991) | 150 | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,339 | \$ - | \$ 449,170 | \$ 2,625 | \$ - |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | STREET LIGHTS | WASTEWATER/OPERATING | SOLID WASTE OPERATING | CUM SEWER | WASTEWATER/B&I | WASTEWATER/IMPROVEMENT | WASTEWATER/DEBT SERVICE RESERVE | WASTEWATER SYSTEM DEV |
|---|------------------|----------------------|-----------------------------|--------------|----------------|------------------------|---------------------------------------|-----------------------------|
| Cash and investments - beginning | \$ 24,972 | \$ 1,049,469 | \$ 128,238 | \$ 173,362 | \$ 613,268 | \$ 28,379 | \$ 210,638 | \$ 2,023,009 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | 153,363 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 569 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Utility fees | - | 3,768,997 | 96,662 | - | - | - | - | 357,000 |
| Penalties | - | 39,812 | - | - | - | - | - | - |
| Other receipts | - | 187,865 | - | - | - | - | - | 564,371 |
| Total receipts | - | 3,996,674 | 96,662 | 153,932 | - | - | - | 921,371 |
| Disbursements: | | | | | | | | |
| Personal services | - | 623,965 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | 116,364 | - | - | - | - | - | - |
| Debt service - principal and interest | - | 214,000 | - | - | 203,613 | - | - | - |
| Capital outlay | - | 249,830 | 93,550 | 3,915 | - | 16,323 | - | - |
| Utility operating expenses | - | 1,908,381 | 22,868 | 6,273 | - | - | - | - |
| Other disbursements | - | 32,921 | 5,056 | 41,289 | - | - | - | 1,033,498 |
| Total disbursements | - | 3,145,461 | 121,474 | 51,477 | 203,613 | 16,323 | - | 1,033,498 |
| Excess (deficiency) of receipts over (under) disbursements | - | 851,213 | (24,812) | 102,455 | (203,613) | (16,323) | - | (112,127) |
| Cash and investments - ending | \$ 24,972 | \$ 1,900,682 | \$ 103,426 | \$ 275,817 | \$ 409,655 | \$ 12,056 | \$ 210,638 | \$ 1,910,882 |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | WASTEWATER/WWTP EXP | WASTEWATER 36" TRANS LINE | WASTEWATER LTON INTRCPT | WATERWORKS DIST | WATER/METER DEPOSITS | WATER/OPERATING | WATER/B&I | WATER/DEBT SERVICE RESERVE |
|---|------------------------|------------------------------------|-------------------------------|--------------------|-------------------------|---------------------|-------------------|----------------------------------|
| Cash and investments - beginning | \$ 2,501,100 | \$ 8,453 | \$ - | \$ 279,404 | \$ 370,399 | \$ 1,512,580 | \$ 341,775 | \$ 807,720 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | 340,447 | - | 248,861 | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 19,122 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Utility fees | 326,057 | 680,670 | - | - | 29,175 | 4,118,121 | - | - |
| Penalties | - | - | - | - | - | - | - | - |
| Other receipts | 30,873 | - | - | 870 | 6,552 | 964,228 | 664,867 | 6,175 |
| Total receipts | <u>356,930</u> | <u>680,670</u> | <u>-</u> | <u>360,439</u> | <u>35,727</u> | <u>5,331,210</u> | <u>664,867</u> | <u>6,175</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | 69,030 | - | 1,043,056 | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 242,166 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 714,950 | - |
| Capital outlay | 157,886 | 651,099 | - | - | - | 89,623 | - | - |
| Utility operating expenses | - | - | - | 265,550 | - | 2,143,887 | - | - |
| Other disbursements | - | - | - | 79 | 12,912 | 679,835 | - | - |
| Total disbursements | <u>157,886</u> | <u>651,099</u> | <u>-</u> | <u>334,659</u> | <u>12,912</u> | <u>4,198,567</u> | <u>714,950</u> | <u>-</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>199,044</u> | <u>29,571</u> | <u>-</u> | <u>25,780</u> | <u>22,815</u> | <u>1,132,643</u> | <u>(50,083)</u> | <u>6,175</u> |
| Cash and investments - ending | <u>\$ 2,700,144</u> | <u>\$ 38,024</u> | <u>\$ -</u> | <u>\$ 305,184</u> | <u>\$ 393,214</u> | <u>\$ 2,645,223</u> | <u>\$ 291,692</u> | <u>\$ 813,895</u> |

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

| | WATER SYSTEM DEVELOPMENT | SANITARY DIST/OPERATING | TRASH COLLECTION | 2014 RDA SINKING | 2014 RDA OPERATION | 2014 RDA REVENUE DEPOSIT | 2014 RDA Bond Interest | Totals |
|---|--------------------------------|----------------------------|---------------------|------------------------|--------------------------|-----------------------------------|---------------------------------|----------------------|
| Cash and investments - beginning | \$ 3,435,799 | \$ 468,447 | \$ 9,784 | \$ 235,245 | \$ 21,059 | \$ 6 | \$ 6 | \$ 45,065,765 |
| Receipts: | | | | | | | | |
| Taxes | - | 415,461 | - | - | - | - | - | 10,298,847 |
| Licenses and permits | - | - | - | - | - | - | - | 1,306,869 |
| Intergovernmental receipts | - | 27,531 | - | - | - | - | - | 4,961,676 |
| Charges for services | - | - | 2,180,694 | - | - | - | - | 3,828,480 |
| Fines and forfeits | - | - | - | - | - | - | - | 99,610 |
| Utility fees | 360,000 | - | - | - | - | - | - | 9,736,682 |
| Penalties | - | - | - | - | - | - | - | 39,812 |
| Other receipts | 49,397 | - | - | 471,756 | 4,394 | - | - | 18,371,645 |
| Total receipts | <u>409,397</u> | <u>442,992</u> | <u>2,180,694</u> | <u>471,756</u> | <u>4,394</u> | <u>-</u> | <u>-</u> | <u>48,643,621</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | 173,504 | - | - | - | - | - | 9,297,605 |
| Supplies | - | 13,691 | - | - | - | - | - | 582,272 |
| Other services and charges | - | 182,203 | 2,174,344 | - | - | - | - | 9,185,152 |
| Debt service - principal and interest | - | - | - | - | - | - | - | 3,766,107 |
| Capital outlay | - | - | - | - | - | - | - | 9,199,317 |
| Utility operating expenses | - | - | - | - | - | - | - | 4,346,959 |
| Other disbursements | - | 731 | 83 | 471,032 | 1,300 | - | - | 12,730,530 |
| Total disbursements | <u>-</u> | <u>370,129</u> | <u>2,174,427</u> | <u>471,032</u> | <u>1,300</u> | <u>-</u> | <u>-</u> | <u>49,107,942</u> |
| Excess (deficiency) of receipts over (under) disbursements | <u>409,397</u> | <u>72,863</u> | <u>6,267</u> | <u>724</u> | <u>3,094</u> | <u>-</u> | <u>-</u> | <u>(464,321)</u> |
| Cash and investments - ending | <u>\$ 3,845,196</u> | <u>\$ 541,310</u> | <u>\$ 16,051</u> | <u>\$ 235,969</u> | <u>\$ 24,153</u> | <u>\$ 6</u> | <u>\$ 6</u> | <u>\$ 44,601,444</u> |

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TOWN OF ST. JOHN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | \$ 2,060,584 | \$ 304,635 |
| Wastewater | 359,064 | 68,637 |
| Water | 723,980 | - |
| Sanitary District | <u>6,049</u> | <u>-</u> |
| Totals | <u>\$ 3,149,677</u> | <u>\$ 373,272</u> |

TOWN OF ST. JOHN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|----------------------------------|--|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| BciCapital | Street Sweeper | \$ 50,626 | 12/15/21 | 12/15/25 |
| St. John Building Corporation | Refunds 2005 and 2006 1st Mortgage Bonds | 1,286,000 | 09/10/13 | 12/31/25 |
| St. John Redevelopment Authority | Road and Street Improvements | <u>470,000</u> | 09/10/14 | 02/01/30 |
| Total of annual lease payments | | <u>\$ 1,806,626</u> | | |

| Type | Description of Debt Purpose | Ending Principal Balance | Principal Due Within One Year |
|--|----------------------------------|--------------------------------|-------------------------------------|
| Governmental activities: | | | |
| General obligation bonds | 2020 GO Bonds | \$ 4,580,000 | \$ 260,000 |
| Revenue bonds | 2018 RDC Bonds | 3,725,000 | 440,000 |
| Economic Development Tax Increment Revenue Bonds | 2023 St John Commons Project | <u>1,800,000</u> | <u>-</u> |
| Total governmental activities | | <u>10,105,000</u> | <u>700,000</u> |
| Wastewater: | | | |
| Revenue bonds | Refunding 2012 Bonds | 400,000 | 195,000 |
| Notes and Loans Payable | 2016 Revenue Bond (Schererville) | <u>1,416,114</u> | <u>371,444</u> |
| Total Wastewater | | <u>1,816,114</u> | <u>566,444</u> |
| Water: | | | |
| Revenue bonds | Refunding 2017 Bonds | 685,000 | 110,000 |
| Revenue bonds | Waterworks Revenue Bond 2021 | <u>8,250,000</u> | <u>385,000</u> |
| Total Water | | <u>8,935,000</u> | <u>495,000</u> |
| Redevelopment Authority: | | | |
| Revenue bonds | Road and Street Improvements | <u>2,680,000</u> | <u>360,000</u> |
| Totals | | <u>\$ 23,536,114</u> | <u>\$ 2,121,444</u> |

TOWN OF ST. JOHN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

| | <u>Ending Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities: | |
| Land | \$ 3,082,882 |
| Infrastructure | 130,045,712 |
| Buildings | 1,279,003 |
| Improvements other than buildings | 3,582,378 |
| Machinery, equipment, and vehicles | <u>9,379,013</u> |
| Total governmental activities | <u>147,368,988</u> |
| Wastewater: | |
| Land | 613,327 |
| Infrastructure | 24,445,696 |
| Buildings | 204,713 |
| Improvements other than buildings | 7,139,952 |
| Machinery, equipment, and vehicles | <u>1,703,964</u> |
| Total Wastewater | <u>34,107,652</u> |
| Water: | |
| Land | 834,129 |
| Infrastructure | 11,594,123 |
| Buildings | 1,045,545 |
| Improvements other than buildings | 2,807,244 |
| Machinery, equipment, and vehicles | <u>1,811,201</u> |
| Total Water | <u>18,092,242</u> |
| Total capital assets | <u>\$ 199,568,882</u> |

OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.