

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

EXAMINATION REPORT

OF

TOWN OF SAINT JOHN

LAKE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
12/31/2008



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sherry P. Sury	01-01-04 to 12-31-11
President of the Town Council	Michael S. Fryzel	01-01-07 to 12-31-08
Director of Operations	Robert J. Pharazyn	01-01-07 to 12-31-08
Town Manager	Stephen Z. Kil	01-01-07 to 12-31-08
President of the Water Utility/ Waterworks District	Robert Myers	01-01-07 to 12-31-08
President of the Wastewater Utility/Sanitary District	Robert Myers	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SAINT JOHN, LAKE COUNTY INDIANA

We have examined the financial information presented herein of the Town of Saint John (Town), for the period of January 1, 2007 to December 31, 2007. The Town's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Town for the year ended December 31, 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets, Schedule of Long-Term Debt, and Schedule of Funding Progress as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 4, 2008

TOWN OF SAINT JOHN  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2007

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
<b>Governmental Funds:</b>				
General	\$ 2,711,881	\$ 3,376,134	\$ 5,152,239	\$ 935,776
Motor Vehicle Highway	35,039	786,676	655,239	166,476
Local Road and Street	32,657	142,820	117,149	58,328
Park and Recreation	121,088	219,566	299,200	41,454
Law Enforcement Continuing Education	4,606	11,177	5,503	10,280
Economic Development Commission	6,397	5,400	1,781	10,016
Electronic Map Generation	55	265	260	60
Police PIDP	1,162	-	-	1,162
Sanitary District Operating	339,354	142,487	356,558	125,283
Waterworks District Operating	248,004	114,880	302,468	60,416
Quad Town	6,702	-	-	6,702
Solid Waster Operating	26,296	32,370	58,666	-
Asset Forfeiture Account	3,867	2,250	-	6,117
Police Department Special Revenue	59,295	57,650	55,833	61,112
Police Gift	4,292	2,601	4,145	2,748
CATV Franchise	13,722	105,252	90,915	28,059
Christmas Events	275	4,986	4,916	345
Festival Event	-	56,495	56,495	-
Farmers Market Event	1,825	7,050	8,875	-
Fall Festival Event	-	27,153	27,153	-
Federal Grant	-	9,947	9,947	-
Inspection Station	-	2,000	1,625	375
Police Family Violence Grant	2,000	-	-	2,000
Park V3 Donation	16,757	-	2,635	14,122
Park Bond and Interest	49,717	46,745	84,879	11,583
Lease Rental	56,607	344,933	455,000	(53,460)
Sanitary District Bond and Interest	48,665	73,704	148,453	(26,084)
Barrett A Principal and Interest	26,118	12,581	11,167	27,532
Barrett B Principal and Interest	11,765	5,652	4,947	12,470
Redevelopment Construction	84,999	-	84,900	99
Ambulance Capital Replacement	95,726	39,104	56,935	77,895
Cumulative Fire	230,358	63,325	220,153	73,530
Cumulative Sewer	706,393	278,011	861,772	122,632
Riverboat Revenue	117,462	80,850	121,539	76,773
Local Major Moves Construction	199,318	-	183,518	15,800
Saint John 05 Town Project	99,913	1,517,968	1,562,411	55,470
Park and Recreation	166,290	231,544	388,357	9,477
Saint John South TIF	18,108	77,344	95,452	-
Saint John North TIF	27,075	-	-	27,075
Cumulative Capital Improvement	99,133	29,441	44,700	83,874
Cumulative Capital Development	325,596	239,181	487,816	76,961
<b>Proprietary Funds:</b>				
Water Utility - Operating	217,309	2,381,366	2,187,867	410,808
Water Utility - Bond and Interest	186,012	446,309	422,628	209,693
Water Utility - Debt Service Reserve	348,925	15,949	-	364,874
Water Utility - Customer Deposit	145,985	24,675	6,997	163,663
Water Utility - System Development	857,280	298,350	518,823	636,807
Water Utility - Improvement	25,999	532,000	38,521	519,478
Water Utility - Construction	-	4,023,622	3,558,231	465,391
Lotton Water System Development	20,006	63,605	-	83,611
Wastewater Utility - Operating	156,566	2,118,813	1,906,793	368,586
Wastewater Utility - Bond and Interest	162,296	221,796	218,181	165,911
Wastewater Utility - System Development	862,190	377,707	496,912	742,985
Wastewater Utility - Construction	861,904	8,420	870,324	-
Wastewater Utility - Improvement	123,824	17,000	70,000	70,824
Wastewater Utility - Debt Service Reserve	106,068	47,148	-	153,216
Wastewater Utility - WWTP Expansion	2,745,802	748,364	1,528,936	1,965,230
Lotton Interceptor Sewer	24,839	66,096	917	90,018
<b>Fiduciary Funds:</b>				
Police Pension Metro	118,444	19,092	17,491	120,045
Police Pension 77	10,107	51,645	48,622	13,130
Group Insurance	-	547,793	547,793	-
Rosewood/Wellington Recapture	2,749	17,729	20,478	-
PERF	17,645	246,815	242,195	22,265
Escrow Building	536,000	312,000	419,000	429,000
Park Security Deposits	-	3,200	3,200	-
Escrow Clearing/Reimbursement	5,040	31,666	26,668	10,038
Traffic Tickets	3,156	57,259	58,075	2,340
Traffic School Court Costs	360	-	360	-
Street Light Escrow	-	3,879	1,940	1,939
Seat Belt Partnership	-	18,185	6,063	12,122
Operation Safe Speed	1,786	52,000	51,697	2,089
Payroll	-	4,311,694	4,311,694	-
<b>Totals</b>	<b>\$ 13,538,809</b>	<b>\$ 25,211,719</b>	<b>\$ 29,604,007</b>	<b>\$ 9,146,521</b>

The accompanying notes are an integral part of the financial information.

TOWN OF SAINT JOHN  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Town uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Town in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

TOWN OF SAINT JOHN  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plans

A. Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The Town contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

2. 1925 Police Officers' Pension Plan

Plan Description

The Town contributes to the 1925 Police Officers' Pension Plan, which 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 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 and Annual Pension Cost

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

TOWN OF SAINT JOHN  
NOTES TO FINANCIAL INFORMATION  
(Continued)

B. Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The Town contributes to the 1977 Police Officers' and Firefighters' Pension and Disability Fund, a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Employees' Retirement Plan (PERF) for all police officers and firefighters hired after April 30, 1977.

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 55 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 55. The plan also provides for death and disability benefits.

PERF 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Note 7. Circuit Breaker Agreement

In 2004, the state provided to Lake County, for the benefit of various taxing units, a circuit breaker loan. The loan was to cover tax bill amounts in excess of 2% of the property's assessed valuation, subject to the property having a homestead exemption on file. On January 11, 2005, the County entered into an agreement with the Town of Saint John and other taxing units receiving gaming tax distributions from Lake County for repayment of the loan. The Town will have its gaming distribution reduced by \$3,837 quarterly for five years, beginning in April 2005, to repay its share of the loan.

Note 8. Tax Levies and Rates

Property tax rates and levies for 2005 taxes payable in 2006 were not established by February 15, 2005, as required by state statute due to the delay in the completion of the reassessment of Lake County. The tax bills were mailed to Lake County residents in August 2006. They were due in two installments on August 29, 2006, and November 14, 2006. The final settlement of the 2005 taxes payable in 2006 was distributed to the various governmental entities on January 4, 2007.

TOWN OF SAINT JOHN  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 9. Long-Term Debt

On July 16, 2007, the Wastewater Treatment Plant Expansion Fund loaned the St. John 05 Town Project Fund \$1,500,000 for a period of time up to and including December 31, 2007. The Town repaid the St. John 05 Town Project Fund \$300,000 in 2007, leaving a balance of \$1,200,000 at December 31, 2007.

Note 10. Subsequent Events

Property tax rates and levies for 2006 taxes payable in 2007 were not established by February 15, 2007, as required by state statute due to the delay in the completion of the reassessment of Lake County. Currently, tax bills have not been mailed for the spring installment, normally due May 10.

TOWN OF SAINT JOHN  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,942,569
Infrastructure	129,256,573
Buildings	1,111,386
Improvements other than buildings	1,700,539
Machinery and equipment	4,289,132
Construction in progress	<u>10,500,000</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 149,800,199</u>

<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Water Utility:	
Capital assets	
Land	\$ 63,827
Construction in progress	16,400,629
Buildings	204,713
Improvements other than buildings	138,120
Machinery and equipment	<u>881,086</u>
 Total Water Utility capital assets	 <u>17,688,375</u>
Wastewater Utility:	
Capital assets	
Land	834,129
Infrastructure	10,147,122
Buildings	966,219
Improvements other than buildings	1,394,920
Machinery and equipment	<u>928,588</u>
 Total Wastewater Utility capital assets	 <u>14,270,978</u>
 Total business-type activities capital assets	 <u>\$ 31,959,353</u>

TOWN OF SAINT JOHN  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2007

The Town has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Building Corporation	\$ 17,819,000	\$ 602,500
Squad Car	28,239	29,781
Wheel Loader	108,875	29,238
Loan payable	1,200,000	392,687
Bonds payable:		
General obligation bonds:		
Sanitary District Bond	565,000	146,688
Park Bond	735,000	86,883
Revenue bonds:		
Ravenswood Tif Bond	339,800	218,903
St. John Marketplace Tif Bond	2,520,000	201,262
1999 Barrett Law Series A	35,798	11,166
1999 Barrett Law Series B	14,992	4,948
<b>Total governmental activities debt</b>	<b><u>\$ 23,366,704</u></b>	<b><u>\$ 1,724,056</u></b>
Business-type Activities:		
Water Utility		
Revenue bonds:		
1999 Revenue Bonds	\$ 480,000	\$ 208,450
2001 Revenue Bonds	1,160,000	135,290
2004 Revenue Bonds	4,000,000	161,165
<b>Total Water Utility</b>	<b><u>5,640,000</u></b>	<b><u>504,905</u></b>
Wastewater Utility		
Revenue bonds:		
2004 Revenue Bonds	\$ 2,790,000	\$ 216,895
<b>Total Wastewater Utility</b>	<b><u>2,790,000</u></b>	<b><u>216,895</u></b>
<b>Total business-type activities debt:</b>	<b><u>\$ 8,430,000</u></b>	<b><u>\$ 721,800</u></b>

TOWN OF SAINT JOHN  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-05	\$ 1,150,232	\$ 1,589,739	\$ (439,507)	72%	\$ 1,664,993	(26%)
07-01-06	1,302,873	1,942,429	(639,556)	67%	2,104,293	(30%)
07-01-07	1,570,215	2,222,752	(652,537)	71%	2,275,771	(29%)

TOWN OF SAINT JOHN, LAKE COUNTY  
EXAMINATION RESULTS AND COMMENTS

RECEIPT ISSUANCE - PARK AND RECREATION

The Park Superintendent collected money for Park activities. A registration form was completed for each activity indicating the amount of the fees collected. The registration form was not prenumbered, but there is a place at the top to hand write in the clerk-treasurer's office receipt number issued when the registration form and the fees collected were remitted to the Clerk-Treasurer. No receipt was issued by the Park Superintendent at the time the money was received; however, they were getting their (participant) copy of the registration form. A similar comment was in prior Report B30870.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OVERDRAWN FUND BALANCES

The Lease Rental Fund and Sanitary District Bond and Interest Fund were overdrawn in 2007 in the amount of \$53,460 and \$26,084, respectively.

The fund balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

HYDRANT RENTAL RECEIVABLE (PAYABLE)

The Town of Saint John paid hydrant rental to the Water Utility at a rate of \$287 per hydrant for the years 2006 and 2007. Ordinance 1385 adopted by the Town Council on May 19, 2005 increased the hydrant rental rate to \$315 per hydrant effective January 1, 2006. As a result, the Town owes the Water Utility hydrant rental in the amount \$22,764 and \$23,408 for the years 2006 and 2007, respectively.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF SAINT JOHN  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2008, with Sherry P. Sury, Clerk-Treasurer; Michael S. Fryzel, President of the Town Council; Stephen Z. Kil, Town Manager; and Jeff Kopkey, Accounting Supervisor. The official response has been made a part of this report and may be found on pages 14 and 15.

**Office of the  
Clerk-Treasurer**

St. John Municipal Building  
10955 West 93rd Avenue  
St. John, Indiana 46373-8822



**Sherry P. Sury, IAMC, CMC  
Clerk-Treasurer**

(219) 365-4800 Voice  
(219) 365-6041 Facsimile  
E-Mail [ssury.ct@stjohnin.com](mailto:ssury.ct@stjohnin.com)

December 11, 2008

"OFFICIAL RESPONSE"

VIA E-mail – Dean Gerlach  
[[dgerlach@sboafe.in.gov](mailto:dgerlach@sboafe.in.gov)]  
& FIRST CLASS MAIL

Mr. Bruce A. Hartman, CPA, State Examiner  
INDIANA STATE BOARD OF ACCOUNTS  
302 Washington Street, Room E418  
Indianapolis, IN 46204-2765

Mr. Dean Gerlach, CPA  
Field Supervisor  
Attn: INDIANA STATE BOARD OF ACCOUNTS  
200 Court Park  
Logansport, IN

RE: Town of St. John Clerk-Treasurer's Response to the State Board of  
Accounts Exam Results and Comments (Exam Period: January 1,  
2007 – December 31, 2007)

C/o: Dean Gerlach, Field Supervisor, Logansport, IN

Dear Mr. Hartman and Mr. Gerlach:

For your review and approval, the following summation addresses the issues  
mentioned in our exit conference.

**RECEIPT ISSUANCE – PARK & RECREATION**

Receipts designed and submitted by A.E. Boyce Co., Inc, numbered in  
sequence, bound in book form and previously approved by the SBA were  
received in August of 2007 after the audit comments of 2007 for 2006. A receipt  
book was provided to the Park Department on August 31, 2007, starting with the  
number #301 and recorded on the master log maintained per department. The  
temporary receipt book is used in conjunction with the previously approved SBA  
temporary receipt/registration form when fees are collected off site.

December 11, 2008

All fees and registrations for the park programs are routinely collected in the Clerk-Treasurer's office, however; the volleyball off-site sign ups take place in April of each year whereas fees are collected and these temporary receipts are utilized with the receipt book maintained by the Park Department. The fees along with the temporary receipts are forwarded to the clerk's office for deposit and the temporary receipts are attached to the receipts generated by the approved SBA software system. This procedure will be reviewed again with the Park Superintendent to ensure compliance.

**OVERDRAWN FUND BALANCES**

These two funds were overdrawn, due to the delay in property tax distributions. We did not receive our final 2007 property taxes until March 24, 2008. December 31, 2008, we anticipate using temporary loan procedures to prevent any overdrawn funds.

**HYDRANT RENTAL RECEIVABLE (PAYABLE)**


We agree that we did not pay the current rate schedule fee per fire hydrant in 2006 and 2007 and are paying the proper fee in 2008.

For the unpaid balance from 2006 and 2007 of \$22,764 and \$23,408 respectively, the following is added: We have a housing subdivision outside of the Town limits that each residential unit pays \$3.65 per month for hydrant rental. For the years 2006 and 2007, these fees totaled \$8,329 and \$9,650, respectively. Using these fees towards the balance of hydrant rental unpaid for 2006 and 2007, we then owe a balance of \$14,435 and \$13,758, respectively. The fire hydrants in this subdivision were included in the total number of fire hydrants used to calculate the 2006 and 2007 General Fund payments.

We will pay this balance due to the Water Utility before December 31, 2008.

In conclusion, I trust the above response meets the requirement as established within the ten-day timeframe of the December 4, 2008, exit conference. If you should have any questions, please do not hesitate to contact me.

Sincerely,

  
SHERRY P. SURY, IAMC/CMC  
Clerk-Treasurer

Copy: Michael Fryzel, Town Council President  
Dave Austgen, Town Attorney  
Steve Kil, Town Manager  
Beverly Gawrys, Deputy Clerk  
Jeff Kopkey, Accounting Supervisor