

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF ST. JOHN

LAKE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
04/27/2017



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sherry Sury	01-01-12 to 12-31-15
	Beth Hernandez	01-01-16 to 12-31-19
President of the Town Council	Michael Forbes	01-01-12 to 12-31-17
President of the Utility Board of Commissioners	(Vacant)	01-01-12 to 06-27-12
	Michael Forbes	06-28-12 to 12-31-12
	Gregory Volk	01-01-13 to 12-31-17
President of the Waterworks Board of Commissioners	(Vacant)	01-01-12 to 06-27-12
	Michael Forbes	06-28-12 to 12-31-13
	Ken Gembala	01-01-14 to 12-31-15
	Gregory Volk	01-01-16 to 12-31-17
President of the Sanitary District Board of Commissioners	Robert Myers	01-01-12 to 01-16-12
	(Vacant)	01-17-12 to 05-23-12
	Frank Bradtke	05-24-12 to 12-31-17
President of the Park Board	Shari Kolodziej	01-01-12 to 12-31-12
	Frank Bradtke	01-01-13 to 12-31-17
President of the Redevelopment Board of Commissioners	Mark Barenie	01-01-12 to 12-31-17
Town Manager	Stephen Kil	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of the Town of St. John (Town), for the period of January 1, 2012 to December 31, 2015. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town prepares its financial statements 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 comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2015.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2012 to December 31, 2015, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. 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, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

January 31, 2017

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are 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, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 629,906	\$ 6,342,440	\$ 5,494,914	\$ 1,477,432	\$ 5,092,383	\$ 4,503,648	\$ 2,066,167
MVH	225,535	605,145	540,294	290,386	557,931	486,485	361,832
Local Road & Street	108,213	166,691	118,509	156,395	181,634	114,837	223,192
EDC	18,273	9,450	2,000	25,723	4,725	2,000	28,448
PD Special Revenue SWAT	4,150	-	3,776	374	-	-	374
LECE	35,611	20,468	11,049	45,030	20,039	16,873	48,196
Electronic Map Generation	473	55	-	528	30	-	558
Riverboat	252,819	195,070	49,158	398,731	176,150	79,426	495,455
Park Operating	158,465	398,044	251,880	304,629	233,523	243,611	294,541
Hazmat Response	3,700	-	-	3,700	-	-	3,700
St John TIF	1,720,263	814,598	1,935,435	599,426	-	4,200	595,226
Excess Welfare Distribution	10,566	-	8,497	2,069	-	-	2,069
CCD	332,413	157,606	261,882	228,137	146,737	7,133	367,741
Redevelopment	66,617	-	-	66,617	-	15,226	51,391
Cumulative Fire Equipment	343,419	77,686	125,821	295,284	81,753	91,369	285,668
Cumulative Sewer	1,660,005	75,694	146,533	1,589,166	78,608	237,168	1,430,606
CCI	40,089	39,386	17,497	61,978	39,865	23,379	78,464
Police Pension Metro	212,614	110,284	152,573	170,325	211,012	159,445	221,892
GO Bond Debt Service	83,809	178,280	172,870	89,219	170,842	171,400	88,661
Safe Community Grant	-	-	-	-	1,000	999	1
Cash Change	300	-	-	300	-	-	300
Park V3 Donation	2,076	-	-	2,076	-	778	1,298
Fire Gift	289	-	-	289	-	-	289
Police Gift	1,602	2,200	110	3,692	1,760	1,421	4,031
Park/Gift Donation	2,273	3,366	2,128	3,511	3,920	2,358	5,073
PD Family Violence Grant	2,000	-	-	2,000	-	-	2,000
OSS/FCRE Program	58	-	-	58	-	-	58
Seat Belt Partnership	574	400,801	396,257	5,118	390,723	390,725	5,116
Federal Grants	521	-	-	521	-	-	521
CATV Franchise	253,433	179,694	115,610	317,517	197,379	135,035	379,861
Police PIDD	9,716	-	-	9,716	-	-	9,716
Quad Town	6,702	-	159	6,543	-	-	6,543
Asset Forfeiture Account	5,617	3,300	-	8,917	-	-	8,917
Christmas Events	3,101	2,231	4,841	491	19,755	16,545	3,701
HH/Fall Festival	72,137	43,723	27,881	87,979	44,605	52,231	80,353
Farmers Market	18,298	14,360	12,487	20,171	13,980	16,489	17,662
Police Special	121,792	169,395	161,459	129,728	204,661	161,210	173,179
Solid Waste Operating	78,121	72,508	39,032	111,597	72,535	58,990	125,142
Trash Collection	80,762	1,062,745	1,073,468	70,039	1,113,725	1,159,174	24,590
Street Repair Bond Proceeds	106,174	-	26,617	79,557	-	76,210	3,347
Dare Gifts & Donations	2,308	3,772	3,063	3,017	323	2,825	515

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

TOWN OF ST. JOHN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Excess Levy / Tax	14,052	-	14,052	-	-	-	-
FSA Withholdings	9,613	10,600	8,831	11,382	10,033	12,285	9,130
Lease Rental	350,027	817,982	765,721	402,288	845,199	417,620	829,867
Park Bond & Interest	78,431	90,195	90,693	77,933	90,327	87,312	80,948
SJ 05 Town Project	242	-	50	192	-	-	192
Park & Recreational	400,647	267,624	159,884	508,387	341,412	207,880	641,919
Ambulance Capital Replacement	100,179	65,309	115,167	50,321	66,564	59,963	56,922
Payroll	-	3,863,012	3,863,012	-	4,090,075	4,090,075	-
Group Insurance	25,374	643,020	637,890	30,504	663,134	666,677	26,961
Park Security Deposits	50	2,750	2,450	350	2,450	2,800	-
Police Pension 1977	14,254	59,818	65,364	8,708	65,569	72,573	1,704
PERF	14,476	271,046	280,143	5,379	303,602	308,773	208
Barrett Law Sewer Improvement	648	-	-	648	-	-	648
Rosewood/ Wellington	7,789	14,167	19,460	2,496	14,918	16,742	672
Traffic Tickets	9,904	61,736	66,060	5,580	65,160	65,160	5,580
Building Escrow	240,000	163,000	136,000	267,000	206,000	167,000	306,000
Escrow Clearing Reimbursement	12,764	31,151	22,476	21,439	49,076	14,471	56,044
Wastewater Lotton Interceptor	-	2,437	-	2,437	6,329	-	8,766
Wastewater Operating	598,002	2,046,615	1,752,050	892,567	2,072,137	1,808,370	1,156,334
Wastewater Bond & Interest	629	309,395	276,953	33,071	200,763	201,263	32,571
Wastewater Improvement	77,873	500	16,856	61,517	-	-	61,517
Wastewater DSR	254,038	210,638	254,038	210,638	-	-	210,638
Wastewater WWTP Expense	746,876	164,101	-	910,977	292,348	-	1,203,325
Wastewater System Development	1,299,831	185,000	3,808	1,481,023	318,000	131,706	1,667,317
Wastewater 36 Transmission'	19,365	200,139	178,490	41,014	375,271	407,437	8,848
Water Operating	2,362,540	2,523,906	1,834,416	3,052,030	2,490,569	1,935,305	3,607,294
Water B & I	338,411	720,000	699,399	359,012	720,000	685,694	393,318
Water Improvement	314,376	500	133,338	181,538	-	5,420	176,118
Water Meter Deposit	198,030	15,505	7,960	205,575	21,750	11,330	215,995
Water Construction	119,693	-	-	119,693	-	-	119,693
Water System Development	310,941	183,500	239,634	254,807	333,000	225,768	362,039
Water DSR	570,274	66,480	-	636,754	66,480	-	703,234
Water District Operating	161,580	231,558	284,410	108,728	230,197	145,395	193,530
Water District Excess Welfare	4,556	-	-	4,556	-	-	4,556
Water Const Bond 2009	195,102	-	143,765	51,337	-	51,300	37
Sanitary District Operating	215,015	385,611	237,663	362,963	283,260	271,635	374,588
Sanitary District B & I	3,015	-	48	2,967	-	-	2,967
Sanitary District Excess Welfare	8,793	-	-	8,793	-	165	8,628
<b>Totals</b>	<b>\$ 15,752,184</b>	<b>\$ 24,756,287</b>	<b>\$ 23,465,881</b>	<b>\$ 17,042,590</b>	<b>\$ 23,283,221</b>	<b>\$ 20,301,309</b>	<b>\$ 20,024,502</b>

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

TOWN OF ST. JOHN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
General	\$ 2,066,167	\$ 4,724,970	\$ 4,180,214	\$ 2,610,923	\$ 5,052,735	\$ 4,441,654	\$ 3,222,004		
MVH	361,832	678,260	541,889	498,203	688,717	588,331	598,589		
Local Road & Street	223,192	183,880	164,459	242,613	187,513	159,544	270,582		
Health Claims	-	515,700	590,523	(74,823)	738,325	684,407	(20,905)		
EDC	28,448	4,725	10,931	22,242	4,725	4,066	22,901		
PD Special Revenue SWAT	374	-	-	374	-	-	374		
LECE	48,196	16,453	20,093	44,556	24,847	42,062	27,341		
Electronic Map Generation	558	35	-	593	35	-	628		
Riverboat	495,455	166,684	101,289	560,850	153,539	-	714,389		
Park Operating	294,541	231,516	252,999	273,058	256,435	282,490	247,003		
Dog Park Annual Fee	-	-	-	-	3,115	-	3,115		
Hazmat Response	3,700	-	-	3,700	-	-	3,700		
Levy Excess	-	-	-	-	733	-	733		
St John TIF	595,226	1,321,975	927,410	989,791	778,417	944,480	823,728		
Excess Welfare Distribution	2,069	-	419	1,650	-	-	1,650		
CCD	367,741	128,047	29,975	465,813	522,164	260,175	727,802		
Redevelopment	51,391	-	13,609	37,782	-	19,223	18,559		
Cumulative Fire Equipment	285,668	71,340	154,457	202,551	87,449	41,189	248,811		
Cumulative Sewer	1,430,606	68,597	841,557	657,646	796,572	828,255	625,963		
CEDIT	-	331,874	77,000	254,874	344,612	1,000	598,486		
CCI	78,464	39,446	19,761	98,149	37,299	32,185	103,263		
EMP BENEFIT ADMIN FEE	-	847,223	194,884	652,339	1,624,392	1,601,448	675,283		
Police Pension Metro	221,892	184,405	162,197	244,100	163,211	173,645	233,666		
CAGIT/ PUBLIC SAFETY	-	317,381	293,865	23,516	337,405	173,942	186,979		
GO Bond Debt Service	88,661	161,575	179,828	70,408	174,411	177,390	67,429		
Safe Community Grant	1	-	-	1	-	-	1		
Cash Change	300	-	-	300	-	-	300		
Park V3 Donation	1,298	-	-	1,298	-	747	551		
Fire Gift	289	-	-	289	-	-	289		
Police Gift	4,031	1,515	1,697	3,849	3,248	2,818	4,279		
Park/Gift Donation	5,073	3,180	2,022	6,231	2,695	5,030	3,896		
PD Family Violence Grant	2,000	-	-	2,000	-	-	2,000		
OSS/ FCRE Program	58	165	-	223	-	-	223		
Seat Belt Partnership	5,116	363,095	363,261	4,950	328,463	328,463	4,950		
Federal Grants	521	-	-	521	-	-	521		
CATV Franchise	379,861	216,275	83,947	512,189	245,980	212,973	545,196		
Police PIDP	9,716	-	-	9,716	-	-	9,716		
Quad Town	6,543	-	-	6,543	-	-	6,543		
Asset Forfeiture Account	8,917	-	-	8,917	340	-	9,257		
Christmas Events	3,701	12,432	14,211	1,922	10,270	12,969	(777)		
HH/ Fall Festival	80,353	47,418	60,082	67,689	53,800	55,619	65,870		
Farmers Market	17,662	14,375	23,566	8,471	12,975	4,066	17,380		
Police Special	173,179	110,024	138,320	144,883	124,662	150,362	119,183		

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

TOWN OF ST. JOHN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Solid Waste Operating	125,142	72,858	88,210	109,790	75,855	33,233	152,412
Trash Collection	24,590	1,065,896	1,086,769	3,717	1,155,641	1,159,644	(286)
Street Repair Bond Proceeds	3,347	-	3,347	-	-	-	-
Dare Gifts & Donations	515	550	-	1,065	-	-	1,065
FSA Withholdings	9,130	11,270	12,429	7,971	12,936	11,297	9,610
Lease Rental	829,867	769,192	659,753	939,306	598,229	823,853	713,682
Park Bond & Interest	80,948	82,315	88,753	74,510	62,061	90,041	46,530
SJ 05 Town Project	192	-	-	192	-	-	192
Park & Recreational	641,919	317,571	188,515	770,975	290,589	447,085	614,479
Ambulance Capital Replacement	56,922	70,016	23,500	103,438	72,031	8,688	166,781
Payroll	-	4,395,363	4,395,363	-	4,498,100	4,527,883	(29,783)
Group Insurance	26,961	213,836	240,797	-	-	-	-
Park Security Deposits	-	2,400	2,100	300	1,550	1,650	200
Police Pension 1977	1,704	68,318	68,318	1,704	70,657	70,657	1,704
PERF	208	327,681	327,681	208	315,364	312,798	2,774
Barrett Law Sewer Improvement	648	-	-	648	-	-	648
Rosewood/ Wellington	672	15,846	7,943	8,575	5,367	13,942	-
Traffic Tickets	5,580	58,860	59,220	5,220	39,240	42,840	1,620
Building Escrow	306,000	186,000	180,000	312,000	179,000	175,000	316,000
Escrow Clearing Reimbursement	56,044	307,735	18,180	345,599	76,616	331,792	90,423
Wastewater Lotton Interceptor	8,766	3,988	12,754	-	72,372	63,766	8,606
Wastewater Operating	1,156,334	2,096,613	2,075,444	1,177,503	2,212,575	2,075,649	1,314,429
Wastewater Bond & Interest	32,571	200,286	199,663	33,194	197,562	19,281	211,475
Wastewater Improvement	61,517	-	-	61,517	-	-	61,517
Wastewater DSR	210,638	-	-	210,638	-	-	210,638
Wastewater WWTP Expense	1,203,325	299,469	-	1,502,794	282,892	667,684	1,118,002
Wastewater System Development	1,667,317	328,500	424,323	1,571,494	342,000	489,700	1,423,794
Wastewater 36 Transmission"	8,848	509,512	499,328	19,032	410,012	371,779	57,265
Water Operating	3,607,294	2,240,662	1,919,985	3,927,971	2,325,027	2,481,789	3,771,209
Water B & I	393,318	720,000	684,571	428,747	720,000	677,571	471,176
Water Improvement	176,118	-	-	176,118	-	-	176,118
Water Meter Deposit	215,995	20,407	11,607	224,795	21,900	11,005	235,690
Water Construction	119,693	-	-	119,693	-	87,636	32,057
Water System Development	362,039	354,142	132,331	583,850	343,500	684,460	242,890
Water DSR	703,234	66,480	-	769,714	66,480	-	836,194
Water District Operating	193,530	208,877	196,899	205,508	241,111	314,693	131,926
Water District Excess Welfare	4,556	-	-	4,556	-	-	4,556
Water Const Bond 2009	37	-	-	37	-	-	37
Sanitary District Operating	374,588	258,067	331,645	301,010	298,382	362,952	236,440
Sanitary District B & I	2,967	-	-	2,967	-	-	2,967
Sanitary District Excess Welfare	8,628	-	-	8,628	-	-	8,628
<b>Totals</b>	<b>\$ 20,024,502</b>	<b>\$ 26,035,275</b>	<b>\$ 23,383,893</b>	<b>\$ 22,675,884</b>	<b>\$ 27,746,133</b>	<b>\$ 27,586,901</b>	<b>\$ 22,835,116</b>

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

TOWN OF ST. JOHN  
NOTES TO FINANCIAL STATEMENTS

**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, storm water, trash, and urban redevelopment.

The accompanying financial statements present the financial information for the Town.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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.

Licenses and permits, which include 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: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived 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, which are comprised mostly of charges for current services.

Penalties, which include fees received for late payments.

Other receipts, which include 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 statements. The aggregate disbursements include the following uses:

Personal services, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Debt service - principal and interest, which includes 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, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses, which include all outflows for operating the utilities.

Other disbursements, which include, but are 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, transfer money 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 money 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 money 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.

**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 February 15. These rates were based upon

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

the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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 statements. 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

INPRS 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:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

*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.

*C. 1977 Police Officers' Pension and Disability Fund*

*Plan Description*

The 1977 Police Officers' 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 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 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. The plan also provides for death and disability benefits.

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

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. (888) 526-1687

*Funding Policy*

The contribution requirements of plan members and the Town are established by the Board of Trustees of INPRS.

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of spending in excess of available cash funds and remittance of withholdings prior to the transfer from funds and employees.

**Note 8. Holding Corporation**

The Town has entered into a capital lease with the St John Building Corp (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 2012, 2013, 2014, and 2015 totaled \$765,000, \$405,000, \$802,000, and \$821,000, respectively.

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#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant'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  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	General	MVH	Local Road & Street	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation	Riverboat
Cash and investments - beginning	\$ 629,906	\$ 225,535	\$ 108,213	\$ 18,273	\$ 4,150	\$ 35,611	\$ 473	\$ 252,819
Receipts:								
Taxes	3,222,452	234,331	-	9,450	-	-	-	-
Licenses and permits	859,875	-	-	-	-	7,510	-	-
Intergovernmental receipts	412,993	364,447	166,691	-	-	-	-	195,070
Charges for services	361,998	-	-	-	-	12,958	55	-
Fines and forfeits	138,463	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,346,659	6,367	-	-	-	-	-	-
Total receipts	6,342,440	605,145	166,691	9,450	-	20,468	55	195,070
Disbursements:								
Personal services	3,124,874	253,314	-	-	-	-	-	-
Supplies	141,073	84,468	84,496	-	3,776	-	-	-
Other services and charges	899,449	200,370	34,013	2,000	-	11,049	-	-
Debt service - principal and interest	1,325,466	-	-	-	-	-	-	-
Capital outlay	1,223	2,142	-	-	-	-	-	49,158
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,829	-	-	-	-	-	-	-
Total disbursements	5,494,914	540,294	118,509	2,000	3,776	11,049	-	49,158
Excess (deficiency) of receipts over disbursements	847,526	64,851	48,182	7,450	(3,776)	9,419	55	145,912
Cash and investments - ending	\$ 1,477,432	\$ 290,386	\$ 156,395	\$ 25,723	\$ 374	\$ 45,030	\$ 528	\$ 398,731

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Park Operating	Hazmat Response	St John TIF	Excess Welfare Distribution	CCD	Redevelopment	Cumulative Fire Equipment	Cumulative Sewer
Cash and investments - beginning	\$ 158,465	\$ 3,700	\$ 1,720,263	\$ 10,566	\$ 332,413	\$ 66,617	\$ 343,419	\$ 1,660,005
Receipts:								
Taxes	316,439	-	806,766	-	126,391	-	71,960	70,115
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	25,181	-	-	-	10,058	-	5,726	5,579
Charges for services	56,424	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	7,832	-	21,157	-	-	-
Total receipts	398,044	-	814,598	-	157,606	-	77,686	75,694
Disbursements:								
Personal services	72,584	-	-	-	-	-	-	-
Supplies	17,542	-	-	-	-	-	-	-
Other services and charges	155,826	-	-	8,497	-	-	-	-
Debt service - principal and interest	-	-	1,935,435	-	-	-	-	-
Capital outlay	350	-	-	-	261,882	-	125,821	146,533
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,578	-	-	-	-	-	-	-
Total disbursements	251,880	-	1,935,435	8,497	261,882	-	125,821	146,533
Excess (deficiency) of receipts over disbursements	146,164	-	(1,120,837)	(8,497)	(104,276)	-	(48,135)	(70,839)
Cash and investments - ending	\$ 304,629	\$ 3,700	\$ 599,426	\$ 2,069	\$ 228,137	\$ 66,617	\$ 295,284	\$ 1,589,166

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	CCI	Police Pension Metro	GO Bond Debt Service	Safe Community Grant	Cash Change	Park V3 Donation	Fire Gift	Police Gift
Cash and investments - beginning	\$ 40,089	\$ 212,614	\$ 83,809	\$ -	\$ 300	\$ 2,076	\$ 289	\$ 1,602
Receipts:								
Taxes	-	-	165,139	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	39,386	-	13,141	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	110,284	-	-	-	-	-	2,200
<b>Total receipts</b>	<b>39,386</b>	<b>110,284</b>	<b>178,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,200</b>
Disbursements:								
Personal services	-	152,573	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	110
Other services and charges	17,350	-	500	-	-	-	-	-
Debt service - principal and interest	-	-	172,370	-	-	-	-	-
Capital outlay	147	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>17,497</b>	<b>152,573</b>	<b>172,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110</b>
Excess (deficiency) of receipts over disbursements	21,889	(42,289)	5,410	-	-	-	-	2,090
Cash and investments - ending	\$ 61,978	\$ 170,325	\$ 89,219	\$ -	\$ 300	\$ 2,076	\$ 289	\$ 3,692

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Park/Gift Donation	PD Family Violence Grant	OSS/FCRE Program	Seat Belt Partnership	Federal Grants	CATV Franchise	Police PIDP	Quad Town
Cash and investments - beginning	\$ 2,273	\$ 2,000	\$ 58	\$ 574	\$ 521	\$ 253,433	\$ 9,716	\$ 6,702
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	179,694	-	-
Intergovernmental receipts	-	-	-	38,741	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,366	-	-	362,060	-	-	-	-
Total receipts	3,366	-	-	400,801	-	179,694	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	5,112	-	159
Other services and charges	2,128	-	-	-	-	90,578	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	19,920	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	396,257	-	-	-	-
Total disbursements	2,128	-	-	396,257	-	115,610	-	159
Excess (deficiency) of receipts over disbursements	1,238	-	-	4,544	-	64,084	-	(159)
Cash and investments - ending	\$ 3,511	\$ 2,000	\$ 58	\$ 5,118	\$ 521	\$ 317,517	\$ 9,716	\$ 6,543

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Asset Forfeiture Account	Christmas Events	HH/Fall Festival	Farmers Market	Police Special	Solid Waste Operating	Trash Collection	Street Repair Bond Proceeds
Cash and investments - beginning	\$ 5,617	\$ 3,101	\$ 72,137	\$ 18,298	\$ 121,792	\$ 78,121	\$ 80,762	\$ 106,174
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	72,508	-	-
Charges for services	-	-	43,523	-	-	-	1,062,745	-
Fines and forfeits	3,300	-	-	-	169,395	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	2,231	200	14,360	-	-	-	-
<b>Total receipts</b>	<b>3,300</b>	<b>2,231</b>	<b>43,723</b>	<b>14,360</b>	<b>169,395</b>	<b>72,508</b>	<b>1,062,745</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	9,777	-	-	-	-
Supplies	-	4,611	25,677	1,722	20,580	-	-	-
Other services and charges	-	230	2,204	988	9,895	28,851	1,073,468	26,617
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	130,984	10,181	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,841</b>	<b>27,881</b>	<b>12,487</b>	<b>161,459</b>	<b>39,032</b>	<b>1,073,468</b>	<b>26,617</b>
Excess (deficiency) of receipts over disbursements	3,300	(2,610)	15,842	1,873	7,936	33,476	(10,723)	(26,617)
Cash and investments - ending	\$ 8,917	\$ 491	\$ 87,979	\$ 20,171	\$ 129,728	\$ 111,597	\$ 70,039	\$ 79,557

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Dare Gifts & Donations	Excess Levy / Tax	FSA Withholdings	Lease Rental	Park Bond & Interest	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement
Cash and investments - beginning	\$ 2,308	\$ 14,052	\$ 9,613	\$ 350,027	\$ 78,431	\$ 242	\$ 400,647	\$ 100,179
Receipts:								
Taxes	-	-	-	758,003	83,588	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	59,979	6,607	-	-	-
Charges for services	-	-	-	-	-	-	267,624	65,309
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,772	-	10,600	-	-	-	-	-
<b>Total receipts</b>	<b>3,772</b>	<b>-</b>	<b>10,600</b>	<b>817,982</b>	<b>90,195</b>	<b>-</b>	<b>267,624</b>	<b>65,309</b>
Disbursements:								
Personal services	-	-	8,831	-	-	-	-	-
Supplies	3,063	-	-	-	-	-	-	-
Other services and charges	-	-	-	721	83	-	-	8,470
Debt service - principal and interest	-	-	-	765,000	90,610	-	-	-
Capital outlay	-	-	-	-	-	50	159,884	106,467
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	14,052	-	-	-	-	-	230
<b>Total disbursements</b>	<b>3,063</b>	<b>14,052</b>	<b>8,831</b>	<b>765,721</b>	<b>90,693</b>	<b>50</b>	<b>159,884</b>	<b>115,167</b>
Excess (deficiency) of receipts over disbursements	709	(14,052)	1,769	52,261	(498)	(50)	107,740	(49,858)
Cash and investments - ending	\$ 3,017	\$ -	\$ 11,382	\$ 402,288	\$ 77,933	\$ 192	\$ 508,387	\$ 50,321

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll	Group Insurance	Park Security Deposits	Police Pension 1977	PERF	Barrett Law Sewer Improvement	Rosewood/Wellington	Traffic Tickets
Cash and investments - beginning	\$ -	\$ 25,374	\$ 50	\$ 14,254	\$ 14,476	\$ 648	\$ 7,789	\$ 9,904
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	14,167	-
Fines and forfeits	-	-	-	-	-	-	-	61,736
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,863,012	643,020	2,750	59,818	271,046	-	-	-
Total receipts	3,863,012	643,020	2,750	59,818	271,046	-	14,167	61,736
Disbursements:								
Personal services	-	-	-	65,364	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	19,460	65,880
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,863,012	637,890	2,450	-	280,143	-	-	180
Total disbursements	3,863,012	637,890	2,450	65,364	280,143	-	19,460	66,060
Excess (deficiency) of receipts over disbursements	-	5,130	300	(5,546)	(9,097)	-	(5,293)	(4,324)
Cash and investments - ending	\$ -	\$ 30,504	\$ 350	\$ 8,708	\$ 5,379	\$ 648	\$ 2,496	\$ 5,580

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Building Escrow	Escrow Clearing Reimbursement	Wastewater Lotton Interceptor	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense
Cash and investments - beginning	\$ 240,000	\$ 12,764	\$ -	\$ 598,002	\$ 629	\$ 77,873	\$ 254,038	\$ 746,876
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	2,005,545	-	-	-	-
Penalties	-	-	-	35,386	-	-	-	-
Other receipts	163,000	31,151	2,437	5,684	309,395	500	210,638	164,101
Total receipts	<u>163,000</u>	<u>31,151</u>	<u>2,437</u>	<u>2,046,615</u>	<u>309,395</u>	<u>500</u>	<u>210,638</u>	<u>164,101</u>
Disbursements:								
Personal services	-	-	-	357,094	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	276,953	-	-	-
Capital outlay	-	-	-	-	-	16,856	-	-
Utility operating expenses	-	-	-	1,154,261	-	-	-	-
Other disbursements	136,000	22,476	-	240,695	-	-	254,038	-
Total disbursements	<u>136,000</u>	<u>22,476</u>	<u>-</u>	<u>1,752,050</u>	<u>276,953</u>	<u>16,856</u>	<u>254,038</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>27,000</u>	<u>8,675</u>	<u>2,437</u>	<u>294,565</u>	<u>32,442</u>	<u>(16,356)</u>	<u>(43,400)</u>	<u>164,101</u>
Cash and investments - ending	<u>\$ 267,000</u>	<u>\$ 21,439</u>	<u>\$ 2,437</u>	<u>\$ 892,567</u>	<u>\$ 33,071</u>	<u>\$ 61,517</u>	<u>\$ 210,638</u>	<u>\$ 910,977</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Wastewater System Development	Wastewater 36 Transmission*	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development
Cash and investments - beginning	\$ 1,299,831	\$ 19,365	\$ 2,362,540	\$ 338,411	\$ 314,376	\$ 198,030	\$ 119,693	\$ 310,941
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	2,234,819	-	-	-	-	-
Penalties	-	-	10,477	-	-	-	-	-
Other receipts	185,000	200,139	278,610	720,000	500	15,505	-	183,500
Total receipts	185,000	200,139	2,523,906	720,000	500	15,505	-	183,500
Disbursements:								
Personal services	-	-	351,998	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	23,090	-	-	-	-	-
Debt service - principal and interest	-	-	-	699,399	-	-	-	-
Capital outlay	3,808	-	-	-	133,338	-	-	239,634
Utility operating expenses	-	-	671,929	-	-	7,765	-	-
Other disbursements	-	178,490	787,399	-	-	195	-	-
Total disbursements	3,808	178,490	1,834,416	699,399	133,338	7,960	-	239,634
Excess (deficiency) of receipts over disbursements	181,192	21,649	689,490	20,601	(132,838)	7,545	-	(56,134)
Cash and investments - ending	\$ 1,481,023	\$ 41,014	\$ 3,052,030	\$ 359,012	\$ 181,538	\$ 205,575	\$ 119,693	\$ 254,807

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Water DSR	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Totals
Cash and investments - beginning	\$ 570,274	\$ 161,580	\$ 4,556	\$ 195,102	\$ 215,015	\$ 3,015	\$ 8,793	\$ 15,752,184
Receipts:								
Taxes	-	214,057	-	-	261,113	-	-	6,339,804
Licenses and permits	-	-	-	-	-	-	-	1,047,079
Intergovernmental receipts	-	16,920	-	-	23,450	-	-	1,456,477
Charges for services	-	-	-	-	-	-	-	1,884,803
Fines and forfeits	-	-	-	-	-	-	-	372,894
Utility fees	-	-	-	-	-	-	-	4,240,364
Penalties	-	-	-	-	-	-	-	45,863
Other receipts	66,480	581	-	-	101,048	-	-	9,369,003
Total receipts	66,480	231,558	-	-	385,611	-	-	24,756,287
Disbursements:								
Personal services	-	138,412	-	-	201,405	-	-	4,736,226
Supplies	-	-	-	-	141	-	-	392,530
Other services and charges	-	9,112	-	-	36,117	-	-	2,726,946
Debt service - principal and interest	-	-	-	-	-	48	-	5,265,281
Capital outlay	-	-	-	143,765	-	-	-	1,552,143
Utility operating expenses	-	36,886	-	-	-	-	-	1,870,841
Other disbursements	-	100,000	-	-	-	-	-	6,921,914
Total disbursements	-	284,410	-	143,765	237,663	48	-	23,465,881
Excess (deficiency) of receipts over disbursements	66,480	(52,852)	-	(143,765)	147,948	(48)	-	1,290,406
Cash and investments - ending	\$ 636,754	\$ 108,728	\$ 4,556	\$ 51,337	\$ 362,963	\$ 2,967	\$ 8,793	\$ 17,042,590

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	General	MVH	Local Road & Street	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation	Riverboat
Cash and investments - beginning	\$ 1,477,432	\$ 290,386	\$ 156,395	\$ 25,723	\$ 374	\$ 45,030	\$ 528	\$ 398,731
Receipts:								
Taxes	3,484,698	98,801	-	4,725	-	-	-	-
Licenses and permits	587,961	-	-	-	-	11,470	-	-
Intergovernmental receipts	438,457	456,505	181,634	-	-	-	-	176,150
Charges for services	415,403	-	-	-	-	8,569	30	-
Fines and forfeits	118,425	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	47,439	2,625	-	-	-	-	-	-
<b>Total receipts</b>	<b>5,092,383</b>	<b>557,931</b>	<b>181,634</b>	<b>4,725</b>	<b>-</b>	<b>20,039</b>	<b>30</b>	<b>176,150</b>
Disbursements:								
Personal services	3,395,658	278,100	-	-	-	-	-	-
Supplies	133,335	49,656	100,813	-	-	-	-	-
Other services and charges	961,651	158,399	14,024	2,000	-	16,873	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,121	330	-	-	-	-	-	79,426
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,883	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,503,648</b>	<b>486,485</b>	<b>114,837</b>	<b>2,000</b>	<b>-</b>	<b>16,873</b>	<b>-</b>	<b>79,426</b>
Excess (deficiency) of receipts over disbursements	588,735	71,446	66,797	2,725	-	3,166	30	96,724
Cash and investments - ending	\$ 2,066,167	\$ 361,832	\$ 223,192	\$ 28,448	\$ 374	\$ 48,196	\$ 558	\$ 495,455

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Park Operating	Hazmat Response	St John TIF	Excess Welfare Distribution	CCD	Redevelopment	Cumulative Fire Equipment	Cumulative Sewer
Cash and investments - beginning	\$ 304,629	\$ 3,700	\$ 599,426	\$ 2,069	\$ 228,137	\$ 66,617	\$ 295,284	\$ 1,589,166
Receipts:								
Taxes	165,636	-	-	-	135,609	-	75,553	72,647
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,591	-	-	-	11,128	-	6,200	5,961
Charges for services	54,296	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	233,523	-	-	-	146,737	-	81,753	78,608
Disbursements:								
Personal services	74,750	-	-	-	-	-	-	-
Supplies	12,128	-	-	-	-	-	-	-
Other services and charges	156,733	-	4,200	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,133	15,226	91,369	237,168
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	243,611	-	4,200	-	7,133	15,226	91,369	237,168
Excess (deficiency) of receipts over disbursements	(10,088)	-	(4,200)	-	139,604	(15,226)	(9,616)	(158,560)
Cash and investments - ending	\$ 294,541	\$ 3,700	\$ 595,226	\$ 2,069	\$ 367,741	\$ 51,391	\$ 285,668	\$ 1,430,606

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CCI	Police Pension Metro	GO Bond Debt Service	Safe Community Grant	Cash Change	Park V3 Donation	Fire Gift	Police Gift
Cash and investments - beginning	\$ 61,978	\$ 170,325	\$ 89,219	\$ -	\$ 300	\$ 2,076	\$ 289	\$ 3,692
Receipts:								
Taxes	-	209,502	157,887	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	39,865	1,510	12,955	1,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,760
<b>Total receipts</b>	<b>39,865</b>	<b>211,012</b>	<b>170,842</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760</b>
Disbursements:								
Personal services	-	159,445	-	-	-	-	-	-
Supplies	-	-	-	999	-	-	-	-
Other services and charges	23,379	-	500	-	-	-	-	1,421
Debt service - principal and interest	-	-	170,900	-	-	-	-	-
Capital outlay	-	-	-	-	-	778	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>23,379</b>	<b>159,445</b>	<b>171,400</b>	<b>999</b>	<b>-</b>	<b>778</b>	<b>-</b>	<b>1,421</b>
Excess (deficiency) of receipts over disbursements	16,486	51,567	(558)	1	-	(778)	-	339
Cash and investments - ending	\$ 78,464	\$ 221,892	\$ 88,661	\$ 1	\$ 300	\$ 1,298	\$ 289	\$ 4,031

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Park/Gift Donation	PD Family Violence Grant	OSS/FCRE Program	Seat Belt Partnership	Federal Grants	CATV Franchise	Police PIDP	Quad Town
Cash and investments - beginning	\$ 3,511	\$ 2,000	\$ 58	\$ 5,118	\$ 521	\$ 317,517	\$ 9,716	\$ 6,543
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	197,379	-	-
Intergovernmental receipts	-	-	-	390,723	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,920	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,920</b>	<b>-</b>	<b>-</b>	<b>390,723</b>	<b>-</b>	<b>197,379</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	33,110	-	-
Other services and charges	2,358	-	-	390,725	-	71,925	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	30,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,358</b>	<b>-</b>	<b>-</b>	<b>390,725</b>	<b>-</b>	<b>135,035</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,562	-	-	(2)	-	62,344	-	-
Cash and investments - ending	\$ 5,073	\$ 2,000	\$ 58	\$ 5,116	\$ 521	\$ 379,861	\$ 9,716	\$ 6,543

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Asset Forfeiture Account	Christmas Events	HH/Fall Festival	Farmers Market	Police Special	Solid Waste Operating	Trash Collection	Street Repair Bond Proceeds
Cash and investments - beginning	\$ 8,917	\$ 491	\$ 87,979	\$ 20,171	\$ 129,728	\$ 111,597	\$ 70,039	\$ 79,557
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	72,508	-	-
Charges for services	-	-	-	-	-	-	1,113,725	-
Fines and forfeits	-	-	-	-	204,661	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	19,755	44,605	13,980	-	27	-	-
Total receipts	-	19,755	44,605	13,980	204,661	72,535	1,113,725	-
Disbursements:								
Personal services	-	-	-	14,543	-	-	-	-
Supplies	-	12,054	31,460	882	31,663	1,850	-	-
Other services and charges	-	4,491	3,271	1,064	25,157	17,413	1,159,159	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	104,390	39,727	-	76,210
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	17,500	-	-	-	15	-
Total disbursements	-	16,545	52,231	16,489	161,210	58,990	1,159,174	76,210
Excess (deficiency) of receipts over disbursements	-	3,210	(7,626)	(2,509)	43,451	13,545	(45,449)	(76,210)
Cash and investments - ending	\$ 8,917	\$ 3,701	\$ 80,353	\$ 17,662	\$ 173,179	\$ 125,142	\$ 24,590	\$ 3,347

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Dare Gifts & Donations	Excess Levy / Tax	FSA Withholdings	Lease Rental	Park Bond & Interest	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement
Cash and investments - beginning	\$ 3,017	\$ -	\$ 11,382	\$ 402,288	\$ 77,933	\$ 192	\$ 508,387	\$ 50,321
Receipts:								
Taxes	-	-	-	771,010	83,492	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	63,189	6,835	-	-	-
Charges for services	-	-	-	-	-	-	340,912	66,564
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	323	-	10,033	11,000	-	-	500	-
<b>Total receipts</b>	<b>323</b>	<b>-</b>	<b>10,033</b>	<b>845,199</b>	<b>90,327</b>	<b>-</b>	<b>341,412</b>	<b>66,564</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	2,825	-	-	-	-	-	-	12,900
Other services and charges	-	-	-	1,240	82	-	-	2,039
Debt service - principal and interest	-	-	-	416,000	87,230	-	-	-
Capital outlay	-	-	-	-	-	-	207,880	44,974
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,285	380	-	-	-	50
<b>Total disbursements</b>	<b>2,825</b>	<b>-</b>	<b>12,285</b>	<b>417,620</b>	<b>87,312</b>	<b>-</b>	<b>207,880</b>	<b>59,963</b>
Excess (deficiency) of receipts over disbursements	(2,502)	-	(2,252)	427,579	3,015	-	133,532	6,601
Cash and investments - ending	\$ 515	\$ -	\$ 9,130	\$ 829,867	\$ 80,948	\$ 192	\$ 641,919	\$ 56,922

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll	Group Insurance	Park Security Deposits	Police Pension 1977	PERF	Barrett Law Sewer Improvement	Rosewood/Wellington	Traffic Tickets
Cash and investments - beginning	\$ -	\$ 30,504	\$ 350	\$ 8,708	\$ 5,379	\$ 648	\$ 2,496	\$ 5,580
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	14,918	-
Fines and forfeits	-	-	-	-	-	-	-	65,160
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,090,075	663,134	2,450	65,569	303,602	-	-	-
Total receipts	4,090,075	663,134	2,450	65,569	303,602	-	14,918	65,160
Disbursements:								
Personal services	-	666,677	-	72,573	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	16,742	65,160
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,090,075	-	2,800	-	308,773	-	-	-
Total disbursements	4,090,075	666,677	2,800	72,573	308,773	-	16,742	65,160
Excess (deficiency) of receipts over disbursements	-	(3,543)	(350)	(7,004)	(5,171)	-	(1,824)	-
Cash and investments - ending	\$ -	\$ 26,961	\$ -	\$ 1,704	\$ 208	\$ 648	\$ 672	\$ 5,580

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Building Escrow	Escrow Clearing Reimbursement	Wastewater Lotton Interceptor	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense
Cash and investments - beginning	\$ 267,000	\$ 21,439	\$ 2,437	\$ 892,567	\$ 33,071	\$ 61,517	\$ 210,638	\$ 910,977
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	6,329	2,032,268	-	-	-	292,348
Penalties	-	-	-	35,694	-	-	-	-
Other receipts	206,000	49,076	-	4,175	200,763	-	-	-
<b>Total receipts</b>	<b>206,000</b>	<b>49,076</b>	<b>6,329</b>	<b>2,072,137</b>	<b>200,763</b>	<b>-</b>	<b>-</b>	<b>292,348</b>
Disbursements:								
Personal services	-	-	-	368,809	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	20,603	-	-	-	-
Debt service - principal and interest	-	-	-	-	200,763	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,218,091	500	-	-	-
Other disbursements	167,000	14,471	-	200,867	-	-	-	-
<b>Total disbursements</b>	<b>167,000</b>	<b>14,471</b>	<b>-</b>	<b>1,808,370</b>	<b>201,263</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	39,000	34,605	6,329	263,767	(500)	-	-	292,348
Cash and investments - ending	<u>\$ 306,000</u>	<u>\$ 56,044</u>	<u>\$ 8,766</u>	<u>\$ 1,156,334</u>	<u>\$ 32,571</u>	<u>\$ 61,517</u>	<u>\$ 210,638</u>	<u>\$ 1,203,325</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Wastewater System Development	Wastewater 36 Transmission"	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development
Cash and investments - beginning	\$ 1,481,023	\$ 41,014	\$ 3,052,030	\$ 359,012	\$ 181,538	\$ 205,575	\$ 119,693	\$ 254,807
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	318,000	-	2,470,286	-	-	21,750	-	333,000
Penalties	-	-	10,155	-	-	-	-	-
Other receipts	-	375,271	10,128	720,000	-	-	-	-
Total receipts	<u>318,000</u>	<u>375,271</u>	<u>2,490,569</u>	<u>720,000</u>	<u>-</u>	<u>21,750</u>	<u>-</u>	<u>333,000</u>
Disbursements:								
Personal services	-	-	367,611	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	29,123	-	-	-	-	-
Debt service - principal and interest	-	-	-	684,794	-	-	-	-
Capital outlay	131,706	407,437	-	-	5,420	-	-	225,768
Utility operating expenses	-	-	750,455	900	-	-	-	-
Other disbursements	-	-	788,116	-	-	11,330	-	-
Total disbursements	<u>131,706</u>	<u>407,437</u>	<u>1,935,305</u>	<u>685,694</u>	<u>5,420</u>	<u>11,330</u>	<u>-</u>	<u>225,768</u>
Excess (deficiency) of receipts over disbursements	<u>186,294</u>	<u>(32,166)</u>	<u>555,264</u>	<u>34,306</u>	<u>(5,420)</u>	<u>10,420</u>	<u>-</u>	<u>107,232</u>
Cash and investments - ending	<u>\$ 1,667,317</u>	<u>\$ 8,848</u>	<u>\$ 3,607,294</u>	<u>\$ 393,318</u>	<u>\$ 176,118</u>	<u>\$ 215,995</u>	<u>\$ 119,693</u>	<u>\$ 362,039</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Water DSR	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Totals
Cash and investments - beginning	\$ 636,754	\$ 108,728	\$ 4,556	\$ 51,337	\$ 362,963	\$ 2,967	\$ 8,793	\$ 17,042,590
Receipts:								
Taxes	-	229,599	-	-	279,693	-	-	5,768,852
Licenses and permits	-	-	-	-	-	-	-	796,810
Intergovernmental receipts	-	598	-	-	3,567	-	-	1,882,376
Charges for services	-	-	-	-	-	-	-	2,014,417
Fines and forfeits	-	-	-	-	-	-	-	388,246
Utility fees	-	-	-	-	-	-	-	5,473,981
Penalties	-	-	-	-	-	-	-	45,849
Other receipts	66,480	-	-	-	-	-	-	6,912,690
Total receipts	<u>66,480</u>	<u>230,197</u>	<u>-</u>	<u>-</u>	<u>283,260</u>	<u>-</u>	<u>-</u>	<u>23,283,221</u>
Disbursements:								
Personal services	-	94,356	-	-	232,461	-	-	5,724,983
Supplies	-	-	-	-	4,833	-	165	428,673
Other services and charges	-	9,738	-	-	33,068	-	-	3,192,538
Debt service - principal and interest	-	-	-	-	-	-	-	1,559,687
Capital outlay	-	-	-	51,300	1,273	-	-	1,764,636
Utility operating expenses	-	41,301	-	-	-	-	-	2,011,247
Other disbursements	-	-	-	-	-	-	-	5,619,545
Total disbursements	<u>-</u>	<u>145,395</u>	<u>-</u>	<u>51,300</u>	<u>271,635</u>	<u>-</u>	<u>165</u>	<u>20,301,309</u>
Excess (deficiency) of receipts over disbursements	<u>66,480</u>	<u>84,802</u>	<u>-</u>	<u>(51,300)</u>	<u>11,625</u>	<u>-</u>	<u>(165)</u>	<u>2,981,912</u>
Cash and investments - ending	<u>\$ 703,234</u>	<u>\$ 193,530</u>	<u>\$ 4,556</u>	<u>\$ 37</u>	<u>\$ 374,588</u>	<u>\$ 2,967</u>	<u>\$ 8,628</u>	<u>\$ 20,024,502</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General	MVH	Local Road & Street	Health Claims	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation
Cash and investments - beginning	\$ 2,066,167	\$ 361,832	\$ 223,192	\$ -	\$ 28,448	\$ 374	\$ 48,196	\$ 558
Receipts:								
Taxes	3,167,317	86,650	-	-	4,725	-	-	-
Licenses and permits	526,215	-	-	-	-	-	6,650	-
Intergovernmental receipts	453,656	555,098	183,880	-	-	-	-	-
Charges for services	462,007	360	-	-	-	-	3,384	35
Fines and forfeits	88,921	-	-	-	-	-	6,419	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	26,854	36,152	-	515,700	-	-	-	-
<b>Total receipts</b>	<b>4,724,970</b>	<b>678,260</b>	<b>183,880</b>	<b>515,700</b>	<b>4,725</b>	<b>-</b>	<b>16,453</b>	<b>35</b>
Disbursements:								
Personal services	3,137,442	221,734	-	-	-	-	-	-
Supplies	76,237	140,774	131,599	-	5,883	-	-	-
Other services and charges	949,968	179,381	32,860	-	5,048	-	20,093	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,562	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,005	-	-	590,523	-	-	-	-
<b>Total disbursements</b>	<b>4,180,214</b>	<b>541,889</b>	<b>164,459</b>	<b>590,523</b>	<b>10,931</b>	<b>-</b>	<b>20,093</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	544,756	136,371	19,421	(74,823)	(6,206)	-	(3,640)	35
Cash and investments - ending	\$ 2,610,923	\$ 498,203	\$ 242,613	\$ (74,823)	\$ 22,242	\$ 374	\$ 44,556	\$ 593

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Riverboat	Park Operating	Dog Park Annual Fee	Hazmat Response	Levy Excess	St John TIF	Excess Welfare Distribution
Cash and investments - beginning	\$ 495,455	\$ 294,541	\$ -	\$ 3,700	\$ -	\$ 595,226	\$ 2,069
Receipts:							
Taxes	-	148,062	-	-	-	821,975	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	166,684	12,911	-	-	-	-	-
Charges for services	-	10,914	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	59,629	-	-	-	500,000	-
Total receipts	<u>166,684</u>	<u>231,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,321,975</u>	<u>-</u>
Disbursements:							
Personal services	-	75,821	-	-	-	-	-
Supplies	-	11,870	-	-	-	-	419
Other services and charges	16,871	165,308	-	-	-	115,691	-
Debt service - principal and interest	-	-	-	-	-	811,719	-
Capital outlay	84,418	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>101,289</u>	<u>252,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>927,410</u>	<u>419</u>
Excess (deficiency) of receipts over disbursements	<u>65,395</u>	<u>(21,483)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,565</u>	<u>(419)</u>
Cash and investments - ending	<u>\$ 560,850</u>	<u>\$ 273,058</u>	<u>\$ -</u>	<u>\$ 3,700</u>	<u>\$ -</u>	<u>\$ 989,791</u>	<u>\$ 1,650</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	CCD	Redevelopment	Cumulative Fire Equipment	Cumulative Sewer	CEDIT	CCI	EMP BENEFIT ADMIN FEE
Cash and investments - beginning	\$ 367,741	\$ 51,391	\$ 285,668	\$ 1,430,606	\$ -	\$ 78,464	\$ -
Receipts:							
Taxes	117,777	-	65,618	63,095	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,270	-	5,722	5,502	331,874	39,280	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	166	847,223
Total receipts	<u>128,047</u>	<u>-</u>	<u>71,340</u>	<u>68,597</u>	<u>331,874</u>	<u>39,446</u>	<u>847,223</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	77,000	6,926	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	29,975	13,609	154,457	141,557	-	12,835	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	700,000	-	-	194,884
Total disbursements	<u>29,975</u>	<u>13,609</u>	<u>154,457</u>	<u>841,557</u>	<u>77,000</u>	<u>19,761</u>	<u>194,884</u>
Excess (deficiency) of receipts over disbursements	<u>98,072</u>	<u>(13,609)</u>	<u>(83,117)</u>	<u>(772,960)</u>	<u>254,874</u>	<u>19,685</u>	<u>652,339</u>
Cash and investments - ending	<u>\$ 465,813</u>	<u>\$ 37,782</u>	<u>\$ 202,551</u>	<u>\$ 657,646</u>	<u>\$ 254,874</u>	<u>\$ 98,149</u>	<u>\$ 652,339</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Police Pension Metro	CAGIT/ PUBLIC SAFETY	GO Bond Debt Service	Safe Community Grant	Cash Change	Park V3 Donation	Fire Gift
Cash and investments - beginning	\$ 221,892	\$ -	\$ 88,661	\$ 1	\$ 300	\$ 1,298	\$ 289
Receipts:							
Taxes	16,825	-	145,538	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,467	317,381	12,690	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	166,113	-	3,347	-	-	-	-
Total receipts	<u>184,405</u>	<u>317,381</u>	<u>161,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	178,963	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,245	750	-	-	-	-
Debt service - principal and interest	-	-	179,078	-	-	-	-
Capital outlay	-	99,657	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	162,197	-	-	-	-	-	-
Total disbursements	<u>162,197</u>	<u>293,865</u>	<u>179,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,208</u>	<u>23,516</u>	<u>(18,253)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 244,100</u>	<u>\$ 23,516</u>	<u>\$ 70,408</u>	<u>\$ 1</u>	<u>\$ 300</u>	<u>\$ 1,298</u>	<u>\$ 289</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Police Gift	Park/Gift Donation	PD Family Violence Grant	OSS/ FCRE Program	Seat Belt Partnership	Federal Grants	CATV Franchise
Cash and investments - beginning	\$ 4,031	\$ 5,073	\$ 2,000	\$ 58	\$ 5,116	\$ 521	\$ 379,861
Receipts:							
Taxes	-	-	-	-	173,339	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	165	189,756	-	-
Charges for services	-	-	-	-	-	-	216,275
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,515	3,180	-	-	-	-	-
Total receipts	<u>1,515</u>	<u>3,180</u>	<u>-</u>	<u>165</u>	<u>363,095</u>	<u>-</u>	<u>216,275</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	466	-	-	-	-	-	2,008
Other services and charges	1,231	2,022	-	-	-	-	47,767
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	363,261	-	34,172
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,697</u>	<u>2,022</u>	<u>-</u>	<u>-</u>	<u>363,261</u>	<u>-</u>	<u>83,947</u>
Excess (deficiency) of receipts over disbursements	<u>(182)</u>	<u>1,158</u>	<u>-</u>	<u>165</u>	<u>(166)</u>	<u>-</u>	<u>132,328</u>
Cash and investments - ending	<u>\$ 3,849</u>	<u>\$ 6,231</u>	<u>\$ 2,000</u>	<u>\$ 223</u>	<u>\$ 4,950</u>	<u>\$ 521</u>	<u>\$ 512,189</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Police PIDP	Quad Town	Asset Forfeiture Account	Christmas Events	HH/ Fall Festival	Farmers Market	Police Special
Cash and investments - beginning	\$ 9,716	\$ 6,543	\$ 8,917	\$ 3,701	\$ 80,353	\$ 17,662	\$ 173,179
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	14,075	1,166
Fines and forfeits	-	-	-	-	-	-	108,858
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	12,432	47,418	300	-
Total receipts	-	-	-	12,432	47,418	14,375	110,024
Disbursements:							
Personal services	-	-	-	-	-	20,590	-
Supplies	-	-	-	12,867	39,153	805	36,457
Other services and charges	-	-	-	1,344	-	2,171	28,216
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,929	-	73,647
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	11,000	-	-
Total disbursements	-	-	-	14,211	60,082	23,566	138,320
Excess (deficiency) of receipts over disbursements	-	-	-	(1,779)	(12,664)	(9,191)	(28,296)
Cash and investments - ending	\$ 9,716	\$ 6,543	\$ 8,917	\$ 1,922	\$ 67,689	\$ 8,471	\$ 144,883

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Solid Waste Operating	Trash Collection	Street Repair Bond Proceeds	Dare Gifts & Donations	FSA Withholdings	Lease Rental	Park Bond & Interest
Cash and investments - beginning	\$ 125,142	\$ 24,590	\$ 3,347	\$ 515	\$ 9,130	\$ 829,867	\$ 80,948
Receipts:							
Taxes	-	-	-	-	-	707,500	75,713
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	61,692	6,602
Charges for services	72,508	1,050,862	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	15,034	-	-	-	-	-
Other receipts	350	-	-	550	11,270	-	-
Total receipts	<u>72,858</u>	<u>1,065,896</u>	<u>-</u>	<u>550</u>	<u>11,270</u>	<u>769,192</u>	<u>82,315</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,304	1,086,753	-	-	-	-	-
Other services and charges	-	-	3,347	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	659,753	88,720
Capital outlay	60,759	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	26,147	16	-	-	12,429	-	33
Total disbursements	<u>88,210</u>	<u>1,086,769</u>	<u>3,347</u>	<u>-</u>	<u>12,429</u>	<u>659,753</u>	<u>88,753</u>
Excess (deficiency) of receipts over disbursements	<u>(15,352)</u>	<u>(20,873)</u>	<u>(3,347)</u>	<u>550</u>	<u>(1,159)</u>	<u>109,439</u>	<u>(6,438)</u>
Cash and investments - ending	<u>\$ 109,790</u>	<u>\$ 3,717</u>	<u>\$ -</u>	<u>\$ 1,065</u>	<u>\$ 7,971</u>	<u>\$ 939,306</u>	<u>\$ 74,510</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement	Payroll	Group Insurance	Park Security Deposits	Police Pension 1977
Cash and investments - beginning	\$ 192	\$ 641,919	\$ 56,922	\$ -	\$ 26,961	\$ -	\$ 1,704
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	317,571	70,016	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	4,395,363	213,836	2,400	68,318
Total receipts	-	317,571	70,016	4,395,363	213,836	2,400	68,318
Disbursements:							
Personal services	-	-	-	3,271,323	-	-	-
Supplies	-	-	4,542	-	-	-	-
Other services and charges	-	-	15,631	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	188,515	3,327	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,124,040	240,797	2,100	68,318
Total disbursements	-	188,515	23,500	4,395,363	240,797	2,100	68,318
Excess (deficiency) of receipts over disbursements	-	129,056	46,516	-	(26,961)	300	-
Cash and investments - ending	\$ 192	\$ 770,975	\$ 103,438	\$ -	\$ -	\$ 300	\$ 1,704

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	PERF	Barrett Law Sewer Improvement	Rosewood/ Wellington	Traffic Tickets	Building Escrow	Escrow Clearing Reimbursement	Wastewater Lotton Interceptor
Cash and investments - beginning	\$ 208	\$ 648	\$ 672	\$ 5,580	\$ 306,000	\$ 56,044	\$ 8,766
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	15,846	-	-	283,950	-
Fines and forfeits	-	-	-	58,860	-	-	-
Utility fees	-	-	-	-	-	-	3,988
Penalties	-	-	-	-	-	-	-
Other receipts	327,681	-	-	-	186,000	23,785	-
Total receipts	327,681	-	15,846	58,860	186,000	307,735	3,988
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7,943	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	12,754
Other disbursements	327,681	-	-	59,220	180,000	18,180	-
Total disbursements	327,681	-	7,943	59,220	180,000	18,180	12,754
Excess (deficiency) of receipts over disbursements	-	-	7,903	(360)	6,000	289,555	(8,766)
Cash and investments - ending	\$ 208	\$ 648	\$ 8,575	\$ 5,220	\$ 312,000	\$ 345,599	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense	Wastewater System Development	Wastewater 36 Transmission"
Cash and investments - beginning	\$ 1,156,334	\$ 32,571	\$ 61,517	\$ 210,638	\$ 1,203,325	\$ 1,667,317	\$ 8,848
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	2,050,032	-	-	-	299,469	328,500	509,512
Penalties	36,797	-	-	-	-	-	-
Other receipts	9,784	200,286	-	-	-	-	-
Total receipts	<u>2,096,613</u>	<u>200,286</u>	<u>-</u>	<u>-</u>	<u>299,469</u>	<u>328,500</u>	<u>509,512</u>
Disbursements:							
Personal services	458,446	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	199,163	-	-	-	-	-
Capital outlay	-	-	-	-	-	424,323	499,328
Utility operating expenses	1,416,367	-	-	-	-	-	-
Other disbursements	200,631	500	-	-	-	-	-
Total disbursements	<u>2,075,444</u>	<u>199,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,323</u>	<u>499,328</u>
Excess (deficiency) of receipts over disbursements	<u>21,169</u>	<u>623</u>	<u>-</u>	<u>-</u>	<u>299,469</u>	<u>(95,823)</u>	<u>10,184</u>
Cash and investments - ending	<u>\$ 1,177,503</u>	<u>\$ 33,194</u>	<u>\$ 61,517</u>	<u>\$ 210,638</u>	<u>\$ 1,502,794</u>	<u>\$ 1,571,494</u>	<u>\$ 19,032</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development	Water DSR
Cash and investments - beginning	\$ 3,607,294	\$ 393,318	\$ 176,118	\$ 215,995	\$ 119,693	\$ 362,039	\$ 703,234
Receipts:							
Taxes	113,106	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	2,113,688	-	-	20,407	-	349,500	-
Penalties	-	-	-	-	-	-	-
Other receipts	13,868	720,000	-	-	-	4,642	66,480
Total receipts	<u>2,240,662</u>	<u>720,000</u>	<u>-</u>	<u>20,407</u>	<u>-</u>	<u>354,142</u>	<u>66,480</u>
Disbursements:							
Personal services	431,136	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	684,571	-	-	-	-	-
Capital outlay	-	-	-	-	-	132,331	-
Utility operating expenses	701,242	-	-	-	-	-	-
Other disbursements	787,607	-	-	11,607	-	-	-
Total disbursements	<u>1,919,985</u>	<u>684,571</u>	<u>-</u>	<u>11,607</u>	<u>-</u>	<u>132,331</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>320,677</u>	<u>35,429</u>	<u>-</u>	<u>8,800</u>	<u>-</u>	<u>221,811</u>	<u>66,480</u>
Cash and investments - ending	<u>\$ 3,927,971</u>	<u>\$ 428,747</u>	<u>\$ 176,118</u>	<u>\$ 224,795</u>	<u>\$ 119,693</u>	<u>\$ 583,850</u>	<u>\$ 769,714</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Totals
Cash and investments - beginning	\$ 193,530	\$ 4,556	\$ 37	\$ 374,588	\$ 2,967	\$ 8,628	\$ 20,024,502
Receipts:							
Taxes	192,589	-	-	254,711	-	-	6,154,540
Licenses and permits	-	-	-	-	-	-	532,865
Intergovernmental receipts	16,288	-	-	3,356	-	-	2,374,274
Charges for services	-	-	-	-	-	-	2,518,969
Fines and forfeits	-	-	-	-	-	-	263,058
Utility fees	-	-	-	-	-	-	5,675,096
Penalties	-	-	-	-	-	-	51,831
Other receipts	-	-	-	-	-	-	8,464,642
Total receipts	<u>208,877</u>	<u>-</u>	<u>-</u>	<u>258,067</u>	<u>-</u>	<u>-</u>	<u>26,035,275</u>
Disbursements:							
Personal services	115,294	-	-	305,656	-	-	8,216,405
Supplies	-	-	-	19,039	-	-	1,570,176
Other services and charges	-	-	-	6,950	-	-	1,701,763
Debt service - principal and interest	-	-	-	-	-	-	2,623,004
Capital outlay	-	-	-	-	-	-	2,327,662
Utility operating expenses	81,605	-	-	-	-	-	2,211,968
Other disbursements	-	-	-	-	-	-	4,732,915
Total disbursements	<u>196,899</u>	<u>-</u>	<u>-</u>	<u>331,645</u>	<u>-</u>	<u>-</u>	<u>23,383,893</u>
Excess (deficiency) of receipts over disbursements	<u>11,978</u>	<u>-</u>	<u>-</u>	<u>(73,578)</u>	<u>-</u>	<u>-</u>	<u>2,651,382</u>
Cash and investments - ending	<u>\$ 205,508</u>	<u>\$ 4,556</u>	<u>\$ 37</u>	<u>\$ 301,010</u>	<u>\$ 2,967</u>	<u>\$ 8,628</u>	<u>\$ 22,675,884</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General	MVH	Local Road & Street	Health Claims	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation
Cash and investments - beginning	\$ 2,610,923	\$ 498,203	\$ 242,613	\$ (74,823)	\$ 22,242	\$ 374	\$ 44,556	\$ 593
Receipts:								
Taxes	3,375,855	116,107	-	-	4,725	-	-	-
Licenses and permits	619,863	-	-	-	-	-	8,800	-
Intergovernmental receipts	441,428	547,367	187,513	-	-	-	-	-
Charges for services	465,246	360	-	-	-	-	6,968	35
Fines and forfeits	63,082	-	-	-	-	-	9,079	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	87,261	24,883	-	738,325	-	-	-	-
<b>Total receipts</b>	<b>5,052,735</b>	<b>688,717</b>	<b>187,513</b>	<b>738,325</b>	<b>4,725</b>	<b>-</b>	<b>24,847</b>	<b>35</b>
Disbursements:								
Personal services	3,198,901	255,664	-	-	-	-	-	-
Supplies	134,631	130,018	149,827	-	-	-	-	-
Other services and charges	1,067,468	201,103	9,717	-	4,066	-	42,062	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	25,364	1,546	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,290	-	-	684,407	-	-	-	-
<b>Total disbursements</b>	<b>4,441,654</b>	<b>588,331</b>	<b>159,544</b>	<b>684,407</b>	<b>4,066</b>	<b>-</b>	<b>42,062</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	611,081	100,386	27,969	53,918	659	-	(17,215)	35
Cash and investments - ending	\$ 3,222,004	\$ 598,589	\$ 270,582	\$ (20,905)	\$ 22,901	\$ 374	\$ 27,341	\$ 628

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Riverboat	Park Operating	Dog Park Annual Fee	Hazmat Response	Levy Excess	St John TIF	Excess Welfare Distribution
Cash and investments - beginning	\$ 560,850	\$ 273,058	\$ -	\$ 3,700	\$ -	\$ 989,791	\$ 1,650
Receipts:							
Taxes	-	198,128	-	-	733	778,417	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	153,539	894	-	-	-	-	-
Charges for services	-	10,101	3,115	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	47,312	-	-	-	-	-
Total receipts	<u>153,539</u>	<u>256,435</u>	<u>3,115</u>	<u>-</u>	<u>733</u>	<u>778,417</u>	<u>-</u>
Disbursements:							
Personal services	-	83,746	-	-	-	-	-
Supplies	-	18,661	-	-	-	-	-
Other services and charges	-	178,175	-	-	-	254,495	-
Debt service - principal and interest	-	-	-	-	-	689,985	-
Capital outlay	-	1,908	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>282,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>944,480</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>153,539</u>	<u>(26,055)</u>	<u>3,115</u>	<u>-</u>	<u>733</u>	<u>(166,063)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 714,389</u>	<u>\$ 247,003</u>	<u>\$ 3,115</u>	<u>\$ 3,700</u>	<u>\$ 733</u>	<u>\$ 823,728</u>	<u>\$ 1,650</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CCD	Redevelopment	Cumulative Fire Equipment	Cumulative Sewer	CEDIT	CCI	EMP BENEFIT ADMIN FEE
Cash and investments - beginning	\$ 465,813	\$ 37,782	\$ 202,551	\$ 657,646	\$ 254,874	\$ 98,149	\$ 652,339
Receipts:							
Taxes	482,694	-	83,086	79,890	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	39,470	-	375	360	344,612	37,299	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	3,988	716,322	-	-	1,624,392
Total receipts	<u>522,164</u>	<u>-</u>	<u>87,449</u>	<u>796,572</u>	<u>344,612</u>	<u>37,299</u>	<u>1,624,392</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,000	19,615	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	260,175	19,223	41,189	128,255	-	12,570	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	700,000	-	-	1,601,448
Total disbursements	<u>260,175</u>	<u>19,223</u>	<u>41,189</u>	<u>828,255</u>	<u>1,000</u>	<u>32,185</u>	<u>1,601,448</u>
Excess (deficiency) of receipts over disbursements	<u>261,989</u>	<u>(19,223)</u>	<u>46,260</u>	<u>(31,683)</u>	<u>343,612</u>	<u>5,114</u>	<u>22,944</u>
Cash and investments - ending	<u>\$ 727,802</u>	<u>\$ 18,559</u>	<u>\$ 248,811</u>	<u>\$ 625,963</u>	<u>\$ 598,486</u>	<u>\$ 103,263</u>	<u>\$ 675,283</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Police Pension Metro	CAGIT/ PUBLIC SAFETY	GO Bond Debt Service	Safe Community Grant	Cash Change	Park V3 Donation	Fire Gift
Cash and investments - beginning	\$ 244,100	\$ 23,516	\$ 70,408	\$ 1	\$ 300	\$ 1,298	\$ 289
Receipts:							
Taxes	-	-	173,628	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	337,405	783	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	163,211	-	-	-	-	-	-
Total receipts	<u>163,211</u>	<u>337,405</u>	<u>174,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	173,645	99,426	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	481	-	-	-	-	-
Debt service - principal and interest	-	-	176,640	-	-	-	-
Capital outlay	-	74,035	-	-	-	747	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	750	-	-	-	-
Total disbursements	<u>173,645</u>	<u>173,942</u>	<u>177,390</u>	<u>-</u>	<u>-</u>	<u>747</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(10,434)</u>	<u>163,463</u>	<u>(2,979)</u>	<u>-</u>	<u>-</u>	<u>(747)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 233,666</u>	<u>\$ 186,979</u>	<u>\$ 67,429</u>	<u>\$ 1</u>	<u>\$ 300</u>	<u>\$ 551</u>	<u>\$ 289</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Police Gift	Park/Gift Donation	PD Family Violence Grant	OSS/ FCRE Program	Seat Belt Partnership	Federal Grants	CATV Franchise
Cash and investments - beginning	\$ 3,849	\$ 6,231	\$ 2,000	\$ 223	\$ 4,950	\$ 521	\$ 512,189
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	328,463	-	-
Charges for services	-	-	-	-	-	-	245,980
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,248	2,695	-	-	-	-	-
Total receipts	<u>3,248</u>	<u>2,695</u>	<u>-</u>	<u>-</u>	<u>328,463</u>	<u>-</u>	<u>245,980</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,532	-	-	-	-	-	-
Other services and charges	1,286	5,030	-	-	-	-	163,333
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	328,463	-	49,640
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,818</u>	<u>5,030</u>	<u>-</u>	<u>-</u>	<u>328,463</u>	<u>-</u>	<u>212,973</u>
Excess (deficiency) of receipts over disbursements	<u>430</u>	<u>(2,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,007</u>
Cash and investments - ending	<u>\$ 4,279</u>	<u>\$ 3,896</u>	<u>\$ 2,000</u>	<u>\$ 223</u>	<u>\$ 4,950</u>	<u>\$ 521</u>	<u>\$ 545,196</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Police PIDP	Quad Town	Asset Forfeiture Account	Christmas Events	HH/ Fall Festival	Farmers Market	Police Special
Cash and investments - beginning	\$ 9,716	\$ 6,543	\$ 8,917	\$ 1,922	\$ 67,689	\$ 8,471	\$ 144,883
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	340	-	-	12,975	370
Fines and forfeits	-	-	-	-	-	-	124,292
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	10,270	53,800	-	-
Total receipts	-	-	340	10,270	53,800	12,975	124,662
Disbursements:							
Personal services	-	-	-	-	-	1,628	-
Supplies	-	-	-	9,978	36,115	948	23,429
Other services and charges	-	-	-	2,991	11,504	1,490	60,932
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	66,001
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,000	-	-
Total disbursements	-	-	-	12,969	55,619	4,066	150,362
Excess (deficiency) of receipts over disbursements	-	-	340	(2,699)	(1,819)	8,909	(25,700)
Cash and investments - ending	\$ 9,716	\$ 6,543	\$ 9,257	\$ (777)	\$ 65,870	\$ 17,380	\$ 119,183

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Solid Waste Operating	Trash Collection	Street Repair Bond Proceeds	Dare Gifts & Donations	FSA Withholdings	Lease Rental	Park Bond & Interest
Cash and investments - beginning	\$ 109,790	\$ 3,717	\$ -	\$ 1,065	\$ 7,971	\$ 939,306	\$ 74,510
Receipts:							
Taxes	-	-	-	-	-	552,922	61,782
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	45,212	279
Charges for services	72,508	1,139,329	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	16,312	-	-	-	-	-
Other receipts	3,347	-	-	-	12,936	95	-
Total receipts	<u>75,855</u>	<u>1,155,641</u>	<u>-</u>	<u>-</u>	<u>12,936</u>	<u>598,229</u>	<u>62,061</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	400	-	-	-	-	-	-
Other services and charges	-	1,159,577	-	-	-	-	23
Debt service - principal and interest	-	-	-	-	-	823,853	90,018
Capital outlay	6,805	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	26,028	67	-	-	11,297	-	-
Total disbursements	<u>33,233</u>	<u>1,159,644</u>	<u>-</u>	<u>-</u>	<u>11,297</u>	<u>823,853</u>	<u>90,041</u>
Excess (deficiency) of receipts over disbursements	<u>42,622</u>	<u>(4,003)</u>	<u>-</u>	<u>-</u>	<u>1,639</u>	<u>(225,624)</u>	<u>(27,980)</u>
Cash and investments - ending	<u>\$ 152,412</u>	<u>\$ (286)</u>	<u>\$ -</u>	<u>\$ 1,065</u>	<u>\$ 9,610</u>	<u>\$ 713,682</u>	<u>\$ 46,530</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement	Payroll	Group Insurance	Park Security Deposits	Police Pension 1977
Cash and investments - beginning	\$ 192	\$ 770,975	\$ 103,438	\$ -	\$ -	\$ 300	\$ 1,704
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	290,589	72,031	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	4,498,100	-	1,550	70,657
Total receipts	<u>-</u>	<u>290,589</u>	<u>72,031</u>	<u>4,498,100</u>	<u>-</u>	<u>1,550</u>	<u>70,657</u>
Disbursements:							
Personal services	-	-	-	3,382,664	-	-	-
Supplies	-	-	2,656	-	-	-	-
Other services and charges	-	-	6,032	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	443,698	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	3,387	-	1,145,219	-	1,650	70,657
Total disbursements	<u>-</u>	<u>447,085</u>	<u>8,688</u>	<u>4,527,883</u>	<u>-</u>	<u>1,650</u>	<u>70,657</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(156,496)</u>	<u>63,343</u>	<u>(29,783)</u>	<u>-</u>	<u>(100)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 192</u>	<u>\$ 614,479</u>	<u>\$ 166,781</u>	<u>\$ (29,783)</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 1,704</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	PERF	Barrett Law Sewer Improvement	Rosewood/ Wellington	Traffic Tickets	Building Escrow	Escrow Clearing Reimbursement	Wastewater Lotton Interceptor
Cash and investments - beginning	\$ 208	\$ 648	\$ 8,575	\$ 5,220	\$ 312,000	\$ 345,599	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	5,367	-	-	-	-
Fines and forfeits	-	-	-	39,240	-	-	-
Utility fees	-	-	-	-	-	-	72,372
Penalties	-	-	-	-	-	-	-
Other receipts	315,364	-	-	-	179,000	76,616	-
Total receipts	315,364	-	5,367	39,240	179,000	76,616	72,372
Disbursements:							
Personal services	312,798	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	13,942	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	63,766
Other disbursements	-	-	-	42,840	175,000	331,792	-
Total disbursements	312,798	-	13,942	42,840	175,000	331,792	63,766
Excess (deficiency) of receipts over disbursements	2,566	-	(8,575)	(3,600)	4,000	(255,176)	8,606
Cash and investments - ending	\$ 2,774	\$ 648	\$ -	\$ 1,620	\$ 316,000	\$ 90,423	\$ 8,606

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense	Wastewater System Development	Wastewater 36 Transmission*
Cash and investments - beginning	\$ 1,177,503	\$ 33,194	\$ 61,517	\$ 210,638	\$ 1,502,794	\$ 1,571,494	\$ 19,032
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	2,172,800	-	-	-	282,892	342,000	410,012
Penalties	37,817	-	-	-	-	-	-
Other receipts	1,958	197,562	-	-	-	-	-
Total receipts	<u>2,212,575</u>	<u>197,562</u>	<u>-</u>	<u>-</u>	<u>282,892</u>	<u>342,000</u>	<u>410,012</u>
Disbursements:							
Personal services	450,732	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	19,281	-	-	-	-	-
Capital outlay	-	-	-	-	667,684	489,700	371,779
Utility operating expenses	1,426,069	-	-	-	-	-	-
Other disbursements	198,848	-	-	-	-	-	-
Total disbursements	<u>2,075,649</u>	<u>19,281</u>	<u>-</u>	<u>-</u>	<u>667,684</u>	<u>489,700</u>	<u>371,779</u>
Excess (deficiency) of receipts over disbursements	<u>136,926</u>	<u>178,281</u>	<u>-</u>	<u>-</u>	<u>(384,792)</u>	<u>(147,700)</u>	<u>38,233</u>
Cash and investments - ending	<u>\$ 1,314,429</u>	<u>\$ 211,475</u>	<u>\$ 61,517</u>	<u>\$ 210,638</u>	<u>\$ 1,118,002</u>	<u>\$ 1,423,794</u>	<u>\$ 57,265</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development	Water DSR
Cash and investments - beginning	\$ 3,927,971	\$ 428,747	\$ 176,118	\$ 224,795	\$ 119,693	\$ 583,850	\$ 769,714
Receipts:							
Taxes	118,066	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	2,185,692	-	-	21,900	-	343,500	-
Penalties	10,035	-	-	-	-	-	-
Other receipts	11,234	720,000	-	-	-	-	66,480
Total receipts	<u>2,325,027</u>	<u>720,000</u>	<u>-</u>	<u>21,900</u>	<u>-</u>	<u>343,500</u>	<u>66,480</u>
Disbursements:							
Personal services	423,244	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	677,571	-	-	-	-	-
Capital outlay	-	-	-	-	87,636	684,460	-
Utility operating expenses	1,270,513	-	-	-	-	-	-
Other disbursements	788,032	-	-	11,005	-	-	-
Total disbursements	<u>2,481,789</u>	<u>677,571</u>	<u>-</u>	<u>11,005</u>	<u>87,636</u>	<u>684,460</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(156,762)</u>	<u>42,429</u>	<u>-</u>	<u>10,895</u>	<u>(87,636)</u>	<u>(340,960)</u>	<u>66,480</u>
Cash and investments - ending	<u>\$ 3,771,209</u>	<u>\$ 471,176</u>	<u>\$ 176,118</u>	<u>\$ 235,690</u>	<u>\$ 32,057</u>	<u>\$ 242,890</u>	<u>\$ 836,194</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Totals
Cash and investments - beginning	\$ 205,508	\$ 4,556	\$ 37	\$ 301,010	\$ 2,967	\$ 8,628	\$ 22,675,884
Receipts:							
Taxes	223,412	-	-	294,751	-	-	6,544,196
Licenses and permits	-	-	-	-	-	-	628,663
Intergovernmental receipts	17,699	-	-	3,631	-	-	2,486,329
Charges for services	-	-	-	-	-	-	2,325,314
Fines and forfeits	-	-	-	-	-	-	235,693
Utility fees	-	-	-	-	-	-	5,831,168
Penalties	-	-	-	-	-	-	64,164
Other receipts	-	-	-	-	-	-	9,630,606
Total receipts	<u>241,111</u>	<u>-</u>	<u>-</u>	<u>298,382</u>	<u>-</u>	<u>-</u>	<u>27,746,133</u>
Disbursements:							
Personal services	213,088	-	-	321,333	-	-	8,916,869
Supplies	-	-	-	4,138	-	-	512,333
Other services and charges	-	-	-	31,005	-	-	3,235,327
Debt service - principal and interest	-	-	-	-	-	-	2,477,348
Capital outlay	387	-	-	387	-	-	3,761,652
Utility operating expenses	101,218	-	-	-	-	-	2,861,566
Other disbursements	-	-	-	6,089	-	-	5,821,806
Total disbursements	<u>314,693</u>	<u>-</u>	<u>-</u>	<u>362,952</u>	<u>-</u>	<u>-</u>	<u>27,586,901</u>
Excess (deficiency) of receipts over disbursements	<u>(73,582)</u>	<u>-</u>	<u>-</u>	<u>(64,570)</u>	<u>-</u>	<u>-</u>	<u>159,232</u>
Cash and investments - ending	<u>\$ 131,926</u>	<u>\$ 4,556</u>	<u>\$ 37</u>	<u>\$ 236,440</u>	<u>\$ 2,967</u>	<u>\$ 8,628</u>	<u>\$ 22,835,116</u>

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TOWN OF ST. JOHN  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ -	\$ 36,821
Water	13,906	-
Governmental activities	<u>73,043</u>	<u>12,148</u>
Totals	<u>\$ 86,949</u>	<u>\$ 48,969</u>

TOWN OF ST. JOHN  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
St John Building Corp	New Public Safety Facility Town Hall Addisiton	\$ 861,000 *	6/30/2006	2/1/2026
Town of St John	Radio Communications Equipment 911 Consolidation	<u>74,035</u>	11/25/2014	12/31/2018
	Total governmental activities	<u>935,035</u>		
	Total of annual lease payments	<u><u>\$ 935,035</u></u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Infrastructure Improvements	\$ 950,000	\$ 183,590
General obligation bonds	Park Projects	<u>250,000</u>	<u>86,050</u>
	Total governmental activities	<u>1,200,000</u>	<u>269,640</u>
Wastewater:			
Revenue bonds	Utility Expansion	<u>1,790,000</u>	<u>196,363</u>
Water:			
Revenue bonds	Water Utility Expansion	3,160,000	488,965
Revenue bonds	Water Utility Expansion	<u>2,055,000</u>	<u>199,382</u>
	Total Water	<u>5,215,000</u>	<u>688,347</u>
	Totals	<u><u>\$ 8,205,000</u></u>	<u><u>\$ 1,154,350</u></u>

\* - Annual Lease payments vary from \$861,000 to \$1,282,000

TOWN OF ST. JOHN  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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.

	Ending Balance
Governmental activities:	
Land	\$ 2,942,569
Infrastructure	130,456,186
Buildings	1,387,193
Improvements other than buildings	2,331,464
Machinery, equipment, and vehicles	7,469,415
Total governmental activities	144,586,827
Wastewater:	
Land	146,877
Infrastructure	17,464,990
Buildings	265,071
Improvements other than buildings	5,524,133
Machinery, equipment, and vehicles	1,896,966
Total Wastewater	25,298,037
Water:	
Land	834,127
Infrastructure	10,770,380
Buildings	1,045,545
Improvements other than buildings	2,611,042
Machinery, equipment, and vehicles	1,128,106
Total Water	16,389,200
Total capital assets	\$ 186,274,064

#### 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/>.