

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF ST. JOHN

LAKE COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
02/05/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beth Hernandez	01-01-16 to 12-31-19
President of the Town Council	Michael Forbes Christian Jorgensen Mark Barenie	01-01-16 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 01-24-19
President of the Utility Board of Commissioners	Gregory Volk	01-01-16 to 12-31-18
President of the Waterworks Board of Commissioners	Gregory Volk	01-01-16 to 12-31-18
President of the Sanitary District Board of Commissioners	Frank Bradtke	01-01-16 to 12-31-18
President of the Park Board	Frank Bradtke	01-01-16 to 12-31-18
President of the Redevelopment Board of Commissioners	Mark Barenie	01-01-16 to 12-31-18
Town Manager	Stephen Kil	01-01-16 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Town of St. John (Town), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statement, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance 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, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Town's financial statement. 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

January 24, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

TOWN OF ST. JOHN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
General	\$ 3,222,004	\$ 5,181,170	\$ 4,259,544	\$ 4,143,630	\$ 5,786,536	\$ 5,098,305	\$ 4,831,861		
MVH	598,589	675,463	576,186	697,866	699,693	748,713	648,846		
Local Road & Street	270,582	190,059	164,302	296,339	245,585	116,367	425,557		
Health Claims	(20,905)	-	-	(20,905)	39,261	18,356	-		
EDC	22,901	4,725	638	26,988	4,725	13,900	17,813		
PD Special Revenue SWAT	374	-	-	374	-	-	374		
LECE	27,341	31,160	28,435	30,066	23,832	17,215	36,683		
Electronic Map Generation	628	15	-	643	10	-	653		
Riverboat	714,389	121,896	393,224	443,061	158,966	159,194	442,833		
Park Operating	247,003	276,439	274,071	249,371	284,723	267,349	266,745		
Dog Park Nonreverting Operating	3,115	3,735	191	6,659	5,081	2,579	9,161		
Hazmat Response	3,700	-	-	3,700	-	-	3,700		
Rainy Day General	-	-	-	-	495,525	495,525	-		
LOIT 2016 Special Distribution	-	336,351	-	336,351	-	-	336,351		
Levy Excess	733	-	-	733	-	-	733		
St John TIF	823,728	793,029	161,094	1,455,663	801,144	53,220	2,203,587		
Excess Welfare Distribution	1,650	-	-	1,650	-	-	1,650		
CCD	727,802	532,054	563,440	696,416	546,558	578,611	664,363		
St John Pet Parade	-	370	-	370	340	-	710		
Redevelopment Construction	18,559	-	-	18,559	-	-	18,559		
Cumulative Fire Equipment	248,811	87,106	70,308	265,609	382,361	228,059	419,911		
CEDIT	598,486	334,859	472,000	461,345	357,376	600,000	218,721		
CCI	103,263	38,011	67,909	73,365	36,114	53,268	56,211		
Employee Benefit Admin Fee	675,283	359,460	859,839	174,904	518,124	584,078	108,950		
Police Pension Metro	233,666	170,535	147,604	256,597	148,457	160,169	244,885		
CAGIT/PUBLIC SAFETY	186,979	308,084	296,053	199,010	329,471	499,897	28,584		
GO Bond Debt Service	67,429	204,550	185,362	86,617	182,821	181,020	88,418		
Safe Community Grant	1	-	-	1	-	-	1		
PAYROLL - NET PAY	-	269,930	269,930	-	3,216,457	3,216,457	-		
FEDERAL FICA AND MEDICARE	-	93,066	93,066	-	1,109,070	1,109,070	-		
STATE AND COUNTY PAYROLL TAXES	-	17,906	17,906	-	213,131	186,877	26,254		
INPRS POLICE PERF	-	5,610	5,610	-	77,767	77,767	-		
INPRS CIVILIAN PERF	-	6,938	6,938	-	76,006	76,006	-		
HEALTH INSURANCE	-	9,563	9,563	-	110,912	110,912	-		
DENTAL INSURANCE	-	659	659	-	7,675	7,675	-		
VISION INSURANCE	-	683	683	-	7,937	7,937	-		
AFLAC INSURANCE	-	1,352	1,352	-	34,113	30,678	3,435		
NRS DEFCO	-	1,665	1,665	-	42,202	42,202	-		
AIG VALIC	-	1,682	1,682	-	54,023	54,023	-		
CHILD SUPPORT	-	480	480	-	6,243	6,243	-		
F.S.A.	-	723	723	-	19,097	19,097	-		
GROUP INSURANCE	-	11,230	-	11,230	-	11,230	-		
Park V3 Donation	551	-	-	551	-	-	551		
Fire Gift	289	25	-	314	400	-	714		
Police Gift	4,279	21,962	3,358	22,883	155,020	149,165	28,738		
Park/Gift Donation	3,896	3,200	1,108	5,988	3,030	571	8,447		
PD Family Violence Grant	2,000	-	-	2,000	-	-	2,000		
OSS/FCRE Program	223	-	-	223	-	-	223		
Seat Belt Partnership	4,950	-	-	4,950	-	-	4,950		
Federal Grants	521	-	-	521	-	-	521		
CATV Franchise	545,196	265,136	371,620	438,712	277,595	486,364	229,943		
Police PIDP	9,716	-	-	9,716	-	-	9,716		
Quad Town	6,543	-	-	6,543	-	-	6,543		
Asset Forfeiture Account	9,257	-	-	9,257	-	-	9,257		

TOWN OF ST. JOHN
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
Christmas Events	(777)	5,133	11,419	(7,063)	22,461	15,398	-
HH/Fall Festival	65,870	39,255	34,963	70,162	70	50,854	19,378
Farmers Market	17,380	13,800	22,002	9,178	13,150	8,026	14,302
Police Special	119,183	80,971	175,737	24,417	112,902	127,864	9,455
Dare Gifts & Donations	1,065	-	-	1,065	-	-	1,065
FSA Withholdings	9,610	26,660	33,328	2,942	36,392	27,001	12,333
Lease Rental	713,682	584,822	1,304,193	(5,689)	924,441	928,717	(9,965)
Park Bond & Interest	46,530	84,950	86,050	45,430	90,963	91,981	44,412
SJ 05 Town Project	192	-	-	192	-	-	192
Park & Recreational	614,479	418,656	202,075	831,060	663,712	522,692	972,080
Ambulance Capital Replacement	166,781	78,666	85,127	160,320	94,174	13,542	240,952
Payroll	(29,783)	4,479,014	4,455,657	(6,426)	6,426	-	-
Park Security Deposits	200	1,750	100	1,850	2,750	2,550	2,050
Police Pension 1977	1,704	69,665	74,949	(3,580)	3,580	-	-
PERF	2,774	296,438	328,066	(28,854)	28,854	-	-
ROSEWOOD/WELLINGTON RECAP	-	11,858	-	11,858	19,537	31,395	-
Traffic Tickets	1,620	32,400	26,445	7,575	64,980	48,299	24,256
Building Escrow	316,000	439,127	153,000	602,127	376,000	686,302	291,825
Escrow Clearing Reimbursement	90,423	24	9,161	81,286	-	-	81,286
Festival Event	-	-	-	-	250	-	250
IAFF UNION DUES	-	-	-	-	463	463	-
STREET LIGHTS	-	-	-	-	1,844	-	1,844
Wastewater Lotton Interceptor	8,606	25,230	15,000	18,836	81,970	91,422	9,384
Wastewater Operating	1,314,429	2,273,165	2,188,926	1,398,668	2,612,990	2,620,088	1,391,570
Wastewater Bond & Interest	211,475	146,372	196,863	160,984	219,859	194,463	186,380
Wastewater Improvement	61,517	-	-	61,517	-	23,995	37,522
Wastewater DSR	210,638	-	-	210,638	-	-	210,638
Wastewater WWTP Expense	1,118,002	386,241	1,017,496	486,747	573,302	541,420	518,629
Wastewater System Development	1,423,794	430,500	179,885	1,674,409	2,677,159	4,273,619	77,949
Wastewater 36 Inch Transmission Line	57,265	586,738	303,329	340,674	923,467	1,209,594	54,547
Solid Waste Operating	152,412	72,508	116,559	108,361	75,063	144,905	38,519
Barrett Law Sewer Improvement	648	-	-	648	-	-	648
Cumulative Sewer	625,963	83,832	98,430	611,365	86,117	217,362	480,120
Rainy Day - Water District	-	12,625	-	12,625	-	3,223	9,402
Water Operating	3,771,209	2,569,118	2,496,656	3,843,671	5,783,735	7,291,767	2,335,639
Water B & I	471,176	540,000	689,846	321,330	396,344	668,590	49,084
Water Improvement	176,118	-	315	175,803	-	11,357	164,446
Water Meter Deposit	235,690	22,250	12,517	245,423	31,839	14,136	263,126
Water Construction	32,057	-	-	32,057	-	-	32,057
Water System Development	242,890	438,000	292,261	388,629	576,000	118,206	846,423
Water DSR	836,194	49,860	-	886,054	-	489,054	397,000
Water District Operating	131,926	246,412	244,299	134,039	257,386	245,075	146,350
Water District Excess Welfare	4,556	-	-	4,556	-	-	4,556
Water Const Bond 2009	37	-	-	37	-	-	37
Rainy Day - Sanitary District	-	15,475	-	15,475	-	4,817	10,658
Sanitary District Operating	236,440	305,760	258,560	283,640	317,302	262,861	338,081
Sanitary District B & I	2,967	-	-	2,967	-	-	2,967
Sanitary District Excess Welfare	8,628	-	-	8,628	-	-	8,628
Trash Collection	(286)	1,236,202	1,232,044	3,872	1,328,374	1,321,498	10,748
Totals	<u>\$ 22,834,816</u>	<u>\$ 26,464,358</u>	<u>\$ 25,651,801</u>	<u>\$ 23,647,373</u>	<u>\$ 34,861,237</u>	<u>\$ 37,770,635</u>	<u>\$ 20,737,975</u>

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

TOWN OF ST. JOHN
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

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

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

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 the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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.

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

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

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' and Firefighters' Pension and Disability Fund

Plan Description

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

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.

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.

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

Note 7. Cash Balance Deficits

The financial statement contains 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 2016 and 2017 totaled \$1,301,000 and \$927,000, respectively.

Note 9. Subsequent Events

Redevelopment District Bonds, Series 2018

The Town of St. John issued Redevelopment District Bonds, Series 2018, in the amount of \$5,455,000 for building demolitions. These bonds were sold on December 3, 2018, with closing on December 20, 2018, at a 4.00 percent interest rate. The bonds mature over a period of approximately 12 years and 8 months with a final payment due on February 1, 2031.

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OTHER INFORMATION - UNAUDITED

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

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

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

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	General	MVH	Local Road & Street	Health Claims	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation	Riverboat	Park Operating
Cash and investments - beginning	\$ 3,222,004	\$ 598,589	\$ 270,582	\$ (20,905)	\$ 22,901	\$ 374	\$ 27,341	\$ 628	\$ 714,389	\$ 247,003
Receipts:										
Taxes	3,562,136	123,030	190,059	-	4,725	-	-	-	-	216,182
Licenses and permits	637,563	-	-	-	-	-	15,570	-	-	-
Intergovernmental receipts	273,923	546,693	-	-	-	-	-	-	121,896	664
Charges for services	561,077	-	-	-	-	-	7,034	15	-	9,851
Fines and forfeits	36,273	-	-	-	-	-	8,556	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	110,198	5,740	-	-	-	-	-	-	-	49,742
Total receipts	5,181,170	675,463	190,059	-	4,725	-	31,160	15	121,896	276,439
Disbursements:										
Personal services	3,224,093	234,484	-	-	-	-	-	-	-	74,817
Supplies	117,138	109,702	121,200	-	632	-	-	-	-	15,875
Other services and charges	897,489	220,041	43,102	-	6	-	28,435	-	1,085	183,379
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	20,624	11,959	-	-	-	-	-	-	392,139	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	200	-	-	-	-	-	-	-	-	-
Total disbursements	4,259,544	576,186	164,302	-	638	-	28,435	-	393,224	274,071
Excess (deficiency) of receipts over disbursements	921,626	99,277	25,757	-	4,087	-	2,725	15	(271,328)	2,368
Cash and investments - ending	\$ 4,143,630	\$ 697,866	\$ 296,339	\$ (20,905)	\$ 26,988	\$ 374	\$ 30,066	\$ 643	\$ 443,061	\$ 249,371

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Dog Park Nonreverting Operating	Hazmat Response	Rainy Day General	LOIT 2016 Special Distribution	Levy Excess	St John TIF	Excess Welfare Distribution	CCD	St John Pet Parade	Redevelopment Construction
Cash and investments - beginning	\$ 3,115	\$ 3,700	\$ -	\$ -	\$ 733	\$ 823,728	\$ 1,650	\$ 727,802	\$ -	\$ 18,559
Receipts:										
Taxes	-	-	-	-	-	772,666	-	513,370	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	336,351	-	-	-	18,684	-	-
Charges for services	3,735	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	20,363	-	-	370	-
Total receipts	3,735	-	-	336,351	-	793,029	-	532,054	370	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	191	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	127,721	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	33,373	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	563,440	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	191	-	-	-	-	161,094	-	563,440	-	-
Excess (deficiency) of receipts over disbursements	3,544	-	-	336,351	-	631,935	-	(31,386)	370	-
Cash and investments - ending	\$ 6,659	\$ 3,700	\$ -	\$ 336,351	\$ 733	\$ 1,455,663	\$ 1,650	\$ 696,416	\$ 370	\$ 18,559

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Cumulative Fire Equipment	CEDIT	CCI	Employee Benefit Admin Fee	Police Pension Metro	CAGIT/PUBLIC SAFETY	GO Bond Debt Service	Safe Community Grant	PAYROLL - NET PAY	FEDERAL FICA AND MEDICARE
Cash and investments - beginning	\$ 248,811	\$ 598,486	\$ 103,263	\$ 675,283	\$ 233,666	\$ 186,979	\$ 67,429	\$ 1	\$ -	\$ -
Receipts:										
Taxes	84,124	-	-	-	-	-	197,367	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,982	334,859	37,849	-	-	308,084	7,183	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	162	359,460	170,535	-	-	-	269,930	93,066
Total receipts	87,106	334,859	38,011	359,460	170,535	308,084	204,550	-	269,930	93,066
Disbursements:										
Personal services	-	-	-	-	-	197,084	-	-	-	-
Supplies	-	-	57,508	-	-	-	-	-	-	-
Other services and charges	-	472,000	10,401	-	-	21,457	1,772	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	183,590	-	-	-
Capital outlay	70,308	-	-	-	-	77,512	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	859,839	147,604	-	-	-	269,930	93,066
Total disbursements	70,308	472,000	67,909	859,839	147,604	296,053	185,362	-	269,930	93,066
Excess (deficiency) of receipts over disbursements	16,798	(137,141)	(29,898)	(500,379)	22,931	12,031	19,188	-	-	-
Cash and investments - ending	\$ 265,609	\$ 461,345	\$ 73,365	\$ 174,904	\$ 256,597	\$ 199,010	\$ 86,617	\$ 1	\$ -	\$ -

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	STATE AND COUNTY PAYROLL TAXES	INPRS POLICE PERF	INPRS CIVILIAN PERF	HEALTH INSURANCE	DENTAL INSURANCE	VISION INSURANCE	AFLAC INSURANCE	NRS DEFECO	AIG VALIC	CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	17,906	5,610	6,938	9,563	659	683	1,352	1,665	1,682	480
Total receipts	17,906	5,610	6,938	9,563	659	683	1,352	1,665	1,682	480
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	17,906	5,610	6,938	9,563	659	683	1,352	1,665	1,682	480
Total disbursements	17,906	5,610	6,938	9,563	659	683	1,352	1,665	1,682	480
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	F.S.A.	GROUP INSURANCE	Park V3 Donation	Fire Gift	Police Gift	Park/Gift Donation	PD Family Violence Grant	OSS/FCRE Program	Seat Belt Partnership	Federal Grants
Cash and investments - beginning	\$ -	\$ -	\$ 551	\$ 289	\$ 4,279	\$ 3,896	\$ 2,000	\$ 223	\$ 4,950	\$ 521
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	723	11,230	-	25	21,962	3,200	-	-	-	-
Total receipts	723	11,230	-	25	21,962	3,200	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	709	-	-	-	-	-
Other services and charges	-	-	-	-	2,649	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	723	-	-	-	-	1,108	-	-	-	-
Total disbursements	723	-	-	-	3,358	1,108	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	11,230	-	25	18,604	2,092	-	-	-	-
Cash and investments - ending	\$ -	\$ 11,230	\$ 551	\$ 314	\$ 22,883	\$ 5,988	\$ 2,000	\$ 223	\$ 4,950	\$ 521

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	CATV Franchise	Police PIDP	Quad Town	Asset Forfeiture Account	Christmas Events	HH/Fall Festival	Farmers Market	Police Special	Dare Gifts & Donations	FSA Withholdings
Cash and investments - beginning	\$ 545,196	\$ 9,716	\$ 6,543	\$ 9,257	\$ (777)	\$ 65,870	\$ 17,380	\$ 119,183	\$ 1,065	\$ 9,610
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	265,136	-	-	-	-	-	13,800	352	-	-
Fines and forfeits	-	-	-	-	-	-	-	80,619	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,133	39,255	-	-	-	26,660
Total receipts	265,136	-	-	-	5,133	39,255	13,800	80,971	-	26,660
Disbursements:										
Personal services	-	-	-	-	-	-	20,411	-	-	-
Supplies	9,075	-	-	-	11,044	33,185	133	46,232	-	-
Other services and charges	53,628	-	-	-	375	1,778	1,458	55,238	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	308,917	-	-	-	-	-	-	74,267	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	33,328
Total disbursements	371,620	-	-	-	11,419	34,963	22,002	175,737	-	33,328
Excess (deficiency) of receipts over disbursements	(106,484)	-	-	-	(6,286)	4,292	(8,202)	(94,766)	-	(6,668)
Cash and investments - ending	\$ 438,712	\$ 9,716	\$ 6,543	\$ 9,257	\$ (7,063)	\$ 70,162	\$ 9,178	\$ 24,417	\$ 1,065	\$ 2,942

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Lease Rental	Park Bond & Interest	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement	Payroll	Park Security Deposits	Police Pension 1977	PERF
Cash and investments - beginning	\$ 713,682	\$ 46,530	\$ 192	\$ 614,479	\$ 166,781	\$ (29,783)	\$ 200	\$ 1,704	\$ 2,774
Receipts:									
Taxes	265,065	81,967	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	20,529	2,983	-	-	-	-	-	-	-
Charges for services	-	-	-	418,656	78,666	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	299,228	-	-	-	-	4,479,014	1,750	69,665	296,438
Total receipts	584,822	84,950	-	418,656	78,666	4,479,014	1,750	69,665	296,438
Disbursements:									
Personal services	-	-	-	-	-	4,455,657	-	-	-
Supplies	-	-	-	-	1,234	-	-	-	-
Other services and charges	-	-	-	-	1,932	-	-	-	-
Debt service - principal and interest	1,304,193	86,050	-	-	-	-	-	-	-
Capital outlay	-	-	-	202,075	81,961	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	100	74,949	328,066
Total disbursements	1,304,193	86,050	-	202,075	85,127	4,455,657	100	74,949	328,066
Excess (deficiency) of receipts over disbursements	(719,371)	(1,100)	-	216,581	(6,461)	23,357	1,650	(5,284)	(31,628)
Cash and investments - ending	\$ (5,689)	\$ 45,430	\$ 192	\$ 831,060	\$ 160,320	\$ (6,426)	\$ 1,850	\$ (3,580)	\$ (28,854)

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	ROSEWOOD/WELLINGTON RECAP	Traffic Tickets	Building Escrow	Escrow Clearing Reimbursement	Festival Event	IAFF UNION DUES	STREET LIGHTS	Wastewater Lotton Interceptor
Cash and investments - beginning	\$ -	\$ 1,620	\$ 316,000	\$ 90,423	\$ -	\$ -	\$ -	\$ 8,606
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	11,858	-	-	-	-	-	-	-
Fines and forfeits	-	32,400	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	25,230
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	439,127	24	-	-	-	-
Total receipts	11,858	32,400	439,127	24	-	-	-	25,230
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	15,000
Other disbursements	-	26,445	153,000	9,161	-	-	-	-
Total disbursements	-	26,445	153,000	9,161	-	-	-	15,000
Excess (deficiency) of receipts over disbursements	11,858	5,955	286,127	(9,137)	-	-	-	10,230
Cash and investments - ending	\$ 11,858	\$ 7,575	\$ 602,127	\$ 81,286	\$ -	\$ -	\$ -	\$ 18,836

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense	Wastewater System Development	Wastewater 36 Inch Transmission Line	Solid Waste Operating	Barrett Law Sewer Improvement
Cash and investments - beginning	\$ 1,314,429	\$ 211,475	\$ 61,517	\$ 210,638	\$ 1,118,002	\$ 1,423,794	\$ 57,265	\$ 152,412	\$ 648
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	72,508	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	2,217,418	-	-	-	386,241	430,500	586,738	-	-
Penalties	37,864	-	-	-	-	-	-	-	-
Other receipts	17,883	146,372	-	-	-	-	-	-	-
Total receipts	2,273,165	146,372	-	-	386,241	430,500	586,738	72,508	-
Disbursements:									
Personal services	1,856,449	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	115	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	196,863	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,017,496	179,885	303,329	97,795	-
Utility operating expenses	138,788	-	-	-	-	-	-	-	-
Other disbursements	193,689	-	-	-	-	-	-	18,649	-
Total disbursements	2,188,926	196,863	-	-	1,017,496	179,885	303,329	116,559	-
Excess (deficiency) of receipts over disbursements	84,239	(50,491)	-	-	(631,255)	250,615	283,409	(44,051)	-
Cash and investments - ending	\$ 1,398,668	\$ 160,984	\$ 61,517	\$ 210,638	\$ 486,747	\$ 1,674,409	\$ 340,674	\$ 108,361	\$ 648

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Cumulative Sewer	Rainy Day - Water District	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development	Water DSR
Cash and investments - beginning	\$ 625,963	\$ -	\$ 3,771,209	\$ 471,176	\$ 176,118	\$ 235,690	\$ 32,057	\$ 242,890	\$ 836,194
Receipts:									
Taxes	83,575	-	135,254	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	257	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	2,403,293	-	-	22,250	-	438,000	-
Penalties	-	-	11,068	-	-	-	-	-	-
Other receipts	-	12,625	19,503	540,000	-	-	-	-	49,860
Total receipts	83,832	12,625	2,569,118	540,000	-	22,250	-	438,000	49,860
Disbursements:									
Personal services	-	-	902,746	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	689,846	-	-	-	-	-
Capital outlay	98,430	-	-	-	315	-	-	292,261	-
Utility operating expenses	-	-	1,593,717	-	-	-	-	-	-
Other disbursements	-	-	193	-	-	12,517	-	-	-
Total disbursements	98,430	-	2,496,656	689,846	315	12,517	-	292,261	-
Excess (deficiency) of receipts over disbursements	(14,598)	12,625	72,462	(149,846)	(315)	9,733	-	145,739	49,860
Cash and investments - ending	\$ 611,365	\$ 12,625	\$ 3,843,671	\$ 321,330	\$ 175,803	\$ 245,423	\$ 32,057	\$ 388,629	\$ 886,054

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2016

	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Rainy Day - Sanitary District	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Trash Collection	Totals
Cash and investments - beginning	\$ 131,926	\$ 4,556	\$ 37	\$ -	\$ 236,440	\$ 2,967	\$ 8,628	\$ (286)	\$ 22,834,816
Receipts:									
Taxes	245,852	-	-	-	300,362	-	-	-	6,775,734
Licenses and permits	-	-	-	-	-	-	-	-	653,133
Intergovernmental receipts	560	-	-	-	5,398	-	-	-	2,018,895
Charges for services	-	-	-	-	-	-	-	1,236,202	2,678,890
Fines and forfeits	-	-	-	-	-	-	-	-	157,848
Utility fees	-	-	-	-	-	-	-	-	6,509,670
Penalties	-	-	-	-	-	-	-	-	48,932
Other receipts	-	-	-	15,475	-	-	-	-	7,621,256
Total receipts	246,412	-	-	15,475	305,760	-	-	1,236,202	26,464,358
Disbursements:									
Personal services	191,448	-	-	-	237,847	-	-	-	11,395,036
Supplies	-	-	-	-	2,688	-	-	-	526,661
Other services and charges	-	-	-	-	17,973	-	-	1,232,022	3,373,941
Debt service - principal and interest	-	-	-	-	-	-	-	-	2,493,915
Capital outlay	78	-	-	-	52	-	-	-	3,792,843
Utility operating expenses	51,897	-	-	-	-	-	-	-	1,799,402
Other disbursements	876	-	-	-	-	-	-	22	2,270,003
Total disbursements	244,299	-	-	-	258,560	-	-	1,232,044	25,651,801
Excess (deficiency) of receipts over disbursements	2,113	-	-	15,475	47,200	-	-	4,158	812,557
Cash and investments - ending	\$ 134,039	\$ 4,556	\$ 37	\$ 15,475	\$ 283,640	\$ 2,967	\$ 8,628	\$ 3,872	\$ 23,647,373

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	General	MVH	Local Road & Street	Health Claims	EDC	PD Special Revenue SWAT	LECE	Electronic Map Generation	Riverboat	Park Operating
Cash and investments - beginning	\$ 4,143,630	\$ 697,866	\$ 296,339	\$ (20,905)	\$ 26,988	\$ 374	\$ 30,066	\$ 643	\$ 443,061	\$ 249,371
Receipts:										
Taxes	3,565,526	131,559	245,585	-	4,725	-	-	-	-	225,366
Licenses and permits	957,662	-	-	-	-	-	8,550	-	-	-
Intergovernmental receipts	120,065	562,821	-	-	-	-	-	-	158,966	835
Charges for services	671,859	-	-	-	-	-	6,504	10	-	9,799
Fines and forfeits	30,144	-	-	-	-	-	8,778	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	441,280	5,313	-	39,261	-	-	-	-	-	48,723
Total receipts	5,786,536	699,693	245,585	39,261	4,725	-	23,832	10	158,966	284,723
Disbursements:										
Personal services	3,496,208	287,348	-	18,356	-	-	-	-	-	75,770
Supplies	156,044	130,169	115,195	-	-	-	-	-	-	13,581
Other services and charges	1,410,083	330,340	1,172	-	13,900	-	17,215	-	54,814	173,264
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	20,781	856	-	-	-	-	-	-	104,380	4,734
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	15,189	-	-	-	-	-	-	-	-	-
Total disbursements	5,098,305	748,713	116,367	18,356	13,900	-	17,215	-	159,194	267,349
Excess (deficiency) of receipts over disbursements	688,231	(49,020)	129,218	20,905	(9,175)	-	6,617	10	(228)	17,374
Cash and investments - ending	\$ 4,831,861	\$ 648,846	\$ 425,557	\$ -	\$ 17,813	\$ 374	\$ 36,683	\$ 653	\$ 442,833	\$ 266,745

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Dog Park Nonreverting Operating	Hazmat Response	Rainy Day General	LOIT 2016 Special Distribution	Levy Excess	St John TIF	Excess Welfare Distribution	CCD	St John Pet Parade	Redevelopment Construction
Cash and investments - beginning	\$ 6,659	\$ 3,700	\$ -	\$ 336,351	\$ 733	\$ 1,455,663	\$ 1,650	\$ 696,416	\$ 370	\$ 18,559
Receipts:										
Taxes	-	-	-	-	-	801,144	-	544,540	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	2,018	-	-
Charges for services	5,081	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	495,525	-	-	-	-	-	340	-
Total receipts	5,081	-	495,525	-	-	801,144	-	546,558	340	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	514	-	-	-	-	-	-	-	-	-
Other services and charges	855	-	-	-	-	53,220	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,210	-	-	-	-	-	-	578,611	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	495,525	-	-	-	-	-	-	-
Total disbursements	2,579	-	495,525	-	-	53,220	-	578,611	-	-
Excess (deficiency) of receipts over disbursements	2,502	-	-	-	-	747,924	-	(32,053)	340	-
Cash and investments - ending	\$ 9,161	\$ 3,700	\$ -	\$ 336,351	\$ 733	\$ 2,203,587	\$ 1,650	\$ 664,363	\$ 710	\$ 18,559

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Cumulative Fire Equipment	CEDIT	CCI	Employee Benefit Admin Fee	Police Pension Metro	CAGIT/PUBLIC SAFETY	GO Bond Debt Service	Safe Community Grant	PAYROLL - NET PAY	FEDERAL FICA AND MEDICARE
Cash and investments - beginning	\$ 265,609	\$ 461,345	\$ 73,365	\$ 174,904	\$ 256,597	\$ 199,010	\$ 86,617	\$ 1	\$ -	\$ -
Receipts:										
Taxes	380,949	357,376	-	-	-	329,471	182,147	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,412	-	36,114	-	-	-	674	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	518,124	148,457	-	-	-	3,216,457	1,109,070
Total receipts	382,361	357,376	36,114	518,124	148,457	329,471	182,821	-	3,216,457	1,109,070
Disbursements:										
Personal services	-	-	-	-	-	271,384	-	-	-	1,109,070
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	600,000	14,419	-	-	29,489	750	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	180,270	-	-	-
Capital outlay	228,059	-	38,849	-	-	199,024	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	584,078	160,169	-	-	-	3,216,457	-
Total disbursements	228,059	600,000	53,268	584,078	160,169	499,897	181,020	-	3,216,457	1,109,070
Excess (deficiency) of receipts over disbursements	154,302	(242,624)	(17,154)	(65,954)	(11,712)	(170,426)	1,801	-	-	-
Cash and investments - ending	\$ 419,911	\$ 218,721	\$ 56,211	\$ 108,950	\$ 244,885	\$ 28,584	\$ 88,418	\$ 1	\$ -	\$ -

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	STATE AND COUNTY PAYROLL TAXES	INPRS POLICE PERF	INPRS CIVILIAN PERF	HEALTH INSURANCE	DENTAL INSURANCE	VISION INSURANCE	AFLAC INSURANCE	NRS DEFECO	AIG VALIC	CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	213,131	77,767	76,006	110,912	7,675	7,937	34,113	42,202	54,023	6,243
Total receipts	213,131	77,767	76,006	110,912	7,675	7,937	34,113	42,202	54,023	6,243
Disbursements:										
Personal services	186,877	77,767	76,006	110,912	7,675	7,937	30,678	42,202	54,023	6,243
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	186,877	77,767	76,006	110,912	7,675	7,937	30,678	42,202	54,023	6,243
Excess (deficiency) of receipts over disbursements	26,254	-	-	-	-	-	3,435	-	-	-
Cash and investments - ending	\$ 26,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,435	\$ -	\$ -	\$ -

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	F.S.A.	GROUP INSURANCE	Park V3 Donation	Fire Gift	Police Gift	Park/Gift Donation	PD Family Violence Grant	OSS/FCRE Program	Seat Belt Partnership	Federal Grants
Cash and investments - beginning	\$ -	\$ 11,230	\$ 551	\$ 314	\$ 22,883	\$ 5,988	\$ 2,000	\$ 223	\$ 4,950	\$ 521
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	19,097	-	-	400	155,020	3,030	-	-	-	-
Total receipts	19,097	-	-	400	155,020	3,030	-	-	-	-
Disbursements:										
Personal services	19,097	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	141,228	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,937	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	11,230	-	-	-	571	-	-	-	-
Total disbursements	19,097	11,230	-	-	149,165	571	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(11,230)	-	400	5,855	2,459	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 551	\$ 714	\$ 28,738	\$ 8,447	\$ 2,000	\$ 223	\$ 4,950	\$ 521

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	CATV Franchise	Police PIDP	Quad Town	Asset Forfeiture Account	Christmas Events	HH/Fall Festival	Farmers Market	Police Special	Dare Gifts & Donations	FSA Withholdings
Cash and investments - beginning	\$ 438,712	\$ 9,716	\$ 6,543	\$ 9,257	\$ (7,063)	\$ 70,162	\$ 9,178	\$ 24,417	\$ 1,065	\$ 2,942
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	277,595	-	-	-	-	-	12,800	453	-	-
Fines and forfeits	-	-	-	-	-	-	-	112,449	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,461	70	350	-	-	36,392
Total receipts	277,595	-	-	-	22,461	70	13,150	112,902	-	36,392
Disbursements:										
Personal services	-	-	-	-	-	-	5,607	-	-	-
Supplies	-	-	-	-	10,397	-	546	30,444	-	-
Other services and charges	74,481	-	-	-	5,001	34,415	1,873	29,649	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	411,883	-	-	-	-	-	-	67,771	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	16,439	-	-	-	27,001
Total disbursements	486,364	-	-	-	15,398	50,854	8,026	127,864	-	27,001
Excess (deficiency) of receipts over disbursements	(208,769)	-	-	-	7,063	(50,784)	5,124	(14,962)	-	9,391
Cash and investments - ending	\$ 229,943	\$ 9,716	\$ 6,543	\$ 9,257	\$ -	\$ 19,378	\$ 14,302	\$ 9,455	\$ 1,065	\$ 12,333

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Lease Rental	Park Bond & Interest	SJ 05 Town Project	Park & Recreational	Ambulance Capital Replacement	Payroll	Park Security Deposits	Police Pension 1977	PERF
Cash and investments - beginning	\$ (5,689)	\$ 45,430	\$ 192	\$ 831,060	\$ 160,320	\$ (6,426)	\$ 1,850	\$ (3,580)	\$ (28,854)
Receipts:									
Taxes	921,032	90,628	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,409	335	-	-	-	-	-	-	-
Charges for services	-	-	-	663,712	94,174	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,426	2,750	3,580	28,854
Total receipts	924,441	90,963	-	663,712	94,174	6,426	2,750	3,580	28,854
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	806	-	-	-	-
Other services and charges	-	-	-	-	8,977	-	-	-	-
Debt service - principal and interest	928,717	91,981	-	-	-	-	-	-	-
Capital outlay	-	-	-	522,692	3,759	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,550	-	-
Total disbursements	928,717	91,981	-	522,692	13,542	-	2,550	-	-
Excess (deficiency) of receipts over disbursements	(4,276)	(1,018)	-	141,020	80,632	6,426	200	3,580	28,854
Cash and investments - ending	\$ (9,965)	\$ 44,412	\$ 192	\$ 972,080	\$ 240,952	\$ -	\$ 2,050	\$ -	\$ -

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	ROSEWOOD/WELLINGTON RECAP	Traffic Tickets	Building Escrow	Escrow Clearing Reimbursement	Festival Event	IAFF UNION DUES	STREET LIGHTS	Wastewater Lotton Interceptor
Cash and investments - beginning	\$ 11,858	\$ 7,575	\$ 602,127	\$ 81,286	\$ -	\$ -	\$ -	\$ 18,836
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	19,537	-	-	-	250	-	1,844	-
Fines and forfeits	-	64,980	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	81,970
Other receipts	-	-	376,000	-	-	463	-	-
Total receipts	19,537	64,980	376,000	-	250	463	1,844	81,970
Disbursements:								
Personal services	-	-	-	-	-	463	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	31,395	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	91,422
Other disbursements	-	48,299	686,302	-	-	-	-	-
Total disbursements	31,395	48,299	686,302	-	-	463	-	91,422
Excess (deficiency) of receipts over disbursements	(11,858)	16,681	(310,302)	-	250	-	1,844	(9,452)
Cash and investments - ending	\$ -	\$ 24,256	\$ 291,825	\$ 81,286	\$ 250	\$ -	\$ 1,844	\$ 9,384

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Wastewater Operating	Wastewater Bond & Interest	Wastewater Improvement	Wastewater DSR	Wastewater WWTP Expense	Wastewater System Development	Wastewater 36 Inch Transmission Line	Solid Waste Operating	Barrett Law Sewer Improvement
Cash and investments - beginning	\$ 1,398,668	\$ 160,984	\$ 61,517	\$ 210,638	\$ 486,747	\$ 1,674,409	\$ 340,674	\$ 108,361	\$ 648
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	2,596,064	-	-	-	573,302	595,076	923,467	72,508	-
Other receipts	16,926	219,859	-	-	-	2,082,083	-	2,555	-
Total receipts	2,612,990	219,859	-	-	573,302	2,677,159	923,467	75,063	-
Disbursements:									
Personal services	446,951	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	194,463	-	-	-	-	-	-	-
Capital outlay	-	-	23,995	-	170,041	4,272,119	1,209,594	121,863	-
Utility operating expenses	1,701,178	-	-	-	-	-	-	-	-
Other disbursements	471,959	-	-	-	371,379	1,500	-	23,042	-
Total disbursements	2,620,088	194,463	23,995	-	541,420	4,273,619	1,209,594	144,905	-
Excess (deficiency) of receipts over disbursements	(7,098)	25,396	(23,995)	-	31,882	(1,596,460)	(286,127)	(69,842)	-
Cash and investments - ending	\$ 1,391,570	\$ 186,380	\$ 37,522	\$ 210,638	\$ 518,629	\$ 77,949	\$ 54,547	\$ 38,519	\$ 648

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Cumulative Sewer	Rainy Day - Water District	Water Operating	Water B & I	Water Improvement	Water Meter Deposit	Water Construction	Water System Development	Water DSR
Cash and investments - beginning	\$ 611,365	\$ 12,625	\$ 3,843,671	\$ 321,330	\$ 175,803	\$ 245,423	\$ 32,057	\$ 388,629	\$ 886,054
Receipts:									
Taxes	-	-	143,480	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	86,117	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	2,404,487	-	-	31,839	-	576,000	-
Other receipts	-	-	3,235,768	396,344	-	-	-	-	-
Total receipts	86,117	-	5,783,735	396,344	-	31,839	-	576,000	-
Disbursements:									
Personal services	-	-	451,844	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	3,223	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	668,590	-	-	-	-	489,054
Capital outlay	217,362	-	-	-	11,357	-	-	116,706	-
Utility operating expenses	-	-	1,044,837	-	-	-	-	-	-
Other disbursements	-	-	5,795,086	-	-	14,136	-	1,500	-
Total disbursements	217,362	3,223	7,291,767	668,590	11,357	14,136	-	118,206	489,054
Excess (deficiency) of receipts over disbursements	(131,245)	(3,223)	(1,508,032)	(272,246)	(11,357)	17,703	-	457,794	(489,054)
Cash and investments - ending	\$ 480,120	\$ 9,402	\$ 2,335,639	\$ 49,084	\$ 164,446	\$ 263,126	\$ 32,057	\$ 846,423	\$ 397,000

TOWN OF ST. JOHN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2017

	Water District Operating	Water District Excess Welfare	Water Const Bond 2009	Rainy Day - Sanitary District	Sanitary District Operating	Sanitary District B & I	Sanitary District Excess Welfare	Trash Collection	Totals
Cash and investments - beginning	\$ 134,039	\$ 4,556	\$ 37	\$ 15,475	\$ 283,640	\$ 2,967	\$ 8,628	\$ 3,872	\$ 23,647,373
Receipts:									
Taxes	256,843	-	-	-	313,920	-	-	-	8,494,291
Licenses and permits	-	-	-	-	-	-	-	-	966,212
Intergovernmental receipts	543	-	-	-	3,382	-	-	-	976,691
Charges for services	-	-	-	-	-	-	-	1,328,374	3,091,992
Fines and forfeits	-	-	-	-	-	-	-	-	216,351
Utility fees	-	-	-	-	-	-	-	-	7,854,713
Other receipts	-	-	-	-	-	-	-	-	13,260,987
Total receipts	257,386	-	-	-	317,302	-	-	1,328,374	34,861,237
Disbursements:									
Personal services	198,124	-	-	-	218,736	-	-	-	7,199,278
Supplies	-	-	-	-	-	-	-	-	598,924
Other services and charges	-	-	-	4,817	-	-	-	1,321,304	4,214,656
Debt service - principal and interest	-	-	-	-	-	-	-	-	2,553,075
Capital outlay	1,533	-	-	-	1,533	-	-	-	8,336,649
Utility operating expenses	44,917	-	-	-	-	-	-	-	2,882,354
Other disbursements	501	-	-	-	42,592	-	-	194	11,985,699
Total disbursements	245,075	-	-	4,817	262,861	-	-	1,321,498	37,770,635
Excess (deficiency) of receipts over disbursements	12,311	-	-	(4,817)	54,441	-	-	6,876	(2,909,398)
Cash and investments - ending	\$ 146,350	\$ 4,556	\$ 37	\$ 10,658	\$ 338,081	\$ 2,967	\$ 8,628	\$ 10,748	\$ 20,737,975

TOWN OF ST. JOHN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 92,655	\$ 41,640
Water	39,506	-
Sanitary District	-	6,517
Governmental activities	240,542	-
Totals	\$ 372,703	\$ 48,157

TOWN OF ST. JOHN
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Peoples Bank	Fire Truck	\$ 123,407	03/27/2017	01/01/2022
St. John Building Corp.	New Public Safety Facility Town Hall Addition New Public Water Facility	953,000	06/20/2006	02/01/2026
Town of St. John	Radio Communications Equipment 911 Consolidation	<u>74,035</u>	11/25/2014	12/31/2018
Total of annual lease payments		<u>\$ 1,150,442</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Infrastructure Improvements	\$ 630,000	\$ 186,448
General obligation bonds	Park Projects	<u>90,000</u>	<u>92,340</u>
Total governmental activities		<u>720,000</u>	<u>278,788</u>
Wastewater:			
Revenue bonds	Utility Expansion - Refunding 2012 Bonds	1,470,000	201,488
Notes and loans payable	Utility Expansion - Additional Capacity Buy-In	<u>2,420,000</u>	<u>930,065</u>
Total Wastewater		<u>3,890,000</u>	<u>1,131,553</u>
Water:			
Revenue bonds	Water Utility Expansion - Refunding 2017 Bonds	<u>2,945,000</u>	<u>117,800</u>
Totals		<u>\$ 7,555,000</u>	<u>\$ 1,528,141</u>

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TOWN OF ST. JOHN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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	\$ 2,942,559
Infrastructure	130,456,186
Buildings	1,439,973
Improvements other than buildings	2,354,066
Machinery, equipment, and vehicles	<u>8,885,126</u>
Total governmental activities	<u>146,077,910</u>
Wastewater:	
Land	146,877
Infrastructure	25,024,722
Buildings	265,071
Improvements other than buildings	5,524,133
Machinery, equipment, and vehicles	<u>1,920,961</u>
Total Wastewater	<u>32,881,764</u>
Water:	
Land	834,127
Infrastructure	10,770,380
Buildings	1,051,849
Improvements other than buildings	2,611,042
Machinery, equipment, and vehicles	<u>1,229,632</u>
Total Water	<u>16,497,030</u>
Total capital assets	<u>\$ 195,456,704</u>

OTHER REPORTS

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