

**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, 2018 to December 31, 2019



**FILED**

12/21/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beth R. Hernandez	01-01-18 to 12-31-20
President of the Town Council	Christian Jorgensen	01-01-18 to 12-31-18
	Mark Barenie	01-01-19 to 12-31-19
	Gerald Swets	01-01-20 to 12-31-20
Town Manager	Stephen Kil	01-01-18 to 01-01-20
	(Vacant)	01-02-20 to 02-29-20
	Craig A. Phillips	03-01-20 to 12-31-20



## 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, 2018 to December 31, 2019, 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 the 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, 2018 to December 31, 2019.


***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, 2018 to December 31, 2019, 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

December 16, 2020

## 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.

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TOWN OF ST. JOHN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
General	\$ 4,831,861	\$ 5,845,929	\$ 7,005,306	\$ 3,672,484	\$ 6,231,338	\$ 7,077,771	\$ 2,826,051		
MVH	648,847	847,482	698,330	797,999	496,511	328,896	965,614		
Local Road & Street	425,557	332,535	263,813	494,279	339,911	288,525	545,665		
MVH Restricted Fund	-	-	-	-	319,580	319,580	-		
CATV Franchise	229,942	277,596	48,361	459,177	289,609	321,385	427,401		
Dog Park Nonrevert Operating	9,161	5,188	2,487	11,862	5,668	1,362	16,168		
Emp Benefit Admin Fee	108,950	505,626	430,415	184,161	612,907	673,627	123,441		
DARE Fund	1,065	-	-	1,065	-	-	1,065		
PD Family Violence Grant	2,000	-	-	2,000	-	-	2,000		
EDC	17,813	4,725	-	22,538	4,725	-	27,263		
Federal Grants	521	-	-	521	-	-	521		
Rainy Day- Sanitary District	10,658	-	4,817	5,841	-	-	5,841		
LECE	36,684	28,214	27,631	37,267	26,965	35,011	29,221		
Electronic Map Generation	653	-	125	528	-	-	528		
Police PIDP	9,716	-	-	9,716	-	-	9,716		
Riverboat	442,834	96,086	204,058	334,862	103,811	255,796	182,877		
Town Of Saint John Pet Parade	710	-	-	710	-	710	-		
Park Operating	266,743	311,562	247,449	330,856	320,627	253,568	397,915		
Rainy Day General	-	600	600	-	-	-	-		
Police Gift	28,739	-	3,257	25,482	5,400	6,054	24,828		
LOIT- Y2016 Special Distribution	336,351	-	-	336,351	-	-	336,351		
Rainy Day- Water District	9,402	-	3,223	6,179	-	-	6,179		
Hazmat Response	3,700	-	-	3,700	-	-	3,700		
Forfeiture & Seized Assets	9,257	-	-	9,257	173	1,227	8,203		
Levy Excess	733	-	-	733	-	-	733		
St John TIF	2,203,586	6,474,000	387,417	8,290,169	726,883	6,576,976	2,440,076		
Excess Welfare Dist	1,650	-	-	1,650	-	-	1,650		
Cum Capital Improvement	56,211	44,181	28,549	71,843	43,180	65,000	50,023		
Cum Capital Development	664,361	557,040	595,107	626,294	593,008	781,034	438,268		
Park Gift	8,448	6,039	5,121	9,366	1,700	5,141	5,925		
Quad-Town Fund	6,543	-	-	6,543	-	-	6,543		
PD Special Revenue Swat	374	-	-	374	-	374	-		
Ambulance Cap Replcmt	240,954	85,524	111,952	214,526	72,878	244,647	42,757		
Redevelopment/Const	18,559	-	26	18,533	-	-	18,533		
Cum Fire Equipment	419,908	389,678	362,339	447,247	403,026	267,828	582,445		
PD Special Revenue	9,456	83,264	49,997	42,723	87,038	74,324	55,437		
SJ 05 Town Project	192	-	-	192	-	192	-		

TOWN OF ST. JOHN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
GO Bond Debt Service	88,420	191,093	187,198	92,315	185,989	192,795	85,509
CEDIT	218,722	389,170	554,181	53,711	448,260	421,150	80,821
Fire Gift	714	-	-	714	4,400	1,114	4,000
TIF Capital Fund	-	-	-	-	5,600,066	685,577	4,914,489
Park V3 Donation	551	-	-	551	-	551	-
Police Pension/Metro	244,885	155,338	154,916	245,307	158,740	159,449	244,598
CAGIT/Public Safety	28,585	340,626	349,964	19,247	407,095	297,186	129,156
Christmas Events	-	17,624	14,530	3,094	9,026	8,680	3,440
HH/Fall Festival	19,379	-	12,000	7,379	-	-	7,379
Farmers Market Event	14,302	14,400	6,982	21,720	15,650	6,931	30,439
Festival Event	250	-	-	250	-	-	250
Safe Community Grant	1	-	-	1	-	-	1
Park/Bond & Interest	44,411	48,061	92,414	58	-	34	24
Lease Rental	(9,964)	1,307,266	984,854	312,448	1,206,364	1,035,093	483,719
Local Road/And Bridge Matching Grant Fund	-	2,170,000	2,089,203	80,797	898,739	898,539	80,997
Park & Recreational	972,078	562,424	456,005	1,078,497	625,271	438,319	1,265,449
INPRS Fire PERF	-	-	-	-	93,664	93,664	-
Payroll Interest Earned	-	194	-	194	2,125	-	2,319
Payroll- Net Pay	-	3,581,790	3,581,790	-	3,894,944	3,894,944	-
Federal FICA And Medicare	-	1,085,911	1,085,911	-	1,115,254	1,115,254	-
State And County Payroll Taxes	26,254	230,330	256,584	-	249,959	249,959	-
INPRS Police PERF	-	248,746	248,746	-	342,417	342,417	-
INPRS Civilian PERF	-	275,992	275,992	-	331,933	331,933	-
Health Insurance	-	118,651	57,985	60,666	116,944	-	177,610
Dental Insurance	-	7,079	3,990	3,089	6,353	-	9,442
Vision Insurance	-	5,031	3,978	1,053	2,181	-	3,234
Aflac Insurance	3,436	33,781	37,217	-	30,593	30,593	-
NRS DEFCO	-	43,400	43,400	-	43,267	43,267	-
ALG Valic	-	64,389	64,389	-	105,444	105,444	-
Child Support	-	6,243	6,243	-	3,383	3,383	-
F.S.A.	-	15,130	15,130	-	13,868	13,868	-
IAFF Union Dues	-	2,275	2,275	-	2,275	2,275	-
FOP Dues	-	770	770	-	792	792	-
FSA/Employee	12,334	14,216	15,902	10,648	20,331	23,673	7,306
Rosewood/ Wellington Recap	-	39,844	38,931	913	18,003	15,533	3,383
Traffic Tickets	24,257	34,920	26,825	32,352	-	32,352	-
Building Escrow	291,825	335,000	358,050	268,775	340,000	321,000	287,775

TOWN OF ST. JOHN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2018 and 2019

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-18			12-31-18			12-31-19
Park Security Deposits	2,050	3,450	3,300	2,200	3,200	3,200	2,200
Escrow Clearing/ Reimburse	81,286	47,630	-	128,916	-	30,140	98,776
Street Lights	1,844	307	-	2,151	1,332	-	3,483
OSS/FCRE Program	223	-	-	223	-	223	-
Police Grants	4,949	-	-	4,949	-	4,949	-
Wastewater/ Operating	1,391,571	2,725,258	2,858,411	1,258,418	2,850,833	3,545,728	563,523
Solid Waste Operating	38,520	72,508	43,885	67,143	72,404	49,191	90,356
Barrett B/Sewer Imp	648	-	-	648	-	648	-
Cum Sewer	480,119	93,673	235,236	338,556	101,144	250,378	189,322
Wastewater/ B&I	186,381	403,558	202,088	387,851	606,598	199,198	795,251
Wastewater/ Improvement	37,522	-	-	37,522	-	-	37,522
Wastewater/ DSR	210,638	-	-	210,638	-	-	210,638
Wastewater System Dev	77,950	538,691	349,977	266,664	534,000	244,719	555,945
Wastewater/ WWTP Exp	518,630	478,933	170,748	826,815	471,576	157,456	1,140,935
Wastewater 36" Trans Line	54,547	840,754	852,465	42,836	838,069	726,315	154,590
Wastewater Lotton Intrcpt	9,384	69,012	78,396	-	70,201	48,176	22,025
Waterworks Dist	146,351	263,419	144,447	265,323	276,647	190,187	351,783
Water/ Meter Deposits	263,126	32,350	12,766	282,710	32,825	13,346	302,189
Water/ Construction	32,057	-	-	32,057	-	1,975	30,082
Waterworks Utility Cash Reserve Fund	-	-	-	-	517,917	-	517,917
Water Dist Excess Welfare	4,556	-	-	4,556	-	-	4,556
Water/ Operating	2,335,638	2,657,278	3,315,085	1,677,831	2,685,733	3,899,170	464,394
Water/B&I	49,083	823,447	660,460	212,070	629,027	634,610	206,487
Water/ Improvement	164,446	-	-	164,446	-	-	164,446
Water/DSR	397,000	-	-	397,000	-	35,665	361,335
Water System Development	846,423	540,191	252,623	1,133,991	535,500	295,068	1,374,423
Water Construction 2009	37	-	-	37	-	37	-
Sanitary Dist/Operating	338,082	324,721	159,171	503,632	340,706	221,005	623,333
San Dist Excess Welfare	8,628	-	-	8,628	-	8,628	-
Sanitary Dist/B&I	2,967	-	-	2,967	-	-	2,967
Trash Collection	10,745	1,412,687	1,409,026	14,406	1,678,081	1,680,719	11,768
Totals	<u>\$ 20,737,980</u>	<u>\$ 38,562,830</u>	<u>\$ 32,254,819</u>	<u>\$ 27,045,991</u>	<u>\$ 39,224,061</u>	<u>\$ 40,585,528</u>	<u>\$ 25,684,524</u>

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

TOWN OF ST. JOHN  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

The 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.

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

*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, 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.

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

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

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

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

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

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

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

*Financial Report*

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

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

*Contributions*

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

*B. 1925 Police Officers' Pension Plan*

*Plan Description*

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

*Funding Policy*

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

*On Behalf Payments*

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

*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, providing retirement, disability, and survivor benefits.

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

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

*Financial Report*

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

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

*Contributions*

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

**Note 7. 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 2018 and 2019 totaled \$983,000 and \$1,033,000, respectively.

**Note 8. Subsequent Event**

The Town issued General Obligation Bonds, Series 2020 in the amount of \$5,200,000 for construction and construction related expenses. These bonds were sold on October 8, 2020, with closing on October 22, 2020. The bonds mature over a period of approximately fifteen years with a final payment due on August 1, 2036.

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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.

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TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General	MVH	Local Road & Street	MVH Restricted Fund	CATV Franchise	Dog Park Nonrevert Operating	Emp Benefit Admin Fee	DARE Fund
Cash and investments - beginning	\$ 4,831,861	\$ 648,847	\$ 425,557	\$ -	\$ 229,942	\$ 9,161	\$ 108,950	\$ 1,065
Receipts:								
Taxes	3,354,344	137,242	-	-	-	-	-	-
Licenses and permits	1,011,595	-	-	-	277,596	-	-	-
Intergovernmental receipts	354,313	704,245	332,535	-	-	-	-	-
Charges for services	815,861	-	-	-	-	5,188	-	-
Fines and forfeits	68,459	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	241,357	5,995	-	-	-	-	505,626	-
<b>Total receipts</b>	<b>5,845,929</b>	<b>847,482</b>	<b>332,535</b>	<b>-</b>	<b>277,596</b>	<b>5,188</b>	<b>505,626</b>	<b>-</b>
Disbursements:								
Personal services	3,863,032	226,406	-	-	-	-	-	-
Supplies	173,508	62,675	178,796	-	-	2,350	-	-
Other services and charges	1,438,005	82,918	85,017	-	48,361	137	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	12,090	326,223	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,518,671	108	-	-	-	-	430,415	-
<b>Total disbursements</b>	<b>7,005,306</b>	<b>698,330</b>	<b>263,813</b>	<b>-</b>	<b>48,361</b>	<b>2,487</b>	<b>430,415</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(1,159,377)	149,152	68,722	-	229,235	2,701	75,211	-
Cash and investments - ending	\$ 3,672,484	\$ 797,999	\$ 494,279	\$ -	\$ 459,177	\$ 11,862	\$ 184,161	\$ 1,065

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PD Family Violence Grant	EDC	Federal Grants	Rainy Day- Sanitary District	LECE	Electronic Map Generation	Police PIDP	Riverboat
Cash and investments - beginning	\$ 2,000	\$ 17,813	\$ 521	\$ 10,658	\$ 36,684	\$ 653	\$ 9,716	\$ 442,834
Receipts:								
Taxes	-	4,725	-	-	-	-	-	-
Licenses and permits	-	-	-	-	9,670	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	96,086
Charges for services	-	-	-	-	8,339	-	-	-
Fines and forfeits	-	-	-	-	10,205	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,725	-	-	28,214	-	-	96,086
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	125	-	-
Other services and charges	-	-	-	4,817	27,631	-	-	52,047
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	152,011
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,817	27,631	125	-	204,058
Excess (deficiency) of receipts over disbursements	-	4,725	-	(4,817)	583	(125)	-	(107,972)
Cash and investments - ending	\$ 2,000	\$ 22,538	\$ 521	\$ 5,841	\$ 37,267	\$ 528	\$ 9,716	\$ 334,862

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Town Of Saint John Pet Parade	Park Operating	Rainy Day General	Police Gift	LOIT- Y2016 Special Distribution	Rainy Day- Water District	Hazmat Response	Forfeiture & Seized Assets
Cash and investments - beginning	\$ 710	\$ 266,743	\$ -	\$ 28,739	\$ 336,351	\$ 9,402	\$ 3,700	\$ 9,257
Receipts:								
Taxes	-	235,272	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	19,518	-	-	-	-	-	-
Charges for services	-	55,744	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	1,028	600	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>311,562</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	75,271	-	-	-	-	-	-
Supplies	-	13,696	-	932	-	-	-	-
Other services and charges	-	156,797	-	92	-	3,223	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,500	-	2,233	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	185	600	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>247,449</b>	<b>600</b>	<b>3,257</b>	<b>-</b>	<b>3,223</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	64,113	-	(3,257)	-	(3,223)	-	-
Cash and investments - ending	\$ 710	\$ 330,856	\$ -	\$ 25,482	\$ 336,351	\$ 6,179	\$ 3,700	\$ 9,257

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Levy Excess	St John TIF	Excess Welfare Dist	Cum Capital Improvement	Cum Capital Development	Park Gift	Quad-Town Fund	PD Special Revenue Swat
Cash and investments - beginning	\$ 733	\$ 2,203,586	\$ 1,650	\$ 56,211	\$ 664,361	\$ 8,448	\$ 6,543	\$ 374
Receipts:								
Taxes	-	873,934	-	-	514,368	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	44,181	42,672	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	5,600,066	-	-	-	6,039	-	-
<b>Total receipts</b>	<b>-</b>	<b>6,474,000</b>	<b>-</b>	<b>44,181</b>	<b>557,040</b>	<b>6,039</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	368,270	-	23,326	39,204	5,121	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	19,147	-	5,223	555,903	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>387,417</b>	<b>-</b>	<b>28,549</b>	<b>595,107</b>	<b>5,121</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	6,086,583	-	15,632	(38,067)	918	-	-
Cash and investments - ending	\$ 733	\$ 8,290,169	\$ 1,650	\$ 71,843	\$ 626,294	\$ 9,366	\$ 6,543	\$ 374

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Ambulance Cap Replcmt	Redevelopment/Const	Cum Fire Equipment	PD Special Revenue	SJ 05 Town Project	GO Bond Debt Service	CEDIT	Fire Gift
Cash and investments - beginning	\$ 240,954	\$ 18,559	\$ 419,908	\$ 9,456	\$ 192	\$ 88,420	\$ 218,722	\$ 714
Receipts:								
Taxes	-	-	359,827	-	-	176,454	389,170	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,851	-	-	14,639	-	-
Charges for services	85,524	-	-	400	-	-	-	-
Fines and forfeits	-	-	-	82,864	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>85,524</b>	<b>-</b>	<b>389,678</b>	<b>83,264</b>	<b>-</b>	<b>191,093</b>	<b>389,170</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	876	-	-	29,048	-	-	-	-
Other services and charges	13,765	-	-	17,819	-	750	554,181	-
Debt service - principal and interest	-	-	-	-	-	186,448	-	-
Capital outlay	97,311	26	362,027	3,130	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	312	-	-	-	-	-
<b>Total disbursements</b>	<b>111,952</b>	<b>26</b>	<b>362,339</b>	<b>49,997</b>	<b>-</b>	<b>187,198</b>	<b>554,181</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(26,428)	(26)	27,339	33,267	-	3,895	(165,011)	-
Cash and investments - ending	\$ 214,526	\$ 18,533	\$ 447,247	\$ 42,723	\$ 192	\$ 92,315	\$ 53,711	\$ 714

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	TIF Capital Fund	Park V3 Donation	Police Pension/Metro	CAGIT/Public Safety	Christmas Events	HH/Fall Festival	Farmers Market Event	Festival Event
Cash and investments - beginning	\$ -	\$ 551	\$ 244,885	\$ 28,585	\$ -	\$ 19,379	\$ 14,302	\$ 250
Receipts:								
Taxes	-	-	-	340,626	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	12,525	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	155,338	-	17,624	-	1,875	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>155,338</b>	<b>340,626</b>	<b>17,624</b>	<b>-</b>	<b>14,400</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	256,970	-	-	5,535	-
Supplies	-	-	600	32,460	5,315	2,000	127	-
Other services and charges	-	-	160	10,476	9,215	-	1,320	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	50,058	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	154,156	-	-	10,000	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>154,916</b>	<b>349,964</b>	<b>14,530</b>	<b>12,000</b>	<b>6,982</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	422	(9,338)	3,094	(12,000)	7,418	-
Cash and investments - ending	\$ -	\$ 551	\$ 245,307	\$ 19,247	\$ 3,094	\$ 7,379	\$ 21,720	\$ 250

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Safe Community Grant	Park/Bond & Interest	Lease Rental	Local Road/And Bridge Matching Grant Fund	Park & Recreational	INPRS Fire PERF	Payroll Interest Earned	Payroll- Net Pay
Cash and investments - beginning	\$ 1	\$ 44,411	\$ (9,964)	\$ -	\$ 972,078	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	43,825	1,207,187	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,636	100,079	670,000	-	-	-	-
Charges for services	-	-	-	-	562,424	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	600	-	1,500,000	-	-	194	3,581,790
<b>Total receipts</b>	<b>-</b>	<b>48,061</b>	<b>1,307,266</b>	<b>2,170,000</b>	<b>562,424</b>	<b>-</b>	<b>194</b>	<b>3,581,790</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	279,609	-	-	-	-
Debt service - principal and interest	-	92,340	984,100	-	-	-	-	-
Capital outlay	-	-	-	1,809,594	456,005	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	74	754	-	-	-	-	3,581,790
<b>Total disbursements</b>	<b>-</b>	<b>92,414</b>	<b>984,854</b>	<b>2,089,203</b>	<b>456,005</b>	<b>-</b>	<b>-</b>	<b>3,581,790</b>
Excess (deficiency) of receipts over disbursements	-	(44,353)	322,412	80,797	106,419	-	194	-
Cash and investments - ending	\$ 1	\$ 58	\$ 312,448	\$ 80,797	\$ 1,078,497	\$ -	\$ 194	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Federal FICA And Medicare	State And County Payroll Taxes	INPRS Police PERF	INPRS Civilian PERF	Health Insurance	Dental Insurance	Vision Insurance	Aflac Insurance
Cash and investments - beginning	\$ -	\$ 26,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,436
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,085,911	230,330	248,746	275,992	118,651	7,079	5,031	33,781
Total receipts	1,085,911	230,330	248,746	275,992	118,651	7,079	5,031	33,781
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,085,911	256,584	248,746	275,992	57,985	3,990	3,978	37,217
Total disbursements	1,085,911	256,584	248,746	275,992	57,985	3,990	3,978	37,217
Excess (deficiency) of receipts over disbursements	-	(26,254)	-	-	60,666	3,089	1,053	(3,436)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 60,666	\$ 3,089	\$ 1,053	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	NRS DEFCO	AIG Valic	Child Support	F.S.A.	IAFF Union Dues	FOP Dues	FSA/Employee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,334
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	43,400	64,389	6,243	15,130	2,275	770	14,216
Total receipts	<u>43,400</u>	<u>64,389</u>	<u>6,243</u>	<u>15,130</u>	<u>2,275</u>	<u>770</u>	<u>14,216</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	43,400	64,389	6,243	15,130	2,275	770	15,902
Total disbursements	<u>43,400</u>	<u>64,389</u>	<u>6,243</u>	<u>15,130</u>	<u>2,275</u>	<u>770</u>	<u>15,902</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,686)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,648</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Rosewood/ Wellington Recap	Traffic Tickets	Building Escrow	Park Security Deposits	Escrow Clearing/ Reimburse	Street Lights	OSS/FCRE Program
Cash and investments - beginning	\$ -	\$ 24,257	\$ 291,825	\$ 2,050	\$ 81,286	\$ 1,844	\$ 223
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	32,490	-	-	-	47,630	307	-
Fines and forfeits	-	34,920	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,354	-	335,000	3,450	-	-	-
<b>Total receipts</b>	<b>39,844</b>	<b>34,920</b>	<b>335,000</b>	<b>3,450</b>	<b>47,630</b>	<b>307</b>	<b>-</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	38,931	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	26,825	358,050	3,300	-	-	-
<b>Total disbursements</b>	<b>38,931</b>	<b>26,825</b>	<b>358,050</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	913	8,095	(23,050)	150	47,630	307	-
Cash and investments - ending	\$ 913	\$ 32,352	\$ 268,775	\$ 2,200	\$ 128,916	\$ 2,151	\$ 223

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Police Grants	Wastewater/ Operating	Solid Waste Operating	Barrett B/Sewer Imp	Cum Sewer	Wastewater/ B&I	Wastewater/ Improvement
Cash and investments - beginning	\$ 4,949	\$ 1,391,571	\$ 38,520	\$ 648	\$ 480,119	\$ 186,381	\$ 37,522
Receipts:							
Taxes	-	-	-	-	93,366	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	307	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	2,665,490	72,508	-	-	-	-
Penalties	-	35,193	-	-	-	-	-
Other receipts	-	24,575	-	-	-	403,558	-
<b>Total receipts</b>	<b>-</b>	<b>2,725,258</b>	<b>72,508</b>	<b>-</b>	<b>93,673</b>	<b>403,558</b>	<b>-</b>
Disbursements:							
Personal services	-	486,988	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,796	-	-	-	-	-
Debt service - principal and interest	-	238,265	-	-	-	202,088	-
Capital outlay	-	-	6,203	-	235,166	-	-
Utility operating expenses	-	1,597,031	30,531	-	-	-	-
Other disbursements	-	534,331	7,151	-	70	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,858,411</b>	<b>43,885</b>	<b>-</b>	<b>235,236</b>	<b>202,088</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(133,153)	28,623	-	(141,563)	201,470	-
Cash and investments - ending	\$ 4,949	\$ 1,258,418	\$ 67,143	\$ 648	\$ 338,556	\$ 387,851	\$ 37,522

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Wastewater/ DSR	Wastewater System Dev	Wastewater/ WWTP Exp	Wastewater 36" Trans Line	Wastewater Lotton Intrcpt	Waterworks Dist	Water/ Meter Deposits
Cash and investments - beginning	\$ 210,638	\$ 77,950	\$ 518,630	\$ 54,547	\$ 9,384	\$ 146,351	\$ 263,126
Receipts:							
Taxes	-	-	-	-	-	243,930	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	19,489	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	538,691	478,933	840,754	69,012	-	32,350
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	538,691	478,933	840,754	69,012	263,419	32,350
Disbursements:							
Personal services	-	-	-	-	-	119,756	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	349,977	170,748	852,465	-	-	-
Utility operating expenses	-	-	-	-	-	22,803	-
Other disbursements	-	-	-	-	78,396	1,888	12,766
Total disbursements	-	349,977	170,748	852,465	78,396	144,447	12,766
Excess (deficiency) of receipts over disbursements	-	188,714	308,185	(11,711)	(9,384)	118,972	19,584
Cash and investments - ending	\$ 210,638	\$ 266,664	\$ 826,815	\$ 42,836	\$ -	\$ 265,323	\$ 282,710

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Water/ Construction	Waterworks Utility Cash Reserve Fund	Water Dist Excess Welfare	Water/ Operating	Water/B&I	Water/ Improvement	Water/DSR
Cash and investments - beginning	\$ 32,057	\$ -	\$ 4,556	\$ 2,335,638	\$ 49,083	\$ 164,446	\$ 397,000
Receipts:							
Taxes	-	-	-	143,539	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,483,978	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	29,761	823,447	-	-
Total receipts	-	-	-	2,657,278	823,447	-	-
Disbursements:							
Personal services	-	-	-	674,335	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	69,692	-	-	-
Debt service - principal and interest	-	-	-	-	660,460	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,738,364	-	-	-
Other disbursements	-	-	-	832,694	-	-	-
Total disbursements	-	-	-	3,315,085	660,460	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(657,807)	162,987	-	-
Cash and investments - ending	\$ 32,057	\$ -	\$ 4,556	\$ 1,677,831	\$ 212,070	\$ 164,446	\$ 397,000

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Water System Development	Water Construction 2009	Sanitary Dist/Operating	San Dist Excess Welfare	Sanitary Dist/B&I	Trash Collection	Totals
Cash and investments - beginning	\$ 846,423	\$ 37	\$ 338,082	\$ 8,628	\$ 2,967	\$ 10,745	\$ 20,737,980
Receipts:							
Taxes	-	-	298,008	-	-	-	8,415,817
Licenses and permits	-	-	-	-	-	-	1,298,861
Intergovernmental receipts	-	-	26,713	-	-	-	2,458,264
Charges for services	-	-	-	-	-	1,412,687	3,039,119
Fines and forfeits	-	-	-	-	-	-	196,448
Utility fees	540,191	-	-	-	-	-	7,721,907
Penalties	-	-	-	-	-	-	35,193
Other receipts	-	-	-	-	-	-	15,397,221
<b>Total receipts</b>	<b>540,191</b>	<b>-</b>	<b>324,721</b>	<b>-</b>	<b>-</b>	<b>1,412,687</b>	<b>38,562,830</b>
Disbursements:							
Personal services	-	-	136,307	-	-	-	5,844,600
Supplies	-	-	-	-	-	-	502,508
Other services and charges	-	-	-	-	-	1,408,967	4,741,647
Debt service - principal and interest	-	-	-	-	-	-	2,363,701
Capital outlay	252,623	-	-	-	-	-	5,719,663
Utility operating expenses	-	-	-	-	-	-	3,388,729
Other disbursements	-	-	22,864	-	-	59	9,693,971
<b>Total disbursements</b>	<b>252,623</b>	<b>-</b>	<b>159,171</b>	<b>-</b>	<b>-</b>	<b>1,409,026</b>	<b>32,254,819</b>
Excess (deficiency) of receipts over disbursements	<u>287,568</u>	<u>-</u>	<u>165,550</u>	<u>-</u>	<u>-</u>	<u>3,661</u>	<u>6,308,011</u>
Cash and investments - ending	\$ 1,133,991	\$ 37	\$ 503,632	\$ 8,628	\$ 2,967	\$ 14,406	\$ 27,045,991

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	General	MVH	Local Road & Street	MVH Restricted Fund	CATV Franchise	Dog Park Nonrevert Operating	Emp Benefit Admin Fee	DARE Fund
Cash and investments - beginning	\$ 3,672,484	\$ 797,999	\$ 494,279	\$ -	\$ 459,177	\$ 11,862	\$ 184,161	\$ 1,065
Receipts:								
Taxes	3,498,831	143,580	-	-	-	-	-	-
Licenses and permits	941,709	-	-	-	289,609	-	-	-
Intergovernmental receipts	367,461	330,991	339,911	319,580	-	-	-	-
Charges for services	839,760	-	-	-	-	5,668	-	-
Fines and forfeits	52,160	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	531,417	21,940	-	-	-	-	612,907	-
Total receipts	6,231,338	496,511	339,911	319,580	289,609	5,668	612,907	-
Disbursements:								
Personal services	4,447,986	145,505	-	-	-	-	-	-
Supplies	120,145	111,298	195,764	-	4,558	210	-	-
Other services and charges	1,570,662	71,936	92,761	-	97,562	1,152	-	-
Debt service - principal and interest	-	50	-	-	-	-	-	-
Capital outlay	921,122	-	-	319,580	219,265	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	17,856	107	-	-	-	-	673,627	-
Total disbursements	7,077,771	328,896	288,525	319,580	321,385	1,362	673,627	-
Excess (deficiency) of receipts over disbursements	(846,433)	167,615	51,386	-	(31,776)	4,306	(60,720)	-
Cash and investments - ending	\$ 2,826,051	\$ 965,614	\$ 545,665	\$ -	\$ 427,401	\$ 16,168	\$ 123,441	\$ 1,065

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PD Family Violence Grant	EDC	Federal Grants	Rainy Day- Sanitary District	LECE	Electronic Map Generation	Police PIDP	Riverboat
Cash and investments - beginning	\$ 2,000	\$ 22,538	\$ 521	\$ 5,841	\$ 37,267	\$ 528	\$ 9,716	\$ 334,862
Receipts:								
Taxes	-	4,725	-	-	-	-	-	-
Licenses and permits	-	-	-	-	8,675	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	103,811
Charges for services	-	-	-	-	8,316	-	-	-
Fines and forfeits	-	-	-	-	9,974	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,725	-	-	26,965	-	-	103,811
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	35,011	-	-	28,747
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	227,049
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	35,011	-	-	255,796
Excess (deficiency) of receipts over disbursements	-	4,725	-	-	(8,046)	-	-	(151,985)
Cash and investments - ending	\$ 2,000	\$ 27,263	\$ 521	\$ 5,841	\$ 29,221	\$ 528	\$ 9,716	\$ 182,877

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Town Of Saint John Pet Parade	Park Operating	Rainy Day General	Police Gift	LOIT- Y2016 Special Distribution	Rainy Day- Water District	Hazmat Response	Forfeiture & Seized Assets
Cash and investments - beginning	\$ 710	\$ 330,856	\$ -	\$ 25,482	\$ 336,351	\$ 6,179	\$ 3,700	\$ 9,257
Receipts:								
Taxes	-	245,958	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	19,548	-	-	-	-	-	-
Charges for services	-	55,121	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,400	-	-	-	173
Total receipts	-	320,627	-	5,400	-	-	-	173
Disbursements:								
Personal services	-	78,927	-	-	-	-	-	-
Supplies	-	11,788	-	856	-	-	-	-
Other services and charges	710	162,669	-	-	-	-	-	1,227
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,198	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	184	-	-	-	-	-	-
Total disbursements	710	253,568	-	6,054	-	-	-	1,227
Excess (deficiency) of receipts over disbursements	(710)	67,059	-	(654)	-	-	-	(1,054)
Cash and investments - ending	\$ -	\$ 397,915	\$ -	\$ 24,828	\$ 336,351	\$ 6,179	\$ 3,700	\$ 8,203

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Levy Excess	St John TIF	Excess Welfare Dist	Cum Capital Improvement	Cum Capital Development	Park Gift	Quad-Town Fund	PD Special Revenue Swat
Cash and investments - beginning	\$ 733	\$ 8,290,169	\$ 1,650	\$ 71,843	\$ 626,294	\$ 9,366	\$ 6,543	\$ 374
Receipts:								
Taxes	-	726,296	-	-	549,348	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	43,180	43,660	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	587	-	-	-	1,700	-	-
Total receipts	-	726,883	-	43,180	593,008	1,700	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	495,296	-	22,422	27,264	5,141	-	374
Debt service - principal and interest	-	293,951	-	-	50,000	-	-	-
Capital outlay	-	187,663	-	42,578	703,770	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	5,600,066	-	-	-	-	-	-
Total disbursements	-	6,576,976	-	65,000	781,034	5,141	-	374
Excess (deficiency) of receipts over disbursements	-	(5,850,093)	-	(21,820)	(188,026)	(3,441)	-	(374)
Cash and investments - ending	\$ 733	\$ 2,440,076	\$ 1,650	\$ 50,023	\$ 438,268	\$ 5,925	\$ 6,543	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Ambulance Cap Replcmt	Redevelopment/Const	Cum Fire Equipment	PD Special Revenue	SJ 05 Town Project	GO Bond Debt Service	CEDIT	Fire Gift
Cash and investments - beginning	\$ 214,526	\$ 18,533	\$ 447,247	\$ 42,723	\$ 192	\$ 92,315	\$ 53,711	\$ 714
Receipts:								
Taxes	-	-	373,307	-	-	172,296	448,260	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,669	-	-	13,693	-	-
Charges for services	72,878	-	-	1,169	-	-	-	-
Fines and forfeits	-	-	-	85,869	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	50	-	-	-	-	4,400
Total receipts	72,878	-	403,026	87,038	-	185,989	448,260	4,400
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	31,048	-	-	-	-
Other services and charges	4,037	-	-	37,677	192	750	1,150	1,114
Debt service - principal and interest	-	-	-	-	-	192,045	420,000	-
Capital outlay	240,610	-	267,547	5,599	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	281	-	-	-	-	-
Total disbursements	244,647	-	267,828	74,324	192	192,795	421,150	1,114
Excess (deficiency) of receipts over disbursements	(171,769)	-	135,198	12,714	(192)	(6,806)	27,110	3,286
Cash and investments - ending	\$ 42,757	\$ 18,533	\$ 582,445	\$ 55,437	\$ -	\$ 85,509	\$ 80,821	\$ 4,000

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	TIF Capital Fund	Park V3 Donation	Police Pension/Metro	CAGIT/Public Safety	Christmas Events	HH/Fall Festival	Farmers Market Event	Festival Event
Cash and investments - beginning	\$ -	\$ 551	\$ 245,307	\$ 19,247	\$ 3,094	\$ 7,379	\$ 21,720	\$ 250
Receipts:								
Taxes	-	-	-	406,923	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	15,300	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5,600,066	-	158,740	172	9,026	-	350	-
Total receipts	5,600,066	-	158,740	407,095	9,026	-	15,650	-
Disbursements:								
Personal services	-	-	-	257,383	-	-	5,074	-
Supplies	-	-	600	31,649	7,295	-	64	-
Other services and charges	387,293	551	50	8,154	1,385	-	1,793	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	298,284	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	158,799	-	-	-	-	-
Total disbursements	685,577	551	159,449	297,186	8,680	-	6,931	-
Excess (deficiency) of receipts over disbursements	4,914,489	(551)	(709)	109,909	346	-	8,719	-
Cash and investments - ending	\$ 4,914,489	\$ -	\$ 244,598	\$ 129,156	\$ 3,440	\$ 7,379	\$ 30,439	\$ 250

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Safe Community Grant	Park/Bond & Interest	Lease Rental	Local Road/And Bridge Matching Grant Fund	Park & Recreational	INPRS Fire PERF	Payroll Interest Earned	Payroll- Net Pay
Cash and investments - beginning	\$ 1	\$ 58	\$ 312,448	\$ 80,797	\$ 1,078,497	\$ -	\$ 194	\$ -
Receipts:								
Taxes	-	-	1,116,505	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	88,709	898,539	-	-	-	-
Charges for services	-	-	-	-	625,271	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	1,150	200	-	93,664	2,125	3,894,944
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>1,206,364</b>	<b>898,739</b>	<b>625,271</b>	<b>93,664</b>	<b>2,125</b>	<b>3,894,944</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,034,150	-	-	-	-	-
Capital outlay	-	-	-	898,539	438,319	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	34	943	-	-	93,664	-	3,894,944
<b>Total disbursements</b>	<b>-</b>	<b>34</b>	<b>1,035,093</b>	<b>898,539</b>	<b>438,319</b>	<b>93,664</b>	<b>-</b>	<b>3,894,944</b>
Excess (deficiency) of receipts over disbursements	-	(34)	171,271	200	186,952	-	2,125	-
Cash and investments - ending	\$ 1	\$ 24	\$ 483,719	\$ 80,997	\$ 1,265,449	\$ -	\$ 2,319	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Federal FICA And Medicare	State And County Payroll Taxes	INPRS Police PERF	INPRS Civilian PERF	Health Insurance	Dental Insurance	Vision Insurance	Aflac Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 60,666	\$ 3,089	\$ 1,053	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,115,254	249,959	342,417	331,933	116,944	6,353	2,181	30,593
<b>Total receipts</b>	<b>1,115,254</b>	<b>249,959</b>	<b>342,417</b>	<b>331,933</b>	<b>116,944</b>	<b>6,353</b>	<b>2,181</b>	<b>30,593</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,115,254	249,959	342,417	331,933	-	-	-	30,593
<b>Total disbursements</b>	<b>1,115,254</b>	<b>249,959</b>	<b>342,417</b>	<b>331,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,593</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	116,944	6,353	2,181	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 177,610	\$ 9,442	\$ 3,234	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	NRS DEFCO	AIG Valic	Child Support	F.S.A.	IAFF Union Dues	FOP Dues	FSA/Employee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,648
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	43,267	105,444	3,383	13,868	2,275	792	20,331
Total receipts	<u>43,267</u>	<u>105,444</u>	<u>3,383</u>	<u>13,868</u>	<u>2,275</u>	<u>792</u>	<u>20,331</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	43,267	105,444	3,383	13,868	2,275	792	23,673
Total disbursements	<u>43,267</u>	<u>105,444</u>	<u>3,383</u>	<u>13,868</u>	<u>2,275</u>	<u>792</u>	<u>23,673</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,342)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,306</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Rosewood/ Wellington Recap	Traffic Tickets	Building Escrow	Park Security Deposits	Escrow Clearing/ Reimburse	Street Lights	OSS/FCRE Program
Cash and investments - beginning	\$ 913	\$ 32,352	\$ 268,775	\$ 2,200	\$ 128,916	\$ 2,151	\$ 223
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	18,003	-	-	-	-	1,332	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	340,000	3,200	-	-	-
Total receipts	18,003	-	340,000	3,200	-	1,332	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	15,533	-	-	-	-	-	223
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	32,352	321,000	3,200	30,140	-	-
Total disbursements	15,533	32,352	321,000	3,200	30,140	-	223
Excess (deficiency) of receipts over disbursements	2,470	(32,352)	19,000	-	(30,140)	1,332	(223)
Cash and investments - ending	\$ 3,383	\$ -	\$ 287,775	\$ 2,200	\$ 98,776	\$ 3,483	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Police Grants	Wastewater/ Operating	Solid Waste Operating	Barrett B/Sewer Imp	Cum Sewer	Wastewater/ B&I	Wastewater/ Improvement
Cash and investments - beginning	\$ 4,949	\$ 1,258,418	\$ 67,143	\$ 648	\$ 338,556	\$ 387,851	\$ 37,522
Receipts:							
Taxes	-	-	-	-	100,666	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	415	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	2,767,188	72,404	-	-	-	-
Penalties	-	40,927	-	-	-	-	-
Other receipts	-	42,718	-	-	63	606,598	-
Total receipts	<u>-</u>	<u>2,850,833</u>	<u>72,404</u>	<u>-</u>	<u>101,144</u>	<u>606,598</u>	<u>-</u>
Disbursements:							
Personal services	-	528,774	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,949	-	-	-	-	-	-
Debt service - principal and interest	-	247,159	-	-	-	198,598	-
Capital outlay	-	3,145	2,762	-	250,310	-	-
Utility operating expenses	-	2,156,041	38,242	-	-	-	-
Other disbursements	-	610,609	8,187	648	68	600	-
Total disbursements	<u>4,949</u>	<u>3,545,728</u>	<u>49,191</u>	<u>648</u>	<u>250,378</u>	<u>199,198</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,949)</u>	<u>(694,895)</u>	<u>23,213</u>	<u>(648)</u>	<u>(149,234)</u>	<u>407,400</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 563,523</u>	<u>\$ 90,356</u>	<u>\$ -</u>	<u>\$ 189,322</u>	<u>\$ 795,251</u>	<u>\$ 37,522</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Wastewater/ DSR	Wastewater System Dev	Wastewater/ WWTP Exp	Wastewater 36" Trans Line	Wastewater Lotton Intrcpt	Waterworks Dist	Water/ Meter Deposits
Cash and investments - beginning	\$ 210,638	\$ 266,664	\$ 826,815	\$ 42,836	\$ -	\$ 265,323	\$ 282,710
Receipts:							
Taxes	-	-	-	-	-	255,141	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	21,506	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	534,000	471,576	838,069	70,201	-	32,825
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	534,000	471,576	838,069	70,201	276,647	32,825
Disbursements:							
Personal services	-	-	-	-	-	56,928	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	20,125	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	244,719	157,456	726,315	-	-	-
Utility operating expenses	-	-	-	-	-	112,943	-
Other disbursements	-	-	-	-	48,176	191	13,346
Total disbursements	-	244,719	157,456	726,315	48,176	190,187	13,346
Excess (deficiency) of receipts over disbursements	-	289,281	314,120	111,754	22,025	86,460	19,479
Cash and investments - ending	\$ 210,638	\$ 555,945	\$ 1,140,935	\$ 154,590	\$ 22,025	\$ 351,783	\$ 302,189

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Water/ Construction	Waterworks Utility Cash Reserve Fund	Water Dist Excess Welfare	Water/ Operating	Water/B&I	Water/ Improvement	Water/DSR
Cash and investments - beginning	\$ 32,057	\$ -	\$ 4,556	\$ 1,677,831	\$ 212,070	\$ 164,446	\$ 397,000
Receipts:							
Taxes	-	-	-	144,958	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,465,240	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	517,917	-	75,535	629,027	-	-
<b>Total receipts</b>	<b>-</b>	<b>517,917</b>	<b>-</b>	<b>2,685,733</b>	<b>629,027</b>	<b>-</b>	<b>-</b>
Disbursements:							
Personal services	-	-	-	881,238	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	15,752	-	-	-
Debt service - principal and interest	-	-	-	-	633,360	-	-
Capital outlay	1,975	-	-	100,330	-	-	-
Utility operating expenses	-	-	-	1,557,547	-	-	35,665
Other disbursements	-	-	-	1,344,303	1,250	-	-
<b>Total disbursements</b>	<b>1,975</b>	<b>-</b>	<b>-</b>	<b>3,899,170</b>	<b>634,610</b>	<b>-</b>	<b>35,665</b>
Excess (deficiency) of receipts over disbursements	(1,975)	517,917	-	(1,213,437)	(5,583)	-	(35,665)
Cash and investments - ending	\$ 30,082	\$ 517,917	\$ 4,556	\$ 464,394	\$ 206,487	\$ 164,446	\$ 361,335

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Water System Development	Water Construction 2009	Sanitary Dist/Operating	San Dist Excess Welfare	Sanitary Dist/B&I	Trash Collection	Totals
Cash and investments - beginning	\$ 1,133,991	\$ 37	\$ 503,632	\$ 8,628	\$ 2,967	\$ 14,406	\$ 27,045,991
Receipts:							
Taxes	-	-	311,148	-	-	-	8,497,942
Licenses and permits	-	-	-	-	-	-	1,239,993
Intergovernmental receipts	-	-	29,558	-	-	-	2,650,231
Charges for services	-	-	-	-	-	1,678,081	3,320,899
Fines and forfeits	-	-	-	-	-	-	148,003
Utility fees	535,500	-	-	-	-	-	7,787,003
Penalties	-	-	-	-	-	-	40,927
Other receipts	-	-	-	-	-	-	15,539,063
<b>Total receipts</b>	<b>535,500</b>	<b>-</b>	<b>340,706</b>	<b>-</b>	<b>-</b>	<b>1,678,081</b>	<b>39,224,061</b>
Disbursements:							
Personal services	-	-	91,443	-	-	-	6,493,258
Supplies	-	-	9,492	8,628	-	-	533,395
Other services and charges	-	-	98,493	-	-	1,680,633	4,892,788
Debt service - principal and interest	-	-	-	-	-	-	3,069,313
Capital outlay	295,068	-	21,344	-	-	-	6,578,547
Utility operating expenses	-	-	-	-	-	-	3,900,438
Other disbursements	-	37	233	-	-	86	15,117,789
<b>Total disbursements</b>	<b>295,068</b>	<b>37</b>	<b>221,005</b>	<b>8,628</b>	<b>-</b>	<b>1,680,719</b>	<b>40,585,528</b>
Excess (deficiency) of receipts over disbursements	<u>240,432</u>	<u>(37)</u>	<u>119,701</u>	<u>(8,628)</u>	<u>-</u>	<u>(2,638)</u>	<u>(1,361,467)</u>
Cash and investments - ending	\$ <u>1,374,423</u>	\$ <u>-</u>	\$ <u>623,333</u>	\$ <u>-</u>	\$ <u>2,967</u>	\$ <u>11,768</u>	\$ <u>25,684,524</u>

TOWN OF ST. JOHN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 1,761,210	\$ 271,717
Wastewater	113,819	51,069
Water	<u>40,330</u>	<u>-</u>
Totals	<u>\$ 1,915,359</u>	<u>\$ 322,786</u>

TOWN OF ST. JOHN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Peoples Bank	Fire Truck	\$ 125,640	1/31/2017	1/1/2022

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	Infrastructure Improvements	\$ 280,000
Revenue bonds	2013 Blding Corp Bonds	6,945,000
Revenue bonds	2014 RDC Bonds	4,385,000
Revenue bonds	2018 RDC Bonds	5,295,000
Total governmental activities		16,905,000
Wastewater:		
Revenue bonds	Refunding 2012 Bonds	1,130,000
Notes and loans payable	2016 Revenue Bonds (Schererville)	2,064,000
Notes and loans payable	Additional Capacity Buy-In (Schererville)	1,340,000
Total Wastewater		4,534,000
Water:		
Revenue bonds	Refunding 2017 Bonds	2,565,000
Revenue bonds	Revenue 2009 Bonds	130,000
Total Water		2,695,000
Totals		\$ 24,134,000
		\$ 3,485,045

TOWN OF ST. JOHN  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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
Wastewater:	
Land	\$ 146,877
Infrastructure	25,024,722
Buildings	265,071
Improvements other than buildings	5,524,133
Machinery, equipment, and vehicles	<u>1,954,456</u>
Total Wastewater	<u>32,915,259</u>
Water:	
Land	834,127
Infrastructure	10,770,380
Buildings	1,051,849
Improvements other than buildings	2,758,929
Machinery, equipment, and vehicles	<u>1,329,689</u>
Total Water	<u>16,744,974</u>
Governmental activities:	
Land	3,071,945
Infrastructure	131,482,873
Buildings	1,439,973
Improvements other than buildings	2,808,198
Machinery, equipment, and vehicles	<u>9,629,271</u>
Total governmental activities	<u>148,432,260</u>
Total capital assets	<u>\$ 198,092,493</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/>.