

**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, 2020 to December 31, 2021





## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	9-11
Notes to Financial Statement .....	12-18
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-49
Other Information:	
Schedule of Payables and Receivables .....	53
Schedule of Leases and Debt .....	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beth Hernandez	01-01-20 to 12-31-22
President of the Town Council	Gerald Swets	01-01-20 to 12-31-22
Town Manager	(Vacant)	01-01-20 to 02-29-20
	Craig Phillips	03-01-20 to 01-11-21
	(Vacant)	01-12-21 to 06-14-21
	Chris Salatas	06-15-21 to 02-05-22
	Jason Dravet	02-06-22 to 03-04-22
	Joseph Wiszowaty	03-05-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

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

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Town of St. John (Town), which comprises the financial position and results of operations for the period of January 1, 2020 to December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the Town as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the Town, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As discussed in Note 1 to the financial statement, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

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

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 12, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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

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

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

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

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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, 2020 and 2021

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21		
GENERAL	\$ 2,826,049	\$ 6,767,828	\$ 6,510,358	\$ 3,083,519	\$ 7,708,334	\$ 7,172,136	\$ 3,619,717		
MVH	965,614	439,730	274,582	1,130,762	388,844	330,949	1,188,657		
LOCAL ROAD & STREET	545,664	341,841	187,096	700,409	378,915	417,396	661,928		
MVH RESTRICTED FUND	-	281,851	281,851	-	311,497	311,497	-		
CATV FRANCHISE	427,399	299,756	346,940	380,215	309,526	135,988	553,753		
DOG PARK NONREVERT OPERATING	16,168	4,220	4,125	16,263	4,766	2,715	18,314		
EMP BENEFIT ADMIN FEE	123,442	567,502	551,068	139,876	824,353	855,543	108,686		
DARE FUND	1,065	-	1,065	-	-	-	-		
PD FAMILY VIOLENCE GRANT	2,000	-	2,000	-	-	-	-		
EDC	27,263	4,763	8,018	24,008	24,728	29,747	18,989		
FEDERAL GRANTS	521	-	521	-	-	-	-		
RAINY DAY - SANITARY DISTRICT	5,841	-	-	5,841	-	-	5,841		
COMMUNITY EVENTS	-	2,188	1,207	981	1,205	408	1,778		
LECE	29,221	40,896	21,309	48,808	22,047	33,039	37,816		
ELECTRONIC MAP GENERATION	528	-	528	-	-	-	-		
POLICE PIDP	9,716	-	9,716	-	-	-	-		
RIVERBOAT	182,877	81,188	263,732	333	114,754	31,088	83,999		
PARK OPERATING	397,915	295,999	317,443	376,471	315,723	407,481	284,713		
LEVY EXCESS	-	733	-	733	-	-	733		
POLICE GIFT	24,828	736	4,388	21,176	6,003	79	27,100		
LOIT - Y2016 SPECIAL DISTRIBUTION	336,351	-	19,637	316,714	-	316,714	-		
RAINY DAY - WATER DISTRICT	6,179	-	-	6,179	-	-	6,179		
HAZMAT RESPONSE	3,700	-	3,700	-	-	-	-		
FORFEITURE & SEIZED ASSETS	8,203	9,674	6,011	11,866	7	3,944	7,929		
OLD LEVY EXCESS	733	-	733	-	-	-	-		
ST JOHN TIF	2,440,078	777,375	1,338,548	1,878,905	877,194	2,437,842	318,257		
EXCESS WELFARE	1,650	-	1,650	-	-	-	-		
CUM CAPITAL IMPROVEMENT	50,024	40,980	66,990	24,014	38,832	24,060	38,786		
CUM CAPITAL DEVELOPMENT	438,268	618,184	629,468	426,984	810,600	749,528	488,056		
PARK GIFT	5,926	1,166	3,107	3,985	2,525	2,380	4,130		
QUAD TOWN FUND	6,543	-	6,543	-	-	-	-		
AMBULANCE CAP REPLCMT	42,756	65,482	24,925	83,313	69,650	40,698	112,265		
CUM FIRE EQUIPMENT	582,446	427,722	290,249	719,919	189,552	237,238	672,233		
PD SPECIAL REVENUE	55,437	60,918	72,604	43,751	20,041	40,162	23,630		
PARK & RECREATIONAL	1,265,451	769,620	131,564	1,903,507	1,044,220	240,117	2,707,610		
GO BOND DEBT SERVICE	85,509	154,008	192,800	46,717	313,743	319,393	41,067		
CEDIT	80,820	485,719	426,150	140,389	502,273	422,650	220,012		
FIRE GIFT	4,000	950	4,000	950	50	400	600		
TIF Capital Fund	4,914,490	-	4,437,530	476,960	-	476,960	-		

TOWN OF ST. JOHN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
ROAD IMPACT FUND	-	-	-	-	465,636	-	465,636
VanKeiken Repayment	-	82	82	-	823	823	-
GARNISHMENT 5201	-	-	-	-	16,822	16,822	-
POLICE PENSION/METRO	244,599	156,630	163,569	237,660	170,556	168,114	240,102
CORONAVIRUS RELIEF FUND	-	585,512	585,512	-	-	-	-
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	-	-	-	-	2,121,810	-	2,121,810
CAGIT/PUBLIC SAFETY	129,156	476,376	333,213	272,319	524,514	350,245	446,588
WATERWORKS UTILITY CASH RESERVE FUND	517,917	-	517,917	-	-	-	-
US HHS STIMULUS/ CARES ACT RELIEF	-	14,461	14,119	342	-	342	-
GO BOND 2020 PROJECT	-	5,281,414	111,787	5,169,627	-	1,307,405	3,862,222
WATERWORKS UTILITY CASH RESERVE DELETE 2021	-	517,917	517,917	-	-	-	-
CHRISTMAS EVENTS	3,440	17,189	7,966	12,663	12,280	7,809	17,134
FALL FESTIVAL	7,379	-	7,379	-	1,790	626	1,164
FARMERS MARKET EVENT	30,439	15,550	8,197	37,792	17,800	10,985	44,607
FESTIVAL EVENT	250	-	250	-	-	-	-
SAFE COMMUNITY GRANT	1	-	1	-	-	-	-
PARK BOND INTEREST	23	-	23	-	-	-	-
LEASE RENTAL	483,719	1,154,836	1,076,580	561,975	1,122,040	1,135,400	548,615
REDEVELOPMENT/CONST	18,532	2,532	-	21,064	-	-	21,064
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	80,997	1,801,586	1,485,469	397,114	1,367,895	1,765,009	-
INPRS FIRE PERF	-	118,255	118,255	-	163,667	163,667	-
PAYROLL INTEREST EARNED	2,319	847	-	3,166	495	-	3,661
PAYROLL - NET PAY	-	4,171,032	4,171,032	-	4,393,228	4,393,228	-
FEDERAL FICA AND MEDICARE	-	1,134,366	1,134,366	-	1,146,407	1,146,407	-
STATE AND COUNTY PAYROLL TAXES	-	264,185	264,185	-	278,762	278,762	-
INPRS POLICE PERF	-	395,276	395,276	-	417,561	417,561	-
INPRS CIVILIAN PERF	-	322,520	322,520	-	350,674	350,674	-
Repayment of Child Support	-	1,734	1,734	-	-	-	-
HEALTH INSURANCE	177,610	122,147	-	299,757	123,442	-	423,199
DENTAL INSURANCE	9,442	7,573	-	17,015	8,550	-	25,565
VISION INSURANCE	3,234	2,478	-	5,712	2,533	9	8,236
AFLAC INSURANCE	-	27,499	27,499	-	27,948	27,948	-
NRS DEFCO	-	49,180	49,180	-	56,855	56,855	-
AIG VALIC	-	50,119	50,119	-	36,343	36,343	-
CHILD SUPPORT	-	10,464	10,464	-	5,060	5,060	-
F.S.A.	-	16,790	16,790	-	18,446	18,446	-
IAFF UNION DUES	-	2,738	2,738	-	3,863	3,863	-
CEDAR LAKE FOP DUES	-	630	630	-	-	-	-

TOWN OF ST. JOHN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
DYER FOP DUES	-	1,032	1,032	-	-	-	-
GARNISHMENT 5201	-	12,940	12,940	-	-	-	-
Child Support Fee	-	55	55	-	-	-	-
ST. JOHN FOP LODGE #204	-	600	600	-	5,200	5,200	-
FSA/EMPLOYEE	7,306	28,225	18,896	16,635	18,655	17,458	17,832
ROSEWOOD/WELLINGTON RECAP	3,383	26,972	28,506	1,849	15,580	17,429	-
BUILDING ESCROW	287,775	429,500	314,000	403,275	563,000	288,000	678,275
PARK SECURITY DEPOSITS	2,200	2,250	2,375	2,075	3,800	3,700	2,175
ESCROW CLEARING/REIMBURSE	98,776	-	11,990	86,786	7,000	6,000	87,786
STREET LIGHTS	3,483	4,426	-	7,909	7,148	-	15,057
WASTEWATER/OPERATING	563,524	3,007,733	3,173,137	398,120	3,263,844	3,469,575	192,389
SOLID WASTE OPERATING	90,356	72,973	51,285	112,044	72,403	95,067	89,380
CUM SEWER	189,321	109,498	156,112	142,707	121,501	148,716	115,492
WASTEWATER/B&I	795,252	608,276	200,920	1,202,608	404,638	202,188	1,405,058
WASTEWATER/IMPROVEMENT	37,522	-	8,118	29,404	-	1,025	28,379
WASTEWATER/DEBT SERVICE RESERVE	210,638	-	-	210,638	-	-	210,638
WASTEWATER SYSTEM DEV	555,945	3,158,500	2,094,050	1,620,395	859,258	500,000	1,979,653
WASTEWATER/WWTP EXP	1,140,935	591,312	191,529	1,540,718	781,349	157,829	2,164,238
WASTEWATER 36" TRANS LINE	154,591	1,095,147	1,106,908	142,830	1,509,140	1,538,107	113,863
WASTEWATER LOTTON INTRCPT	22,025	37,216	53,962	5,279	507,555	458,293	54,541
WATERWORKS DIST	351,783	282,552	286,683	347,652	306,614	255,305	398,961
WATER/METER DEPOSITS	302,189	35,450	14,306	323,333	39,878	17,410	345,801
WATER CONSTRUCTION	30,082	-	30,082	-	8,513,299	1,015,384	7,497,915
WATER EXCESS WELFARE	4,556	-	4,556	-	-	-	-
WATER/OPERATING	464,391	5,702,633	5,642,837	524,187	4,425,553	4,106,213	843,527
WATER/B&I	206,487	728,354	628,295	306,546	704,542	662,663	348,425
WATER/IMPROVEMENT	164,446	-	122,101	42,345	-	42,345	-
WATER/DEBT SERVICE RESERVE	361,335	-	66,835	294,500	512,500	-	807,000
WATER SYSTEM DEVELOPMENT	1,374,422	661,500	9,880	2,026,042	861,000	-	2,887,042
SANITARY DIST/OPERATING	623,333	345,804	312,842	656,295	372,699	599,232	429,762
SANITARY DISTRICT BOND & INTEREST	2,967	-	2,967	-	-	-	-
TRASH COLLECTION	11,768	1,792,577	1,799,304	5,041	1,894,022	1,896,666	2,397
Totals	<u>\$ 25,684,523</u>	<u>\$ 47,998,472</u>	<u>\$ 44,184,028</u>	<u>\$ 29,498,967</u>	<u>\$ 52,905,360</u>	<u>\$ 42,206,360</u>	<u>\$ 40,197,967</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, 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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

*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. 1937 Firefighters' Pension Plan*

*Plan Description*

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

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

*Funding Policy*

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

*On Behalf Payments*

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

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

*Plan Description*

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

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

*Financial Report*

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

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

*Contributions*

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

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

**Note 7. *Holding Corporation and Redevelopment Authority***

The Town has entered into a capital lease with the St. John Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2020 and 2021 totaled \$1,076,000 and \$1,135,000, respectively.

The Town has entered into a capital lease with the St. John Redevelopment Authority (the lessor). The lessor was organized pursuant to state statute for the purpose of financing certain road and street improvements within the Town and Redevelopment District for lease to the Town. Lease payments during the years 2020 and 2021 totaled \$475,000 and \$471,000, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	GENERAL	MVH	LOCAL ROAD & STREET	MVH RESTRICTED FUND	CATV FRANCHISE	DOG PARK NONREVERT OPERATING	EMP BENEFIT ADMIN FEE	DARE FUND
Cash and investments - beginning	\$ 2,826,049	\$ 965,614	\$ 545,664	\$ -	\$ 427,399	\$ 16,168	\$ 123,442	\$ 1,065
Receipts:								
Taxes	3,515,412	144,447	-	-	-	-	-	-
Licenses and permits	1,084,788	-	-	-	299,735	-	-	-
Intergovernmental receipts	401,465	293,496	341,841	281,851	-	-	-	-
Charges for services	800,323	-	-	-	-	4,220	-	-
Fines and forfeits	31,268	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	934,572	1,787	-	-	21	-	567,502	-
Total receipts	6,767,828	439,730	341,841	281,851	299,756	4,220	567,502	-
Disbursements:								
Personal services	4,557,371	129,315	-	-	-	-	-	-
Supplies	112,176	85,036	155,068	-	4,710	-	-	-
Other services and charges	1,731,045	59,073	32,028	-	97,479	4,125	-	-
Debt service - principal and interest	-	50	-	-	-	-	-	-
Capital outlay	92,856	1,033	-	-	44,751	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	16,910	75	-	281,851	200,000	-	551,068	1,065
Total disbursements	6,510,358	274,582	187,096	281,851	346,940	4,125	551,068	1,065
Excess (deficiency) of receipts over disbursements	257,470	165,148	154,745	-	(47,184)	95	16,434	(1,065)
Cash and investments - ending	\$ 3,083,519	\$ 1,130,762	\$ 700,409	\$ -	\$ 380,215	\$ 16,263	\$ 139,876	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PD FAMILY VIOLENCE GRANT	EDC	FEDERAL GRANTS	RAINY DAY - SANITARY DISTRICT	COMMUNITY EVENTS	LECE	ELECTRONIC MAP GENERATION	POLICE PIDP
Cash and investments - beginning	\$ 2,000	\$ 27,263	\$ 521	\$ 5,841	\$ -	\$ 29,221	\$ 528	\$ 9,716
Receipts:								
Taxes	-	4,763	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	27,295	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,959	-	-
Fines and forfeits	-	-	-	-	-	4,642	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,188	-	-	-
Total receipts	-	4,763	-	-	2,188	40,896	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,207	-	-	-
Other services and charges	-	8,018	-	-	-	21,309	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,000	-	521	-	-	-	528	9,716
Total disbursements	2,000	8,018	521	-	1,207	21,309	528	9,716
Excess (deficiency) of receipts over disbursements	(2,000)	(3,255)	(521)	-	981	19,587	(528)	(9,716)
Cash and investments - ending	\$ -	\$ 24,008	\$ -	\$ 5,841	\$ 981	\$ 48,808	\$ -	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RIVERBOAT	PARK OPERATING	LEVY EXCESS	POLICE GIFT	LOIT - Y2016 SPECIAL DISTRIBUTION	RAINY DAY - WATER DISTRICT	HAZMAT RESPONSE	FORFEITURE & SEIZED ASSETS
Cash and investments - beginning	\$ 182,877	\$ 397,915	\$ -	\$ 24,828	\$ 336,351	\$ 6,179	\$ 3,700	\$ 8,203
Receipts:								
Taxes	-	247,707	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	76,684	19,978	-	-	-	-	-	-
Charges for services	-	19,038	-	-	-	-	-	9,650
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,504	9,276	733	736	-	-	-	24
Total receipts	81,188	295,999	733	736	-	-	-	9,674
Disbursements:								
Personal services	-	122,394	-	-	-	-	-	-
Supplies	-	10,697	-	-	-	-	-	5,127
Other services and charges	117,785	184,257	-	1,438	-	-	-	884
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	45,947	-	-	2,950	19,637	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	100,000	95	-	-	-	-	3,700	-
Total disbursements	263,732	317,443	-	4,388	19,637	-	3,700	6,011
Excess (deficiency) of receipts over disbursements	(182,544)	(21,444)	733	(3,652)	(19,637)	-	(3,700)	3,663
Cash and investments - ending	\$ 333	\$ 376,471	\$ 733	\$ 21,176	\$ 316,714	\$ 6,179	\$ -	\$ 11,866

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	OLD LEVY EXCESS	ST JOHN TIF	EXCESS WELFARE	CUM CAPITAL IMPROVEMENT	CUM CAPITAL DEVELOPMENT	PARK GIFT	QUAD TOWN FUND	AMBULANCE CAP REPLCMT
Cash and investments - beginning	\$ 733	\$ 2,440,078	\$ 1,650	\$ 50,024	\$ 438,268	\$ 5,926	\$ 6,543	\$ 42,756
Receipts:								
Taxes	-	776,225	-	-	572,111	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	40,980	46,153	-	-	-
Charges for services	-	-	-	-	-	-	-	65,482
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	1,150	-	-	(80)	1,166	-	-
Total receipts	-	777,375	-	40,980	618,184	1,166	-	65,482
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	80	-	-	-	-	-	-
Other services and charges	-	760,168	-	13,396	109,390	3,107	-	5,233
Debt service - principal and interest	-	573,300	-	-	50,000	-	-	-
Capital outlay	-	5,000	-	53,594	143,654	-	-	19,692
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	733	-	1,650	-	326,424	-	6,543	-
Total disbursements	733	1,338,548	1,650	66,990	629,468	3,107	6,543	24,925
Excess (deficiency) of receipts over disbursements	(733)	(561,173)	(1,650)	(26,010)	(11,284)	(1,941)	(6,543)	40,557
Cash and investments - ending	\$ -	\$ 1,878,905	\$ -	\$ 24,014	\$ 426,984	\$ 3,985	\$ -	\$ 83,313

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CUM FIRE EQUIPMENT	PD SPECIAL REVENUE	PARK & RECREATIONAL	GO BOND DEBT SERVICE	CREDIT	FIRE GIFT	TIF Capital Fund	ROAD IMPACT FUND
Cash and investments - beginning	\$ 582,446	\$ 55,437	\$ 1,265,451	\$ 85,509	\$ 80,820	\$ 4,000	\$ 4,914,490	\$ -
Receipts:								
Taxes	395,778	-	-	142,683	485,719	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,944	-	-	11,325	-	-	-	-
Charges for services	-	242	769,620	-	-	-	-	-
Fines and forfeits	-	36,080	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	24,596	-	-	-	950	-	-
Total receipts	<u>427,722</u>	<u>60,918</u>	<u>769,620</u>	<u>154,008</u>	<u>485,719</u>	<u>950</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	11,134	-	-	-	-	-	-
Other services and charges	-	7,683	-	750	-	4,000	353,732	-
Debt service - principal and interest	-	-	-	192,050	426,150	-	-	-
Capital outlay	289,783	53,787	131,564	-	-	-	4,083,798	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	466	-	-	-	-	-	-	-
Total disbursements	<u>290,249</u>	<u>72,604</u>	<u>131,564</u>	<u>192,800</u>	<u>426,150</u>	<u>4,000</u>	<u>4,437,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>137,473</u>	<u>(11,686)</u>	<u>638,056</u>	<u>(38,792)</u>	<u>59,569</u>	<u>(3,050)</u>	<u>(4,437,530)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 719,919</u>	<u>\$ 43,751</u>	<u>\$ 1,903,507</u>	<u>\$ 46,717</u>	<u>\$ 140,389</u>	<u>\$ 950</u>	<u>\$ 476,960</u>	<u>\$ -</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	VanKeiken Repayment	GARNISHMENT 5201	POLICE PENSION/METRO	CORONAVIRUS RELIEF FUND	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	CAGIT/PUBLIC SAFETY	WATERWORKS UTILITY CASH RESERVE FUND
Cash and investments - beginning	\$ -	\$ -	\$ 244,599	\$ -	\$ -	\$ 129,156	\$ 517,917
Receipts:							
Taxes	-	-	-	-	-	476,376	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	585,512	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	82	-	156,630	-	-	-	-
<b>Total receipts</b>	<b>82</b>	<b>-</b>	<b>156,630</b>	<b>585,512</b>	<b>-</b>	<b>476,376</b>	<b>-</b>
Disbursements:							
Personal services	82	-	-	-	-	285,641	-
Supplies	-	-	-	-	-	37,899	-
Other services and charges	-	-	-	-	-	9,673	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	163,569	585,512	-	-	517,917
<b>Total disbursements</b>	<b>82</b>	<b>-</b>	<b>163,569</b>	<b>585,512</b>	<b>-</b>	<b>333,213</b>	<b>517,917</b>
Excess (deficiency) of receipts over disbursements	-	-	(6,939)	-	-	143,163	(517,917)
Cash and investments - ending	\$ -	\$ -	\$ 237,660	\$ -	\$ -	\$ 272,319	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	US HHS STIMULUS/ CARES ACT RELIEF	GO BOND 2020 PROJECT	WATERWORKS UTILITY CASH RESERVE DELETE 2021	CHRISTMAS EVENTS	FALL FESTIVAL	FARMERS MARKET EVENT	FESTIVAL EVENT	SAFE COMMUNITY GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,440	\$ 7,379	\$ 30,439	\$ 250	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	14,461	-	-	-	-	14,950	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	5,281,414	517,917	17,189	-	600	-	-
<b>Total receipts</b>	<b>14,461</b>	<b>5,281,414</b>	<b>517,917</b>	<b>17,189</b>	<b>-</b>	<b>15,550</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	94,392	-	-	-	5,313	-	-
Supplies	14,119	-	-	1,642	-	428	-	-
Other services and charges	-	17,395	-	6,324	-	2,456	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	517,917	-	7,379	-	250	1
<b>Total disbursements</b>	<b>14,119</b>	<b>111,787</b>	<b>517,917</b>	<b>7,966</b>	<b>7,379</b>	<b>8,197</b>	<b>250</b>	<b>1</b>
Excess (deficiency) of receipts over disbursements	342	5,169,627	-	9,223	(7,379)	7,353	(250)	(1)
Cash and investments - ending	\$ 342	\$ 5,169,627	\$ -	\$ 12,663	\$ -	\$ 37,792	\$ -	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PARK BOND INTEREST	LEASE RENTAL	REDEVELOPMENT/CONST	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	INPRS FIRE PERF	PAYROLL INTEREST EARNED	PAYROLL - NET PAY
Cash and investments - beginning	\$ 23	\$ 483,719	\$ 18,532	\$ 80,997	\$ -	\$ 2,319	\$ -
Receipts:							
Taxes	-	1,070,009	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	84,827	-	893,311	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	2,532	908,275	118,255	847	4,171,032
Total receipts	-	1,154,836	2,532	1,801,586	118,255	847	4,171,032
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,485,469	-	-	-
Debt service - principal and interest	-	1,076,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23	580	-	-	118,255	-	4,171,032
Total disbursements	23	1,076,580	-	1,485,469	118,255	-	4,171,032
Excess (deficiency) of receipts over disbursements	(23)	78,256	2,532	316,117	-	847	-
Cash and investments - ending	\$ -	\$ 561,975	\$ 21,064	\$ 397,114	\$ -	\$ 3,166	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	FEDERAL FICA AND MEDICARE	STATE AND COUNTY PAYROLL TAXES	INPRS POLICE PERF	INPRS CIVILIAN PERF	Repayment of Child Support	HEALTH INSURANCE	DENTAL INSURANCE	VISION INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,610	\$ 9,442	\$ 3,234
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,134,366	264,185	395,276	322,520	1,734	122,147	7,573	2,478
Total receipts	1,134,366	264,185	395,276	322,520	1,734	122,147	7,573	2,478
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,134,366	264,185	395,276	322,520	1,734	-	-	-
Total disbursements	1,134,366	264,185	395,276	322,520	1,734	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	122,147	7,573	2,478
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,757	\$ 17,015	\$ 5,712

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	AFLAC INSURANCE	NRS DEFCO	AIG VALIC	CHILD SUPPORT	F.S.A.	IAFF UNION DUES	CEDAR LAKE FOP DUES	DYER FOP DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	27,499	49,180	50,119	10,464	16,790	2,738	630	1,032
<b>Total receipts</b>	<b>27,499</b>	<b>49,180</b>	<b>50,119</b>	<b>10,464</b>	<b>16,790</b>	<b>2,738</b>	<b>630</b>	<b>1,032</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,032
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,499	49,180	50,119	10,464	16,790	2,738	630	-
<b>Total disbursements</b>	<b>27,499</b>	<b>49,180</b>	<b>50,119</b>	<b>10,464</b>	<b>16,790</b>	<b>2,738</b>	<b>630</b>	<b>1,032</b>
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, 2020

	GARNISHMENT 5201	Child Support Fee	ST. JOHN FOP LODGE #204	FSA/EMPLOYEE	ROSEWOOD/WELLINGTON RECAP	BUILDING ESCROW	PARK SECURITY DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,306	\$ 3,383	\$ 287,775	\$ 2,200
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	26,972	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	12,940	55	600	28,225	-	429,500	2,250
Total receipts	12,940	55	600	28,225	26,972	429,500	2,250
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	28,506	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	12,940	55	600	18,896	-	314,000	2,375
Total disbursements	12,940	55	600	18,896	28,506	314,000	2,375
Excess (deficiency) of receipts over disbursements	-	-	-	9,329	(1,534)	115,500	(125)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 16,635	\$ 1,849	\$ 403,275	\$ 2,075

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	ESCROW CLEARING/REIMBURSE	STREET LIGHTS	WASTEWATER/OPERATING	SOLID WASTE OPERATING	CUM SEWER	WASTEWATER/B&I
Cash and investments - beginning	\$ 98,776	\$ 3,483	\$ 563,524	\$ 90,356	\$ 189,321	\$ 795,252
Receipts:						
Taxes	-	-	-	-	106,832	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	455	-
Charges for services	-	4,426	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	2,975,548	72,404	-	-
Penalties	-	-	17,370	-	-	-
Other receipts	-	-	14,815	569	2,211	608,276
<b>Total receipts</b>	<b>-</b>	<b>4,426</b>	<b>3,007,733</b>	<b>72,973</b>	<b>109,498</b>	<b>608,276</b>
Disbursements:						
Personal services	-	-	483,300	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	43,303	-	-	-
Debt service - principal and interest	-	-	-	-	-	200,920
Capital outlay	-	-	1,033	-	156,056	-
Utility operating expenses	-	-	2,017,659	33,967	-	-
Other disbursements	11,990	-	627,842	17,318	56	-
<b>Total disbursements</b>	<b>11,990</b>	<b>-</b>	<b>3,173,137</b>	<b>51,285</b>	<b>156,112</b>	<b>200,920</b>
Excess (deficiency) of receipts over disbursements	(11,990)	4,426	(165,404)	21,688	(46,614)	407,356
Cash and investments - ending	\$ 86,786	\$ 7,909	\$ 398,120	\$ 112,044	\$ 142,707	\$ 1,202,608

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	WASTEWATER/IMPROVEMENT	WASTEWATER/DEBT SERVICE RESERVE	WASTEWATER SYSTEM DEV	WASTEWATER/WWTP EXP	WASTEWATER 36" TRANS LINE	WASTEWATER LITTON INTRCPT
Cash and investments - beginning	\$ 37,522	\$ 210,638	\$ 555,945	\$ 1,140,935	\$ 154,591	\$ 22,025
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	658,500	591,312	1,095,147	37,216
Penalties	-	-	-	-	-	-
Other receipts	-	-	2,500,000	-	-	-
Total receipts	-	-	3,158,500	591,312	1,095,147	37,216
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,118	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	11,967	191,529	1,106,908	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	2,082,083	-	-	53,962
Total disbursements	8,118	-	2,094,050	191,529	1,106,908	53,962
Excess (deficiency) of receipts over disbursements	(8,118)	-	1,064,450	399,783	(11,761)	(16,746)
Cash and investments - ending	\$ 29,404	\$ 210,638	\$ 1,620,395	\$ 1,540,718	\$ 142,830	\$ 5,279

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	<u>WATERWORKS DIST</u>	<u>WATER/METER DEPOSITS</u>	<u>WATER CONSTRUCTION</u>	<u>WATER EXCESS WELFARE</u>	<u>WATER/OPERATING</u>	<u>WATER/B&amp;I</u>	<u>WATER/IMPROVEMENT</u>
Cash and investments - beginning	\$ 351,783	\$ 302,189	\$ 30,082	\$ 4,556	\$ 464,391	\$ 206,487	\$ 164,446
Receipts:							
Taxes	258,024	-	-	-	172,499	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	19,972	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	35,450	-	-	2,895,414	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	4,556	-	-	-	2,634,720	728,354	-
Total receipts	<u>282,552</u>	<u>35,450</u>	<u>-</u>	<u>-</u>	<u>5,702,633</u>	<u>728,354</u>	<u>-</u>
Disbursements:							
Personal services	52,786	-	-	-	829,562	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	131,577	-	-
Debt service - principal and interest	-	-	-	-	-	628,295	-
Capital outlay	281	-	-	-	1,033	-	105,101
Utility operating expenses	232,907	-	-	-	1,529,553	-	-
Other disbursements	709	14,306	30,082	4,556	3,151,112	-	17,000
Total disbursements	<u>286,683</u>	<u>14,306</u>	<u>30,082</u>	<u>4,556</u>	<u>5,642,837</u>	<u>628,295</u>	<u>122,101</u>
Excess (deficiency) of receipts over disbursements	<u>(4,131)</u>	<u>21,144</u>	<u>(30,082)</u>	<u>(4,556)</u>	<u>59,796</u>	<u>100,059</u>	<u>(122,101)</u>
Cash and investments - ending	\$ <u>347,652</u>	\$ <u>323,333</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>524,187</u>	\$ <u>306,546</u>	\$ <u>42,345</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	WATER/DEBT SERVICE RESERVE	WATER SYSTEM DEVELOPMENT	SANITARY DIST/OPERATING	SANITARY DISTRICT BOND & INTEREST	TRASH COLLECTION	Totals
Cash and investments - beginning	\$ 361,335	\$ 1,374,422	\$ 623,333	\$ 2,967	\$ 11,768	\$ 25,684,523
Receipts:						
Taxes	-	-	314,921	-	-	8,683,506
Licenses and permits	-	-	-	-	-	1,411,818
Intergovernmental receipts	-	-	27,916	-	-	3,157,710
Charges for services	-	-	-	-	1,792,577	3,530,920
Fines and forfeits	-	-	-	-	-	71,990
Utility fees	-	661,500	-	-	-	9,022,491
Penalties	-	-	-	-	-	17,370
Other receipts	-	-	2,967	-	-	22,102,667
Total receipts	-	661,500	345,804	-	1,792,577	47,998,472
Disbursements:						
Personal services	-	-	106,894	-	-	6,668,082
Supplies	-	-	2,268	-	-	441,591
Other services and charges	-	-	63,707	-	1,799,162	7,110,590
Debt service - principal and interest	-	-	-	-	-	3,146,765
Capital outlay	-	9,880	11,633	-	-	6,583,467
Utility operating expenses	-	-	-	-	-	3,814,086
Other disbursements	66,835	-	128,340	2,967	142	16,419,447
Total disbursements	66,835	9,880	312,842	2,967	1,799,304	44,184,028
Excess (deficiency) of receipts over disbursements	(66,835)	651,620	32,962	(2,967)	(6,727)	3,814,444
Cash and investments - ending	\$ 294,500	\$ 2,026,042	\$ 656,295	\$ -	\$ 5,041	\$ 29,498,967

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GENERAL	MVH	LOCAL ROAD & STREET	MVH RESTRICTED FUND	CATV FRANCHISE	DOG PARK NONREVERT OPERATING	EMP BENEFIT ADMIN FEE	DARE FUND
Cash and investments - beginning	\$ 3,083,519	\$ 1,130,762	\$ 700,409	\$ -	\$ 380,215	\$ 16,263	\$ 139,876	\$ -
Receipts:								
Taxes	4,226,073	7,523	-	-	-	-	-	-
Licenses and permits	1,657,614	-	-	-	309,526	-	-	-
Intergovernmental receipts	435,186	312,076	378,915	311,497	-	-	-	-
Charges for services	984,505	-	-	-	-	4,766	-	-
Fines and forfeits	28,392	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	376,564	69,245	-	-	-	-	824,353	-
Total receipts	7,708,334	388,844	378,915	311,497	309,526	4,766	824,353	-
Disbursements:								
Personal services	5,590,780	149,221	-	-	-	-	-	-
Supplies	180,544	94,224	179,281	-	2,101	1,810	-	-
Other services and charges	1,248,100	81,990	18,985	-	60,641	905	-	-
Debt service - principal and interest	-	100	-	-	-	-	-	-
Capital outlay	136,323	5,359	19,130	-	2,896	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	16,389	55	200,000	311,497	70,350	-	855,543	-
Total disbursements	7,172,136	330,949	417,396	311,497	135,988	2,715	855,543	-
Excess (deficiency) of receipts over disbursements	536,198	57,895	(38,481)	-	173,538	2,051	(31,190)	-
Cash and investments - ending	\$ 3,619,717	\$ 1,188,657	\$ 661,928	\$ -	\$ 553,753	\$ 18,314	\$ 108,686	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PD FAMILY VIOLENCE GRANT	EDC	FEDERAL GRANTS	RAINY DAY - SANITARY DISTRICT	COMMUNITY EVENTS	LECE	ELECTRONIC MAP GENERATION	POLICE PIDP
Cash and investments - beginning	\$ -	\$ 24,008	\$ -	\$ 5,841	\$ 981	\$ 48,808	\$ -	\$ -
Receipts:								
Taxes	-	4,728	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	10,205	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,391	-	-
Fines and forfeits	-	-	-	-	-	3,451	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	20,000	-	-	1,205	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>24,728</b>	<b>-</b>	<b>-</b>	<b>1,205</b>	<b>22,047</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	20,000	-	-	408	-	-	-
Other services and charges	-	9,747	-	-	-	33,039	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>29,747</b>	<b>-</b>	<b>-</b>	<b>408</b>	<b>33,039</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(5,019)	-	-	797	(10,992)	-	-
Cash and investments - ending	\$ -	\$ 18,989	\$ -	\$ 5,841	\$ 1,778	\$ 37,816	\$ -	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	RIVERBOAT	PARK OPERATING	LEVY EXCESS	POLICE GIFT	LOIT - Y2016 SPECIAL DISTRIBUTION	RAINY DAY - WATER DISTRICT	HAZMAT RESPONSE	FORFEITURE & SEIZED ASSETS
Cash and investments - beginning	\$ 333	\$ 376,471	\$ 733	\$ 21,176	\$ 316,714	\$ 6,179	\$ -	\$ 11,866
Receipts:								
Taxes	-	263,266	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	114,754	20,244	-	-	-	-	-	-
Charges for services	-	28,606	-	-	-	-	-	7
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	3,607	-	6,003	-	-	-	-
<b>Total receipts</b>	<b>114,754</b>	<b>315,723</b>	<b>-</b>	<b>6,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7</b>
Disbursements:								
Personal services	-	169,390	-	-	-	-	-	-
Supplies	-	19,872	-	-	-	-	-	1,675
Other services and charges	-	169,085	-	79	-	-	-	2,269
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	31,088	49,040	-	-	197,263	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	94	-	-	119,451	-	-	-
<b>Total disbursements</b>	<b>31,088</b>	<b>407,481</b>	<b>-</b>	<b>79</b>	<b>316,714</b>	<b>-</b>	<b>-</b>	<b>3,944</b>
Excess (deficiency) of receipts over disbursements	83,666	(91,758)	-	5,924	(316,714)	-	-	(3,937)
Cash and investments - ending	\$ 83,999	\$ 284,713	\$ 733	\$ 27,100	\$ -	\$ 6,179	\$ -	\$ 7,929

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	OLD LEVY EXCESS	ST JOHN TIF	EXCESS WELFARE	CUM CAPITAL IMPROVEMENT	CUM CAPITAL DEVELOPMENT	PARK GIFT	QUAD TOWN FUND	AMBULANCE CAP REPLCMT
Cash and investments - beginning	\$ -	\$ 1,878,905	\$ -	\$ 24,014	\$ 426,984	\$ 3,985	\$ -	\$ 83,313
Receipts:								
Taxes	-	876,994	-	-	751,759	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,832	57,839	-	-	-
Charges for services	-	-	-	-	-	-	-	69,650
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	200	-	-	1,002	2,525	-	-
Total receipts	-	877,194	-	38,832	810,600	2,525	-	69,650
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	148	-	-	39,901	-	-	16,045
Other services and charges	-	465,843	-	8,946	178,768	2,380	-	11,646
Debt service - principal and interest	-	583,400	-	-	50,000	-	-	-
Capital outlay	-	1,388,451	-	15,114	480,859	-	-	13,007
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	2,437,842	-	24,060	749,528	2,380	-	40,698
Excess (deficiency) of receipts over disbursements	-	(1,560,648)	-	14,772	61,072	145	-	28,952
Cash and investments - ending	\$ -	\$ 318,257	\$ -	\$ 38,786	\$ 488,056	\$ 4,130	\$ -	\$ 112,265

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CUM FIRE EQUIPMENT	PD SPECIAL REVENUE	PARK & RECREATIONAL	GO BOND DEBT SERVICE	CREDIT	FIRE GIFT	TIF Capital Fund	ROAD IMPACT FUND
Cash and investments - beginning	\$ 719,919	\$ 43,751	\$ 1,903,507	\$ 46,717	\$ 140,389	\$ 950	\$ 476,960	\$ -
Receipts:								
Taxes	176,018	-	-	291,417	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,534	-	-	22,326	502,273	-	-	-
Charges for services	-	131	1,044,220	-	-	-	-	-
Fines and forfeits	-	19,910	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	50	-	465,636
Total receipts	<u>189,552</u>	<u>20,041</u>	<u>1,044,220</u>	<u>313,743</u>	<u>502,273</u>	<u>50</u>	<u>-</u>	<u>465,636</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	6,524	-	-	-	-	-	-
Other services and charges	-	9,253	-	550	1,650	400	-	-
Debt service - principal and interest	129,736	-	-	318,843	421,000	-	-	-
Capital outlay	107,352	24,385	240,117	-	-	-	476,960	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	150	-	-	-	-	-	-	-
Total disbursements	<u>237,238</u>	<u>40,162</u>	<u>240,117</u>	<u>319,393</u>	<u>422,650</u>	<u>400</u>	<u>476,960</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(47,686)</u>	<u>(20,121)</u>	<u>804,103</u>	<u>(5,650)</u>	<u>79,623</u>	<u>(350)</u>	<u>(476,960)</u>	<u>465,636</u>
Cash and investments - ending	<u>\$ 672,233</u>	<u>\$ 23,630</u>	<u>\$ 2,707,610</u>	<u>\$ 41,067</u>	<u>\$ 220,012</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 465,636</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	VanKeiken Repayment	GARNISHMENT 5201	POLICE PENSION/METRO	CORONAVIRUS RELIEF FUND	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	CAGIT/PUBLIC SAFETY	WATERWORKS UTILITY CASH RESERVE FUND
Cash and investments - beginning	\$ -	\$ -	\$ 237,660	\$ -	\$ -	\$ 272,319	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,121,810	524,514	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	823	16,822	170,556	-	-	-	-
<b>Total receipts</b>	<b>823</b>	<b>16,822</b>	<b>170,556</b>	<b>-</b>	<b>2,121,810</b>	<b>524,514</b>	<b>-</b>
Disbursements:							
Personal services	823	16,822	-	-	-	308,248	-
Supplies	-	-	-	-	-	26,653	-
Other services and charges	-	-	-	-	-	9,181	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,163	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	168,114	-	-	-	-
<b>Total disbursements</b>	<b>823</b>	<b>16,822</b>	<b>168,114</b>	<b>-</b>	<b>-</b>	<b>350,245</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	2,442	-	2,121,810	174,269	-
Cash and investments - ending	\$ -	\$ -	\$ 240,102	\$ -	\$ 2,121,810	\$ 446,588	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	US HHS STIMULUS/ CARES ACT RELIEF	GO BOND 2020 PROJECT	WATERWORKS UTILITY CASH RESERVE DELETE 2021	CHRISTMAS EVENTS	FALL FESTIVAL	FARMERS MARKET EVENT	FESTIVAL EVENT	SAFE COMMUNITY GRANT
Cash and investments - beginning	\$ 342	\$ 5,169,627	\$ -	\$ 12,663	\$ -	\$ 37,792	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	17,000	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	12,280	1,790	800	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,280</b>	<b>1,790</b>	<b>17,800</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	1,200,979	-	-	-	8,026	-	-
Supplies	342	-	-	4,809	626	1,153	-	-
Other services and charges	-	106,426	-	3,000	-	1,806	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>342</b>	<b>1,307,405</b>	<b>-</b>	<b>7,809</b>	<b>626</b>	<b>10,985</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(342)	(1,307,405)	-	4,471	1,164	6,815	-	-
Cash and investments - ending	\$ -	\$ 3,862,222	\$ -	\$ 17,134	\$ 1,164	\$ 44,607	\$ -	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PARK BOND INTEREST	LEASE RENTAL	REDEVELOPMENT/CONST	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	INPRS FIRE PERF	PAYROLL INTEREST EARNED	PAYROLL - NET PAY
Cash and investments - beginning	\$ -	\$ 561,975	\$ 21,064	\$ 397,114	\$ -	\$ 3,166	\$ -
Receipts:							
Taxes	-	1,042,222	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	79,818	-	666,596	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	701,299	163,667	495	4,393,228
Total receipts	-	1,122,040	-	1,367,895	163,667	495	4,393,228
Disbursements:							
Personal services	-	-	-	-	163,667	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	398,305	-	-	-
Debt service - principal and interest	-	1,135,000	-	-	-	-	-
Capital outlay	-	-	-	1,366,704	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	400	-	-	-	-	4,393,228
Total disbursements	-	1,135,400	-	1,765,009	163,667	-	4,393,228
Excess (deficiency) of receipts over disbursements	-	(13,360)	-	(397,114)	-	495	-
Cash and investments - ending	\$ -	\$ 548,615	\$ 21,064	\$ -	\$ -	\$ 3,661	\$ -

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	FEDERAL FICA AND MEDICARE	STATE AND COUNTY PAYROLL TAXES	INPRS POLICE PERF	INPRS CIVILIAN PERF	Repayment of Child Support	HEALTH INSURANCE	DENTAL INSURANCE	VISION INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,757	\$ 17,015	\$ 5,712
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,146,407	278,762	417,561	350,674	-	123,442	8,550	2,533
Total receipts	1,146,407	278,762	417,561	350,674	-	123,442	8,550	2,533
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,146,407	278,762	417,561	350,674	-	-	-	9
Total disbursements	1,146,407	278,762	417,561	350,674	-	-	-	9
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	123,442	8,550	2,524
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,199	\$ 25,565	\$ 8,236

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	AFLAC INSURANCE	NRS DEFCO	AIG VALIC	CHILD SUPPORT	F.S.A.	IAFF UNION DUES	CEDAR LAKE FOP DUES	DYER FOP DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	27,948	56,855	36,343	5,060	18,446	3,863	-	-
Total receipts	27,948	56,855	36,343	5,060	18,446	3,863	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,948	56,855	36,343	5,060	18,446	3,863	-	-
Total disbursements	27,948	56,855	36,343	5,060	18,446	3,863	-	-
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, 2021

	GARNISHMENT 5201	Child Support Fee	ST. JOHN FOP LODGE #204	FSA/EMPLOYEE	ROSEWOOD/WELLINGTON RECAP	BUILDING ESCROW	PARK SECURITY DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 16,635	\$ 1,849	\$ 403,275	\$ 2,075
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	15,580	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	5,200	18,655	-	563,000	3,800
Total receipts	-	-	5,200	18,655	15,580	563,000	3,800
Disbursements:							
Personal services	-	-	5,200	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,429	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	17,458	-	288,000	3,700
Total disbursements	-	-	5,200	17,458	17,429	288,000	3,700
Excess (deficiency) of receipts over disbursements	-	-	-	1,197	(1,849)	275,000	100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 17,832	\$ -	\$ 678,275	\$ 2,175

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	ESCROW CLEARING/REIMBURSE	STREET LIGHTS	WASTEWATER/OPERATING	SOLID WASTE OPERATING	CUM SEWER	WASTEWATER/B&I
Cash and investments - beginning	\$ 86,786	\$ 7,909	\$ 398,120	\$ 112,044	\$ 142,707	\$ 1,202,608
Receipts:						
Taxes	-	-	-	-	120,968	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	533	-
Charges for services	-	7,148	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	3,223,576	72,403	-	-
Penalties	-	-	31,174	-	-	-
Other receipts	7,000	-	9,094	-	-	404,638
Total receipts	7,000	7,148	3,263,844	72,403	121,501	404,638
Disbursements:						
Personal services	-	-	499,463	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	42,342	-	-	-
Debt service - principal and interest	-	-	246,809	-	-	202,188
Capital outlay	-	-	483,344	65,335	148,678	-
Utility operating expenses	-	-	1,790,409	21,121	-	-
Other disbursements	6,000	-	407,208	8,611	38	-
Total disbursements	6,000	-	3,469,575	95,067	148,716	202,188
Excess (deficiency) of receipts over disbursements	1,000	7,148	(205,731)	(22,664)	(27,215)	202,450
Cash and investments - ending	\$ 87,786	\$ 15,057	\$ 192,389	\$ 89,380	\$ 115,492	\$ 1,405,058

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	WASTEWATER/IMPROVEMENT	WASTEWATER/DEBT SERVICE RESERVE	WASTEWATER SYSTEM DEV	WASTEWATER/WWTP EXP	WASTEWATER 36" TRANS LINE	WASTEWATER LITTON INTRCPT
Cash and investments - beginning	\$ 29,404	\$ 210,638	\$ 1,620,395	\$ 1,540,718	\$ 142,830	\$ 5,279
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	859,258	781,349	1,509,140	507,555
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>859,258</u>	<u>781,349</u>	<u>1,509,140</u>	<u>507,555</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,025	-	-	157,829	1,538,107	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	500,000	-	-	458,293
Total disbursements	<u>1,025</u>	<u>-</u>	<u>500,000</u>	<u>157,829</u>	<u>1,538,107</u>	<u>458,293</u>
Excess (deficiency) of receipts over disbursements	<u>(1,025)</u>	<u>-</u>	<u>359,258</u>	<u>623,520</u>	<u>(28,967)</u>	<u>49,262</u>
Cash and investments - ending	<u>\$ 28,379</u>	<u>\$ 210,638</u>	<u>\$ 1,979,653</u>	<u>\$ 2,164,238</u>	<u>\$ 113,863</u>	<u>\$ 54,541</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	<u>WATERWORKS DIST</u>	<u>WATER/METER DEPOSITS</u>	<u>WATER CONSTRUCTION</u>	<u>WATER EXCESS WELFARE</u>	<u>WATER/OPERATING</u>	<u>WATER/B&amp;I</u>	<u>WATER/IMPROVEMENT</u>
Cash and investments - beginning	\$ 347,652	\$ 323,333	\$ -	\$ -	\$ 524,187	\$ 306,546	\$ 42,345
Receipts:							
Taxes	280,129	-	-	-	189,317	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	20,719	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	39,878	-	-	3,723,367	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	5,766	-	8,513,299	-	512,869	704,542	-
Total receipts	<u>306,614</u>	<u>39,878</u>	<u>8,513,299</u>	<u>-</u>	<u>4,425,553</u>	<u>704,542</u>	<u>-</u>
Disbursements:							
Personal services	65,328	-	-	-	887,641	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	141,272	-	-
Debt service - principal and interest	-	-	-	-	-	662,663	-
Capital outlay	1,100	-	502,884	-	8,297	-	3,045
Utility operating expenses	188,779	-	-	-	2,345,055	-	39,300
Other disbursements	98	17,410	512,500	-	723,948	-	-
Total disbursements	<u>255,305</u>	<u>17,410</u>	<u>1,015,384</u>	<u>-</u>	<u>4,106,213</u>	<u>662,663</u>	<u>42,345</u>
Excess (deficiency) of receipts over disbursements	<u>51,309</u>	<u>22,468</u>	<u>7,497,915</u>	<u>-</u>	<u>319,340</u>	<u>41,879</u>	<u>(42,345)</u>
Cash and investments - ending	\$ <u>398,961</u>	\$ <u>345,801</u>	\$ <u>7,497,915</u>	\$ <u>-</u>	\$ <u>843,527</u>	\$ <u>348,425</u>	\$ <u>-</u>

TOWN OF ST. JOHN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	WATER/DEBT SERVICE RESERVE	WATER SYSTEM DEVELOPMENT	SANITARY DIST/OPERATING	SANITARY DISTRICT BOND & INTEREST	TRASH COLLECTION	Totals
Cash and investments - beginning	\$ 294,500	\$ 2,026,042	\$ 656,295	\$ -	\$ 5,041	\$ 29,498,967
Receipts:						
Taxes	-	-	343,045	-	-	8,573,459
Licenses and permits	-	-	-	-	-	1,977,345
Intergovernmental receipts	-	-	29,629	-	-	5,651,095
Charges for services	-	-	-	-	1,894,022	4,074,026
Fines and forfeits	-	-	-	-	-	51,753
Utility fees	-	861,000	-	-	-	11,577,526
Penalties	-	-	-	-	-	31,174
Other receipts	512,500	-	25	-	-	20,968,982
Total receipts	512,500	861,000	372,699	-	1,894,022	52,905,360
Disbursements:						
Personal services	-	-	76,720	-	-	9,142,308
Supplies	-	-	-	-	-	596,116
Other services and charges	-	-	-	-	1,896,666	4,920,703
Debt service - principal and interest	-	-	-	-	-	3,749,739
Capital outlay	-	-	353,301	-	-	7,823,156
Utility operating expenses	-	-	-	-	-	4,384,664
Other disbursements	-	-	169,211	-	-	11,589,674
Total disbursements	-	-	599,232	-	1,896,666	42,206,360
Excess (deficiency) of receipts over disbursements	512,500	861,000	(226,533)	-	(2,644)	10,699,000
Cash and investments - ending	\$ 807,000	\$ 2,887,042	\$ 429,762	\$ -	\$ 2,397	\$ 40,197,967

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OTHER INFORMATION

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TOWN OF ST. JOHN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 331,548	\$ 276,023
Wastewater	142,510	38,844
Water	114,395	16,478
Sanitary District	<u>6,440</u>	<u>7,211</u>
Totals	<u>\$ 594,893</u>	<u>\$ 338,556</u>

TOWN OF ST. JOHN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
St. John Building Corporation	Refunds 2005 and 2006 1st Mortgage Bonds	\$ 1,190,000	9/10/2013	12/31/2025
St. John Redevelopment Authority	Redevelopment District Road and Street Improvements	470,000	9/10/2014	2/1/2030
Peoples Bank	Fire Truck	<u>131,599</u>	1/31/2017	1/1/2022
Total of annual lease payments		<u>\$ 131,599</u>		

  

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2020 GO Bonds	\$ 5,055,000	\$ 230,000
Revenue bonds	2018 RDC Bonds	<u>4,540,000</u>	<u>395,000</u>
Total governmental activities		<u>9,595,000</u>	<u>625,000</u>
Wastewater:			
Revenue bonds	Refunding 2012 Bonds	775,000	185,000
Notes and Loans Payable	2016 Revenue Bond (Schererville)	<u>1,572,364</u>	<u>388,106</u>
Total Wastewater		<u>2,347,364</u>	<u>573,106</u>
Water:			
Revenue bonds	Refunding 2017 Bonds	1,615,000	580,000
Revenue bonds	Waterworks Revenue Bond 2021	<u>8,410,000</u>	<u>-</u>
Total Water		<u>10,025,000</u>	<u>580,000</u>
Totals		<u>\$ 21,967,364</u>	<u>\$ 1,778,106</u>

TOWN OF ST. JOHN  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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	\$ 3,071,945
Infrastructure	131,482,873
Buildings	1,439,973
Improvements other than buildings	2,940,680
Machinery, equipment, and vehicles	<u>10,267,909</u>
Total governmental activities	<u>149,203,380</u>
Wastewater:	
Land	146,877
Infrastructure	25,024,722
Buildings	265,071
Improvements other than buildings	5,524,133
Machinery, equipment, and vehicles	<u>1,990,568</u>
Total Wastewater	<u>32,951,371</u>
Water:	
Land	834,127
Infrastructure	10,770,380
Buildings	1,051,849
Improvements other than buildings	2,758,929
Machinery, equipment, and vehicles	1,429,064
Construction in progress	<u>1,015,384</u>
Total Water	<u>17,859,733</u>
Sanitary District:	
Total Sanitary District	<u>-</u>
Total capital assets	<u>\$ 200,014,484</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/>.