

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF JAMESTOWN

BOONE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
12/21/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lori Hieston	01-01-21 to 12-31-23
President of the Town Council	David Phelps	01-01-21 to 09-07-21
	Chassity Hawkins	09-08-21 to 12-31-21
	Carol Leeke	01-01-22 to 12-31-22
	Shane Childress	01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF JAMESTOWN, BOONE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Town of Jamestown (Town), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, 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 for the period of January 1, 2021 to December 31, 2022, 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, for the period of January 1, 2021 to December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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

November 30, 2023

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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 JAMESTOWN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL FUND	\$ 84,073	\$ 381,241	\$ 363,221	\$ 102,093	\$ 356,052	\$ 299,000	\$ 159,145
MOTOR VEHICLE FUND	60,899	21,595	60,173	22,321	20,041	9,848	32,514
LOCAL ROAD AND STREET FUND	40,619	18,186	799	58,006	17,398	63,684	11,720
RESTRICTED MVH DISTRIBUTION	61,148	18,596	-	79,744	20,041	50,833	48,952
PARK AND RECREATION	5,988	31,250	28,753	8,485	31,244	10,661	29,068
LAW ENFORCEMENT CONT ED. FUND	2,729	1,476	1,929	2,276	2,867	275	4,868
RAINY DAY FUND	2,564	-	-	2,564	-	-	2,564
OPIOID UNRESTRICTED FUND	-	-	-	-	169	-	169
CUMULATIVE CAPITAL IMPROVEMENT	2,530	1,968	-	4,498	1,710	-	6,208
CUMULATIVE CAPITAL DEVELOPMENT	45,676	29,587	500	74,763	20,082	82,914	11,931
CUMULATIVE FIRE FUND	20,494	6,852	-	27,346	7,710	-	35,056
ED LIT FUND	-	-	-	-	226	-	226
CARES ACT COVID RELIEF FUND	26,948	-	26,948	-	-	-	-
PUBLIC SAFETY LIT FUND	104,076	72,029	35,851	140,254	67,655	49,298	158,611
COVID-19 PHASE 3 BUSINESS GRANT	-	250,000	250,000	-	-	-	-
ARPA CORONA VIRUS RELIEF FUND	-	104,307	-	104,307	105,228	73,828	135,707
FTIC INTERLOCAL TIF	-	50,010	9,679	40,331	675,239	705,911	9,659
FTIC TIF INVESTMENT FUND	-	-	-	-	680,920	18,159	662,761
PAYROLL FUND	(11,554)	211,679	211,375	(11,250)	248,495	235,097	2,148
STATE/FEDERAL GRANT FUND	21	78,777	78,777	21	233,186	233,186	21
CASH TOWN ELECTRIC	89,575	1,717,143	1,717,016	89,702	1,946,935	2,028,762	7,875
CASH TOWN ELECTRIC DEPOSITS	13,148	3,505	3,770	12,883	2,570	3,300	12,153
ELECTRIC - INVEST - CUST DEPOSIT	5,000	-	-	5,000	-	-	5,000
ELECTRIC - CASH - DEPRECIATION	39,386	24,581	371	63,596	72,343	127,072	8,867
ELECTRIC - CASH - RESERVE	2,587	1,667	743	3,511	4,649	5,000	3,160
ELECTRIC INVESTMENTS - RESERVE	104,120	29	26,207	77,942	-	-	77,942
ELECTRIC UTILITY CASH ENERGY EFFICIENCY	495	-	-	495	-	-	495
ELECT INVEST DEPR NSSB MON MKT	-	-	-	-	85,364	-	85,364
ELECT INVEST RES NSSB MON MKT	-	-	-	-	5,019	-	5,019
ELECTRIC INVESTMENTS - DEPR	329,860	2,794	78,620	254,034	2,788	-	256,822
CASH TOWN TRASH	7,225	47,859	48,327	6,757	49,114	48,654	7,217
SEWER INVEST DEPR TRST INDIANA	-	-	-	-	50,264	-	50,264
CASH TOWN SEWER DEPOSITS	7,155	1,050	1,365	6,840	950	1,200	6,590
SEWAGE - CASH - DEPRECIATION	62,095	7,500	-	69,595	22,500	88,664	3,431
SEWAGE CASH B&I	57,826	85,368	84,250	58,944	85,594	84,060	60,478
SEWAGE INV-DEBT RESERVE	61,977	9,175	-	71,152	10,091	-	81,243
CASH TOWN SEWER	41,938	331,720	336,186	37,472	362,936	393,561	6,847
CASH TOWN WATER DEPOSITS	2,555	350	495	2,410	300	400	2,310
WATER - CASH - DEPRECIATION	35,435	1,800	35,000	2,235	-	-	2,235
WATER UTILITY FUND	6,043	189,593	224,268	(28,632)	216,402	193,534	(5,764)
CASH TOWN STORMWATER	36,149	28,510	49,822	14,837	31,282	26,762	19,357
POLICE RESERVES	3,406	1,067	1,662	2,811	650	1,211	2,250
Totals	\$ 1,352,186	\$ 3,731,264	\$ 3,676,107	\$ 1,407,343	\$ 5,438,014	\$ 4,834,874	\$ 2,010,483

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

TOWN OF JAMESTOWN
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 JAMESTOWN
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 JAMESTOWN
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 JAMESTOWN
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 Plan

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 JAMESTOWN
 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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This occurred in the Payroll Fund in 2021 and the Water Utility Fund in 2021 and 2022. The cash deficit occurred in the Payroll Fund due to a timing issue and paying ahead for insurance. The cash deficit in the Water Utility Fund occurred due to a servicing of one of the wells and an increase needed in the water rates.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

New Fund	Balance as of December 31, 2020	Prior Period Adjustments	Balance as of January 1, 2021
Police Reserves	\$ -	\$ 3,406	\$ 3,406

Note 9. Combined Funds

The funds reported as Cash Town Electric Deposits and Electric - Invest - Cust Deposit were reported individually in the current financial statement, but were combined into one fund, reported as Electric Utility Fund Deposits, for the prior financial statement. The funds reported as Electric - Cash - Reserve and Electric Investments - Reserve were reported individually in the current financial statement, but were combined into one fund, reported as Electric Utility Fund Reserve, for the prior financial statement. The funds reported as Electric - Cash - Depreciation and Electric Investments - Depr were reported individually in the current financial statement, but were combined into one fund, reported as Electric Utility Fund Depreciation, for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE FUND	LOCAL ROAD AND STREET FUND	RESTRICTED MVH DISTRIBUTION	PARK AND RECREATION	LAW ENFORCEMENT CONT. ED. FUND	RAINY DAY FUND	OPIOID UNRESTRICTED FUND
Cash and investments - beginning	\$ 84,073	\$ 60,899	\$ 40,619	\$ 61,148	\$ 5,988	\$ 2,729	\$ 2,564	\$ -
Receipts:								
Taxes	137,395	-	-	-	-	-	-	-
Licenses and permits	21,955	-	-	-	-	450	-	-
Intergovernmental receipts	164,501	21,595	18,186	18,596	-	-	-	-
Charges for services	25,000	-	-	-	490	82	-	-
Fines and forfeits	50	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	32,340	-	-	-	30,760	944	-	-
Total receipts	<u>381,241</u>	<u>21,595</u>	<u>18,186</u>	<u>18,596</u>	<u>31,250</u>	<u>1,476</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	170,015	-	-	-	-	-	-	-
Supplies	17,485	1,176	704	-	2,163	1,204	-	-
Other services and charges	150,084	58,997	95	-	-	675	-	-
Debt service - principal and interest	16,616	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,590	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	9,021	-	-	-	-	50	-	-
Total disbursements	<u>363,221</u>	<u>60,173</u>	<u>799</u>	<u>-</u>	<u>28,753</u>	<u>1,929</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,020</u>	<u>(38,578)</u>	<u>17,387</u>	<u>18,596</u>	<u>2,497</u>	<u>(453)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 102,093</u>	<u>\$ 22,321</u>	<u>\$ 58,006</u>	<u>\$ 79,744</u>	<u>\$ 8,485</u>	<u>\$ 2,276</u>	<u>\$ 2,564</u>	<u>\$ -</u>

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

	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE FIRE FUND	ED LIT FUND	CARES ACT COVID RELIEF FUND	PUBLIC SAFETY LIT FUND	COVID-19 PHASE 3 BUSINESS GRANT	ARPA CORONA VIRUS RELIEF FUND
Cash and investments - beginning	\$ 2,530	\$ 45,676	\$ 20,494	\$ -	\$ 26,948	\$ 104,076	\$ -	\$ -
Receipts:								
Taxes	-	16,772	5,937	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,968	2,584	915	-	-	70,950	-	104,307
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	10,231	-	-	-	1,079	250,000	-
Total receipts	<u>1,968</u>	<u>29,587</u>	<u>6,852</u>	<u>-</u>	<u>-</u>	<u>72,029</u>	<u>250,000</u>	<u>104,307</u>
Disbursements:								
Personal services	-	-	-	-	-	17,212	-	-
Supplies	-	-	-	-	-	10,393	-	-
Other services and charges	-	-	-	-	-	8,233	6,250	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	500	-	-	26,948	13	243,750	-
Total disbursements	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>26,948</u>	<u>35,851</u>	<u>250,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,968</u>	<u>29,087</u>	<u>6,852</u>	<u>-</u>	<u>(26,948)</u>	<u>36,178</u>	<u>-</u>	<u>104,307</u>
Cash and investments - ending	<u>\$ 4,498</u>	<u>\$ 74,763</u>	<u>\$ 27,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,254</u>	<u>\$ -</u>	<u>\$ 104,307</u>

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

	FTIC INTERLOCAL TIF	FTIC TIF INVESTMENT FUND	PAYROLL FUND	STATE/FEDERAL GRANT FUND	CASH TOWN ELECTRIC	CASH TOWN ELECTRIC DEPOSITS	ELECTRIC - INVEST - CUST DEPOSIT	ELECTRIC - CASH - DEPRECIATION
Cash and investments - beginning	\$ -	\$ -	\$ (11,554)	\$ 21	\$ 89,575	\$ 13,148	\$ 5,000	\$ 39,386
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,777	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,603,661	-	-	-
Penalties	-	-	-	-	3,619	-	-	-
Other receipts	50,010	-	211,679	24,000	109,863	3,505	-	24,581
Total receipts	50,010	-	211,679	78,777	1,717,143	3,505	-	24,581
Disbursements:								
Personal services	-	-	147,086	-	148,190	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,679	-	64,289	20,000	8,892	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	58,777	-	-	-	-
Utility operating expenses	-	-	-	-	1,502,132	-	-	-
Other disbursements	-	-	-	-	57,802	3,770	-	371
Total disbursements	9,679	-	211,375	78,777	1,717,016	3,770	-	371
Excess (deficiency) of receipts over disbursements	40,331	-	304	-	127	(265)	-	24,210
Cash and investments - ending	\$ 40,331	\$ -	\$ (11,250)	\$ 21	\$ 89,702	\$ 12,883	\$ 5,000	\$ 63,596

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

	ELECTRIC - CASH - RESERVE	ELECTRIC INVESTMENTS - RESERVE	ELECTRIC UTILITY CASH ENERGY EFFICIENCY	ELECT INVEST DEPR NSSB MON MKT	ELECT INVEST RES NSSB MON MKT	ELECTRIC INVESTMENTS - DEPR	CASH TOWN TRASH
Cash and investments - beginning	\$ 2,587	\$ 104,120	\$ 495	\$ -	\$ -	\$ 329,860	\$ 7,225
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	47,859
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,667	29	-	-	-	2,794	-
Total receipts	1,667	29	-	-	-	2,794	47,859
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	33
Other services and charges	-	-	-	-	-	-	48,141
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	743	26,207	-	-	-	78,620	153
Total disbursements	743	26,207	-	-	-	78,620	48,327
Excess (deficiency) of receipts over disbursements	924	(26,178)	-	-	-	(75,826)	(468)
Cash and investments - ending	\$ 3,511	\$ 77,942	\$ 495	\$ -	\$ -	\$ 254,034	\$ 6,757

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

	SEWER INVEST DEPR TRST INDIANA	CASH TOWN SEWER DEPOSITS	SEWAGE - CASH - DEPRECIATION	SEWAGE CASH B&I	SEWAGE INV-DEBT RESERVE	CASH TOWN SEWER
Cash and investments - beginning	\$ -	\$ 7,155	\$ 62,095	\$ 57,826	\$ 61,977	\$ 41,938
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	326,963
Penalties	-	-	-	-	-	4,359
Other receipts	-	1,050	7,500	85,368	9,175	398
Total receipts	-	1,050	7,500	85,368	9,175	331,720
Disbursements:						
Personal services	-	-	-	-	-	48,210
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,634
Debt service - principal and interest	-	-	-	-	-	96,018
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	170,369
Other disbursements	-	1,365	-	84,250	-	11,955
Total disbursements	-	1,365	-	84,250	-	336,186
Excess (deficiency) of receipts over disbursements	-	(315)	7,500	1,118	9,175	(4,466)
Cash and investments - ending	\$ -	\$ 6,840	\$ 69,595	\$ 58,944	\$ 71,152	\$ 37,472

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

	CASH TOWN WATER DEPOSITS	WATER - CASH - DEPRECIATION	WATER UTILITY FUND	CASH TOWN STORMWATER	POLICE RESERVES	Totals
Cash and investments - beginning	\$ 2,555	\$ 35,435	\$ 6,043	\$ 36,149	\$ 3,406	\$ 1,352,186
Receipts:						
Taxes	-	-	-	-	-	160,104
Licenses and permits	-	-	-	-	-	22,405
Intergovernmental receipts	-	-	-	-	-	458,379
Charges for services	-	-	-	-	-	73,431
Fines and forfeits	-	-	-	-	-	50
Utility fees	-	-	151,930	28,054	-	2,110,608
Penalties	-	-	1,960	456	-	10,394
Other receipts	350	1,800	35,703	-	1,067	895,893
Total receipts	350	1,800	189,593	28,510	1,067	3,731,264
Disbursements:						
Personal services	-	-	18,828	-	-	549,541
Supplies	-	-	-	-	-	33,158
Other services and charges	-	-	8,913	2,187	-	396,069
Debt service - principal and interest	-	-	7,343	17,130	-	137,107
Capital outlay	-	-	45,873	968	-	132,208
Utility operating expenses	-	-	135,276	29,114	-	1,836,891
Other disbursements	495	35,000	8,035	423	1,662	591,133
Total disbursements	495	35,000	224,268	49,822	1,662	3,676,107
Excess (deficiency) of receipts over disbursements	(145)	(33,200)	(34,675)	(21,312)	(595)	55,157
Cash and investments - ending	\$ 2,410	\$ 2,235	\$ (28,632)	\$ 14,837	\$ 2,811	\$ 1,407,343

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE FUND	LOCAL ROAD AND STREET FUND	RESTRICTED MVH DISTRIBUTION	PARK AND RECREATION	LAW ENFORCEMENT CONT ED. FUND	RAINY DAY FUND	OPIOID UNRESTRICTED FUND
Cash and investments - beginning	\$ 102,093	\$ 22,321	\$ 58,006	\$ 79,744	\$ 8,485	\$ 2,276	\$ 2,564	\$ -
Receipts:								
Taxes	136,898	-	-	-	-	-	-	-
Licenses and permits	12,180	-	-	-	-	-	-	-
Intergovernmental receipts	169,150	20,041	17,398	20,041	-	-	-	-
Charges for services	30,473	-	-	-	-	2,867	-	-
Fines and forfeits	1,474	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5,877	-	-	-	31,244	-	-	169
Total receipts	356,052	20,041	17,398	20,041	31,244	2,867	-	169
Disbursements:								
Personal services	151,043	127	-	-	-	-	-	-
Supplies	7,370	3,323	-	-	2,161	-	-	-
Other services and charges	132,453	6,398	737	-	8,500	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	50,833	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,134	-	62,947	-	-	275	-	-
Total disbursements	299,000	9,848	63,684	50,833	10,661	275	-	-
Excess (deficiency) of receipts over disbursements	57,052	10,193	(46,286)	(30,792)	20,583	2,592	-	169
Cash and investments - ending	\$ 159,145	\$ 32,514	\$ 11,720	\$ 48,952	\$ 29,068	\$ 4,868	\$ 2,564	\$ 169

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE FIRE FUND	ED LIT FUND	CARES ACT COVID RELIEF FUND	PUBLIC SAFETY LIT FUND	COVID-19 PHASE 3 BUSINESS GRANT	ARPA CORONA VIRUS RELIEF FUND
Cash and investments - beginning	\$ 4,498	\$ 74,763	\$ 27,346	\$ -	\$ -	\$ 140,254	\$ -	\$ 104,307
Receipts:								
Taxes	-	16,517	6,342	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,710	3,565	1,368	226	-	67,655	-	105,097
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	131
Total receipts	<u>1,710</u>	<u>20,082</u>	<u>7,710</u>	<u>226</u>	<u>-</u>	<u>67,655</u>	<u>-</u>	<u>105,228</u>
Disbursements:								
Personal services	-	-	-	-	-	21,929	-	-
Supplies	-	-	-	-	-	21,173	-	-
Other services and charges	-	-	-	-	-	5,190	-	73,828
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	82,914	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,006	-	-
Total disbursements	<u>-</u>	<u>82,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,298</u>	<u>-</u>	<u>73,828</u>
Excess (deficiency) of receipts over disbursements	<u>1,710</u>	<u>(62,832)</u>	<u>7,710</u>	<u>226</u>	<u>-</u>	<u>18,357</u>	<u>-</u>	<u>31,400</u>
Cash and investments - ending	<u>\$ 6,208</u>	<u>\$ 11,931</u>	<u>\$ 35,056</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 158,611</u>	<u>\$ -</u>	<u>\$ 135,707</u>

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FTIC INTERLOCAL TIF	FTIC TIF INVESTMENT FUND	PAYROLL FUND	STATE/FEDERAL GRANT FUND	CASH TOWN ELECTRIC	CASH TOWN ELECTRIC DEPOSITS	ELECTRIC - INVEST - CUST DEPOSIT	ELECTRIC - CASH - DEPRECIATION
Cash and investments - beginning	\$ 40,331	\$ -	\$ (11,250)	\$ 21	\$ 89,702	\$ 12,883	\$ 5,000	\$ 63,596
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	170,240	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,834,704	-	-	-
Penalties	-	-	-	-	4,764	-	-	-
Other receipts	675,239	680,920	248,495	62,946	107,467	2,570	-	72,343
Total receipts	675,239	680,920	248,495	233,186	1,946,935	2,570	-	72,343
Disbursements:								
Personal services	-	-	-	-	195,826	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	28,949	-	-	-	9,439	-	-	-
Debt service - principal and interest	-	-	-	-	4,644	-	-	-
Capital outlay	-	-	-	233,186	142,495	-	-	-
Utility operating expenses	-	-	-	-	1,523,208	-	-	-
Other disbursements	676,962	18,159	235,097	-	153,150	3,300	-	127,072
Total disbursements	705,911	18,159	235,097	233,186	2,028,762	3,300	-	127,072
Excess (deficiency) of receipts over disbursements	(30,672)	662,761	13,398	-	(81,827)	(730)	-	(54,729)
Cash and investments - ending	\$ 9,659	\$ 662,761	\$ 2,148	\$ 21	\$ 7,875	\$ 12,153	\$ 5,000	\$ 8,867

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ELECTRIC - CASH - RESERVE	ELECTRIC INVESTMENTS - RESERVE	ELECTRIC UTILITY CASH ENERGY EFFICIENCY	ELECT INVEST DEPR NSSB MON MKT	ELECT INVEST RES NSSB MON MKT	ELECTRIC INVESTMENTS - DEPR	CASH TOWN TRASH
Cash and investments - beginning	\$ 3,511	\$ 77,942	\$ 495	\$ -	\$ -	\$ 254,034	\$ 6,757
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	48,363
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	751
Other receipts	4,649	-	-	85,364	5,019	2,788	-
Total receipts	4,649	-	-	85,364	5,019	2,788	49,114
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	34
Other services and charges	-	-	-	-	-	-	48,620
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,000	-	-	-	-	-	-
Total disbursements	5,000	-	-	-	-	-	48,654
Excess (deficiency) of receipts over disbursements	(351)	-	-	85,364	5,019	2,788	460
Cash and investments - ending	\$ 3,160	\$ 77,942	\$ 495	\$ 85,364	\$ 5,019	\$ 256,822	\$ 7,217

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEWER INVEST DEPR TRST INDIANA	CASH TOWN SEWER DEPOSITS	SEWAGE - CASH - DEPRECIATION	SEWAGE CASH B&I	SEWAGE INV-DEBT RESERVE	CASH TOWN SEWER
Cash and investments - beginning	\$ -	\$ 6,840	\$ 69,595	\$ 58,944	\$ 71,152	\$ 37,472
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	318,722
Penalties	-	-	-	-	-	4,797
Other receipts	50,264	950	22,500	85,594	10,091	39,417
Total receipts	<u>50,264</u>	<u>950</u>	<u>22,500</u>	<u>85,594</u>	<u>10,091</u>	<u>362,936</u>
Disbursements:						
Personal services	-	-	-	-	-	63,251
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,000
Debt service - principal and interest	-	-	-	84,060	-	11,394
Capital outlay	-	-	20,000	-	-	130,080
Utility operating expenses	-	-	-	-	-	142,950
Other disbursements	-	1,200	68,664	-	-	35,886
Total disbursements	<u>-</u>	<u>1,200</u>	<u>88,664</u>	<u>84,060</u>	<u>-</u>	<u>393,561</u>
Excess (deficiency) of receipts over disbursements	<u>50,264</u>	<u>(250)</u>	<u>(66,164)</u>	<u>1,534</u>	<u>10,091</u>	<u>(30,625)</u>
Cash and investments - ending	<u>\$ 50,264</u>	<u>\$ 6,590</u>	<u>\$ 3,431</u>	<u>\$ 60,478</u>	<u>\$ 81,243</u>	<u>\$ 6,847</u>

TOWN OF JAMESTOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASH TOWN WATER DEPOSITS	WATER - CASH - DEPRECIATION	WATER UTILITY FUND	CASH TOWN STORMWATER	POLICE RESERVES	Totals
Cash and investments - beginning	\$ 2,410	\$ 2,235	\$ (28,632)	\$ 14,837	\$ 2,811	\$ 1,407,343
Receipts:						
Taxes	-	-	12,704	-	-	172,461
Licenses and permits	-	-	-	-	-	12,180
Intergovernmental receipts	-	-	-	-	-	576,491
Charges for services	-	-	-	-	-	81,703
Fines and forfeits	-	-	-	-	-	1,474
Utility fees	-	-	199,840	30,815	-	2,384,081
Penalties	-	-	2,923	467	-	13,702
Other receipts	300	-	935	-	650	2,195,922
Total receipts	300	-	216,402	31,282	650	5,438,014
Disbursements:						
Personal services	-	-	34,784	-	-	466,960
Supplies	-	-	-	-	-	34,061
Other services and charges	-	-	9,263	3,625	-	337,002
Debt service - principal and interest	-	-	22,346	17,173	-	139,617
Capital outlay	-	-	-	-	-	659,508
Utility operating expenses	-	-	110,719	3,689	-	1,780,566
Other disbursements	400	-	16,422	2,275	1,211	1,417,160
Total disbursements	400	-	193,534	26,762	1,211	4,834,874
Excess (deficiency) of receipts over disbursements	(100)	-	22,868	4,520	(561)	603,140
Cash and investments - ending	\$ 2,310	\$ 2,235	\$ (5,764)	\$ 19,357	\$ 2,250	\$ 2,010,483

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OTHER INFORMATION

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TOWN OF JAMESTOWN
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 4,479	\$ -
Electric	128,176	181,506
Trash	3,890	4,431
Wastewater	15,147	26,575
Water	10,880	18,726
Stormwater	-	3,055
Totals	<u>\$ 162,572</u>	<u>\$ 234,293</u>

TOWN OF JAMESTOWN
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
Electric:			
Notes and Loans Payable	PURCHASE OF HYDROVAC 70%	\$ 16,733	\$ 16,733
Wastewater:			
General obligation bonds	CWSRF TRADITIONAL LOAN	1,158,007	62,000
Notes and Loans Payable	HYDRO VAC PURCHASE 30%	7,171	7,171
Total Wastewater		1,165,178	69,171
Water:			
Notes and Loans Payable	RADIO READ METER LOAN	55,074	14,567
Notes and Loans Payable	WATER TOWER LOAN	2,665	2,665
Total Water		57,739	17,232
Stormwater:			
General obligation bonds	FCRF TRADITIONAL LOAN	108,800	-
Totals		\$ 1,348,450	\$ 103,136

TOWN OF JAMESTOWN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 258,890
Buildings	673,655
Improvements other than buildings	66,498
Machinery, equipment, and vehicles	1,328,212
Other non-depreciable assets	<u>169,684</u>
Total governmental activities	<u>2,496,939</u>
Electric:	
Land	5,000
Infrastructure	245,636
Buildings	491,879
Machinery, equipment, and vehicles	337,239
Other non-depreciable assets	<u>255,521</u>
Total Electric	<u>1,335,275</u>
Trash:	
Total Trash	<u>-</u>
Wastewater:	
Land	27,229
Infrastructure	937,975
Buildings	481,967
Machinery, equipment, and vehicles	993,796
Other non-depreciable assets	<u>116,820</u>
Total Wastewater	<u>2,557,787</u>
Water:	
Land	20,140
Infrastructure	1,188,866
Machinery, equipment, and vehicles	160,602
Books and other	-
Other non-depreciable assets	<u>91,202</u>
Total Water	<u>1,460,810</u>
Stormwater:	
Infrastructure	<u>470,015</u>
Total capital assets	<u>\$ 8,320,826</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/>.