

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ENGLISH

CRAWFORD COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/20/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statements.....	10-13
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-31
Other Information:	
Schedule of Payables and Receivables	34
Schedule of Leases and Debt	35
Other Reports.....	36

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tarra Carothers	01-01-19 to 12-31-23
President of the Town Council	Michael Benham	01-01-19 to 12-31-23
Utility Office Manager	Mike Huddleston	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ENGLISH, CRAWFORD COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of English (Town), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements 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 statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2019 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 statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2019 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 Statements* 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 statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between 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 Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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 statements, 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 statements.
- 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 statements.
- 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 statements. Such information is the responsibility of management and, although not a part of the basic financial statements, 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 statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. 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 and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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

December 11, 2023

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

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

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

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

TOWN OF ENGLISH
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
GENERAL FUND	\$ 157,115	\$ 140,672	\$ 155,913	\$ 141,874	\$ 363,031	\$ 381,265	\$ 123,640
MOTOR VEHICLE HIGHWAY	45,572	13,881	16,519	42,934	12,242	17,206	37,970
LOCAL ROAD & STREET	20,610	6,140	2,275	24,475	5,877	4,244	26,108
CARES-IFA	-	-	-	-	20,342	20,342	-
LOCAL LAW ENF CONT ED	1,988	150	-	2,138	-	-	2,138
RIVERBOAT	161,805	58,710	100,302	120,213	164,695	142,445	142,463
PARK & RECREATION	1,214	-	-	1,214	-	-	1,214
RAINY DAY	58,083	7,000	-	65,083	7,500	-	72,583
CUM CAP IMP - CIG TAX	-	1,474	712	762	1,399	1,399	762
CUM CAP DEVELOPMENT - CCD	49,092	27,521	-	76,613	4,394	-	81,007
CEDIT	64,057	16,239	20,318	59,978	38,195	26,883	71,290
PAYROLL	17,586	112,690	96,502	33,774	110,170	131,988	11,956
PETTY CASH	50	-	-	50	-	-	50
CEMETERY	46,682	492	658	46,516	2,280	716	48,080
REVOLVING LOAN FUND	49,278	-	-	49,278	-	-	49,278
MVH RESTRICTED	-	13,881	-	13,881	12,242	-	26,123
SEWAGE UTILITY OPERATING	3,723	150,752	151,180	3,295	168,121	153,925	17,491
SEWAGE UTL BOND & INT	28,000	54,000	52,245	29,755	54,000	51,030	32,725
SEWAGE UTL DEPRECIATION	163,850	24,788	10,375	178,263	18,798	7,505	189,556
SEWAGE CUSTOMER DEPOSITS	10,965	950	100	11,815	450	50	12,215
SEWAGE UTL CONSTRUCTION	30,442	90	-	30,532	75	-	30,607
SEWAGE RESERVE	107,243	5,458	-	112,701	5,446	-	118,147
WATER UTILITY OPERATING	42,141	416,418	429,616	28,943	595,716	604,782	19,877
WATER UTL DEPRECIATION	159,881	12,211	11,231	160,861	12,200	14,656	158,405
WATER UTL METER DEPOSIT	13,305	950	100	14,155	400	50	14,505
WATER UTL CONSTRUCTION	71,961	30,000	-	101,961	51,000	39,630	113,331
Totals	<u>\$ 1,304,643</u>	<u>\$ 1,094,467</u>	<u>\$ 1,048,046</u>	<u>\$ 1,351,064</u>	<u>\$ 1,648,573</u>	<u>\$ 1,598,116</u>	<u>\$ 1,401,521</u>

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

TOWN OF ENGLISH
 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	\$ 123,640	\$ 196,658	\$ 198,790	\$ 121,508	\$ 127,155	\$ 136,005	\$ 112,658
MOTOR VEHICLE HIGHWAY	37,970	14,616	18,835	33,751	14,179	14,304	33,626
LOCAL ROAD & STREET	26,108	6,434	5,638	26,904	6,891	2,212	31,583
PARK & RECREATION	1,214	-	-	1,214	-	-	1,214
CEDIT	71,290	30,094	20,318	81,066	30,701	20,318	91,449
LOCAL LAW ENF CONT ED	2,138	10	-	2,148	-	-	2,148
RIVERBOAT	142,463	56,045	16,562	181,946	52,195	41,434	192,707
RAINY DAY	72,583	-	-	72,583	10,000	-	82,583
CUM CAP IMP - CIG TAX	762	1,325	1,414	673	1,243	1,310	606
CUM CAP DEVELOPMENT - CCD	81,007	4,714	-	85,721	4,389	-	90,110
ARP CORONAVIRUS LOCAL RECOVERY FUND	-	67,837	1,166	66,671	67,837	-	134,508
MVH RESTRICTED	26,123	12,443	-	38,566	14,179	-	52,745
CEMETERY	48,080	297	1,690	46,687	243	7,100	39,830
PETTY CASH	50	-	-	50	-	-	50
REVOLVING LOAN FUND	49,278	-	-	49,278	-	-	49,278
PAYROLL	11,956	115,104	112,762	14,298	88,709	88,278	14,729
SEWAGE UTILITY OPERATING	17,491	173,991	148,611	42,871	187,854	159,881	70,844
SEWAGE UTL BOND & INT	32,725	45,000	52,815	24,910	54,000	51,465	27,445
SEWAGE UTL DEPRECIATION	189,556	15,123	22,032	182,647	18,092	15,645	185,094
SEWAGE UTL CONSTRUCTION	30,607	45	-	30,652	60	-	30,712
SEWAGE CUSTOMER DEPOSITS	12,215	1,100	150	13,165	300	500	12,965
SEWAGE RESERVE	118,147	4,554	-	122,701	5,446	-	128,147
WATER UTILITY OPERATING	19,877	418,347	409,744	28,480	481,270	417,756	91,994
WATER UTL DEPRECIATION	158,405	5,819	10,672	153,552	661	10,840	143,373
WATER UTL METER DEPOSIT	14,505	1,100	200	15,405	300	500	15,205
WATER UTL CONSTRUCTION	113,331	81,222	59,141	135,412	135,147	135,147	135,412
Totals	<u>\$ 1,401,521</u>	<u>\$ 1,251,878</u>	<u>\$ 1,080,540</u>	<u>\$ 1,572,859</u>	<u>\$ 1,300,851</u>	<u>\$ 1,102,695</u>	<u>\$ 1,771,015</u>

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

TOWN OF ENGLISH
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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 ENGLISH
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 ENGLISH
NOTES TO FINANCIAL STATEMENTS
(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 ENGLISH
NOTES TO FINANCIAL STATEMENTS
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CARES-IFA	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 157,115	\$ 45,572	\$ 20,610	\$ -	\$ 1,988	\$ 161,805	\$ 1,214
Receipts:							
Taxes	67,844	-	-	-	-	-	-
Licenses and permits	580	-	-	-	150	-	-
Intergovernmental receipts	55,939	13,881	6,140	-	-	58,709	-
Utility fees	-	-	-	-	-	-	-
Other receipts	16,309	-	-	-	-	1	-
Total receipts	<u>140,672</u>	<u>13,881</u>	<u>6,140</u>	<u>-</u>	<u>150</u>	<u>58,710</u>	<u>-</u>
Disbursements:							
Personal services	66,893	14,835	-	-	-	-	-
Supplies	3,072	-	-	-	-	20,796	-
Other services and charges	78,948	1,684	2,275	-	-	79,506	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,000	-	-	-	-	-	-
Total disbursements	<u>155,913</u>	<u>16,519</u>	<u>2,275</u>	<u>-</u>	<u>-</u>	<u>100,302</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,241)</u>	<u>(2,638)</u>	<u>3,865</u>	<u>-</u>	<u>150</u>	<u>(41,592)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 141,874</u>	<u>\$ 42,934</u>	<u>\$ 24,475</u>	<u>\$ -</u>	<u>\$ 2,138</u>	<u>\$ 120,213</u>	<u>\$ 1,214</u>

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

	RAINY DAY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT - CCD	CREDIT	PAYROLL	PETTY CASH	CEMETERY
Cash and investments - beginning	\$ 58,083	\$ -	\$ 49,092	\$ 64,057	\$ 17,586	\$ 50	\$ 46,682
Receipts:							
Taxes	-	-	26,921	16,179	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,474	600	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,000	-	-	60	112,690	-	492
Total receipts	7,000	1,474	27,521	16,239	112,690	-	492
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	333
Debt service - principal and interest	-	-	-	20,318	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	712	-	-	96,502	-	325
Total disbursements	-	712	-	20,318	96,502	-	658
Excess (deficiency) of receipts over disbursements	7,000	762	27,521	(4,079)	16,188	-	(166)
Cash and investments - ending	\$ 65,083	\$ 762	\$ 76,613	\$ 59,978	\$ 33,774	\$ 50	\$ 46,516

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

	REVOLVING LOAN FUND	MVH RESTRICTED	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEPRECIATION	SEWAGE CUSTOMER DEPOSITS	SEWAGE UTL CONSTRUCTION
Cash and investments - beginning	\$ 49,278	\$ -	\$ 3,723	\$ 28,000	\$ 163,850	\$ 10,965	\$ 30,442
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,881	-	-	-	-	-
Utility fees	-	-	150,406	-	-	950	-
Other receipts	-	-	346	54,000	24,788	-	90
Total receipts	-	13,881	150,752	54,000	24,788	950	90
Disbursements:							
Personal services	-	-	17,191	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	52,245	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	47,370	-	10,374	-	-
Other disbursements	-	-	86,619	-	1	100	-
Total disbursements	-	-	151,180	52,245	10,375	100	-
Excess (deficiency) of receipts over disbursements	-	13,881	(428)	1,755	14,413	850	90
Cash and investments - ending	\$ 49,278	\$ 13,881	\$ 3,295	\$ 29,755	\$ 178,263	\$ 11,815	\$ 30,532

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

	SEWAGE RESERVE	WATER UTILITY OPERATING	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WATER UTL CONSTRUCTION	Totals
Cash and investments - beginning	\$ 107,243	\$ 42,141	\$ 159,881	\$ 13,305	\$ 71,961	\$ 1,304,643
Receipts:						
Taxes	-	-	-	-	-	110,944
Licenses and permits	-	-	-	-	-	730
Intergovernmental receipts	-	-	-	-	-	150,624
Utility fees	-	412,286	-	950	-	564,592
Other receipts	5,458	4,132	12,211	-	30,000	267,577
Total receipts	5,458	416,418	12,211	950	30,000	1,094,467
Disbursements:						
Personal services	-	16,304	-	-	-	115,223
Supplies	-	-	-	-	-	23,868
Other services and charges	-	9,778	-	-	-	172,524
Debt service - principal and interest	-	-	-	-	-	72,563
Capital outlay	-	-	11,231	-	-	11,231
Utility operating expenses	-	316,845	-	100	-	374,689
Other disbursements	-	86,689	-	-	-	277,948
Total disbursements	-	429,616	11,231	100	-	1,048,046
Excess (deficiency) of receipts over disbursements	5,458	(13,198)	980	850	30,000	46,421
Cash and investments - ending	\$ 112,701	\$ 28,943	\$ 160,861	\$ 14,155	\$ 101,961	\$ 1,351,064

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	CARES-IFA	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 141,874	\$ 42,934	\$ 24,475	\$ -	\$ 2,138	\$ 120,213	\$ 1,214
Receipts:							
Taxes	87,084	-	-	-	-	-	-
Licenses and permits	480	-	-	-	-	-	-
Intergovernmental receipts	70,173	12,242	5,877	-	-	89,970	-
Charges for services	-	-	-	20,342	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	205,294	-	-	-	-	74,725	-
Total receipts	<u>363,031</u>	<u>12,242</u>	<u>5,877</u>	<u>20,342</u>	<u>-</u>	<u>164,695</u>	<u>-</u>
Disbursements:							
Personal services	65,950	13,887	3,400	-	-	-	-
Supplies	1,941	-	844	-	-	55,005	-
Other services and charges	305,874	3,319	-	-	-	87,440	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,500	-	-	20,342	-	-	-
Total disbursements	<u>381,265</u>	<u>17,206</u>	<u>4,244</u>	<u>20,342</u>	<u>-</u>	<u>142,445</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(18,234)</u>	<u>(4,964)</u>	<u>1,633</u>	<u>-</u>	<u>-</u>	<u>22,250</u>	<u>-</u>
Cash and investments - ending	<u>\$ 123,640</u>	<u>\$ 37,970</u>	<u>\$ 26,108</u>	<u>\$ -</u>	<u>\$ 2,138</u>	<u>\$ 142,463</u>	<u>\$ 1,214</u>

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

	RAINY DAY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT - CCD	CREDIT	PAYROLL	PETTY CASH	CEMETERY
Cash and investments - beginning	\$ 65,083	\$ 762	\$ 76,613	\$ 59,978	\$ 33,774	\$ 50	\$ 46,516
Receipts:							
Taxes	-	-	3,701	38,135	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,399	693	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,500	-	-	60	110,170	-	2,280
Total receipts	7,500	1,399	4,394	38,195	110,170	-	2,280
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	391
Debt service - principal and interest	-	-	-	20,318	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,399	-	6,565	131,988	-	325
Total disbursements	-	1,399	-	26,883	131,988	-	716
Excess (deficiency) of receipts over disbursements	7,500	-	4,394	11,312	(21,818)	-	1,564
Cash and investments - ending	\$ 72,583	\$ 762	\$ 81,007	\$ 71,290	\$ 11,956	\$ 50	\$ 48,080

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

	REVOLVING LOAN FUND	MVH RESTRICTED	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEPRECIATION	SEWAGE CUSTOMER DEPOSITS	SEWAGE UTL CONSTRUCTION
Cash and investments - beginning	\$ 49,278	\$ 13,881	\$ 3,295	\$ 29,755	\$ 178,263	\$ 11,815	\$ 30,532
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,242	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	166,826	-	-	450	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1,295	54,000	18,798	-	75
Total receipts	-	12,242	168,121	54,000	18,798	450	75
Disbursements:							
Personal services	-	-	18,139	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	8,108	-	-	-	-
Debt service - principal and interest	-	-	-	51,030	-	-	-
Capital outlay	-	-	-	-	7,505	-	-
Utility operating expenses	-	-	32,958	-	-	-	-
Other disbursements	-	-	94,720	-	-	50	-
Total disbursements	-	-	153,925	51,030	7,505	50	-
Excess (deficiency) of receipts over disbursements	-	12,242	14,196	2,970	11,293	400	75
Cash and investments - ending	\$ 49,278	\$ 26,123	\$ 17,491	\$ 32,725	\$ 189,556	\$ 12,215	\$ 30,607

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

	SEWAGE RESERVE	WATER UTILITY OPERATING	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WATER UTL CONSTRUCTION	Totals
Cash and investments - beginning	\$ 112,701	\$ 28,943	\$ 160,861	\$ 14,155	\$ 101,961	\$ 1,351,064
Receipts:						
Taxes	-	5,107	-	-	-	134,027
Licenses and permits	-	-	-	-	-	480
Intergovernmental receipts	-	-	-	-	-	192,596
Charges for services	-	-	-	-	-	20,342
Utility fees	-	409,128	-	-	-	576,404
Penalties	-	398	-	-	-	398
Other receipts	5,446	181,083	12,200	400	51,000	724,326
Total receipts	5,446	595,716	12,200	400	51,000	1,648,573
Disbursements:						
Personal services	-	17,065	-	-	-	118,441
Supplies	-	-	-	-	-	57,790
Other services and charges	-	10,003	-	-	-	415,135
Debt service - principal and interest	-	-	-	-	-	71,348
Capital outlay	-	-	14,656	-	-	22,161
Utility operating expenses	-	170,671	-	-	-	203,629
Other disbursements	-	407,043	-	50	39,630	709,612
Total disbursements	-	604,782	14,656	50	39,630	1,598,116
Excess (deficiency) of receipts over disbursements	5,446	(9,066)	(2,456)	350	11,370	50,457
Cash and investments - ending	\$ 118,147	\$ 19,877	\$ 158,405	\$ 14,505	\$ 113,331	\$ 1,401,521

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK & RECREATION	CEDIT	LOCAL LAW ENF CONT ED	RIVERBOAT
Cash and investments - beginning	\$ 123,640	\$ 37,970	\$ 26,108	\$ 1,214	\$ 71,290	\$ 2,138	\$ 142,463
Receipts:							
Taxes	79,748	-	-	-	-	-	-
Licenses and permits	155	-	-	-	-	10	-
Intergovernmental receipts	43,044	14,616	6,434	-	30,054	-	55,902
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	73,711	-	-	-	40	-	143
Total receipts	<u>196,658</u>	<u>14,616</u>	<u>6,434</u>	<u>-</u>	<u>30,094</u>	<u>10</u>	<u>56,045</u>
Disbursements:							
Personal services	59,942	11,062	4,503	-	-	-	-
Supplies	4,080	-	-	-	-	-	-
Other services and charges	134,768	7,773	1,135	-	-	-	16,562
Debt service - principal and interest	-	-	-	-	20,318	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>198,790</u>	<u>18,835</u>	<u>5,638</u>	<u>-</u>	<u>20,318</u>	<u>-</u>	<u>16,562</u>
Excess (deficiency) of receipts over disbursements	<u>(2,132)</u>	<u>(4,219)</u>	<u>796</u>	<u>-</u>	<u>9,776</u>	<u>10</u>	<u>39,483</u>
Cash and investments - ending	<u>\$ 121,508</u>	<u>\$ 33,751</u>	<u>\$ 26,904</u>	<u>\$ 1,214</u>	<u>\$ 81,066</u>	<u>\$ 2,148</u>	<u>\$ 181,946</u>

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

	RAINY DAY	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT - CCD	ARP CORONAVIRUS LOCAL RECOVERY FUND	MVH RESTRICTED	CEMETERY	PETTY CASH
Cash and investments - beginning	\$ 72,583	\$ 762	\$ 81,007	\$ -	\$ 26,123	\$ 48,080	\$ 50
Receipts:							
Taxes	-	-	4,017	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,325	697	67,837	12,443	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	297	-
Total receipts	-	1,325	4,714	67,837	12,443	297	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,166	-	1,365	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,414	-	-	-	325	-
Total disbursements	-	1,414	-	1,166	-	1,690	-
Excess (deficiency) of receipts over disbursements	-	(89)	4,714	66,671	12,443	(1,393)	-
Cash and investments - ending	\$ 72,583	\$ 673	\$ 85,721	\$ 66,671	\$ 38,566	\$ 46,687	\$ 50

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

	REVOLVING LOAN FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEPRECIATION	SEWAGE UTL CONSTRUCTION	SEWAGE CUSTOMER DEPOSITS
Cash and investments - beginning	\$ 49,278	\$ 11,956	\$ 17,491	\$ 32,725	\$ 189,556	\$ 30,607	\$ 12,215
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Utility fees	-	-	173,175	-	-	-	1,100
Penalties	-	-	-	-	-	-	-
Other receipts	-	115,104	816	45,000	15,123	45	-
Total receipts	-	115,104	173,991	45,000	15,123	45	1,100
Disbursements:							
Personal services	-	-	19,502	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	8,319	-	-	-	-
Debt service - principal and interest	-	-	-	52,815	-	-	-
Capital outlay	-	-	-	-	22,032	-	-
Utility operating expenses	-	-	42,944	-	-	-	-
Other disbursements	-	112,762	77,846	-	-	-	150
Total disbursements	-	112,762	148,611	52,815	22,032	-	150
Excess (deficiency) of receipts over disbursements	-	2,342	25,380	(7,815)	(6,909)	45	950
Cash and investments - ending	\$ 49,278	\$ 14,298	\$ 42,871	\$ 24,910	\$ 182,647	\$ 30,652	\$ 13,165

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

	SEWAGE RESERVE	WATER UTILITY OPERATING	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WATER UTL CONSTRUCTION	Totals
Cash and investments - beginning	\$ 118,147	\$ 19,877	\$ 158,405	\$ 14,505	\$ 113,331	\$ 1,401,521
Receipts:						
Taxes	-	5,344	-	-	-	89,109
Licenses and permits	-	-	-	-	-	165
Intergovernmental receipts	-	-	-	-	-	232,352
Utility fees	-	407,892	-	-	-	582,167
Penalties	-	238	-	-	-	238
Other receipts	4,554	4,873	5,819	1,100	81,222	347,847
Total receipts	4,554	418,347	5,819	1,100	81,222	1,251,878
Disbursements:						
Personal services	-	14,587	-	-	-	109,596
Supplies	-	-	-	-	-	4,080
Other services and charges	-	10,558	-	-	-	181,646
Debt service - principal and interest	-	-	-	-	-	73,133
Capital outlay	-	-	10,672	-	-	32,704
Utility operating expenses	-	177,751	-	-	-	220,695
Other disbursements	-	206,848	-	200	59,141	458,686
Total disbursements	-	409,744	10,672	200	59,141	1,080,540
Excess (deficiency) of receipts over disbursements	4,554	8,603	(4,853)	900	22,081	171,338
Cash and investments - ending	\$ 122,701	\$ 28,480	\$ 153,552	\$ 15,405	\$ 135,412	\$ 1,572,859

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK & RECREATION	CEDIT	LOCAL LAW ENF CONT ED	RIVERBOAT
Cash and investments - beginning	\$ 121,508	\$ 33,751	\$ 26,904	\$ 1,214	\$ 81,066	\$ 2,148	\$ 181,946
Receipts:							
Taxes	75,200	-	-	-	-	-	-
Licenses and permits	130	-	-	-	-	-	-
Intergovernmental receipts	41,828	14,179	6,891	-	30,661	-	52,021
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,997	-	-	-	40	-	174
Total receipts	<u>127,155</u>	<u>14,179</u>	<u>6,891</u>	<u>-</u>	<u>30,701</u>	<u>-</u>	<u>52,195</u>
Disbursements:							
Personal services	55,590	4,360	1,012	-	-	-	-
Supplies	2,087	-	-	-	-	-	14,704
Other services and charges	68,328	9,944	1,200	-	-	-	26,730
Debt service - principal and interest	-	-	-	-	20,318	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,000	-	-	-	-	-	-
Total disbursements	<u>136,005</u>	<u>14,304</u>	<u>2,212</u>	<u>-</u>	<u>20,318</u>	<u>-</u>	<u>41,434</u>
Excess (deficiency) of receipts over disbursements	<u>(8,850)</u>	<u>(125)</u>	<u>4,679</u>	<u>-</u>	<u>10,383</u>	<u>-</u>	<u>10,761</u>
Cash and investments - ending	<u>\$ 112,658</u>	<u>\$ 33,626</u>	<u>\$ 31,583</u>	<u>\$ 1,214</u>	<u>\$ 91,449</u>	<u>\$ 2,148</u>	<u>\$ 192,707</u>

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

	RAINY DAY	CUM CAP IMP CIG TAX	CUM CAP DEVELOPMENT - CCD	ARP CORONAVIRUS LOCAL RECOVERY FUND	MVH RESTRICTED	CEMETERY	PETTY CASH
Cash and investments - beginning	\$ 72,583	\$ 673	\$ 85,721	\$ 66,671	\$ 38,566	\$ 46,687	\$ 50
Receipts:							
Taxes	-	-	3,733	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,243	656	67,837	14,179	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	10,000	-	-	-	-	243	-
Total receipts	10,000	1,243	4,389	67,837	14,179	243	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,775	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,310	-	-	-	325	-
Total disbursements	-	1,310	-	-	-	7,100	-
Excess (deficiency) of receipts over disbursements	10,000	(67)	4,389	67,837	14,179	(6,857)	-
Cash and investments - ending	\$ 82,583	\$ 606	\$ 90,110	\$ 134,508	\$ 52,745	\$ 39,830	\$ 50

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

	REVOLVING LOAN FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEPRECIATION	SEWAGE UTL CONSTRUCTION	SEWAGE CUSTOMER DEPOSITS
Cash and investments - beginning	\$ 49,278	\$ 14,298	\$ 42,871	\$ 24,910	\$ 182,647	\$ 30,652	\$ 13,165
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Utility fees	-	-	186,715	-	-	-	300
Penalties	-	-	-	-	-	-	-
Other receipts	-	88,709	1,139	54,000	18,092	60	-
Total receipts	-	88,709	187,854	54,000	18,092	60	300
Disbursements:							
Personal services	-	-	15,922	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	9,280	-	-	-	-
Debt service - principal and interest	-	-	-	51,465	-	-	-
Capital outlay	-	-	-	-	15,645	-	-
Utility operating expenses	-	-	45,121	-	-	-	-
Other disbursements	-	88,278	89,558	-	-	-	500
Total disbursements	-	88,278	159,881	51,465	15,645	-	500
Excess (deficiency) of receipts over disbursements	-	431	27,973	2,535	2,447	60	(200)
Cash and investments - ending	\$ 49,278	\$ 14,729	\$ 70,844	\$ 27,445	\$ 185,094	\$ 30,712	\$ 12,965

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

	SEWAGE RESERVE	WATER UTILITY OPERATING	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WATER UTL CONSTRUCTION	Totals
Cash and investments - beginning	\$ 122,701	\$ 28,480	\$ 153,552	\$ 15,405	\$ 135,412	\$ 1,572,859
Receipts:						
Taxes	-	10,445	-	-	-	89,378
Licenses and permits	-	-	-	-	-	130
Intergovernmental receipts	-	-	-	-	-	229,495
Utility fees	-	466,171	-	-	-	653,186
Penalties	-	629	-	-	-	629
Other receipts	5,446	4,025	661	300	135,147	328,033
Total receipts	5,446	481,270	661	300	135,147	1,300,851
Disbursements:						
Personal services	-	10,050	-	-	-	86,934
Supplies	-	-	-	-	-	16,791
Other services and charges	-	11,564	-	-	-	133,821
Debt service - principal and interest	-	-	-	-	-	71,783
Capital outlay	-	-	10,840	-	-	26,485
Utility operating expenses	-	187,464	-	-	-	232,585
Other disbursements	-	208,678	-	500	135,147	534,296
Total disbursements	-	417,756	10,840	500	135,147	1,102,695
Excess (deficiency) of receipts over disbursements	5,446	63,514	(10,179)	(200)	-	198,156
Cash and investments - ending	\$ 128,147	\$ 91,994	\$ 143,373	\$ 15,205	\$ 135,412	\$ 1,771,015

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OTHER INFORMATION

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 4,516	\$ -
English Sewer Works	-	17,784
English Water Works	<u>17,784</u>	<u>28,556</u>
Totals	<u>\$ 22,300</u>	<u>\$ 46,340</u>

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Lines of credit	English Civic Center	\$ 18,299	\$ 18,299
Notes and Loans Payable	Backhoe	<u>17,664</u>	<u>17,664</u>
Total governmental activities		<u>35,963</u>	<u>35,963</u>
English Sewer Works:			
Revenue bonds	English Sewer Works	<u>447,000</u>	<u>32,000</u>
Totals		<u>\$ 482,963</u>	<u>\$ 67,963</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/>.