

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF PATOKA

GIBSON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

09/19/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Stephanie Berry	01-01-19 to 12-31-23
President of the Town Council	Herbert O. Gray Mike Kermode	01-01-19 to 12-31-19 01-01-20 to 12-31-23
Superintendent of the Water Utility	J.B. Brines	01-01-19 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF PATOKA, GIBSON COUNTY, INDIANA

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

We have audited the accompanying financial statements of the Town of Patoka (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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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

August 29, 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 PATOKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
GENERAL	\$ 15,033	\$ 43,133	\$ 39,873	\$ 18,293	\$ 46,924	\$ 41,542	\$ 23,675
MOTOR VEHICLE HIGHWAY	21,981	23,344	40,283	5,042	21,861	22,973	3,930
LOCAL ROAD & STREET	6,687	7,838	4,885	9,640	7,629	5,500	11,769
MVH RESTRICTED	-	17,136	9,628	7,508	13,950	19,907	1,551
CONT. EDUCATION	473	257	109	621	729	179	1,171
RIVER BOAT	4,912	4,354	3,962	5,304	4,354	4,000	5,658
RAINY DAY	293	-	293	-	-	-	-
EDIT	11,287	6,064	5,000	12,351	10,016	4,030	18,337
CUM CAP IMP - CIG TAX	1,717	1,679	-	3,396	1,594	-	4,990
INVESTMENT CD	77,682	-	-	77,682	-	-	77,682
COMMUNITY CROSSINGS GRANT	-	73,150	73,150	-	82,530	82,530	-
PARK DONATIONS	37	713	750	-	400	-	400
Planning grant donation	200	-	-	200	-	-	200
POLICE DEPT. DONATIONS	340	-	-	340	2,000	-	2,340
FIRE DEPT. DONATIONS	435	-	435	-	-	-	-
COVID FUND	-	-	-	-	8,438	4,126	4,312
OCRA GRANT	-	-	-	-	50,000	49,925	75
WATER CASH FUND	100	-	-	100	-	-	100
ELECTRIC LIQUIDATION	699	494	563	630	640	790	480
PAYROLL	1,084	86,448	86,115	1,417	87,787	88,027	1,177
WATER UTILITY OPERATING	73,762	299,596	301,498	71,860	328,662	334,698	65,824
WATER UTL METER DEPOSIT	11,530	626	-	12,156	200	400	11,956
WATER UTL BOND & INTERE	36,308	136,750	126,787	46,271	126,350	125,438	47,183
WATER UTL DEPRECIATION	500	-	407	93	-	-	93
NEW CONSTRUCTION FUND	15,218	-	-	15,218	-	-	15,218
DEBT SERVICE RESERVE FUND	126,787	-	-	126,787	-	-	126,787
Totals	<u>\$ 407,065</u>	<u>\$ 701,582</u>	<u>\$ 693,738</u>	<u>\$ 414,909</u>	<u>\$ 794,064</u>	<u>\$ 784,065</u>	<u>\$ 424,908</u>

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL	\$ 23,675	\$ 50,963	\$ 41,850	\$ 32,788	\$ 47,813	\$ 42,631	\$ 37,970
MOTOR VEHICLE HIGHWAY	3,930	23,992	22,450	5,472	23,778	20,524	8,726
LOCAL ROAD AND STREET	11,769	8,134	5,248	14,655	9,026	5,864	17,817
MVH RESTRICTED	1,551	15,418	7,056	9,913	15,150	10,986	14,077
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	1,171	198	377	992	1,724	269	2,447
RIVERBOAT	5,658	4,349	4,042	5,965	3,973	1,776	8,162
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	18,337	10,697	10,000	19,034	12,616	10,000	21,650
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	4,990	1,510	-	6,500	1,283	-	7,783
ARP FUND	-	36,072	-	36,072	36,071	-	72,143
INVESTMENT CD	77,682	-	-	77,682	-	77,682	-
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	686	-	686
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	1,601	-	1,601
COMMUNITY CROSSINGS GRANT	-	94,727	94,727	-	146,436	146,436	-
PARK DONATIONS	400	-	-	400	-	335	65
PLANNING GRANT DONATION	200	-	-	200	-	-	200
POLICE DEPT. DONATIONS	2,340	15	2,340	15	5	-	20
COVID FUND	4,312	67	4,379	-	-	-	-
OCRA GRANT	75	-	75	-	100,000	100,000	-
RURAL DELVELOPMENT GRANT	-	-	-	-	101,842	101,842	-
CASH ON HAND	100	-	-	100	-	-	100
ELECTRIC LIQUIDATION	480	639	167	952	86,559	60,824	26,687
PAYROLL	1,177	101,490	100,933	1,734	101,491	101,351	1,874
WATER UTILITY OPERATING	65,824	317,811	327,242	56,393	318,032	294,321	80,104
WATER UTILITY METER DEPOSIT	11,956	-	-	11,956	200	2,678	9,478
WATER UTILITY BOND AND INTEREST SINKING	47,183	125,008	125,967	46,224	136,750	116,224	66,750
WATER UTILITY DEPRECIATION	93	-	-	93	-	-	93
NEW CONSTRUCTION FUND	15,218	-	-	15,218	-	-	15,218
DEBT RESERVE FUND	126,787	-	-	126,787	-	-	126,787
<b>Totals</b>	<b>\$ 424,908</b>	<b>\$ 791,090</b>	<b>\$ 746,853</b>	<b>\$ 469,145</b>	<b>\$ 1,145,036</b>	<b>\$ 1,093,743</b>	<b>\$ 520,438</b>

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

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	CONT. EDUCATION	RIVER BOAT	RAINY DAY	EDIT	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 15,033	\$ 21,981	\$ 6,687	\$ -	\$ 473	\$ 4,912	\$ 293	\$ 11,287	\$ 1,717
Receipts:									
Taxes	29,369	8,845	-	-	-	-	-	6,064	-
Licenses and permits	50	-	-	-	200	-	-	-	-
Intergovernmental receipts	4,959	14,499	7,838	17,136	-	4,354	-	-	1,679
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	8,755	-	-	-	57	-	-	-	-
Total receipts	43,133	23,344	7,838	17,136	257	4,354	-	6,064	1,679
Disbursements:									
Personal services	15,734	16,433	-	-	-	-	-	-	-
Supplies	169	5,935	-	-	-	-	-	-	-
Other services and charges	18,785	8,841	4,885	-	-	3,962	293	5,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,969	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	1,216	9,074	-	9,628	109	-	-	-	-
Total disbursements	39,873	40,283	4,885	9,628	109	3,962	293	5,000	-
Excess (deficiency) of receipts over disbursements	3,260	(16,939)	2,953	7,508	148	392	(293)	1,064	1,679
Cash and investments - ending	\$ 18,293	\$ 5,042	\$ 9,640	\$ 7,508	\$ 621	\$ 5,304	\$ -	\$ 12,351	\$ 3,396

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

	INVESTMENT CD	COMMUNITY CROSSINGS GRANT	PARK DONATIONS	Planning grant donation	POLICE DEPT. DONATIONS	FIRE DEPT. DONATIONS	COVID FUND	OCRA GRANT	WATER CASH FUND
Cash and investments - beginning	\$ 77,682	\$ -	\$ 37	\$ 200	\$ 340	\$ 435	\$ -	\$ -	\$ 100
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	73,150	713	-	-	-	-	-	-
Total receipts	-	73,150	713	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	73,150	750	-	-	435	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	73,150	750	-	-	435	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(37)	-	-	(435)	-	-	-
Cash and investments - ending	\$ 77,682	\$ -	\$ -	\$ 200	\$ 340	\$ -	\$ -	\$ -	\$ 100

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

	<u>ELECTRIC LIQUIDATION</u>	<u>PAYROLL</u>	<u>WATER UTILITY OPERATING</u>	<u>WATER UTL METER DEPOSIT</u>	<u>WATER UTL BOND &amp; INTERE</u>	<u>WATER UTL DEPRECIATION</u>	<u>NEW CONSTRUCTION FUND</u>	<u>DEBT SERVICE RESERVE FUND</u>	<u>Totals</u>
Cash and investments - beginning	\$ 699	\$ 1,084	\$ 73,762	\$ 11,530	\$ 36,308	\$ 500	\$ 15,218	\$ 126,787	\$ 407,065
Receipts:									
Taxes	-	-	-	-	-	-	-	-	44,278
Licenses and permits	-	-	-	-	-	-	-	-	250
Intergovernmental receipts	-	-	-	-	-	-	-	-	50,465
Utility fees	-	-	262,452	626	-	-	-	-	263,078
Penalties	-	-	7,361	-	-	-	-	-	7,361
Other receipts	<u>494</u>	<u>86,448</u>	<u>29,783</u>	<u>-</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,150</u>
Total receipts	<u>494</u>	<u>86,448</u>	<u>299,596</u>	<u>626</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,582</u>
Disbursements:									
Personal services	-	-	54,163	-	-	-	-	-	86,330
Supplies	-	-	-	-	-	-	-	-	6,104
Other services and charges	-	-	7,138	-	-	-	-	-	123,239
Debt service - principal and interest	-	-	9,125	-	126,787	-	-	-	135,912
Capital outlay	-	-	3,340	-	-	-	-	-	7,309
Utility operating expenses	-	-	90,982	-	-	407	-	-	91,389
Other disbursements	<u>563</u>	<u>86,115</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>243,455</u>
Total disbursements	<u>563</u>	<u>86,115</u>	<u>301,498</u>	<u>-</u>	<u>126,787</u>	<u>407</u>	<u>-</u>	<u>-</u>	<u>693,738</u>
Excess (deficiency) of receipts over disbursements	<u>(69)</u>	<u>333</u>	<u>(1,902)</u>	<u>626</u>	<u>9,963</u>	<u>(407)</u>	<u>-</u>	<u>-</u>	<u>7,844</u>
Cash and investments - ending	<u>\$ 630</u>	<u>\$ 1,417</u>	<u>\$ 71,860</u>	<u>\$ 12,156</u>	<u>\$ 46,271</u>	<u>\$ 93</u>	<u>\$ 15,218</u>	<u>\$ 126,787</u>	<u>\$ 414,909</u>

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	CONT. EDUCATION	RIVER BOAT	RAINY DAY	EDIT	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 18,293	\$ 5,042	\$ 9,640	\$ 7,508	\$ 621	\$ 5,304	\$ -	\$ 12,351	\$ 3,396
Receipts:									
Taxes	35,212	7,911	-	-	-	-	-	6,677	-
Licenses and permits	75	-	-	-	700	-	-	-	-
Intergovernmental receipts	6,002	13,950	7,629	13,950	-	4,354	-	-	1,594
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	5,635	-	-	-	29	-	-	3,339	-
Total receipts	46,924	21,861	7,629	13,950	729	4,354	-	10,016	1,594
Disbursements:									
Personal services	17,143	11,520	-	-	-	-	-	-	-
Supplies	291	4,870	-	-	-	-	-	-	-
Other services and charges	19,457	6,583	5,033	-	-	4,000	-	4,030	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	4,476	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	175	-	467	19,907	179	-	-	-	-
Total disbursements	41,542	22,973	5,500	19,907	179	4,000	-	4,030	-
Excess (deficiency) of receipts over disbursements	5,382	(1,112)	2,129	(5,957)	550	354	-	5,986	1,594
Cash and investments - ending	\$ 23,675	\$ 3,930	\$ 11,769	\$ 1,551	\$ 1,171	\$ 5,658	\$ -	\$ 18,337	\$ 4,990

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

	INVESTMENT CD	COMMUNITY CROSSINGS GRANT	PARK DONATIONS	Planning grant donation	POLICE DEPT. DONATIONS	FIRE DEPT. DONATIONS	COVID FUND	OCRA GRANT	WATER CASH FUND
Cash and investments - beginning	\$ 77,682	\$ -	\$ -	\$ 200	\$ 340	\$ -	\$ -	\$ -	\$ 100
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,438	50,000	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	82,530	400	-	2,000	-	-	-	-
Total receipts	-	82,530	400	-	2,000	-	8,438	50,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,126	-	-
Other services and charges	-	82,530	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	49,925	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	82,530	-	-	-	-	4,126	49,925	-
Excess (deficiency) of receipts over disbursements	-	-	400	-	2,000	-	4,312	75	-
Cash and investments - ending	\$ 77,682	\$ -	\$ 400	\$ 200	\$ 2,340	\$ -	\$ 4,312	\$ 75	\$ 100

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

	<u>ELECTRIC LIQUIDATION</u>	<u>PAYROLL</u>	<u>WATER UTILITY OPERATING</u>	<u>WATER UTL METER DEPOSIT</u>	<u>WATER UTL BOND &amp; INTERE</u>	<u>WATER UTL DEPRECIATION</u>	<u>NEW CONSTRUCTION FUND</u>	<u>DEBT SERVICE RESERVE FUND</u>	<u>Totals</u>
Cash and investments - beginning	\$ 699	\$ 1,084	\$ 73,762	\$ 11,530	\$ 36,308	\$ 500	\$ 15,218	\$ 126,787	\$ 407,065
Receipts:									
Taxes	-	-	-	-	-	-	-	-	44,278
Licenses and permits	-	-	-	-	-	-	-	-	250
Intergovernmental receipts	-	-	-	-	-	-	-	-	50,465
Utility fees	-	-	262,452	626	-	-	-	-	263,078
Penalties	-	-	7,361	-	-	-	-	-	7,361
Other receipts	<u>494</u>	<u>86,448</u>	<u>29,783</u>	<u>-</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,150</u>
Total receipts	<u>494</u>	<u>86,448</u>	<u>299,596</u>	<u>626</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>701,582</u>
Disbursements:									
Personal services	-	-	54,163	-	-	-	-	-	86,330
Supplies	-	-	-	-	-	-	-	-	6,104
Other services and charges	-	-	7,138	-	-	-	-	-	123,239
Debt service - principal and interest	-	-	9,125	-	126,787	-	-	-	135,912
Capital outlay	-	-	3,340	-	-	-	-	-	7,309
Utility operating expenses	-	-	90,982	-	-	407	-	-	91,389
Other disbursements	<u>563</u>	<u>86,115</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>243,455</u>
Total disbursements	<u>563</u>	<u>86,115</u>	<u>301,498</u>	<u>-</u>	<u>126,787</u>	<u>407</u>	<u>-</u>	<u>-</u>	<u>693,738</u>
Excess (deficiency) of receipts over disbursements	<u>(69)</u>	<u>333</u>	<u>(1,902)</u>	<u>626</u>	<u>9,963</u>	<u>(407)</u>	<u>-</u>	<u>-</u>	<u>7,844</u>
Cash and investments - ending	<u>\$ 630</u>	<u>\$ 1,417</u>	<u>\$ 71,860</u>	<u>\$ 12,156</u>	<u>\$ 46,271</u>	<u>\$ 93</u>	<u>\$ 15,218</u>	<u>\$ 126,787</u>	<u>\$ 414,909</u>

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	RIVERBOAT	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX
Cash and investments - beginning	\$ 23,675	\$ 3,930	\$ 11,769	\$ 1,551	\$ 1,171	\$ 5,658	\$ 18,337	\$ 4,990
Receipts:								
Taxes	33,044	8,574	-	-	-	-	-	-
Licenses and permits	100	-	-	-	175	-	-	-
Intergovernmental receipts	10,003	15,418	8,134	15,418	-	4,349	8,975	1,510
Charges for services	-	-	-	-	5	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,816	-	-	-	18	-	1,722	-
Total receipts	<u>50,963</u>	<u>23,992</u>	<u>8,134</u>	<u>15,418</u>	<u>198</u>	<u>4,349</u>	<u>10,697</u>	<u>1,510</u>
Disbursements:								
Personal services	19,312	8,397	-	-	-	-	-	-
Supplies	-	4,909	-	-	-	-	-	-
Other services and charges	17,342	9,144	5,248	7,056	-	4,042	10,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,646	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	550	-	-	-	377	-	-	-
Total disbursements	<u>41,850</u>	<u>22,450</u>	<u>5,248</u>	<u>7,056</u>	<u>377</u>	<u>4,042</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,113</u>	<u>1,542</u>	<u>2,886</u>	<u>8,362</u>	<u>(179)</u>	<u>307</u>	<u>697</u>	<u>1,510</u>
Cash and investments - ending	<u>\$ 32,788</u>	<u>\$ 5,472</u>	<u>\$ 14,655</u>	<u>\$ 9,913</u>	<u>\$ 992</u>	<u>\$ 5,965</u>	<u>\$ 19,034</u>	<u>\$ 6,500</u>

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

	ARP FUND	INVESTMENT CD	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	COMMUNITY CROSSINGS GRANT	PARK DONATIONS	PLANNING GRANT DONATION	POLICE DEPT. DONATIONS
Cash and investments - beginning	\$ -	\$ 77,682	\$ -	\$ -	\$ -	\$ 400	\$ 200	\$ 2,340
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	36,072	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	94,727	-	-	15
Total receipts	36,072	-	-	-	94,727	-	-	15
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	94,727	-	-	2,340
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	94,727	-	-	2,340
Excess (deficiency) of receipts over disbursements	36,072	-	-	-	-	-	-	(2,325)
Cash and investments - ending	\$ 36,072	\$ 77,682	\$ -	\$ -	\$ -	\$ 400	\$ 200	\$ 15

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

	COVID FUND	OCRA GRANT	RURAL DELVELOPMENT GRANT	CASH ON HAND	ELECTRIC LIQUIDATION	PAYROLL	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 4,312	\$ 75	\$ -	\$ 100	\$ 480	\$ 1,177	\$ 65,824
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	67	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	285,378
Penalties	-	-	-	-	-	-	7,638
Other receipts	-	-	-	-	639	101,490	24,795
Total receipts	<u>67</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>639</u>	<u>101,490</u>	<u>317,811</u>
Disbursements:							
Personal services	-	-	-	-	-	-	69,615
Supplies	4,379	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	9,343
Debt service - principal and interest	-	-	-	-	-	-	8,365
Capital outlay	-	75	-	-	-	-	4,100
Utility operating expenses	-	-	-	-	-	-	110,811
Other disbursements	-	-	-	-	167	100,933	125,008
Total disbursements	<u>4,379</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>167</u>	<u>100,933</u>	<u>327,242</u>
Excess (deficiency) of receipts over disbursements	<u>(4,312)</u>	<u>(75)</u>	<u>-</u>	<u>-</u>	<u>472</u>	<u>557</u>	<u>(9,431)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 952</u>	<u>\$ 1,734</u>	<u>\$ 56,393</u>

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY BOND AND INTEREST SINKING	WATER UTILITY DEPRECIATION	NEW CONSTRUCTION FUND	DEBT RESERVE FUND	Totals
Cash and investments - beginning	\$ 11,956	\$ 47,183	\$ 93	\$ 15,218	\$ 126,787	\$ 424,908
Receipts:						
Taxes	-	-	-	-	-	41,618
Licenses and permits	-	-	-	-	-	275
Intergovernmental receipts	-	-	-	-	-	99,946
Charges for services	-	-	-	-	-	5
Utility fees	-	-	-	-	-	285,378
Penalties	-	-	-	-	-	7,638
Other receipts	-	125,008	-	-	-	356,230
Total receipts	-	125,008	-	-	-	791,090
Disbursements:						
Personal services	-	-	-	-	-	97,324
Supplies	-	-	-	-	-	9,288
Other services and charges	-	-	-	-	-	159,242
Debt service - principal and interest	-	125,967	-	-	-	134,332
Capital outlay	-	-	-	-	-	8,821
Utility operating expenses	-	-	-	-	-	110,811
Other disbursements	-	-	-	-	-	227,035
Total disbursements	-	125,967	-	-	-	746,853
Excess (deficiency) of receipts over disbursements	-	(959)	-	-	-	44,237
Cash and investments - ending	\$ 11,956	\$ 46,224	\$ 93	\$ 15,218	\$ 126,787	\$ 469,145

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	RIVERBOAT	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX
Cash and investments - beginning	\$ 32,788	\$ 5,472	\$ 14,655	\$ 9,913	\$ 992	\$ 5,965	\$ 19,034	\$ 6,500
Receipts:								
Taxes	34,753	8,628	-	-	-	-	-	-
Licenses and permits	100	-	-	-	1,701	-	-	-
Intergovernmental receipts	9,474	15,150	9,026	15,150	-	3,973	12,616	1,283
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,486	-	-	-	23	-	-	-
Total receipts	47,813	23,778	9,026	15,150	1,724	3,973	12,616	1,283
Disbursements:								
Personal services	18,984	8,397	-	-	-	-	-	-
Supplies	200	2,084	-	-	-	-	-	-
Other services and charges	19,634	10,043	5,864	10,986	-	1,776	10,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,511	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,302	-	-	-	269	-	-	-
Total disbursements	42,631	20,524	5,864	10,986	269	1,776	10,000	-
Excess (deficiency) of receipts over disbursements	5,182	3,254	3,162	4,164	1,455	2,197	2,616	1,283
Cash and investments - ending	\$ 37,970	\$ 8,726	\$ 17,817	\$ 14,077	\$ 2,447	\$ 8,162	\$ 21,650	\$ 7,783

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

	ARP FUND	INVESTMENT CD	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	COMMUNITY CROSSINGS GRANT	PARK DONATIONS	PLANNING GRANT DONATION	POLICE DEPT. DONATIONS
Cash and investments - beginning	\$ 36,072	\$ 77,682	\$ -	\$ -	\$ -	\$ 400	\$ 200	\$ 15
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	36,071	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	686	1,601	146,436	-	-	5
Total receipts	36,071	-	686	1,601	146,436	-	-	5
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	146,436	335	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	77,682	-	-	-	-	-	-
Total disbursements	-	77,682	-	-	146,436	335	-	-
Excess (deficiency) of receipts over disbursements	36,071	(77,682)	686	1,601	-	(335)	-	5
Cash and investments - ending	\$ 72,143	\$ -	\$ 686	\$ 1,601	\$ -	\$ 65	\$ 200	\$ 20

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

	COVID FUND	OCRA GRANT	RURAL DELVELOPMENT GRANT	CASH ON HAND	ELECTRIC LIQUIDATION	PAYROLL	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100	\$ 952	\$ 1,734	\$ 56,393
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	100,000	101,842	-	-	-	-
Utility fees	-	-	-	-	-	-	285,650
Penalties	-	-	-	-	-	-	6,295
Other receipts	-	-	-	-	86,559	101,491	26,087
Total receipts	-	100,000	101,842	-	86,559	101,491	318,032
Disbursements:							
Personal services	-	-	-	-	-	-	69,615
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,133
Debt service - principal and interest	-	-	-	-	-	-	727
Capital outlay	-	100,000	101,842	-	-	-	3,340
Utility operating expenses	-	-	-	-	-	-	73,756
Other disbursements	-	-	-	-	60,824	101,351	136,750
Total disbursements	-	100,000	101,842	-	60,824	101,351	294,321
Excess (deficiency) of receipts over disbursements	-	-	-	-	25,735	140	23,711
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 100	\$ 26,687	\$ 1,874	\$ 80,104

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY BOND AND INTEREST SINKING	WATER UTILITY DEPRECIATION	NEW CONSTRUCTION FUND	DEBT RESERVE FUND	Totals
Cash and investments - beginning	\$ 11,956	\$ 46,224	\$ 93	\$ 15,218	\$ 126,787	\$ 469,145
Receipts:						
Taxes	-	-	-	-	-	43,381
Licenses and permits	-	-	-	-	-	1,801
Intergovernmental receipts	-	-	-	-	-	304,585
Utility fees	200	-	-	-	-	285,850
Penalties	-	-	-	-	-	6,295
Other receipts	-	136,750	-	-	-	503,124
Total receipts	<u>200</u>	<u>136,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,145,036</u>
Disbursements:						
Personal services	-	-	-	-	-	96,996
Supplies	-	-	-	-	-	2,284
Other services and charges	-	-	-	-	-	215,207
Debt service - principal and interest	-	116,224	-	-	-	116,951
Capital outlay	-	-	-	-	-	207,693
Utility operating expenses	2,678	-	-	-	-	76,434
Other disbursements	-	-	-	-	-	378,178
Total disbursements	<u>2,678</u>	<u>116,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,093,743</u>
Excess (deficiency) of receipts over disbursements	<u>(2,478)</u>	<u>20,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,293</u>
Cash and investments - ending	<u>\$ 9,478</u>	<u>\$ 66,750</u>	<u>\$ 93</u>	<u>\$ 15,218</u>	<u>\$ 126,787</u>	<u>\$ 520,438</u>

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OTHER INFORMATION

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 410	\$ -
Water	<u>461</u>	<u>21,057</u>
Totals	<u>\$ 871</u>	<u>\$ 21,057</u>

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Water:			
Revenue Bonds	Waterworks Refunding Revenue Bonds of 2017	\$ 925,000	\$ 90,000
Total Water		925,000	90,000
Totals		\$ 925,000	\$ 90,000

TOWN OF PATOKA  
 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	\$ 15,800
Infrastructure	2,486,087
Buildings	110,000
Improvements other than buildings	18,500
Machinery, equipment, and vehicles	<u>123,000</u>
Total governmental activities	<u>2,753,387</u>
Water:	
Land	5,000
Infrastructure	1,795,000
Buildings	1,000,000
Improvements other than buildings	6,610,000
Machinery, equipment, and vehicles	<u>559,403</u>
Total Water	<u>9,969,403</u>
Total capital assets	<u><u>\$ 12,722,790</u></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/>.