

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

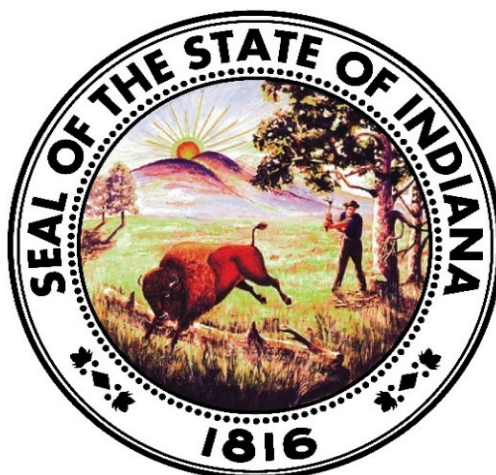
FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF VAN BUREN

GRANT COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
01/02/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Michelle M. Sexton	01-01-19 to 12-31-23
President of the Town Council	Tony E. Manry Jerry W. Caudill	01-01-19 to 12-31-22 01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF VAN BUREN, GRANT COUNTY, INDIANA

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

We have audited the accompanying financial statements of the Town of Van Buren (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 20, 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 VAN BUREN  
 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	\$ 293,769	\$ 457,396	\$ 388,572	\$ 362,593	\$ 2,163,005	\$ 390,835	\$ 2,134,763		
Motor Vehicle Highway	87,625	39,252	5,444	121,433	32,997	35,940	118,490		
Local Road & Street	44,598	12,263	-	56,861	160,521	156,675	60,707		
Sanitation	12,794	45,945	50,143	8,596	48,270	51,243	5,623		
Law Enforcement Cont Ed	6,104	298	-	6,402	737	-	7,139		
Riverboat Revenue Sharing	15,773	5,118	-	20,891	3,423	-	24,314		
Rainy Day	63,873	20,000	-	83,873	-	-	83,873		
CEDIT	56,263	18,509	-	74,772	18,691	-	93,463		
LOIT Special Distribution	31,205	-	-	31,205	-	-	31,205		
Cumulative Capital Development	37,185	16,848	-	54,033	12,589	25	66,597		
Cumulative Capital Improvement	14,725	1,974	-	16,699	2,542	-	19,241		
Payroll	543	291,231	291,774	-	327,637	327,296	341		
Stormwater Utility	269,465	33,623	21,220	281,868	34,112	31,975	284,005		
Wastewater - Construction	315,672	-	315,672	-	-	-	-		
Wastewater - Operating	41,657	308,459	319,060	31,056	313,222	303,559	40,719		
Wastewater - Bond And Interest	79,110	62,785	62,836	79,059	62,000	62,038	79,021		
Wastewater - Customer Deposits	8,955	1,850	1,095	9,710	1,250	920	10,040		
Wastewater - Debt Service Reserve	63,633	6,279	-	69,912	6,201	-	76,113		
Water - Operating	97,157	225,311	179,795	142,673	236,437	192,049	187,061		
Water - Bond And Interest	1,291,548	682,151	240,756	1,732,943	700,907	2,233,847	200,003		
Water - Depreciation	11,845	2	-	11,847	2	-	11,849		
Water - Meter Deposits	15,655	1,800	1,384	16,071	1,250	1,145	16,176		
Water - Debt Service Reserve	72,077	240	203	72,114	116	42	72,188		
<b>Totals</b>	<b>\$ 2,931,231</b>	<b>\$ 2,231,334</b>	<b>\$ 1,877,954</b>	<b>\$ 3,284,611</b>	<b>\$ 4,125,909</b>	<b>\$ 3,787,589</b>	<b>\$ 3,622,931</b>		

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

TOWN OF VAN BUREN  
 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	\$ 2,134,763	\$ 452,733	\$ 2,268,622	\$ 318,874	\$ 520,777	\$ 490,167	\$ 349,484
Motor Vehicle Highway	118,490	266,780	144,932	240,338	17,890	30,326	227,902
Local Road & Street	60,707	12,664	21,000	52,371	12,886	-	65,257
Motor Vehicle Highway - Restricted	-	-	-	-	29,459	171,664	(142,205)
OPIOID Settlement - Restricted	-	-	-	-	2,803	-	2,803
OPIOID Settlement - Unrestricted	-	-	-	-	1,201	-	1,201
Sanitation	5,623	49,654	53,044	2,233	53,962	56,193	2
Law Enforcement Cont Ed	7,139	394	-	7,533	1,394	-	8,927
Riverboat Revenue Sharing	24,314	5,112	-	29,426	4,445	-	33,871
Rainy Day	83,873	20,000	-	103,873	-	3,957	99,916
CEDIT	93,463	19,692	-	113,155	19,337	-	132,492
LOIT Special Distribution	31,205	-	-	31,205	-	-	31,205
Cumulative Capital Development	66,597	12,330	-	78,927	12,185	-	91,112
Redevelopment Capital TIF	-	2,095,738	234,344	1,861,394	691,046	49,716	2,502,724
Cumulative Capital Improvement	19,241	1,775	-	21,016	1,434	-	22,450
Cares Act	-	26,409	-	26,409	-	26,409	-
American Rescue Plan Act	-	91,664	-	91,664	92,358	-	184,022
Payroll	341	401,899	402,240	-	374,451	370,928	3,523
Local Road Bridge CC Match Grant	-	-	-	-	-	12,190	(12,190)
Stormwater Utility	284,005	33,706	-	317,711	32,676	649	349,738
Wastewater - Operating	40,719	310,790	342,414	9,095	317,127	247,359	78,863
Wastewater - Bond And Interest	79,021	62,375	62,241	79,155	62,395	87,251	54,299
Wastewater - Customer Deposits	10,040	1,600	1,080	10,560	1,300	310	11,550
Wastewater - Debt Service Reserve	76,113	6,237	-	82,350	3,651	-	86,001
Water - Operating	187,061	231,765	339,474	79,352	260,102	266,945	72,509
Water - Depreciation	11,849	-	-	11,849	-	-	11,849
Water - Meter Deposits	16,176	1,650	1,210	16,616	1,250	449	17,417
Water - Debt Service Reserve	72,188	11	142	72,057	44	-	72,101
Water - Bond And Interest	200,003	-	-	200,003	100	-	200,103
<b>Totals</b>	<b>\$ 3,622,931</b>	<b>\$ 4,104,978</b>	<b>\$ 3,870,743</b>	<b>\$ 3,857,166</b>	<b>\$ 2,514,273</b>	<b>\$ 1,814,513</b>	<b>\$ 4,556,926</b>

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

TOWN OF VAN BUREN  
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 VAN BUREN  
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 VAN BUREN  
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 VAN BUREN  
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.

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

TOWN OF VAN BUREN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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

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

*Contributions*

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

**Note 7. Cash Balance Deficits**

The financial statements contain funds with deficits in cash. The Local Road Bridge CC Match Grant fund is a result of funds not being received from a reimbursable grant until the subsequent year. The Motor Vehicle Highway - Restricted fund is a result of disbursements being posted to the incorrect fund.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF VAN BUREN  
 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	Sanitation	Law Enforcement Cont Ed	Riverboat Revenue Sharing	Rainy Day	CEDIT
Cash and investments - beginning	\$ 293,769	\$ 87,625	\$ 44,598	\$ 12,794	\$ 6,104	\$ 15,773	\$ 63,873	\$ 56,263
Receipts:								
Taxes	389,247	-	-	-	-	-	-	18,509
Licenses and permits	-	-	-	-	200	-	-	-
Intergovernmental receipts	25,036	39,207	12,263	-	-	5,118	-	-
Charges for services	15,722	-	-	45,945	66	-	-	-
Fines and forfeits	-	-	-	-	32	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	27,391	45	-	-	-	-	20,000	-
<b>Total receipts</b>	<b>457,396</b>	<b>39,252</b>	<b>12,263</b>	<b>45,945</b>	<b>298</b>	<b>5,118</b>	<b>20,000</b>	<b>18,509</b>
Disbursements:								
Personal services	190,112	-	-	-	-	-	-	-
Supplies	15,038	1,216	-	-	-	-	-	-
Other services and charges	152,060	416	-	50,143	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,084	3,812	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	21,278	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>388,572</b>	<b>5,444</b>	<b>-</b>	<b>50,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	68,824	33,808	12,263	(4,198)	298	5,118	20,000	18,509
Cash and investments - ending	\$ 362,593	\$ 121,433	\$ 56,861	\$ 8,596	\$ 6,402	\$ 20,891	\$ 83,873	\$ 74,772

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

	LOIT Special Distribution	Cumulative Capital Development	Cumulative Capital Improvement	Payroll	Stormwater Utility	Wastewater - Construction	Wastewater - Operating	Wastewater - Bond And Interest
Cash and investments - beginning	\$ 31,205	\$ 37,185	\$ 14,725	\$ 543	\$ 269,465	\$ 315,672	\$ 41,657	\$ 79,110
Receipts:								
Taxes	-	15,923	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	925	1,974	-	-	-	2,019	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	31,367	-	289,415	-
Penalties	-	-	-	-	1,123	-	11,907	-
Other receipts	-	-	-	291,231	1,133	-	5,118	62,785
<b>Total receipts</b>	<b>-</b>	<b>16,848</b>	<b>1,974</b>	<b>291,231</b>	<b>33,623</b>	<b>-</b>	<b>308,459</b>	<b>62,785</b>
Disbursements:								
Personal services	-	-	-	86,735	-	-	58,947	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	18,531	-
Debt service - principal and interest	-	-	-	-	-	-	-	62,836
Capital outlay	-	-	-	-	12,568	-	30,101	-
Utility operating expenses	-	-	-	-	8,652	-	131,948	-
Other disbursements	-	-	-	205,039	-	315,672	79,533	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,774</b>	<b>21,220</b>	<b>315,672</b>	<b>319,060</b>	<b>62,836</b>
Excess (deficiency) of receipts over disbursements	-	16,848	1,974	(543)	12,403	(315,672)	(10,601)	(51)
Cash and investments - ending	\$ 31,205	\$ 54,033	\$ 16,699	\$ -	\$ 281,868	\$ -	\$ 31,056	\$ 79,059

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

	Wastewater - Customer Deposits	Wastewater - Debt Service Reserve	Water - Operating	Water - Bond And Interest	Water - Depreciation	Water - Meter Deposits	Water - Debt Service Reserve	Totals
Cash and investments - beginning	\$ 8,955	\$ 63,633	\$ 97,157	\$ 1,291,548	\$ 11,845	\$ 15,655	\$ 72,077	\$ 2,931,231
Receipts:								
Taxes	-	-	-	680,423	-	-	-	1,104,102
Licenses and permits	-	-	-	-	-	-	-	200
Intergovernmental receipts	-	-	2,019	-	-	-	-	88,561
Charges for services	-	-	-	-	-	-	-	61,733
Fines and forfeits	-	-	-	-	-	-	-	32
Utility fees	1,850	-	199,032	-	-	1,800	-	523,464
Penalties	-	-	1,869	-	-	-	-	14,899
Other receipts	-	6,279	22,391	1,728	2	-	240	438,343
<b>Total receipts</b>	<b>1,850</b>	<b>6,279</b>	<b>225,311</b>	<b>682,151</b>	<b>2</b>	<b>1,800</b>	<b>240</b>	<b>2,231,334</b>
Disbursements:								
Personal services	-	-	59,647	-	-	-	-	395,441
Supplies	-	-	-	-	-	-	-	16,254
Other services and charges	-	-	8,009	-	-	-	-	229,159
Debt service - principal and interest	-	-	-	106,619	-	-	-	169,455
Capital outlay	-	-	16,658	-	-	-	-	73,223
Utility operating expenses	-	-	64,590	-	-	-	-	205,190
Other disbursements	1,095	-	30,891	134,137	-	1,384	203	789,232
<b>Total disbursements</b>	<b>1,095</b>	<b>-</b>	<b>179,795</b>	<b>240,756</b>	<b>-</b>	<b>1,384</b>	<b>203</b>	<b>1,877,954</b>
Excess (deficiency) of receipts over disbursements	755	6,279	45,516	441,395	2	416	37	353,380
Cash and investments - ending	\$ 9,710	\$ 69,912	\$ 142,673	\$ 1,732,943	\$ 11,847	\$ 16,071	\$ 72,114	\$ 3,284,611

TOWN OF VAN BUREN  
 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	Sanitation	Law Enforcement Cont Ed	Riverboat Revenue Sharing	Rainy Day	CEDIT
Cash and investments - beginning	\$ 362,593	\$ 121,433	\$ 56,861	\$ 8,596	\$ 6,402	\$ 20,891	\$ 83,873	\$ 74,772
Receipts:								
Taxes	2,113,395	-	-	-	-	-	-	18,691
Licenses and permits	-	-	-	-	650	-	-	-
Intergovernmental receipts	26,585	32,797	160,521	-	-	3,423	-	-
Charges for services	12,896	-	-	48,270	31	-	-	-
Fines and forfeits	-	-	-	-	56	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	10,129	200	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,163,005</b>	<b>32,997</b>	<b>160,521</b>	<b>48,270</b>	<b>737</b>	<b>3,423</b>	<b>-</b>	<b>18,691</b>
Disbursements:								
Personal services	206,716	-	-	-	-	-	-	-
Supplies	10,974	1,133	-	-	-	-	-	-
Other services and charges	130,566	34,336	20,000	51,243	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	41,072	471	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,507	-	136,675	-	-	-	-	-
<b>Total disbursements</b>	<b>390,835</b>	<b>35,940</b>	<b>156,675</b>	<b>51,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,772,170	(2,943)	3,846	(2,973)	737	3,423	-	18,691
Cash and investments - ending	\$ 2,134,763	\$ 118,490	\$ 60,707	\$ 5,623	\$ 7,139	\$ 24,314	\$ 83,873	\$ 93,463

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

	LOIT Special Distribution	Cumulative Capital Development	Cumulative Capital Improvement	Payroll	Stormwater Utility	Wastewater - Construction	Wastewater - Operating	Wastewater - Bond And Interest
Cash and investments - beginning	\$ 31,205	\$ 54,033	\$ 16,699	\$ -	\$ 281,868	\$ -	\$ 31,056	\$ 79,059
Receipts:								
Taxes	-	11,619	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	945	2,542	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	32,904	-	297,910	-
Penalties	-	-	-	-	1,193	-	13,836	-
Other receipts	-	25	-	327,637	15	-	1,476	62,000
<b>Total receipts</b>	<b>-</b>	<b>12,589</b>	<b>2,542</b>	<b>327,637</b>	<b>34,112</b>	<b>-</b>	<b>313,222</b>	<b>62,000</b>
Disbursements:								
Personal services	-	-	-	101,037	-	-	64,187	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	21,970	-
Debt service - principal and interest	-	-	-	-	-	-	-	62,038
Capital outlay	-	-	-	-	-	-	20,224	-
Utility operating expenses	-	-	-	-	31,975	-	122,534	-
Other disbursements	-	25	-	226,259	-	-	74,644	-
<b>Total disbursements</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>327,296</b>	<b>31,975</b>	<b>-</b>	<b>303,559</b>	<b>62,038</b>
Excess (deficiency) of receipts over disbursements	-	12,564	2,542	341	2,137	-	9,663	(38)
Cash and investments - ending	\$ 31,205	\$ 66,597	\$ 19,241	\$ 341	\$ 284,005	\$ -	\$ 40,719	\$ 79,021

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

	Wastewater - Customer Deposits	Wastewater - Debt Service Reserve	Water - Operating	Water - Bond And Interest	Water - Depreciation	Water - Meter Deposits	Water - Debt Service Reserve	Totals
Cash and investments - beginning	\$ 9,710	\$ 69,912	\$ 142,673	\$ 1,732,943	\$ 11,847	\$ 16,071	\$ 72,114	\$ 3,284,611
Receipts:								
Taxes	-	-	-	700,676	-	-	-	2,844,381
Licenses and permits	-	-	-	-	-	-	-	650
Intergovernmental receipts	-	-	-	-	-	-	-	226,813
Charges for services	-	-	-	-	-	-	-	61,197
Fines and forfeits	-	-	-	-	-	-	-	56
Utility fees	1,250	-	212,341	-	-	1,250	-	545,655
Penalties	-	-	2,521	-	-	-	-	17,550
Other receipts	-	6,201	21,575	231	2	-	116	429,607
Total receipts	1,250	6,201	236,437	700,907	2	1,250	116	4,125,909
Disbursements:								
Personal services	-	-	65,033	-	-	-	-	436,973
Supplies	-	-	-	-	-	-	-	12,107
Other services and charges	-	-	9,271	-	-	-	-	267,386
Debt service - principal and interest	-	-	-	292,786	-	-	-	354,824
Capital outlay	-	-	9,480	-	-	-	-	71,247
Utility operating expenses	-	-	74,362	-	-	-	-	228,871
Other disbursements	920	-	33,903	1,941,061	-	1,145	42	2,416,181
Total disbursements	920	-	192,049	2,233,847	-	1,145	42	3,787,589
Excess (deficiency) of receipts over disbursements	330	6,201	44,388	(1,532,940)	2	105	74	338,320
Cash and investments - ending	\$ 10,040	\$ 76,113	\$ 187,061	\$ 200,003	\$ 11,849	\$ 16,176	\$ 72,188	\$ 3,622,931

TOWN OF VAN BUREN  
 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 & Street	Motor Vehicle Highway - Restricted	OPIOID Settlement - Restricted	OPIOID Settlement - Unrestricted	Sanitation	Law Enforcement Cont Ed
Cash and investments - beginning	\$ 2,134,763	\$ 118,490	\$ 60,707	\$ -	\$ -	\$ -	\$ 5,623	\$ 7,139
Receipts:								
Taxes	297,381	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	250
Intergovernmental receipts	127,495	266,780	12,664	-	-	-	-	-
Charges for services	17,380	-	-	-	-	-	1,576	-
Fines and forfeits	75	-	-	-	-	-	-	144
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	10,402	-	-	-	-	-	48,078	-
<b>Total receipts</b>	<b>452,733</b>	<b>266,780</b>	<b>12,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,654</b>	<b>394</b>
Disbursements:								
Personal services	252,883	-	-	-	-	-	-	-
Supplies	17,563	2,941	-	-	-	-	-	-
Other services and charges	128,507	44,389	-	-	-	-	53,044	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	30,066	97,602	21,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,839,603	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,268,622</b>	<b>144,932</b>	<b>21,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,044</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(1,815,889)	121,848	(8,336)	-	-	-	(3,390)	394
Cash and investments - ending	\$ 318,874	\$ 240,338	\$ 52,371	\$ -	\$ -	\$ -	\$ 2,233	\$ 7,533

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

	Riverboat Revenue Sharing	Rainy Day	CEDIT	LOIT Special Distribution	Cumulative Capital Development	Redevelopment Capital TIF	Cumulative Capital Improvement	Cares Act
Cash and investments - beginning	\$ 24,314	\$ 83,873	\$ 93,463	\$ 31,205	\$ 66,597	\$ -	\$ 19,241	\$ -
Receipts:								
Taxes	-	-	-	-	11,458	362,733	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,112	-	19,692	-	872	-	1,775	26,409
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	20,000	-	-	-	1,733,005	-	-
<b>Total receipts</b>	<b>5,112</b>	<b>20,000</b>	<b>19,692</b>	<b>-</b>	<b>12,330</b>	<b>2,095,738</b>	<b>1,775</b>	<b>26,409</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,350	-	-
Debt service - principal and interest	-	-	-	-	-	228,994	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234,344</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	5,112	20,000	19,692	-	12,330	1,861,394	1,775	26,409
Cash and investments - ending	\$ 29,426	\$ 103,873	\$ 113,155	\$ 31,205	\$ 78,927	\$ 1,861,394	\$ 21,016	\$ 26,409

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

	American Rescue Plan Act	Payroll	Local Road Bridge CC Match Grant	Stormwater Utility	Wastewater - Operating	Wastewater - Bond And Interest	Wastewater - Customer Deposits	Wastewater - Debt Service Reserve
Cash and investments - beginning	\$ -	\$ 341	\$ -	\$ 284,005	\$ 40,719	\$ 79,021	\$ 10,040	\$ 76,113
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	91,664	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	33,706	290,327	-	1,600	-
Penalties	-	-	-	-	13,093	-	-	-
Other receipts	-	401,899	-	-	7,370	62,375	-	6,237
<b>Total receipts</b>	<b>91,664</b>	<b>401,899</b>	<b>-</b>	<b>33,706</b>	<b>310,790</b>	<b>62,375</b>	<b>1,600</b>	<b>6,237</b>
Disbursements:								
Personal services	-	296,473	-	-	101,856	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	7,607	-	-	25,434	-	-	-
Debt service - principal and interest	-	-	-	-	-	62,241	-	-
Capital outlay	-	-	-	-	24,335	-	-	-
Utility operating expenses	-	-	-	-	122,177	-	-	-
Other disbursements	-	98,160	-	-	68,612	-	1,080	-
<b>Total disbursements</b>	<b>-</b>	<b>402,240</b>	<b>-</b>	<b>-</b>	<b>342,414</b>	<b>62,241</b>	<b>1,080</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	91,664	(341)	-	33,706	(31,624)	134	520	6,237
Cash and investments - ending	\$ 91,664	\$ -	\$ -	\$ 317,711	\$ 9,095	\$ 79,155	\$ 10,560	\$ 82,350

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

	Water - Operating	Water - Depreciation	Water - Meter Deposits	Water - Debt Service Reserve	Water - Bond And Interest	Totals
Cash and investments - beginning	\$ 187,061	\$ 11,849	\$ 16,176	\$ 72,188	\$ 200,003	\$ 3,622,931
Receipts:						
Taxes	-	-	-	-	-	671,572
Licenses and permits	-	-	-	-	-	250
Intergovernmental receipts	-	-	-	-	-	552,463
Charges for services	-	-	-	-	-	18,956
Fines and forfeits	-	-	-	-	-	219
Utility fees	225,373	-	-	-	-	551,006
Penalties	2,527	-	-	-	-	15,620
Other receipts	3,865	-	1,650	11	-	2,294,892
Total receipts	231,765	-	1,650	11	-	4,104,978
Disbursements:						
Personal services	107,670	-	-	-	-	758,882
Supplies	-	-	-	-	-	20,504
Other services and charges	9,699	-	-	-	-	274,030
Debt service - principal and interest	-	-	-	-	-	291,235
Capital outlay	10,964	-	-	-	-	183,967
Utility operating expenses	175,730	-	-	-	-	297,907
Other disbursements	35,411	-	1,210	142	-	2,044,218
Total disbursements	339,474	-	1,210	142	-	3,870,743
Excess (deficiency) of receipts over disbursements	(107,709)	-	440	(131)	-	234,235
Cash and investments - ending	\$ 79,352	\$ 11,849	\$ 16,616	\$ 72,057	\$ 200,003	\$ 3,857,166

TOWN OF VAN BUREN  
 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 & Street	Motor Vehicle Highway - Restricted	OPIOID Settlement - Restricted	OPIOID Settlement - Unrestricted	Sanitation	Law Enforcement Cont Ed
Cash and investments - beginning	\$ 318,874	\$ 240,338	\$ 52,371	\$ -	\$ -	\$ -	\$ 2,233	\$ 7,533
Receipts:								
Taxes	315,133	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	1,300
Intergovernmental receipts	126,165	17,890	12,886	29,459	-	-	-	-
Charges for services	23,825	-	-	-	-	-	50,005	82
Fines and forfeits	490	-	-	-	-	-	-	12
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	55,164	-	-	-	2,803	1,201	3,957	-
<b>Total receipts</b>	<b>520,777</b>	<b>17,890</b>	<b>12,886</b>	<b>29,459</b>	<b>2,803</b>	<b>1,201</b>	<b>53,962</b>	<b>1,394</b>
Disbursements:								
Personal services	250,811	-	-	-	-	-	-	-
Supplies	17,904	6,060	-	-	-	-	-	-
Other services and charges	177,038	24,266	-	171,664	-	-	56,193	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	41,047	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,367	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>490,167</b>	<b>30,326</b>	<b>-</b>	<b>171,664</b>	<b>-</b>	<b>-</b>	<b>56,193</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	30,610	(12,436)	12,886	(142,205)	2,803	1,201	(2,231)	1,394
Cash and investments - ending	\$ 349,484	\$ 227,902	\$ 65,257	\$ (142,205)	\$ 2,803	\$ 1,201	\$ 2	\$ 8,927

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

	Riverboat Revenue Sharing	Rainy Day	CEDIT	LOIT Special Distribution	Cumulative Capital Development	Redevelopment Capital TIF	Cumulative Capital Improvement	Cares Act
Cash and investments - beginning	\$ 29,426	\$ 103,873	\$ 113,155	\$ 31,205	\$ 78,927	\$ 1,861,394	\$ 21,016	\$ 26,409
Receipts:								
Taxes	-	-	-	-	11,295	691,046	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,445	-	19,337	-	890	-	1,434	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,445</b>	<b>-</b>	<b>19,337</b>	<b>-</b>	<b>12,185</b>	<b>691,046</b>	<b>1,434</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	32,757	-	26,409
Debt service - principal and interest	-	-	-	-	-	16,959	-	-
Capital outlay	-	3,957	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>3,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,716</b>	<b>-</b>	<b>26,409</b>
Excess (deficiency) of receipts over disbursements	4,445	(3,957)	19,337	-	12,185	641,330	1,434	(26,409)
Cash and investments - ending	\$ 33,871	\$ 99,916	\$ 132,492	\$ 31,205	\$ 91,112	\$ 2,502,724	\$ 22,450	\$ -

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

	American Rescue Plan Act	Payroll	Local Road Bridge CC Match Grant	Stormwater Utility	Wastewater - Operating	Wastewater - Bond And Interest	Wastewater - Customer Deposits	Wastewater - Debt Service Reserve
Cash and investments - beginning	\$ 91,664	\$ -	\$ -	\$ 317,711	\$ 9,095	\$ 79,155	\$ 10,560	\$ 82,350
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	92,358	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	32,676	305,260	-	1,300	-
Penalties	-	-	-	-	23	-	-	-
Other receipts	-	374,451	-	-	11,844	62,395	-	3,651
<b>Total receipts</b>	<b>92,358</b>	<b>374,451</b>	<b>-</b>	<b>32,676</b>	<b>317,127</b>	<b>62,395</b>	<b>1,300</b>	<b>3,651</b>
Disbursements:								
Personal services	-	370,928	-	-	83,796	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	12,190	-	11,297	-	-	-
Debt service - principal and interest	-	-	-	-	-	87,251	-	-
Capital outlay	-	-	-	-	9,009	-	-	-
Utility operating expenses	-	-	-	649	62,586	-	-	-
Other disbursements	-	-	-	-	80,671	-	310	-
<b>Total disbursements</b>	<b>-</b>	<b>370,928</b>	<b>12,190</b>	<b>649</b>	<b>247,359</b>	<b>87,251</b>	<b>310</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	92,358	3,523	(12,190)	32,027	69,768	(24,856)	990	3,651
Cash and investments - ending	\$ 184,022	\$ 3,523	\$ (12,190)	\$ 349,738	\$ 78,863	\$ 54,299	\$ 11,550	\$ 86,001

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

	Water - Operating	Water - Depreciation	Water - Meter Deposits	Water - Debt Service Reserve	Water - Bond And Interest	Water - Debt Service Reserve	Totals
Cash and investments - beginning	\$ 79,352	\$ 11,849	\$ 16,616	\$ 72,057	\$ 200,003	\$ -	\$ 3,857,166
Receipts:							
Taxes	-	-	-	-	-	-	1,017,474
Licenses and permits	-	-	-	-	-	-	1,300
Intergovernmental receipts	-	-	-	-	-	-	304,864
Charges for services	-	-	-	-	-	-	73,912
Fines and forfeits	-	-	-	-	-	-	502
Utility fees	235,280	-	-	-	-	-	574,516
Penalties	2,465	-	-	-	-	-	2,488
Other receipts	22,357	-	1,250	44	100	-	539,217
Total receipts	<u>260,102</u>	<u>-</u>	<u>1,250</u>	<u>44</u>	<u>100</u>	<u>-</u>	<u>2,514,273</u>
Disbursements:							
Personal services	84,442	-	-	-	-	-	789,977
Supplies	-	-	-	-	-	-	23,964
Other services and charges	10,299	-	-	-	-	-	522,113
Debt service - principal and interest	-	-	-	-	-	-	104,210
Capital outlay	9,009	-	-	-	-	-	63,022
Utility operating expenses	112,937	-	-	-	-	-	176,171
Other disbursements	50,258	-	449	-	-	-	135,056
Total disbursements	<u>266,945</u>	<u>-</u>	<u>449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,814,513</u>
Excess (deficiency) of receipts over disbursements	<u>(6,843)</u>	<u>-</u>	<u>801</u>	<u>44</u>	<u>100</u>	<u>-</u>	<u>699,760</u>
Cash and investments - ending	<u>\$ 72,509</u>	<u>\$ 11,849</u>	<u>\$ 17,417</u>	<u>\$ 72,101</u>	<u>\$ 200,103</u>	<u>\$ -</u>	<u>\$ 4,556,926</u>

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OTHER INFORMATION

TOWN OF VAN BUREN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ 1,670
Storm Water	-	1,931
Wastewater	-	116,888
Water	-	68,789
Totals	<u>\$ -</u>	<u>\$ 189,278</u>

TOWN OF VAN BUREN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Water:			
Revenue bonds	Weaver Popcorn Expansion	\$ 405,000	\$ 195,000
Wastewater:			
Revenue bonds	Sewer Expansion Project 92-01	842,000	20,000
Revenue bonds	Sewer Expansion Project 92-03	199,000	4,000
Notes and Loans Payable	Lift Station	631,177	74,857
Total Wastewater		1,672,177	98,857
Totals		\$ 2,077,177	\$ 293,857

## 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/>.