

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WAYNE TOWNSHIP

HAMILTON COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**

11/29/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Diane Crim	01-01-18 to 12-31-22
	Laura McNamara	01-01-23 to 12-31-23
Chair of the Township Board	Stacy Mahan	01-01-18 to 12-31-18
	Brent Hiday	01-01-19 to 12-31-19
	Stacy Mahan	01-01-20 to 12-31-20
	Laura McNamara	01-01-21 to 12-31-21
	Stacy Mahan	01-01-22 to 12-31-22
	Dustin Hiday	01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE TOWNSHIP, HAMILTON COUNTY, INDIANA

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

We have audited the accompanying financial statements of Wayne Township (Township), which comprise the financial position and results of operations for the period of January 1, 2018 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 Township for the period of January 1, 2018 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 Township, for the period of January 1, 2018 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 Township, 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 Township 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 Township'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 Township'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 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

November 21, 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 Township. The financial statements and notes are presented as intended by the Township.

The Township'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 Township'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 Township. It is presented as intended by the Township.

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WAYNE TOWNSHIP, HAMILTON COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
TOWNSHIP FUND	\$ 289,412	\$ 2,238,045	\$ 185,120	\$ 2,342,337	\$ 281,614	\$ 1,236,606	\$ 1,387,345
TOWNSHIP ASSISTANCE	112,738	40,366	44,351	108,753	47,993	47,703	109,043
FIREFIGHTING	187,519	251,737	280,276	158,980	299,274	247,000	211,254
RAINY DAY FUND	75,657	39,990	12,100	103,547	-	80,955	22,592
LEVY EXCESS FUND	2	-	-	2	-	-	2
Cumulative Fire	41,998	27,005	49,695	19,308	34,118	45,000	8,426
DEBT SERVICE	-	-	-	-	177,770	144,909	32,861
PAYROLL DEDUCTIONS	2	15,072	15,072	2	15,230	15,230	2
EMERGENCY FIRE LOAN	498	-	-	498	-	-	498
HAIR CEMETERY FUND	978	-	978	-	-	-	-
FIRE EQUIPMENT LOAN	8,538	67,041	63,448	12,131	50,928	61,461	1,598
Totals	<u>\$ 717,342</u>	<u>\$ 2,679,256</u>	<u>\$ 651,040</u>	<u>\$ 2,745,558</u>	<u>\$ 906,927</u>	<u>\$ 1,878,864</u>	<u>\$ 1,773,621</u>

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

WAYNE TOWNSHIP, HAMILTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
TOWNSHIP FUND	\$ 1,387,345	\$ 444,108	\$ 1,655,950	\$ 175,503	\$ 176,327	\$ 201,773	\$ 150,057
TOWNSHIP ASSISTANCE	109,045	4,399	54,893	58,551	40,310	44,066	54,795
FIREFIGHTING	211,254	286,184	406,626	90,812	622,800	570,940	142,672
RAINY DAY FUND	22,591	8,097	21,000	9,688	-	-	9,688
LEVY EXCESS FUND	2	-	-	2	-	-	2
Cumulative Fire	8,425	37,574	46,000	(1)	31,331	21,091	10,239
DEBT SERVICE	32,861	120,854	142,837	10,878	143,858	143,247	11,489
PAYROLL DEDUCTIONS	1	15,347	15,347	1	16,518	16,509	10
EMERGENCY FIRE LOAN	498	-	498	-	-	-	-
Donations	-	500	-	500	-	-	500
FIRE EQUIPMENT LOAN	1,599	-	1,599	-	-	-	-
Totals	<u>\$ 1,773,621</u>	<u>\$ 917,063</u>	<u>\$ 2,344,750</u>	<u>\$ 345,934</u>	<u>\$ 1,031,144</u>	<u>\$ 997,626</u>	<u>\$ 379,452</u>

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

WAYNE TOWNSHIP, HAMILTON COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
TOWNSHIP FUND	\$ 150,057	\$ 241,884	\$ 197,888	\$ 194,053
TOWNSHIP ASSISTANCE	54,795	27,707	54,235	28,267
FIREFIGHTING	142,672	328,220	427,851	43,041
RAINY DAY FUND	9,688	38,655	-	48,343
LEVY EXCESS FUND	2	-	-	2
Cumulative Fire	10,239	32,554	22,485	20,308
DEBT SERVICE	11,489	147,794	71,737	87,546
PAYROLL DEDUCTIONS	10	16,858	16,603	265
Donations	500	-	500	-
GRANTS/RENTAL INCOME	-	6,096	5,820	276
FIRE EQUIPMENT LOAN	-	63,516	55,734	7,782
Totals	<u>\$ 379,452</u>	<u>\$ 903,284</u>	<u>\$ 852,853</u>	<u>\$ 429,883</u>

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

WAYNE TOWNSHIP, HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

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

**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 Township.

*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.

WAYNE TOWNSHIP, HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

*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 Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*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 Township 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.

WAYNE TOWNSHIP, HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the Township. 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 Township. 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 Township 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 Township 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 Township 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 Township 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.

**Note 4. Deposits and Investment**

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 Township 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.

WAYNE TOWNSHIP, HAMILTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 5. Risk Management**

The Township 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 Township 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

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	FIREFIGHTING	RAINY DAY FUND	LEVY EXCESS FUND	Cumulative Fire
Cash and investments - beginning	\$ 289,412	\$ 112,738	\$ 187,519	\$ 75,657	\$ 2	\$ 41,998
Receipts:						
Taxes	228,575	39,409	232,244	27,990	-	24,914
Intergovernmental receipts	4,452	957	19,493	-	-	2,091
Other receipts	<u>2,005,018</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
Total receipts	<u>2,238,045</u>	<u>40,366</u>	<u>251,737</u>	<u>39,990</u>	<u>-</u>	<u>27,005</u>
Disbursements:						
Personal services	60,125	11,683	6,459	-	-	-
Supplies	2,178	-	8,813	-	-	-
Other services and charges	95,817	32,668	204,774	-	-	-
Capital outlay	15,000	-	60,230	12,100	-	49,695
Other disbursements	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>185,120</u>	<u>44,351</u>	<u>280,276</u>	<u>12,100</u>	<u>-</u>	<u>49,695</u>
Excess (deficiency) of receipts over disbursements	<u>2,052,925</u>	<u>(3,985)</u>	<u>(28,539)</u>	<u>27,890</u>	<u>-</u>	<u>(22,690)</u>
Cash and investments - ending	<u>\$ 2,342,337</u>	<u>\$ 108,753</u>	<u>\$ 158,980</u>	<u>\$ 103,547</u>	<u>\$ 2</u>	<u>\$ 19,308</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	DEBT SERVICE	PAYROLL DEDUCTIONS	EMERGENCY FIRE LOAN	CEMETERY FUND	FIRE EQUIPMENT LOAN	Totals
Cash and investments - beginning	\$ -	\$ 2	\$ 498	\$ 978	\$ 8,538	\$ 717,342
Receipts:						
Taxes	-	-	-	-	61,850	614,982
Intergovernmental receipts	-	-	-	-	5,191	32,184
Other receipts	-	15,072	-	-	-	2,032,090
Total receipts	-	15,072	-	-	67,041	2,679,256
Disbursements:						
Personal services	-	-	-	-	-	78,267
Supplies	-	-	-	-	-	10,991
Other services and charges	-	-	-	-	63,448	396,707
Capital outlay	-	-	-	978	-	138,003
Other disbursements	-	15,072	-	-	-	27,072
Total disbursements	-	15,072	-	978	63,448	651,040
Excess (deficiency) of receipts over disbursements	-	-	-	(978)	3,593	2,028,216
Cash and investments - ending	\$ -	\$ 2	\$ 498	\$ -	\$ 12,131	\$ 2,745,558

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	FIREFIGHTING	RAINY DAY FUND	LEVY EXCESS FUND	Cumulative Fire
Cash and investments - beginning	\$ 2,342,337	\$ 108,753	\$ 158,980	\$ 103,547	\$ 2	\$ 19,308
Receipts:						
Taxes	201,667	44,917	276,986	-	-	25,713
Intergovernmental receipts	2,540	2,858	22,288	-	-	2,405
Other receipts	77,407	218	-	-	-	6,000
Total receipts	281,614	47,993	299,274	-	-	34,118
Disbursements:						
Personal services	66,669	13,113	-	-	-	-
Supplies	1,101	-	13,544	-	-	-
Other services and charges	88,271	34,590	209,850	-	-	-
Capital outlay	1,080,565	-	-	52,411	-	42,981
Other disbursements	-	-	23,606	28,544	-	2,019
Total disbursements	1,236,606	47,703	247,000	80,955	-	45,000
Excess (deficiency) of receipts over disbursements	(954,992)	290	52,274	(80,955)	-	(10,882)
Cash and investments - ending	\$ 1,387,345	\$ 109,043	\$ 211,254	\$ 22,592	\$ 2	\$ 8,426

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	DEBT SERVICE	PAYROLL DEDUCTIONS	EMERGENCY FIRE LOAN	CEMETERY FUND	FIRE EQUIPMENT LOAN	Totals
Cash and investments - beginning	\$ -	\$ 2	\$ 498	\$ -	\$ 12,131	\$ 2,745,558
Receipts:						
Taxes	162,130	-	-	-	46,571	757,984
Intergovernmental receipts	15,640	-	-	-	4,357	50,088
Other receipts	-	15,230	-	-	-	98,855
Total receipts	<u>177,770</u>	<u>15,230</u>	<u>-</u>	<u>-</u>	<u>50,928</u>	<u>906,927</u>
Disbursements:						
Personal services	-	-	-	-	-	79,782
Supplies	-	-	-	-	-	14,645
Other services and charges	-	-	-	-	61,461	394,172
Capital outlay	-	-	-	-	-	1,175,957
Other disbursements	144,909	15,230	-	-	-	214,308
Total disbursements	<u>144,909</u>	<u>15,230</u>	<u>-</u>	<u>-</u>	<u>61,461</u>	<u>1,878,864</u>
Excess (deficiency) of receipts over disbursements	<u>32,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,533)</u>	<u>(971,937)</u>
Cash and investments - ending	<u>\$ 32,861</u>	<u>\$ 2</u>	<u>\$ 498</u>	<u>\$ -</u>	<u>\$ 1,598</u>	<u>\$ 1,773,621</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	FIREFIGHTING	RAINY DAY FUND	LEVY EXCESS FUND	Cumulative Fire
Cash and investments - beginning	\$ 1,387,345	\$ 109,045	\$ 211,254	\$ 22,591	\$ 2	\$ 8,425
Receipts:						
Taxes	284,168	-	263,135	-	-	26,581
Intergovernmental receipts	5,138	-	23,049	-	-	2,530
Other receipts	154,802	4,399	-	8,097	-	8,463
Total receipts	444,108	4,399	286,184	8,097	-	37,574
Disbursements:						
Personal services	66,740	13,250	-	-	-	-
Supplies	2,268	-	22,350	-	-	-
Other services and charges	65,108	33,180	224,277	-	-	-
Capital outlay	1,386,834	-	159,999	21,000	-	40,000
Other disbursements	135,000	8,463	-	-	-	6,000
Total disbursements	1,655,950	54,893	406,626	21,000	-	46,000
Excess (deficiency) of receipts over disbursements	(1,211,842)	(50,494)	(120,442)	(12,903)	-	(8,426)
Cash and investments - ending	\$ 175,503	\$ 58,551	\$ 90,812	\$ 9,688	\$ 2	\$ (1)

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DEBT SERVICE	PAYROLL DEDUCTIONS	EMERGENCY FIRE LOAN	Donations	FIRE EQUIPMENT LOAN	Totals
Cash and investments - beginning	\$ 32,861	\$ 1	\$ 498	\$ -	\$ 1,599	\$ 1,773,621
Receipts:						
Taxes	110,704	-	-	-	-	684,588
Intergovernmental receipts	10,150	-	-	-	-	40,867
Other receipts	-	15,347	-	500	-	191,608
Total receipts	<u>120,854</u>	<u>15,347</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>917,063</u>
Disbursements:						
Personal services	-	-	-	-	-	79,990
Supplies	-	-	-	-	-	24,618
Other services and charges	-	-	-	-	-	322,565
Capital outlay	-	-	-	-	-	1,607,833
Other disbursements	142,837	15,347	498	-	1,599	309,744
Total disbursements	<u>142,837</u>	<u>15,347</u>	<u>498</u>	<u>-</u>	<u>1,599</u>	<u>2,344,750</u>
Excess (deficiency) of receipts over disbursements	<u>(21,983)</u>	<u>-</u>	<u>(498)</u>	<u>500</u>	<u>(1,599)</u>	<u>(1,427,687)</u>
Cash and investments - ending	<u>\$ 10,878</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 345,934</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	FIREFIGHTING	RAINY DAY FUND	LEVY EXCESS FUND	Cumulative Fire
Cash and investments - beginning	\$ 175,503	\$ 58,551	\$ 90,812	\$ 9,688	\$ 2	\$ (1)
Receipts:						
Taxes	29,379	14,488	259,770	-	-	28,819
Intergovernmental receipts	136,514	1,706	187,201	-	-	2,512
Charges for services	60	-	-	-	-	-
Other receipts	10,374	24,116	175,829	-	-	-
Total receipts	<u>176,327</u>	<u>40,310</u>	<u>622,800</u>	<u>-</u>	<u>-</u>	<u>31,331</u>
Disbursements:						
Personal services	67,388	18,000	-	-	-	-
Supplies	2,883	-	18,762	-	-	-
Other services and charges	34,519	26,066	250,634	-	-	-
Capital outlay	96,983	-	301,544	-	-	12,628
Other disbursements	-	-	-	-	-	8,463
Total disbursements	<u>201,773</u>	<u>44,066</u>	<u>570,940</u>	<u>-</u>	<u>-</u>	<u>21,091</u>
Excess (deficiency) of receipts over disbursements	<u>(25,446)</u>	<u>(3,756)</u>	<u>51,860</u>	<u>-</u>	<u>-</u>	<u>10,240</u>
Cash and investments - ending	<u>\$ 150,057</u>	<u>\$ 54,795</u>	<u>\$ 142,672</u>	<u>\$ 9,688</u>	<u>\$ 2</u>	<u>\$ 10,239</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	DEBT SERVICE	PAYROLL DEDUCTIONS	EMERGENCY FIRE LOAN	Donations	FIRE EQUIPMENT LOAN	Totals
Cash and investments - beginning	\$ 10,878	\$ 1	\$ -	\$ 500	\$ -	\$ 345,934
Receipts:						
Taxes	132,532	-	-	-	-	464,988
Intergovernmental receipts	11,326	-	-	-	-	339,259
Charges for services	-	-	-	-	-	60
Other receipts	-	16,518	-	-	-	226,837
Total receipts	<u>143,858</u>	<u>16,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,031,144</u>
Disbursements:						
Personal services	-	-	-	-	-	85,388
Supplies	-	-	-	-	-	21,645
Other services and charges	-	-	-	-	-	311,219
Capital outlay	-	-	-	-	-	411,155
Other disbursements	143,247	16,509	-	-	-	168,219
Total disbursements	<u>143,247</u>	<u>16,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>997,626</u>
Excess (deficiency) of receipts over disbursements	<u>611</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,518</u>
Cash and investments - ending	<u>\$ 11,489</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 379,452</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	FIREFIGHTING	RAINY DAY FUND	LEVY EXCESS FUND	Cumulative Fire
Cash and investments - beginning	\$ 150,057	\$ 54,795	\$ 142,672	\$ 9,688	\$ 2	\$ 10,239
Receipts:						
Taxes	39,325	6,458	264,675	-	-	29,943
Intergovernmental receipts	201,810	21,249	61,520	38,655	-	2,611
Charges for services	645	-	-	-	-	-
Other receipts	104	-	2,025	-	-	-
Total receipts	<u>241,884</u>	<u>27,707</u>	<u>328,220</u>	<u>38,655</u>	<u>-</u>	<u>32,554</u>
Disbursements:						
Personal services	67,245	14,801	-	-	-	-
Supplies	2,154	-	13,733	-	-	-
Other services and charges	32,342	39,434	271,977	-	-	-
Capital outlay	96,147	-	142,141	-	-	22,485
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>197,888</u>	<u>54,235</u>	<u>427,851</u>	<u>-</u>	<u>-</u>	<u>22,485</u>
Excess (deficiency) of receipts over disbursements	<u>43,996</u>	<u>(26,528)</u>	<u>(99,631)</u>	<u>38,655</u>	<u>-</u>	<u>10,069</u>
Cash and investments - ending	<u>\$ 194,053</u>	<u>\$ 28,267</u>	<u>\$ 43,041</u>	<u>\$ 48,343</u>	<u>\$ 2</u>	<u>\$ 20,308</u>

WAYNE TOWNSHIP, HAMILTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DEBT SERVICE	PAYROLL DEDUCTIONS	Donations	GRANTS/RENTAL INCOME	FIRE EQUIPMENT LOAN	Totals
Cash and investments - beginning	\$ 11,489	\$ 10	\$ 500	\$ -	\$ -	\$ 379,452
Receipts:						
Taxes	136,918	-	-	-	58,421	535,740
Intergovernmental receipts	10,876	-	-	-	5,095	341,816
Charges for services	-	-	-	275	-	920
Other receipts	-	16,858	-	5,821	-	24,808
Total receipts	<u>147,794</u>	<u>16,858</u>	<u>-</u>	<u>6,096</u>	<u>63,516</u>	<u>903,284</u>
Disbursements:						
Personal services	-	-	-	5,820	-	87,866
Supplies	-	-	500	-	-	16,387
Other services and charges	71,737	-	-	-	55,734	471,224
Capital outlay	-	-	-	-	-	260,773
Other disbursements	-	16,603	-	-	-	16,603
Total disbursements	<u>71,737</u>	<u>16,603</u>	<u>500</u>	<u>5,820</u>	<u>55,734</u>	<u>852,853</u>
Excess (deficiency) of receipts over disbursements	<u>76,057</u>	<u>255</u>	<u>(500)</u>	<u>276</u>	<u>7,782</u>	<u>50,431</u>
Cash and investments - ending	<u>\$ 87,546</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ 7,782</u>	<u>\$ 429,883</u>

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OTHER INFORMATION

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WAYNE TOWNSHIP, HAMILTON COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: US Bancorp	Ambulance	\$ <u>55,736</u>	10/29/21	06/30/27

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: General obligation bonds		Building Construction	\$ <u>1,752,396</u>	\$ <u>143,437</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.