

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF CORYDON

HARRISON COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
11/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tregala M. King Sondra Smith	01-01-21 to 03-24-23 03-25-23 to 12-31-23
President of the Town Council	Lester Rhoads Hope Schneider Lester Rhoads	01-01-21 to 12-31-21 01-01-22 to 10-18-22 10-19-22 to 12-31-23
Superintendent of Water Utility	Stacey Sailor	01-01-21 to 12-31-23
Superintendent of Wastewater Utility	Larry J. Fessel	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CORYDON, HARRISON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Town of Corydon (Town), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the Town for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 15, 2023

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

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

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
GENERAL FUND	\$ 2,396,925	\$ 1,298,726	\$ 967,830	\$ 2,727,821	\$ 1,224,449	\$ 1,340,617	\$ 2,611,653		
MOTOR VEHICLE HIGHWAY	679,120	593,857	537,223	735,754	607,091	544,944	797,901		
LOCAL ROAD & STREET	128,968	58,570	12,767	174,771	59,818	24,564	210,025		
MVH RESTRICTED	48,664	65,488	24,000	90,152	66,434	-	156,586		
PARKING SPACE RENTAL	58,759	2,600	-	61,359	1,500	-	62,859		
EDIT	497,959	-	26,751	471,208	-	30,718	440,490		
COMMUNITY CROSSING GRANT	-	133,228	179,325	(46,097)	244,125	338,640	(140,612)		
CONTINUING EDUCATION	9,601	1,264	1,911	8,954	1,994	2,703	8,245		
RIVERBOAT	1,328,971	325,215	229,506	1,424,680	333,720	20,631	1,737,769		
PARKS AND RECREATION-OPERATING	-	-	-	-	54,217	17,737	36,480		
RAINY DAY	84,479	-	-	84,479	-	-	84,479		
OPIOID RESTRICTED SETTLEMENT	-	-	-	-	2,624	-	2,624		
OPIOID UNRESTRICTED SETTLEMENT	-	-	-	-	1,124	-	1,124		
CEMETERY	13,324	145,992	112,231	47,085	122,877	167,388	2,574		
LEVY EXCESS	1,965	-	-	1,965	-	-	1,965		
CONSTRUCTION (REDEV.)	219,141	-	47,601	171,540	-	-	171,540		
CUM CAP IMPR (TAX LEVY)	166,343	6,414	2,276	170,481	5,723	-	176,204		
DONATION	5,081	-	-	5,081	-	-	5,081		
PAYROLL 941	-	335,416	335,416	-	342,720	342,720	-		
PAYROLL PERF	-	212,938	212,994	(56)	234,054	233,998	-		
CARES ACT COVID GRANT	-	352,652	250,000	102,652	-	-	102,652		
LIT - PUBLIC SAFETY	174,966	196,513	87,401	284,078	193,311	51,206	426,183		
BOND & INTEREST (G.O.)	40,948	82,450	124,569	(1,171)	91,933	46,068	44,694		
BOND & INTEREST (REDEV.)	13,047	87,554	41,574	59,027	89,160	86,519	61,668		
CONSTRUCTION FUND (G.O.)	282,531	-	52,290	230,241	-	27,000	203,241		
STELLAR GRANT FUND	53,204	470,010	873,650	(350,436)	447,816	36,380	61,000		
ARP - CLFRF	-	361,349	-	361,349	364,085	42,526	682,908		
TREE	1,844	-	-	1,844	-	-	1,844		
DARE	56	-	-	56	-	-	56		
DONATIONS - RESTRICTED	-	-	-	-	5,000	5,000	-		
PAYROLL NET	-	1,110,323	1,110,323	-	1,226,489	1,226,489	-		

TOWN OF CORYDON
 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
PAYROLL STATE/COUNTY	4,255	61,957	61,283	4,929	66,906	66,870	4,965
PAYROLL IN STATE COLLECTIONS	-	4,126	4,126	-	3,926	3,926	-
PAYROLL LEGAL SHIELD	154	1,472	1,471	155	1,404	1,427	132
PAYROLL AFLAC	454	6,192	6,190	456	6,529	6,296	689
PAYROLL COLONIAL	1	727	727	1	727	727	1
PAYROLL HUMANA	8,813	118,389	75,564	51,638	-	51,638	-
PAY-INDIANA STATE COLLECTIONS-ANNUAL FEE	-	55	55	-	55	55	-
PAY KENTUCKY CHILD SUPPORT ENFORCEMENT	-	3,179	3,179	-	-	-	-
PAYROLL ANTHEM	-	62,288	62,330	(42)	176,305	124,163	52,100
SEWAGE UTILITY OPERATING	341,041	2,096,285	1,890,004	547,322	2,358,683	2,303,283	602,722
SEWER IMPROVEMENT	1,005,654	1,428	-	1,007,082	1,874	29,585	979,371
SEWAGE DEBT SERVICE RESERVE	134,572	94,512	-	229,084	93,171	-	322,255
SEWAGE UTL BOND & INTEREST	418	79,800	79,798	420	78,360	78,348	432
SEWER 2019 CONSTRUCTION	4,591,421	1,938	1,123,285	3,470,074	1,597	429,384	3,042,287
SEWER IMPROVEMENT MM	697,433	-	-	697,433	-	-	697,433
SEWER CUSTOMER DEPOSIT	2,522	100	100	2,522	100	-	2,622
SEWAGE 2019 BOND & INTEREST	86	263,760	263,694	152	389,940	389,943	149
WATER UTILITY OPERATING	332,445	1,627,680	1,369,314	590,811	1,699,601	1,652,328	638,084
WATER IMPROVEMENT	202,265	-	-	202,265	-	27,000	175,265
WATER 2019 CONSTRUCTION	3,803,242	1,811	605,427	3,199,626	1,394	971,242	2,229,778
WATER 2019 BOND & INTEREST	16	195,900	195,906	10	279,840	279,781	69
WATER CUSTOMER DEPOSIT	86,627	28,575	12,115	103,087	29,025	13,289	118,823
WATER IMPROVEMENT MM	2,534,261	5,075	-	2,539,336	6,659	-	2,545,995
WATER DEBT SERVICE RESERVE	61,230	56,520	-	117,750	56,520	-	174,270
Totals	<u>\$ 20,012,806</u>	<u>\$ 10,552,328</u>	<u>\$ 10,984,206</u>	<u>\$ 19,580,928</u>	<u>\$ 10,972,880</u>	<u>\$ 11,015,133</u>	<u>\$ 19,538,675</u>

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

TOWN OF CORYDON
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the Town.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF CORYDON
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF CORYDON
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF CORYDON
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF CORYDON
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of payroll clearing funds that contained posting errors, a bond and interest fund that disbursements exceeded receipts, and reimbursable grant funds for which reimbursement was not yet received as of December 31.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	PARKING SPACE RENTAL	EDIT	COMMUNITY CROSSING GRANT	CONTINUING EDUCATION
Cash and investments - beginning	\$ 2,396,925	\$ 679,120	\$ 128,968	\$ 48,664	\$ 58,759	\$ 497,959	\$ -	\$ 9,601
Receipts:								
Taxes	403,491	437,756	-	-	-	-	-	-
Licenses and permits	68,892	-	-	-	-	-	-	-
Intergovernmental receipts	489,046	154,553	58,570	65,488	-	-	133,228	-
Charges for services	223,064	-	-	-	2,600	-	-	1,264
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	114,233	1,548	-	-	-	-	-	-
Total receipts	1,298,726	593,857	58,570	65,488	2,600	-	133,228	1,264
Disbursements:								
Personal services	709,880	418,161	-	-	-	-	-	-
Supplies	8,711	90,414	2,694	-	-	-	-	-
Other services and charges	222,008	28,648	-	-	-	3,863	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,231	-	10,073	24,000	-	-	179,325	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	22,888	-	1,911
Total disbursements	967,830	537,223	12,767	24,000	-	26,751	179,325	1,911
Excess (deficiency) of receipts over disbursements	330,896	56,634	45,803	41,488	2,600	(26,751)	(46,097)	(647)
Cash and investments - ending	\$ 2,727,821	\$ 735,754	\$ 174,771	\$ 90,152	\$ 61,359	\$ 471,208	\$ (46,097)	\$ 8,954

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

	RIVERBOAT	PARKS AND RECREATION-OPERATING	RAINY DAY	OPIOID RESTRICTED SETTLEMENT	OPIOID UNRESTRICTED SETTLEMENT	CEMETERY	LEVY EXCESS	CONSTRUCTION (REDEV.)
Cash and investments - beginning	\$ 1,328,971	\$ -	\$ 84,479	\$ -	\$ -	\$ 13,324	\$ 1,965	\$ 219,141
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	325,215	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	140,992	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,000	-	-
Total receipts	325,215	-	-	-	-	145,992	-	-
Disbursements:								
Personal services	-	-	-	-	-	72,103	-	-
Supplies	-	-	-	-	-	2,777	-	-
Other services and charges	-	-	-	-	-	34,951	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	229,506	-	-	-	-	2,400	-	47,601
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	229,506	-	-	-	-	112,231	-	47,601
Excess (deficiency) of receipts over disbursements	95,709	-	-	-	-	33,761	-	(47,601)
Cash and investments - ending	\$ 1,424,680	\$ -	\$ 84,479	\$ -	\$ -	\$ 47,085	\$ 1,965	\$ 171,540

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

	CUM CAP IMPR (TAX LEVY)	DONATION	PAYROLL 941	PAYROLL PERF	CARES ACT COVID GRANT	LIT - PUBLIC SAFETY	BOND & INTEREST (G.O.)	BOND & INTEREST (REDEV.)
Cash and investments - beginning	\$ 166,343	\$ 5,081	\$ -	\$ -	\$ -	\$ 174,966	\$ 40,948	\$ 13,047
Receipts:								
Taxes	-	-	-	-	-	-	-	77,164
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,414	-	-	-	352,652	196,513	-	10,390
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	335,416	212,938	-	-	82,450	-
Total receipts	6,414	-	335,416	212,938	352,652	196,513	82,450	87,554
Disbursements:								
Personal services	-	-	-	-	-	7,024	-	-
Supplies	-	-	-	-	-	27,271	-	-
Other services and charges	-	-	-	-	-	11,081	500	500
Debt service - principal and interest	-	-	-	-	-	-	124,069	41,074
Capital outlay	-	-	-	-	-	42,025	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,276	-	335,416	212,994	250,000	-	-	-
Total disbursements	2,276	-	335,416	212,994	250,000	87,401	124,569	41,574
Excess (deficiency) of receipts over disbursements	4,138	-	-	(56)	102,652	109,112	(42,119)	45,980
Cash and investments - ending	\$ 170,481	\$ 5,081	\$ -	\$ (56)	\$ 102,652	\$ 284,078	\$ (1,171)	\$ 59,027

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

	CONSTRUCTION FUND (G.O.)	STELLAR GRANT FUND	ARP - CLFRF	TREE	DARE	DONATIONS - RESTRICTED	PAYROLL NET	PAYROLL STATE/COUNTY
Cash and investments - beginning	\$ 282,531	\$ 53,204	\$ -	\$ 1,844	\$ 56	\$ -	\$ -	\$ 4,255
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	470,010	361,349	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,110,323	61,957
Total receipts	-	470,010	361,349	-	-	-	1,110,323	61,957
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	77,839	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	52,290	795,811	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,110,323	61,283
Total disbursements	52,290	873,650	-	-	-	-	1,110,323	61,283
Excess (deficiency) of receipts over disbursements	(52,290)	(403,640)	361,349	-	-	-	-	674
Cash and investments - ending	\$ 230,241	\$ (350,436)	\$ 361,349	\$ 1,844	\$ 56	\$ -	\$ -	\$ 4,929

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

	PAYROLL IN STATE COLLECTIONS	PAYROLL LEGAL SHIELD	PAYROLL AFLAC	PAYROLL COLONIAL	PAYROLL HUMANA	PAY-INDIANA STATE COLLECTIONS-ANNUAL FEE	PAY KENTUCKY CHILD SUPPORT ENFORCEMENT	PAYROLL ANTHEM
Cash and investments - beginning	\$ -	\$ 154	\$ 454	\$ 1	\$ 8,813	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,126	1,472	6,192	727	118,389	55	3,179	62,288
Total receipts	4,126	1,472	6,192	727	118,389	55	3,179	62,288
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,126	1,471	6,190	727	75,564	55	3,179	62,330
Total disbursements	4,126	1,471	6,190	727	75,564	55	3,179	62,330
Excess (deficiency) of receipts over disbursements	-	1	2	-	42,825	-	-	(42)
Cash and investments - ending	\$ -	\$ 155	\$ 456	\$ 1	\$ 51,638	\$ -	\$ -	\$ (42)

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

	SEWAGE UTILITY OPERATING	SEWER IMPROVEMENT	SEWAGE DEBT SERVICE RESERVE	SEWAGE UTL BOND & INTEREST	SEWER 2019 CONSTRUCTION	SEWER IMPROVEMENT MM	SEWER CUSTOMER DEPOSIT	SEWAGE 2019 BOND & INTEREST
Cash and investments - beginning	\$ 341,041	\$ 1,005,654	\$ 134,572	\$ 418	\$ 4,591,421	\$ 697,433	\$ 2,522	\$ 86
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	1,974,057	-	-	-	-	-	-	-
Penalties	11,187	-	-	-	-	-	-	-
Other receipts	111,041	1,428	94,512	79,800	1,938	-	100	263,760
Total receipts	2,096,285	1,428	94,512	79,800	1,938	-	100	263,760
Disbursements:								
Personal services	183,290	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	59,829	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	79,798	-	-	-	263,694
Capital outlay	-	-	-	-	1,116,935	-	-	-
Utility operating expenses	1,101,452	-	-	-	-	-	-	-
Other disbursements	545,433	-	-	-	6,350	-	100	-
Total disbursements	1,890,004	-	-	79,798	1,123,285	-	100	263,694
Excess (deficiency) of receipts over disbursements	206,281	1,428	94,512	2	(1,121,347)	-	-	66
Cash and investments - ending	\$ 547,322	\$ 1,007,082	\$ 229,084	\$ 420	\$ 3,470,074	\$ 697,433	\$ 2,522	\$ 152

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

	WATER UTILITY OPERATING	WATER IMPROVEMENT	WATER 2019 CONSTRUCTION	WATER 2019 BOND & INTEREST	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT MM	WATER DEBT SERVICE RESERVE	Totals
Cash and investments - beginning	\$ 332,445	\$ 202,265	\$ 3,803,242	\$ 16	\$ 86,627	\$ 2,534,261	\$ 61,230	\$ 20,012,806
Receipts:								
Taxes	-	-	-	-	-	-	-	918,411
Licenses and permits	-	-	-	-	-	-	-	68,892
Intergovernmental receipts	-	-	-	-	-	-	-	2,623,428
Charges for services	-	-	-	-	-	-	-	367,920
Utility fees	1,618,842	-	-	-	-	-	-	3,592,899
Penalties	2,334	-	-	-	-	-	-	13,521
Other receipts	6,504	-	1,811	195,900	28,575	5,075	56,520	2,967,257
Total receipts	1,627,680	-	1,811	195,900	28,575	5,075	56,520	10,552,328
Disbursements:								
Personal services	323,811	-	-	-	-	-	-	1,714,269
Supplies	-	-	-	-	-	-	-	131,867
Other services and charges	42,413	-	-	-	-	-	-	481,632
Debt service - principal and interest	-	-	-	195,906	-	-	-	704,541
Capital outlay	-	-	599,489	-	-	-	-	3,126,686
Utility operating expenses	590,531	-	-	-	-	-	-	1,691,983
Other disbursements	412,559	-	5,938	-	12,115	-	-	3,133,228
Total disbursements	1,369,314	-	605,427	195,906	12,115	-	-	10,984,206
Excess (deficiency) of receipts over disbursements	258,366	-	(603,616)	(6)	16,460	5,075	56,520	(431,878)
Cash and investments - ending	\$ 590,811	\$ 202,265	\$ 3,199,626	\$ 10	\$ 103,087	\$ 2,539,336	\$ 117,750	\$ 19,580,928

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	PARKING SPACE RENTAL	EDIT	COMMUNITY CROSSING GRANT	CONTINUING EDUCATION
Cash and investments - beginning	\$ 2,727,821	\$ 735,754	\$ 174,771	\$ 90,152	\$ 61,359	\$ 471,208	\$ (46,097)	\$ 8,954
Receipts:								
Taxes	385,983	449,766	-	-	-	-	-	-
Licenses and permits	66,963	-	-	-	-	-	-	-
Intergovernmental receipts	451,442	155,697	59,818	66,434	-	-	244,125	-
Charges for services	195,497	-	-	-	1,500	-	-	1,744
Fines and forfeits	9,374	-	-	-	-	-	-	50
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	115,190	1,628	-	-	-	-	-	200
Total receipts	1,224,449	607,091	59,818	66,434	1,500	-	244,125	1,994
Disbursements:								
Personal services	694,191	422,149	-	-	-	-	-	-
Supplies	13,381	88,113	2,262	-	-	-	-	-
Other services and charges	261,394	13,373	-	-	-	74	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,201	21,309	22,302	-	-	-	338,640	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	364,450	-	-	-	-	30,644	-	2,703
Total disbursements	1,340,617	544,944	24,564	-	-	30,718	338,640	2,703
Excess (deficiency) of receipts over disbursements	(116,168)	62,147	35,254	66,434	1,500	(30,718)	(94,515)	(709)
Cash and investments - ending	\$ 2,611,653	\$ 797,901	\$ 210,025	\$ 156,586	\$ 62,859	\$ 440,490	\$ (140,612)	\$ 8,245

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

	RIVERBOAT	PARKS AND RECREATION-OPERATING	RAINY DAY	OPIOID RESTRICTED SETTLEMENT	OPIOID UNRESTRICTED SETTLEMENT	CEMETERY	LEVY EXCESS	CONSTRUCTION (REDEV.)
Cash and investments - beginning	\$ 1,424,680	\$ -	\$ 84,479	\$ -	\$ -	\$ 47,085	\$ 1,965	\$ 171,540
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	333,720	-	-	-	-	-	-	-
Charges for services	-	54,217	-	-	-	93,230	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,624	1,124	29,647	-	-
Total receipts	333,720	54,217	-	2,624	1,124	122,877	-	-
Disbursements:								
Personal services	-	-	-	-	-	71,016	-	-
Supplies	-	16,284	-	-	-	45,581	-	-
Other services and charges	-	1,453	-	-	-	49,061	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	20,631	-	-	-	-	1,730	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	20,631	17,737	-	-	-	167,388	-	-
Excess (deficiency) of receipts over disbursements	313,089	36,480	-	2,624	1,124	(44,511)	-	-
Cash and investments - ending	\$ 1,737,769	\$ 36,480	\$ 84,479	\$ 2,624	\$ 1,124	\$ 2,574	\$ 1,965	\$ 171,540

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

	CUM CAP IMPR (TAX LEVY)	DONATION	PAYROLL 941	PAYROLL PERF	CARES ACT COVID GRANT	LIT - PUBLIC SAFETY	BOND & INTEREST (G.O.)	BOND & INTEREST (REDEV.)
Cash and investments - beginning	\$ 170,481	\$ 5,081	\$ -	\$ (56)	\$ 102,652	\$ 284,078	\$ (1,171)	\$ 59,027
Receipts:								
Taxes	-	-	-	-	-	-	-	78,800
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,723	-	-	-	-	193,311	-	10,360
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	342,720	234,054	-	-	91,933	-
Total receipts	5,723	-	342,720	234,054	-	193,311	91,933	89,160
Disbursements:								
Personal services	-	-	-	-	-	7,235	-	-
Supplies	-	-	-	-	-	24,654	-	-
Other services and charges	-	-	-	-	-	16,527	500	500
Debt service - principal and interest	-	-	-	-	-	-	45,568	86,019
Capital outlay	-	-	-	-	-	2,790	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	342,720	233,998	-	-	-	-
Total disbursements	-	-	342,720	233,998	-	51,206	46,068	86,519
Excess (deficiency) of receipts over disbursements	5,723	-	-	56	-	142,105	45,865	2,641
Cash and investments - ending	\$ 176,204	\$ 5,081	\$ -	\$ -	\$ 102,652	\$ 426,183	\$ 44,694	\$ 61,668

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

	CONSTRUCTION FUND (G.O.)	STELLAR GRANT FUND	ARP - CLFRF	TREE	DARE	DONATIONS - RESTRICTED	PAYROLL NET	PAYROLL STATE/COUNTY
Cash and investments - beginning	\$ 230,241	\$ (350,436)	\$ 361,349	\$ 1,844	\$ 56	\$ -	\$ -	\$ 4,929
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	83,366	364,085	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	364,450	-	-	-	5,000	1,226,489	66,906
Total receipts	-	447,816	364,085	-	-	5,000	1,226,489	66,906
Disbursements:								
Personal services	-	-	42,526	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	32,000	-	-	-	5,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	27,000	4,380	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,226,489	66,870
Total disbursements	27,000	36,380	42,526	-	-	5,000	1,226,489	66,870
Excess (deficiency) of receipts over disbursements	(27,000)	411,436	321,559	-	-	-	-	36
Cash and investments - ending	\$ 203,241	\$ 61,000	\$ 682,908	\$ 1,844	\$ 56	\$ -	\$ -	\$ 4,965

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

	PAYROLL IN STATE COLLECTIONS	PAYROLL LEGAL SHIELD	PAYROLL AFLAC	PAYROLL COLONIAL	PAYROLL HUMANA	PAY-INDIANA STATE COLLECTIONS-ANNUAL FEE	PAY KENTUCKY CHILD SUPPORT ENFORCEMENT	PAYROLL ANTHEM
Cash and investments - beginning	\$ -	\$ 155	\$ 456	\$ 1	\$ 51,638	\$ -	\$ -	\$ (42)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,926	1,404	6,529	727	-	55	-	176,305
Total receipts	3,926	1,404	6,529	727	-	55	-	176,305
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,926	1,427	6,296	727	51,638	55	-	124,163
Total disbursements	3,926	1,427	6,296	727	51,638	55	-	124,163
Excess (deficiency) of receipts over disbursements	-	(23)	233	-	(51,638)	-	-	52,142
Cash and investments - ending	\$ -	\$ 132	\$ 689	\$ 1	\$ -	\$ -	\$ -	\$ 52,100

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

	SEWAGE UTILITY OPERATING	SEWER IMPROVEMENT	SEWAGE DEBT SERVICE RESERVE	SEWAGE UTL BOND & INTEREST	SEWER 2019 CONSTRUCTION	SEWER IMPROVEMENT MM	SEWER CUSTOMER DEPOSIT	SEWAGE 2019 BOND & INTEREST
Cash and investments - beginning	\$ 547,322	\$ 1,007,082	\$ 229,084	\$ 420	\$ 3,470,074	\$ 697,433	\$ 2,522	\$ 152
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	2,206,619	-	-	-	-	-	-	-
Penalties	12,858	-	-	-	-	-	-	-
Other receipts	139,206	1,874	93,171	78,360	1,597	-	100	389,940
Total receipts	2,358,683	1,874	93,171	78,360	1,597	-	100	389,940
Disbursements:								
Personal services	202,071	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	67,153	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	78,348	-	-	-	389,943
Capital outlay	-	29,585	-	-	428,884	-	-	-
Utility operating expenses	1,348,630	-	-	-	-	-	-	-
Other disbursements	685,429	-	-	-	500	-	-	-
Total disbursements	2,303,283	29,585	-	78,348	429,384	-	-	389,943
Excess (deficiency) of receipts over disbursements	55,400	(27,711)	93,171	12	(427,787)	-	100	(3)
Cash and investments - ending	\$ 602,722	\$ 979,371	\$ 322,255	\$ 432	\$ 3,042,287	\$ 697,433	\$ 2,622	\$ 149

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

	WATER UTILITY OPERATING	WATER IMPROVEMENT	WATER 2019 CONSTRUCTION	WATER 2019 BOND & INTEREST	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT MM	WATER DEBT SERVICE RESERVE	Totals
Cash and investments - beginning	\$ 590,811	\$ 202,265	\$ 3,199,626	\$ 10	\$ 103,087	\$ 2,539,336	\$ 117,750	\$ 19,580,928
Receipts:								
Taxes	-	-	-	-	-	-	-	914,549
Licenses and permits	-	-	-	-	-	-	-	66,963
Intergovernmental receipts	-	-	-	-	-	-	-	1,968,081
Charges for services	-	-	-	-	-	-	-	346,188
Fines and forfeits	-	-	-	-	-	-	-	9,424
Utility fees	1,676,020	-	-	-	-	-	-	3,882,639
Penalties	2,392	-	-	-	-	-	-	15,250
Other receipts	21,189	-	1,394	279,840	29,025	6,659	56,520	3,769,786
Total receipts	1,699,601	-	1,394	279,840	29,025	6,659	56,520	10,972,880
Disbursements:								
Personal services	355,700	-	-	-	-	-	-	1,794,888
Supplies	-	-	-	-	-	-	-	190,275
Other services and charges	44,780	-	-	-	-	-	-	491,815
Debt service - principal and interest	-	-	-	279,781	-	-	-	879,659
Capital outlay	-	27,000	970,742	-	-	-	-	1,902,194
Utility operating expenses	753,564	-	-	-	-	-	-	2,102,194
Other disbursements	498,284	-	500	-	13,289	-	-	3,654,108
Total disbursements	1,652,328	27,000	971,242	279,781	13,289	-	-	11,015,133
Excess (deficiency) of receipts over disbursements	47,273	(27,000)	(969,848)	59	15,736	6,659	56,520	(42,253)
Cash and investments - ending	\$ 638,084	\$ 175,265	\$ 2,229,778	\$ 69	\$ 118,823	\$ 2,545,995	\$ 174,270	\$ 19,538,675

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OTHER INFORMATION

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 261	\$ 1,056
Wastewater	270	35,913
Water	<u>7,740</u>	<u>-</u>
Totals	<u>\$ 8,271</u>	<u>\$ 36,969</u>

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
Governmental activities:			
General obligation bonds	GO Bonds Series 2017	\$ 455,000	\$ 80,000
Tax Anticipation Warrants	Redevelopment District Bonds Series 2017	<u>420,000</u>	<u>80,000</u>
Total governmental activities		<u>875,000</u>	<u>160,000</u>
Wastewater:			
Revenue bonds	Sewage Works Series 2017	940,000	50,000
Revenue bonds	Sewage Works Series 2019	<u>5,490,000</u>	<u>260,000</u>
Total Wastewater		<u>6,430,000</u>	<u>310,000</u>
Water:			
Revenue bonds	Water Works Series 2019	<u>3,840,000</u>	<u>175,000</u>
Totals		<u>\$ 11,145,000</u>	<u>\$ 645,000</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/>.