

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF MARKLE

HUNTINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

01/25/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Carolyn Hamilton	01-01-19 to 03-07-20
	(Vacant)	03-08-20 to 03-16-20
	Stephenie Hensley	03-17-20 to 12-31-23
President of the Town Council	Jeff Humbarger	01-01-19 to 04-17-19
	(Vacant)	04-18-19 to 05-08-19
	Mark Hamilton	05-09-19 to 12-31-19
	Aaron McCleary	01-01-20 to 05-17-21
	(Vacant)	05-18-21 to 06-15-21
	Matthew Doss	06-16-21 to 12-31-23
Town Supervisor	Richard Asher	01-01-19 to 12-31-23
Superintendent of Water Utility	Stephen Jeffers	01-01-19 to 12-31-23
Superintendent of Wastewater Utility	Scott Spahr	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MARKLE, HUNTINGTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Markle (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 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 MARKLE
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	\$ 715,388	\$ 808,189	\$ 845,554	\$ 678,023	\$ 833,680	\$ 702,173	\$ 809,530
Motor Vehicle Highway	136,393	42,766	13,703	165,456	37,852	1,806	201,502
Local Road & Street	27,896	10,885	19,093	19,688	10,614	-	30,302
MVH Restricted	-	23,565	-	23,565	18,867	-	42,432
Tracy Street Construction	95,718	6,161	101,879	-	-	-	-
Local Law Enf Cont Ed	690	2,071	1,647	1,114	2,572	1,619	2,067
Riverboat	9,283	6,487	5,735	10,035	6,487	1,000	15,522
Park & Recreation	36,843	24,011	29,378	31,476	43,001	18,838	55,639
Rainy Day	429,241	197,563	158,162	468,642	-	133,520	335,122
LOIT Special Distribution SEA 67	80,366	-	-	80,366	-	34,370	45,996
Levy Excess	34	-	34	-	-	-	-
Cum Cap Imp	9,706	2,502	2,916	9,292	2,374	-	11,666
Cum Cap Development	64,774	8,613	29,502	43,885	9,611	-	53,496
Fire Eq (Not Debt Serv)	7,833	-	-	7,833	-	-	7,833
CEDIT	322,734	78,514	8,553	392,695	91,426	20,317	463,804
Cares Act	-	-	-	-	35,233	-	35,233
LOIT	75,020	47,782	27,025	95,777	51,817	50,997	96,597
TIF	582,476	229,586	32,987	779,075	211,564	384,347	606,292
Markle Area Historical Society	4,238	1,134	419	4,953	1,000	198	5,755
Tree Board	3	-	3	-	-	-	-
Police Dept Community Safety	176	-	-	176	186	-	362
Local Road And Bridge Matching Grant	-	-	-	-	213,944	239,431	(25,487)
Payroll	4,732	521,293	526,025	-	535,144	535,144	-
Wastewater Utility Operating	173,984	289,369	282,864	180,489	276,583	275,356	181,716
Wastewater Utility Depreciation	2,387	-	-	2,387	-	-	2,387
Wastewater Plant Depreciation	1,572	-	-	1,572	-	-	1,572
Water Utility Operating	206,794	540,664	492,541	254,917	558,017	488,760	324,174
Water Utility Meter Deposit	2,775	700	400	3,075	800	400	3,475
Water Utility Depreciation	17,509	-	-	17,509	-	-	17,509
Water Utility Bond & Interest	4,865	-	4,865	-	-	-	-
Totals	<u>\$ 3,013,430</u>	<u>\$ 2,841,855</u>	<u>\$ 2,583,285</u>	<u>\$ 3,272,000</u>	<u>\$ 2,940,772</u>	<u>\$ 2,888,276</u>	<u>\$ 3,324,496</u>

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

TOWN OF MARKLE
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	
General	\$ 809,530	\$ 776,835	\$ 926,037	\$ 660,328	\$ 799,211	\$ 833,937	\$ 625,602
Motor Vehicle Highway	201,502	36,647	80,901	157,248	37,202	3,054	191,396
Local Road & Street	30,302	11,897	2,024	40,175	9,842	6,900	43,117
MVH Restricted	42,432	23,550	-	65,982	30,538	-	96,520
Local Law Enf Cont Ed	2,067	1,951	2,253	1,765	2,931	3,489	1,207
Riverboat	15,522	6,479	3,475	18,526	5,201	675	23,052
Park & Recreation	55,639	41,231	6,366	90,504	42,223	19,157	113,570
Rainy Day	335,122	102,068	183,197	253,993	-	87,073	166,920
LOIT Special Distribution SEA 67	45,996	-	-	45,996	-	-	45,996
Cum Cap Imp	11,666	1,107	4,500	8,273	995	-	9,268
Cum Cap Development	53,496	9,515	-	63,011	9,634	-	72,645
CEDIT Special Disbursement	-	-	-	-	3,927	-	3,927
Fire Eq (Not Debt Serv)	7,833	-	-	7,833	-	-	7,833
Bond General	-	790,020	548,770	241,250	-	-	241,250
ARPA Coronavirus Local Fiscal Recovery	-	123,385	-	123,385	124,319	-	247,704
CEDIT	463,804	95,983	327,980	231,807	179,099	36,664	374,242
Cares Act	35,233	-	-	35,233	-	-	35,233
LOIT	96,597	61,603	17,209	140,991	78,594	63,574	156,011
TIF	606,292	225,341	515,111	316,522	247,529	212,239	351,812
Markle Area Historical Society	5,755	-	-	5,755	12,763	803	17,715
Police Dept Community Safety	362	40	-	402	300	-	702
Local Road And Bridge Matching Grant	(25,487)	637,425	300,000	311,938	-	-	311,938
Payroll	-	569,328	575,478	(6,150)	635,707	622,988	6,569
Wastewater Utility Operating	181,716	314,931	339,234	157,413	302,121	392,758	66,776
Wastewater Utility Depreciation	2,387	-	-	2,387	-	-	2,387
Wastewater Plant Depreciation	1,572	-	-	1,572	-	-	1,572
Water Utility Operating	324,174	586,897	651,149	259,922	544,432	653,272	151,082
Water Utility Meter Deposit	3,475	700	900	3,275	500	200	3,575
Water Utility Depreciation	17,509	-	-	17,509	-	-	17,509
Totals	<u>\$ 3,324,496</u>	<u>\$ 4,416,933</u>	<u>\$ 4,484,584</u>	<u>\$ 3,256,845</u>	<u>\$ 3,067,068</u>	<u>\$ 2,936,783</u>	<u>\$ 3,387,130</u>

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

TOWN OF MARKLE
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 MARKLE
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 MARKLE
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 MARKLE
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 MARKLE
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 some funds with deficits in cash. The Local Road and Bridge Matching Grant was overdrawn as of December 31, 2020. This was a result of disbursements exceeding receipts. The Payroll fund was overdrawn as of December 31, 2021. This is a result of disbursing more funds than were received.

Note 8. Combined Funds

The Water Utility Operating and Wastewater Utility Clearing funds were reported individually in the prior financial statements but were combined into one fund for the current financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Tracy Street Construction	Local Law Enf Cont Ed	Riverboat	Park & Recreation
Cash and investments - beginning	\$ 715,388	\$ 136,393	\$ 27,896	\$ -	\$ 95,718	\$ 690	\$ 9,283	\$ 36,843
Receipts:								
Taxes	502,772	-	-	-	-	-	-	22,361
Licenses and permits	653	-	-	-	-	1,125	-	-
Intergovernmental receipts	250,093	41,830	10,885	23,565	-	-	6,487	1,650
Charges for services	-	-	-	-	6,161	420	-	-
Fines and forfeits	250	-	-	-	-	441	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	54,421	936	-	-	-	85	-	-
Total receipts	<u>808,189</u>	<u>42,766</u>	<u>10,885</u>	<u>23,565</u>	<u>6,161</u>	<u>2,071</u>	<u>6,487</u>	<u>24,011</u>
Disbursements:								
Personal services	400,058	-	-	-	-	1,130	-	987
Supplies	55,371	-	-	-	-	-	-	24,846
Other services and charges	211,521	-	-	-	-	517	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	81,445	13,703	19,093	-	101,879	-	-	3,545
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	97,159	-	-	-	-	-	5,735	-
Total disbursements	<u>845,554</u>	<u>13,703</u>	<u>19,093</u>	<u>-</u>	<u>101,879</u>	<u>1,647</u>	<u>5,735</u>	<u>29,378</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(37,365)</u>	<u>29,063</u>	<u>(8,208)</u>	<u>23,565</u>	<u>(95,718)</u>	<u>424</u>	<u>752</u>	<u>(5,367)</u>
Cash and investments - ending	<u>\$ 678,023</u>	<u>\$ 165,456</u>	<u>\$ 19,688</u>	<u>\$ 23,565</u>	<u>\$ -</u>	<u>\$ 1,114</u>	<u>\$ 10,035</u>	<u>\$ 31,476</u>

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

	Rainy Day	LOIT Special Distribution SEA 67	Levy Excess	Cum Cap Imp	Cum Cap Development	Fire Eq (Not Debt Serv)	CEDIT	Cares Act
Cash and investments - beginning	\$ 429,241	\$ 80,366	\$ 34	\$ 9,706	\$ 64,774	\$ 7,833	\$ 322,734	\$ -
Receipts:								
Taxes	-	-	-	-	8,021	-	78,514	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,502	592	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	197,563	-	-	-	-	-	-	-
Total receipts	197,563	-	-	2,502	8,613	-	78,514	-
Disbursements:								
Personal services	-	-	-	-	-	-	8,553	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	158,162	-	-	2,916	29,502	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	34	-	-	-	-	-
Total disbursements	158,162	-	34	2,916	29,502	-	8,553	-
Excess (deficiency) of receipts over (under) disbursements	39,401	-	(34)	(414)	(20,889)	-	69,961	-
Cash and investments - ending	\$ 468,642	\$ 80,366	\$ -	\$ 9,292	\$ 43,885	\$ 7,833	\$ 392,695	\$ -

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

	LOIT	TIF	Markle Area Historical Society	Tree Board	Police Dept Community Safety	Local Road And Bridge Matching Grant	Payroll	Wastewater Utility Operating
Cash and investments - beginning	\$ 75,020	\$ 582,476	\$ 4,238	\$ 3	\$ 176	\$ -	\$ 4,732	\$ 173,984
Receipts:								
Taxes	-	229,586	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	47,782	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	286,719
Other receipts	-	-	1,134	-	-	-	521,293	2,650
Total receipts	47,782	229,586	1,134	-	-	-	521,293	289,369
Disbursements:								
Personal services	-	-	-	-	-	-	526,025	100,057
Supplies	27,025	-	419	-	-	-	-	-
Other services and charges	-	11,183	-	-	-	-	-	11,746
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3	-	-	-	10,446
Utility operating expenses	-	-	-	-	-	-	-	160,615
Other disbursements	-	21,804	-	-	-	-	-	-
Total disbursements	27,025	32,987	419	3	-	-	526,025	282,864
Excess (deficiency) of receipts over (under) disbursements	20,757	196,599	715	(3)	-	-	(4,732)	6,505
Cash and investments - ending	\$ 95,777	\$ 779,075	\$ 4,953	\$ -	\$ 176	\$ -	\$ -	\$ 180,489

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

	Wastewater Utility Depreciation	Wastewater Plant Depreciation	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond & Interest	Totals
Cash and investments - beginning	\$ 2,387	\$ 1,572	\$ 206,794	\$ 2,775	\$ 17,509	\$ 4,865	\$ 3,013,430
Receipts:							
Taxes	-	-	-	-	-	-	841,254
Licenses and permits	-	-	-	-	-	-	1,778
Intergovernmental receipts	-	-	-	-	-	-	385,386
Charges for services	-	-	-	-	-	-	6,581
Fines and forfeits	-	-	-	-	-	-	691
Utility fees	-	-	234,616	-	-	-	521,335
Other receipts	-	-	306,048	700	-	-	1,084,830
Total receipts	-	-	540,664	700	-	-	2,841,855
Disbursements:							
Personal services	-	-	97,279	-	-	-	1,134,089
Supplies	-	-	-	-	-	-	107,661
Other services and charges	-	-	8,568	-	-	-	243,535
Debt service - principal and interest	-	-	-	-	-	4,865	4,865
Capital outlay	-	-	9,499	-	-	-	430,193
Utility operating expenses	-	-	91,702	-	-	-	252,317
Other disbursements	-	-	285,493	400	-	-	410,625
Total disbursements	-	-	492,541	400	-	4,865	2,583,285
Excess (deficiency) of receipts over (under) disbursements	-	-	48,123	300	-	(4,865)	258,570
Cash and investments - ending	\$ 2,387	\$ 1,572	\$ 254,917	\$ 3,075	\$ 17,509	\$ -	\$ 3,272,000

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

	General	Motor Vehicle Highway	Local Road & Street	MVH Restricted	Tracy Street Construction	Local Law Enf Cont Ed	Riverboat	Park & Recreation
Cash and investments - beginning	\$ 678,023	\$ 165,456	\$ 19,688	\$ 23,565	\$ -	\$ 1,114	\$ 10,035	\$ 31,476
Receipts:								
Taxes	495,020	-	-	-	-	-	-	42,509
Licenses and permits	280	-	-	-	-	1,500	-	-
Intergovernmental receipts	250,527	35,952	10,614	18,867	-	-	6,487	492
Charges for services	-	-	-	-	-	433	-	-
Fines and forfeits	100	-	-	-	-	639	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	87,753	1,900	-	-	-	-	-	-
Total receipts	833,680	37,852	10,614	18,867	-	2,572	6,487	43,001
Disbursements:								
Personal services	405,533	-	-	-	-	460	-	1,062
Supplies	45,661	639	-	-	-	1,159	-	20
Other services and charges	217,691	-	-	-	-	-	-	-
Capital outlay	32,288	1,167	-	-	-	-	-	17,756
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,000	-	-	-	-	-	1,000	-
Total disbursements	702,173	1,806	-	-	-	1,619	1,000	18,838
Excess (deficiency) of receipts over (under) disbursements	131,507	36,046	10,614	18,867	-	953	5,487	24,163
Cash and investments - ending	\$ 809,530	\$ 201,502	\$ 30,302	\$ 42,432	\$ -	\$ 2,067	\$ 15,522	\$ 55,639

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

	Rainy Day	LOIT Special Distribution SEA 67	Levy Excess	Cum Cap Imp	Cum Cap Development	Fire Eq (Not Debt Serv)	CEDIT	Cares Act
Cash and investments - beginning	\$ 468,642	\$ 80,366	\$ -	\$ 9,292	\$ 43,885	\$ 7,833	\$ 392,695	\$ -
Receipts:								
Taxes	-	-	-	-	9,497	-	91,426	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,374	114	-	-	35,233
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,374</u>	<u>9,611</u>	<u>-</u>	<u>91,426</u>	<u>35,233</u>
Disbursements:								
Personal services	-	-	-	-	-	-	9,067	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	133,520	34,370	-	-	-	-	11,250	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>133,520</u>	<u>34,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,317</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(133,520)</u>	<u>(34,370)</u>	<u>-</u>	<u>2,374</u>	<u>9,611</u>	<u>-</u>	<u>71,109</u>	<u>35,233</u>
Cash and investments - ending	<u>\$ 335,122</u>	<u>\$ 45,996</u>	<u>\$ -</u>	<u>\$ 11,666</u>	<u>\$ 53,496</u>	<u>\$ 7,833</u>	<u>\$ 463,804</u>	<u>\$ 35,233</u>

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

	LOIT	TIF	Markle Area Historical Society	Tree Board	Police Dept Community Safety	Local Road And Bridge Matching Grant	Payroll	Wastewater Utility Operating
Cash and investments - beginning	\$ 95,777	\$ 779,075	\$ 4,953	\$ -	\$ 176	\$ -	\$ -	\$ 180,489
Receipts:								
Taxes	-	211,564	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	51,817	-	-	-	-	213,944	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	275,644
Other receipts	-	-	1,000	-	186	-	535,144	939
Total receipts	51,817	211,564	1,000	-	186	213,944	535,144	276,583
Disbursements:								
Personal services	-	-	-	-	-	-	535,144	98,886
Supplies	50,997	-	198	-	-	-	-	-
Other services and charges	-	17,347	-	-	-	-	-	12,300
Capital outlay	-	-	-	-	-	239,431	-	6,058
Utility operating expenses	-	-	-	-	-	-	-	158,112
Other disbursements	-	367,000	-	-	-	-	-	-
Total disbursements	50,997	384,347	198	-	-	239,431	535,144	275,356
Excess (deficiency) of receipts over (under) disbursements	820	(172,783)	802	-	186	(25,487)	-	1,227
Cash and investments - ending	\$ 96,597	\$ 606,292	\$ 5,755	\$ -	\$ 362	\$ (25,487)	\$ -	\$ 181,716

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

	Wastewater Utility Depreciation	Wastewater Plant Depreciation	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond & Interest	Totals
Cash and investments - beginning	\$ 2,387	\$ 1,572	\$ 254,917	\$ 3,075	\$ 17,509	\$ -	\$ 3,272,000
Receipts:							
Taxes	-	-	-	-	-	-	850,016
Licenses and permits	-	-	-	-	-	-	1,780
Intergovernmental receipts	-	-	-	-	-	-	626,421
Charges for services	-	-	-	-	-	-	433
Fines and forfeits	-	-	-	-	-	-	739
Utility fees	-	-	242,411	-	-	-	518,055
Other receipts	-	-	315,606	800	-	-	943,328
Total receipts	-	-	558,017	800	-	-	2,940,772
Disbursements:							
Personal services	-	-	96,734	-	-	-	1,146,886
Supplies	-	-	-	-	-	-	98,674
Other services and charges	-	-	9,870	-	-	-	257,208
Capital outlay	-	-	1,921	-	-	-	477,761
Utility operating expenses	-	-	104,771	-	-	-	262,883
Other disbursements	-	-	275,464	400	-	-	644,864
Total disbursements	-	-	488,760	400	-	-	2,888,276
Excess (deficiency) of receipts over (under) disbursements	-	-	69,257	400	-	-	52,496
Cash and investments - ending	\$ 2,387	\$ 1,572	\$ 324,174	\$ 3,475	\$ 17,509	\$ -	\$ 3,324,496

TOWN OF MARKLE
 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	MVH Restricted	Local Law Enf Cont Ed	Riverboat	Park & Recreation	Rainy Day
Cash and investments - beginning	\$ 809,530	\$ 201,502	\$ 30,302	\$ 42,432	\$ 2,067	\$ 15,522	\$ 55,639	\$ 335,122
Receipts:								
Taxes	375,004	-	-	-	-	-	39,507	-
Licenses and permits	199	-	-	-	950	-	-	-
Intergovernmental receipts	383,948	36,647	11,897	23,550	-	6,479	1,724	-
Charges for services	-	-	-	-	303	-	-	-
Fines and forfeits	-	-	-	-	698	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	17,684	-	-	-	-	-	-	102,068
Total receipts	776,835	36,647	11,897	23,550	1,951	6,479	41,231	102,068
Disbursements:								
Personal services	451,634	-	-	-	1,846	-	1,077	-
Supplies	169,173	901	-	-	407	-	1,368	-
Other services and charges	302,956	-	-	-	-	-	-	-
Capital outlay	1,410	80,000	2,024	-	-	-	3,921	183,197
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	864	-	-	-	-	3,475	-	-
Total disbursements	926,037	80,901	2,024	-	2,253	3,475	6,366	183,197
Excess (deficiency) of receipts over (under) disbursements	(149,202)	(44,254)	9,873	23,550	(302)	3,004	34,865	(81,129)
Cash and investments - ending	\$ 660,328	\$ 157,248	\$ 40,175	\$ 65,982	\$ 1,765	\$ 18,526	\$ 90,504	\$ 253,993

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

	LOIT Special Distribution SEA 67	Cum Cap Imp	Cum Cap Development	CEDIT Special Disbursement	Fire Eq (Not Debt Serv)	Bond General	ARPA Coronavirus Local Fiscal Recovery	CEDIT
Cash and investments - beginning	\$ 45,996	\$ 11,666	\$ 53,496	\$ -	\$ 7,833	\$ -	\$ -	\$ 463,804
Receipts:								
Taxes	-	-	9,117	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,107	398	-	-	-	123,385	95,983
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	790,020	-	-
Total receipts	-	1,107	9,515	-	-	790,020	123,385	95,983
Disbursements:								
Personal services	-	-	-	-	-	-	-	9,182
Supplies	-	-	-	-	-	548,770	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	4,500	-	-	-	-	-	318,798
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	4,500	-	-	-	548,770	-	327,980
Excess (deficiency) of receipts over (under) disbursements	-	(3,393)	9,515	-	-	241,250	123,385	(231,997)
Cash and investments - ending	\$ 45,996	\$ 8,273	\$ 63,011	\$ -	\$ 7,833	\$ 241,250	\$ 123,385	\$ 231,807

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

	Cares Act	LOIT	TIF	Markle Area Historical Society	Police Dept Community Safety	Local Road And Bridge Matching Grant	Payroll	Wastewater Utility Operating
Cash and investments - beginning	\$ 35,233	\$ 96,597	\$ 606,292	\$ 5,755	\$ 362	\$ (25,487)	\$ -	\$ 181,716
Receipts:								
Taxes	-	-	214,412	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	61,603	-	-	-	637,425	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	314,476
Other receipts	-	-	10,929	-	40	-	569,328	455
Total receipts	-	61,603	225,341	-	40	637,425	569,328	314,931
Disbursements:								
Personal services	-	-	-	-	-	-	575,478	109,942
Supplies	-	17,209	-	-	-	-	-	-
Other services and charges	-	-	21,095	-	-	-	-	10,121
Capital outlay	-	-	-	-	-	300,000	-	31,683
Utility operating expenses	-	-	-	-	-	-	-	187,488
Other disbursements	-	-	494,016	-	-	-	-	-
Total disbursements	-	17,209	515,111	-	-	300,000	575,478	339,234
Excess (deficiency) of receipts over (under) disbursements	-	44,394	(289,770)	-	40	337,425	(6,150)	(24,303)
Cash and investments - ending	\$ 35,233	\$ 140,991	\$ 316,522	\$ 5,755	\$ 402	\$ 311,938	\$ (6,150)	\$ 157,413

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

	Wastewater Utility Depreciation	Wastewater Plant Depreciation	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Totals
Cash and investments - beginning	\$ 2,387	\$ 1,572	\$ 324,174	\$ 3,475	\$ 17,509	\$ 3,324,496
Receipts:						
Taxes	-	-	-	-	-	638,040
Licenses and permits	-	-	-	-	-	1,149
Intergovernmental receipts	-	-	-	-	-	1,384,146
Charges for services	-	-	-	-	-	303
Fines and forfeits	-	-	-	-	-	698
Utility fees	-	-	257,917	-	-	572,393
Other receipts	-	-	328,980	700	-	1,820,204
Total receipts	-	-	586,897	700	-	4,416,933
Disbursements:						
Personal services	-	-	98,012	-	-	1,247,171
Supplies	-	-	-	-	-	737,828
Other services and charges	-	-	10,308	-	-	344,480
Capital outlay	-	-	25,460	-	-	950,993
Utility operating expenses	-	-	205,838	-	-	393,326
Other disbursements	-	-	311,531	900	-	810,786
Total disbursements	-	-	651,149	900	-	4,484,584
Excess (deficiency) of receipts over (under) disbursements	-	-	(64,252)	(200)	-	(67,651)
Cash and investments - ending	\$ 2,387	\$ 1,572	\$ 259,922	\$ 3,275	\$ 17,509	\$ 3,256,845

TOWN OF MARKLE
 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	MVH Restricted	Local Law Enf Cont Ed	Riverboat	Park & Recreation	Rainy Day
Cash and investments - beginning	\$ 660,328	\$ 157,248	\$ 40,175	\$ 65,982	\$ 1,765	\$ 18,526	\$ 90,504	\$ 253,993
Receipts:								
Taxes	384,647	-	-	-	-	-	40,509	-
Licenses and permits	-	-	-	-	1,900	-	-	-
Intergovernmental receipts	345,053	37,202	9,842	30,538	-	5,201	1,714	-
Charges for services	-	-	-	-	400	-	-	-
Fines and forfeits	-	-	-	-	431	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	69,511	-	-	-	200	-	-	-
Total receipts	799,211	37,202	9,842	30,538	2,931	5,201	42,223	-
Disbursements:								
Personal services	483,714	-	-	-	1,787	-	1,000	-
Supplies	83,224	3,054	-	-	1,702	-	3,932	-
Other services and charges	253,711	-	-	-	-	-	-	-
Capital outlay	4,668	-	6,900	-	-	-	14,225	87,073
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,620	-	-	-	-	675	-	-
Total disbursements	833,937	3,054	6,900	-	3,489	675	19,157	87,073
Excess (deficiency) of receipts over (under) disbursements	(34,726)	34,148	2,942	30,538	(558)	4,526	23,066	(87,073)
Cash and investments - ending	\$ 625,602	\$ 191,396	\$ 43,117	\$ 96,520	\$ 1,207	\$ 23,052	\$ 113,570	\$ 166,920

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

	LOIT Special Distribution SEA 67	Cum Cap Imp	Cum Cap Development	CEDIT Special Disbursement	Fire Eq (Not Debt Serv)	Bond General	ARPA Coronavirus Local Fiscal Recovery	CEDIT
Cash and investments - beginning	\$ 45,996	\$ 8,273	\$ 63,011	\$ -	\$ 7,833	\$ 241,250	\$ 123,385	\$ 231,807
Receipts:								
Taxes	-	-	9,243	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	995	391	3,927	-	-	124,319	89,099
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	90,000
Total receipts	-	995	9,634	3,927	-	-	124,319	179,099
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,713
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	27,951
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	36,664
Excess (deficiency) of receipts over (under) disbursements	-	995	9,634	3,927	-	-	124,319	142,435
Cash and investments - ending	\$ 45,996	\$ 9,268	\$ 72,645	\$ 3,927	\$ 7,833	\$ 241,250	\$ 247,704	\$ 374,242

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

	Cares Act	LOIT	TIF	Markle Area Historical Society	Police Dept Community Safety	Local Road And Bridge Matching Grant	Payroll	Wastewater Utility Operating
Cash and investments - beginning	\$ 35,233	\$ 140,991	\$ 316,522	\$ 5,755	\$ 402	\$ 311,938	\$ (6,150)	\$ 157,413
Receipts:								
Taxes	-	-	172,529	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	78,594	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	301,624
Other receipts	-	-	75,000	12,763	300	-	635,707	497
Total receipts	-	78,594	247,529	12,763	300	-	635,707	302,121
Disbursements:								
Personal services	-	-	-	-	-	-	622,988	122,107
Supplies	-	63,574	-	353	-	-	-	-
Other services and charges	-	-	5,585	450	-	-	-	10,553
Capital outlay	-	-	-	-	-	-	-	92,775
Utility operating expenses	-	-	-	-	-	-	-	167,323
Other disbursements	-	-	206,654	-	-	-	-	-
Total disbursements	-	63,574	212,239	803	-	-	622,988	392,758
Excess (deficiency) of receipts over (under) disbursements	-	15,020	35,290	11,960	300	-	12,719	(90,637)
Cash and investments - ending	\$ 35,233	\$ 156,011	\$ 351,812	\$ 17,715	\$ 702	\$ 311,938	\$ 6,569	\$ 66,776

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

	Wastewater Utility Depreciation	Wastewater Plant Depreciation	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Totals
Cash and investments - beginning	\$ 2,387	\$ 1,572	\$ 259,922	\$ 3,275	\$ 17,509	\$ 3,256,845
Receipts:						
Taxes	-	-	-	-	-	606,928
Licenses and permits	-	-	-	-	-	1,900
Intergovernmental receipts	-	-	-	-	-	726,875
Charges for services	-	-	-	-	-	400
Fines and forfeits	-	-	-	-	-	431
Utility fees	-	-	212,238	-	-	513,862
Other receipts	-	-	332,194	500	-	1,216,672
Total receipts	-	-	544,432	500	-	3,067,068
Disbursements:						
Personal services	-	-	120,147	-	-	1,360,456
Supplies	-	-	-	-	-	155,839
Other services and charges	-	-	10,553	-	-	280,852
Capital outlay	-	-	80,130	-	-	313,722
Utility operating expenses	-	-	147,760	-	-	315,083
Other disbursements	-	-	294,682	200	-	510,831
Total disbursements	-	-	653,272	200	-	2,936,783
Excess (deficiency) of receipts over (under) disbursements	-	-	(108,840)	300	-	130,285
Cash and investments - ending	\$ 2,387	\$ 1,572	\$ 151,082	\$ 3,575	\$ 17,509	\$ 3,387,130

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OTHER INFORMATION

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Revenue bonds	TIF Infrastructure Industrial Park	\$ 682,821	\$ 107,000
Totals		<u>\$ 682,821</u>	<u>\$ 107,000</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/>.