

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF BRYANT

JAY COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

01/09/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statements.....	12-15
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Anita L. Alberson-Boice Carrie Minnich	01-01-18 to 12-31-20 01-01-21 to 12-31-23
President of the Town Council	Gregg G. Ellenberger	01-01-18 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BRYANT, JAY COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Bryant (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2018 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 21, 2023

(This page intentionally left blank.)

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND
REQUIRED SUPPLEMENTARY 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.

(This page intentionally left blank.)

TOWN OF BRYANT
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL	\$ 12,532	\$ 27,674	\$ 25,241	\$ 14,965	\$ 35,506	\$ 29,240	\$ 21,231
MVH	77,782	21,343	4,937	94,188	17,781	12,756	99,213
LRS	5,690	1,934	4,000	3,624	1,938	-	5,562
FED COMMUNITY FOCUS GRANT	5,099	-	-	5,099	-	-	5,099
DEBT SERVICE FUND	9,000	-	-	9,000	-	-	9,000
923100COMMUNITY DEVELOP \	91	-	-	91	173,295	173,295	91
PARK & REC	(237)	200	358	(395)	5,798	2,858	2,545
RAINY DAY	26,210	261	2,746	23,725	-	5,755	17,970
CEDIT	4,991	1,581	-	6,572	1,590	-	8,162
EXCESS LEVY	50	-	-	50	-	-	50
CCI	5,816	589	1,469	4,936	576	-	5,512
RIVERBOAT	4,893	-	-	4,893	-	-	4,893
LOIT SPECIAL DISTRIBUTION	2,336	-	-	2,336	-	-	2,336
Solid Waste	8,211	20,342	16,462	12,091	18,635	17,523	13,203
PAYROLL FEDERAL W/H	-	1,000	1,013	(13)	1,043	1,030	-
PAYROLL FICA W/H	-	471	471	-	471	471	-
PAYROLL MEDICARE W/H	-	110	110	-	110	110	-
PAYROLL STATE W/H	(47)	258	258	(47)	305	258	-
PAYROLL COUNTY ADJ. GRO	47	186	186	47	186	233	-
PAYROLL NET	1,421	5,573	5,573	1,421	5,573	5,573	1,421
CASH OPEATING SEWAGE	43,049	41,874	38,702	46,221	57,300	113,405	(9,884)
BOND & INTEREST	44,200	26,689	17,752	53,137	21,531	18,666	56,002
DEPRECIATION	9,000	-	-	9,000	-	-	9,000
Totals	<u>\$ 260,134</u>	<u>\$ 150,085</u>	<u>\$ 119,278</u>	<u>\$ 290,941</u>	<u>\$ 341,638</u>	<u>\$ 381,173</u>	<u>\$ 251,406</u>

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

TOWN OF BRYANT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL	\$ 21,231	\$ 35,333	\$ 32,373	\$ 24,191	\$ 35,186	\$ 31,731	\$ 27,646
MVH	99,213	17,406	7,132	109,487	18,547	29,521	98,513
LRS	5,562	1,856	4,000	3,418	2,030	4,000	1,448
FED COMMUNITY FOCUS GRANT	5,099	-	-	5,099	-	-	5,099
DEBT SERVICE FUND	9,000	-	-	9,000	-	-	9,000
923100COMMUNITY DEVELOP \	91	-	-	91	123,952	102,187	21,856
RIVERBOAT	4,893	-	-	4,893	-	-	4,893
PARK & REC	2,545	1,687	601	3,631	1,690	998	4,323
RAINY DAY	17,970	5,600	8,882	14,688	-	1,637	13,051
CEDIT	8,162	1,877	-	10,039	1,883	-	11,922
EXCESS LEVY	50	-	-	50	-	-	50
CCI	5,512	546	1,274	4,784	518	170	5,132
RIVERBOAT	-	-	-	-	-	-	-
LOIT SPECIAL DISTRIBUTION	2,336	-	-	2,336	-	-	2,336
Solid Waste	13,203	20,018	16,950	16,271	16,384	15,590	17,065
PAYROLL FEDERAL W/H	-	1,000	1,000	-	1,000	1,000	-
PAYROLL FICA W/H	-	471	471	-	471	471	-
PAYROLL MEDICARE W/H	-	110	110	-	110	110	-
PAYROLL STATE W/H	-	258	258	-	258	258	-
PAYROLL COUNTY ADJ. GRO	-	186	186	-	186	186	-
PAYROLL NET	1,421	5,573	5,573	1,421	5,573	5,573	1,421
CASH OPEATING SEWAGE	(9,884)	37,978	47,877	(19,783)	31,961	63,745	(51,567)
BOND & INTEREST	56,002	22,754	18,253	60,503	23,704	14,772	69,435
DEPRECIATION	9,000	-	-	9,000	-	-	9,000
Totals	\$ 251,406	\$ 152,653	\$ 144,940	\$ 259,119	\$ 263,453	\$ 271,949	\$ 250,623

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

TOWN OF BRYANT
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL	\$ 27,646	\$ 39,361	\$ 32,294	\$ 34,713
MVH	98,513	17,775	13,074	103,214
LRS	1,448	2,091	-	3,539
FED COMMUNITY FOCUS GRANT	5,099	-	-	5,099
DEBT SERVICE FUND	9,000	-	-	9,000
923100COMMUNITY DEVELOP \	21,856	21,826	7,134	36,548
RIVERBOAT	4,893	-	-	4,893
PARK & REC	4,323	339,379	19,544	324,158
RAINY DAY	13,051	-	1,280	11,771
CEDIT	11,922	1,736	-	13,658
Opioid Settlement Unrestricted	-	60	-	60
EXCESS LEVY	50	-	-	50
CCI	5,132	434	-	5,566
LOIT SPECIAL DISTRIBUTION	2,336	-	-	2,336
Solid Waste	17,065	16,602	19,924	13,743
PAYROLL FEDERAL W/H	-	1,000	1,000	-
PAYROLL FICA W/H	-	471	471	-
PAYROLL MEDICARE W/H	-	110	110	-
PAYROLL STATE W/H	-	258	258	-
PAYROLL COUNTY ADJ. GRO	-	186	186	-
PAYROLL NET	1,421	5,573	5,573	1,421
CASH OPEATING SEWAGE	(51,567)	33,421	53,371	(71,517)
BOND & INTEREST	69,435	21,582	8,125	82,892
DEPRECIATION	9,000	-	-	9,000
Totals	<u>\$ 250,623</u>	<u>\$ 501,865</u>	<u>\$ 162,344</u>	<u>\$ 590,144</u>

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

TOWN OF BRYANT
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 BRYANT
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 BRYANT
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 BRYANT
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. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding receipts.

Note 7. Subsequent Events

The Town was approved for and received grant funds for a project related to the walking trail and Town park during 2022. Additional grant funds of \$438,500 from the Next Level Trails grant was received by the Town during 2023.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF BRYANT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL	MVH	LRS	FED COMMUNITY FOCUS GRANT	DEBT SERVICE FUND	923100COMMUNITY DEVELOP \\
Cash and investments - beginning	\$ 12,532	\$ 77,782	\$ 5,690	\$ 5,099	\$ 9,000	\$ 91
Receipts:						
Taxes	27,674	21,343	-	-	-	-
Intergovernmental receipts	-	-	1,934	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>27,674</u>	<u>21,343</u>	<u>1,934</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	25,241	4,937	4,000	-	-	-
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>25,241</u>	<u>4,937</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,433</u>	<u>16,406</u>	<u>(2,066)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,965</u>	<u>\$ 94,188</u>	<u>\$ 3,624</u>	<u>\$ 5,099</u>	<u>\$ 9,000</u>	<u>\$ 91</u>

TOWN OF BRYANT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	PARK & REC	RAINY DAY	CEDIT	EXCESS LEVY	CCI	RIVERBOAT
Cash and investments - beginning	\$ (237)	\$ 26,210	\$ 4,991	\$ 50	\$ 5,816	\$ 4,893
Receipts:						
Taxes	-	-	1,581	-	-	-
Intergovernmental receipts	-	261	-	-	589	-
Charges for services	200	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>200</u>	<u>261</u>	<u>1,581</u>	<u>-</u>	<u>589</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,746	-	-	1,469	-
Other services and charges	358	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>358</u>	<u>2,746</u>	<u>-</u>	<u>-</u>	<u>1,469</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(158)</u>	<u>(2,485)</u>	<u>1,581</u>	<u>-</u>	<u>(880)</u>	<u>-</u>
Cash and investments - ending	\$ <u>(395)</u>	\$ <u>23,725</u>	\$ <u>6,572</u>	\$ <u>50</u>	\$ <u>4,936</u>	\$ <u>4,893</u>

TOWN OF BRYANT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT SPECIAL DISTRIBUTION	Solid Waste	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H
Cash and investments - beginning	\$ 2,336	\$ 8,211	\$ -	\$ -	\$ -	\$ (47)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	20,342	1,000	471	110	258
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>20,342</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Disbursements:						
Personal services	-	-	1,013	471	110	258
Supplies	-	16,462	-	-	-	-
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>16,462</u>	<u>1,013</u>	<u>471</u>	<u>110</u>	<u>258</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,880</u>	<u>(13)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,336</u>	<u>\$ 12,091</u>	<u>\$ (13)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (47)</u>

TOWN OF BRYANT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL COUNTY ADJ. GRO	PAYROLL NET	CASH OPEATING SEWAGE	BOND & INTEREST	DEPRECIATION	Totals
Cash and investments - beginning	\$ 47	\$ 1,421	\$ 43,049	\$ 44,200	\$ 9,000	\$ 260,134
Receipts:						
Taxes	-	-	-	-	-	50,598
Intergovernmental receipts	186	5,573	-	-	-	30,724
Charges for services	-	-	-	-	-	200
Utility fees	-	-	41,874	-	-	41,874
Other receipts	-	-	-	26,689	-	26,689
Total receipts	<u>186</u>	<u>5,573</u>	<u>41,874</u>	<u>26,689</u>	<u>-</u>	<u>150,085</u>
Disbursements:						
Personal services	186	5,573	-	-	-	7,611
Supplies	-	-	-	-	-	54,855
Other services and charges	-	-	-	-	-	358
Utility operating expenses	-	-	38,702	17,752	-	56,454
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>186</u>	<u>5,573</u>	<u>38,702</u>	<u>17,752</u>	<u>-</u>	<u>119,278</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,172</u>	<u>8,937</u>	<u>-</u>	<u>30,807</u>
Cash and investments - ending	<u>\$ 47</u>	<u>\$ 1,421</u>	<u>\$ 46,221</u>	<u>\$ 53,137</u>	<u>\$ 9,000</u>	<u>\$ 290,941</u>

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

	GENERAL	MVH	LRS	FED COMMUNITY FOCUS GRANT	DEBT SERVICE FUND	923100COMMUNITY DEVELOP \\
Cash and investments - beginning	\$ 14,965	\$ 94,188	\$ 3,624	\$ 5,099	\$ 9,000	\$ 91
Receipts:						
Taxes	35,506	17,781	1,938	-	-	173,295
Other receipts	-	-	-	-	-	-
Total receipts	<u>35,506</u>	<u>17,781</u>	<u>1,938</u>	<u>-</u>	<u>-</u>	<u>173,295</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	29,240	12,756	-	-	-	173,295
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>29,240</u>	<u>12,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,295</u>
Excess (deficiency) of receipts over disbursements	<u>6,266</u>	<u>5,025</u>	<u>1,938</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,231</u>	<u>\$ 99,213</u>	<u>\$ 5,562</u>	<u>\$ 5,099</u>	<u>\$ 9,000</u>	<u>\$ 91</u>

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

	PARK & REC	RAINY DAY	CEDIT	EXCESS LEVY	CCI	RIVERBOAT
Cash and investments - beginning	\$ (395)	\$ 23,725	\$ 6,572	\$ 50	\$ 4,936	\$ 4,893
Receipts:						
Taxes	5,798	-	1,590	-	576	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,798</u>	<u>-</u>	<u>1,590</u>	<u>-</u>	<u>576</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,858	5,755	-	-	-	-
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,858</u>	<u>5,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,940</u>	<u>(5,755)</u>	<u>1,590</u>	<u>-</u>	<u>576</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,545</u>	<u>\$ 17,970</u>	<u>\$ 8,162</u>	<u>\$ 50</u>	<u>\$ 5,512</u>	<u>\$ 4,893</u>

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

	LOIT SPECIAL DISTRIBUTION	Solid Waste	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H
Cash and investments - beginning	\$ 2,336	\$ 12,091	\$ (13)	\$ -	\$ -	\$ (47)
Receipts:						
Taxes	-	18,635	1,043	471	110	305
Other receipts	-	-	-	-	-	-
Total receipts	-	18,635	1,043	471	110	305
Disbursements:						
Personal services	-	-	-	471	110	258
Supplies	-	17,523	1,030	-	-	-
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	17,523	1,030	471	110	258
Excess (deficiency) of receipts over disbursements	-	1,112	13	-	-	47
Cash and investments - ending	\$ 2,336	\$ 13,203	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL COUNTY ADJ. GRO	PAYROLL NET	CASH OPEATING SEWAGE	BOND & INTEREST	DEPRECIATION	Totals
Cash and investments - beginning	\$ 47	\$ 1,421	\$ 46,221	\$ 53,137	\$ 9,000	\$ 290,941
Receipts:						
Taxes	186	5,573	-	-	-	262,807
Other receipts	-	-	57,300	21,531	-	78,831
Total receipts	186	5,573	57,300	21,531	-	341,638
Disbursements:						
Personal services	233	5,573	-	-	-	6,645
Supplies	-	-	-	-	-	242,457
Other services and charges	-	-	-	-	-	-
Utility operating expenses	-	-	113,405	18,666	-	132,071
Other disbursements	-	-	-	-	-	-
Total disbursements	233	5,573	113,405	18,666	-	381,173
Excess (deficiency) of receipts over disbursements	(47)	-	(56,105)	2,865	-	(39,535)
Cash and investments - ending	\$ -	\$ 1,421	\$ (9,884)	\$ 56,002	\$ 9,000	\$ 251,406

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

	GENERAL	MVH	LRS	FED COMMUNITY FOCUS GRANT	DEBT SERVICE FUND	923100COMMUNITY DEVELOP \\
Cash and investments - beginning	\$ 21,231	\$ 99,213	\$ 5,562	\$ 5,099	\$ 9,000	\$ 91
Receipts:						
Taxes	30,489	5,464	-	-	-	-
Intergovernmental receipts	1,028	9,566	1,856	-	-	-
Charges for services	1,241	2,376	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	2,575	-	-	-	-	-
Total receipts	<u>35,333</u>	<u>17,406</u>	<u>1,856</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	3,800	-	-	-	-	-
Supplies	1,684	-	-	-	-	-
Other services and charges	25,848	706	4,000	-	-	-
Capital outlay	753	6,426	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	288	-	-	-	-	-
Total disbursements	<u>32,373</u>	<u>7,132</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,960</u>	<u>10,274</u>	<u>(2,144)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 24,191</u>	<u>\$ 109,487</u>	<u>\$ 3,418</u>	<u>\$ 5,099</u>	<u>\$ 9,000</u>	<u>\$ 91</u>

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

	RIVERBOAT	PARK & REC	RAINY DAY	CEDIT	EXCESS LEVY	CCI	RIVERBOAT
Cash and investments - beginning	\$ 4,893	\$ 2,545	\$ 17,970	\$ 8,162	\$ 50	\$ 5,512	\$ -
Receipts:							
Taxes	-	876	-	1,877	-	-	-
Intergovernmental receipts	-	-	-	-	-	546	-
Charges for services	-	811	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	5,600	-	-	-	-
Total receipts	-	1,687	5,600	1,877	-	546	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	601	8,882	-	-	-	-
Capital outlay	-	-	-	-	-	1,274	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	601	8,882	-	-	1,274	-
Excess (deficiency) of receipts over disbursements	-	1,086	(3,282)	1,877	-	(728)	-
Cash and investments - ending	\$ 4,893	\$ 3,631	\$ 14,688	\$ 10,039	\$ 50	\$ 4,784	\$ -

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

	LOIT SPECIAL DISTRIBUTION	Solid Waste	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H
Cash and investments - beginning	\$ 2,336	\$ 13,203	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,000	471	110	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	20,018	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	258
Total receipts	<u>-</u>	<u>20,018</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,950	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,000	471	110	258
Total disbursements	<u>-</u>	<u>16,950</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,068</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,336</u>	<u>\$ 16,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL COUNTY ADJ. GRO	PAYROLL NET	CASH OPEATING SEWAGE	BOND & INTEREST	DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 1,421	\$ (9,884)	\$ 56,002	\$ 9,000	\$ 251,406
Receipts:						
Taxes	186	5,573	-	-	-	46,046
Intergovernmental receipts	-	-	-	-	-	12,996
Charges for services	-	-	-	-	-	24,446
Utility fees	-	-	35,878	-	-	35,878
Other receipts	-	-	2,100	22,754	-	33,287
Total receipts	<u>186</u>	<u>5,573</u>	<u>37,978</u>	<u>22,754</u>	<u>-</u>	<u>152,653</u>
Disbursements:						
Personal services	-	-	14,106	-	-	17,906
Supplies	-	-	-	-	-	1,684
Other services and charges	-	-	3,596	-	-	60,583
Capital outlay	-	-	-	5,000	-	13,453
Utility operating expenses	-	-	25,427	-	-	25,427
Other disbursements	186	5,573	4,748	13,253	-	25,887
Total disbursements	<u>186</u>	<u>5,573</u>	<u>47,877</u>	<u>18,253</u>	<u>-</u>	<u>144,940</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(9,899)</u>	<u>4,501</u>	<u>-</u>	<u>7,713</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ (19,783)</u>	<u>\$ 60,503</u>	<u>\$ 9,000</u>	<u>\$ 259,119</u>

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

	GENERAL	MVH	LRS	FED COMMUNITY FOCUS GRANT	DEBT SERVICE FUND	923100COMMUNITY DEVELOP \\
Cash and investments - beginning	\$ 24,191	\$ 109,487	\$ 3,418	\$ 5,099	\$ 9,000	\$ 91
Receipts:						
Taxes	30,584	5,582	-	-	-	-
Intergovernmental receipts	1,072	10,572	2,030	-	-	123,952
Charges for services	1,101	2,393	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	2,429	-	-	-	-	-
Total receipts	<u>35,186</u>	<u>18,547</u>	<u>2,030</u>	<u>-</u>	<u>-</u>	<u>123,952</u>
Disbursements:						
Personal services	3,800	-	-	-	-	-
Supplies	1,411	-	-	-	-	-
Other services and charges	26,032	642	4,000	-	-	102,187
Capital outlay	200	28,879	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	288	-	-	-	-	-
Total disbursements	<u>31,731</u>	<u>29,521</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>102,187</u>
Excess (deficiency) of receipts over disbursements	<u>3,455</u>	<u>(10,974)</u>	<u>(1,970)</u>	<u>-</u>	<u>-</u>	<u>21,765</u>
Cash and investments - ending	<u>\$ 27,646</u>	<u>\$ 98,513</u>	<u>\$ 1,448</u>	<u>\$ 5,099</u>	<u>\$ 9,000</u>	<u>\$ 21,856</u>

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

	<u>RIVERBOAT</u>	<u>PARK & REC</u>	<u>RAINY DAY</u>	<u>CEDIT</u>	<u>EXCESS LEVY</u>	<u>CCI</u>	<u>RIVERBOAT</u>
Cash and investments - beginning	\$ 4,893	\$ 3,631	\$ 14,688	\$ 10,039	\$ 50	\$ 4,784	\$ -
Receipts:							
Taxes	-	1,690	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,883	-	518	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,690	-	1,883	-	518	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	998	1,637	-	-	-	-
Capital outlay	-	-	-	-	-	170	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	998	1,637	-	-	170	-
Excess (deficiency) of receipts over disbursements	-	692	(1,637)	1,883	-	348	-
Cash and investments - ending	\$ 4,893	\$ 4,323	\$ 13,051	\$ 11,922	\$ 50	\$ 5,132	\$ -

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

	LOIT SPECIAL DISTRIBUTION	Solid Waste	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H
Cash and investments - beginning	\$ 2,336	\$ 16,271	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,000	471	110	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	16,384	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	258
Total receipts	<u>-</u>	<u>16,384</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,590	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,000	471	110	258
Total disbursements	<u>-</u>	<u>15,590</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,336</u>	<u>\$ 17,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL COUNTY ADJ. GRO	PAYROLL NET	CASH OPEATING SEWAGE	BOND & INTEREST	DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 1,421	\$ (19,783)	\$ 60,503	\$ 9,000	\$ 259,119
Receipts:						
Taxes	186	5,573	-	-	-	45,196
Intergovernmental receipts	-	-	-	-	-	140,027
Charges for services	-	-	-	-	-	19,878
Utility fees	-	-	29,861	-	-	29,861
Other receipts	-	-	2,100	23,704	-	28,491
Total receipts	<u>186</u>	<u>5,573</u>	<u>31,961</u>	<u>23,704</u>	<u>-</u>	<u>263,453</u>
Disbursements:						
Personal services	-	-	16,383	-	-	20,183
Supplies	-	-	-	-	-	1,411
Other services and charges	-	-	3,599	-	-	154,685
Capital outlay	-	-	-	5,000	-	34,249
Utility operating expenses	-	-	38,098	-	-	38,098
Other disbursements	186	5,573	5,665	9,772	-	23,323
Total disbursements	<u>186</u>	<u>5,573</u>	<u>63,745</u>	<u>14,772</u>	<u>-</u>	<u>271,949</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(31,784)</u>	<u>8,932</u>	<u>-</u>	<u>(8,496)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ (51,567)</u>	<u>\$ 69,435</u>	<u>\$ 9,000</u>	<u>\$ 250,623</u>

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

	GENERAL	MVH	LRS	FED COMMUNITY FOCUS GRANT	DEBT SERVICE FUND	923100COMMUNITY DEVELOP \\
Cash and investments - beginning	\$ 27,646	\$ 98,513	\$ 1,448	\$ 5,099	\$ 9,000	\$ 21,856
Receipts:						
Taxes	35,349	5,080	-	-	-	-
Intergovernmental receipts	1,005	10,306	2,091	-	-	21,826
Charges for services	1,023	2,389	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,984	-	-	-	-	-
Total receipts	<u>39,361</u>	<u>17,775</u>	<u>2,091</u>	<u>-</u>	<u>-</u>	<u>21,826</u>
Disbursements:						
Personal services	3,800	-	-	-	-	-
Supplies	1,383	-	-	-	-	-
Other services and charges	26,608	799	-	-	-	7,134
Capital outlay	215	12,275	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	288	-	-	-	-	-
Total disbursements	<u>32,294</u>	<u>13,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,134</u>
Excess (deficiency) of receipts over disbursements	<u>7,067</u>	<u>4,701</u>	<u>2,091</u>	<u>-</u>	<u>-</u>	<u>14,692</u>
Cash and investments - ending	<u>\$ 34,713</u>	<u>\$ 103,214</u>	<u>\$ 3,539</u>	<u>\$ 5,099</u>	<u>\$ 9,000</u>	<u>\$ 36,548</u>

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

	RIVERBOAT	PARK & REC	RAINY DAY	CEDIT	Opioid Settlement Unrestricted	EXCESS LEVY	CCI
Cash and investments - beginning	\$ 4,893	\$ 4,323	\$ 13,051	\$ 11,922	\$ -	\$ 50	\$ 5,132
Receipts:							
Taxes	-	1,793	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,736	-	-	434
Charges for services	-	2,586	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	335,000	-	-	60	-	-
Total receipts	-	339,379	-	1,736	60	-	434
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	5,774	1,280	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	13,770	-	-	-	-	-
Total disbursements	-	19,544	1,280	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	319,835	(1,280)	1,736	60	-	434
Cash and investments - ending	\$ 4,893	\$ 324,158	\$ 11,771	\$ 13,658	\$ 60	\$ 50	\$ 5,566

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

	LOIT SPECIAL DISTRIBUTION	Solid Waste	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H
Cash and investments - beginning	\$ 2,336	\$ 17,065	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,000	471	110	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	16,602	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	258
Total receipts	<u>-</u>	<u>16,602</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	19,924	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,000	471	110	258
Total disbursements	<u>-</u>	<u>19,924</u>	<u>1,000</u>	<u>471</u>	<u>110</u>	<u>258</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,322)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,336</u>	<u>\$ 13,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL COUNTY ADJ. GRO	PAYROLL NET	CASH OPEATING SEWAGE	BOND & INTEREST	DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 1,421	\$ (51,567)	\$ 69,435	\$ 9,000	\$ 250,623
Receipts:						
Taxes	186	5,573	-	-	-	49,562
Intergovernmental receipts	-	-	-	-	-	37,398
Charges for services	-	-	-	-	-	22,600
Utility fees	-	-	31,321	-	-	31,321
Other receipts	-	-	2,100	21,582	-	360,984
Total receipts	<u>186</u>	<u>5,573</u>	<u>33,421</u>	<u>21,582</u>	<u>-</u>	<u>501,865</u>
Disbursements:						
Personal services	-	-	15,346	-	-	19,146
Supplies	-	-	-	-	-	1,383
Other services and charges	-	-	3,829	-	-	65,348
Capital outlay	-	-	-	5,000	-	17,490
Utility operating expenses	-	-	30,588	-	-	30,588
Other disbursements	186	5,573	3,608	3,125	-	28,389
Total disbursements	<u>186</u>	<u>5,573</u>	<u>53,371</u>	<u>8,125</u>	<u>-</u>	<u>162,344</u>
Excess (deficiency) of receipts over disbursements	-	-	(19,950)	13,457	-	339,521
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,421</u>	<u>\$ (71,517)</u>	<u>\$ 82,892</u>	<u>\$ 9,000</u>	<u>\$ 590,144</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/>.