

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF SCHNEIDER

LAKE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jenny Beier	01-01-19 to 12-31-23
President of the Town Council	Jack Jeralds	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SCHNEIDER, LAKE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Schneider (Town), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

December 4, 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 SCHNEIDER
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 97,623	\$ 178,965	\$ 197,309	\$ 79,279	\$ 155,881	\$ 156,425	\$ 78,735
Motor Vehicle Highway	27,176	32,513	31,161	28,528	31,676	23,478	36,726
Local Road and Street	14,594	85,394	95,186	4,802	10,339	-	15,141
Local Law Enforcement Continuing Education Fund	4,045	574	-	4,619	299	1,000	3,918
Infraction Deferral Program	7,946	8,244	13,325	2,865	12,734	1,140	14,459
Rainy Day	2,245	-	97	2,148	-	-	2,148
County Economic Development Income Tax (CEDIT)	11,625	10,868	9,626	12,867	9,955	6,042	16,780
Cumulative Capital Development	5,825	4,323	3,000	7,148	4,342	-	11,490
Cumulative Capital Improvement - Cigarette Tax	1,760	1,045	-	2,805	601	105	3,301
Riverboat	3,937	1,936	1,500	4,373	2,847	1,921	5,299
LIT Public Safety (CAGIT)	7,302	11,815	6,323	12,794	14,049	11,753	15,090
Lake County Agency	84	3,856	3,856	84	-	-	84
Community Crossing Grant	-	103,828	103,653	175	-	-	175
MVH Restricted	-	5,961	5,961	-	5,257	-	5,257
Covid Reimbursement Grant	-	-	-	-	8,467	8,467	-
Donations	8,397	1,634	-	10,031	3	527	9,507
Fire	19,253	21,634	11,308	29,579	21,522	8,504	42,597
Innkeepers	3,785	4,725	3,000	5,510	4,724	2,977	7,257
Payroll	5,214	124,441	126,972	2,683	127,402	122,244	7,841
Sewage Utility Operating	95,818	147,459	123,629	119,648	118,201	94,604	143,245
Sewage Utility Bond	-	-	-	-	11	-	11
SRFWW Bond and Interest	13,641	22,013	21,239	14,415	14,188	18,341	10,262
SRFWW Debt Service Reserve	9,229	4,236	-	13,465	4,440	-	17,905
Water Utility Operating	50,608	121,673	104,928	67,353	128,043	100,454	94,942
Water Utility Meter Deposit	7,075	3,711	256	10,530	1,621	581	11,570
SRFDW Bond and Interest	9,195	17,997	18,038	9,154	16,271	17,764	7,661
SRFDW Debt Service Reserve	15,860	3,102	-	18,962	93	-	19,055
Totals	\$ 422,237	\$ 921,947	\$ 880,367	\$ 463,817	\$ 692,966	\$ 576,327	\$ 580,456

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 78,735	\$ 180,834	\$ 162,427	\$ 97,142	\$ 185,399	\$ 174,846	\$ 107,695
Motor Vehicle Highway	36,726	31,825	21,352	47,199	30,542	29,901	47,840
Local Road and Street	15,141	11,204	-	26,345	11,567	-	37,912
MVH Restricted	5,257	5,810	-	11,067	5,749	-	16,816
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	150	-	150
Community Crossings Grant	175	-	-	175	-	-	175
Local Law Enforcement Continuing Education Fund	3,918	294	40	4,172	274	449	3,997
Infraction Deferral Program	14,459	19,110	877	32,692	6,047	19,232	19,507
Riverboat	5,299	2,141	1,984	5,456	2,139	1,686	5,909
Rainy Day	2,148	-	-	2,148	-	-	2,148
County Economic Development Income Tax (CEDIT)	16,780	11,124	6,367	21,537	8,968	8,356	22,149
Cumulative Capital Development	11,490	4,633	-	16,123	4,414	2,998	17,539
Cumulative Capital Improvement - Cigarette Tax	3,301	569	480	3,390	488	800	3,078
CARES Provider Relief	-	29,350	-	29,350	29,573	-	58,923
LIT Public Safety (CAGIT)	15,090	13,661	6,032	22,719	19,220	29,986	11,953
Lake County Agency	84	1	-	85	-	-	85
Donations	9,507	2,388	889	11,006	1,414	-	12,420
Fire	42,597	8,122	24,345	26,374	7,738	24,865	9,247
Innkeepers	7,257	4,725	2,437	9,545	4,725	1,307	12,963
Payroll	7,841	132,508	132,487	7,862	140,043	135,354	12,551
Sewage Utility Operating	143,245	135,721	100,021	178,945	110,169	110,479	178,635
Sewage Utility Bond	11	-	-	11	-	-	11
SRFWW Debt Service Reserve	17,905	4,375	-	22,280	269	-	22,549
SRFWW Bond and Interest	10,262	16,499	15,014	11,747	17,289	14,899	14,137
Water Utility Operating	94,942	116,384	108,915	102,411	120,615	101,214	121,812
Water Utility Meter Deposit	11,570	5,116	635	16,051	1,622	326	17,347
SRFDW Bond and Interest	7,661	17,355	16,129	8,887	18,733	17,237	10,383
SRFDW Debt Service Reserve	19,055	3	-	19,058	211	-	19,269
Totals	<u>\$ 580,456</u>	<u>\$ 753,752</u>	<u>\$ 600,431</u>	<u>\$ 733,777</u>	<u>\$ 727,358</u>	<u>\$ 673,935</u>	<u>\$ 787,200</u>

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

TOWN OF SCHNEIDER
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 SCHNEIDER
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 SCHNEIDER
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 SCHNEIDER
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.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF SCHNEIDER
 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 and Street	Local Law Enforcement Continuing Education Fund	Infraction Deferral Program	Rainy Day	County Economic Development Income Tax (CEDIT)
Cash and investments - beginning	\$ 97,623	\$ 27,176	\$ 14,594	\$ 4,045	\$ 7,946	\$ 2,245	\$ 11,625
Receipts:							
Taxes	96,705	25,133	-	-	-	-	10,868
Licenses and permits	3,848	-	-	200	-	-	-
Intergovernmental receipts	6,488	7,380	85,394	-	-	-	-
Charges for services	40,582	-	-	-	-	-	-
Fines and forfeits	453	-	-	374	8,244	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	30,889	-	-	-	-	-	-
Total receipts	<u>178,965</u>	<u>32,513</u>	<u>85,394</u>	<u>574</u>	<u>8,244</u>	<u>-</u>	<u>10,868</u>
Disbursements:							
Personal services	76,559	19,343	-	-	28	-	-
Supplies	43,475	7,203	-	-	11,028	-	-
Other services and charges	76,105	4,615	16,511	-	2,269	-	9,626
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,170	-	78,675	-	-	97	-
Total disbursements	<u>197,309</u>	<u>31,161</u>	<u>95,186</u>	<u>-</u>	<u>13,325</u>	<u>97</u>	<u>9,626</u>
Excess (deficiency) of receipts over disbursements	<u>(18,344)</u>	<u>1,352</u>	<u>(9,792)</u>	<u>574</u>	<u>(5,081)</u>	<u>(97)</u>	<u>1,242</u>
Cash and investments - ending	<u>\$ 79,279</u>	<u>\$ 28,528</u>	<u>\$ 4,802</u>	<u>\$ 4,619</u>	<u>\$ 2,865</u>	<u>\$ 2,148</u>	<u>\$ 12,867</u>

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

	Cumulative Capital Development	Cumulative Capital Improvement - Cigarette Tax	Riverboat	LIT Public Safety (CAGIT)	Lake County Agency	Community Crossing Grant	MVH Restricted
Cash and investments - beginning	\$ 5,825	\$ 1,760	\$ 3,937	\$ 7,302	\$ 84	\$ -	\$ -
Receipts:							
Taxes	4,092	-	-	11,815	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	231	1,045	1,936	-	-	103,828	5,961
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,856	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,323</u>	<u>1,045</u>	<u>1,936</u>	<u>11,815</u>	<u>3,856</u>	<u>103,828</u>	<u>5,961</u>
Disbursements:							
Personal services	-	-	-	2,565	-	-	-
Supplies	-	-	-	-	-	-	5,961
Other services and charges	3,000	-	-	3,758	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	103,653	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,500	-	3,856	-	-
Total disbursements	<u>3,000</u>	<u>-</u>	<u>1,500</u>	<u>6,323</u>	<u>3,856</u>	<u>103,653</u>	<u>5,961</u>
Excess (deficiency) of receipts over disbursements	<u>1,323</u>	<u>1,045</u>	<u>436</u>	<u>5,492</u>	<u>-</u>	<u>175</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,148</u>	<u>\$ 2,805</u>	<u>\$ 4,373</u>	<u>\$ 12,794</u>	<u>\$ 84</u>	<u>\$ 175</u>	<u>\$ -</u>

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

	Covid Reimbursement Grant	Donations	Fire	Innkeepers	Payroll	Sewage Utility Operating	Sewage Utility Bond
Cash and investments - beginning	\$ -	\$ 8,397	\$ 19,253	\$ 3,785	\$ 5,214	\$ 95,818	\$ -
Receipts:							
Taxes	-	-	20,478	4,725	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,156	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	111,350	-
Other receipts	-	1,634	-	-	124,441	36,109	-
Total receipts	-	1,634	21,634	4,725	124,441	147,459	-
Disbursements:							
Personal services	-	-	-	-	-	16,838	-
Supplies	-	-	189	3,000	-	-	-
Other services and charges	-	-	11,119	-	-	2,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	77,451	-
Other disbursements	-	-	-	-	126,972	27,340	-
Total disbursements	-	-	11,308	3,000	126,972	123,629	-
Excess (deficiency) of receipts over disbursements	-	1,634	10,326	1,725	(2,531)	23,830	-
Cash and investments - ending	\$ -	\$ 10,031	\$ 29,579	\$ 5,510	\$ 2,683	\$ 119,648	\$ -

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

	SRFWW Bond and Interest	SRFWW Debt Service Reserve	Water Utility Operating	Water Utility Meter Deposit	SRFDW Bond and Interest	SRFDW Debt Service Reserve	Totals
Cash and investments - beginning	\$ 13,641	\$ 9,229	\$ 50,608	\$ 7,075	\$ 9,195	\$ 15,860	\$ 422,237
Receipts:							
Taxes	-	-	6,170	-	-	-	179,986
Licenses and permits	-	-	-	-	-	-	4,048
Intergovernmental receipts	-	-	-	-	-	-	213,419
Charges for services	-	-	-	-	-	-	40,582
Fines and forfeits	-	-	-	-	-	-	12,927
Utility fees	-	-	107,528	-	-	-	218,878
Other receipts	22,013	4,236	7,975	3,711	17,997	3,102	252,107
Total receipts	22,013	4,236	121,673	3,711	17,997	3,102	921,947
Disbursements:							
Personal services	-	-	16,838	-	-	-	132,171
Supplies	-	-	-	-	-	-	70,856
Other services and charges	-	-	2,132	-	-	-	131,135
Debt service - principal and interest	21,239	-	-	-	18,038	-	39,277
Capital outlay	-	-	-	-	-	-	103,653
Utility operating expenses	-	-	63,455	256	-	-	141,162
Other disbursements	-	-	22,503	-	-	-	262,113
Total disbursements	21,239	-	104,928	256	18,038	-	880,367
Excess (deficiency) of receipts over disbursements	774	4,236	16,745	3,455	(41)	3,102	41,580
Cash and investments - ending	\$ 14,415	\$ 13,465	\$ 67,353	\$ 10,530	\$ 9,154	\$ 18,962	\$ 463,817

TOWN OF SCHNEIDER
 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 and Street	Local Law Enforcement Continuing Education Fund	Infraction Deferral Program	Rainy Day	County Economic Development Income Tax (CEDIT)
Cash and investments - beginning	\$ 79,279	\$ 28,528	\$ 4,802	\$ 4,619	\$ 2,865	\$ 2,148	\$ 12,867
Receipts:							
Taxes	92,181	23,670	-	-	-	-	9,683
Licenses and permits	3,892	-	-	50	-	-	-
Intergovernmental receipts	17,431	8,006	10,339	-	-	-	-
Charges for services	39,362	-	-	-	-	-	272
Fines and forfeits	610	-	-	249	12,734	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,405	-	-	-	-	-	-
Total receipts	<u>155,881</u>	<u>31,676</u>	<u>10,339</u>	<u>299</u>	<u>12,734</u>	<u>-</u>	<u>9,955</u>
Disbursements:							
Personal services	72,049	16,547	-	1,000	-	-	-
Supplies	6,838	3,326	-	-	1,140	-	-
Other services and charges	76,622	3,605	-	-	-	-	6,042
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	916	-	-	-	-	-	-
Total disbursements	<u>156,425</u>	<u>23,478</u>	<u>-</u>	<u>1,000</u>	<u>1,140</u>	<u>-</u>	<u>6,042</u>
Excess (deficiency) of receipts over disbursements	<u>(544)</u>	<u>8,198</u>	<u>10,339</u>	<u>(701)</u>	<u>11,594</u>	<u>-</u>	<u>3,913</u>
Cash and investments - ending	\$ <u>78,735</u>	\$ <u>36,726</u>	\$ <u>15,141</u>	\$ <u>3,918</u>	\$ <u>14,459</u>	\$ <u>2,148</u>	\$ <u>16,780</u>

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

	Cumulative Capital Development	Cumulative Capital Improvement - Cigarette Tax	Riverboat	LIT Public Safety (CAGIT)	Lake County Agency	Community Crossing Grant	MVH Restricted
Cash and investments - beginning	\$ 7,148	\$ 2,805	\$ 4,373	\$ 12,794	\$ 84	\$ 175	\$ -
Receipts:							
Taxes	3,890	-	-	13,206	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	452	601	1,431	843	-	-	5,257
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,416	-	-	-	-
Total receipts	<u>4,342</u>	<u>601</u>	<u>2,847</u>	<u>14,049</u>	<u>-</u>	<u>-</u>	<u>5,257</u>
Disbursements:							
Personal services	-	-	-	2,422	-	-	-
Supplies	-	105	1,921	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,331	-	-	-
Total disbursements	<u>-</u>	<u>105</u>	<u>1,921</u>	<u>11,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,342</u>	<u>496</u>	<u>926</u>	<u>2,296</u>	<u>-</u>	<u>-</u>	<u>5,257</u>
Cash and investments - ending	<u>\$ 11,490</u>	<u>\$ 3,301</u>	<u>\$ 5,299</u>	<u>\$ 15,090</u>	<u>\$ 84</u>	<u>\$ 175</u>	<u>\$ 5,257</u>

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

	Covid Reimbursement Grant	Donations	Fire	Innkeepers	Payroll	Sewage Utility Operating	Sewage Utility Bond
Cash and investments - beginning	\$ -	\$ 10,031	\$ 29,579	\$ 5,510	\$ 2,683	\$ 119,648	\$ -
Receipts:							
Taxes	-	-	19,284	4,724	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,238	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	114,363	-
Other receipts	8,467	3	-	-	127,402	3,838	11
Total receipts	8,467	3	21,522	4,724	127,402	118,201	11
Disbursements:							
Personal services	3,769	-	-	-	122,244	16,024	-
Supplies	4,698	-	7,591	2,977	-	-	-
Other services and charges	-	-	913	-	-	3,800	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	56,251	-
Other disbursements	-	527	-	-	-	18,529	-
Total disbursements	8,467	527	8,504	2,977	122,244	94,604	-
Excess (deficiency) of receipts over disbursements	-	(524)	13,018	1,747	5,158	23,597	11
Cash and investments - ending	\$ -	\$ 9,507	\$ 42,597	\$ 7,257	\$ 7,841	\$ 143,245	\$ 11

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

	SRFWW Bond and Interest	SRFWW Debt Service Reserve	Water Utility Operating	Water Utility Meter Deposit	SRFDW Bond and Interest	SRFDW Debt Service Reserve	Totals
Cash and investments - beginning	\$ 14,415	\$ 13,465	\$ 67,353	\$ 10,530	\$ 9,154	\$ 18,962	\$ 463,817
Receipts:							
Taxes	-	-	-	-	-	-	166,638
Licenses and permits	-	-	-	-	-	-	3,942
Intergovernmental receipts	-	-	6,417	-	-	-	53,015
Charges for services	-	-	-	-	-	-	39,634
Fines and forfeits	-	-	-	-	-	-	13,593
Utility fees	-	-	118,446	1,621	-	-	234,430
Other receipts	14,188	4,440	3,180	-	16,271	93	181,714
Total receipts	14,188	4,440	128,043	1,621	16,271	93	692,966
Disbursements:							
Personal services	-	-	17,250	-	-	-	251,305
Supplies	-	-	-	-	-	-	28,596
Other services and charges	-	-	4,325	581	-	-	95,888
Debt service - principal and interest	18,341	-	-	-	17,764	-	36,105
Utility operating expenses	-	-	55,026	-	-	-	111,277
Other disbursements	-	-	23,853	-	-	-	53,156
Total disbursements	18,341	-	100,454	581	17,764	-	576,327
Excess (deficiency) of receipts over disbursements	(4,153)	4,440	27,589	1,040	(1,493)	93	116,639
Cash and investments - ending	\$ 10,262	\$ 17,905	\$ 94,942	\$ 11,570	\$ 7,661	\$ 19,055	\$ 580,456

TOWN OF SCHNEIDER
 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 and Street	MVH Restricted	OPIOID SETTLEMENT UNRESTRICTED	Community Crossings Grant
Cash and investments - beginning	\$ 78,735	\$ 36,726	\$ 15,141	\$ 5,257	\$ -	\$ 175
Receipts:						
Taxes	127,413	24,591	-	-	-	-
Licenses and permits	874	-	-	-	-	-
Intergovernmental receipts	9,167	7,234	11,204	5,810	-	-
Charges for services	31,698	-	-	-	-	-
Fines and forfeits	11,334	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	348	-	-	-	-	-
Total receipts	<u>180,834</u>	<u>31,825</u>	<u>11,204</u>	<u>5,810</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	77,182	18,678	-	-	-	-
Supplies	7,554	310	-	-	-	-
Other services and charges	76,891	935	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	800	1,429	-	-	-	-
Total disbursements	<u>162,427</u>	<u>21,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,407</u>	<u>10,473</u>	<u>11,204</u>	<u>5,810</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 97,142</u>	<u>\$ 47,199</u>	<u>\$ 26,345</u>	<u>\$ 11,067</u>	<u>\$ -</u>	<u>\$ 175</u>

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

	Local Law Enforcement Continuing Education Fund	Infraction Deferral Program	Riverboat	Rainy Day	County Economic Development Income Tax (CEDIT)	Cumulative Capital Development
Cash and investments - beginning	\$ 3,918	\$ 14,459	\$ 5,299	\$ 2,148	\$ 16,780	\$ 11,490
Receipts:						
Taxes	-	-	-	-	-	4,380
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,141	-	11,124	253
Charges for services	5	-	-	-	-	-
Fines and forfeits	289	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	19,110	-	-	-	-
Total receipts	294	19,110	2,141	-	11,124	4,633
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	375	-	-	-	-
Other services and charges	40	502	-	-	6,367	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,984	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40	877	1,984	-	6,367	-
Excess (deficiency) of receipts over disbursements	254	18,233	157	-	4,757	4,633
Cash and investments - ending	\$ 4,172	\$ 32,692	\$ 5,456	\$ 2,148	\$ 21,537	\$ 16,123

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

	Cumulative Capital Improvement - Cigarette Tax	CARES Provider Relief	LIT Public Safety (CAGIT)	Lake County Agency	Donations	Fire
Cash and investments - beginning	\$ 3,301	\$ -	\$ 15,090	\$ 84	\$ 9,507	\$ 42,597
Receipts:						
Taxes	-	-	-	-	-	7,678
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	569	29,350	13,661	-	-	444
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	2,388	-
Total receipts	<u>569</u>	<u>29,350</u>	<u>13,661</u>	<u>1</u>	<u>2,388</u>	<u>8,122</u>
Disbursements:						
Personal services	-	-	2,756	-	-	984
Supplies	-	-	-	-	889	6,815
Other services and charges	-	-	3,276	-	-	16,546
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	480	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>480</u>	<u>-</u>	<u>6,032</u>	<u>-</u>	<u>889</u>	<u>24,345</u>
Excess (deficiency) of receipts over disbursements	<u>89</u>	<u>29,350</u>	<u>7,629</u>	<u>1</u>	<u>1,499</u>	<u>(16,223)</u>
Cash and investments - ending	<u>\$ 3,390</u>	<u>\$ 29,350</u>	<u>\$ 22,719</u>	<u>\$ 85</u>	<u>\$ 11,006</u>	<u>\$ 26,374</u>

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

	Innkeepers	Payroll	Sewage Utility Operating	Sewage Utility Bond	SRFWW Debt Service Reserve	SRFWW Bond and Interest
Cash and investments - beginning	\$ 7,257	\$ 7,841	\$ 143,245	\$ 11	\$ 17,905	\$ 10,262
Receipts:						
Taxes	4,725	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	116,597	-	-	-
Other receipts	-	132,508	19,124	-	4,375	16,499
Total receipts	<u>4,725</u>	<u>132,508</u>	<u>135,721</u>	<u>-</u>	<u>4,375</u>	<u>16,499</u>
Disbursements:						
Personal services	-	-	18,439	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	6,454	-	-	-
Debt service - principal and interest	-	-	-	-	-	15,014
Capital outlay	2,437	-	-	-	-	-
Utility operating expenses	-	-	38,694	-	-	-
Other disbursements	-	132,487	36,434	-	-	-
Total disbursements	<u>2,437</u>	<u>132,487</u>	<u>100,021</u>	<u>-</u>	<u>-</u>	<u>15,014</u>
Excess (deficiency) of receipts over disbursements	<u>2,288</u>	<u>21</u>	<u>35,700</u>	<u>-</u>	<u>4,375</u>	<u>1,485</u>
Cash and investments - ending	\$ <u>9,545</u>	\$ <u>7,862</u>	\$ <u>178,945</u>	\$ <u>11</u>	\$ <u>22,280</u>	\$ <u>11,747</u>

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

	Water Utility Operating	Water Utility Meter Deposit	SRFDW Bond and Interest	SRFDW Debt Service Reserve	Totals
Cash and investments - beginning	\$ 94,942	\$ 11,570	\$ 7,661	\$ 19,055	\$ 580,456
Receipts:					
Taxes	13,204	-	-	-	181,991
Licenses and permits	-	-	-	-	874
Intergovernmental receipts	-	-	-	-	90,957
Charges for services	-	-	-	-	31,703
Fines and forfeits	-	-	-	-	11,624
Utility fees	101,573	-	-	-	218,170
Other receipts	1,607	5,116	17,355	3	218,433
Total receipts	<u>116,384</u>	<u>5,116</u>	<u>17,355</u>	<u>3</u>	<u>753,752</u>
Disbursements:					
Personal services	18,439	-	-	-	136,478
Supplies	-	-	-	-	15,943
Other services and charges	6,948	-	-	-	117,959
Debt service - principal and interest	-	-	16,129	-	31,143
Capital outlay	-	-	-	-	4,901
Utility operating expenses	64,424	635	-	-	103,753
Other disbursements	19,104	-	-	-	190,254
Total disbursements	<u>108,915</u>	<u>635</u>	<u>16,129</u>	<u>-</u>	<u>600,431</u>
Excess (deficiency) of receipts over disbursements	<u>7,469</u>	<u>4,481</u>	<u>1,226</u>	<u>3</u>	<u>153,321</u>
Cash and investments - ending	<u>\$ 102,411</u>	<u>\$ 16,051</u>	<u>\$ 8,887</u>	<u>\$ 19,058</u>	<u>\$ 733,777</u>

TOWN OF SCHNEIDER
 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 and Street	MVH Restricted	OPIOID SETTLEMENT UNRESTRICTED	Community Crossings Grant
Cash and investments - beginning	\$ 97,142	\$ 47,199	\$ 26,345	\$ 11,067	\$ -	\$ 175
Receipts:						
Taxes	124,806	23,561	-	-	-	-
Licenses and permits	5,066	-	-	-	-	-
Intergovernmental receipts	8,007	6,981	11,567	5,749	-	-
Charges for services	32,080	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	15,440	-	-	-	150	-
Total receipts	<u>185,399</u>	<u>30,542</u>	<u>11,567</u>	<u>5,749</u>	<u>150</u>	<u>-</u>
Disbursements:						
Personal services	79,689	19,106	-	-	-	-
Supplies	8,772	7,880	-	-	-	-
Other services and charges	85,485	1,453	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	900	1,462	-	-	-	-
Total disbursements	<u>174,846</u>	<u>29,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,553</u>	<u>641</u>	<u>11,567</u>	<u>5,749</u>	<u>150</u>	<u>-</u>
Cash and investments - ending	<u>\$ 107,695</u>	<u>\$ 47,840</u>	<u>\$ 37,912</u>	<u>\$ 16,816</u>	<u>\$ 150</u>	<u>\$ 175</u>

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

	Local Law Enforcement Continuing Education Fund	Infraction Deferral Program	Riverboat	Rainy Day	County Economic Development Income Tax (CEDIT)	Cumulative Capital Development
Cash and investments - beginning	\$ 4,172	\$ 32,692	\$ 5,456	\$ 2,148	\$ 21,537	\$ 16,123
Receipts:						
Taxes	-	-	-	-	-	4,414
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,139	-	8,968	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	274	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	6,047	-	-	-	-
Total receipts	<u>274</u>	<u>6,047</u>	<u>2,139</u>	<u>-</u>	<u>8,968</u>	<u>4,414</u>
Disbursements:						
Personal services	-	600	-	-	-	-
Supplies	-	1,437	-	-	-	-
Other services and charges	449	2,026	-	-	8,356	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	15,169	1,686	-	-	2,998
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>449</u>	<u>19,232</u>	<u>1,686</u>	<u>-</u>	<u>8,356</u>	<u>2,998</u>
Excess (deficiency) of receipts over disbursements	<u>(175)</u>	<u>(13,185)</u>	<u>453</u>	<u>-</u>	<u>612</u>	<u>1,416</u>
Cash and investments - ending	\$ <u>3,997</u>	\$ <u>19,507</u>	\$ <u>5,909</u>	\$ <u>2,148</u>	\$ <u>22,149</u>	\$ <u>17,539</u>

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

	Cumulative Capital Improvement - Cigarette Tax	CARES Provider Relief	LIT Public Safety (CAGIT)	Lake County Agency	Donations	Fire
Cash and investments - beginning	\$ 3,390	\$ 29,350	\$ 22,719	\$ 85	\$ 11,006	\$ 26,374
Receipts:						
Taxes	-	-	-	-	-	7,738
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	488	29,573	19,220	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	1,414	-
Total receipts	488	29,573	19,220	-	1,414	7,738
Disbursements:						
Personal services	-	-	2,799	-	-	1,400
Supplies	-	-	-	-	-	150
Other services and charges	-	-	27,187	-	-	23,315
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	800	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	800	-	29,986	-	-	24,865
Excess (deficiency) of receipts over disbursements	(312)	29,573	(10,766)	-	1,414	(17,127)
Cash and investments - ending	\$ 3,078	\$ 58,923	\$ 11,953	\$ 85	\$ 12,420	\$ 9,247

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

	Innkeepers	Payroll	Sewage Utility Operating	Sewage Utility Bond	SRFWW Debt Service Reserve	SRFWW Bond and Interest
Cash and investments - beginning	\$ 9,545	\$ 7,862	\$ 178,945	\$ 11	\$ 22,280	\$ 11,747
Receipts:						
Taxes	4,725	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	108,249	-	-	-
Other receipts	-	140,043	1,920	-	269	17,289
Total receipts	<u>4,725</u>	<u>140,043</u>	<u>110,169</u>	<u>-</u>	<u>269</u>	<u>17,289</u>
Disbursements:						
Personal services	-	-	18,759	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	6,088	-	-	-
Debt service - principal and interest	-	-	-	-	-	14,899
Capital outlay	1,307	-	-	-	-	-
Utility operating expenses	-	-	50,258	-	-	-
Other disbursements	-	135,354	35,374	-	-	-
Total disbursements	<u>1,307</u>	<u>135,354</u>	<u>110,479</u>	<u>-</u>	<u>-</u>	<u>14,899</u>
Excess (deficiency) of receipts over disbursements	<u>3,418</u>	<u>4,689</u>	<u>(310)</u>	<u>-</u>	<u>269</u>	<u>2,390</u>
Cash and investments - ending	<u>\$ 12,963</u>	<u>\$ 12,551</u>	<u>\$ 178,635</u>	<u>\$ 11</u>	<u>\$ 22,549</u>	<u>\$ 14,137</u>

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

	Water Utility Operating	Water Utility Meter Deposit	SRFDW Bond and Interest	SRFDW Debt Service Reserve	Totals
Cash and investments - beginning	\$ 102,411	\$ 16,051	\$ 8,887	\$ 19,058	\$ 733,777
Receipts:					
Taxes	14,838	-	-	-	180,082
Licenses and permits	-	-	-	-	5,066
Intergovernmental receipts	-	-	-	-	92,692
Charges for services	-	-	-	-	32,080
Fines and forfeits	-	-	-	-	274
Utility fees	104,656	-	-	-	212,905
Other receipts	1,121	1,622	18,733	211	204,259
Total receipts	<u>120,615</u>	<u>1,622</u>	<u>18,733</u>	<u>211</u>	<u>727,358</u>
Disbursements:					
Personal services	18,759	-	-	-	141,112
Supplies	-	-	-	-	18,239
Other services and charges	6,607	-	-	-	160,966
Debt service - principal and interest	-	-	17,237	-	32,136
Capital outlay	-	-	-	-	21,960
Utility operating expenses	57,079	326	-	-	107,663
Other disbursements	18,769	-	-	-	191,859
Total disbursements	<u>101,214</u>	<u>326</u>	<u>17,237</u>	<u>-</u>	<u>673,935</u>
Excess (deficiency) of receipts over disbursements	<u>19,401</u>	<u>1,296</u>	<u>1,496</u>	<u>211</u>	<u>53,423</u>
Cash and investments - ending	<u>\$ 121,812</u>	<u>\$ 17,347</u>	<u>\$ 10,383</u>	<u>\$ 19,269</u>	<u>\$ 787,200</u>

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 1,743
Wastewater	-	10,882
Water	-	<u>12,002</u>
Totals	<u>\$ -</u>	<u>\$ 24,627</u>

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: Notes and Loans Payable	POLICE CAR LOAN 2022	\$ 39,387	\$ 19,939
Wastewater: Revenue bonds	Wastewater Revenue Bonds Series 2016- Improvements to the system	197,000	12,000
Water: Revenue bonds	Waterworks Revenue Bonds Series 2014 - Improvements to the system	197,000	13,000
Totals		<u>\$ 433,387</u>	<u>\$ 44,939</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/>.