

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF FILLMORE

PUTNAM COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/05/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jayna Haldeman	01-01-19 to 03-03-22
	(Vacant)	03-04-22 to 03-21-22
	Bill Miles	03-22-22 to 10-26-22
	(Vacant)	10-27-22 to 11-30-22
	Andi Schardt	12-01-22 to 12-31-23
President of the Town Council	Bill Ashcraft	01-01-19 to 12-31-19
	Meredith Trusty	01-01-20 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF FILLMORE, PUTNAM COUNTY, INDIANA

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 30, 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 FILLMORE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20		
GENERAL FUND	\$ 48,910	\$ 82,931	\$ 63,545	\$ 68,296	\$ 93,352	\$ 47,399	\$ 114,249		
MOTOR VEHICLE HIGHWAY	107,846	42,101	51,298	98,649	19,429	57,874	60,204		
LOCAL ROAD & STREET	35,034	5,623	3,920	36,737	5,481	557	41,661		
LAW ENF CONT ED	5,961	200	252	5,909	600	50	6,459		
RIVERBOAT	7,712	3,157	-	10,869	3,157	-	14,026		
RAINY DAY	4,476	-	-	4,476	-	-	4,476		
CUM CAP IMP - CIG TAX	8,543	1,218	-	9,761	1,156	-	10,917		
COUNTY ECONOMIC DEV INCOME TAX (CEDIT)	83,157	8,935	24,990	67,102	8,623	10,710	65,015		
PUBLIC SAFETY LOIT	19,293	9,437	9,339	19,391	11,018	9,410	20,999		
PETTY CASH FUND	-	250	-	250	-	-	250		
CARES ACT - PAYROLL	-	-	-	-	8,924	-	8,924		
MVH - RESTRICTED	-	10,499	17,646	(7,147)	41,116	9,838	24,131		
SPECIAL SEA 67 LOIT DISTRIBUTION	7,413	-	-	7,413	-	-	7,413		
DONATION	1,418	286	-	1,704	-	-	1,704		
PAYROLL	1,629	101,707	106,761	(3,425)	105,376	99,324	2,627		
COMMUNITY CROSSINGS GRANT	-	18,380	18,380	-	35,547	35,393	154		
OCRA	-	-	-	-	30,000	30,000	-		
PREVIOUS CLERK LATE FEE AND INT	(7,394)	-	32	(7,426)	-	-	(7,426)		
WASTEWATER	155,105	222,165	270,404	106,866	230,168	249,878	87,156		
WASTEWATER METER DEPOSIT	20,094	1,275	1,122	20,247	1,425	554	21,118		
WASTEWATER B & I	2,558	42,684	42,652	2,590	42,684	42,613	2,661		
WASTEWATER DEBT RESERVE	42,596	8,000	-	50,596	12,000	-	62,596		
WATER UTILITY OPERATING	6,711	135,828	134,702	7,837	142,020	134,536	15,321		
WATER DEPOSIT	25,183	2,100	1,533	25,750	2,100	946	26,904		
WATER DEBT RESERVE	8,357	9,000	-	17,357	12,000	-	29,357		
WATER B & I	5,668	17,004	16,720	5,952	17,004	-	22,956		
STORM SEWER	18,547	2,296	4,219	16,624	3,519	54	20,089		
Totals	<u>\$ 608,817</u>	<u>\$ 725,076</u>	<u>\$ 767,515</u>	<u>\$ 566,378</u>	<u>\$ 826,699</u>	<u>\$ 729,136</u>	<u>\$ 663,941</u>		

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
GENERAL FUND	\$ 114,249	\$ 97,933	\$ 65,607	\$ 146,575	\$ 105,340	\$ 55,762	\$ 196,153		
MOTOR VEHICLE HIGHWAY	60,204	20,315	38,763	41,756	21,452	24,006	39,202		
LOCAL ROAD & STREET	41,661	6,022	1,263	46,420	6,309	1,630	51,099		
LAW ENF CONT ED	6,459	976	-	7,435	420	-	7,855		
RIVERBOAT	14,026	3,154	1,226	15,954	2,995	-	18,949		
RAINY DAY	4,476	-	-	4,476	-	-	4,476		
CUM CAP IMP - CIG TAX	10,917	1,095	-	12,012	966	-	12,978		
COUNTY ECONOMIC DEV INCOME TAX (CEDIT)	65,015	30,273	21,980	73,308	10,709	-	84,017		
PUBLIC SAFETY LOIT	20,999	12,404	10,893	22,510	13,200	5,937	29,773		
PETTY CASH FUND	250	-	-	250	-	-	250		
COMMUNITY FOUNDATION GRANT	-	200	178	22	-	-	22		
CARES ACT - PAYROLL	8,924	-	8,924	-	-	-	-		
AMERICAN RESCUE ACT OF 2021 FUND	-	60,168	-	60,168	60,624	22	120,770		
MVH - RESTRICTED	24,131	11,180	26,021	9,290	11,257	-	20,547		
SPECIAL SEA 67 LOIT DISTRIBUTION	7,413	-	-	7,413	-	-	7,413		
OPIOID SETTLEMENT FUNDS UNRESTRICTED	-	-	-	-	168	-	168		
DONATION	1,704	-	-	1,704	-	-	1,704		
PAYROLL	2,627	108,182	105,983	4,826	95,273	94,548	5,551		
COMMUNITY CROSSINGS GRANT	154	87,750	87,750	154	208,259	223,985	(15,572)		
PREVIOUS CLERK LATE FEE AND INT	(7,426)	6,890	-	(536)	-	-	(536)		
WASTEWATER	87,156	245,313	221,137	111,332	228,933	249,734	90,531		
WASTEWATER METER DEPOSIT	21,118	1,800	1,350	21,568	1,150	450	22,268		
SEWER DEPRECIATION	-	27,596	-	27,596	1,500	-	29,096		
WASTEWATER B & I	2,661	42,684	42,980	2,365	42,684	42,550	2,499		
WASTEWATER DEBT RESERVE	62,596	4,000	23,596	43,000	9,000	-	52,000		
WATER UTILITY OPERATING	15,321	159,775	137,911	37,185	142,204	136,084	43,305		
WATER DEPOSIT	26,904	1,900	1,600	27,204	1,675	600	28,279		
WATER DEPRECIATION	-	20,857	-	20,857	1,500	-	22,357		
WATER DEBT RESERVE	29,357	4,000	16,857	16,500	8,000	-	24,500		
WATER B & I	22,956	17,004	16,405	23,555	18,004	16,090	25,469		
STORM SEWER	20,089	7,122	-	27,211	12,898	440	39,669		
Totals	\$ 663,941	\$ 978,593	\$ 830,424	\$ 812,110	\$ 1,004,520	\$ 851,838	\$ 964,792		

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

TOWN OF FILLMORE
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 FILLMORE
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 FILLMORE
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 FILLMORE
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 insufficient receipts to cover disbursements.

Note 7. Subsequent Events

The 2023 Water Meter Project was paid for with funds received from APRA. All water meters were replaced and now have the ability to help customers track water usage by the hour. The Neptune 360 Program is part of the project. These receivers will also help us to read the meters even if there's snow or cars parked over the top of them. Water meter installation began in September 2023 and was complete the beginning of October 2023. The approximate cost of this project was \$120,000. We were able to get our first reads for October billing of 2023.

Part of the Town's Utility Master Plan includes new Stormwater drains on North Main Street. The engineering for this project was done by HWC and the Town is submitting an application for an OCRA grant to complete the project. The project will cost approximately \$800,000. Additional funding will be from Putnam County for \$92,225 and the Town will potentially be financing the rest of the costs by a low interest IFA/SRF loan.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LAW ENF CONT ED	RIVERBOAT	RAINY DAY	CUM CAP IMP - CIG TAX	COUNTY ECONOMIC DEV INCOME TAX (CEDIT)
Cash and investments - beginning	\$ 48,910	\$ 107,846	\$ 35,034	\$ 5,961	\$ 7,712	\$ 4,476	\$ 8,543	\$ 83,157
Receipts:								
Taxes	70,657	-	-	-	-	-	-	8,935
Licenses and permits	-	-	-	200	-	-	-	-
Intergovernmental receipts	8,498	21,601	5,623	-	3,157	-	1,218	-
Charges for services	19	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	3,757	20,500	-	-	-	-	-	-
Total receipts	82,931	42,101	5,623	200	3,157	-	1,218	8,935
Disbursements:								
Personal services	34,617	9,309	-	-	-	-	-	-
Supplies	1,331	1,923	170	-	-	-	-	-
Other services and charges	27,597	33,091	1,185	252	-	-	-	24,990
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	6,975	2,565	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	63,545	51,298	3,920	252	-	-	-	24,990
Excess (deficiency) of receipts over disbursements	19,386	(9,197)	1,703	(52)	3,157	-	1,218	(16,055)
Cash and investments - ending	\$ 68,296	\$ 98,649	\$ 36,737	\$ 5,909	\$ 10,869	\$ 4,476	\$ 9,761	\$ 67,102

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

	PUBLIC SAFETY LOIT	PETTY CASH FUND	CARES ACT - PAYROLL	MVH - RESTRICTED	SPECIAL SEA 67 LOIT DISTRIBUTION	DONATION	PAYROLL	COMMUNITY CROSSINGS GRANT
Cash and investments - beginning	\$ 19,293	\$ -	\$ -	\$ -	\$ 7,413	\$ 1,418	\$ 1,629	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,437	-	-	10,499	-	-	-	18,380
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	250	-	-	-	286	101,707	-
Total receipts	9,437	250	-	10,499	-	286	101,707	18,380
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,323	-	-	-	-	-	-	-
Other services and charges	6,826	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,190	-	-	17,646	-	-	-	18,380
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	106,761	-
Total disbursements	9,339	-	-	17,646	-	-	106,761	18,380
Excess (deficiency) of receipts over disbursements	98	250	-	(7,147)	-	286	(5,054)	-
Cash and investments - ending	\$ 19,391	\$ 250	\$ -	\$ (7,147)	\$ 7,413	\$ 1,704	\$ (3,425)	\$ -

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

	OCRA	PREVIOUS CLERK LATE FEE AND INT	WASTEWATER	WASTEWATER METER DEPOSIT	WASTEWATER B & I	WASTEWATER DEBT RESERVE
Cash and investments - beginning	\$ -	\$ (7,394)	\$ 155,105	\$ 20,094	\$ 2,558	\$ 42,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	210,634	-	-	-
Penalties	-	-	5,012	-	-	-
Other receipts	-	-	6,519	1,275	42,684	8,000
Total receipts	-	-	222,165	1,275	42,684	8,000
Disbursements:						
Personal services	-	-	27,370	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	32	5,209	-	-	-
Debt service - principal and interest	-	-	-	-	42,652	-
Capital outlay	-	-	4,541	-	-	-
Utility operating expenses	-	-	180,228	-	-	-
Other disbursements	-	-	53,056	1,122	-	-
Total disbursements	-	32	270,404	1,122	42,652	-
Excess (deficiency) of receipts over disbursements	-	(32)	(48,239)	153	32	8,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ (7,426)</u>	<u>\$ 106,866</u>	<u>\$ 20,247</u>	<u>\$ 2,590</u>	<u>\$ 50,596</u>

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

	WATER UTILITY OPERATING	WATER DEPOSIT	WATER DEBT RESERVE	WATER B & I	STORM SEWER	Totals
Cash and investments - beginning	\$ 6,711	\$ 25,183	\$ 8,357	\$ 5,668	\$ 18,547	\$ 608,817
Receipts:						
Taxes	-	-	-	-	-	79,592
Licenses and permits	-	-	-	-	-	200
Intergovernmental receipts	-	-	-	-	-	78,413
Charges for services	-	-	-	-	-	19
Utility fees	132,353	-	-	-	2,296	345,283
Penalties	1,865	-	-	-	-	6,877
Other receipts	1,610	2,100	9,000	17,004	-	214,692
Total receipts	135,828	2,100	9,000	17,004	2,296	725,076
Disbursements:						
Personal services	31,728	-	-	-	-	103,024
Supplies	-	-	-	-	-	4,747
Other services and charges	2,557	-	-	-	-	101,739
Debt service - principal and interest	-	-	-	16,720	-	59,372
Capital outlay	5,737	-	-	-	-	57,034
Utility operating expenses	56,726	-	-	-	-	236,954
Other disbursements	37,954	1,533	-	-	4,219	204,645
Total disbursements	134,702	1,533	-	16,720	4,219	767,515
Excess (deficiency) of receipts over disbursements	1,126	567	9,000	284	(1,923)	(42,439)
Cash and investments - ending	\$ 7,837	\$ 25,750	\$ 17,357	\$ 5,952	\$ 16,624	\$ 566,378

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LAW ENF CONT ED	RIVERBOAT	RAINY DAY	CUM CAP IMP - CIG TAX	COUNTY ECONOMIC DEV INCOME TAX (CEDIT)
Cash and investments - beginning	\$ 68,296	\$ 98,649	\$ 36,737	\$ 5,909	\$ 10,869	\$ 4,476	\$ 9,761	\$ 67,102
Receipts:								
Taxes	78,739	-	-	-	-	-	-	8,623
Licenses and permits	-	-	-	600	-	-	-	-
Intergovernmental receipts	10,180	19,429	5,481	-	3,157	-	1,156	-
Charges for services	8	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,425	-	-	-	-	-	-	-
Total receipts	93,352	19,429	5,481	600	3,157	-	1,156	8,623
Disbursements:								
Personal services	19,365	8,797	-	-	-	-	-	-
Supplies	492	1,727	557	-	-	-	-	-
Other services and charges	27,542	14,390	-	-	-	-	-	10,710
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,960	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	31,000	-	50	-	-	-	-
Total disbursements	47,399	57,874	557	50	-	-	-	10,710
Excess (deficiency) of receipts over disbursements	45,953	(38,445)	4,924	550	3,157	-	1,156	(2,087)
Cash and investments - ending	\$ 114,249	\$ 60,204	\$ 41,661	\$ 6,459	\$ 14,026	\$ 4,476	\$ 10,917	\$ 65,015

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

	PUBLIC SAFETY LOIT	PETTY CASH FUND	CARES ACT - PAYROLL	MVH - RESTRICTED	SPECIAL SEA 67 LOIT DISTRIBUTION	DONATION	PAYROLL	COMMUNITY CROSSINGS GRANT
Cash and investments - beginning	\$ 19,391	\$ 250	\$ -	\$ (7,147)	\$ 7,413	\$ 1,704	\$ (3,425)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,018	-	-	10,116	-	-	-	35,547
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	8,924	31,000	-	-	105,376	-
Total receipts	11,018	-	8,924	41,116	-	-	105,376	35,547
Disbursements:								
Personal services	713	-	-	-	-	-	-	-
Supplies	554	-	-	-	-	-	-	-
Other services and charges	6,844	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,299	-	-	9,838	-	-	-	35,393
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	99,324	-
Total disbursements	9,410	-	-	9,838	-	-	99,324	35,393
Excess (deficiency) of receipts over disbursements	1,608	-	8,924	31,278	-	-	6,052	154
Cash and investments - ending	\$ 20,999	\$ 250	\$ 8,924	\$ 24,131	\$ 7,413	\$ 1,704	\$ 2,627	\$ 154

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

	OCRA	PREVIOUS CLERK LATE FEE AND INT	WASTEWATER	WASTEWATER METER DEPOSIT	WASTEWATER B & I	WASTEWATER DEBT RESERVE
Cash and investments - beginning	\$ -	\$ (7,426)	\$ 106,866	\$ 20,247	\$ 2,590	\$ 50,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	210,876	-	-	-
Penalties	-	-	3,963	-	-	-
Other receipts	-	-	15,329	1,425	42,684	12,000
Total receipts	30,000	-	230,168	1,425	42,684	12,000
Disbursements:						
Personal services	-	-	25,776	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	30,000	-	4,364	-	-	-
Debt service - principal and interest	-	-	-	-	42,613	-
Capital outlay	-	-	14,560	-	-	-
Utility operating expenses	-	-	150,494	-	-	-
Other disbursements	-	-	54,684	554	-	-
Total disbursements	30,000	-	249,878	554	42,613	-
Excess (deficiency) of receipts over disbursements	-	-	(19,710)	871	71	12,000
Cash and investments - ending	\$ -	\$ (7,426)	\$ 87,156	\$ 21,118	\$ 2,661	\$ 62,596

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

	WATER UTILITY OPERATING	WATER DEPOSIT	WATER DEBT RESERVE	WATER B & I	STORM SEWER	Totals
Cash and investments - beginning	\$ 7,837	\$ 25,750	\$ 17,357	\$ 5,952	\$ 16,624	\$ 566,378
Receipts:						
Taxes	-	-	-	-	-	87,362
Licenses and permits	-	-	-	-	-	600
Intergovernmental receipts	-	-	-	-	-	126,084
Charges for services	-	-	-	-	-	8
Utility fees	138,953	-	-	-	3,519	353,348
Penalties	1,782	-	-	-	-	5,745
Other receipts	1,285	2,100	12,000	17,004	-	253,552
Total receipts	142,020	2,100	12,000	17,004	3,519	826,699
Disbursements:						
Personal services	29,138	-	-	-	-	83,789
Supplies	-	-	-	-	-	3,330
Other services and charges	4,364	-	-	-	-	98,214
Debt service - principal and interest	-	-	-	-	-	42,613
Capital outlay	2,066	-	-	-	-	65,116
Utility operating expenses	58,351	-	-	-	-	208,845
Other disbursements	40,617	946	-	-	54	227,229
Total disbursements	134,536	946	-	-	54	729,136
Excess (deficiency) of receipts over disbursements	7,484	1,154	12,000	17,004	3,465	97,563
Cash and investments - ending	\$ 15,321	\$ 26,904	\$ 29,357	\$ 22,956	\$ 20,089	\$ 663,941

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LAW ENF CONT ED	RIVERBOAT	RAINY DAY	CUM CAP IMP - CIG TAX	COUNTY ECONOMIC DEV INCOME TAX (CREDIT)
Cash and investments - beginning	\$ 114,249	\$ 60,204	\$ 41,661	\$ 6,459	\$ 14,026	\$ 4,476	\$ 10,917	\$ 65,015
Receipts:								
Taxes	52,326	-	-	-	-	-	-	-
Licenses and permits	-	-	-	350	-	-	-	-
Intergovernmental receipts	43,329	20,315	6,022	-	3,154	-	1,095	30,273
Fines and forfeits	-	-	-	626	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,278	-	-	-	-	-	-	-
Total receipts	97,933	20,315	6,022	976	3,154	-	1,095	30,273
Disbursements:								
Personal services	33,958	8,804	-	-	-	-	-	-
Supplies	5,155	3,962	463	-	-	-	-	-
Other services and charges	26,494	20,227	800	-	-	-	-	21,980
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	5,770	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,226	-	-	-
Total disbursements	65,607	38,763	1,263	-	1,226	-	-	21,980
Excess (deficiency) of receipts over disbursements	32,326	(18,448)	4,759	976	1,928	-	1,095	8,293
Cash and investments - ending	\$ 146,575	\$ 41,756	\$ 46,420	\$ 7,435	\$ 15,954	\$ 4,476	\$ 12,012	\$ 73,308

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

	PUBLIC SAFETY LOIT	PETTY CASH FUND	COMMUNITY FOUNDATION GRANT	CARES ACT - PAYROLL	AMERICAN RESCUE ACT OF 2021 FUND	MVH - RESTRICTED	SPECIAL SEA 67 LOIT DISTRIBUTION	OPIOID SETTLEMENT FUNDS UNRESTRICTED
Cash and investments - beginning	\$ 20,999	\$ 250	\$ -	\$ 8,924	\$ -	\$ 24,131	\$ 7,413	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,404	-	-	-	60,168	11,180	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	200	-	-	-	-	-
Total receipts	12,404	-	200	-	60,168	11,180	-	-
Disbursements:								
Personal services	2,097	-	-	8,924	-	-	-	-
Supplies	759	-	-	-	-	-	-	-
Other services and charges	6,728	-	178	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,309	-	-	-	-	26,021	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	10,893	-	178	8,924	-	26,021	-	-
Excess (deficiency) of receipts over disbursements	1,511	-	22	(8,924)	60,168	(14,841)	-	-
Cash and investments - ending	\$ 22,510	\$ 250	\$ 22	\$ -	\$ 60,168	\$ 9,290	\$ 7,413	\$ -

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

	DONATION	PAYROLL	COMMUNITY CROSSINGS GRANT	PREVIOUS CLERK LATE FEE AND INT	WASTEWATER	WASTEWATER METER DEPOSIT	SEWER DEPRECIATION	WASTEWATER B & I
Cash and investments - beginning	\$ 1,704	\$ 2,627	\$ 154	\$ (7,426)	\$ 87,156	\$ 21,118	\$ -	\$ 2,661
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	87,750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	223,319	-	-	-
Penalties	-	-	-	-	4,705	-	-	-
Other receipts	-	108,182	-	6,890	17,289	1,800	27,596	42,684
Total receipts	-	108,182	87,750	6,890	245,313	1,800	27,596	42,684
Disbursements:								
Personal services	-	-	-	-	27,751	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	941	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	42,980
Capital outlay	-	-	87,750	-	6,935	-	-	-
Utility operating expenses	-	-	-	-	135,326	-	-	-
Other disbursements	-	105,983	-	-	50,184	1,350	-	-
Total disbursements	-	105,983	87,750	-	221,137	1,350	-	42,980
Excess (deficiency) of receipts over disbursements	-	2,199	-	6,890	24,176	450	27,596	(296)
Cash and investments - ending	\$ 1,704	\$ 4,826	\$ 154	\$ (536)	\$ 111,332	\$ 21,568	\$ 27,596	\$ 2,365

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

	WASTEWATER DEBT RESERVE	WATER UTILITY OPERATING	WATER DEPOSIT	WATER DEPRECIATION	WATER DEBT RESERVE	WATER B & I	STORM SEWER	Totals
Cash and investments - beginning	\$ 62,596	\$ 15,321	\$ 26,904	\$ -	\$ 29,357	\$ 22,956	\$ 20,089	\$ 663,941
Receipts:								
Taxes	-	-	-	-	-	-	-	52,326
Licenses and permits	-	-	-	-	-	-	-	350
Intergovernmental receipts	-	-	-	-	-	-	-	275,690
Fines and forfeits	-	-	-	-	-	-	-	626
Utility fees	-	148,074	-	-	-	-	7,122	378,515
Penalties	-	2,460	-	-	-	-	-	7,165
Other receipts	4,000	9,241	1,900	20,857	4,000	17,004	-	263,921
Total receipts	4,000	159,775	1,900	20,857	4,000	17,004	7,122	978,593
Disbursements:								
Personal services	-	31,556	-	-	-	-	-	113,090
Supplies	-	-	-	-	-	-	-	10,339
Other services and charges	-	941	-	-	-	-	-	78,289
Debt service - principal and interest	-	-	-	-	-	16,405	-	59,385
Capital outlay	-	-	-	-	-	-	-	127,785
Utility operating expenses	-	68,771	-	-	-	-	-	204,097
Other disbursements	23,596	36,643	1,600	-	16,857	-	-	237,439
Total disbursements	23,596	137,911	1,600	-	16,857	16,405	-	830,424
Excess (deficiency) of receipts over disbursements	(19,596)	21,864	300	20,857	(12,857)	599	7,122	148,169
Cash and investments - ending	\$ 43,000	\$ 37,185	\$ 27,204	\$ 20,857	\$ 16,500	\$ 23,555	\$ 27,211	\$ 812,110

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	LAW ENF CONT ED	RIVERBOAT	RAINY DAY	CUM CAP IMP - CIG TAX	COUNTY ECONOMIC DEV INCOME TAX (CEDIT)
Cash and investments - beginning	\$ 146,575	\$ 41,756	\$ 46,420	\$ 7,435	\$ 15,954	\$ 4,476	\$ 12,012	\$ 73,308
Receipts:								
Taxes	49,504	-	-	-	-	-	-	-
Intergovernmental receipts	54,703	21,452	6,309	-	2,995	-	966	10,709
Fines and forfeits	-	-	-	420	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,133	-	-	-	-	-	-	-
Total receipts	105,340	21,452	6,309	420	2,995	-	966	10,709
Disbursements:								
Personal services	23,935	8,635	-	-	-	-	-	-
Supplies	1,440	3,641	680	-	-	-	-	-
Other services and charges	30,387	11,730	950	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	55,762	24,006	1,630	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	49,578	(2,554)	4,679	420	2,995	-	966	10,709
Cash and investments - ending	\$ 196,153	\$ 39,202	\$ 51,099	\$ 7,855	\$ 18,949	\$ 4,476	\$ 12,978	\$ 84,017

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

	PUBLIC SAFETY LOIT	PETTY CASH FUND	COMMUNITY FOUNDATION GRANT	CARES ACT - PAYROLL	AMERICAN RESCUE ACT OF 2021 FUND	MVH - RESTRICTED	SPECIAL SEA 67 LOIT DISTRIBUTION	OPIOID SETTLEMENT FUNDS UNRESTRICTED
Cash and investments - beginning	\$ 22,510	\$ 250	\$ 22	\$ -	\$ 60,168	\$ 9,290	\$ 7,413	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,200	-	-	-	60,624	11,257	-	168
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	13,200	-	-	-	60,624	11,257	-	168
Disbursements:								
Personal services	1,102	-	-	-	-	-	-	-
Supplies	4,084	-	-	-	-	-	-	-
Other services and charges	751	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	22	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5,937	-	-	-	22	-	-	-
Excess (deficiency) of receipts over disbursements	7,263	-	-	-	60,602	11,257	-	168
Cash and investments - ending	\$ 29,773	\$ 250	\$ 22	\$ -	\$ 120,770	\$ 20,547	\$ 7,413	\$ 168

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

	<u>DONATION</u>	<u>PAYROLL</u>	<u>COMMUNITY CROSSINGS GRANT</u>	<u>PREVIOUS CLERK LATE FEE AND INT</u>	<u>WASTEWATER</u>	<u>WASTEWATER METER DEPOSIT</u>	<u>SEWER DEPRECIATION</u>	<u>WASTEWATER B & I</u>
Cash and investments - beginning	\$ 1,704	\$ 4,826	\$ 154	\$ (536)	\$ 111,332	\$ 21,568	\$ 27,596	\$ 2,365
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	208,259	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	217,044	-	-	-
Penalties	-	-	-	-	2,113	-	-	-
Other receipts	-	95,273	-	-	9,776	1,150	1,500	42,684
Total receipts	-	95,273	208,259	-	228,933	1,150	1,500	42,684
Disbursements:								
Personal services	-	-	-	-	26,644	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	223,985	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	94,548	-	-	223,090	450	-	42,550
Total disbursements	-	94,548	223,985	-	249,734	450	-	42,550
Excess (deficiency) of receipts over disbursements	-	725	(15,726)	-	(20,801)	700	1,500	134
Cash and investments - ending	\$ 1,704	\$ 5,551	\$ (15,572)	\$ (536)	\$ 90,531	\$ 22,268	\$ 29,096	\$ 2,499

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

	WASTEWATER DEBT RESERVE	WATER UTILITY OPERATING	WATER DEPOSIT	WATER DEPRECIATION	WATER DEBT RESERVE	WATER B & I	STORM SEWER	Totals
Cash and investments - beginning	\$ 43,000	\$ 37,185	\$ 27,204	\$ 20,857	\$ 16,500	\$ 23,555	\$ 27,211	\$ 812,110
Receipts:								
Taxes	-	-	-	-	-	-	-	49,504
Intergovernmental receipts	-	-	-	-	-	-	-	390,642
Fines and forfeits	-	-	-	-	-	-	-	420
Utility fees	-	140,288	-	-	-	-	12,545	369,877
Penalties	-	964	-	-	-	-	353	3,430
Other receipts	9,000	952	1,675	1,500	8,000	18,004	-	190,647
Total receipts	9,000	142,204	1,675	1,500	8,000	18,004	12,898	1,004,520
Disbursements:								
Personal services	-	32,648	-	-	-	-	-	92,964
Supplies	-	-	-	-	-	-	-	9,845
Other services and charges	-	2,135	-	-	-	-	-	45,953
Capital outlay	-	-	-	-	-	-	-	224,007
Utility operating expenses	-	60,771	-	-	-	-	-	60,771
Other disbursements	-	40,530	600	-	-	16,090	440	418,298
Total disbursements	-	136,084	600	-	-	16,090	440	851,838
Excess (deficiency) of receipts over disbursements	9,000	6,120	1,075	1,500	8,000	1,914	12,458	152,682
Cash and investments - ending	\$ 52,000	\$ 43,305	\$ 28,279	\$ 22,357	\$ 24,500	\$ 25,469	\$ 39,669	\$ 964,792

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OTHER INFORMATION

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
Revenue bonds	Wastewater 1996 Series A	\$ 478,300	\$ 14,200
Revenue bonds	Wastewater 1996 Series B	<u>93,365</u>	<u>2,800</u>
Total Wastewater		<u>571,665</u>	<u>17,000</u>
Water:			
Revenue bonds	WATER BOND 2000	<u>195,000</u>	<u>8,000</u>
Totals		<u>\$ 766,665</u>	<u>\$ 25,000</u>

TOWN OF FILLMORE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,900
Infrastructure	1,459,098
Buildings	22,715
Machinery, equipment, and vehicles	<u>25,963</u>
Total governmental activities	<u>1,511,676</u>
Wastewater:	
Land	5,900
Infrastructure	1,587,667
Buildings	22,715
Machinery, equipment, and vehicles	<u>25,963</u>
Total Wastewater	<u>1,642,245</u>
Water:	
Land	3,900
Infrastructure	1,632,829
Buildings	22,715
Machinery, equipment, and vehicles	<u>121,063</u>
Total Water	<u>1,780,507</u>
Stormwater:	
Infrastructure	<u>719,336</u>
Total Stormwater	<u>719,336</u>
Total capital assets	<u>\$ 5,653,764</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/>.