

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF GREENS FORK

WAYNE COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

12/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda Brown	01-01-18 to 12-31-23
President of the Town Council	Buddy Strunk	01-01-18 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GREENS FORK, WAYNE COUNTY, INDIANA

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

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 29, 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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19
General Fund	\$ 47,690	\$ 142,933	\$ 112,605	\$ 78,018	\$ 90,964	\$ 91,411	\$ 77,571
Motor Vehicle Highway	5,066	26,393	26,959	4,500	9,740	11,406	2,834
Local Road And Street	2,442	5,850	5,451	2,841	5,913	3,777	4,977
MVH Restricted	-	-	-	-	9,103	-	9,103
Refuse Collection	-	24,661	24,660	1	28,651	28,619	33
Lece	4,883	346	-	5,229	376	-	5,605
Riverboat Revenue Sharing	2,606	2,506	-	5,112	2,506	-	7,618
Rainy Day	11,858	-	-	11,858	-	-	11,858
Loit Cash Account	3,019	-	-	3,019	-	-	3,019
Levy Excess Fund	9	-	-	9	-	-	9
Cumulative Capl Imprv Cigarette Tax	1,341	989	-	2,330	966	-	3,296
Police Fund	500	-	335	165	-	-	165
Edit Funds	7,588	30,584	29,235	8,937	19,120	12,352	15,705
Building Permit Fund	2,246	90	587	1,749	240	737	1,252
Payroll - General	1,463	68,229	68,605	1,087	67,721	68,184	624
Wastewater Utility-Operating	18,339	178,267	184,221	12,385	181,459	170,478	23,366
Wastewater Util-Bond And Interest	31,216	51,669	51,326	31,559	51,779	51,325	32,013
Sewer Improvement Fund	136	-	-	136	-	-	136
Wastewater Utility-Debt Reserve	51,325	-	-	51,325	-	-	51,325
Totals	\$ 191,727	\$ 532,517	\$ 503,984	\$ 220,260	\$ 468,538	\$ 438,289	\$ 250,509

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	
General Fund	\$ 77,571	\$ 96,692	\$ 82,300	\$ 91,963	\$ 102,542	\$ 100,736	\$ 93,769
Motor Vehicle Highway	2,834	8,028	1,027	9,835	8,873	6,896	11,812
Local Road And Street	4,977	5,665	6,363	4,279	8,890	7,517	5,652
MVH Restricted	9,103	8,029	-	17,132	8,873	11,000	15,005
Refuse Collection	33	24,696	24,729	-	24,932	24,932	-
Lece	5,605	1,251	-	6,856	474	-	7,330
Riverboat Revenue Sharing	7,618	2,506	-	10,124	2,503	-	12,627
Rainy Day	11,858	-	-	11,858	-	-	11,858
Loit Cash Account	3,019	-	-	3,019	-	-	3,019
Levy Excess Fund	9	-	-	9	-	-	9
Cumulative Capl Imprv Cigarette Tax	3,296	917	-	4,213	869	1,500	3,582
Police Fund	165	-	-	165	-	-	165
Edit Funds	15,705	22,138	-	37,843	23,377	10,000	51,220
CARES Act	-	4,321	-	4,321	46,664	50,402	583
American Rescue Fund	-	-	-	-	43,687	-	43,687
Building Permit Fund	1,252	390	875	767	410	877	300
Payroll - General	624	65,229	65,068	785	69,885	69,756	914
Wastewater Utility-Operating	23,366	173,097	167,955	28,508	175,530	155,730	48,308
Wastewater Util-Bond And Interest	32,013	51,644	51,325	32,332	51,576	51,324	32,584
Sewer Improvement Fund	136	-	-	136	-	-	136
Wastewater Utility-Debt Reserve	51,325	-	-	51,325	-	-	51,325
BEP	-	38,735	32,000	6,735	-	-	6,735
Totals	<u>\$ 250,509</u>	<u>\$ 503,338</u>	<u>\$ 431,642</u>	<u>\$ 322,205</u>	<u>\$ 569,085</u>	<u>\$ 490,670</u>	<u>\$ 400,620</u>

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
General Fund	\$ 93,769	\$ 107,264	\$ 93,775	\$ 107,258
Motor Vehicle Highway	11,812	7,755	7,777	11,790
Local Road And Street	5,652	5,773	3,972	7,453
MVH Restricted	15,005	7,755	-	22,760
Refuse Collection	-	25,432	25,432	-
Lece	7,330	120	-	7,450
Riverboat Revenue Sharing	12,627	1,885	-	14,512
Rainy Day	11,858	-	-	11,858
Loit Cash Account	3,019	-	-	3,019
Opioid	-	282	-	282
Levy Excess Fund	9	-	-	9
Cumulative Capl Imprv Cigarette Tax	3,582	608	-	4,190
Police Fund	165	-	-	165
Edit Funds	51,220	24,867	14,270	61,817
CARES Act	583	-	-	583
American Rescue Fund	43,687	44,018	74,540	13,165
Building Permit Fund	300	1,030	1,413	(83)
Payroll - General	914	76,034	75,693	1,255
Wastewater Utility-Operating	48,308	171,367	191,707	27,968
Wastewater Util-Bond And Interest	32,584	51,681	51,325	32,940
Sewer Improvement Fund	136	-	-	136
Wastewater Utility-Debt Reserve	51,325	-	-	51,325
BEP	6,735	-	6,735	-
Totals	<u>\$ 400,620</u>	<u>\$ 525,871</u>	<u>\$ 546,639</u>	<u>\$ 379,852</u>

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

TOWN OF GREENS FORK
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 nonbusiness 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 GREENS FORK
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 GREENS FORK
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 GREENS FORK
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. Combined Funds

Funds related to the Payroll - General and Sewer Payroll were reported individually in the prior financial statements, but were combined into one fund for the current financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General Fund	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Refuse Collection	Lece	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 47,690	\$ 5,066	\$ 2,442	\$ -	\$ -	\$ 4,883	\$ 2,606
Receipts:							
Taxes	71,364	-	-	-	-	-	-
Licenses and permits	346	-	-	-	-	346	-
Intergovernmental receipts	16,603	26,393	5,850	-	-	-	2,506
Charges for services	-	-	-	-	24,661	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	54,620	-	-	-	-	-	-
Total receipts	142,933	26,393	5,850	-	24,661	346	2,506
Disbursements:							
Personal services	44,129	-	-	-	-	-	-
Supplies	2,597	-	5,451	-	-	-	-
Other services and charges	50,931	3,182	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,484	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	464	23,777	-	-	24,660	-	-
Total disbursements	112,605	26,959	5,451	-	24,660	-	-
Excess (deficiency) of receipts over disbursements	30,328	(566)	399	-	1	346	2,506
Cash and investments - ending	\$ 78,018	\$ 4,500	\$ 2,841	\$ -	\$ 1	\$ 5,229	\$ 5,112

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

	Rainy Day	Loit Cash Account	Levy Excess Fund	Cumulative Capl Imprv Cigarette Tax	Police Fund	Edit Funds	Building Permit Fund
Cash and investments - beginning	\$ 11,858	\$ 3,019	\$ 9	\$ 1,341	\$ 500	\$ 7,588	\$ 2,246
Receipts:							
Taxes	-	-	-	-	-	30,584	-
Licenses and permits	-	-	-	-	-	-	90
Intergovernmental receipts	-	-	-	989	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	989	-	30,584	90
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	587
Other services and charges	-	-	-	-	335	9,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	19,735	-
Total disbursements	-	-	-	-	335	29,235	587
Excess (deficiency) of receipts over disbursements	-	-	-	989	(335)	1,349	(497)
Cash and investments - ending	\$ 11,858	\$ 3,019	\$ 9	\$ 2,330	\$ 165	\$ 8,937	\$ 1,749

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

	Payroll - General	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Sewer Improvement Fund	Wastewater Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 1,463	\$ 18,339	\$ 31,216	\$ 136	\$ 51,325	\$ 191,727
Receipts:						
Taxes	-	-	-	-	-	101,948
Licenses and permits	-	-	-	-	-	782
Intergovernmental receipts	-	-	-	-	-	52,341
Charges for services	-	-	-	-	-	24,661
Utility fees	-	164,625	-	-	-	164,625
Other receipts	68,229	13,642	51,669	-	-	188,160
Total receipts	68,229	178,267	51,669	-	-	532,517
Disbursements:						
Personal services	68,605	24,202	-	-	-	136,936
Supplies	-	-	-	-	-	8,635
Other services and charges	-	-	-	-	-	63,948
Debt service - principal and interest	-	-	51,326	-	-	51,326
Capital outlay	-	-	-	-	-	14,484
Utility operating expenses	-	93,366	-	-	-	93,366
Other disbursements	-	66,653	-	-	-	135,289
Total disbursements	68,605	184,221	51,326	-	-	503,984
Excess (deficiency) of receipts over disbursements	(376)	(5,954)	343	-	-	28,533
Cash and investments - ending	\$ 1,087	\$ 12,385	\$ 31,559	\$ 136	\$ 51,325	\$ 220,260

TOWN OF GREENS FORK
 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 And Street	MVH Restricted	Refuse Collection	Lece	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 78,018	\$ 4,500	\$ 2,841	\$ -	\$ 1	\$ 5,229	\$ 5,112
Receipts:							
Taxes	72,471	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	17,132	9,103	5,913	9,103	-	-	2,506
Charges for services	-	-	-	-	28,651	-	-
Fines and forfeits	-	-	-	-	-	376	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,361	637	-	-	-	-	-
Total receipts	<u>90,964</u>	<u>9,740</u>	<u>5,913</u>	<u>9,103</u>	<u>28,651</u>	<u>376</u>	<u>2,506</u>
Disbursements:							
Personal services	43,431	-	-	-	-	-	-
Supplies	6,232	-	-	-	-	-	-
Other services and charges	37,147	11,406	3,777	-	28,619	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,601	-	-	-	-	-	-
Total disbursements	<u>91,411</u>	<u>11,406</u>	<u>3,777</u>	<u>-</u>	<u>28,619</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(447)</u>	<u>(1,666)</u>	<u>2,136</u>	<u>9,103</u>	<u>32</u>	<u>376</u>	<u>2,506</u>
Cash and investments - ending	<u>\$ 77,571</u>	<u>\$ 2,834</u>	<u>\$ 4,977</u>	<u>\$ 9,103</u>	<u>\$ 33</u>	<u>\$ 5,605</u>	<u>\$ 7,618</u>

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

	Rainy Day	Loit Cash Account	Levy Excess Fund	Cumulative Capl Imprv Cigarette Tax	Police Fund	Edit Funds	Building Permit Fund
Cash and investments - beginning	\$ 11,858	\$ 3,019	\$ 9	\$ 2,330	\$ 165	\$ 8,937	\$ 1,749
Receipts:							
Taxes	-	-	-	-	-	19,120	-
Licenses and permits	-	-	-	-	-	-	240
Intergovernmental receipts	-	-	-	966	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	966	-	19,120	240
Disbursements:							
Personal services	-	-	-	-	-	-	737
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,352	-
Debt service - principal and interest	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	12,352	737
Excess (deficiency) of receipts over disbursements	-	-	-	966	-	6,768	(497)
Cash and investments - ending	\$ 11,858	\$ 3,019	\$ 9	\$ 3,296	\$ 165	\$ 15,705	\$ 1,252

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

	Payroll - General	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Sewer Improvement Fund	Wastewater Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 1,087	\$ 12,385	\$ 31,559	\$ 136	\$ 51,325	\$ 220,260
Receipts:						
Taxes	-	-	-	-	-	91,591
Licenses and permits	-	-	-	-	-	240
Intergovernmental receipts	-	-	-	-	-	44,723
Charges for services	47,440	-	-	-	-	76,091
Fines and forfeits	-	-	-	-	-	376
Utility fees	-	181,223	-	-	-	181,223
Other receipts	20,281	236	51,779	-	-	74,294
Total receipts	67,721	181,459	51,779	-	-	468,538
Disbursements:						
Personal services	20,364	19,451	-	-	-	83,983
Supplies	-	-	-	-	-	6,232
Other services and charges	-	7,212	-	-	-	100,513
Debt service - principal and interest	-	-	51,325	-	-	51,325
Utility operating expenses	-	92,490	-	-	-	92,490
Other disbursements	47,820	51,325	-	-	-	103,746
Total disbursements	68,184	170,478	51,325	-	-	438,289
Excess (deficiency) of receipts over disbursements	(463)	10,981	454	-	-	30,249
Cash and investments - ending	\$ 624	\$ 23,366	\$ 32,013	\$ 136	\$ 51,325	\$ 250,509

TOWN OF GREENS FORK
 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 And Street	MVH Restricted	Refuse Collection	Lece	Riverboat Revenue Sharing	Rainy Day
Cash and investments - beginning	\$ 77,571	\$ 2,834	\$ 4,977	\$ 9,103	\$ 33	\$ 5,605	\$ 7,618	\$ 11,858
Receipts:								
Taxes	71,220	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	100	-	-
Intergovernmental receipts	18,551	8,028	5,665	8,029	-	-	2,506	-
Charges for services	-	-	-	-	24,696	-	-	-
Fines and forfeits	-	-	-	-	-	176	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,921	-	-	-	-	975	-	-
Total receipts	96,692	8,028	5,665	8,029	24,696	1,251	2,506	-
Disbursements:								
Personal services	44,982	-	-	-	-	-	-	-
Supplies	7,800	-	-	-	-	-	-	-
Other services and charges	17,515	1,027	6,363	-	24,729	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,316	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,687	-	-	-	-	-	-	-
Total disbursements	82,300	1,027	6,363	-	24,729	-	-	-
Excess (deficiency) of receipts over disbursements	14,392	7,001	(698)	8,029	(33)	1,251	2,506	-
Cash and investments - ending	\$ 91,963	\$ 9,835	\$ 4,279	\$ 17,132	\$ -	\$ 6,856	\$ 10,124	\$ 11,858

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

	Loit Cash Account	Levy Excess Fund	Cumulative Capl Imprv Cigarette Tax	Police Fund	Edit Funds	CARES Act	American Rescue Fund	Building Permit Fund
Cash and investments - beginning	\$ 3,019	\$ 9	\$ 3,296	\$ 165	\$ 15,705	\$ -	\$ -	\$ 1,252
Receipts:								
Taxes	-	-	-	-	22,138	-	-	-
Licenses and permits	-	-	-	-	-	-	-	390
Intergovernmental receipts	-	-	917	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,321	-	-
Total receipts	-	-	917	-	22,138	4,321	-	390
Disbursements:								
Personal services	-	-	-	-	-	-	-	875
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	875
Excess (deficiency) of receipts over disbursements	-	-	917	-	22,138	4,321	-	(485)
Cash and investments - ending	\$ 3,019	\$ 9	\$ 4,213	\$ 165	\$ 37,843	\$ 4,321	\$ -	\$ 767

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

	Payroll - General	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Sewer Improvement Fund	Wastewater Utility-Debt Reserve	BEP	Totals
Cash and investments - beginning	\$ 624	\$ 23,366	\$ 32,013	\$ 136	\$ 51,325	\$ -	\$ 250,509
Receipts:							
Taxes	-	-	-	-	-	-	93,358
Licenses and permits	-	-	-	-	-	-	490
Intergovernmental receipts	-	-	-	-	-	-	43,696
Charges for services	-	-	-	-	-	-	24,696
Fines and forfeits	-	-	-	-	-	-	176
Utility fees	-	173,097	-	-	-	-	173,097
Other receipts	65,229	-	51,644	-	-	38,735	129,090
Total receipts	65,229	173,097	51,644	-	-	38,735	464,603
Disbursements:							
Personal services	65,068	19,572	-	-	-	-	130,497
Supplies	-	-	-	-	-	-	7,800
Other services and charges	-	8,979	-	-	-	-	58,613
Debt service - principal and interest	-	-	51,325	-	-	-	51,325
Capital outlay	-	-	-	-	-	-	4,316
Utility operating expenses	-	88,079	-	-	-	-	88,079
Other disbursements	-	51,325	-	-	-	32,000	59,012
Total disbursements	65,068	167,955	51,325	-	-	32,000	399,642
Excess (deficiency) of receipts over disbursements	161	5,142	319	-	-	6,735	64,961
Cash and investments - ending	\$ 785	\$ 28,508	\$ 32,332	\$ 136	\$ 51,325	\$ 6,735	\$ 315,470

TOWN OF GREENS FORK
 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 And Street	MVH Restricted	Refuse Collection	Lece	Riverboat Revenue Sharing	Rainy Day
Cash and investments - beginning	\$ 91,963	\$ 9,835	\$ 4,279	\$ 17,132	\$ -	\$ 6,856	\$ 10,124	\$ 11,858
Receipts:								
Taxes	61,050	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	50	-	-
Intergovernmental receipts	38,378	8,873	-	8,873	-	-	2,503	-
Charges for services	-	-	8,890	-	24,932	-	-	-
Fines and forfeits	-	-	-	-	-	424	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,114	-	-	-	-	-	-	-
Total receipts	102,542	8,873	8,890	8,873	24,932	474	2,503	-
Disbursements:								
Personal services	47,005	-	-	-	-	-	-	-
Supplies	9,473	-	-	-	-	-	-	-
Other services and charges	26,915	6,896	7,517	11,000	24,932	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	5,035	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	12,308	-	-	-	-	-	-	-
Total disbursements	100,736	6,896	7,517	11,000	24,932	-	-	-
Excess (deficiency) of receipts over disbursements	1,806	1,977	1,373	(2,127)	-	474	2,503	-
Cash and investments - ending	\$ 93,769	\$ 11,812	\$ 5,652	\$ 15,005	\$ -	\$ 7,330	\$ 12,627	\$ 11,858

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

	Loit Cash Account	Levy Excess Fund	Cumulative Capl Imprv Cigarette Tax	Police Fund	Edit Funds	CARES Act	American Rescue Fund	Building Permit Fund
Cash and investments - beginning	\$ 3,019	\$ 9	\$ 4,213	\$ 165	\$ 37,843	\$ 4,321	\$ -	\$ 767
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	410
Intergovernmental receipts	-	-	869	-	23,377	46,664	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	43,687	-
Total receipts	-	-	869	-	23,377	46,664	43,687	410
Disbursements:								
Personal services	-	-	-	-	-	4,560	-	815
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,500	-	10,000	2,155	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	43,687	-	62
Total disbursements	-	-	1,500	-	10,000	50,402	-	877
Excess (deficiency) of receipts over disbursements	-	-	(631)	-	13,377	(3,738)	43,687	(467)
Cash and investments - ending	\$ 3,019	\$ 9	\$ 3,582	\$ 165	\$ 51,220	\$ 583	\$ 43,687	\$ 300

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

	Payroll - General	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Sewer Improvement Fund	Wastewater Utility-Debt Reserve	BEP	Totals
Cash and investments - beginning	\$ 785	\$ 28,508	\$ 32,332	\$ 136	\$ 51,325	\$ 6,735	\$ 315,470
Receipts:							
Taxes	-	-	-	-	-	-	61,050
Licenses and permits	-	-	-	-	-	-	460
Intergovernmental receipts	-	-	-	-	-	-	129,537
Charges for services	-	-	-	-	-	-	33,822
Fines and forfeits	-	-	-	-	-	-	424
Utility fees	-	158,168	-	-	-	-	158,168
Other receipts	69,885	17,362	51,576	-	-	-	185,624
Total receipts	69,885	175,530	51,576	-	-	-	569,085
Disbursements:							
Personal services	18,538	18,582	-	-	-	-	89,500
Supplies	-	-	-	-	-	-	9,473
Other services and charges	-	7,726	-	-	-	-	98,641
Debt service - principal and interest	-	-	51,324	-	-	-	51,324
Capital outlay	-	-	-	-	-	-	5,035
Utility operating expenses	-	78,097	-	-	-	-	78,097
Other disbursements	51,218	51,325	-	-	-	-	158,600
Total disbursements	69,756	155,730	51,324	-	-	-	490,670
Excess (deficiency) of receipts over disbursements	129	19,800	252	-	-	-	78,415
Cash and investments - ending	\$ 914	\$ 48,308	\$ 32,584	\$ 136	\$ 51,325	\$ 6,735	\$ 393,885

TOWN OF GREENS FORK
 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 And Street	MVH Restricted	Refuse Collection	Lece	Riverboat Revenue Sharing	Rainy Day
Cash and investments - beginning	\$ 93,769	\$ 11,812	\$ 5,652	\$ 15,005	\$ -	\$ 7,330	\$ 12,627	\$ 11,858
Receipts:								
Taxes	60,473	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	40,010	7,755	5,773	7,755	-	-	1,885	-
Charges for services	-	-	-	-	25,432	-	-	-
Fines and forfeits	-	-	-	-	-	120	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,781	-	-	-	-	-	-	-
Total receipts	<u>107,264</u>	<u>7,755</u>	<u>5,773</u>	<u>7,755</u>	<u>25,432</u>	<u>120</u>	<u>1,885</u>	<u>-</u>
Disbursements:								
Personal services	46,044	-	-	-	-	-	-	-
Supplies	7,349	-	-	-	-	-	-	-
Other services and charges	24,246	7,777	3,972	-	25,432	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,720	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	11,416	-	-	-	-	-	-	-
Total disbursements	<u>93,775</u>	<u>7,777</u>	<u>3,972</u>	<u>-</u>	<u>25,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,489</u>	<u>(22)</u>	<u>1,801</u>	<u>7,755</u>	<u>-</u>	<u>120</u>	<u>1,885</u>	<u>-</u>
Cash and investments - ending	<u>\$ 107,258</u>	<u>\$ 11,790</u>	<u>\$ 7,453</u>	<u>\$ 22,760</u>	<u>\$ -</u>	<u>\$ 7,450</u>	<u>\$ 14,512</u>	<u>\$ 11,858</u>

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

	Loit Cash Account	Opioid	Levy Excess Fund	Cumulative Capl Imprv Cigarette Tax	Police Fund	Edit Funds	CARES Act	American Rescue Fund
Cash and investments - beginning	\$ 3,019	\$ -	\$ 9	\$ 3,582	\$ 165	\$ 51,220	\$ 583	\$ 43,687
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	608	-	24,867	-	44,018
Charges for services	-	282	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	282	-	608	-	24,867	-	44,018
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	14,270	-	74,540
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	14,270	-	74,540
Excess (deficiency) of receipts over disbursements	-	282	-	608	-	10,597	-	(30,522)
Cash and investments - ending	\$ 3,019	\$ 282	\$ 9	\$ 4,190	\$ 165	\$ 61,817	\$ 583	\$ 13,165

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

	Building Permit Fund	Payroll - General	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Sewer Improvement Fund	Wastewater Utility-Debt Reserve	BEP	Totals
Cash and investments - beginning	\$ 300	\$ 914	\$ 48,308	\$ 32,584	\$ 136	\$ 51,325	\$ 6,735	\$ 393,885
Receipts:								
Taxes	-	-	-	-	-	-	-	60,473
Licenses and permits	1,030	-	-	-	-	-	-	1,030
Intergovernmental receipts	-	-	-	-	-	-	-	132,671
Charges for services	-	-	-	-	-	-	-	25,714
Fines and forfeits	-	-	-	-	-	-	-	120
Utility fees	-	-	171,367	-	-	-	-	171,367
Other receipts	-	76,034	-	51,681	-	-	-	134,496
Total receipts	1,030	76,034	171,367	51,681	-	-	-	525,871
Disbursements:								
Personal services	1,313	75,693	25,203	-	-	-	-	148,253
Supplies	-	-	-	-	-	-	-	7,349
Other services and charges	-	-	7,412	-	-	-	-	68,839
Debt service - principal and interest	-	-	-	51,325	-	-	-	51,325
Capital outlay	-	-	-	-	-	-	-	93,530
Utility operating expenses	-	-	107,767	-	-	-	-	107,767
Other disbursements	100	-	51,325	-	-	-	6,735	62,841
Total disbursements	1,413	75,693	191,707	51,325	-	-	6,735	539,904
Excess (deficiency) of receipts over disbursements	(383)	341	(20,340)	356	-	-	(6,735)	(14,033)
Cash and investments - ending	\$ (83)	\$ 1,255	\$ 27,968	\$ 32,940	\$ 136	\$ 51,325	\$ -	\$ 379,852

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OTHER INFORMATION

TOWN OF GREENS FORK
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Crossroads Bank	2022 Ford Super Duty Truck 4WD	\$ 5,316	04/27/22	04/16/27
Total of annual lease payments		<u>\$ 5,316</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Wastewater: General obligation bonds	Rural Development Loans to build Sewer Utility	\$ 702,597	\$ 20,177
Totals		<u>\$ 702,597</u>	<u>\$ 20,177</u>

TOWN OF GREENS FORK
 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	\$ 18,273
Buildings	25,022
Machinery, equipment, and vehicles	<u>10,461</u>
Total governmental activities	<u>53,756</u>
Wastewater:	
Land	18,500
Infrastructure	110,548
Buildings	35,000
Improvements other than buildings	224,963
Machinery, equipment, and vehicles	<u>309,121</u>
Total Wastewater	<u>698,132</u>
Total capital assets	<u><u>\$ 751,888</u></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/>.