

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF GENTRYVILLE

SPENCER COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
10/31/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Marcia Burdin	01-01-19 to 12-31-23
President of the Town Council	Martha Dewitt	01-01-19 to 12-31-22
	Kristen Decker	01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GENTRYVILLE, SPENCER COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the Town of Gentryville (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

October 4, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

The Town's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF GENTRYVILLE  
 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	\$ 23,742	\$ 47,813	\$ 38,011	\$ 33,544	\$ 51,325	\$ 40,882	\$ 43,987
MOTOR VEHICLE HIGHWAY	18,068	14,045	16,644	15,469	12,227	7,985	19,711
LOCAL ROAD & STREET	4,332	2,398	3,031	3,699	2,314	-	6,013
MVH RESTRICTED	-	5,767	-	5,767	5,087	-	10,854
LOCAL LAW ENF CONT ED LECE	475	-	-	475	5	335	145
RIVERBOAT	4,759	1,588	-	6,347	-	-	6,347
PARK	404	3,056	2,006	1,454	3,733	4,720	467
CUM CAP IMP - CIG TAX	2,888	1,416	1,200	3,104	581	-	3,685
CUM CAP DEVELOPMENT	7,843	1,182	4,931	4,094	1,925	-	6,019
COUNTY ECONOMIC DEV INCOME TAX (CEDIT)	9,512	7,826	7,000	10,338	7,293	-	17,631
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	28,559	89,725	90,152	28,132	61,415	89,547	-
PAYROLL NET WAGES	-	118,956	118,956	-	125,560	125,560	-
PAYROLL 941 PAYMENT	2,853	35,824	35,640	3,037	37,227	40,264	-
PAYROLL IDOR STATE AND COUNTY	520	6,163	6,167	516	6,269	6,785	-
TOWN CLEARING 3 WAY SPLIT	-	7,560	7,560	-	17,080	17,080	-
SEWAGE UTILITY OPERATING	56,753	84,734	101,496	39,991	82,311	92,027	30,275
SEWAGE UTL BOND & INT	31,285	31,715	31,285	31,715	32,098	31,715	32,098
SEWAGE UTL DEBT RESERVE	31,710	-	-	31,710	-	-	31,710
SEWAGE UTL CUSTOMER DEPOSIT	6,325	1,204	1,300	6,229	2,000	700	7,529
WATER UTILITY OPERATING	166,826	461,747	466,463	162,110	497,511	531,642	127,979
BNY 81	20,379	18,161	18,030	20,510	17,695	17,770	20,435
BNY 82	15,427	3,749	-	19,176	94	-	19,270
WATER UTL IMPROVEMENT	97,972	-	-	97,972	-	5,886	92,086
WATER UTL CUSTOMER DEPOSIT	34,265	3,426	2,930	34,761	5,856	2,131	38,486
Totals	<u>\$ 564,897</u>	<u>\$ 948,055</u>	<u>\$ 952,802</u>	<u>\$ 560,150</u>	<u>\$ 969,606</u>	<u>\$ 1,015,029</u>	<u>\$ 514,727</u>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
GENERAL FUND	\$ 43,987	\$ 67,072	\$ 61,952	\$ 49,107	\$ 42,319	\$ 48,806	\$ 42,620
MOTOR VEHICLE HIGHWAY	19,711	5,622	12,000	13,333	5,329	15,000	3,662
LOCAL ROAD & STREET	6,013	2,528	-	8,541	2,596	3,000	8,137
MVH RESTRICTED	10,854	5,622	-	16,476	5,329	7,000	14,805
LOCAL LAW ENF CONT ED LECE	145	5	100	50	-	-	50
RIVERBOAT	6,347	3,173	1,000	8,520	1,367	3,525	6,362
PARK	467	4,800	5,017	250	5,559	5,748	61
OPIOID UNRESTRICTED	-	-	-	-	289	-	289
CUM CAP IMP - CIG TAX	3,685	551	-	4,236	441	-	4,677
CUM CAP DEVELOPMENT	6,019	1,984	-	8,003	1,151	-	9,154
COUNTY ECONOMIC DEV INCOME TAX (CEDIT)	17,631	7,111	5,000	19,742	6,906	12,916	13,732
ARP Coronavirus Local Fiscal Recovery Fund	-	29,915	-	29,915	30,141	-	60,056
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	-	-	-	-	137,414	-	137,414
PAYROLL NET WAGES	-	127,797	127,797	-	139,471	139,471	-
PAYROLL 941 PAYMENT	-	37,574	34,291	3,283	41,481	38,356	6,408
PAYROLL IDOR STATE AND COUNTY	-	6,382	5,836	546	7,015	6,528	1,033
TOWN CLEARING 3 WAY SPLIT	-	7,699	7,699	-	9,079	9,079	-
PAYROLL CHILD SUPPORT	-	-	-	-	3,547	3,547	-
SEWER ASSET REPLACEMENT/ IMPROVEMENT	-	2,400	-	2,400	2,400	4,370	430
SEWAGE UTILITY OPERATING	30,275	85,874	79,412	36,737	82,641	94,135	25,243
SEWAGE UTL BOND & INT	32,098	31,433	32,098	31,433	31,768	31,433	31,768
SEWAGE UTL DEBT RESERVE	31,710	-	-	31,710	-	-	31,710
SEWAGE UTL CUSTOMER DEPOSIT	7,529	4,600	2,375	9,754	4,000	2,741	11,013
WATER UTILITY OPERATING	127,979	540,092	511,621	156,450	546,808	577,695	125,563
BNY 81	20,435	18,381	17,510	21,306	18,282	18,240	21,348
BNY 82	19,270	3	-	19,273	214	-	19,487
WATER UTL IMPROVEMENT	92,086	2,914	-	95,000	9,000	-	104,000
WATER UTL CUSTOMER DEPOSIT	38,486	9,730	2,825	45,391	11,381	3,999	52,773
Totals	<u>\$ 514,727</u>	<u>\$ 1,003,262</u>	<u>\$ 906,533</u>	<u>\$ 611,456</u>	<u>\$ 1,145,928</u>	<u>\$ 1,025,589</u>	<u>\$ 731,795</u>

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

TOWN OF GENTRYVILLE  
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 GENTRYVILLE  
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 GENTRYVILLE  
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 GENTRYVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF GENTRYVILLE  
 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	MVH RESTRICTED	LOCAL LAW ENF CONT ED LECE	RIVERBOAT	PARK	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 23,742	\$ 18,068	\$ 4,332	\$ -	\$ 475	\$ 4,759	\$ 404	\$ 2,888	\$ 7,843
Receipts:									
Taxes	33,411	-	-	-	-	-	-	-	1,182
Licenses and permits	141	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,011	14,045	2,398	5,767	-	1,588	-	1,416	-
Charges for services	8,700	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	4,550	-	-	-	-	-	3,056	-	-
<b>Total receipts</b>	<b>47,813</b>	<b>14,045</b>	<b>2,398</b>	<b>5,767</b>	<b>-</b>	<b>1,588</b>	<b>3,056</b>	<b>1,416</b>	<b>1,182</b>
Disbursements:									
Personal services	6,768	-	-	-	-	-	-	-	-
Supplies	2,130	-	-	-	-	-	-	-	-
Other services and charges	25,874	16,644	3,031	-	-	-	2,006	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,200	4,931
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,239	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>38,011</b>	<b>16,644</b>	<b>3,031</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,006</b>	<b>1,200</b>	<b>4,931</b>
Excess (deficiency) of receipts over (under) disbursements	9,802	(2,599)	(633)	5,767	-	1,588	1,050	216	(3,749)
Cash and investments - ending	\$ 33,544	\$ 15,469	\$ 3,699	\$ 5,767	\$ 475	\$ 6,347	\$ 1,454	\$ 3,104	\$ 4,094

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

	COUNTY ECONOMIC DEV INCOME TAX (CREDIT)	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PAYROLL NET WAGES	PAYROLL 941 PAYMENT	PAYROLL IDOR STATE AND COUNTY	TOWN CLEARING 3 WAY SPLIT	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 9,512	\$ 28,559	\$ -	\$ 2,853	\$ 520	\$ -	\$ 56,753	\$ 31,285
Receipts:								
Taxes	7,826	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	79,733	-
Penalties	-	-	-	-	-	-	2,048	-
Other receipts	-	89,725	118,956	35,824	6,163	7,560	2,953	31,715
Total receipts	7,826	89,725	118,956	35,824	6,163	7,560	84,734	31,715
Disbursements:								
Personal services	-	-	-	-	-	-	19,454	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	5,912	-
Debt service - principal and interest	-	-	-	-	-	-	-	31,285
Capital outlay	7,000	90,152	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	34,309	-
Other disbursements	-	-	118,956	35,640	6,167	7,560	41,821	-
Total disbursements	7,000	90,152	118,956	35,640	6,167	7,560	101,496	31,285
Excess (deficiency) of receipts over (under) disbursements	826	(427)	-	184	(4)	-	(16,762)	430
Cash and investments - ending	\$ 10,338	\$ 28,132	\$ -	\$ 3,037	\$ 516	\$ -	\$ 39,991	\$ 31,715

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

	SEWAGE UTL DEBT RESERVE	SEWAGE UTL CUSTOMER DEPOSIT	WATER UTILITY OPERATING	BNY 81	BNY 82	WATER UTL IMPROVEMENT	WATER UTL CUSTOMER DEPOSIT	Totals
Cash and investments - beginning	\$ 31,710	\$ 6,325	\$ 166,826	\$ 20,379	\$ 15,427	\$ 97,972	\$ 34,265	\$ 564,897
Receipts:								
Taxes	-	-	-	-	-	-	-	42,419
Licenses and permits	-	-	-	-	-	-	-	141
Intergovernmental receipts	-	-	-	-	-	-	-	26,225
Charges for services	-	-	-	-	-	-	-	8,700
Utility fees	-	-	412,420	-	-	-	-	492,153
Penalties	-	-	2,656	-	-	-	-	4,704
Other receipts	-	1,204	46,671	18,161	3,749	-	3,426	373,713
Total receipts	-	1,204	461,747	18,161	3,749	-	3,426	948,055
Disbursements:								
Personal services	-	-	123,764	-	-	-	-	149,986
Supplies	-	-	-	-	-	-	-	2,130
Other services and charges	-	-	12,908	-	-	-	-	66,375
Debt service - principal and interest	-	-	-	-	-	-	-	31,285
Capital outlay	-	-	-	-	-	-	-	103,283
Utility operating expenses	-	-	252,782	-	-	-	-	287,091
Other disbursements	-	1,300	77,009	18,030	-	-	2,930	312,652
Total disbursements	-	1,300	466,463	18,030	-	-	2,930	952,802
Excess (deficiency) of receipts over (under) disbursements	-	(96)	(4,716)	131	3,749	-	496	(4,747)
Cash and investments - ending	\$ 31,710	\$ 6,229	\$ 162,110	\$ 20,510	\$ 19,176	\$ 97,972	\$ 34,761	\$ 560,150

TOWN OF GENTRYVILLE  
 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	MVH RESTRICTED	LOCAL LAW ENF CONT ED LECE	RIVERBOAT	PARK	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 33,544	\$ 15,469	\$ 3,699	\$ 5,767	\$ 475	\$ 6,347	\$ 1,454	\$ 3,104	\$ 4,094
Receipts:									
Taxes	20,925	-	-	-	-	-	-	-	1,925
Licenses and permits	712	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,305	12,227	2,314	5,087	-	-	-	581	-
Charges for services	7,158	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	21,225	-	-	-	5	-	3,733	-	-
Total receipts	51,325	12,227	2,314	5,087	5	-	3,733	581	1,925
Disbursements:									
Personal services	8,797	-	-	-	-	-	-	-	-
Supplies	596	-	-	-	-	-	-	-	-
Other services and charges	25,658	7,985	-	-	335	-	4,720	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	5,831	-	-	-	-	-	-	-	-
Total disbursements	40,882	7,985	-	-	335	-	4,720	-	-
Excess (deficiency) of receipts over (under) disbursements	10,443	4,242	2,314	5,087	(330)	-	(987)	581	1,925
Cash and investments - ending	\$ 43,987	\$ 19,711	\$ 6,013	\$ 10,854	\$ 145	\$ 6,347	\$ 467	\$ 3,685	\$ 6,019

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

	COUNTY ECONOMIC DEV INCOME TAX (CREDIT)	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PAYROLL NET WAGES	PAYROLL 941 PAYMENT	PAYROLL IDOR STATE AND COUNTY	TOWN CLEARING 3 WAY SPLIT	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 10,338	\$ 28,132	\$ -	\$ 3,037	\$ 516	\$ -	\$ 39,991	\$ 31,715
Receipts:								
Taxes	7,293	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	78,488	-
Penalties	-	-	-	-	-	-	2,239	-
Other receipts	-	61,415	125,560	37,227	6,269	17,080	1,584	32,098
<b>Total receipts</b>	<b>7,293</b>	<b>61,415</b>	<b>125,560</b>	<b>37,227</b>	<b>6,269</b>	<b>17,080</b>	<b>82,311</b>	<b>32,098</b>
Disbursements:								
Personal services	-	-	-	-	-	-	19,267	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	8,532	-
Debt service - principal and interest	-	-	-	-	-	-	-	31,715
Capital outlay	-	89,547	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	24,545	-
Other disbursements	-	-	125,560	40,264	6,785	17,080	39,683	-
<b>Total disbursements</b>	<b>-</b>	<b>89,547</b>	<b>125,560</b>	<b>40,264</b>	<b>6,785</b>	<b>17,080</b>	<b>92,027</b>	<b>31,715</b>
Excess (deficiency) of receipts over (under) disbursements	7,293	(28,132)	-	(3,037)	(516)	-	(9,716)	383
Cash and investments - ending	\$ 17,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,275	\$ 32,098

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

	SEWAGE UTL DEBT RESERVE	SEWAGE UTL CUSTOMER DEPOSIT	WATER UTILITY OPERATING	BNY 81	BNY 82	WATER UTL IMPROVEMENT	WATER UTL CUSTOMER DEPOSIT	Totals
Cash and investments - beginning	\$ 31,710	\$ 6,229	\$ 162,110	\$ 20,510	\$ 19,176	\$ 97,972	\$ 34,761	\$ 560,150
Receipts:								
Taxes	-	-	-	-	-	-	-	30,143
Licenses and permits	-	-	-	-	-	-	-	712
Intergovernmental receipts	-	-	-	-	-	-	-	21,514
Charges for services	-	-	-	-	-	-	-	7,158
Utility fees	-	-	457,307	-	-	-	-	535,795
Penalties	-	-	2,670	-	-	-	-	4,909
Other receipts	-	2,000	37,534	17,695	94	-	5,856	369,375
Total receipts	-	2,000	497,511	17,695	94	-	5,856	969,606
Disbursements:								
Personal services	-	-	129,519	-	-	-	-	157,583
Supplies	-	-	-	-	-	-	-	596
Other services and charges	-	-	15,673	-	-	-	-	62,903
Debt service - principal and interest	-	-	-	-	-	-	-	31,715
Capital outlay	-	-	-	-	-	5,886	-	95,433
Utility operating expenses	-	-	296,814	-	-	-	-	321,359
Other disbursements	-	700	89,636	17,770	-	-	2,131	345,440
Total disbursements	-	700	531,642	17,770	-	5,886	2,131	1,015,029
Excess (deficiency) of receipts over (under) disbursements	-	1,300	(34,131)	(75)	94	(5,886)	3,725	(45,423)
Cash and investments - ending	\$ 31,710	\$ 7,529	\$ 127,979	\$ 20,435	\$ 19,270	\$ 92,086	\$ 38,486	\$ 514,727

TOWN OF GENTRYVILLE  
 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	MVH RESTRICTED	LOCAL LAW ENF CONT ED LECE	RIVERBOAT	PARK	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 43,987	\$ 19,711	\$ 6,013	\$ 10,854	\$ 145	\$ 6,347	\$ 467	\$ -
Receipts:								
Taxes	36,181	-	-	-	-	-	-	-
Licenses and permits	411	-	-	-	5	-	-	-
Intergovernmental receipts	3,855	5,622	2,528	5,622	-	3,173	-	-
Charges for services	8,587	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	18,038	-	-	-	-	-	4,800	-
Total receipts	67,072	5,622	2,528	5,622	5	3,173	4,800	-
Disbursements:								
Personal services	12,173	-	-	-	-	-	-	-
Supplies	2,267	-	-	-	-	-	-	-
Other services and charges	27,386	12,000	-	-	100	-	5,017	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	20,126	-	-	-	-	-	-	-
Total disbursements	61,952	12,000	-	-	100	1,000	5,017	-
Excess (deficiency) of receipts over (under) disbursements	5,120	(6,378)	2,528	5,622	(95)	2,173	(217)	-
Cash and investments - ending	\$ 49,107	\$ 13,333	\$ 8,541	\$ 16,476	\$ 50	\$ 8,520	\$ 250	\$ -

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

	CUM CAP IMP -	CUM CAP DEVELOPMENT	COUNTY ECONOMIC DEV INCOME TAX (CREDIT)	ARP Coronavirus Local Fiscal Recovery Fund	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PAYROLL NET WAGES	PAYROLL 941 PAYMENT
	CIG TAX						
Cash and investments - beginning	\$ 3,685	\$ 6,019	\$ 17,631	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	1,984	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	551	-	7,111	29,915	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	127,797	37,574
<b>Total receipts</b>	<b>551</b>	<b>1,984</b>	<b>7,111</b>	<b>29,915</b>	<b>-</b>	<b>127,797</b>	<b>37,574</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	5,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	127,797	34,291
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>127,797</b>	<b>34,291</b>
Excess (deficiency) of receipts over (under) disbursements	551	1,984	2,111	29,915	-	-	3,283
Cash and investments - ending	\$ 4,236	\$ 8,003	\$ 19,742	\$ 29,915	\$ -	\$ -	\$ 3,283

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

	PAYROLL IDOR STATE AND COUNTY	TOWN CLEARING 3 WAY SPLIT	PAYROLL CHILD SUPPORT	SEWER ASSET REPLACEMENT/ IMPROVEMENT	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEBT RESERVE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 30,275	\$ 32,098	\$ 31,710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	82,162	-	-
Penalties	-	-	-	-	2,089	-	-
Other receipts	6,382	7,699	-	2,400	1,623	31,433	-
Total receipts	6,382	7,699	-	2,400	85,874	31,433	-
Disbursements:							
Personal services	-	-	-	-	19,646	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,048	-	-
Debt service - principal and interest	-	-	-	-	-	32,098	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	12,101	-	-
Other disbursements	5,836	7,699	-	-	41,617	-	-
Total disbursements	5,836	7,699	-	-	79,412	32,098	-
Excess (deficiency) of receipts over (under) disbursements	546	-	-	2,400	6,462	(665)	-
Cash and investments - ending	\$ 546	\$ -	\$ -	\$ 2,400	\$ 36,737	\$ 31,433	\$ 31,710

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

	SEWAGE UTL CUSTOMER DEPOSIT	WATER UTILITY OPERATING	BNY 81	BNY 82	WATER UTL IMPROVEMENT	WATER UTL CUSTOMER DEPOSIT	Totals
Cash and investments - beginning	\$ 7,529	\$ 127,979	\$ 20,435	\$ 19,270	\$ 92,086	\$ 38,486	\$ 514,727
Receipts:							
Taxes	-	-	-	-	-	-	38,165
Licenses and permits	-	-	-	-	-	-	416
Intergovernmental receipts	-	-	-	-	-	-	58,377
Charges for services	-	-	-	-	-	-	8,587
Utility fees	-	485,440	-	-	-	-	567,602
Penalties	-	2,702	-	-	-	-	4,791
Other receipts	4,600	51,950	18,381	3	2,914	9,730	325,324
Total receipts	4,600	540,092	18,381	3	2,914	9,730	1,003,262
Disbursements:							
Personal services	-	126,059	-	-	-	-	157,878
Supplies	-	-	-	-	-	-	2,267
Other services and charges	-	14,538	-	-	-	-	65,089
Debt service - principal and interest	-	-	-	-	-	-	32,098
Capital outlay	-	-	-	-	-	-	6,000
Utility operating expenses	-	291,897	-	-	-	-	303,998
Other disbursements	2,375	79,127	17,510	-	-	2,825	339,203
Total disbursements	2,375	511,621	17,510	-	-	2,825	906,533
Excess (deficiency) of receipts over (under) disbursements	2,225	28,471	871	3	2,914	6,905	96,729
Cash and investments - ending	\$ 9,754	\$ 156,450	\$ 21,306	\$ 19,273	\$ 95,000	\$ 45,391	\$ 611,456

TOWN OF GENTRYVILLE  
 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	MVH RESTRICTED	LOCAL LAW ENF CONT ED LECE	RIVERBOAT	PARK	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 49,107	\$ 13,333	\$ 8,541	\$ 16,476	\$ 50	\$ 8,520	\$ 250	\$ -
Receipts:								
Taxes	21,869	-	-	-	-	-	-	-
Licenses and permits	40	-	-	-	-	-	-	-
Intergovernmental receipts	4,037	5,329	2,596	5,329	-	1,367	-	289
Charges for services	7,150	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	9,223	-	-	-	-	-	5,559	-
Total receipts	<u>42,319</u>	<u>5,329</u>	<u>2,596</u>	<u>5,329</u>	<u>-</u>	<u>1,367</u>	<u>5,559</u>	<u>289</u>
Disbursements:								
Personal services	12,905	-	-	-	-	-	-	-
Supplies	2,207	-	-	-	-	-	-	-
Other services and charges	28,962	15,000	3,000	-	-	-	5,748	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,000	-	3,525	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,732	-	-	-	-	-	-	-
Total disbursements	<u>48,806</u>	<u>15,000</u>	<u>3,000</u>	<u>7,000</u>	<u>-</u>	<u>3,525</u>	<u>5,748</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,487)</u>	<u>(9,671)</u>	<u>(404)</u>	<u>(1,671)</u>	<u>-</u>	<u>(2,158)</u>	<u>(189)</u>	<u>289</u>
Cash and investments - ending	<u>\$ 42,620</u>	<u>\$ 3,662</u>	<u>\$ 8,137</u>	<u>\$ 14,805</u>	<u>\$ 50</u>	<u>\$ 6,362</u>	<u>\$ 61</u>	<u>\$ 289</u>

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

	CUM CAP IMP -	CUM CAP DEVELOPMENT	COUNTY ECONOMIC DEV INCOME TAX (CREDIT)	ARP Coronavirus Local Fiscal Recovery Fund	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PAYROLL NET WAGES	PAYROLL 941 PAYMENT
Cash and investments - beginning	\$ 4,236	\$ 8,003	\$ 19,742	\$ 29,915	\$ -	\$ -	\$ 3,283
Receipts:							
Taxes	-	1,151	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	441	-	6,906	30,141	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	137,414	139,471	41,481
Total receipts	441	1,151	6,906	30,141	137,414	139,471	41,481
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	12,916	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	139,471	38,356
Total disbursements	-	-	12,916	-	-	139,471	38,356
Excess (deficiency) of receipts over (under) disbursements	441	1,151	(6,010)	30,141	137,414	-	3,125
Cash and investments - ending	\$ 4,677	\$ 9,154	\$ 13,732	\$ 60,056	\$ 137,414	\$ -	\$ 6,408

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

	PAYROLL IDOR STATE AND COUNTY	TOWN CLEARING 3 WAY SPLIT	PAYROLL CHILD SUPPORT	SEWER ASSET REPLACEMENT/ IMPROVEMENT	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE UTL DEBT RESERVE
Cash and investments - beginning	\$ 546	\$ -	\$ -	\$ 2,400	\$ 36,737	\$ 31,433	\$ 31,710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	79,790	-	-
Penalties	-	-	-	-	2,029	-	-
Other receipts	7,015	9,079	3,547	2,400	822	31,768	-
Total receipts	7,015	9,079	3,547	2,400	82,641	31,768	-
Disbursements:							
Personal services	-	-	-	-	22,339	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,886	-	-
Debt service - principal and interest	-	-	-	-	-	31,433	-
Capital outlay	-	-	-	4,370	-	-	-
Utility operating expenses	-	-	-	-	16,725	-	-
Other disbursements	6,528	9,079	3,547	-	48,185	-	-
Total disbursements	6,528	9,079	3,547	4,370	94,135	31,433	-
Excess (deficiency) of receipts over (under) disbursements	487	-	-	(1,970)	(11,494)	335	-
Cash and investments - ending	\$ 1,033	\$ -	\$ -	\$ 430	\$ 25,243	\$ 31,768	\$ 31,710

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

	SEWAGE UTL CUSTOMER DEPOSIT	WATER UTILITY OPERATING	BNY 81	BNY 82	WATER UTL IMPROVEMENT	WATER UTL CUSTOMER DEPOSIT	Totals
Cash and investments - beginning	\$ 9,754	\$ 156,450	\$ 21,306	\$ 19,273	\$ 95,000	\$ 45,391	\$ 611,456
Receipts:							
Taxes	-	-	-	-	-	-	23,020
Licenses and permits	-	-	-	-	-	-	40
Intergovernmental receipts	-	-	-	-	-	-	56,435
Charges for services	-	-	-	-	-	-	7,150
Utility fees	-	493,411	-	-	-	-	573,201
Penalties	-	2,988	-	-	-	-	5,017
Other receipts	4,000	50,409	18,282	214	9,000	11,381	481,065
Total receipts	4,000	546,808	18,282	214	9,000	11,381	1,145,928
Disbursements:							
Personal services	-	146,196	-	-	-	-	181,440
Supplies	-	-	-	-	-	-	2,207
Other services and charges	-	16,987	-	-	-	-	76,583
Debt service - principal and interest	-	-	-	-	-	-	31,433
Capital outlay	-	-	-	-	-	-	27,811
Utility operating expenses	-	304,076	-	-	-	-	320,801
Other disbursements	2,741	110,436	18,240	-	-	3,999	385,314
Total disbursements	2,741	577,695	18,240	-	-	3,999	1,025,589
Excess (deficiency) of receipts over (under) disbursements	1,259	(30,887)	42	214	9,000	7,382	120,339
Cash and investments - ending	\$ 11,013	\$ 125,563	\$ 21,348	\$ 19,487	\$ 104,000	\$ 52,773	\$ 731,795

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OTHER INFORMATION

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
Wastewater:			
Revenue bonds	Sewer System / Series A and Series B	\$ 353,000	\$ 15,000
Water:			
Revenue bonds	Water System Improvements 2015	205,000	14,000
Totals		\$ 558,000	\$ 29,000

TOWN OF GENTRYVILLE  
 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.

	Ending Balance
Governmental activities:	
Land	\$ 32,175
Infrastructure	249,766
Buildings	97,958
Improvements other than buildings	18,312
Machinery, equipment, and vehicles	<u>35,380</u>
Total governmental activities	<u>433,591</u>
Wastewater:	
Land	105,336
Infrastructure	1,577,924
Buildings	151,247
Improvements other than buildings	5,290
Machinery, equipment, and vehicles	<u>5,538</u>
Total Wastewater	<u>1,845,335</u>
Water:	
Infrastructure	2,628,972
Machinery, equipment, and vehicles	<u>217,126</u>
Total Water	<u>2,846,098</u>
Total capital assets	<u>\$ 5,125,024</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/>.