

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF WANATAH

LAPORTE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

10/31/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statements.....	10-14
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-31
Other Information:	
Schedule of Payables and Receivables	35
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Diane Noll Denise Ebert	01-01-19 to 12-31-20 01-01-21 to 12-31-23
President of the Town Council	Jeffery Newburn	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WANATAH, LAPORTE COUNTY, INDIANA

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, 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 23, 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 WANATAH
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
GENERAL FUND	\$ 180,732	\$ 336,573	\$ 296,434	\$ 220,871	\$ 325,322	\$ 306,745	\$ 239,448
MOTOR VEHICLE HIGHWAY	124,588	110,975	155,969	79,594	109,695	162,868	26,421
LOCAL ROAD AND STREET	96,891	20,079	-	116,970	19,189	40,001	96,158
MVH Restricted	-	22,554	-	22,554	19,890	-	42,444
RIVERBOAT	249,357	37,822	132,032	155,147	21,537	54,885	121,799
PARKS AND RECREATION	77,314	43,432	42,410	78,336	44,011	70,209	52,138
RAINY DAY FUND	65,650	-	20,000	45,650	-	17,017	28,633
CEDIT	325,994	44,871	134,172	236,693	50,214	45,000	241,907
LOIT Special Distribution	-	-	-	-	-	-	-
EXCESS LEVY	11,130	-	-	11,130	-	-	11,130
Major Moves Construction	6,910	-	-	6,910	-	6,910	-
CUM'L CAP IMPROVEMENT	76,496	2,394	-	78,890	2,273	-	81,163
CUM'L CAP DEVELOPMENT	123,966	9,866	25	133,807	9,389	24,368	118,828
Local Road & Bridge Grant	-	-	-	-	299,592	299,592	-
Park Sales Tax Fund	3	63	63	3	-	5	(2)
PAYROLL	-	371,107	371,107	-	371,696	371,696	-
WASTEWATER OPERATING	154,215	272,529	363,190	63,554	290,745	227,641	126,658
WASTEWATER IMPROVEMENT	5,738	-	5,738	-	-	-	-
WASTEWATER DEBT-RES	590	-	-	590	-	-	590
WATER OPERATING	35,574	413,173	400,547	48,200	427,839	417,994	58,045
WATER CUSTOMER DEPOSIT	35,620	2,700	2,030	36,290	3,600	3,365	36,525
WATER IMPROVEMENT	10,837	-	-	10,837	-	-	10,837
WATER BOND AND INTEREST	675	181,150	181,150	675	188,075	188,075	675
WATER DEBT-RESERVE	194,906	-	-	194,906	-	-	194,906
Totals	\$ 1,777,186	\$ 1,869,288	\$ 2,104,867	\$ 1,541,607	\$ 2,183,067	\$ 2,236,371	\$ 1,488,303

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL FUND	\$ 239,448	\$ 310,796	\$ 336,720	\$ 213,524	\$ 321,905	\$ 352,446	\$ 182,983
MOTOR VEHICLE HIGHWAY	26,421	139,656	59,819	106,258	153,789	127,895	132,152
LOCAL ROAD AND STREET	96,158	20,879	30,220	86,817	21,152	20,842	87,127
MVH RESTRICTED	42,444	21,983	39,586	24,841	21,633	-	46,474
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	1,289	-	1,289
RIVERBOAT	121,799	30,604	75,436	76,967	28,537	29,990	75,514
PARKS AND RECREATION	52,138	43,094	22,794	72,438	33,613	14,451	91,600
RAINY DAY FUND	28,633	25,000	-	53,633	11,130	-	64,763
CEDIT	241,907	52,921	3,073	291,755	47,207	12,931	326,031
LOIT SPECIAL DISTRIBUTION	-	-	-	-	-	-	-
EXCESS LEVY	11,130	-	-	11,130	-	11,130	-
MAJOR MOVES CONSTRUCTION	-	-	-	-	-	-	-
CUM'L CAP IMPROVEMENT	81,163	2,153	5,000	78,316	1,831	8,671	71,476
CUM'L CAP DEVELOPMENT	118,828	-	18,409	100,419	-	3,727	96,692
Local Road & Bridge Grant	-	131,598	131,598	-	-	-	-
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	552	-	552
PARK SALES TAX FUND	(2)	100	-	98	95	193	-
ARP - AMERICAN RESCUE PLAN	-	113,338	-	113,338	124,196	49,650	187,884
PAYROLL	-	379,096	377,912	1,184	387,662	387,420	1,426
WASTEWATER OPERATING	126,658	322,773	246,335	203,096	325,951	347,629	181,418
WASTEWATER DEBT-RES	590	-	-	590	-	-	590
WATER OPERATING	58,045	445,569	426,023	77,591	458,927	440,792	95,726
WATER CUSTOMER DEPOSIT	36,525	3,000	2,165	37,360	4,100	3,510	37,950
WATER IMPROVEMENT	10,837	-	-	10,837	-	-	10,837
WATER BOND AND INTEREST	675	183,950	183,950	675	179,550	179,550	675
WATER DEBT-RESERVE	194,906	-	-	194,906	-	-	194,906
Totals	<u>\$ 1,488,303</u>	<u>\$ 2,226,510</u>	<u>\$ 1,959,040</u>	<u>\$ 1,755,773</u>	<u>\$ 2,123,119</u>	<u>\$ 1,990,827</u>	<u>\$ 1,888,065</u>

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

TOWN OF WANATAH
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, storm water, trash, 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 WANATAH
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 WANATAH
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 WANATAH
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. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

TOWN OF WANATAH
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

Note 7. Cash Balance Deficit

The financial statements contain a deficit in cash in the Park Sales Tax Fund. This is a result of a park sales tax refund being given to a customer to rent a park shelter, due to the shelter not being built by the completion date.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF WANATAH
 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	RIVERBOAT	PARKS AND RECREATION	RAINY DAY FUND
Cash and investments - beginning	\$ 180,732	\$ 124,588	\$ 96,891	\$ -	\$ 249,357	\$ 77,314	\$ 65,650
Receipts:							
Taxes	234,224	78,525	-	-	-	37,836	-
Licenses and permits	3,069	-	-	-	-	-	-
Intergovernmental receipts	29,086	32,235	20,079	22,554	37,822	4,665	-
Charges for services	60,680	-	-	-	-	900	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,514	215	-	-	-	31	-
Total receipts	<u>336,573</u>	<u>110,975</u>	<u>20,079</u>	<u>22,554</u>	<u>37,822</u>	<u>43,432</u>	<u>-</u>
Disbursements:							
Personal services	88,544	101,731	-	-	-	3,648	-
Supplies	5,456	14,959	-	-	-	750	-
Other services and charges	200,789	39,279	-	-	-	17,880	10,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,200	-	-	-	132,032	20,132	10,000
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	445	-	-	-	-	-	-
Total disbursements	<u>296,434</u>	<u>155,969</u>	<u>-</u>	<u>-</u>	<u>132,032</u>	<u>42,410</u>	<u>20,000</u>
Excess (deficiency) of receipts over disbursements	<u>40,139</u>	<u>(44,994)</u>	<u>20,079</u>	<u>22,554</u>	<u>(94,210)</u>	<u>1,022</u>	<u>(20,000)</u>
Cash and investments - ending	<u>\$ 220,871</u>	<u>\$ 79,594</u>	<u>\$ 116,970</u>	<u>\$ 22,554</u>	<u>\$ 155,147</u>	<u>\$ 78,336</u>	<u>\$ 45,650</u>

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

	CREDIT	LOIT Special Distribution	EXCESS LEVY	Major Moves Construction	CUM'L CAP IMPROVEMENT	CUM'L CAP DEVELOPMENT	Local Road & Bridge Grant
Cash and investments - beginning	\$ 325,994	\$ -	\$ 11,130	\$ 6,910	\$ 76,496	\$ 123,966	\$ -
Receipts:							
Taxes	44,871	-	-	-	-	8,783	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,394	1,083	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	44,871	-	-	-	2,394	9,866	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	134,172	-	-	-	-	25	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	134,172	-	-	-	-	25	-
Excess (deficiency) of receipts over disbursements	(89,301)	-	-	-	2,394	9,841	-
Cash and investments - ending	\$ 236,693	\$ -	\$ 11,130	\$ 6,910	\$ 78,890	\$ 133,807	\$ -

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

	Park Sales Tax Fund	PAYROLL	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER DEBT-RES	WATER OPERATING
Cash and investments - beginning	\$ 3	\$ -	\$ 154,215	\$ 5,738	\$ 590	\$ 35,574
Receipts:						
Taxes	63	-	-	-	-	23,784
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	268,354	-	-	382,462
Penalties	-	-	3,422	-	-	4,760
Other receipts	-	371,107	753	-	-	2,167
Total receipts	63	371,107	272,529	-	-	413,173
Disbursements:						
Personal services	-	-	101,821	-	-	102,186
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,772	-	-	7,832
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	5,738	-	1,969
Utility operating expenses	-	-	174,639	-	-	62,159
Other disbursements	63	371,107	78,958	-	-	226,401
Total disbursements	63	371,107	363,190	5,738	-	400,547
Excess (deficiency) of receipts over disbursements	-	-	(90,661)	(5,738)	-	12,626
Cash and investments - ending	\$ 3	\$ -	\$ 63,554	\$ -	\$ 590	\$ 48,200

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

	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER BOND AND INTEREST	WATER DEBT-RESERVE	Totals
Cash and investments - beginning	\$ 35,620	\$ 10,837	\$ 675	\$ 194,906	\$ 1,777,186
Receipts:					
Taxes	-	-	-	-	428,086
Licenses and permits	-	-	-	-	3,069
Intergovernmental receipts	-	-	-	-	149,918
Charges for services	-	-	-	-	61,580
Utility fees	2,700	-	-	-	653,516
Penalties	-	-	-	-	8,182
Other receipts	-	-	181,150	-	564,937
Total receipts	<u>2,700</u>	<u>-</u>	<u>181,150</u>	<u>-</u>	<u>1,869,288</u>
Disbursements:					
Personal services	-	-	-	-	397,930
Supplies	-	-	-	-	21,165
Other services and charges	-	-	-	-	283,552
Debt service - principal and interest	-	-	181,150	-	181,150
Capital outlay	-	-	-	-	305,268
Utility operating expenses	-	-	-	-	236,798
Other disbursements	2,030	-	-	-	679,004
Total disbursements	<u>2,030</u>	<u>-</u>	<u>181,150</u>	<u>-</u>	<u>2,104,867</u>
Excess (deficiency) of receipts over disbursements	<u>670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(235,579)</u>
Cash and investments - ending	<u>\$ 36,290</u>	<u>\$ 10,837</u>	<u>\$ 675</u>	<u>\$ 194,906</u>	<u>\$ 1,541,607</u>

TOWN OF WANATAH
 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	RIVERBOAT	PARKS AND RECREATION	RAINY DAY FUND
Cash and investments - beginning	\$ 220,871	\$ 79,594	\$ 116,970	\$ 22,554	\$ 155,147	\$ 78,336	\$ 45,650
Receipts:							
Taxes	232,595	78,975	-	-	-	38,704	-
Licenses and permits	5,359	-	-	-	-	-	-
Intergovernmental receipts	31,329	30,720	19,189	19,890	21,537	5,307	-
Charges for services	49,155	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	6,884	-	-	-	-	-	-
Total receipts	<u>325,322</u>	<u>109,695</u>	<u>19,189</u>	<u>19,890</u>	<u>21,537</u>	<u>44,011</u>	<u>-</u>
Disbursements:							
Personal services	91,943	100,911	-	-	-	4,900	-
Supplies	4,936	11,943	-	-	-	1,154	-
Other services and charges	207,401	50,014	-	-	-	12,079	8,317
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,465	-	40,001	-	54,885	52,076	8,700
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>306,745</u>	<u>162,868</u>	<u>40,001</u>	<u>-</u>	<u>54,885</u>	<u>70,209</u>	<u>17,017</u>
Excess (deficiency) of receipts over disbursements	<u>18,577</u>	<u>(53,173)</u>	<u>(20,812)</u>	<u>19,890</u>	<u>(33,348)</u>	<u>(26,198)</u>	<u>(17,017)</u>
Cash and investments - ending	\$ <u>239,448</u>	\$ <u>26,421</u>	\$ <u>96,158</u>	\$ <u>42,444</u>	\$ <u>121,799</u>	\$ <u>52,138</u>	\$ <u>28,633</u>

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

	CREDIT	LOIT Special Distribution	EXCESS LEVY	Major Moves Construction	CUM'L CAP IMPROVEMENT	CUM'L CAP DEVELOPMENT	Local Road & Bridge Grant
Cash and investments - beginning	\$ 236,693	\$ -	\$ 11,130	\$ 6,910	\$ 78,890	\$ 133,807	\$ -
Receipts:							
Taxes	50,214	-	-	-	-	8,256	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,273	1,133	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	299,592
Total receipts	50,214	-	-	-	2,273	9,389	299,592
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	45,000	-	-	6,910	-	24,368	299,592
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	45,000	-	-	6,910	-	24,368	299,592
Excess (deficiency) of receipts over disbursements	5,214	-	-	(6,910)	2,273	(14,979)	-
Cash and investments - ending	\$ 241,907	\$ -	\$ 11,130	\$ -	\$ 81,163	\$ 118,828	\$ -

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

	Park Sales Tax Fund	PAYROLL	WASTEWATER OPERATING	WASTEWATER IMPROVEMENT	WASTEWATER DEBT-RES	WATER OPERATING
Cash and investments - beginning	\$ 3	\$ -	\$ 63,554	\$ -	\$ 590	\$ 48,200
Receipts:						
Taxes	-	-	-	-	-	24,655
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	287,246	-	-	396,345
Penalties	-	-	3,033	-	-	4,139
Other receipts	-	371,696	466	-	-	2,700
Total receipts	-	371,696	290,745	-	-	427,839
Disbursements:						
Personal services	-	-	100,786	-	-	101,156
Supplies	-	-	-	-	-	-
Other services and charges	-	-	7,819	-	-	7,879
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,297	-	-	896
Utility operating expenses	-	-	94,673	-	-	62,773
Other disbursements	5	371,696	23,066	-	-	245,290
Total disbursements	5	371,696	227,641	-	-	417,994
Excess (deficiency) of receipts over disbursements	(5)	-	63,104	-	-	9,845
Cash and investments - ending	\$ (2)	\$ -	\$ 126,658	\$ -	\$ 590	\$ 58,045

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

	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER BOND AND INTEREST	WATER DEBT-RESERVE	Totals
Cash and investments - beginning	\$ 36,290	\$ 10,837	\$ 675	\$ 194,906	\$ 1,541,607
Receipts:					
Taxes	-	-	-	-	433,399
Licenses and permits	-	-	-	-	5,359
Intergovernmental receipts	-	-	-	-	131,378
Charges for services	-	-	-	-	49,155
Utility fees	3,600	-	-	-	687,191
Penalties	-	-	-	-	7,172
Other receipts	-	-	188,075	-	869,413
Total receipts	<u>3,600</u>	<u>-</u>	<u>188,075</u>	<u>-</u>	<u>2,183,067</u>
Disbursements:					
Personal services	-	-	-	-	399,696
Supplies	-	-	-	-	18,033
Other services and charges	-	-	-	-	293,509
Debt service - principal and interest	-	-	188,075	-	188,075
Capital outlay	-	-	-	-	536,190
Utility operating expenses	-	-	-	-	157,446
Other disbursements	3,365	-	-	-	643,422
Total disbursements	<u>3,365</u>	<u>-</u>	<u>188,075</u>	<u>-</u>	<u>2,236,371</u>
Excess (deficiency) of receipts over disbursements	<u>235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,304)</u>
Cash and investments - ending	<u>\$ 36,525</u>	<u>\$ 10,837</u>	<u>\$ 675</u>	<u>\$ 194,906</u>	<u>\$ 1,488,303</u>

TOWN OF WANATAH
 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	OPIOID SETTLEMENT RESTRICTED	RIVERBOAT	PARKS AND RECREATION
Cash and investments - beginning	\$ 239,448	\$ 26,421	\$ 96,158	\$ 42,444	\$ -	\$ 121,799	\$ 52,138
Receipts:							
Taxes	178,278	103,929	-	-	-	-	36,668
Licenses and permits	6,629	-	-	-	-	-	-
Intergovernmental receipts	73,137	35,651	20,879	21,983	-	30,604	4,822
Charges for services	52,020	-	-	-	-	-	1,425
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	732	76	-	-	-	-	179
Total receipts	310,796	139,656	20,879	21,983	-	30,604	43,094
Disbursements:							
Personal services	91,891	39,211	-	-	-	-	4,975
Supplies	6,826	6,053	-	-	-	-	2,160
Other services and charges	206,366	14,555	-	-	-	75,153	7,603
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,637	-	30,220	39,586	-	283	8,056
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	25,000	-	-	-	-	-	-
Total disbursements	336,720	59,819	30,220	39,586	-	75,436	22,794
Excess (deficiency) of receipts over disbursements	(25,924)	79,837	(9,341)	(17,603)	-	(44,832)	20,300
Cash and investments - ending	\$ 213,524	\$ 106,258	\$ 86,817	\$ 24,841	\$ -	\$ 76,967	\$ 72,438

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

	RAINY DAY FUND	CREDIT	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	MAJOR MOVES CONSTRUCTION	CUM'L CAP IMPROVEMENT	CUM'L CAP DEVELOPMENT
Cash and investments - beginning	\$ 28,633	\$ 241,907	\$ -	\$ 11,130	\$ -	\$ 81,163	\$ 118,828
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	52,921	-	-	-	2,153	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	25,000	-	-	-	-	-	-
Total receipts	25,000	52,921	-	-	-	2,153	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,073	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,000	18,409
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,073	-	-	-	5,000	18,409
Excess (deficiency) of receipts over disbursements	25,000	49,848	-	-	-	(2,847)	(18,409)
Cash and investments - ending	\$ 53,633	\$ 291,755	\$ -	\$ 11,130	\$ -	\$ 78,316	\$ 100,419

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

	Local Road & Bridge Grant	OPIOID SETTLEMENT UNRESTRICTED	PARK SALES TAX FUND	ARP - AMERICAN RESCUE PLAN	PAYROLL	WASTEWATER OPERATING	WASTEWATER DEBT-RES
Cash and investments - beginning	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ 126,658	\$ 590
Receipts:							
Taxes	-	-	100	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	113,338	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	318,344	-
Penalties	-	-	-	-	-	3,971	-
Other receipts	131,598	-	-	-	379,096	458	-
Total receipts	131,598	-	100	113,338	379,096	322,773	-
Disbursements:							
Personal services	-	-	-	-	-	103,152	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,805	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	131,598	-	-	-	-	11,531	-
Utility operating expenses	-	-	-	-	-	99,555	-
Other disbursements	-	-	-	-	377,912	21,292	-
Total disbursements	131,598	-	-	-	377,912	246,335	-
Excess (deficiency) of receipts over disbursements	-	-	100	113,338	1,184	76,438	-
Cash and investments - ending	\$ -	\$ -	\$ 98	\$ 113,338	\$ 1,184	\$ 203,096	\$ 590

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER BOND AND INTEREST	WATER DEBT-RESERVE	Totals
Cash and investments - beginning	\$ 58,045	\$ 36,525	\$ 10,837	\$ 675	\$ 194,906	\$ 1,488,303
Receipts:						
Taxes	25,592	-	-	-	-	344,567
Licenses and permits	-	-	-	-	-	6,629
Intergovernmental receipts	-	-	-	-	-	355,488
Charges for services	-	-	-	-	-	53,445
Utility fees	413,324	3,000	-	-	-	734,668
Penalties	5,257	-	-	-	-	9,228
Other receipts	1,396	-	-	183,950	-	722,485
Total receipts	445,569	3,000	-	183,950	-	2,226,510
Disbursements:						
Personal services	103,562	-	-	-	-	342,791
Supplies	-	-	-	-	-	15,039
Other services and charges	10,864	-	-	-	-	328,419
Debt service - principal and interest	-	-	-	183,950	-	183,950
Capital outlay	1,377	-	-	-	-	252,697
Utility operating expenses	69,772	-	-	-	-	169,327
Other disbursements	240,448	2,165	-	-	-	666,817
Total disbursements	426,023	2,165	-	183,950	-	1,959,040
Excess (deficiency) of receipts over disbursements	19,546	835	-	-	-	267,470
Cash and investments - ending	\$ 77,591	\$ 37,360	\$ 10,837	\$ 675	\$ 194,906	\$ 1,755,773

TOWN OF WANATAH
 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	OPIOID SETTLEMENT RESTRICTED	RIVERBOAT	PARKS AND RECREATION
Cash and investments - beginning	\$ 213,524	\$ 106,258	\$ 86,817	\$ 24,841	\$ -	\$ 76,967	\$ 72,438
Receipts:							
Taxes	185,788	117,751	-	-	-	-	28,750
Licenses and permits	6,676	-	-	-	-	-	-
Intergovernmental receipts	67,444	36,023	21,152	21,633	-	28,537	3,513
Charges for services	59,668	-	-	-	-	-	1,350
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,329	15	-	-	1,289	-	-
Total receipts	321,905	153,789	21,152	21,633	1,289	28,537	33,613
Disbursements:							
Personal services	142,247	89,663	-	-	-	-	4,964
Supplies	7,875	12,813	-	-	-	-	1,497
Other services and charges	197,841	25,419	-	-	-	29,990	7,990
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,258	-	20,842	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	225	-	-	-	-	-	-
Total disbursements	352,446	127,895	20,842	-	-	29,990	14,451
Excess (deficiency) of receipts over disbursements	(30,541)	25,894	310	21,633	1,289	(1,453)	19,162
Cash and investments - ending	\$ 182,983	\$ 132,152	\$ 87,127	\$ 46,474	\$ 1,289	\$ 75,514	\$ 91,600

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

	RAINY DAY FUND	CREDIT	LOIT SPECIAL DISTRIBUTION	EXCESS LEVY	MAJOR MOVES CONSTRUCTION	CUM'L CAP IMPROVEMENT	CUM'L CAP DEVELOPMENT
Cash and investments - beginning	\$ 53,633	\$ 291,755	\$ -	\$ 11,130	\$ -	\$ 78,316	\$ 100,419
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	47,207	-	-	-	1,831	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	11,130	-	-	-	-	-	-
Total receipts	11,130	47,207	-	-	-	1,831	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	12,931	-	-	-	8,671	3,727
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	11,130	-	-	-
Total disbursements	-	12,931	-	11,130	-	8,671	3,727
Excess (deficiency) of receipts over disbursements	11,130	34,276	-	(11,130)	-	(6,840)	(3,727)
Cash and investments - ending	\$ 64,763	\$ 326,031	\$ -	\$ -	\$ -	\$ 71,476	\$ 96,692

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

	Local Road & Bridge Grant	OPIOID SETTLEMENT UNRESTRICTED	PARK SALES TAX FUND	ARP - AMERICAN RESCUE PLAN	PAYROLL	WASTEWATER OPERATING	WASTEWATER DEBT-RES
Cash and investments - beginning	\$ -	\$ -	\$ 98	\$ 113,338	\$ 1,184	\$ 203,096	\$ 590
Receipts:							
Taxes	-	-	95	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	114,196	-	-	-
Charges for services	-	-	-	10,000	-	-	-
Utility fees	-	-	-	-	-	318,910	-
Penalties	-	-	-	-	-	4,634	-
Other receipts	-	552	-	-	387,662	2,407	-
Total receipts	-	552	95	124,196	387,662	325,951	-
Disbursements:							
Personal services	-	-	-	-	-	92,154	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	38,000	-	9,723	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	11,650	-	87,234	-
Utility operating expenses	-	-	-	-	-	122,635	-
Other disbursements	-	-	193	-	387,420	35,883	-
Total disbursements	-	-	193	49,650	387,420	347,629	-
Excess (deficiency) of receipts over disbursements	-	552	(98)	74,546	242	(21,678)	-
Cash and investments - ending	\$ -	\$ 552	\$ -	\$ 187,884	\$ 1,426	\$ 181,418	\$ 590

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

	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER IMPROVEMENT	WATER BOND AND INTEREST	WATER DEBT-RESERVE	Totals
Cash and investments - beginning	\$ 77,591	\$ 37,360	\$ 10,837	\$ 675	\$ 194,906	\$ 1,755,773
Receipts:						
Taxes	25,686	-	-	-	-	358,070
Licenses and permits	-	-	-	-	-	6,676
Intergovernmental receipts	-	-	-	-	-	341,536
Charges for services	-	-	-	-	-	71,018
Utility fees	414,843	4,100	-	-	-	737,853
Penalties	5,527	-	-	-	-	10,161
Other receipts	12,871	-	-	179,550	-	597,805
Total receipts	<u>458,927</u>	<u>4,100</u>	<u>-</u>	<u>179,550</u>	<u>-</u>	<u>2,123,119</u>
Disbursements:						
Personal services	92,575	-	-	-	-	421,603
Supplies	-	-	-	-	-	22,185
Other services and charges	9,774	-	-	-	-	318,737
Debt service - principal and interest	-	-	-	179,550	-	179,550
Capital outlay	14,547	-	-	-	-	163,860
Utility operating expenses	81,865	-	-	-	-	204,500
Other disbursements	242,031	3,510	-	-	-	680,392
Total disbursements	<u>440,792</u>	<u>3,510</u>	<u>-</u>	<u>179,550</u>	<u>-</u>	<u>1,990,827</u>
Excess (deficiency) of receipts over disbursements	<u>18,135</u>	<u>590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,292</u>
Cash and investments - ending	<u>\$ 95,726</u>	<u>\$ 37,950</u>	<u>\$ 10,837</u>	<u>\$ 675</u>	<u>\$ 194,906</u>	<u>\$ 1,888,065</u>

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OTHER INFORMATION

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Wastewater	-	969
Water	-	1,890
Totals	<u>\$ -</u>	<u>\$ 2,859</u>

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Water:			
Revenue bonds	2013 Water Project-New Water Tower & Water Mains	\$ 1,400,000	\$ 120,000
Totals		<u>\$ 1,400,000</u>	<u>\$ 120,000</u>

TOWN OF WANATAH
 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	\$ 114,557
Infrastructure	3,086,099
Buildings	242,072
Machinery, equipment, and vehicles	290,071
Construction in progress	<u>17,816</u>
Total governmental activities	<u>3,750,615</u>
Wastewater:	
Land	80,620
Infrastructure	2,545,400
Buildings	257,300
Improvements other than buildings	709,700
Machinery, equipment, and vehicles	<u>210,337</u>
Total Wastewater	<u>3,803,357</u>
Water:	
Land	4,954
Infrastructure	1,355,616
Improvements other than buildings	2,643,687
Machinery, equipment, and vehicles	<u>84,446</u>
Total Water	<u>4,088,703</u>
Total capital assets	<u><u>\$ 11,642,675</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/>.