

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF FAIRVIEW PARK

VERMILLION COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
11/09/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Milisa Carty	01-01-19 to 12-31-23
President of the Town Council	Larry E. Natalie	01-01-19 to 12-31-23
Water and Sewage Utility Superintendent	Susan Crossley	01-01-19 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF FAIRVIEW PARK, VERMILLION COUNTY, INDIANA

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

We have audited the accompanying financial statements of the Town of Fairview Park (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 Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 30, 2023

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

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

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

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

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

TOWN OF FAIRVIEW PARK  
 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	\$ 39,215	\$ 121,891	\$ 129,951	\$ 31,155	\$ 121,322	\$ 125,852	\$ 26,625
MOTOR VEHICLE HIGHWAY	40,616	60,090	78,151	22,555	37,767	55,939	4,383
LOCAL ROAD AND STREET	23,780	12,354	2,289	33,845	11,926	2,464	43,307
RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	31,188	8,211	7,000	32,399	8,211	26,929	13,681
RAINY DAY	24,224	8,647	-	32,871	9,557	-	42,428
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	31,079	3,167	3,018	31,228	3,005	883	33,350
CUMULATIVE CAPITAL DEVELOPMENT	23,075	5,281	7,000	21,356	5,204	7,200	19,360
POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC)	2,898	286	-	3,184	562	339	3,407
CUMULATIVE FIRE	69,087	4,384	-	73,471	4,319	-	77,790
LIT - PUBLIC SAFETY	24,681	26,284	-	50,965	28,727	28,560	51,132
LIT - CERTIFIED SHARES	14,120	15,176	-	29,296	16,429	-	45,725
FLAG FUND	872	300	603	569	-	-	569
F.P. STORM WATER CONST. GRANT	25,000	134,549	134,549	25,000	-	25,000	-
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	-	29,827	-	29,827	26,306	-	56,133
CCMG MATCHING GRANT FUND	-	-	-	-	90,286	85,723	4,563
PAYROLL	-	82,709	82,709	-	78,716	77,327	1,389
SEWAGE UTILITY OPERATING	(87,733)	383,309	375,435	(79,859)	368,894	395,421	(106,386)
SEWAGE UTILITY BOND AND INTEREST SINKING	-	264,575	264,575	-	265,063	265,063	-
SEWAGE UTL DEBT SERVICE	230,315	-	-	230,315	-	-	230,315
WATER UTILITY OPERATING	166,512	278,080	218,852	225,740	263,256	190,294	298,702
WATER UTILITY METER DEPOSIT	11,545	1,376	400	12,521	1,000	100	13,421
WATER UTILITY DEPRECIATION	57,337	-	52,880	4,457	-	1,185	3,272
WATER UTL BOND & INTEREST	17,481	32,877	50,358	-	-	-	-
STORM WATER UTILITY OPERATING	37,081	29,959	48,204	18,836	32,013	27,790	23,059
STORM WATER BOND AND INTEREST SINKING	-	51,252	51,252	-	27,790	27,790	-
Totals	<u>\$ 782,373</u>	<u>\$ 1,554,584</u>	<u>\$ 1,507,226</u>	<u>\$ 829,731</u>	<u>\$ 1,400,353</u>	<u>\$ 1,343,859</u>	<u>\$ 886,225</u>

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

TOWN OF FAIRVIEW PARK  
 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	\$ 26,625	\$ 150,954	\$ 138,890	\$ 38,689	\$ 221,325	\$ 152,315	\$ 107,699		
MOTOR VEHICLE HIGHWAY	4,383	45,143	48,979	547	46,306	49,835	(2,982)		
LOCAL ROAD AND STREET	43,307	13,088	11,270	45,125	13,824	5,439	53,510		
RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	13,681	8,201	-	21,882	-	21,881	1		
RAINY DAY	42,428	9,392	15,500	36,320	9,816	-	46,136		
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	33,350	2,848	1,970	34,228	2,557	2,674	34,111		
CUMULATIVE CAPITAL DEVELOPMENT	19,360	5,294	7,375	17,279	5,369	7,675	14,973		
POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC	3,407	800	579	3,628	24	800	2,852		
CUMULATIVE FIRE	77,790	4,395	-	82,185	4,501	-	86,686		
LIT - PUBLIC SAFETY	51,132	78,262	66,889	62,505	79,431	71,702	70,234		
LOIT SPECIAL DISTRIBUTION	45,725	16,154	19,300	42,579	11,346	53,925	-		
FLAG FUND	569	300	20	849	-	354	495		
F.P. STORM WATER CONST. GRANT	-	8,600	8,600	-	27,085	20,000	7,085		
CORONA VIRUS FISCAL RELIEF PLAN (ARP)	-	103,432	-	103,432	103,432	-	206,864		
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	56,133	29,073	6,193	79,013	29,618	6,588	102,043		
OPIOID - UNRESTRICTED	-	-	-	-	1,504	-	1,504		
OPIOID - RESTRICTED	-	-	-	-	3,509	-	3,509		
CCMG MATCHING GRANT FUND	4,563	-	994	3,569	-	-	3,569		
PAYROLL	1,389	81,715	81,542	1,562	103,895	103,217	2,240		
SEWAGE UTILITY OPERATING	(106,386)	373,337	401,108	(134,157)	366,743	410,031	(177,445)		
SEWAGE UTILITY BOND AND INTEREST SINKING	-	266,188	266,188	-	291,741	291,741	-		
SEWAGE UTL DEBT SERVICE	230,315	-	-	230,315	-	-	230,315		
WATER UTILITY OPERATING	298,702	312,016	198,632	412,086	279,982	248,518	443,550		
WATER UTILITY METER DEPOSIT	13,421	700	300	13,821	800	100	14,521		
WATER UTILITY DEPRECIATION	3,272	-	-	3,272	-	-	3,272		
STORM WATER UTILITY OPERATING	23,059	30,382	28,156	25,285	28,927	28,556	25,656		
STORM WATER BOND AND INTEREST SINKING	-	28,156	28,156	-	28,556	28,556	-		
Totals	<u>\$ 886,225</u>	<u>\$ 1,568,430</u>	<u>\$ 1,330,641</u>	<u>\$ 1,124,014</u>	<u>\$ 1,660,291</u>	<u>\$ 1,503,907</u>	<u>\$ 1,280,398</u>		

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

TOWN OF FAIRVIEW PARK  
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 FAIRVIEW PARK  
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 FAIRVIEW PARK  
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 FAIRVIEW PARK  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. The Sewage Utility Operating fund was overdrawn as a result of sewer rates not being increased to cover expenses. The Motor Vehicle Highway fund was overdrawn due to expenses exceeding receipts during the audit period.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF FAIRVIEW PARK  
 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	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	RAINY DAY	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 39,215	\$ 40,616	\$ 23,780	\$ 31,188	\$ 24,224	\$ 31,079	\$ 23,075
Receipts:							
Taxes	88,434	-	-	-	8,647	-	4,486
Licenses and permits	8,998	-	-	-	-	-	-
Intergovernmental receipts	19,615	58,690	12,354	8,211	-	3,167	795
Charges for services	4,305	1,400	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	539	-	-	-	-	-	-
Total receipts	<u>121,891</u>	<u>60,090</u>	<u>12,354</u>	<u>8,211</u>	<u>8,647</u>	<u>3,167</u>	<u>5,281</u>
Disbursements:							
Personal services	42,946	43,396	-	-	-	-	-
Supplies	11,117	12,568	-	-	-	-	4,500
Other services and charges	65,782	3,714	2,289	-	-	3,018	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,106	323	-	-	-	-	2,500
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	18,150	-	7,000	-	-	-
Total disbursements	<u>129,951</u>	<u>78,151</u>	<u>2,289</u>	<u>7,000</u>	<u>-</u>	<u>3,018</u>	<u>7,000</u>
Excess (deficiency) of receipts over disbursements	<u>(8,060)</u>	<u>(18,061)</u>	<u>10,065</u>	<u>1,211</u>	<u>8,647</u>	<u>149</u>	<u>(1,719)</u>
Cash and investments - ending	\$ <u>31,155</u>	\$ <u>22,555</u>	\$ <u>33,845</u>	\$ <u>32,399</u>	\$ <u>32,871</u>	\$ <u>31,228</u>	\$ <u>21,356</u>

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

	POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC	CUMULATIVE FIRE	LIT - PUBLIC SAFETY	LIT - CERTIFIED SHARES	FLAG FUND	F.P. STORM WATER CONST. GRANT	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)
Cash and investments - beginning	\$ 2,898	\$ 69,087	\$ 24,681	\$ 14,120	\$ 872	\$ 25,000	\$ -
Receipts:							
Taxes	-	3,724	26,284	15,176	-	-	-
Licenses and permits	250	-	-	-	-	-	-
Intergovernmental receipts	-	660	-	-	-	134,549	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	36	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	300	-	29,827
Total receipts	286	4,384	26,284	15,176	300	134,549	29,827
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	603	134,549	-
Total disbursements	-	-	-	-	603	134,549	-
Excess (deficiency) of receipts over disbursements	286	4,384	26,284	15,176	(303)	-	29,827
Cash and investments - ending	\$ 3,184	\$ 73,471	\$ 50,965	\$ 29,296	\$ 569	\$ 25,000	\$ 29,827

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

	CCMG MATCHING GRANT FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTILITY BOND AND INTEREST SINKING	SEWAGE UTL DEBT SERVICE	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ (87,733)	\$ -	\$ 230,315	\$ 166,512
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	383,309	-	-	274,565
Other receipts	-	82,709	-	264,575	-	3,515
Total receipts	-	82,709	383,309	264,575	-	278,080
Disbursements:						
Personal services	-	82,709	8,810	-	-	55,747
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,258	-	-	1,519
Debt service - principal and interest	-	-	-	264,575	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	123,743	-	-	68,099
Other disbursements	-	-	239,624	-	-	93,487
Total disbursements	-	82,709	375,435	264,575	-	218,852
Excess (deficiency) of receipts over disbursements	-	-	7,874	-	-	59,228
Cash and investments - ending	\$ -	\$ -	\$ (79,859)	\$ -	\$ 230,315	\$ 225,740

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	WATER UTL BOND & INTEREST	STORM WATER UTILITY OPERATING	STORM WATER BOND AND INTEREST SINKING	Totals
Cash and investments - beginning	\$ 11,545	\$ 57,337	\$ 17,481	\$ 37,081	\$ -	\$ 782,373
Receipts:						
Taxes	-	-	-	-	-	146,751
Licenses and permits	-	-	-	-	-	9,248
Intergovernmental receipts	-	-	-	-	-	238,041
Charges for services	-	-	-	-	-	5,705
Fines and forfeits	-	-	-	-	-	36
Utility fees	1,376	-	-	29,959	-	689,209
Other receipts	-	-	32,877	-	51,252	465,594
Total receipts	1,376	-	32,877	29,959	51,252	1,554,584
Disbursements:						
Personal services	-	-	-	-	-	233,608
Supplies	-	-	-	-	-	28,185
Other services and charges	-	-	-	-	-	79,580
Debt service - principal and interest	-	-	50,358	-	-	314,933
Capital outlay	-	52,880	-	-	-	65,809
Utility operating expenses	-	-	-	-	-	191,842
Other disbursements	400	-	-	48,204	51,252	593,269
Total disbursements	400	52,880	50,358	48,204	51,252	1,507,226
Excess (deficiency) of receipts over disbursements	976	(52,880)	(17,481)	(18,245)	-	47,358
Cash and investments - ending	\$ 12,521	\$ 4,457	\$ -	\$ 18,836	\$ -	\$ 829,731

TOWN OF FAIRVIEW PARK  
 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	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	RAINY DAY	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 31,155	\$ 22,555	\$ 33,845	\$ 32,399	\$ 32,871	\$ 31,228	\$ 21,356
Receipts:							
Taxes	82,374	-	-	-	9,557	-	4,408
Licenses and permits	10,151	-	-	-	-	-	-
Intergovernmental receipts	20,466	37,767	11,926	8,211	-	3,005	796
Charges for services	2,822	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,509	-	-	-	-	-	-
Total receipts	<u>121,322</u>	<u>37,767</u>	<u>11,926</u>	<u>8,211</u>	<u>9,557</u>	<u>3,005</u>	<u>5,204</u>
Disbursements:							
Personal services	44,533	37,957	-	-	-	-	-
Supplies	12,595	12,498	-	-	-	-	4,600
Other services and charges	65,877	4,202	2,464	-	-	883	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,847	1,282	-	-	-	-	2,600
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	26,929	-	-	-
Total disbursements	<u>125,852</u>	<u>55,939</u>	<u>2,464</u>	<u>26,929</u>	<u>-</u>	<u>883</u>	<u>7,200</u>
Excess (deficiency) of receipts over disbursements	<u>(4,530)</u>	<u>(18,172)</u>	<u>9,462</u>	<u>(18,718)</u>	<u>9,557</u>	<u>2,122</u>	<u>(1,996)</u>
Cash and investments - ending	\$ <u>26,625</u>	\$ <u>4,383</u>	\$ <u>43,307</u>	\$ <u>13,681</u>	\$ <u>42,428</u>	\$ <u>33,350</u>	\$ <u>19,360</u>

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

	POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC	CUMULATIVE FIRE	LIT - PUBLIC SAFETY	LIT - CERTIFIED SHARES	FLAG FUND	F.P. STORM WATER CONST. GRANT	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)
Cash and investments - beginning	\$ 3,184	\$ 73,471	\$ 50,965	\$ 29,296	\$ 569	\$ 25,000	\$ 29,827
Receipts:							
Taxes	-	3,659	28,727	16,429	-	-	-
Licenses and permits	550	-	-	-	-	-	-
Intergovernmental receipts	-	660	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	12	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	26,306
Total receipts	562	4,319	28,727	16,429	-	-	26,306
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	339	-	28,560	-	-	25,000	-
Total disbursements	339	-	28,560	-	-	25,000	-
Excess (deficiency) of receipts over disbursements	223	4,319	167	16,429	-	(25,000)	26,306
Cash and investments - ending	\$ 3,407	\$ 77,790	\$ 51,132	\$ 45,725	\$ 569	\$ -	\$ 56,133

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

	CCMG MATCHING GRANT FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTILITY BOND AND INTEREST SINKING	SEWAGE UTL DEBT SERVICE	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ (79,859)	\$ -	\$ 230,315	\$ 225,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	90,286	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	368,894	-	-	253,469
Other receipts	-	78,716	-	265,063	-	9,787
Total receipts	<u>90,286</u>	<u>78,716</u>	<u>368,894</u>	<u>265,063</u>	<u>-</u>	<u>263,256</u>
Disbursements:						
Personal services	-	77,327	9,008	-	-	56,988
Supplies	-	-	-	-	-	-
Other services and charges	85,723	-	3,284	-	-	1,591
Debt service - principal and interest	-	-	-	265,063	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	115,300	-	-	80,463
Other disbursements	-	-	267,829	-	-	51,252
Total disbursements	<u>85,723</u>	<u>77,327</u>	<u>395,421</u>	<u>265,063</u>	<u>-</u>	<u>190,294</u>
Excess (deficiency) of receipts over disbursements	<u>4,563</u>	<u>1,389</u>	<u>(26,527)</u>	<u>-</u>	<u>-</u>	<u>72,962</u>
Cash and investments - ending	<u>\$ 4,563</u>	<u>\$ 1,389</u>	<u>\$ (106,386)</u>	<u>\$ -</u>	<u>\$ 230,315</u>	<u>\$ 298,702</u>

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

	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	WATER UTL BOND & INTEREST	STORM WATER UTILITY OPERATING	STORM WATER BOND AND INTEREST SINKING	Totals
Cash and investments - beginning	\$ 12,521	\$ 4,457	\$ -	\$ 18,836	\$ -	\$ 829,731
Receipts:						
Taxes	-	-	-	-	-	145,154
Licenses and permits	-	-	-	-	-	10,701
Intergovernmental receipts	-	-	-	-	-	173,117
Charges for services	-	-	-	-	-	2,822
Fines and forfeits	-	-	-	-	-	12
Utility fees	1,000	-	-	32,013	-	655,376
Other receipts	-	-	-	-	27,790	413,171
<b>Total receipts</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>32,013</b>	<b>27,790</b>	<b>1,400,353</b>
Disbursements:						
Personal services	-	-	-	-	-	225,813
Supplies	-	-	-	-	-	29,693
Other services and charges	-	-	-	-	-	164,024
Debt service - principal and interest	-	-	-	-	-	265,063
Capital outlay	-	1,185	-	-	-	7,914
Utility operating expenses	-	-	-	-	-	195,763
Other disbursements	100	-	-	27,790	27,790	455,589
<b>Total disbursements</b>	<b>100</b>	<b>1,185</b>	<b>-</b>	<b>27,790</b>	<b>27,790</b>	<b>1,343,859</b>
Excess (deficiency) of receipts over disbursements	900	(1,185)	-	4,223	-	56,494
Cash and investments - ending	\$ 13,421	\$ 3,272	\$ -	\$ 23,059	\$ -	\$ 886,225

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	RAINY DAY	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 26,625	\$ 4,383	\$ 43,307	\$ 13,681	\$ 42,428	\$ 33,350	\$ 19,360
Receipts:							
Taxes	91,248	-	-	-	-	-	4,471
Licenses and permits	8,963	-	-	-	-	-	-
Intergovernmental receipts	21,224	40,897	13,088	8,201	9,392	2,848	823
Charges for services	1,720	185	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	27,799	4,061	-	-	-	-	-
Total receipts	<u>150,954</u>	<u>45,143</u>	<u>13,088</u>	<u>8,201</u>	<u>9,392</u>	<u>2,848</u>	<u>5,294</u>
Disbursements:							
Personal services	44,801	40,517	-	-	-	-	-
Supplies	10,701	5,720	-	-	-	-	4,700
Other services and charges	65,123	1,877	11,270	-	-	1,970	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,184	865	-	-	-	-	2,675
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	15,081	-	-	-	15,500	-	-
Total disbursements	<u>138,890</u>	<u>48,979</u>	<u>11,270</u>	<u>-</u>	<u>15,500</u>	<u>1,970</u>	<u>7,375</u>
Excess (deficiency) of receipts over disbursements	<u>12,064</u>	<u>(3,836)</u>	<u>1,818</u>	<u>8,201</u>	<u>(6,108)</u>	<u>878</u>	<u>(2,081)</u>
Cash and investments - ending	<u>\$ 38,689</u>	<u>\$ 547</u>	<u>\$ 45,125</u>	<u>\$ 21,882</u>	<u>\$ 36,320</u>	<u>\$ 34,228</u>	<u>\$ 17,279</u>

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

	POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC	CUMULATIVE FIRE	LIT - PUBLIC SAFETY	LOIT SPECIAL DISTRIBUTION	FLAG FUND	F.P. STORM WATER CONST. GRANT	CORONA VIRUS FISCAL RELIEF PLAN (ARP)
Cash and investments - beginning	\$ 3,407	\$ 77,790	\$ 51,132	\$ 45,725	\$ 569	\$ -	\$ -
Receipts:							
Taxes	-	3,712	-	-	-	-	-
Licenses and permits	800	-	-	-	-	-	-
Intergovernmental receipts	-	683	78,262	16,154	-	8,600	103,432
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	300	-	-
Total receipts	800	4,395	78,262	16,154	300	8,600	103,432
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	579	-	66,889	19,300	20	8,600	-
Total disbursements	579	-	66,889	19,300	20	8,600	-
Excess (deficiency) of receipts over disbursements	221	4,395	11,373	(3,146)	280	-	103,432
Cash and investments - ending	\$ 3,628	\$ 82,185	\$ 62,505	\$ 42,579	\$ 849	\$ -	\$ 103,432

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

	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	OPIOID UNRESTRICTED	OPIOID RESTRICTED	CCMG MATCHING GRANT FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTILITY BOND AND INTEREST SINKING
Cash and investments - beginning	\$ 56,133	\$ -	\$ -	\$ 4,563	\$ 1,389	\$ (106,386)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	373,337	-
Other receipts	29,073	-	-	-	81,715	-	266,188
Total receipts	<u>29,073</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,715</u>	<u>373,337</u>	<u>266,188</u>
Disbursements:							
Personal services	-	-	-	-	81,542	9,204	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,193	-	-	994	-	3,687	-
Debt service - principal and interest	-	-	-	-	-	-	266,188
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	120,760	-
Other disbursements	-	-	-	-	-	267,457	-
Total disbursements	<u>6,193</u>	<u>-</u>	<u>-</u>	<u>994</u>	<u>81,542</u>	<u>401,108</u>	<u>266,188</u>
Excess (deficiency) of receipts over disbursements	<u>22,880</u>	<u>-</u>	<u>-</u>	<u>(994)</u>	<u>173</u>	<u>(27,771)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,569</u>	<u>\$ 1,562</u>	<u>\$ (134,157)</u>	<u>\$ -</u>

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

	SEWAGE UTL DEBT SERVICE	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	STORM WATER UTILITY OPERATING	STORM WATER BOND AND INTEREST SINKING	Totals
Cash and investments - beginning	\$ 230,315	\$ 298,702	\$ 13,421	\$ 3,272	\$ 23,059	\$ -	\$ 886,225
Receipts:							
Taxes	-	-	-	-	-	-	99,431
Licenses and permits	-	-	-	-	-	-	9,763
Intergovernmental receipts	-	-	-	-	-	-	303,604
Charges for services	-	-	-	-	-	-	1,905
Utility fees	-	294,853	700	-	30,382	-	699,272
Other receipts	-	17,163	-	-	-	28,156	454,455
Total receipts	-	312,016	700	-	30,382	28,156	1,568,430
Disbursements:							
Personal services	-	56,085	-	-	-	-	232,149
Supplies	-	-	-	-	-	-	21,121
Other services and charges	-	3,324	-	-	-	-	94,438
Debt service - principal and interest	-	-	-	-	-	-	266,188
Capital outlay	-	-	-	-	-	-	6,724
Utility operating expenses	-	83,003	-	-	-	-	203,763
Other disbursements	-	56,220	300	-	28,156	28,156	506,258
Total disbursements	-	198,632	300	-	28,156	28,156	1,330,641
Excess (deficiency) of receipts over disbursements	-	113,384	400	-	2,226	-	237,789
Cash and investments - ending	\$ 230,315	\$ 412,086	\$ 13,821	\$ 3,272	\$ 25,285	\$ -	\$ 1,124,014

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	RAINY DAY	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 38,689	\$ 547	\$ 45,125	\$ 21,882	\$ 36,320	\$ 34,228	\$ 17,279
Receipts:							
Taxes	94,735	-	-	-	-	-	4,573
Licenses and permits	7,684	-	-	-	-	-	-
Intergovernmental receipts	20,729	41,264	13,824	-	9,816	2,557	796
Charges for services	1,880	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	96,297	5,042	-	-	-	-	-
Total receipts	221,325	46,306	13,824	-	9,816	2,557	5,369
Disbursements:							
Personal services	45,757	40,081	-	-	-	-	-
Supplies	15,608	6,654	-	-	-	-	4,800
Other services and charges	76,496	1,825	5,439	-	-	2,674	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,405	1,275	-	-	-	-	2,875
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,049	-	-	21,881	-	-	-
Total disbursements	152,315	49,835	5,439	21,881	-	2,674	7,675
Excess (deficiency) of receipts over disbursements	69,010	(3,529)	8,385	(21,881)	9,816	(117)	(2,306)
Cash and investments - ending	\$ 107,699	\$ (2,982)	\$ 53,510	\$ 1	\$ 46,136	\$ 34,111	\$ 14,973

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

	POLICE EQUIPMENT (EQUIPMENT COSTS NOT DEBT SERVIC	CUMULATIVE FIRE	LIT - PUBLIC SAFETY	LOIT SPECIAL DISTRIBUTION	FLAG FUND	F.P. STORM WATER CONST. GRANT	CORONA VIRUS FISCAL RELIEF PLAN (ARP)
Cash and investments - beginning	\$ 3,628	\$ 82,185	\$ 62,505	\$ 42,579	\$ 849	\$ -	\$ 103,432
Receipts:							
Taxes	-	3,833	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	668	79,431	11,346	-	27,085	103,432
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	24	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	24	4,501	79,431	11,346	-	27,085	103,432
Disbursements:							
Personal services	-	-	21,702	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	800	-	50,000	53,925	354	20,000	-
Total disbursements	800	-	71,702	53,925	354	20,000	-
Excess (deficiency) of receipts over disbursements	(776)	4,501	7,729	(42,579)	(354)	7,085	103,432
Cash and investments - ending	\$ 2,852	\$ 86,686	\$ 70,234	\$ -	\$ 495	\$ 7,085	\$ 206,864

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

	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	OPIOID - UNRESTRICTED	OPIOID - RESTRICTED	CCMG MATCHING GRANT FUND	PAYROLL	SEWAGE UTILITY OPERATING	SEWAGE UTILITY BOND AND INTEREST SINKING
Cash and investments - beginning	\$ 79,013	\$ -	\$ -	\$ 3,569	\$ 1,562	\$ (134,157)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,504	3,509	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	366,743	-
Other receipts	29,618	-	-	-	103,895	-	291,741
Total receipts	<u>29,618</u>	<u>1,504</u>	<u>3,509</u>	<u>-</u>	<u>103,895</u>	<u>366,743</u>	<u>291,741</u>
Disbursements:							
Personal services	-	-	-	-	103,217	9,445	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,588	-	-	-	-	3,412	-
Debt service - principal and interest	-	-	-	-	-	-	291,741
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	129,443	-
Other disbursements	-	-	-	-	-	267,731	-
Total disbursements	<u>6,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,217</u>	<u>410,031</u>	<u>291,741</u>
Excess (deficiency) of receipts over disbursements	<u>23,030</u>	<u>1,504</u>	<u>3,509</u>	<u>-</u>	<u>678</u>	<u>(43,288)</u>	<u>-</u>
Cash and investments - ending	\$ <u>102,043</u>	\$ <u>1,504</u>	\$ <u>3,509</u>	\$ <u>3,569</u>	\$ <u>2,240</u>	\$ <u>(177,445)</u>	\$ <u>-</u>

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

	SEWAGE UTL DEBT SERVICE	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	STORM WATER UTILITY OPERATING	STORM WATER BOND AND INTEREST SINKING	Totals
Cash and investments - beginning	\$ 230,315	\$ 412,086	\$ 13,821	\$ 3,272	\$ 25,285	\$ -	\$ 1,124,014
Receipts:							
Taxes	-	-	-	-	-	-	103,141
Licenses and permits	-	-	-	-	-	-	7,684
Intergovernmental receipts	-	-	-	-	-	-	315,961
Charges for services	-	-	-	-	-	-	1,880
Fines and forfeits	-	-	-	-	-	-	24
Utility fees	-	274,967	800	-	28,927	-	671,437
Other receipts	-	5,015	-	-	-	28,556	560,164
Total receipts	-	279,982	800	-	28,927	28,556	1,660,291
Disbursements:							
Personal services	-	60,128	-	-	-	-	280,330
Supplies	-	-	-	-	-	-	27,062
Other services and charges	-	3,292	-	-	-	-	99,726
Debt service - principal and interest	-	-	-	-	-	-	291,741
Capital outlay	-	-	-	-	-	-	7,555
Utility operating expenses	-	135,357	-	-	-	-	264,800
Other disbursements	-	49,741	100	-	28,556	28,556	532,693
Total disbursements	-	248,518	100	-	28,556	28,556	1,503,907
Excess (deficiency) of receipts over disbursements	-	31,464	700	-	371	-	156,384
Cash and investments - ending	\$ 230,315	\$ 443,550	\$ 14,521	\$ 3,272	\$ 25,656	\$ -	\$ 1,280,398

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OTHER INFORMATION

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TOWN OF FAIRVIEW PARK  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
General obligation bonds	Construct wastewater system	\$ 3,160,000	\$ 265,100
Storm Water:			
General obligation bonds	Flood Control	133,000	1,663
Totals		\$ 3,293,000	\$ 266,763

## 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/>.