

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF PERU

MIAMI COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

11/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Susan Rylands	01-01-21 to 12-31-22
	(Vacant)	01-01-23 to 01-06-23
	Kurt Krauskopf	01-07-23 to 12-31-23
Mayor	Miles Hewitt	01-01-21 to 12-31-23
President of the Board of Public Works and Safety	Miles Hewitt	01-01-21 to 06-05-22
	Patricia Russell	06-06-22 to 10-31-22
	Miles Hewitt	11-01-22 to 12-31-23
President Pro Tempore of the Common Council	Betsy Edwards-Wolfe	01-01-21 to 12-31-21
	Patricia Russell	01-01-22 to 06-05-22
	Peter Sahaidachny	06-06-22 to 10-31-22
	Patricia Russell	11-01-22 to 12-31-22
	Peter Sahaidachny	01-01-23 to 12-31-23
Utility Office Manager	Joyce Shafer	01-01-21 to 06-01-22
	Wayne Brindle	06-02-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF PERU, MIAMI COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Peru (City), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement 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 statement referred to above does not present fairly, the financial position and results of operations of the City for the period of January 1, 2021 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 statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2021 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 Statement* section of our report. We are required to be independent of the City, 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 statement, the City prepares its financial statement 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 statement 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 Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 statement.

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 statement, 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 statement.
- 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 City'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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 statement. Such information is the responsibility of management and, although not a part of the basic financial statement, 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 statement 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 statement, and other knowledge we obtained during our audit of the basic financial statement. 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 and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does 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 statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 6, 2023

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

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

The City'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 statement contained in this report and the financial information presented in the City'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 City. It is presented as intended by the City.

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CITY OF PERU
 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	\$ 2,345,172	\$ 6,526,900	\$ 5,405,361	\$ 3,466,711	\$ 6,685,880	\$ 5,935,699	\$ 4,216,892
MOTOR VEHICLE HIGHWAY	500,218	544,271	1,028,932	15,557	633,276	982,577	(333,744)
LOCAL ROAD & STREET	87,622	83,680	53,079	118,223	86,468	41,767	162,924
MVH RESTRICTED	228,393	239,486	-	467,879	214,521	-	682,400
AVIATION COMMISSION	76,396	110,487	108,993	77,890	114,748	136,403	56,235
PARKING METER	5,641	-	5,641	-	-	-	-
PARK NONREVERTING	9,877	8,618	10,315	8,180	5,120	3,584	9,716
RET. ANTHEM HEALTH	61,453	14,247	-	75,700	24,374	-	100,074
UNSAFE BLDG FUND/INSP/ENG	73,338	-	-	73,338	-	-	73,338
ANIMAL CONTROL/DONATIONS	4,570	2,665	-	7,235	110	-	7,345
CRIMINAL INVESTIGATION	3,011	903	-	3,914	3,320	1,000	6,234
AIRPORT TAXIWAY /FAA GRAN	-	-	-	-	31,604	-	31,604
HONOR GUARD	5,717	5,181	248	10,650	3,628	405	13,873
BOND PROCEEDS/PROJECT	68,036	-	54,406	13,630	-	-	13,630
LOCAL LAW ENFORCE CONT ED	32,381	12,877	6,057	39,201	24,237	8,503	54,935
PERPETUATION FUND	6,061	3,949	3,218	6,792	2,719	5,874	3,637
N-R UNSAFE BUILDING	123,256	80,407	-	203,663	87,923	54,484	237,102
PARK	124,552	797,692	625,474	296,770	697,364	588,770	405,364
THE RAINY DAY FUND	338,464	-	-	338,464	-	-	338,464
K9	4,039	1,000	-	5,039	-	-	5,039
C E D I T FUND	1,614,682	1,361,411	641,968	2,334,125	1,112,668	734,625	2,712,168
POLICE SEIZURE AND FORFEITURE	807	-	-	807	-	-	807
LEVY EXCESS FUND	18,658	-	18,658	-	-	-	-
FIRE TERRITORY	1,124,671	2,993,126	2,629,926	1,487,871	3,084,650	2,668,845	1,903,676
AIRPORT TAXIWAY /FAA GRAN	5,554	303,546	303,546	5,554	-	-	5,554
C C I F	205,354	23,457	-	228,811	20,097	-	248,908
CUMULATIVE CAPITAL DEVELO	41,104	100,740	66,702	75,142	96,152	33,739	137,555
PARK NONREVERTING CAPITAL	1,500	-	-	1,500	-	-	1,500
Non-Reverting Donation fund for Civic Center	-	-	-	-	950	-	950
PERU METRO FIRE FUND	-	-	-	-	6,286	-	6,286
K9	-	-	-	-	3,628	2,740	888
FIRE TERRITORY DEBT/EQUIP	372,786	84,779	-	457,565	83,515	60,848	480,232
Non-Reverting Amphitheater	-	-	-	-	484	-	484
GOLF IRRIGATION SYSTEM	123,694	15,496	91,250	47,940	22,738	-	70,678
PAYROLL - PHONE BUY BACK	-	-	-	-	200	200	-
Child Support Fee	-	-	-	-	440	440	-
POLICE PENSION	151,498	472,798	447,869	176,427	429,963	434,543	171,847
FIRE PENSION	336,773	566,613	570,276	333,110	520,671	554,768	299,013
City Court	6,847	78,455	84,454	848	57,561	51,985	6,424
PUBLIC SAFETY LOIT	1,373,022	836,078	516,369	1,692,731	800,537	504,521	1,988,747
CITY SERVICES-TRASH COLLECTION-UTILIT	62,994	726,173	728,523	60,644	876,757	865,251	72,150
UTILITY CASH DRAWER	1,250	-	-	1,250	-	-	1,250
Cares Grant Fund	-	335,641	335,641	-	-	-	-
COVID/CDGB PHASE III FUND	-	38,326	27,956	10,370	73,171	83,541	-

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
ARPA	-	1,244,345	-	1,244,345	1,256,578	717,248	1,783,675
FAA Coronavirus Response Grant	-	13,000	-	13,000	-	-	13,000
DEBT SERVICE	134,934	117,310	207,630	44,614	204,015	209,080	39,549
BUILDING ASSISTANCE	1,355	-	-	1,355	-	-	1,355
BLIGHT ELIMINATION	81,758	-	26,780	54,978	-	54,978	-
Airport Rescue Plan Act Grant	-	-	-	-	17,172	17,172	-
PERU METRO FIRE FUND	32,186	24,690	-	56,876	-	-	56,876
CABLE TELEVISION	90,186	22,458	31,284	81,360	21,594	3,850	99,104
COURT COST - DUE COUNTY	-	6,328	6,328	-	3,864	3,919	(55)
USER FEE FUND	11,475	-	11,475	-	-	-	-
TRAFFIC/ORDINANCE VIO.	32,330	16,396	6,995	41,731	10,928	4,510	48,149
SPECIAL STREET & SAN CCI	51,243	36,053	18,700	68,596	60,793	6,500	122,889
PAYROLL American Fidelit1 Pre	2,475	26,822	26,838	2,459	27,891	26,513	3,837
GRANT FUND for CCMG	193,812	-	30,970	162,842	274,488	267,581	169,749
EVIDENCE TRUST	28,358	-	-	28,358	-	-	28,358
PAYROLL FUND - NET	94,792	-	-	94,792	-	10,854	83,938
PAYROLL - NET WAGES	-	189	189	-	-	-	-
PAYROLL - FEDERAL W/H	(120)	962,933	1,281,220	(318,407)	974,470	1,002,343	(346,280)
PAYROLL-FICA	(239)	695,085	705,536	(10,690)	738,415	719,528	8,197
PAYROLL-MEDICARE	(64)	246,137	245,295	778	257,729	257,488	1,019
PAYROLL-STATE W/H	17,801	310,237	350,167	(22,129)	322,833	344,687	(43,983)
PAYROLL-COUNTY W/H	11,724	211,743	242,965	(19,498)	221,226	225,494	(23,766)
PAYROLL-AFLAC 125	41	551	619	(27)	531	511	(7)
PAYROLL-HEALTH SAV. ACCT.	(10)	107,733	107,868	(145)	113,682	113,475	62
PAYROLL-VISION	28	296	385	(61)	296	387	(152)
PAYROLL-DIRECT DEPOSIT	329	4,470,845	4,470,845	329	4,479,608	4,477,712	2,225
PAYROLL-DEFERRED COMP.	-	13,065	13,065	-	16,565	16,565	-
PAYROLL-CIVIL PERF	(61,059)	231,588	228,017	(57,488)	236,017	207,179	(28,650)
PAYROLL-VOLUNT.CIVIL PERF	(783)	1,158	26,515	(26,140)	1,154	44,060	(69,046)
PAYROLL-FIRE RETIREMENT	(12,134)	374,655	366,913	(4,392)	370,236	375,677	(9,833)
PAYROLL-POLICE RETIREMENT	6,200	294,204	292,779	7,625	325,277	324,275	8,627
PAYROLL-RET. ANTHEM LIFE	29	26	22	33	-	-	33
PAYROLL-AFLAC NOT 125	356	3,952	3,890	418	3,092	3,405	105
PAYROLL-BACK TAXES	(43)	1,309	1,309	(43)	1,112	1,112	(43)
PAYROLL-BOSTON MUTUAL	-	700	700	-	699	696	3
PAYROLL-PRUDENTIAL LIFE	23	281	304	-	129	94	35
PAYROLL-SUPPORT	716	66,723	68,311	(872)	58,959	57,625	462
PAYROLL-FIRE UNION DUES	-	5,715	5,715	-	5,922	5,922	-
PAYROLL-POLICE UNION DUES	-	1,633	1,633	-	2,494	2,494	-
PAYROLL-YMCA	-	7,056	7,056	-	6,051	5,825	226
PAYROLL-TEXAS LIFE INS	119	16,607	15,130	1,596	19,706	25,258	(3,956)
Payroll-Garn: J. SHUCK	-	335	335	-	2,401	2,401	-
PAYROLL-GARN Bryce Boggs	-	250	581	(331)	-	-	(331)

CITY OF PERU
 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
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	Investments
							12-31-22
Garnishment: Joshua Goshert	-	6,696	6,696	-	1,488	1,488	-
Payroll-Garn. H Hunt	-	1,350	1,350	-	1,300	1,300	-
Payroll Garn: C.E.Bowen	260	562	562	260	281	-	541
Payroll-Garnishment-	-	50	-	50	-	-	50
Legal Defense Fund	632	1,728	1,621	739	1,754	1,640	853
PAYROLL American Fidelit2	-	16,040	15,971	69	16,542	17,653	(1,042)
Payroll - Support Annual Fee	-	1,045	1,045	-	-	-	-
Garnishment-Hunt Herb	-	43	43	-	-	-	-
Garnishment- Hughes Travis	-	2,250	2,250	-	5,850	5,400	450
PAYROLL DIRECT DEP/HSA	-	-	-	-	-	85,158	(85,158)
ELECTRIC OPERATING	5,139,377	25,962,467	26,348,974	4,752,870	26,228,308	27,008,615	3,972,563
ELECTRIC DEPRECIATION	3,637,329	2,100,018	1,195,528	4,541,819	2,034,088	1,639,471	4,936,436
ELECTRIC DEPOSITS	239,725	99,405	101,070	238,060	121,640	103,385	256,315
ELECTRIC HEALTH/FLEX ACCT	510,820	1,399,839	1,412,916	497,743	982,177	894,445	585,475
STORMWATER	514,146	376,625	798,584	92,187	380,101	303,382	168,906
STORMWATER IMPROVEMENT	97,671	559,229	701	656,199	68,216	1,403	723,012
WASTEWATER OPERATING	466,285	3,517,206	3,658,690	324,801	5,651,716	5,037,924	938,593
WASTEWATER DEPOSITS	35,200	12,830	13,150	34,880	11,080	13,465	32,495
WASTEWATER BOND	658,860	1,189,227	1,187,128	660,959	1,792,213	2,365,425	87,747
WASTEWATER DEPRECIATION	2,418,697	719,449	1,183,520	1,954,626	1,945,786	2,841,294	1,059,118
GRISSOM WASTEWATER OPER	432,571	1,288,713	1,351,777	369,507	2,179,399	2,280,788	268,118
GRISSOM WASTEWATER IMP	1,647,657	300,609	426,603	1,521,663	1,218,647	1,339,946	1,400,364
GRISSOM WASTEWATER DEP	17,055	6,045	7,430	15,670	6,855	6,240	16,285
GRISSOM WW BOND&INT BNY	152,658	295,873	296,351	152,180	632,497	631,302	153,375
WASTEWATER DEBT SVC RES	946,700	-	-	946,700	-	-	946,700
WATER OPERATING	1,120,942	3,054,540	3,423,091	752,391	3,164,233	3,414,336	502,288
GRISSOM WATER BOND	2,864,444	330,730	2,709,752	485,422	436,668	631,673	290,417
WATER BOND	879,689	393,786	994,129	279,346	392,354	390,000	281,700
WATER DEPRECIATION	1,202,100	1,120,784	1,182,699	1,140,185	921,000	644,785	1,416,400
WATER DEPOSITS	41,760	15,190	14,780	42,170	15,440	15,210	42,400
GRISSOM WATER OPERATING	338,892	1,239,431	1,423,088	155,235	1,290,698	1,328,796	117,137
GRISSOM WATER DEPREC	237,435	474,525	320,514	391,446	412,630	296,177	507,899
GRISSOM WATER DEPOSITS	20,160	7,170	8,860	18,470	9,375	7,425	20,420
WATER DEBT SERVICE RES	244,595	78,080	-	322,675	82,560	-	405,235
GRISSOM WATER DSR	37,363	56,064	6	93,421	57,648	-	151,069
Totals	<u>\$ 34,160,232</u>	<u>\$ 70,529,009</u>	<u>\$ 70,658,105</u>	<u>\$ 34,031,136</u>	<u>\$ 75,904,231</u>	<u>\$ 74,599,656</u>	<u>\$ 35,335,711</u>

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

CITY OF PERU
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is 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 statement. 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 City.

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.

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(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 statement. 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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(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 City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(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 City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. 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 City 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 City authority to contribute to the plan.

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

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(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.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of prior period errors that have not yet been corrected.

CITY OF PERU
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The City has entered into a capital lease with the Peru Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2021 and 2022 totaled \$86,500 and \$43,750, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>GENERAL</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>LOCAL ROAD & STREET</u>	<u>MVH RESTRICTED</u>	<u>AVIATION COMMISSION</u>	<u>PARKING METER</u>	<u>PARK NONREVERTING</u>	<u>RET. ANTHEM HEALTH</u>	<u>UNSAFE BLDG FUND/INSP/ENG</u>
Cash and investments - beginning	\$ 2,345,172	\$ 500,218	\$ 87,622	\$ 228,393	\$ 76,396	\$ 5,641	\$ 9,877	\$ 61,453	\$ 73,338
Receipts:									
Taxes	2,706,080	204,759	-	-	77,823	-	-	-	-
Licenses and permits	118,326	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,446,923	339,512	83,680	239,486	602	-	-	-	-
Charges for services	713,857	-	-	-	31,691	-	-	-	-
Fines and forfeits	52,156	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	489,558	-	-	-	371	-	8,618	14,247	-
Total receipts	6,526,900	544,271	83,680	239,486	110,487	-	8,618	14,247	-
Disbursements:									
Personal services	2,534,716	668,220	-	-	39,897	-	-	-	-
Supplies	314,677	349,919	53,079	-	978	-	-	-	-
Other services and charges	2,370,218	10,793	-	-	48,640	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	124,158	-	-	-	19,478	-	-	-	-
Other disbursements	61,592	-	-	-	-	5,641	10,315	-	-
Total disbursements	5,405,361	1,028,932	53,079	-	108,993	5,641	10,315	-	-
Excess (deficiency) of receipts over disbursements	1,121,539	(484,661)	30,601	239,486	1,494	(5,641)	(1,697)	14,247	-
Cash and investments - ending	\$ 3,466,711	\$ 15,557	\$ 118,223	\$ 467,879	\$ 77,890	\$ -	\$ 8,180	\$ 75,700	\$ 73,338

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

	ANIMAL CONTROL/DONATIONS	CRIMINAL INVESTIGATION	AIRPORT TAXIWAY /FAA GRAN	HONOR GUARD	BOND PROCEEDS/PROJECT	LOCAL LAW ENFORCE CONT ED	PERPETUATION FUND	N-R UNSAFE BUILDING
Cash and investments - beginning	\$ 4,570	\$ 3,011	\$ -	\$ 5,717	\$ 68,036	\$ 32,381	\$ 6,061	\$ 123,256
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,980	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,033	3,949	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,665	903	-	5,181	-	5,864	-	80,407
Total receipts	<u>2,665</u>	<u>903</u>	<u>-</u>	<u>5,181</u>	<u>-</u>	<u>12,877</u>	<u>3,949</u>	<u>80,407</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	248	-	-	-	-
Other services and charges	-	-	-	-	-	6,057	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	54,406	-	3,218	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>248</u>	<u>54,406</u>	<u>6,057</u>	<u>3,218</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,665</u>	<u>903</u>	<u>-</u>	<u>4,933</u>	<u>(54,406)</u>	<u>6,820</u>	<u>731</u>	<u>80,407</u>
Cash and investments - ending	<u>\$ 7,235</u>	<u>\$ 3,914</u>	<u>\$ -</u>	<u>\$ 10,650</u>	<u>\$ 13,630</u>	<u>\$ 39,201</u>	<u>\$ 6,792</u>	<u>\$ 203,663</u>

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

	PARK	THE RAINY DAY FUND	K9	CEDIT FUND	POLICE SEIZURE AND FORFEITURE	LEVY EXCESS FUND	FIRE TERRITORY	AIRPORT TAXIWAY /FAA GRAN	CCIF	CUMULATIVE CAPITAL DEVELO
Cash and investments - beginning	\$ 124,552	\$ 338,464	\$ 4,039	\$ 1,614,682	\$ 807	\$ 18,658	\$ 1,124,671	\$ 5,554	\$ 205,354	\$ 41,104
Receipts:										
Taxes	493,038	-	-	-	-	-	2,976,930	-	-	99,966
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,676	-	-	-	-	-	16,196	303,546	23,457	774
Charges for services	185,696	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	115,282	-	1,000	1,361,411	-	-	-	-	-	-
Total receipts	797,692	-	1,000	1,361,411	-	-	2,993,126	303,546	23,457	100,740
Disbursements:										
Personal services	342,847	-	-	-	-	-	1,885,604	-	-	-
Supplies	108,023	-	-	-	-	-	36,838	-	-	36,678
Other services and charges	78,196	-	-	481,798	-	-	620,984	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	86,500	-	-	30,024
Capital outlay	91,158	-	-	-	-	-	-	-	-	-
Other disbursements	5,250	-	-	160,170	-	18,658	-	303,546	-	-
Total disbursements	625,474	-	-	641,968	-	18,658	2,629,926	303,546	-	66,702
Excess (deficiency) of receipts over disbursements	172,218	-	1,000	719,443	-	(18,658)	363,200	-	23,457	34,038
Cash and investments - ending	\$ 296,770	\$ 338,464	\$ 5,039	\$ 2,334,125	\$ 807	\$ -	\$ 1,487,871	\$ 5,554	\$ 228,811	\$ 75,142

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

	PARK NONREVERTING CAPITAL	Non-Reverting Donation fund for Civic Center	PERU METRO FIRE FUND	K9	FIRE TERRITORY DEBT/EQUIP	Non-Reverting Amphitheater	GOLF IRRIGATION SYSTEM	PAYROLL - PHONE BUY BACK	Child Support Fee
Cash and investments - beginning	\$ 1,500	\$ -	\$ -	\$ -	\$ 372,786	\$ -	\$ 123,694	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	84,320	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	459	-	-	-	-
Charges for services	-	-	-	-	-	-	15,496	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	84,779	-	15,496	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	91,250	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	91,250	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	84,779	-	(75,754)	-	-
Cash and investments - ending	\$ 1,500	\$ -	\$ -	\$ -	\$ 457,565	\$ -	\$ 47,940	\$ -	\$ -

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

	POLICE PENSION	FIRE PENSION	City Court	PUBLIC SAFETY LOIT	CITY SERVICES-TRASH COLLECTION-UTILIT	UTILITY CASH DRAWER	Cares Grant Fund	COVID/CDGB PHASE III FUND	ARPA	FAA Coronavirus Response Grant
Cash and investments - beginning	\$ 151,498	\$ 336,773	\$ 6,847	\$ 1,373,022	\$ 62,994	\$ 1,250	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	836,078	-	-	335,641	-	-	13,000
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	472,798	566,613	78,455	-	726,173	-	-	38,326	1,244,345	-
Total receipts	472,798	566,613	78,455	836,078	726,173	-	335,641	38,326	1,244,345	13,000
Disbursements:										
Personal services	-	3,700	-	377,303	-	-	335,641	-	-	-
Supplies	-	-	-	65,088	-	-	-	-	-	-
Other services and charges	447,869	566,576	-	27,978	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	46,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	84,454	-	728,523	-	-	27,956	-	-
Total disbursements	447,869	570,276	84,454	516,369	728,523	-	335,641	27,956	-	-
Excess (deficiency) of receipts over disbursements	24,929	(3,663)	(5,999)	319,709	(2,350)	-	-	10,370	1,244,345	13,000
Cash and investments - ending	\$ 176,427	\$ 333,110	\$ 848	\$ 1,692,731	\$ 60,644	\$ 1,250	\$ -	\$ 10,370	\$ 1,244,345	\$ 13,000

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

	DEBT SERVICE	BUILDING ASSISTANCE	BLIGHT ELIMINATION	Airport Rescue Plan Act Grant	PERU METRO FIRE FUND	CABLE TELEVISION	COURT COST - DUE COUNTY	USER FEE FUND	TRAFFIC/ORDINANCE VIO.
Cash and investments - beginning	\$ 134,934	\$ 1,355	\$ 81,758	\$ -	\$ 32,186	\$ 90,186	\$ -	\$ 11,475	\$ 32,330
Receipts:									
Taxes	116,502	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	808	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	6,328	-	6,875
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	24,690	22,458	-	-	9,521
Total receipts	117,310	-	-	-	24,690	22,458	6,328	-	16,396
Disbursements:									
Personal services	207,630	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	120
Other services and charges	-	-	-	-	-	2,300	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	26,780	-	-	28,984	6,328	11,475	6,875
Total disbursements	207,630	-	26,780	-	-	31,284	6,328	11,475	6,995
Excess (deficiency) of receipts over disbursements	(90,320)	-	(26,780)	-	24,690	(8,826)	-	(11,475)	9,401
Cash and investments - ending	\$ 44,614	\$ 1,355	\$ 54,978	\$ -	\$ 56,876	\$ 81,360	\$ -	\$ -	\$ 41,731

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

	SPECIAL STREET & SAN CCI	PAYROLL American Fidelit1 Pre	GRANT FUND for CCMG	EVIDENCE TRUST	PAYROLL FUND - NET	PAYROLL - NET WAGES	PAYROLL - FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ 51,243	\$ 2,475	\$ 193,812	\$ 28,358	\$ 94,792	\$ -	\$ (120)	\$ (239)	\$ (64)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	36,053	26,822	-	-	-	189	962,933	695,085	246,137
Total receipts	36,053	26,822	-	-	-	189	962,933	695,085	246,137
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	30,970	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	18,700	-	-	-	-	-	-	-	-
Other disbursements	-	26,838	-	-	-	189	1,281,220	705,536	245,295
Total disbursements	18,700	26,838	30,970	-	-	189	1,281,220	705,536	245,295
Excess (deficiency) of receipts over disbursements	17,353	(16)	(30,970)	-	-	-	(318,287)	(10,451)	842
Cash and investments - ending	\$ 68,596	\$ 2,459	\$ 162,842	\$ 28,358	\$ 94,792	\$ -	\$ (318,407)	\$ (10,690)	\$ 778

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

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-AFLAC 125	PAYROLL-HEALTH SAV. ACCT.	PAYROLL-VISION	PAYROLL-DIRECT DEPOSIT	PAYROLL-DEFERRED COMP.
Cash and investments - beginning	\$ 17,801	\$ 11,724	\$ 41	\$ (10)	\$ 28	\$ 329	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	310,237	211,743	551	107,733	296	4,470,845	13,065
Total receipts	310,237	211,743	551	107,733	296	4,470,845	13,065
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	350,167	242,965	619	107,868	385	4,470,845	13,065
Total disbursements	350,167	242,965	619	107,868	385	4,470,845	13,065
Excess (deficiency) of receipts over disbursements	(39,930)	(31,222)	(68)	(135)	(89)	-	-
Cash and investments - ending	\$ (22,129)	\$ (19,498)	\$ (27)	\$ (145)	\$ (61)	\$ 329	\$ -

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

	PAYROLL-CIVIL PERF	PAYROLL-VOLUNT.CIVIL PERF	PAYROLL-FIRE RETIREMENT	PAYROLL-POLICE RETIREMENT	PAYROLL-RET. ANTHEM LIFE	PAYROLL-AFLAC NOT 125	PAYROLL-BACK TAXES
Cash and investments - beginning	\$ (61,059)	\$ (783)	\$ (12,134)	\$ 6,200	\$ 29	\$ 356	\$ (43)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	231,588	1,158	374,655	294,204	26	3,952	1,309
Total receipts	231,588	1,158	374,655	294,204	26	3,952	1,309
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	228,017	26,515	366,913	292,779	22	3,890	1,309
Total disbursements	228,017	26,515	366,913	292,779	22	3,890	1,309
Excess (deficiency) of receipts over disbursements	3,571	(25,357)	7,742	1,425	4	62	-
Cash and investments - ending	\$ (57,488)	\$ (26,140)	\$ (4,392)	\$ 7,625	\$ 33	\$ 418	\$ (43)

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

	PAYROLL-BOSTON MUTUAL	PAYROLL-PRUDENTIAL LIFE	PAYROLL-SUPPORT	PAYROLL-FIRE UNION DUES	PAYROLL-POLICE UNION DUES	PAYROLL-YMCA	PAYROLL-TEXAS LIFE INS
Cash and investments - beginning	\$ -	\$ 23	\$ 716	\$ -	\$ -	\$ -	\$ 119
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	700	281	66,723	5,715	1,633	7,056	16,607
Total receipts	700	281	66,723	5,715	1,633	7,056	16,607
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	700	304	68,311	5,715	1,633	7,056	15,130
Total disbursements	700	304	68,311	5,715	1,633	7,056	15,130
Excess (deficiency) of receipts over disbursements	-	(23)	(1,588)	-	-	-	1,477
Cash and investments - ending	\$ -	\$ -	\$ (872)	\$ -	\$ -	\$ -	\$ 1,596

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

	Payroll-Garn: J. SHUCK	PAYROLL-GARN Bryce Boggs	Garnishment: Joshua Goshert	Payroll-Garn. H Hunt	Payroll Garn: C.E.Bowen	Payroll-Garnishment-	Legal Defense Fund	PAYROLL American Fideit2	Payroll - Support Annual Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 260	\$ -	\$ 632	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	335	250	6,696	1,350	562	50	1,728	16,040	1,045
Total receipts	335	250	6,696	1,350	562	50	1,728	16,040	1,045
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,621	-	1,045
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	335	581	6,696	1,350	562	-	-	15,971	-
Total disbursements	335	581	6,696	1,350	562	-	1,621	15,971	1,045
Excess (deficiency) of receipts over disbursements	-	(331)	-	-	-	50	107	69	-
Cash and investments - ending	\$ -	\$ (331)	\$ -	\$ -	\$ 260	\$ 50	\$ 739	\$ 69	\$ -

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

	Garnishment-Hunt Herb	Garnishment- Hughes Travis	PAYROLL DIRECT DEP/HSA	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC DEPOSITS	ELECTRIC HEALTH/FLEX ACCT	STORMWATER	STORMWATER IMPROVEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,139,377	\$ 3,637,329	\$ 239,725	\$ 510,820	\$ 514,146	\$ 97,671
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	25,962,467	2,100,018	99,405	-	376,625	-
Other receipts	43	2,250	-	-	-	-	1,399,839	-	559,229
Total receipts	43	2,250	-	25,962,467	2,100,018	99,405	1,399,839	376,625	559,229
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	43	2,250	-	26,348,974	1,195,528	101,070	1,412,916	798,584	701
Total disbursements	43	2,250	-	26,348,974	1,195,528	101,070	1,412,916	798,584	701
Excess (deficiency) of receipts over disbursements	-	-	-	(386,507)	904,490	(1,665)	(13,077)	(421,959)	558,528
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,752,870	\$ 4,541,819	\$ 238,060	\$ 497,743	\$ 92,187	\$ 656,199

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

	WASTEWATER OPERATING	WASTEWATER DEPOSITS	WASTEWATER BOND	WASTEWATER DEPRECIATION	GRISSOM WASTEWATER OPER	GRISSOM WASTEWATER IMP	GRISSOM WASTEWATER DEP
Cash and investments - beginning	\$ 466,285	\$ 35,200	\$ 658,860	\$ 2,418,697	\$ 432,571	\$ 1,647,657	\$ 17,055
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	3,517,206	12,830	-	-	1,288,713	-	-
Other receipts	-	-	1,189,227	719,449	-	300,609	6,045
Total receipts	<u>3,517,206</u>	<u>12,830</u>	<u>1,189,227</u>	<u>719,449</u>	<u>1,288,713</u>	<u>300,609</u>	<u>6,045</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,658,690	13,150	1,187,128	1,183,520	1,351,777	426,603	7,430
Total disbursements	<u>3,658,690</u>	<u>13,150</u>	<u>1,187,128</u>	<u>1,183,520</u>	<u>1,351,777</u>	<u>426,603</u>	<u>7,430</u>
Excess (deficiency) of receipts over disbursements	<u>(141,484)</u>	<u>(320)</u>	<u>2,099</u>	<u>(464,071)</u>	<u>(63,064)</u>	<u>(125,994)</u>	<u>(1,385)</u>
Cash and investments - ending	<u>\$ 324,801</u>	<u>\$ 34,880</u>	<u>\$ 660,959</u>	<u>\$ 1,954,626</u>	<u>\$ 369,507</u>	<u>\$ 1,521,663</u>	<u>\$ 15,670</u>

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

	GRISSOM WW BOND&INT BNY	WASTEWATER DEBT SVC RES	WATER OPERATING	GRISSOM WATER BOND	WATER BOND	WATER DEPRECIATION	WATER DEPOSITS
Cash and investments - beginning	\$ 152,658	\$ 946,700	\$ 1,120,942	\$ 2,864,444	\$ 879,689	\$ 1,202,100	\$ 41,760
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	3,054,540	-	-	-	-
Other receipts	295,873	-	-	330,730	393,786	1,120,784	15,190
Total receipts	295,873	-	3,054,540	330,730	393,786	1,120,784	15,190
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	296,351	-	3,423,091	2,709,752	994,129	1,182,699	14,780
Total disbursements	296,351	-	3,423,091	2,709,752	994,129	1,182,699	14,780
Excess (deficiency) of receipts over disbursements	(478)	-	(368,551)	(2,379,022)	(600,343)	(61,915)	410
Cash and investments - ending	\$ 152,180	\$ 946,700	\$ 752,391	\$ 485,422	\$ 279,346	\$ 1,140,185	\$ 42,170

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

	GRISSOM WATER OPERATING	GRISSOM WATER DEPREC	GRISSOM WATER DEPOSITS	WATER DEBT SERVICE RES	GRISSOM WATER DSR	Totals
Cash and investments - beginning	\$ 338,892	\$ 237,435	\$ 20,160	\$ 244,595	\$ 37,363	\$ 34,160,232
Receipts:						
Taxes	-	-	-	-	-	6,759,418
Licenses and permits	-	-	-	-	-	122,306
Intergovernmental receipts	-	-	-	-	-	4,643,838
Charges for services	-	-	-	-	-	946,740
Fines and forfeits	-	-	-	-	-	72,341
Utility fees	1,239,431	-	7,170	-	-	37,658,405
Other receipts	-	474,525	-	78,080	56,064	20,325,961
Total receipts	1,239,431	474,525	7,170	78,080	56,064	70,529,009
Disbursements:						
Personal services	-	-	-	-	-	6,395,558
Supplies	-	-	-	-	-	965,648
Other services and charges	-	-	-	-	-	4,786,295
Debt service - principal and interest	-	-	-	-	-	162,524
Capital outlay	-	-	-	-	-	311,118
Other disbursements	1,423,088	320,514	8,860	-	6	58,036,962
Total disbursements	1,423,088	320,514	8,860	-	6	70,658,105
Excess (deficiency) of receipts over disbursements	(183,657)	154,011	(1,690)	78,080	56,058	(129,096)
Cash and investments - ending	\$ 155,235	\$ 391,446	\$ 18,470	\$ 322,675	\$ 93,421	\$ 34,031,136

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

	<u>GENERAL</u>	<u>MOTOR VEHICLE HIGHWAY</u>	<u>LOCAL ROAD & STREET</u>	<u>MVH RESTRICTED</u>	<u>AVIATION COMMISSION</u>	<u>PARKING METER</u>	<u>PARK NONREVERTING</u>	<u>RET. ANTHEM HEALTH</u>	<u>UNSAFE BLDG FUND/INSP/ENG</u>
Cash and investments - beginning	\$ 3,466,711	\$ 15,557	\$ 118,223	\$ 467,879	\$ 77,890	\$ -	\$ 8,180	\$ 75,700	\$ 73,338
Receipts:									
Taxes	2,725,901	268,188	-	-	79,377	-	-	-	-
Licenses and permits	133,622	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,439,444	365,088	86,468	214,521	654	-	-	-	-
Charges for services	842,313	-	-	-	34,695	-	-	-	-
Fines and forfeits	39,600	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	505,000	-	-	-	22	-	5,120	24,374	-
Total receipts	<u>6,685,880</u>	<u>633,276</u>	<u>86,468</u>	<u>214,521</u>	<u>114,748</u>	<u>-</u>	<u>5,120</u>	<u>24,374</u>	<u>-</u>
Disbursements:									
Personal services	2,627,504	622,705	-	-	39,535	-	-	-	-
Supplies	353,894	350,502	41,767	-	1,739	-	-	-	-
Other services and charges	2,672,043	9,370	-	-	76,330	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	163,437	-	-	-	18,799	-	-	-	-
Other disbursements	118,821	-	-	-	-	-	3,584	-	-
Total disbursements	<u>5,935,699</u>	<u>982,577</u>	<u>41,767</u>	<u>-</u>	<u>136,403</u>	<u>-</u>	<u>3,584</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>750,181</u>	<u>(349,301)</u>	<u>44,701</u>	<u>214,521</u>	<u>(21,655)</u>	<u>-</u>	<u>1,536</u>	<u>24,374</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,216,892</u>	<u>\$ (333,744)</u>	<u>\$ 162,924</u>	<u>\$ 682,400</u>	<u>\$ 56,235</u>	<u>\$ -</u>	<u>\$ 9,716</u>	<u>\$ 100,074</u>	<u>\$ 73,338</u>

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

	ANIMAL CONTROL/DONATIONS	CRIMINAL INVESTIGATION	AIRPORT TAXIWAY /FAA GRAN	HONOR GUARD	BOND PROCEEDS/PROJECT	LOCAL LAW ENFORCE CONT ED	PERPETUATION FUND	N-R UNSAFE BUILDING
Cash and investments - beginning	\$ 7,235	\$ 3,914	\$ -	\$ 10,650	\$ 13,630	\$ 39,201	\$ 6,792	\$ 203,663
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	8,270	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	31,604	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,253	2,719	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	110	3,320	-	3,628	-	13,714	-	87,923
Total receipts	110	3,320	31,604	3,628	-	24,237	2,719	87,923
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	405	-	-	-	-
Other services and charges	-	1,000	-	-	-	8,503	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,874	54,484
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,000	-	405	-	8,503	5,874	54,484
Excess (deficiency) of receipts over disbursements	110	2,320	31,604	3,223	-	15,734	(3,155)	33,439
Cash and investments - ending	\$ 7,345	\$ 6,234	\$ 31,604	\$ 13,873	\$ 13,630	\$ 54,935	\$ 3,637	\$ 237,102

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

	PARK	THE RAINY DAY FUND	K9	CEDIT FUND	POLICE SEIZURE AND FORFEITURE	LEVY EXCESS FUND	FIRE TERRITORY	AIRPORT TAXIWAY /FAA GRAN	CCIF	CUMULATIVE CAPITAL DEVELO
Cash and investments - beginning	\$ 296,770	\$ 338,464	\$ 5,039	\$ 2,334,125	\$ 807	\$ -	\$ 1,487,871	\$ 5,554	\$ 228,811	\$ 75,142
Receipts:										
Taxes	441,808	-	-	-	-	-	3,067,396	-	-	95,366
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,524	-	-	-	-	-	17,215	-	20,097	786
Charges for services	221,511	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	30,521	-	-	1,112,668	-	-	39	-	-	-
Total receipts	697,364	-	-	1,112,668	-	-	3,084,650	-	20,097	96,152
Disbursements:										
Personal services	374,941	-	-	-	-	-	1,881,240	-	-	-
Supplies	120,916	-	-	-	-	-	38,632	-	-	33,739
Other services and charges	69,563	-	-	490,875	-	-	748,973	-	-	-
Debt service - principal and interest	-	-	-	200,000	-	-	-	-	-	-
Capital outlay	23,350	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	43,750	-	-	-	-	-	-
Total disbursements	588,770	-	-	734,625	-	-	2,668,845	-	-	33,739
Excess (deficiency) of receipts over disbursements	108,594	-	-	378,043	-	-	415,805	-	20,097	62,413
Cash and investments - ending	\$ 405,364	\$ 338,464	\$ 5,039	\$ 2,712,168	\$ 807	\$ -	\$ 1,903,676	\$ 5,554	\$ 248,908	\$ 137,555

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

	PARK NONREVERTING CAPITAL	Non-Reverting Donation fund for Civic Center	PERU METRO FIRE FUND	K9	FIRE TERRITORY DEBT/EQUIP	Non-Reverting Amphitheater	GOLF IRRIGATION SYSTEM	PAYROLL - PHONE BUY BACK	Child Support Fee
Cash and investments - beginning	\$ 1,500	\$ -	\$ -	\$ -	\$ 457,565	\$ -	\$ 47,940	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	83,049	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	466	-	-	-	-
Charges for services	-	-	-	-	-	-	22,738	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	950	6,286	3,628	-	484	-	200	440
Total receipts	-	950	6,286	3,628	83,515	484	22,738	200	440
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	60,848	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,740	-	-	-	200	440
Total disbursements	-	-	-	2,740	60,848	-	-	200	440
Excess (deficiency) of receipts over disbursements	-	950	6,286	888	22,667	484	22,738	-	-
Cash and investments - ending	\$ 1,500	\$ 950	\$ 6,286	\$ 888	\$ 480,232	\$ 484	\$ 70,678	\$ -	\$ -

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

	POLICE PENSION	FIRE PENSION	City Court	PUBLIC SAFETY LOIT	CITY SERVICES-TRASH COLLECTION-UTILIT	UTILITY CASH DRAWER	Cares Grant Fund	COVID/CDGB PHASE III FUND	ARPA	FAA Coronavirus Response Grant
Cash and investments - beginning	\$ 176,427	\$ 333,110	\$ 848	\$ 1,692,731	\$ 60,644	\$ 1,250	\$ -	\$ 10,370	\$ 1,244,345	\$ 13,000
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	800,537	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	429,963	520,671	57,561	-	876,757	-	-	73,171	1,256,578	-
Total receipts	429,963	520,671	57,561	800,537	876,757	-	-	73,171	1,256,578	-
Disbursements:										
Personal services	1,696	2,004	-	352,162	-	-	-	-	-	-
Supplies	-	-	-	69,893	-	-	-	-	-	-
Other services and charges	432,847	552,764	-	32,466	-	-	-	-	197,591	-
Debt service - principal and interest	-	-	-	50,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	298,957	-
Other disbursements	-	-	51,985	-	865,251	-	-	83,541	220,700	-
Total disbursements	434,543	554,768	51,985	504,521	865,251	-	-	83,541	717,248	-
Excess (deficiency) of receipts over disbursements	(4,580)	(34,097)	5,576	296,016	11,506	-	-	(10,370)	539,330	-
Cash and investments - ending	\$ 171,847	\$ 299,013	\$ 6,424	\$ 1,988,747	\$ 72,150	\$ 1,250	\$ -	\$ -	\$ 1,783,675	\$ 13,000

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

	DEBT SERVICE	BUILDING ASSISTANCE	BLIGHT ELIMINATION	Airport Rescue Plan Act Grant	PERU METRO FIRE FUND	CABLE TELEVISION	COURT COST - DUE COUNTY	USER FEE FUND	TRAFFIC/ORDINANCE VIO.
Cash and investments - beginning	\$ 44,614	\$ 1,355	\$ 54,978	\$ -	\$ 56,876	\$ 81,360	\$ -	\$ -	\$ 41,731
Receipts:									
Taxes	202,792	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,223	-	-	17,172	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,864	-	4,565
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	21,594	-	-	6,363
Total receipts	204,015	-	-	17,172	-	21,594	3,864	-	10,928
Disbursements:									
Personal services	181,500	-	-	-	-	-	-	-	-
Supplies	-	-	-	17,172	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,650	-	-	-
Debt service - principal and interest	27,580	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	54,978	-	-	1,200	3,919	-	4,510
Total disbursements	209,080	-	54,978	17,172	-	3,850	3,919	-	4,510
Excess (deficiency) of receipts over disbursements	(5,065)	-	(54,978)	-	-	17,744	(55)	-	6,418
Cash and investments - ending	\$ 39,549	\$ 1,355	\$ -	\$ -	\$ 56,876	\$ 99,104	\$ (55)	\$ -	\$ 48,149

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

	SPECIAL STREET & SAN CCI	PAYROLL American Fidelit1 Pre	GRANT FUND for CCMG	EVIDENCE TRUST	PAYROLL FUND - NET	PAYROLL - NET WAGES	PAYROLL - FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ 68,596	\$ 2,459	\$ 162,842	\$ 28,358	\$ 94,792	\$ -	\$ (318,407)	\$ (10,690)	\$ 778
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	274,488	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	60,793	27,891	-	-	-	-	974,470	738,415	257,729
Total receipts	60,793	27,891	274,488	-	-	-	974,470	738,415	257,729
Disbursements:									
Personal services	-	-	-	-	10,854	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	267,581	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	6,500	-	-	-	-	-	-	-	-
Other disbursements	-	26,513	-	-	-	-	1,002,343	719,528	257,488
Total disbursements	6,500	26,513	267,581	-	10,854	-	1,002,343	719,528	257,488
Excess (deficiency) of receipts over disbursements	54,293	1,378	6,907	-	(10,854)	-	(27,873)	18,887	241
Cash and investments - ending	\$ 122,889	\$ 3,837	\$ 169,749	\$ 28,358	\$ 83,938	\$ -	\$ (346,280)	\$ 8,197	\$ 1,019

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

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-AFLAC 125	PAYROLL-HEALTH SAV. ACCT.	PAYROLL-VISION	PAYROLL-DIRECT DEPOSIT	PAYROLL-DEFERRED COMP.
Cash and investments - beginning	\$ (22,129)	\$ (19,498)	\$ (27)	\$ (145)	\$ (61)	\$ 329	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	322,833	221,226	531	113,682	296	4,479,608	16,565
Total receipts	<u>322,833</u>	<u>221,226</u>	<u>531</u>	<u>113,682</u>	<u>296</u>	<u>4,479,608</u>	<u>16,565</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	344,687	225,494	511	113,475	387	4,477,712	16,565
Total disbursements	<u>344,687</u>	<u>225,494</u>	<u>511</u>	<u>113,475</u>	<u>387</u>	<u>4,477,712</u>	<u>16,565</u>
Excess (deficiency) of receipts over disbursements	<u>(21,854)</u>	<u>(4,268)</u>	<u>20</u>	<u>207</u>	<u>(91)</u>	<u>1,896</u>	<u>-</u>
Cash and investments - ending	<u>\$ (43,983)</u>	<u>\$ (23,766)</u>	<u>\$ (7)</u>	<u>\$ 62</u>	<u>\$ (152)</u>	<u>\$ 2,225</u>	<u>\$ -</u>

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

	PAYROLL-CIVIL PERF	PAYROLL-VOLUNT.CIVIL PERF	PAYROLL-FIRE RETIREMENT	PAYROLL-POLICE RETIREMENT	PAYROLL-RET. ANTHEM LIFE	PAYROLL-AFLAC NOT 125	PAYROLL-BACK TAXES
Cash and investments - beginning	\$ (57,488)	\$ (26,140)	\$ (4,392)	\$ 7,625	\$ 33	\$ 418	\$ (43)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	236,017	1,154	370,236	325,277	-	3,092	1,112
Total receipts	236,017	1,154	370,236	325,277	-	3,092	1,112
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	207,179	44,060	375,677	324,275	-	3,405	1,112
Total disbursements	207,179	44,060	375,677	324,275	-	3,405	1,112
Excess (deficiency) of receipts over disbursements	28,838	(42,906)	(5,441)	1,002	-	(313)	-
Cash and investments - ending	\$ (28,650)	\$ (69,046)	\$ (9,833)	\$ 8,627	\$ 33	\$ 105	\$ (43)

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

	PAYROLL-BOSTON MUTUAL	PAYROLL-PRUDENTIAL LIFE	PAYROLL-SUPPORT	PAYROLL-FIRE UNION DUES	PAYROLL-POLICE UNION DUES	PAYROLL-YMCA	PAYROLL-TEXAS LIFE INS
Cash and investments - beginning	\$ -	\$ -	\$ (872)	\$ -	\$ -	\$ -	\$ 1,596
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	699	129	58,959	5,922	2,494	6,051	19,706
Total receipts	699	129	58,959	5,922	2,494	6,051	19,706
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	696	94	57,625	5,922	2,494	5,825	25,258
Total disbursements	696	94	57,625	5,922	2,494	5,825	25,258
Excess (deficiency) of receipts over disbursements	3	35	1,334	-	-	226	(5,552)
Cash and investments - ending	\$ 3	\$ 35	\$ 462	\$ -	\$ -	\$ 226	\$ (3,956)

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

	Payroll-Garn: J. SHUCK	PAYROLL-GARN Bryce Boggs	Garnishment: Joshua Goshert	Payroll-Garn. H Hunt	Payroll Garn: C.E.Bowen	Payroll-Garnishment-	Legal Defense Fund	PAYROLL American Fidelit2	Payroll - Support Annual Fee
Cash and investments - beginning	\$ -	\$ (331)	\$ -	\$ -	\$ 260	\$ 50	\$ 739	\$ 69	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,401	-	1,488	1,300	281	-	1,754	16,542	-
Total receipts	2,401	-	1,488	1,300	281	-	1,754	16,542	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,640	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	2,401	-	1,488	1,300	-	-	-	17,653	-
Total disbursements	2,401	-	1,488	1,300	-	-	1,640	17,653	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	281	-	114	(1,111)	-
Cash and investments - ending	\$ -	\$ (331)	\$ -	\$ -	\$ 541	\$ 50	\$ 853	\$ (1,042)	\$ -

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

	Garnishment-Hunt Herb	Garnishment- Hughes Travis	PAYROLL DIRECT DEP/HSA	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC DEPOSITS	ELECTRIC HEALTH/FLEX ACCT	STORMWATER	STORMWATER IMPROVEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,752,870	\$ 4,541,819	\$ 238,060	\$ 497,743	\$ 92,187	\$ 656,199
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	26,228,308	2,034,088	121,640	-	-	-
Other receipts	-	5,850	-	-	-	-	982,177	380,101	68,216
Total receipts	-	5,850	-	26,228,308	2,034,088	121,640	982,177	380,101	68,216
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	5,400	85,158	27,008,615	1,639,471	103,385	894,445	303,382	1,403
Total disbursements	-	5,400	85,158	27,008,615	1,639,471	103,385	894,445	303,382	1,403
Excess (deficiency) of receipts over disbursements	-	450	(85,158)	(780,307)	394,617	18,255	87,732	76,719	66,813
Cash and investments - ending	\$ -	\$ 450	\$ (85,158)	\$ 3,972,563	\$ 4,936,436	\$ 256,315	\$ 585,475	\$ 168,906	\$ 723,012

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

	WASTEWATER OPERATING	WASTEWATER DEPOSITS	WASTEWATER BOND	WASTEWATER DEPRECIATION	GRISSOM WASTEWATER OPER	GRISSOM WASTEWATER IMP	GRISSOM WASTEWATER DEP
Cash and investments - beginning	\$ 324,801	\$ 34,880	\$ 660,959	\$ 1,954,626	\$ 369,507	\$ 1,521,663	\$ 15,670
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,651,716	11,080	1,792,213	1,945,786	2,179,399	1,218,647	6,855
Total receipts	5,651,716	11,080	1,792,213	1,945,786	2,179,399	1,218,647	6,855
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,037,924	13,465	2,365,425	2,841,294	2,280,788	1,339,946	6,240
Total disbursements	5,037,924	13,465	2,365,425	2,841,294	2,280,788	1,339,946	6,240
Excess (deficiency) of receipts over disbursements	613,792	(2,385)	(573,212)	(895,508)	(101,389)	(121,299)	615
Cash and investments - ending	\$ 938,593	\$ 32,495	\$ 87,747	\$ 1,059,118	\$ 268,118	\$ 1,400,364	\$ 16,285

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

	GRISSOM WW BOND&INT BNY	WASTEWATER DEBT SVC RES	WATER OPERATING	GRISSOM WATER BOND	WATER BOND	WATER DEPRECIATION	WATER DEPOSITS
Cash and investments - beginning	\$ 152,180	\$ 946,700	\$ 752,391	\$ 485,422	\$ 279,346	\$ 1,140,185	\$ 42,170
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	632,497	-	3,164,233	436,668	392,354	921,000	15,440
Total receipts	<u>632,497</u>	<u>-</u>	<u>3,164,233</u>	<u>436,668</u>	<u>392,354</u>	<u>921,000</u>	<u>15,440</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	631,302	-	3,414,336	631,673	390,000	644,785	15,210
Total disbursements	<u>631,302</u>	<u>-</u>	<u>3,414,336</u>	<u>631,673</u>	<u>390,000</u>	<u>644,785</u>	<u>15,210</u>
Excess (deficiency) of receipts over disbursements	<u>1,195</u>	<u>-</u>	<u>(250,103)</u>	<u>(195,005)</u>	<u>2,354</u>	<u>276,215</u>	<u>230</u>
Cash and investments - ending	<u>\$ 153,375</u>	<u>\$ 946,700</u>	<u>\$ 502,288</u>	<u>\$ 290,417</u>	<u>\$ 281,700</u>	<u>\$ 1,416,400</u>	<u>\$ 42,400</u>

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

	GRISSOM WATER OPERATING	GRISSOM WATER DEPREC	GRISSOM WATER DEPOSITS	WATER DEBT SERVICE RES	GRISSOM WATER DSR	Totals
Cash and investments - beginning	\$ 155,235	\$ 391,446	\$ 18,470	\$ 322,675	\$ 93,421	\$ 34,031,136
Receipts:						
Taxes	-	-	-	-	-	6,963,877
Licenses and permits	-	-	-	-	-	141,892
Intergovernmental receipts	-	-	-	-	-	4,241,683
Charges for services	-	-	-	-	-	1,152,861
Fines and forfeits	-	-	-	-	-	53,001
Utility fees	-	-	-	-	-	28,384,036
Other receipts	1,290,698	412,630	9,375	82,560	57,648	34,966,881
Total receipts	1,290,698	412,630	9,375	82,560	57,648	75,904,231
Disbursements:						
Personal services	-	-	-	-	-	6,094,141
Supplies	-	-	-	-	-	1,089,507
Other services and charges	-	-	-	-	-	5,564,196
Debt service - principal and interest	-	-	-	-	-	277,580
Capital outlay	-	-	-	-	-	571,401
Other disbursements	1,328,796	296,177	7,425	-	-	61,002,831
Total disbursements	1,328,796	296,177	7,425	-	-	74,599,656
Excess (deficiency) of receipts over disbursements	(38,098)	116,453	1,950	82,560	57,648	1,304,575
Cash and investments - ending	\$ 117,137	\$ 507,899	\$ 20,420	\$ 405,235	\$ 151,069	\$ 35,335,711

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OTHER INFORMATION

CITY OF PERU
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 452,952	\$ 59,031
Electric	3,093,846	1,185,822
Storm Water	3,688	22,919
Wastewater	103,877	195,820
Water	<u>59,218</u>	<u>261,709</u>
Totals	<u>\$ 3,713,581</u>	<u>\$ 1,725,301</u>

CITY OF PERU
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Equipment Holding Corp	Finance Ladder Truck	\$ 99,000	9/21/2022	7/15/2037
Electric: Bank of New York	AMI Meters	224,007	1/1/2018	7/15/2027
Water: Bank of New York	AMI Meters	210,954	1/1/2018	7/15/2027
Signature Public Funding Group	Grissom Water Lease	64,513	1/1/2018	7/15/2027
Total Water		<u>275,467</u>		
Total of annual lease payments		<u>\$ 598,474</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year	
Type	Purpose		
Governmental activities: General obligation bonds	General Obligation Bonds of 2019	\$ 876,000	\$ 185,000
Total governmental activities		<u>876,000</u>	<u>185,000</u>
Wastewater: Revenue bonds	GWW Series A-2011	903,000	93,000
Revenue bonds	GWW Series B-2011	1,462,000	172,000
Revenue bonds	PWW Bond -2000 Reissued 2014	586,000	586,000
Total Wastewater		<u>2,951,000</u>	<u>851,000</u>
Water: Revenue bonds	PW SRF #WW 17 06 52 02	6,239,000	390,000
Revenue bonds	SRF LOAN #DW 19135203	4,109,000	200,000
Total Water		<u>10,348,000</u>	<u>590,000</u>
Totals		<u>\$ 14,175,000</u>	<u>\$ 1,626,000</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.