

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WAYNE TOWNSHIP

BARTHOLOMEW COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

12/28/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brenda Mijares	01-01-19 to 12-31-23
Chair of the Township Board	Michael R. Bell	01-01-19 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

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

We have audited the accompanying financial statements of Wayne Township (Township), 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 Township 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 Township, 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 Township, 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 Township 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 Township'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 Township's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

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

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, 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

December 18, 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 Township. The financial statements and notes are presented as intended by the Township.

The Township'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 Township'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 Township. It is presented as intended by the Township.

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 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
Township General Fund	\$ 273,093	\$ 90,710	\$ 101,399	\$ 262,404	\$ 138,132	\$ 101,398	\$ 299,138
Township Assistance Fund	289,991	-	17,090	272,901	-	9,806	263,095
Firefighting Fund	50,711	81,893	20,000	112,604	36,122	67,541	81,185
Rainy Day Fund	13,515	27,107	-	40,622	22,784	40,621	22,785
Levy Excess Fund	2,187	1,235	2,186	1,236	-	-	1,236
Cumulative Fire	42,057	65,763	30,583	77,237	104,480	30,583	151,134
Building Loan	(13,845)	95,601	57,545	24,211	49,516	60,306	13,421
Payroll Withholdings Fund	1,521	4,375	4,388	1,508	4,664	4,586	1,586
Totals	<u>\$ 659,230</u>	<u>\$ 366,684</u>	<u>\$ 233,191</u>	<u>\$ 792,723</u>	<u>\$ 355,698</u>	<u>\$ 314,841</u>	<u>\$ 833,580</u>

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

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 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
Township General Fund	\$ 299,138	\$ 144,651	\$ 106,787	\$ 337,002	\$ 145,896	\$ 111,391	\$ 371,507
Township Assistance Fund	263,095	-	8,422	254,673	-	9,704	244,969
Firefighting Fund	81,185	67,118	21,262	127,041	69,221	33,000	163,262
Rainy Day Fund	22,785	28,174	12,379	38,580	30,624	2,933	66,271
Levy Excess Fund	1,236	-	-	1,236	-	-	1,236
Cumulative Fire	151,134	80,125	30,583	200,676	73,704	30,583	243,797
Building Loan	13,422	50,791	57,848	6,365	65,473	60,375	11,463
Payroll Withholdings Fund	1,585	4,790	4,767	1,608	4,791	3,083	3,316
<b>Totals</b>	<u>\$ 833,580</u>	<u>\$ 375,649</u>	<u>\$ 242,048</u>	<u>\$ 967,181</u>	<u>\$ 389,709</u>	<u>\$ 251,069</u>	<u>\$ 1,105,821</u>

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

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

**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 Township.

*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.

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
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 Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
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 Township 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 Township. 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 Township. 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 Township 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 Township 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 Township 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 Township 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.

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
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 Township 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 Township 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 Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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REQUIRED SUPPLEMENTARY INFORMATION

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Township General Fund	Township Assistance Fund	Firefighting Fund	Rainy Day Fund	Levy Excess Fund	Cumulative Fire	Building Loan	Payroll Withholdings Fund	Totals
Cash and investments - beginning	\$ 273,093	\$ 289,991	\$ 50,711	\$ 13,515	\$ 2,187	\$ 42,057	\$ (13,845)	\$ 1,521	\$ 659,230
Receipts:									
Taxes	77,375	-	77,188	-	-	63,447	83,496	-	301,506
Intergovernmental receipts	3,981	-	4,173	-	-	2,316	12,105	-	22,575
Fines and forfeits	145	-	-	-	-	-	-	-	145
Other receipts	9,209	-	532	27,107	1,235	-	-	4,375	42,458
Total receipts	90,710	-	81,893	27,107	1,235	65,763	95,601	4,375	366,684
Disbursements:									
Personal services	25,576	-	-	-	-	-	-	-	25,576
Supplies	1,266	-	-	-	-	-	-	-	1,266
Other services and charges	46,215	17,090	20,000	-	-	-	-	-	83,305
Debt service - principal and interest	-	-	-	-	-	30,583	57,545	-	88,128
Other disbursements	28,342	-	-	-	2,186	-	-	4,388	34,916
Total disbursements	101,399	17,090	20,000	-	2,186	30,583	57,545	4,388	233,191
Excess (deficiency) of receipts over disbursements	(10,689)	(17,090)	61,893	27,107	(951)	35,180	38,056	(13)	133,493
Cash and investments - ending	\$ 262,404	\$ 272,901	\$ 112,604	\$ 40,622	\$ 1,236	\$ 77,237	\$ 24,211	\$ 1,508	\$ 792,723

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Township General Fund	Township Assistance Fund	Firefighting Fund	Rainy Day Fund	Levy Excess Fund	Cumulative Fire	Building Loan	Payroll Withholdings Fund	Totals
Cash and investments - beginning	\$ 262,404	\$ 272,901	\$ 112,604	\$ 40,622	\$ 1,236	\$ 77,237	\$ 24,211	\$ 1,508	\$ 792,723
Receipts:									
Taxes	133,609	-	32,002	-	-	98,744	43,032	-	307,387
Intergovernmental receipts	3,686	-	4,120	-	-	5,736	6,484	-	20,026
Other receipts	837	-	-	22,784	-	-	-	4,664	28,285
Total receipts	<u>138,132</u>	<u>-</u>	<u>36,122</u>	<u>22,784</u>	<u>-</u>	<u>104,480</u>	<u>49,516</u>	<u>4,664</u>	<u>355,698</u>
Disbursements:									
Personal services	26,874	-	-	-	-	-	-	-	26,874
Supplies	1,006	-	-	-	-	-	-	-	1,006
Other services and charges	50,031	9,806	67,541	40,621	-	-	-	-	167,999
Debt service - principal and interest	-	-	-	-	-	30,583	60,306	-	90,889
Capital outlay	703	-	-	-	-	-	-	-	703
Other disbursements	22,784	-	-	-	-	-	-	4,586	27,370
Total disbursements	<u>101,398</u>	<u>9,806</u>	<u>67,541</u>	<u>40,621</u>	<u>-</u>	<u>30,583</u>	<u>60,306</u>	<u>4,586</u>	<u>314,841</u>
Excess (deficiency) of receipts over disbursements	<u>36,734</u>	<u>(9,806)</u>	<u>(31,419)</u>	<u>(17,837)</u>	<u>-</u>	<u>73,897</u>	<u>(10,790)</u>	<u>78</u>	<u>40,857</u>
Cash and investments - ending	<u>\$ 299,138</u>	<u>\$ 263,095</u>	<u>\$ 81,185</u>	<u>\$ 22,785</u>	<u>\$ 1,236</u>	<u>\$ 151,134</u>	<u>\$ 13,421</u>	<u>\$ 1,586</u>	<u>\$ 833,580</u>

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Township General Fund	Township Assistance Fund	Firefighting Fund	Rainy Day Fund	Levy Excess Fund	Cumulative Fire	Building Loan	Payroll Withholdings Fund	Totals
Cash and investments - beginning	\$ 299,138	\$ 263,095	\$ 81,185	\$ 22,785	\$ 1,236	\$ 151,134	\$ 13,422	\$ 1,585	\$ 833,580
Receipts:									
Taxes	88,572	-	35,302	-	-	47,594	46,736	-	218,204
Intergovernmental receipts	55,347	-	31,816	-	-	32,531	4,055	-	123,749
Other receipts	732	-	-	28,174	-	-	-	4,790	33,696
Total receipts	144,651	-	67,118	28,174	-	80,125	50,791	4,790	375,649
Disbursements:									
Personal services	27,970	-	-	-	-	-	-	-	27,970
Supplies	399	-	-	-	-	-	-	-	399
Other services and charges	50,244	8,422	21,262	12,379	-	-	-	-	92,307
Debt service - principal and interest	-	-	-	-	-	30,583	57,848	-	88,431
Other disbursements	28,174	-	-	-	-	-	-	4,767	32,941
Total disbursements	106,787	8,422	21,262	12,379	-	30,583	57,848	4,767	242,048
Excess (deficiency) of receipts over disbursements	37,864	(8,422)	45,856	15,795	-	49,542	(7,057)	23	133,601
Cash and investments - ending	\$ 337,002	\$ 254,673	\$ 127,041	\$ 38,580	\$ 1,236	\$ 200,676	\$ 6,365	\$ 1,608	\$ 967,181

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Township General Fund	Township Assistance Fund	Firefighting Fund	Rainy Day Fund	Levy Excess Fund	Cumulative Fire	Building Loan	Payroll Withholdings Fund	Totals
Cash and investments - beginning	\$ 337,002	\$ 254,673	\$ 127,041	\$ 38,580	\$ 1,236	\$ 200,676	\$ 6,365	\$ 1,608	\$ 967,181
Receipts:									
Taxes	90,871	-	36,797	-	-	48,818	60,839	-	237,325
Intergovernmental receipts	54,154	-	32,424	-	-	24,886	4,634	-	116,098
Fines and forfeits	133	-	-	-	-	-	-	-	133
Other receipts	738	-	-	30,624	-	-	-	4,791	36,153
Total receipts	145,896	-	69,221	30,624	-	73,704	65,473	4,791	389,709
Disbursements:									
Personal services	29,697	-	-	-	-	-	-	-	29,697
Supplies	511	-	-	-	-	-	-	-	511
Other services and charges	50,559	9,704	33,000	2,933	-	-	-	-	96,196
Debt service - principal and interest	-	-	-	-	-	30,583	60,375	-	90,958
Other disbursements	30,624	-	-	-	-	-	-	3,083	33,707
Total disbursements	111,391	9,704	33,000	2,933	-	30,583	60,375	3,083	251,069
Excess (deficiency) of receipts over disbursements	34,505	(9,704)	36,221	27,691	-	43,121	5,098	1,708	138,640
Cash and investments - ending	\$ 371,507	\$ 244,969	\$ 163,262	\$ 66,271	\$ 1,236	\$ 243,797	\$ 11,463	\$ 3,316	\$ 1,105,821

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OTHER INFORMATION

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WAYNE TOWNSHIP, BARTHOLOMEW COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
General obligation bonds	Building Bond	\$ 55,000	\$ 55,000
Total governmental activities		<u>55,000</u>	<u>55,000</u>
Totals		<u>\$ 55,000</u>	<u>\$ 55,000</u>

## OTHER REPORTS

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