

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ELNORA

DAVISS COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/19/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Heather L. Davis	01-01-19 to 12-31-23
President of the Town Council	Jesse Emmons	01-01-19 to 12-31-23
Superintendent of the Water Utility	Wayne Ellis Kevin Quakenbush	01-01-19 to 06-06-21 06-07-21 to 08-24-21
Superintendent of the Wastewater Utility	Wayne Ellis Kevin Quakenbush	01-01-19 to 06-06-21 06-07-21 to 08-24-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ELNORA, DAVIESS COUNTY, INDIANA

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and 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 11, 2023

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

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

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

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

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

TOWN OF ELNORA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
GENERAL FUND	\$ 133,094	\$ 159,625	\$ 110,481	\$ 182,238	\$ 181,739	\$ 113,503	\$ 250,474
MOTOR VEHICLE HIGHWAY	87,188	22,905	7,661	102,432	21,875	35,552	88,755
MVH RESTRICTED	-	14,294	-	14,294	12,147	-	26,441
LOCAL ROAD & STREET	21,796	6,719	9,359	19,156	6,474	3,700	21,930
COMMUNITY FOUNDATION GRANT	-	15,025	15,025	-	-	-	-
TOWN MARSHAL VEHICLE FUND	1,000	-	-	1,000	1,560	-	2,560
LOCAL LAW ENF CONT ED	807	8	-	815	-	-	815
AUTO/EQUIP/TICKET FUND	2,461	-	-	2,461	-	-	2,461
RIVERBOAT/GAMBLING	16,444	-	956	15,488	7,582	1,135	21,935
PARK & RECREATION	6,992	500	937	6,555	-	53	6,502
RAINY DAY	60,286	-	-	60,286	-	-	60,286
CEDIT	17,130	9,807	5,000	21,937	11,356	-	33,293
LEVY EXCESS FUND	861	-	-	861	-	-	861
HOUSING GRANT (CAP PROJE	-	7,122	7,122	-	-	-	-
CUM CAP IMP - CIG TAX	4,947	1,463	-	6,410	1,388	-	7,798
CUM CAP DEVELOPMENT	10,214	4,630	-	14,844	4,600	3,036	16,408
GEN/LOCAL RD-MATCH GRANT	6,100	-	-	6,100	74,813	74,813	6,100
CD INTEREST & GENERAL CD	943	90	-	1,033	-	-	1,033
COMMUNITY CLEAN UP	87	35	58	64	-	54	10
PAYROLL	-	139,848	139,848	-	155,026	155,026	-
WASTEWATER OPERATING	7,418	177,217	172,571	12,064	166,016	176,934	1,146
WASTEWATER BOND & INT	54,542	42,500	52,574	44,468	45,600	51,980	38,088
WASTEWATER DEBT SERVICE	53,060	-	-	53,060	-	3,500	49,560
WASTEWATER SPECIAL FUND	96	4,251	3,550	797	2,000	2,500	297
WATER UTILITY OPERATING	5,543	173,658	174,804	4,397	187,420	190,777	1,040
WATER METER DEPOSIT	8,631	3,649	3,705	8,575	6,200	2,028	12,747
WATER UTILITY - BNY BOND AND INTEREST	33,113	66,164	65,225	34,052	65,700	65,151	34,601
WATER UTILITY - BNY DEBT RESERVE	67,451	1,395	-	68,846	-	-	68,846
WATER UTILITY - BNY BAN	1	-	-	1	-	-	1
WATER BOND & INTEREST	5,050	-	-	5,050	-	-	5,050
WATER DEBT SERVICE	11,805	-	5,000	6,805	4,550	5,000	6,355
WATER SPECIAL FUND	1,092	3,750	4,073	769	1,200	1,700	269
Totals	<u>\$ 618,152</u>	<u>\$ 854,655</u>	<u>\$ 777,949</u>	<u>\$ 694,858</u>	<u>\$ 957,246</u>	<u>\$ 886,442</u>	<u>\$ 765,662</u>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL FUND	\$ 250,474	\$ 180,496	\$ 119,339	\$ 311,631	\$ 183,791	\$ 123,411	\$ 372,011
MOTOR VEHICLE HIGHWAY	88,755	23,554	6,886	105,423	23,327	10,427	118,323
MVH RESTRICTED	26,441	13,428	-	39,869	13,411	-	53,280
LOCAL ROAD & STREET	21,930	7,139	-	29,069	7,344	-	36,413
TOWN MARSHAL VEHICLE FUND	2,560	-	-	2,560	-	-	2,560
LOCAL LAW ENF CONT ED	815	-	-	815	4	-	819
AUTO/EQUIP/TICKET FUND	2,461	-	-	2,461	4	-	2,465
RIVERBOAT/GAMBLING	21,935	3,787	19,795	5,927	3,546	-	9,473
PARK & RECREATION	6,502	1,000	3,500	4,002	500	-	4,502
RAINY DAY	60,286	-	-	60,286	-	-	60,286
CEDIT	33,293	11,695	-	44,988	10,684	-	55,672
OPIOID UNRESTRICTED	-	-	-	-	218	-	218
LEVY EXCESS FUND	861	-	-	861	-	-	861
CUM CAP IMP - CIG TAX	7,798	1,315	-	9,113	1,145	-	10,258
CUM CAP DEVELOPMENT	16,408	4,272	4,419	16,261	4,222	-	20,483
GEN/LOCAL RD-MATCH GRANT	6,100	-	-	6,100	-	-	6,100
ARP - AMERICAN RESCUE PLAN	-	75,456	-	75,456	75,455	41,794	109,117
CD -INVESTMENT -CASHED	1,033	-	-	1,033	-	-	1,033
COMMUNITY CLEAN UP	10	68	62	16	10	-	26
PAYROLL	-	121,980	121,980	-	80,281	80,281	-
WASTEWATER OPERATING	1,146	174,798	173,958	1,986	142,896	136,201	8,681
WASTEWATER BOND & INT	38,088	48,300	52,386	34,002	17,767	51,769	-
WASTEWATER DEBT SERVICE	49,560	1,800	2,100	49,260	-	3,267	45,993
WASTEWATER SPECIAL FUND	297	-	-	297	-	-	297
WATER UTILITY OPERATING	1,040	200,317	188,486	12,871	207,045	210,184	9,732
WATER METER DEPOSIT	12,747	5,200	6,284	11,663	4,700	2,118	14,245
WATER UTILITY - BNY BOND AND INTEREST	34,601	65,656	66,054	34,203	65,400	64,921	34,682
WATER UTILITY - BNY DEBT RESERVE	68,846	346	-	69,192	-	-	69,192
WATER UTILITY - BNY BAN	1	-	-	1	-	-	1
WATER BOND & INTEREST	5,050	-	-	5,050	-	-	5,050
WATER DEBT SERVICE	6,355	5,450	-	11,805	-	-	11,805
WATER SPECIAL FUND	269	-	-	269	-	-	269
Totals	\$ 765,662	\$ 946,057	\$ 765,249	\$ 946,470	\$ 841,750	\$ 724,373	\$ 1,063,847

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

TOWN OF ELNORA
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF ELNORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF ELNORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF ELNORA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	MVH RESTRICTED	LOCAL ROAD & STREET	COMMUNITY FOUNDATION GRANT	TOWN MARSHAL VEHICLE FUND	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 133,094	\$ 87,188	\$ -	\$ 21,796	\$ -	\$ 1,000	\$ 807
Receipts:							
Taxes	133,421	-	-	-	-	-	-
Licenses and permits	2,710	-	-	-	-	-	-
Intergovernmental receipts	3,589	22,905	14,294	6,719	-	-	-
Charges for services	13,637	-	-	-	-	-	-
Fines and forfeits	250	-	-	-	-	-	8
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	6,018	-	-	-	15,025	-	-
Total receipts	<u>159,625</u>	<u>22,905</u>	<u>14,294</u>	<u>6,719</u>	<u>15,025</u>	<u>-</u>	<u>8</u>
Disbursements:							
Personal services	39,702	1,538	-	-	-	-	-
Supplies	3,804	1,351	-	-	-	-	-
Other services and charges	51,759	4,772	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	15,216	-	-	9,359	15,025	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>110,481</u>	<u>7,661</u>	<u>-</u>	<u>9,359</u>	<u>15,025</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>49,144</u>	<u>15,244</u>	<u>14,294</u>	<u>(2,640)</u>	<u>-</u>	<u>-</u>	<u>8</u>
Cash and investments - ending	<u>\$ 182,238</u>	<u>\$ 102,432</u>	<u>\$ 14,294</u>	<u>\$ 19,156</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 815</u>

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

	AUTO/EQUIP/TICKET FUND	RIVERBOAT/GAMBLING	PARK & RECREATION	RAINY DAY	CREDIT	LEVY EXCESS FUND	HOUSING GRANT (CAP PROJE
Cash and investments - beginning	\$ 2,461	\$ 16,444	\$ 6,992	\$ 60,286	\$ 17,130	\$ 861	\$ -
Receipts:							
Taxes	-	-	-	-	9,807	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	500	-	-	-	7,122
Total receipts	-	-	500	-	9,807	-	7,122
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	956	-	-	5,000	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	937	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,122
Total disbursements	-	956	937	-	5,000	-	7,122
Excess (deficiency) of receipts over disbursements	-	(956)	(437)	-	4,807	-	-
Cash and investments - ending	\$ 2,461	\$ 15,488	\$ 6,555	\$ 60,286	\$ 21,937	\$ 861	\$ -

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

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	GEN/LOCAL RD-MATCH GRANT	CD INTEREST & GENERAL CD	COMMUNITY CLEAN UP	PAYROLL	WASTEWATER OPERATING
Cash and investments - beginning	\$ 4,947	\$ 10,214	\$ 6,100	\$ 943	\$ 87	\$ -	\$ 7,418
Receipts:							
Taxes	-	4,597	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,463	33	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	173,389
Penalties	-	-	-	-	-	-	3,729
Other receipts	-	-	-	90	35	139,848	99
Total receipts	1,463	4,630	-	90	35	139,848	177,217
Disbursements:							
Personal services	-	-	-	-	-	139,848	38,915
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	7,463
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	77,520
Other disbursements	-	-	-	-	58	-	48,673
Total disbursements	-	-	-	-	58	139,848	172,571
Excess (deficiency) of receipts over disbursements	1,463	4,630	-	90	(23)	-	4,646
Cash and investments - ending	\$ 6,410	\$ 14,844	\$ 6,100	\$ 1,033	\$ 64	\$ -	\$ 12,064

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

	WASTEWATER BOND & INT	WASTEWATER DEBT SERVICE	WASTEWATER SPECIAL FUND	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER UTILITY - BNY BOND AND INTEREST
Cash and investments - beginning	\$ 54,542	\$ 53,060	\$ 96	\$ 5,543	\$ 8,631	\$ 33,113
Receipts:						
Taxes	-	-	-	8,254	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	161,509	-	-
Penalties	-	-	-	3,862	-	-
Other receipts	42,500	-	4,251	33	3,649	66,164
Total receipts	<u>42,500</u>	<u>-</u>	<u>4,251</u>	<u>173,658</u>	<u>3,649</u>	<u>66,164</u>
Disbursements:						
Personal services	-	-	-	38,915	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,999	-	-
Debt service - principal and interest	52,574	-	-	-	-	65,225
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	113,151	-	-
Other disbursements	-	-	3,550	16,739	3,705	-
Total disbursements	<u>52,574</u>	<u>-</u>	<u>3,550</u>	<u>174,804</u>	<u>3,705</u>	<u>65,225</u>
Excess (deficiency) of receipts over disbursements	<u>(10,074)</u>	<u>-</u>	<u>701</u>	<u>(1,146)</u>	<u>(56)</u>	<u>939</u>
Cash and investments - ending	<u>\$ 44,468</u>	<u>\$ 53,060</u>	<u>\$ 797</u>	<u>\$ 4,397</u>	<u>\$ 8,575</u>	<u>\$ 34,052</u>

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

	WATER UTILITY - BNY DEBT RESERVE	WATER UTILITY - BNY BAN	WATER BOND & INTEREST	WATER DEBT SERVICE	WATER SPECIAL FUND	Totals
Cash and investments - beginning	\$ 67,451	\$ 1	\$ 5,050	\$ 11,805	\$ 1,092	\$ 618,152
Receipts:						
Taxes	-	-	-	-	-	156,079
Licenses and permits	-	-	-	-	-	2,710
Intergovernmental receipts	-	-	-	-	-	49,003
Charges for services	-	-	-	-	-	13,637
Fines and forfeits	-	-	-	-	-	258
Utility fees	-	-	-	-	-	334,898
Penalties	-	-	-	-	-	7,591
Other receipts	1,395	-	-	-	3,750	290,479
Total receipts	<u>1,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>854,655</u>
Disbursements:						
Personal services	-	-	-	-	-	258,918
Supplies	-	-	-	-	-	5,155
Other services and charges	-	-	-	-	-	75,949
Debt service - principal and interest	-	-	-	-	-	117,799
Capital outlay	-	-	-	-	-	40,537
Utility operating expenses	-	-	-	-	-	190,671
Other disbursements	-	-	-	5,000	4,073	88,920
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>4,073</u>	<u>777,949</u>
Excess (deficiency) of receipts over disbursements	<u>1,395</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(323)</u>	<u>76,706</u>
Cash and investments - ending	<u>\$ 68,846</u>	<u>\$ 1</u>	<u>\$ 5,050</u>	<u>\$ 6,805</u>	<u>\$ 769</u>	<u>\$ 694,858</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	MVH RESTRICTED	LOCAL ROAD & STREET	COMMUNITY FOUNDATION GRANT	TOWN MARSHAL VEHICLE FUND	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 182,238	\$ 102,432	\$ 14,294	\$ 19,156	\$ -	\$ 1,000	\$ 815
Receipts:							
Taxes	149,395	-	-	-	-	-	-
Licenses and permits	2,453	-	-	-	-	-	-
Intergovernmental receipts	3,441	21,875	12,147	6,474	-	-	-
Charges for services	15,356	-	-	-	-	-	-
Fines and forfeits	146	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	10,948	-	-	-	-	1,560	-
Total receipts	181,739	21,875	12,147	6,474	-	1,560	-
Disbursements:							
Personal services	40,573	1,211	-	-	-	-	-
Supplies	5,126	2,108	-	-	-	-	-
Other services and charges	46,335	4,626	-	3,700	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,363	27,607	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,106	-	-	-	-	-	-
Total disbursements	113,503	35,552	-	3,700	-	-	-
Excess (deficiency) of receipts over disbursements	68,236	(13,677)	12,147	2,774	-	1,560	-
Cash and investments - ending	\$ 250,474	\$ 88,755	\$ 26,441	\$ 21,930	\$ -	\$ 2,560	\$ 815

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

	AUTO/EQUIP/TICKET FUND	RIVERBOAT/GAMBLING	PARK & RECREATION	RAINY DAY	CEDIT	LEVY EXCESS FUND	HOUSING GRANT (CAP PROJE
Cash and investments - beginning	\$ 2,461	\$ 15,488	\$ 6,555	\$ 60,286	\$ 21,937	\$ 861	\$ -
Receipts:							
Taxes	-	-	-	-	11,356	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,582	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	7,582	-	-	11,356	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	53	-	-	-	-
Other services and charges	-	1,135	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,135	53	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	6,447	(53)	-	11,356	-	-
Cash and investments - ending	\$ 2,461	\$ 21,935	\$ 6,502	\$ 60,286	\$ 33,293	\$ 861	\$ -

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

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	GEN/LOCAL RD-MATCH GRANT	CD INTEREST & GENERAL CD	COMMUNITY CLEAN UP	PAYROLL	WASTEWATER OPERATING
Cash and investments - beginning	\$ 6,410	\$ 14,844	\$ 6,100	\$ 1,033	\$ 64	\$ -	\$ 12,064
Receipts:							
Taxes	-	4,568	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,388	32	74,813	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	163,380
Penalties	-	-	-	-	-	-	2,555
Other receipts	-	-	-	-	-	155,026	81
Total receipts	<u>1,388</u>	<u>4,600</u>	<u>74,813</u>	<u>-</u>	<u>-</u>	<u>155,026</u>	<u>166,016</u>
Disbursements:							
Personal services	-	-	-	-	-	121,601	43,939
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,036	-	-	-	-	7,980
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	74,813	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	75,628
Other disbursements	-	-	-	-	54	33,425	49,387
Total disbursements	<u>-</u>	<u>3,036</u>	<u>74,813</u>	<u>-</u>	<u>54</u>	<u>155,026</u>	<u>176,934</u>
Excess (deficiency) of receipts over disbursements	<u>1,388</u>	<u>1,564</u>	<u>-</u>	<u>-</u>	<u>(54)</u>	<u>-</u>	<u>(10,918)</u>
Cash and investments - ending	<u>\$ 7,798</u>	<u>\$ 16,408</u>	<u>\$ 6,100</u>	<u>\$ 1,033</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 1,146</u>

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

	WASTEWATER BOND & INT	WASTEWATER DEBT SERVICE	WASTEWATER SPECIAL FUND	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER UTILITY - BNY BOND AND INTEREST
Cash and investments - beginning	\$ 44,468	\$ 53,060	\$ 797	\$ 4,397	\$ 8,575	\$ 34,052
Receipts:						
Taxes	-	-	-	8,630	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	176,163	-	-
Penalties	-	-	-	2,600	-	-
Other receipts	45,600	-	2,000	27	6,200	65,700
Total receipts	<u>45,600</u>	<u>-</u>	<u>2,000</u>	<u>187,420</u>	<u>6,200</u>	<u>65,700</u>
Disbursements:						
Personal services	-	-	-	43,931	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,398	-	-
Debt service - principal and interest	51,980	-	-	-	-	65,151
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	1,000	117,767	-	-
Other disbursements	-	3,500	1,500	22,681	2,028	-
Total disbursements	<u>51,980</u>	<u>3,500</u>	<u>2,500</u>	<u>190,777</u>	<u>2,028</u>	<u>65,151</u>
Excess (deficiency) of receipts over disbursements	<u>(6,380)</u>	<u>(3,500)</u>	<u>(500)</u>	<u>(3,357)</u>	<u>4,172</u>	<u>549</u>
Cash and investments - ending	<u>\$ 38,088</u>	<u>\$ 49,560</u>	<u>\$ 297</u>	<u>\$ 1,040</u>	<u>\$ 12,747</u>	<u>\$ 34,601</u>

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

	WATER UTILITY - BNY DEBT RESERVE	WATER UTILITY - BNY BAN	WATER BOND & INTEREST	WATER DEBT SERVICE	WATER SPECIAL FUND	Totals
Cash and investments - beginning	\$ 68,846	\$ 1	\$ 5,050	\$ 6,805	\$ 769	\$ 694,858
Receipts:						
Taxes	-	-	-	-	-	173,949
Licenses and permits	-	-	-	-	-	2,453
Intergovernmental receipts	-	-	-	-	-	127,752
Charges for services	-	-	-	-	-	15,356
Fines and forfeits	-	-	-	-	-	146
Utility fees	-	-	-	-	-	339,543
Penalties	-	-	-	-	-	5,155
Other receipts	-	-	-	4,550	1,200	292,892
Total receipts	-	-	-	4,550	1,200	957,246
Disbursements:						
Personal services	-	-	-	-	-	251,255
Supplies	-	-	-	-	-	7,287
Other services and charges	-	-	-	-	-	73,210
Debt service - principal and interest	-	-	-	-	-	117,131
Capital outlay	-	-	-	-	-	120,783
Utility operating expenses	-	-	-	-	-	194,395
Other disbursements	-	-	-	5,000	1,700	122,381
Total disbursements	-	-	-	5,000	1,700	886,442
Excess (deficiency) of receipts over disbursements	-	-	-	(450)	(500)	70,804
Cash and investments - ending	\$ 68,846	\$ 1	\$ 5,050	\$ 6,355	\$ 269	\$ 765,662

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	MVH RESTRICTED	LOCAL ROAD & STREET	TOWN MARSHAL VEHICLE FUND	LOCAL LAW ENF CONT ED	AUTO/EQUIP/TICKET FUND
Cash and investments - beginning	\$ 250,474	\$ 88,755	\$ 26,441	\$ 21,930	\$ 2,560	\$ 815	\$ 2,461
Receipts:							
Taxes	110,336	-	-	-	-	-	-
Licenses and permits	3,139	-	-	-	-	-	-
Intergovernmental receipts	48,142	-	13,428	7,139	-	-	-
Charges for services	14,840	-	-	-	-	-	-
Fines and forfeits	150	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	3,889	-	-	-	-	-	-
Total receipts	180,496	-	13,428	7,139	-	-	-
Disbursements:							
Personal services	42,292	518	-	-	-	-	-
Supplies	10,379	1,139	-	-	-	-	-
Other services and charges	46,636	5,229	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,456	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,576	-	-	-	-	-	-
Total disbursements	119,339	6,886	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	61,157	(6,886)	13,428	7,139	-	-	-
Cash and investments - ending	\$ 311,631	\$ 81,869	\$ 39,869	\$ 29,069	\$ 2,560	\$ 815	\$ 2,461

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

	RIVERBOAT/GAMBLING	PARK & RECREATION	RAINY DAY	CEDIT	OPIOID UNRESTRICTED	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 21,935	\$ 6,502	\$ 60,286	\$ 33,293	\$ -	\$ 861	\$ 7,798
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,787	-	-	11,695	-	-	1,315
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	1,000	-	-	-	-	-
Total receipts	<u>3,787</u>	<u>1,000</u>	<u>-</u>	<u>11,695</u>	<u>-</u>	<u>-</u>	<u>1,315</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,500	-	-	-	-	-
Other services and charges	19,795	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>19,795</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(16,008)</u>	<u>(2,500)</u>	<u>-</u>	<u>11,695</u>	<u>-</u>	<u>-</u>	<u>1,315</u>
Cash and investments - ending	<u>\$ 5,927</u>	<u>\$ 4,002</u>	<u>\$ 60,286</u>	<u>\$ 44,988</u>	<u>\$ -</u>	<u>\$ 861</u>	<u>\$ 9,113</u>

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

	CUM CAP DEVELOPMENT	GEN/LOCAL RD-MATCH GRANT	ARP - AMERICAN RESCUE PLAN	CD -INVESTMENT -CASHED	COMMUNITY CLEAN UP	PAYROLL	WASTEWATER OPERATING
Cash and investments - beginning	\$ 16,408	\$ 6,100	\$ -	\$ 1,033	\$ 10	\$ -	\$ 1,146
Receipts:							
Taxes	4,240	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	32	-	75,456	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	171,798
Penalties	-	-	-	-	-	-	2,907
Other receipts	-	-	-	-	68	121,980	93
Total receipts	<u>4,272</u>	<u>-</u>	<u>75,456</u>	<u>-</u>	<u>68</u>	<u>121,980</u>	<u>174,798</u>
Disbursements:							
Personal services	-	-	-	-	-	121,980	42,446
Supplies	1,000	-	-	-	-	-	-
Other services and charges	3,419	-	-	-	-	-	6,540
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	73,108
Other disbursements	-	-	-	-	62	-	51,864
Total disbursements	<u>4,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62</u>	<u>121,980</u>	<u>173,958</u>
Excess (deficiency) of receipts over disbursements	<u>(147)</u>	<u>-</u>	<u>75,456</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>840</u>
Cash and investments - ending	<u>\$ 16,261</u>	<u>\$ 6,100</u>	<u>\$ 75,456</u>	<u>\$ 1,033</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 1,986</u>

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

	WASTEWATER BOND & INT	WASTEWATER DEBT SERVICE	WASTEWATER SPECIAL FUND	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER UTILITY - BNY BOND AND INTEREST
Cash and investments - beginning	\$ 38,088	\$ 49,560	\$ 297	\$ 1,040	\$ 12,747	\$ 34,601
Receipts:						
Taxes	-	-	-	8,738	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	188,369	5,200	-
Penalties	-	-	-	3,173	-	-
Other receipts	48,300	1,800	-	37	-	65,656
Total receipts	<u>48,300</u>	<u>1,800</u>	<u>-</u>	<u>200,317</u>	<u>5,200</u>	<u>65,656</u>
Disbursements:						
Personal services	-	-	-	42,182	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,553	-	-
Debt service - principal and interest	52,386	-	-	-	-	66,054
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	100,231	-	-
Other disbursements	-	2,100	-	40,520	6,284	-
Total disbursements	<u>52,386</u>	<u>2,100</u>	<u>-</u>	<u>188,486</u>	<u>6,284</u>	<u>66,054</u>
Excess (deficiency) of receipts over disbursements	<u>(4,086)</u>	<u>(300)</u>	<u>-</u>	<u>11,831</u>	<u>(1,084)</u>	<u>(398)</u>
Cash and investments - ending	<u>\$ 34,002</u>	<u>\$ 49,260</u>	<u>\$ 297</u>	<u>\$ 12,871</u>	<u>\$ 11,663</u>	<u>\$ 34,203</u>

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

	WATER UTILITY - BNY DEBT RESERVE	WATER UTILITY - BNY BAN	WATER BOND & INTEREST	WATER DEBT SERVICE	WATER SPECIAL FUND	Totals
Cash and investments - beginning	\$ 68,846	\$ 1	\$ 5,050	\$ 6,355	\$ 269	\$ 765,662
Receipts:						
Taxes	-	-	-	-	-	123,314
Licenses and permits	-	-	-	-	-	3,139
Intergovernmental receipts	-	-	-	-	-	160,994
Charges for services	-	-	-	-	-	14,840
Fines and forfeits	-	-	-	-	-	150
Utility fees	-	-	-	-	-	365,367
Penalties	-	-	-	-	-	6,080
Other receipts	346	-	-	5,450	-	248,619
Total receipts	346	-	-	5,450	-	922,503
Disbursements:						
Personal services	-	-	-	-	-	249,418
Supplies	-	-	-	-	-	16,018
Other services and charges	-	-	-	-	-	87,172
Debt service - principal and interest	-	-	-	-	-	118,440
Capital outlay	-	-	-	-	-	13,456
Utility operating expenses	-	-	-	-	-	173,339
Other disbursements	-	-	-	-	-	107,406
Total disbursements	-	-	-	-	-	765,249
Excess (deficiency) of receipts over disbursements	346	-	-	5,450	-	157,254
Cash and investments - ending	\$ 69,192	\$ 1	\$ 5,050	\$ 11,805	\$ 269	\$ 922,916

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	MVH RESTRICTED	LOCAL ROAD & STREET	TOWN MARSHAL VEHICLE FUND	LOCAL LAW ENF CONT ED	AUTO/EQUIP/TICKET FUND
Cash and investments - beginning	\$ 311,631	\$ 81,869	\$ 39,869	\$ 29,069	\$ 2,560	\$ 815	\$ 2,461
Receipts:							
Taxes	98,110	-	-	-	-	-	-
Licenses and permits	2,461	-	-	-	-	-	-
Intergovernmental receipts	63,185	23,101	13,411	7,344	-	-	-
Charges for services	10,294	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,741	226	-	-	-	-	4
Total receipts	183,791	23,327	13,411	7,344	-	4	4
Disbursements:							
Personal services	43,070	-	-	-	-	-	-
Supplies	2,644	1,398	-	-	-	-	-
Other services and charges	51,115	9,029	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,720	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	13,862	-	-	-	-	-	-
Total disbursements	123,411	10,427	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	60,380	12,900	13,411	7,344	-	4	4
Cash and investments - ending	\$ 372,011	\$ 94,769	\$ 53,280	\$ 36,413	\$ 2,560	\$ 819	\$ 2,465

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

	RIVERBOAT/GAMBLING	PARK & RECREATION	RAINY DAY	CEDIT	OPIOID UNRESTRICTED	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 5,927	\$ 4,002	\$ 60,286	\$ 44,988	\$ -	\$ 861	\$ 9,113
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,546	-	-	10,684	-	-	1,145
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	500	-	-	218	-	-
Total receipts	<u>3,546</u>	<u>500</u>	<u>-</u>	<u>10,684</u>	<u>218</u>	<u>-</u>	<u>1,145</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,546</u>	<u>500</u>	<u>-</u>	<u>10,684</u>	<u>218</u>	<u>-</u>	<u>1,145</u>
Cash and investments - ending	<u>\$ 9,473</u>	<u>\$ 4,502</u>	<u>\$ 60,286</u>	<u>\$ 55,672</u>	<u>\$ 218</u>	<u>\$ 861</u>	<u>\$ 10,258</u>

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

	CUM CAP DEVELOPMENT	GEN/LOCAL RD-MATCH GRANT	ARP - AMERICAN RESCUE PLAN	CD -INVESTMENT -CASHED	COMMUNITY CLEAN UP	PAYROLL	WASTEWATER OPERATING
Cash and investments - beginning	\$ 16,261	\$ 6,100	\$ 75,456	\$ 1,033	\$ 16	\$ -	\$ 1,986
Receipts:							
Taxes	3,618	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	604	-	75,455	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	140,138
Penalties	-	-	-	-	-	-	2,715
Other receipts	-	-	-	-	10	80,281	43
Total receipts	4,222	-	75,455	-	10	80,281	142,896
Disbursements:							
Personal services	-	-	-	-	-	80,281	18,734
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	41,794	-	-	-	6,689
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	94,460
Other disbursements	-	-	-	-	-	-	16,318
Total disbursements	-	-	41,794	-	-	80,281	136,201
Excess (deficiency) of receipts over disbursements	4,222	-	33,661	-	10	-	6,695
Cash and investments - ending	\$ 20,483	\$ 6,100	\$ 109,117	\$ 1,033	\$ 26	\$ -	\$ 8,681

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

	WASTEWATER BOND & INT	WASTEWATER DEBT SERVICE	WASTEWATER SPECIAL FUND	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER UTILITY - BNY BOND AND INTEREST
Cash and investments - beginning	\$ 34,002	\$ 49,260	\$ 297	\$ 12,871	\$ 11,663	\$ 34,203
Receipts:						
Taxes	-	-	-	8,724	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	195,397	4,700	-
Penalties	-	-	-	2,884	-	-
Other receipts	17,767	-	-	40	-	65,400
Total receipts	17,767	-	-	207,045	4,700	65,400
Disbursements:						
Personal services	-	-	-	18,734	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	45,693	-	-
Debt service - principal and interest	51,769	-	-	-	-	64,921
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	143,640	-	-
Other disbursements	-	3,267	-	2,117	2,118	-
Total disbursements	51,769	3,267	-	210,184	2,118	64,921
Excess (deficiency) of receipts over disbursements	(34,002)	(3,267)	-	(3,139)	2,582	479
Cash and investments - ending	\$ -	\$ 45,993	\$ 297	\$ 9,732	\$ 14,245	\$ 34,682

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

	WATER UTILITY - BNY DEBT RESERVE	WATER UTILITY - BNY BAN	WATER BOND & INTEREST	WATER DEBT SERVICE	WATER SPECIAL FUND	Totals
Cash and investments - beginning	\$ 69,192	\$ 1	\$ 5,050	\$ 11,805	\$ 269	\$ 922,916
Receipts:						
Taxes	-	-	-	-	-	110,452
Licenses and permits	-	-	-	-	-	2,461
Intergovernmental receipts	-	-	-	-	-	198,475
Charges for services	-	-	-	-	-	10,294
Fines and forfeits	-	-	-	-	-	4
Utility fees	-	-	-	-	-	340,235
Penalties	-	-	-	-	-	5,599
Other receipts	-	-	-	-	-	174,230
Total receipts	-	-	-	-	-	841,750
Disbursements:						
Personal services	-	-	-	-	-	160,819
Supplies	-	-	-	-	-	4,042
Other services and charges	-	-	-	-	-	154,320
Debt service - principal and interest	-	-	-	-	-	116,690
Capital outlay	-	-	-	-	-	12,720
Utility operating expenses	-	-	-	-	-	238,100
Other disbursements	-	-	-	-	-	37,682
Total disbursements	-	-	-	-	-	724,373
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	117,377
Cash and investments - ending	\$ 69,192	\$ 1	\$ 5,050	\$ 11,805	\$ 269	\$ 1,040,293

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 8,147	\$ 14,880
Wastewater	199	22,228
Water	<u>1,440</u>	<u>26,421</u>
Totals	<u>\$ 9,786</u>	<u>\$ 63,529</u>

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

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Wastewater:			
Notes and Loans Payable	Wastewater Plant Improvements - 2010 Revenue Bonds	\$ 1,059,000	\$ 27,000
Water:			
Notes and Loans Payable	Water Plant Improvements - 2013 Revenue Bonds	681,000	50,000
Totals		\$ 1,740,000	\$ 77,000

OTHER REPORTS

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