

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF WAYNETOWN

MONTGOMERY COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

12/05/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statements.....	12-16
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-39
Other Information:	
Schedule of Payables and Receivables	43
Schedule of Leases and Debt	44
Schedule of Capital Assets.....	45
Other Reports.....	46

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra K. Proctor	01-01-18 to 12-31-23
President of the Town Council	Barry Lewis Brian Fletcher	01-01-18 to 12-31-19 01-01-20 to 12-31-23
Utility Office Manager	John R. Warren	01-01-18 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WAYNETOWN, MONTGOMERY COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Waynetown (Town), which comprise the financial position and results of operations for the period of January 1, 2018 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, 2018 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, 2018 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 29, 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.

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TOWN OF WAYNETOWN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL	\$ 159,785	\$ 149,754	\$ 158,470	\$ 151,069	\$ 159,356	\$ 154,755	\$ 155,670
M.V.H.	146,383	55,636	20,780	181,239	32,452	72,769	140,922
L.R.S.	22,414	7,550	6,877	23,087	7,693	-	30,780
M.V.H. RESTRICTED	-	-	-	-	20,617	-	20,617
LAW CONTINUING EDUCATION	2,592	218	-	2,810	576	825	2,561
PARK&REC	442	18,624	18,701	365	17,891	17,261	995
RAINY DAY	1,499	-	-	1,499	-	-	1,499
C.C.I.	3,621	2,239	-	5,860	2,189	5,000	3,049
C.C.D.	17,284	8,355	-	25,639	8,241	-	33,880
C.B.	-	-	-	-	-	-	-
CASINO/RIVERBOAT	22,700	5,675	-	28,375	5,675	-	34,050
LIT - PUBLIC SAFETY	-	20,085	-	20,085	20,533	35,309	5,309
ROAD MATCHING GRANT	-	-	-	-	240,226	240,226	-
AIM DRUG ABUSE GRANT	-	-	-	-	2,000	2,000	-
POOL&PARK DONATION FUND	315,636	2,525	7,540	310,621	555	43,422	267,754
POLICE DONATION FUND	875	1,216	1,297	794	-	726	68
FESTIVAL DONATION FUND	38,099	3,615	3,615	38,099	1,125	1,125	38,099
PAYROLL	1,596	286,778	286,990	1,384	329,672	329,606	1,450
ELECTRIC OPERATING	66,167	962,993	664,043	365,117	650,828	690,240	325,705
ELECTRIC CUSTOMER DEPOSIT	44,555	6,788	6,670	44,673	6,915	5,980	45,608
ELECTRIC DEPRECIATION	289,745	-	289,745	-	-	-	-
ELECTRIC CASH RESERVE	10,700	-	-	10,700	-	-	10,700
STORM WATER	40,179	10,456	16,693	33,942	10,469	300	44,111
TRASH	26,317	46,742	49,206	23,853	46,433	45,456	24,830
SEWER OPERATING	579	206,417	205,988	1,008	224,052	208,187	16,873
SEWER DEPRECIATION	17,275	-	17,275	-	-	-	-
SEWER DEBT SRF	-	70,829	70,829	-	70,944	70,944	-
SEWER DEBT RESERVE SRF	71,001	-	-	71,001	-	-	71,001
WATER OPERATING	185,713	369,822	273,025	282,510	362,121	306,688	337,943
WATER CUSTOMER DEPOSIT	26,039	4,700	4,260	26,479	4,200	3,850	26,829
WATER DEPRECIATION	7,515	-	7,515	-	-	-	-
WATER BOND & INTEREST	-	96,340	96,340	-	97,020	97,020	-
WATER DEBT RESERVE	-	19,456	19,456	-	19,456	19,456	-
WATER CONST IN PROCESS	-	78,445	78,445	-	11,045	11,045	-
WATER SRF DSR	26,061	21,654	-	47,715	20,594	-	68,309
WATER SRF B&I	95,642	97,374	85,542	107,474	98,360	95,520	110,314
Totals	\$ 1,640,414	\$ 2,554,286	\$ 2,389,302	\$ 1,805,398	\$ 2,471,238	\$ 2,457,710	\$ 1,818,926

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

TOWN OF WAYNETOWN
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21		
GENERAL	\$ 155,670	\$ 198,280	\$ 165,633	\$ 188,317	\$ 175,390	\$ 169,633	\$ 194,074		
M.V.H.	140,922	28,745	59,979	109,688	31,612	13,919	127,381		
L.R.S.	30,780	7,389	35,000	3,169	8,062	-	11,231		
M.V.H. RESTRICTED	20,617	18,183	25,000	13,800	20,095	-	33,895		
LAW CONTINUING EDUCATION	2,561	678	825	2,414	574	297	2,691		
CASINO/RIVERBOAT	34,050	5,675	-	39,725	5,668	-	45,393		
PARK&REC	995	15,928	15,543	1,380	19,641	16,759	4,262		
RAINY DAY	1,499	-	-	1,499	-	-	1,499		
C.C.I.	3,049	2,077	-	5,126	1,968	-	7,094		
C.C.D.	33,880	10,959	-	44,839	11,091	-	55,930		
PAYROLL	1,450	329,790	329,948	1,292	335,978	335,824	1,446		
LIT - PUBLIC SAFETY	5,309	23,341	18,460	10,190	24,720	17,412	17,498		
AMERICAN RESCUE PLAN (ARP)	-	-	-	-	108,597	-	108,597		
ROAD MATCHING GRANT	-	388,095	388,095	-	-	-	-		
CARES GRANT	-	30,886	30,886	-	-	-	-		
POOL&PARK DONATION FUND	267,754	20	-	267,774	145	34,764	233,155		
POLICE DONATION FUND	68	-	-	68	-	-	68		
FESTIVAL DONATION FUND	38,099	600	600	38,099	600	600	38,099		
ELECTRIC OPERATING	325,705	687,932	675,845	337,792	698,494	761,045	275,241		
ELECTRIC CUSTOMER DEPOSIT	45,608	7,073	4,090	48,591	9,915	6,953	51,553		
ELECTRIC CASH RESERVE	10,700	-	-	10,700	-	-	10,700		
STORM WATER	44,111	10,511	20,538	34,084	10,750	350	44,484		
TRASH	24,830	46,877	46,876	24,831	46,065	45,579	25,317		
SEWER OPERATING	16,873	199,718	169,471	47,120	229,947	231,859	45,208		
SEWER DEBT RESERVE SRF	71,001	-	71,001	-	-	-	-		
WATER OPERATING	337,943	368,280	299,233	406,990	367,206	293,870	480,326		
WATER CUSTOMER DEPOSIT	26,829	4,700	2,588	28,941	6,500	4,488	30,953		
WATER BOND & INTEREST	-	96,660	96,660	-	97,280	97,280	-		
WATER DEBT RESERVE	-	19,456	19,456	-	11,350	11,350	-		
WATER SRF DSR	68,309	19,803	-	88,112	11,359	-	99,471		
WATER SRF B&I	110,314	96,958	96,340	110,932	97,287	95,970	112,249		
Totals	<u>\$ 1,818,926</u>	<u>\$ 2,618,614</u>	<u>\$ 2,572,067</u>	<u>\$ 1,865,473</u>	<u>\$ 2,330,294</u>	<u>\$ 2,137,952</u>	<u>\$ 2,057,815</u>		

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

TOWN OF WAYNETOWN
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 194,074	\$ 176,138	\$ 159,794	\$ 210,418
Motor Vehicle Highway	127,381	31,810	44,208	114,983
Local Road and Street	11,231	8,433	15,000	4,664
MVH Restricted (subfund of Motor Vehicle Highway)	33,895	20,284	35,000	19,179
Local Law Enforcement Continuing Education Fund	2,691	1,340	956	3,075
Riverboat (unless restricted to infrastructure use)	45,393	13,559	39,700	19,252
Park and Recreation - Operating	4,262	22,804	22,791	4,275
Rainy Day	1,499	-	-	1,499
Cumulative Capital Improvement - Cigarette Tax	7,094	1,742	-	8,836
Cumulative Capital Development	55,930	11,798	-	67,728
Payroll	1,446	353,405	353,336	1,515
Lit ΓÇô Public Safety	17,498	25,022	20,724	21,796
ARP Coronavirus State and Local Fiscal Recovery	108,597	109,419	-	218,016
Local Road and Bridge Matching Grant Fund	-	405,791	405,790	1
Pool & Park Donations (restricted)	233,155	-	4,120	229,035
Police Donations (restricted)	68	100	-	168
Festival Donations (restricted)	38,099	600	600	38,099
Opioid Settlement Unrestricted	-	1,355	-	1,355
Opioid Settlement Restricted	-	2,060	-	2,060
Electric Utility Operating	275,241	1,004,481	1,001,832	277,890
Electric Utility Meter Deposit	51,553	6,667	4,552	53,668
Electric Utility Cash Reserve	10,700	-	-	10,700
Storm Water Utility Operating	44,484	10,688	4,467	50,705
Trash & Garbage Pickup (if operating from user fee)	25,317	47,805	45,606	27,516
Sewage Utility Operating	45,208	199,766	156,296	88,678
Water Utility Operating	480,326	366,157	304,377	542,106
Water Utility Meter Deposit	30,953	4,200	2,960	32,193
Water Utility Bond & Interest Sinking	-	24,215	24,215	-
Water Utility Debt Reserve Bond & Interest Sinking	99,471	1,101	-	100,572
Water Utility Bond and Interest Sinking	112,249	97,844	96,570	113,523
Totals	<u>\$ 2,057,815</u>	<u>\$ 2,948,584</u>	<u>\$ 2,742,894</u>	<u>\$ 2,263,505</u>

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

TOWN OF WAYNETOWN
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 WAYNETOWN
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 WAYNETOWN
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 WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF WAYNETOWN
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF WAYNETOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>GENERAL</u>	<u>M.V.H.</u>	<u>L.R.S.</u>	<u>M.V.H. RESTRICTED</u>	<u>LAW CONTINUING EDUCATION</u>	<u>PARK&REC</u>	<u>RAINY DAY</u>	<u>C.C.I.</u>
Cash and investments - beginning	\$ 159,785	\$ 146,383	\$ 22,414	\$ -	\$ 2,592	\$ 442	\$ 1,499	\$ 3,621
Receipts:								
Taxes	115,055	-	-	-	-	221	-	-
Licenses and permits	60	-	-	-	170	-	-	-
Intergovernmental receipts	33,488	55,505	7,550	-	-	-	-	2,239
Charges for services	8	-	-	-	-	17,803	-	-
Fines and forfeits	471	-	-	-	48	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	672	131	-	-	-	600	-	-
Total receipts	<u>149,754</u>	<u>55,636</u>	<u>7,550</u>	<u>-</u>	<u>218</u>	<u>18,624</u>	<u>-</u>	<u>2,239</u>
Disbursements:								
Personal services	79,136	6,481	-	-	-	17,945	-	-
Supplies	16,996	7,236	-	-	-	-	-	-
Other services and charges	45,336	6,786	6,877	-	-	156	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	12,299	277	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,703	-	-	-	-	600	-	-
Total disbursements	<u>158,470</u>	<u>20,780</u>	<u>6,877</u>	<u>-</u>	<u>-</u>	<u>18,701</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(8,716)</u>	<u>34,856</u>	<u>673</u>	<u>-</u>	<u>218</u>	<u>(77)</u>	<u>-</u>	<u>2,239</u>
Cash and investments - ending	\$ <u>151,069</u>	\$ <u>181,239</u>	\$ <u>23,087</u>	\$ <u>-</u>	\$ <u>2,810</u>	\$ <u>365</u>	\$ <u>1,499</u>	\$ <u>5,860</u>

TOWN OF WAYNETOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	C.C.D.	C.B.	CASINO/RIVERBOAT	LIT - PUBLIC SAFETY	ROAD MATCHING GRANT	AIM DRUG ABUSE GRANT	POOL&PARK DONATION FUND	POLICE DONATION FUND
Cash and investments - beginning	\$ 17,284	\$ -	\$ 22,700	\$ -	\$ -	\$ -	\$ 315,636	\$ 875
Receipts:								
Taxes	6,702	-	-	20,085	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,653	-	5,675	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,525	1,216
Total receipts	8,355	-	5,675	20,085	-	-	2,525	1,216
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	7,540	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,297
Total disbursements	-	-	-	-	-	-	7,540	1,297
Excess (deficiency) of receipts over disbursements	8,355	-	5,675	20,085	-	-	(5,015)	(81)
Cash and investments - ending	\$ 25,639	\$ -	\$ 28,375	\$ 20,085	\$ -	\$ -	\$ 310,621	\$ 794

TOWN OF WAYNETOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	FESTIVAL DONATION FUND	PAYROLL	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	STORM WATER
Cash and investments - beginning	\$ 38,099	\$ 1,596	\$ 66,167	\$ 44,555	\$ 289,745	\$ 10,700	\$ 40,179
Receipts:							
Taxes	-	-	41,859	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	611,764	-	-	-	10,456
Penalties	-	-	5,899	-	-	-	-
Other receipts	3,615	286,778	303,471	6,788	-	-	-
Total receipts	3,615	286,778	962,993	6,788	-	-	10,456
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	13,064	-	-	-	50
Utility operating expenses	-	-	606,884	-	-	-	16,643
Other disbursements	3,615	286,990	44,095	6,670	289,745	-	-
Total disbursements	3,615	286,990	664,043	6,670	289,745	-	16,693
Excess (deficiency) of receipts over disbursements	-	(212)	298,950	118	(289,745)	-	(6,237)
Cash and investments - ending	\$ 38,099	\$ 1,384	\$ 365,117	\$ 44,673	\$ -	\$ 10,700	\$ 33,942

TOWN OF WAYNETOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	TRASH	SEWER OPERATING	SEWER DEPRECIATION	SEWER DEBT SRF	SEWER DEBT RESERVE SRF	WATER OPERATING	WATER CUSTOMER DEPOSIT
Cash and investments - beginning	\$ 26,317	\$ 579	\$ 17,275	\$ -	\$ 71,001	\$ 185,713	\$ 26,039
Receipts:							
Taxes	-	-	-	-	-	21,874	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	44,847	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	183,531	-	-	-	336,814	-
Penalties	-	5,385	-	-	-	3,043	-
Other receipts	1,895	17,501	-	70,829	-	8,091	4,700
Total receipts	<u>46,742</u>	<u>206,417</u>	<u>-</u>	<u>70,829</u>	<u>-</u>	<u>369,822</u>	<u>4,700</u>
Disbursements:							
Personal services	-	48,999	-	-	-	58,867	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,750	6,204	-	-	-	6,447	-
Debt service - principal and interest	-	-	-	70,829	-	-	-
Capital outlay	2,000	11,187	-	-	-	3,145	-
Utility operating expenses	-	60,306	-	-	-	66,861	-
Other disbursements	45,456	79,292	17,275	-	-	137,705	4,260
Total disbursements	<u>49,206</u>	<u>205,988</u>	<u>17,275</u>	<u>70,829</u>	<u>-</u>	<u>273,025</u>	<u>4,260</u>
Excess (deficiency) of receipts over disbursements	<u>(2,464)</u>	<u>429</u>	<u>(17,275)</u>	<u>-</u>	<u>-</u>	<u>96,797</u>	<u>440</u>
Cash and investments - ending	<u>\$ 23,853</u>	<u>\$ 1,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,001</u>	<u>\$ 282,510</u>	<u>\$ 26,479</u>

TOWN OF WAYNETOWN
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	WATER DEPRECIATION	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER CONST IN PROCESS	WATER SRF DSR	WATER SRF B&I	Totals
Cash and investments - beginning	\$ 7,515	\$ -	\$ -	\$ -	\$ 26,061	\$ 95,642	\$ 1,640,414
Receipts:							
Taxes	-	-	-	-	-	-	205,796
Licenses and permits	-	-	-	-	-	-	230
Intergovernmental receipts	-	-	-	-	-	-	106,110
Charges for services	-	-	-	-	-	-	62,658
Fines and forfeits	-	-	-	-	-	-	519
Utility fees	-	-	-	-	-	-	1,142,565
Penalties	-	-	-	-	-	-	14,327
Other receipts	-	96,340	19,456	78,445	21,654	97,374	1,022,081
Total receipts	-	96,340	19,456	78,445	21,654	97,374	2,554,286
Disbursements:							
Personal services	-	-	-	-	-	-	211,428
Supplies	-	-	-	-	-	-	24,232
Other services and charges	-	-	-	-	-	-	73,556
Debt service - principal and interest	-	-	-	-	-	85,542	156,371
Capital outlay	-	-	-	78,445	-	-	128,007
Utility operating expenses	-	-	-	-	-	-	750,694
Other disbursements	7,515	96,340	19,456	-	-	-	1,045,014
Total disbursements	7,515	96,340	19,456	78,445	-	85,542	2,389,302
Excess (deficiency) of receipts over disbursements	(7,515)	-	-	-	21,654	11,832	164,984
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 47,715	\$ 107,474	\$ 1,805,398

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

	<u>GENERAL</u>	<u>M.V.H.</u>	<u>L.R.S.</u>	<u>M.V.H. RESTRICTED</u>	<u>LAW CONTINUING EDUCATION</u>	<u>PARK&REC</u>	<u>RAINY DAY</u>	<u>C.C.I.</u>
Cash and investments - beginning	\$ 151,069	\$ 181,239	\$ 23,087	\$ -	\$ 2,810	\$ 365	\$ 1,499	\$ 5,860
Receipts:								
Taxes	124,095	-	-	-	-	231	-	-
Licenses and permits	115	-	-	-	520	-	-	-
Intergovernmental receipts	32,068	32,283	7,693	20,617	-	-	-	2,189
Charges for services	26	-	-	-	-	17,058	-	-
Fines and forfeits	470	-	-	-	56	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,582	169	-	-	-	602	-	-
Total receipts	159,356	32,452	7,693	20,617	576	17,891	-	2,189
Disbursements:								
Personal services	84,929	8,440	-	-	-	16,442	-	-
Supplies	13,039	2,483	-	-	-	-	-	-
Other services and charges	45,325	789	-	-	825	219	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,888	1,000	-	-	-	-	-	5,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,574	60,057	-	-	-	600	-	-
Total disbursements	154,755	72,769	-	-	825	17,261	-	5,000
Excess (deficiency) of receipts over disbursements	4,601	(40,317)	7,693	20,617	(249)	630	-	(2,811)
Cash and investments - ending	\$ 155,670	\$ 140,922	\$ 30,780	\$ 20,617	\$ 2,561	\$ 995	\$ 1,499	\$ 3,049

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

	C.C.D.	C.B.	CASINO/RIVERBOAT	LIT - PUBLIC SAFETY	ROAD MATCHING GRANT	AIM DRUG ABUSE GRANT	POOL&PARK DONATION FUND	POLICE DONATION FUND
Cash and investments - beginning	\$ 25,639	\$ -	\$ 28,375	\$ 20,085	\$ -	\$ -	\$ 310,621	\$ 794
Receipts:								
Taxes	6,689	-	-	20,533	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,552	-	5,675	-	180,169	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	60,057	2,000	555	-
Total receipts	8,241	-	5,675	20,533	240,226	2,000	555	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	5,190	-	2,000	-	-
Other services and charges	-	-	-	5,013	240,226	-	25,290	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	25,106	-	-	18,132	726
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	35,309	240,226	2,000	43,422	726
Excess (deficiency) of receipts over disbursements	8,241	-	5,675	(14,776)	-	-	(42,867)	(726)
Cash and investments - ending	\$ 33,880	\$ -	\$ 34,050	\$ 5,309	\$ -	\$ -	\$ 267,754	\$ 68

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

	FESTIVAL DONATION FUND	PAYROLL	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE	STORM WATER
Cash and investments - beginning	\$ 38,099	\$ 1,384	\$ 365,117	\$ 44,673	\$ -	\$ 10,700	\$ 33,942
Receipts:							
Taxes	-	-	40,375	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	596,323	-	-	-	10,469
Penalties	-	-	5,411	-	-	-	-
Other receipts	1,125	329,672	8,719	6,915	-	-	-
Total receipts	1,125	329,672	650,828	6,915	-	-	10,469
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	14,566	-	-	-	-
Utility operating expenses	-	-	604,144	-	-	-	300
Other disbursements	1,125	329,606	71,530	5,980	-	-	-
Total disbursements	1,125	329,606	690,240	5,980	-	-	300
Excess (deficiency) of receipts over disbursements	-	66	(39,412)	935	-	-	10,169
Cash and investments - ending	\$ 38,099	\$ 1,450	\$ 325,705	\$ 45,608	\$ -	\$ 10,700	\$ 44,111

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

	TRASH	SEWER OPERATING	SEWER DEPRECIATION	SEWER DEBT SRF	SEWER DEBT RESERVE SRF	WATER OPERATING	WATER CUSTOMER DEPOSIT
Cash and investments - beginning	\$ 23,853	\$ 1,008	\$ -	\$ -	\$ 71,001	\$ 282,510	\$ 26,479
Receipts:							
Taxes	-	-	-	-	-	21,861	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	44,633	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	188,642	-	-	-	335,559	-
Penalties	-	5,145	-	-	-	2,846	-
Other receipts	1,800	30,265	-	70,944	-	1,855	4,200
Total receipts	46,433	224,052	-	70,944	-	362,121	4,200
Disbursements:							
Personal services	-	60,447	-	-	-	70,418	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,308	-	-	-	6,580	-
Debt service - principal and interest	-	-	-	70,944	-	-	-
Capital outlay	-	6,679	-	-	-	24,097	-
Utility operating expenses	-	62,909	-	-	-	67,310	-
Other disbursements	45,456	71,844	-	-	-	138,283	3,850
Total disbursements	45,456	208,187	-	70,944	-	306,688	3,850
Excess (deficiency) of receipts over disbursements	977	15,865	-	-	-	55,433	350
Cash and investments - ending	<u>\$ 24,830</u>	<u>\$ 16,873</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,001</u>	<u>\$ 337,943</u>	<u>\$ 26,829</u>

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

	WATER DEPRECIATION	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER CONST IN PROCESS	WATER SRF DSR	WATER SRF B&I	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 47,715	\$ 107,474	\$ 1,805,398
Receipts:							
Taxes	-	-	-	-	-	-	213,784
Licenses and permits	-	-	-	-	-	-	635
Intergovernmental receipts	-	-	-	-	-	-	282,246
Charges for services	-	-	-	-	-	-	61,717
Fines and forfeits	-	-	-	-	-	-	526
Utility fees	-	-	-	-	-	-	1,130,993
Penalties	-	-	-	-	-	-	13,402
Other receipts	-	97,020	19,456	11,045	20,594	98,360	767,935
Total receipts	-	97,020	19,456	11,045	20,594	98,360	2,471,238
Disbursements:							
Personal services	-	-	-	-	-	-	240,676
Supplies	-	-	-	-	-	-	22,712
Other services and charges	-	-	-	-	-	-	330,575
Debt service - principal and interest	-	-	-	-	-	95,520	166,464
Capital outlay	-	-	-	11,045	-	-	113,239
Utility operating expenses	-	-	-	-	-	-	734,663
Other disbursements	-	97,020	19,456	-	-	-	849,381
Total disbursements	-	97,020	19,456	11,045	-	95,520	2,457,710
Excess (deficiency) of receipts over disbursements	-	-	-	-	20,594	2,840	13,528
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 68,309	\$ 110,314	\$ 1,818,926

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

	GENERAL	M.V.H.	L.R.S.	M.V.H. RESTRICTED	LAW CONTINUING EDUCATION	CASINO/RIVERBOAT	PARK&REC	RAINY DAY
Cash and investments - beginning	\$ 155,670	\$ 140,922	\$ 30,780	\$ 20,617	\$ 2,561	\$ 34,050	\$ 995	\$ 1,499
Receipts:								
Taxes	132,689	-	-	-	-	-	188	-
Licenses and permits	230	-	-	-	630	-	-	-
Intergovernmental receipts	30,053	28,745	7,389	18,183	-	5,675	-	-
Charges for services	13	-	-	-	-	-	15,138	-
Fines and forfeits	491	-	-	-	48	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	34,804	-	-	-	-	-	602	-
Total receipts	<u>198,280</u>	<u>28,745</u>	<u>7,389</u>	<u>18,183</u>	<u>678</u>	<u>5,675</u>	<u>15,928</u>	<u>-</u>
Disbursements:								
Personal services	92,913	8,579	-	-	-	-	14,664	-
Supplies	12,811	1,305	-	-	-	-	-	-
Other services and charges	43,502	11,071	-	-	825	-	229	-
Capital outlay	12,810	2,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,597	37,024	35,000	25,000	-	-	650	-
Total disbursements	<u>165,633</u>	<u>59,979</u>	<u>35,000</u>	<u>25,000</u>	<u>825</u>	<u>-</u>	<u>15,543</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>32,647</u>	<u>(31,234)</u>	<u>(27,611)</u>	<u>(6,817)</u>	<u>(147)</u>	<u>5,675</u>	<u>385</u>	<u>-</u>
Cash and investments - ending	<u>\$ 188,317</u>	<u>\$ 109,688</u>	<u>\$ 3,169</u>	<u>\$ 13,800</u>	<u>\$ 2,414</u>	<u>\$ 39,725</u>	<u>\$ 1,380</u>	<u>\$ 1,499</u>

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

	C.C.I.	C.C.D.	PAYROLL	LIT - PUBLIC SAFETY	AMERICAN RESCUE PLAN (ARP)	ROAD MATCHING GRANT	CARES GRANT	POOL&PARK DONATION FUND
Cash and investments - beginning	\$ 3,049	\$ 33,880	\$ 1,450	\$ 5,309	\$ -	\$ -	\$ -	\$ 267,754
Receipts:								
Taxes	-	9,114	-	23,341	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,077	1,845	-	-	-	291,071	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	329,790	-	-	97,024	30,886	20
Total receipts	<u>2,077</u>	<u>10,959</u>	<u>329,790</u>	<u>23,341</u>	<u>-</u>	<u>388,095</u>	<u>30,886</u>	<u>20</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	5,018	-	-	-	-
Other services and charges	-	-	-	4,195	-	388,095	-	-
Capital outlay	-	-	-	9,247	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	329,948	-	-	-	30,886	-
Total disbursements	<u>-</u>	<u>-</u>	<u>329,948</u>	<u>18,460</u>	<u>-</u>	<u>388,095</u>	<u>30,886</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,077</u>	<u>10,959</u>	<u>(158)</u>	<u>4,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>
Cash and investments - ending	<u>\$ 5,126</u>	<u>\$ 44,839</u>	<u>\$ 1,292</u>	<u>\$ 10,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267,774</u>

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

	POLICE DONATION FUND	FESTIVAL DONATION FUND	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC CASH RESERVE	STORM WATER	TRASH	SEWER OPERATING
Cash and investments - beginning	\$ 68	\$ 38,099	\$ 325,705	\$ 45,608	\$ 10,700	\$ 44,111	\$ 24,830	\$ 16,873
Receipts:								
Taxes	-	-	41,464	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	45,077	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	611,258	-	-	10,511	-	190,926
Penalties	-	-	3,478	-	-	-	-	3,224
Other receipts	-	600	31,732	7,073	-	-	1,800	5,568
Total receipts	-	600	687,932	7,073	-	10,511	46,877	199,718
Disbursements:								
Personal services	-	-	-	-	-	-	-	60,095
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	6,365
Capital outlay	-	-	22,756	-	-	485	-	773
Utility operating expenses	-	-	611,130	-	-	20,053	-	72,238
Other disbursements	-	600	41,959	4,090	-	-	46,876	30,000
Total disbursements	-	600	675,845	4,090	-	20,538	46,876	169,471
Excess (deficiency) of receipts over disbursements	-	-	12,087	2,983	-	(10,027)	1	30,247
Cash and investments - ending	\$ 68	\$ 38,099	\$ 337,792	\$ 48,591	\$ 10,700	\$ 34,084	\$ 24,831	\$ 47,120

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

	SEWER DEBT RESERVE SRF	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER SRF DSR	WATER SRF B&I	Totals
Cash and investments - beginning	\$ 71,001	\$ 337,943	\$ 26,829	\$ -	\$ -	\$ 68,309	\$ 110,314	\$ 1,818,926
Receipts:								
Taxes	-	22,434	-	-	-	-	-	229,230
Licenses and permits	-	-	-	-	-	-	-	860
Intergovernmental receipts	-	-	-	-	-	-	-	385,038
Charges for services	-	-	-	-	-	-	-	60,228
Fines and forfeits	-	-	-	-	-	-	-	539
Utility fees	-	343,286	-	-	-	-	-	1,155,981
Penalties	-	1,896	-	-	-	-	-	8,598
Other receipts	-	664	4,700	96,660	19,456	19,803	96,958	778,140
Total receipts	-	368,280	4,700	96,660	19,456	19,803	96,958	2,618,614
Disbursements:								
Personal services	-	69,783	-	-	-	-	-	246,034
Supplies	-	-	-	-	-	-	-	19,134
Other services and charges	-	6,607	-	69,000	-	-	96,340	626,229
Capital outlay	-	16,745	-	-	-	-	-	64,816
Utility operating expenses	-	67,555	-	-	-	-	-	770,976
Other disbursements	71,001	138,543	2,588	27,660	19,456	-	-	844,878
Total disbursements	71,001	299,233	2,588	96,660	19,456	-	96,340	2,572,067
Excess (deficiency) of receipts over disbursements	(71,001)	69,047	2,112	-	-	19,803	618	46,547
Cash and investments - ending	\$ -	\$ 406,990	\$ 28,941	\$ -	\$ -	\$ 88,112	\$ 110,932	\$ 1,865,473

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

	GENERAL	M.V.H.	L.R.S.	M.V.H. RESTRICTED	LAW CONTINUING EDUCATION	CASINO/RIVERBOAT	PARK&REC	RAINY DAY
Cash and investments - beginning	\$ 188,317	\$ 109,688	\$ 3,169	\$ 13,800	\$ 2,414	\$ 39,725	\$ 1,380	\$ 1,499
Receipts:								
Taxes	102,643	-	-	-	-	-	397	-
Licenses and permits	240	-	-	-	550	-	-	-
Intergovernmental receipts	69,154	31,591	8,062	20,095	-	5,668	-	-
Charges for services	19	-	-	-	-	-	18,638	-
Fines and forfeits	408	-	-	-	24	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,926	21	-	-	-	-	606	-
Total receipts	<u>175,390</u>	<u>31,612</u>	<u>8,062</u>	<u>20,095</u>	<u>574</u>	<u>5,668</u>	<u>19,641</u>	<u>-</u>
Disbursements:								
Personal services	90,251	9,467	-	-	-	-	15,976	-
Supplies	19,217	2,119	-	-	-	-	-	-
Other services and charges	50,515	2,333	-	-	297	-	183	-
Capital outlay	6,225	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,425	-	-	-	-	-	600	-
Total disbursements	<u>169,633</u>	<u>13,919</u>	<u>-</u>	<u>-</u>	<u>297</u>	<u>-</u>	<u>16,759</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,757</u>	<u>17,693</u>	<u>8,062</u>	<u>20,095</u>	<u>277</u>	<u>5,668</u>	<u>2,882</u>	<u>-</u>
Cash and investments - ending	<u>\$ 194,074</u>	<u>\$ 127,381</u>	<u>\$ 11,231</u>	<u>\$ 33,895</u>	<u>\$ 2,691</u>	<u>\$ 45,393</u>	<u>\$ 4,262</u>	<u>\$ 1,499</u>

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

	C.C.I.	C.C.D.	PAYROLL	LIT - PUBLIC SAFETY	AMERICAN RESCUE PLAN (ARP)	ROAD MATCHING GRANT	CARES GRANT	POOL&PARK DONATION FUND
Cash and investments - beginning	\$ 5,126	\$ 44,839	\$ 1,292	\$ 10,190	\$ -	\$ -	\$ -	\$ 267,774
Receipts:								
Taxes	-	9,048	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,968	2,043	-	24,720	108,597	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	335,978	-	-	-	-	145
Total receipts	1,968	11,091	335,978	24,720	108,597	-	-	145
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	8,179	-	-	-	-
Other services and charges	-	-	-	3,858	-	-	-	23,868
Capital outlay	-	-	-	5,375	-	-	-	10,896
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	335,824	-	-	-	-	-
Total disbursements	-	-	335,824	17,412	-	-	-	34,764
Excess (deficiency) of receipts over disbursements	1,968	11,091	154	7,308	108,597	-	-	(34,619)
Cash and investments - ending	\$ 7,094	\$ 55,930	\$ 1,446	\$ 17,498	\$ 108,597	\$ -	\$ -	\$ 233,155

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

	POLICE DONATION FUND	FESTIVAL DONATION FUND	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSIT	ELECTRIC CASH RESERVE	STORM WATER	TRASH	SEWER OPERATING
Cash and investments - beginning	\$ 68	\$ 38,099	\$ 337,792	\$ 48,591	\$ 10,700	\$ 34,084	\$ 24,831	\$ 47,120
Receipts:								
Taxes	-	-	42,925	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	46,065	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	620,574	-	-	10,750	-	197,427
Penalties	-	-	4,594	-	-	-	-	4,395
Other receipts	-	600	30,401	9,915	-	-	-	28,125
Total receipts	-	600	698,494	9,915	-	10,750	46,065	229,947
Disbursements:								
Personal services	-	-	-	-	-	-	-	61,772
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	9,197
Capital outlay	-	-	21,311	-	-	-	-	51,194
Utility operating expenses	-	-	671,481	-	-	350	-	83,496
Other disbursements	-	600	68,253	6,953	-	-	45,579	26,200
Total disbursements	-	600	761,045	6,953	-	350	45,579	231,859
Excess (deficiency) of receipts over disbursements	-	-	(62,551)	2,962	-	10,400	486	(1,912)
Cash and investments - ending	\$ 68	\$ 38,099	\$ 275,241	\$ 51,553	\$ 10,700	\$ 44,484	\$ 25,317	\$ 45,208

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

	SEWER DEBT RESERVE SRF	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER BOND & INTEREST	WATER DEBT RESERVE	WATER SRF DSR	WATER SRF B&I	Totals
Cash and investments - beginning	\$ -	\$ 406,990	\$ 28,941	\$ -	\$ -	\$ 88,112	\$ 110,932	\$ 1,865,473
Receipts:								
Taxes	-	22,221	-	-	-	-	-	177,234
Licenses and permits	-	-	-	-	-	-	-	790
Intergovernmental receipts	-	-	-	-	-	-	-	271,898
Charges for services	-	-	-	-	-	-	-	64,722
Fines and forfeits	-	-	-	-	-	-	-	432
Utility fees	-	342,109	-	-	-	-	-	1,170,860
Penalties	-	2,389	-	-	-	-	-	11,378
Other receipts	-	487	6,500	97,280	11,350	11,359	97,287	632,980
Total receipts	-	367,206	6,500	97,280	11,350	11,359	97,287	2,330,294
Disbursements:								
Personal services	-	71,553	-	-	-	-	-	249,019
Supplies	-	-	-	-	-	-	-	29,515
Other services and charges	-	6,814	-	71,000	-	-	95,970	264,035
Capital outlay	-	1,139	-	-	-	-	-	96,140
Utility operating expenses	-	83,544	-	-	-	-	-	838,871
Other disbursements	-	130,820	4,488	26,280	11,350	-	-	660,372
Total disbursements	-	293,870	4,488	97,280	11,350	-	95,970	2,137,952
Excess (deficiency) of receipts over disbursements	-	73,336	2,012	-	-	11,359	1,317	192,342
Cash and investments - ending	\$ -	\$ 480,326	\$ 30,953	\$ -	\$ -	\$ 99,471	\$ 112,249	\$ 2,057,815

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

	General	Motor Vehicle Highway	Local Road and Street	MVH Restricted (subfund of Motor Vehicle Highway)	Local Law Enforcement Continuing Education Fund	Riverboat (unless restricted to infrastructure use)	Park and Recreation - Operating	Rainy Day
Cash and investments - beginning	\$ 194,074	\$ 127,381	\$ 11,231	\$ 33,895	\$ 2,691	\$ 45,393	\$ 4,262	\$ 1,499
Receipts:								
Taxes	106,729	-	-	-	-	-	488	-
Licenses and permits	115	-	-	-	1,260	-	-	-
Intergovernmental receipts	66,186	31,810	8,433	20,284	-	5,405	-	-
Charges for services	-	-	-	-	-	-	21,716	-
Fines and forfeits	770	-	-	-	80	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,338	-	-	-	-	8,154	600	-
Total receipts	176,138	31,810	8,433	20,284	1,340	13,559	22,804	-
Disbursements:								
Personal services	94,006	9,916	-	-	-	-	21,796	-
Supplies	8,261	11,120	-	-	-	-	-	-
Other services and charges	50,998	11,424	-	-	956	-	395	-
Capital outlay	2,940	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,589	11,748	15,000	35,000	-	39,700	600	-
Total disbursements	159,794	44,208	15,000	35,000	956	39,700	22,791	-
Excess (deficiency) of receipts over disbursements	16,344	(12,398)	(6,567)	(14,716)	384	(26,141)	13	-
Cash and investments - ending	\$ 210,418	\$ 114,983	\$ 4,664	\$ 19,179	\$ 3,075	\$ 19,252	\$ 4,275	\$ 1,499

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

	Cumulative Capital Improvement - Cigarette Tax	Cumulative Capital Development	Payroll	Lit ΓÇö Public Safety	ARP Coronavirus State and Local Fiscal Recovery	Local Road and Bridge Matching Grant Fund	Pool & Park Donations (restricted)	Police Donations (restricted)
Cash and investments - beginning	\$ 7,094	\$ 55,930	\$ 1,446	\$ 17,498	\$ 108,597	\$ -	\$ 233,155	\$ 68
Receipts:								
Taxes	-	9,963	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,742	1,835	-	25,022	109,419	304,343	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	353,405	-	-	101,448	-	100
Total receipts	1,742	11,798	353,405	25,022	109,419	405,791	-	100
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	10,809	-	-	-	-
Other services and charges	-	-	-	6,497	-	373,174	4,120	-
Capital outlay	-	-	-	3,418	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	353,336	-	-	32,616	-	-
Total disbursements	-	-	353,336	20,724	-	405,790	4,120	-
Excess (deficiency) of receipts over disbursements	1,742	11,798	69	4,298	109,419	1	(4,120)	100
Cash and investments - ending	\$ 8,836	\$ 67,728	\$ 1,515	\$ 21,796	\$ 218,016	\$ 1	\$ 229,035	\$ 168

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

	Festival Donations (restricted)	Opioid Settlement Unrestricted	Opioid Settlement Restricted	Electric Utility Operating	Electric Utility Meter Deposit	Electric Utility Cash Reserve	Storm Water Utility Operating	Trash & Garbage Pickup (if operating from user fee)
Cash and investments - beginning	\$ 38,099	\$ -	\$ -	\$ 275,241	\$ 51,553	\$ 10,700	\$ 44,484	\$ 25,317
Receipts:								
Taxes	-	-	-	43,651	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,355	2,060	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	46,005
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	650,448	-	-	10,688	-
Penalties	-	-	-	4,655	-	-	-	-
Other receipts	600	-	-	305,727	6,667	-	-	1,800
Total receipts	600	1,355	2,060	1,004,481	6,667	-	10,688	47,805
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,863	-	-	-	-
Utility operating expenses	-	-	-	649,864	-	-	4,467	-
Other disbursements	600	-	-	349,105	4,552	-	-	45,606
Total disbursements	600	-	-	1,001,832	4,552	-	4,467	45,606
Excess (deficiency) of receipts over disbursements	-	1,355	2,060	2,649	2,115	-	6,221	2,199
Cash and investments - ending	\$ 38,099	\$ 1,355	\$ 2,060	\$ 277,890	\$ 53,668	\$ 10,700	\$ 50,705	\$ 27,516

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

	Sewage Utility Operating	Water Utility Operating	Water Utility Meter Deposit	Water Utility Bond & Interest Sinking	Water Utility Debt Reserve Bond & Interest Sinking	Water Utility Bond and Interest Sinking	Totals
Cash and investments - beginning	\$ 45,208	\$ 480,326	\$ 30,953	\$ -	\$ 99,471	\$ 112,249	\$ 2,057,815
Receipts:							
Taxes	-	22,233	-	-	-	-	183,064
Licenses and permits	-	-	-	-	-	-	1,375
Intergovernmental receipts	-	-	-	-	-	-	577,894
Charges for services	-	-	-	-	-	-	67,721
Fines and forfeits	-	-	-	-	-	-	850
Utility fees	194,921	340,593	-	-	-	-	1,196,650
Penalties	4,588	2,506	-	-	-	-	11,749
Other receipts	257	825	4,200	24,215	1,101	97,844	909,281
Total receipts	<u>199,766</u>	<u>366,157</u>	<u>4,200</u>	<u>24,215</u>	<u>1,101</u>	<u>97,844</u>	<u>2,948,584</u>
Disbursements:							
Personal services	63,927	74,003	-	-	-	-	263,648
Supplies	-	72,645	-	-	-	-	102,835
Other services and charges	7,205	7,426	-	-	-	-	462,195
Capital outlay	3,717	9,619	-	-	-	-	22,557
Utility operating expenses	81,447	94,095	-	-	-	-	829,873
Other disbursements	-	46,589	2,960	24,215	-	96,570	1,061,786
Total disbursements	<u>156,296</u>	<u>304,377</u>	<u>2,960</u>	<u>24,215</u>	<u>-</u>	<u>96,570</u>	<u>2,742,894</u>
Excess (deficiency) of receipts over disbursements	<u>43,470</u>	<u>61,780</u>	<u>1,240</u>	<u>-</u>	<u>1,101</u>	<u>1,274</u>	<u>205,690</u>
Cash and investments - ending	\$ <u>88,678</u>	\$ <u>542,106</u>	\$ <u>32,193</u>	\$ <u>-</u>	\$ <u>100,572</u>	\$ <u>113,523</u>	\$ <u>2,263,505</u>

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 5,621	\$ -
Electric	93,349	5,585
Storm Water	-	55
Trash	3,788	324
Sewer	11,006	3,061
Water	<u>9,383</u>	<u>4,193</u>
Totals	<u>\$ 123,147</u>	<u>\$ 13,218</u>

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

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Water: Revenue bonds	SRF Loan - New Water Treatment Plant & New Water Line Under Coal Creek & New Water Lines Downtown & 359 New Radio Read Water Meters	\$ 1,171,000	\$ 73,000
Totals		<u>\$ 1,171,000</u>	<u>\$ 73,000</u>

TOWN OF WAYNETOWN
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 88,411
Infrastructure	1,542,875
Buildings	444,496
Improvements other than buildings	2,283,699
Machinery, equipment, and vehicles	<u>185,859</u>
Total governmental activities	<u>4,545,340</u>
Electric:	
Infrastructure	1,106,267
Machinery, equipment, and vehicles	<u>261,616</u>
Total Electric	<u>1,367,883</u>
Storm Water:	
Infrastructure	645,400
Machinery, equipment, and vehicles	<u>10,000</u>
Total Storm Water	<u>655,400</u>
Trash:	
Total Trash	<u>-</u>
Sewer:	
Land	5,300
Infrastructure	1,129,019
Buildings	11,363
Improvements other than buildings	427,700
Machinery, equipment, and vehicles	<u>83,187</u>
Total Sewer	<u>1,656,569</u>
Water:	
Land	502
Infrastructure	713,528
Buildings	1,005,667
Improvements other than buildings	568,525
Machinery, equipment, and vehicles	<u>1,164,707</u>
Total Water	<u>3,452,929</u>
Total capital assets	<u>\$ 11,678,121</u>

OTHER REPORTS

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