

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF FORTVILLE

HANCOCK COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**

03/27/2024



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 .....	8-13
Notes to Financial Statements.....	14-19
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	23-53
Other Information:	
Schedule of Payables and Receivables .....	57
Schedule of Leases and Debt .....	58
Schedule of Capital Assets.....	59
Other Reports.....	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Melissa Glazier	01-01-18 to 12-31-23
President of the Town Council	Michael Frischkorn Fritz Fentz Tonya Davis	01-01-18 to 07-14-19 07-15-19 to 09-04-23 09-05-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF FORTVILLE, HANCOCK COUNTY, INDIANA

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

We have audited the accompanying financial statements of the Town of Fortville (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

January 25, 2024

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
GENERAL FUND	\$ 379,860	\$ 1,943,188	\$ 1,594,944	\$ 728,104	\$ 1,971,274	\$ 1,645,846	\$ 1,053,532		
MOTOR VEHICLE HIGHWAY	446,046	287,532	423,201	310,377	334,188	360,567	283,998		
LOCAL ROAD & STREET	108,512	77,526	49,992	136,046	80,625	59,188	157,483		
POLICE CONTINUING EDUCATI	5,171	22,565	24,555	3,181	18,429	16,140	5,470		
PARK FUND OPERATING	172,492	155,890	220,857	107,525	291,170	179,663	219,032		
RAINY DAY FUND	111,893	-	-	111,893	-	-	111,893		
CEDIT/ECON DEV INCOME TAX	47,470	98,641	97,414	48,697	108,774	107,649	49,822		
POLICE DRUG SEIZURE	3,085	-	-	3,085	-	-	3,085		
TIF BOND & INTEREST	136,065	74,296	178,984	31,377	39,763	55,015	16,125		
CUM CAP IMP - CIG TAX	39,952	9,184	30,000	19,136	8,977	-	28,113		
CUM CAP DEVELOPMENT	91,726	47,636	20,000	119,362	54,448	-	173,810		
INDOT Special Distribution	67,698	119,435	187,115	18	211,520	238,350	(26,812)		
Escrow	-	-	-	-	8,239	-	8,239		
RIVERBOAT SHARING	101,556	23,275	-	124,831	23,275	-	148,106		
LOCAL OPTION INCOME TAX	97,197	190,802	194,320	93,679	212,954	194,320	112,313		
CAMPBELL ESCROW SRF DW	6,016	5	-	6,021	1	6,022	-		
RDC OPERATING -TIF	527,608	283,150	57,055	753,703	291,464	151,018	894,149		
HEALTH INSURANCE REFUND	6,015	-	-	6,015	-	-	6,015		
POLICE OVB-GENERAL FUND	58,202	65,559	58,202	65,559	23,680	65,559	23,680		
GENERAL-OVB ANNUAL ALLOCATION	31,916	29,101	-	61,017	32,780	-	93,797		
POLICE OVB ALLOCATION	907	11,640	7,500	5,047	13,112	-	18,159		
MVH OVB ALLOCATION	12,767	11,640	-	24,407	13,112	-	37,519		
PARK OVB ALLOCATION	3,192	2,910	-	6,102	3,278	-	9,380		
POLICE CONTRIBUTIONS	105	5,199	5,038	266	90	-	356		
PARK/ESTATE/POSTRACK	47,540	-	-	47,540	3,000	36,753	13,787		
GIFT FUND-2013 XMAS PARTY DONATIONS	2	-	-	2	-	-	2		
Police - Canine	-	8,225	8,225	-	100	100	-		
POLICE-SHOP WITH A COP	7,136	7,963	9,696	5,403	11,000	6,930	9,473		

TOWN OF FORTVILLE  
 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
POLICE-INSURANCE PAY/REV	1,325	-	-	1,325	164	-	1,489
POLICE-DEFBRILLATOR DONATIONS	7,165	2,500	-	9,665	-	-	9,665
Fortville Promotional Fund	-	-	-	-	-	14	(14)
OPERATION PULL OVER	4,296	5,104	5,170	4,230	4,526	5,248	3,508
POLICE DRUG FORFEITURE	3,568	4,414	1,384	6,598	3	2,000	4,601
POLICE - CANINE FUND	-	10,134	-	10,134	17,840	25,764	2,210
Community Crossing Matching Grant	-	362,318	362,318	-	1,031,065	931,271	99,794
MPO Construction Fund	-	-	-	-	20,000	-	20,000
GO BOND 2019	-	-	-	-	765,000	41,700	723,300
GO BOND 2013	779	-	-	779	-	-	779
GO BOND 2013 B&I	58,717	113,091	110,598	61,210	85,391	113,271	33,330
Bond Anticipation Note (MPO Project)	1,277,571	190,000	125,400	1,342,171	220,000	282,389	1,279,782
WATER - SPRINKLER FEES	-	38,131	-	38,131	17,522	-	55,653
ONLINE UTILITY HOLDING	12,781	778,477	783,224	8,034	976,365	979,181	5,218
PAYROLL	(31)	1,462,386	1,462,355	-	1,584,218	1,584,218	-
STORM SEWER OPERATING	866,352	294,633	311,287	849,698	304,043	338,190	815,551
SEWAGE OPERATING	1,011,284	1,398,033	1,152,226	1,257,091	1,578,743	1,149,814	1,686,020
SEWAGE CUSTOMER DEPOSITS	2,797	1	-	2,798	-	-	2,798
SEWER BOND & INTEREST	11,046	-	-	11,046	-	-	11,046
BONY SRF WW DSR 2012	522,572	8,321	-	530,893	11,071	-	541,964
BONY SRF WW B&I 2012	286,970	516,388	506,447	296,911	521,022	509,806	308,127
WATER OPERATING	1,280,226	1,479,949	2,147,288	612,887	1,134,660	1,127,580	619,967
WATER CUSTOMER DEPOSITS	12,316	16,221	14,150	14,387	17,388	16,683	15,092
WATER TAP FEES	-	368,398	582	367,816	137,636	9,821	495,631
WATER CAPACITY FEES	-	678,300	1,200	677,100	316,560	20,000	973,660
BONY SRF DW B&I 2009	157,461	159,089	155,489	161,061	159,246	156,014	164,293
BONY SRF DW DSR 2009	159,190	2,535	-	161,725	3,372	-	165,097
<b>Totals</b>	<b>\$ 8,186,514</b>	<b>\$ 11,363,785</b>	<b>\$ 10,306,216</b>	<b>\$ 9,244,083</b>	<b>\$ 12,661,088</b>	<b>\$ 10,416,084</b>	<b>\$ 11,489,087</b>

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

TOWN OF FORTVILLE  
 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 FUND	\$ 1,053,534	\$ 2,129,223	\$ 1,527,895	\$ 1,654,862	\$ 2,204,262	\$ 1,595,785	\$ 2,263,339
MOTOR VEHICLE HIGHWAY	283,998	317,652	395,998	205,652	503,182	358,460	350,374
LOCAL ROAD & STREET	157,483	80,341	49,992	187,832	90,020	50,000	227,852
POLICE DRUG SEIZURE	3,085	-	-	3,085	-	-	3,085
POLICE CONTINUING EDUCATI	5,470	60,857	9,145	57,182	9,140	38,485	27,837
PARK FUND OPERATING	219,031	330,796	254,647	295,180	134,640	249,082	180,738
RAINY DAY FUND	111,893	-	-	111,893	-	-	111,893
CEDIT/ECON DEV INCOME TAX	49,821	113,148	-	162,969	120,541	-	283,510
CUM CAP IMP - CIG TAX	28,113	8,519	30,424	6,208	8,073	630	13,651
CUM CAP DEVELOPMENT	173,810	57,410	24,443	206,777	51,248	13,930	244,095
TIF BOND & INTEREST	16,124	13,914	28,630	1,408	-	1,408	-
2021 RDA Construction Fund	-	-	-	-	2,800,000	122,183	2,677,817
INDOT Special Distribution	(26,810)	285,995	314,972	(55,787)	322,314	258,922	7,605
RIVERBOAT SHARING	148,106	23,275	-	171,381	23,248	-	194,629
Escrow	8,239	1,267	-	9,506	-	-	9,506
CARES Provider Relief Fund	-	132,273	132,273	-	-	-	-
ARPA Fund	-	-	-	-	469,833	-	469,833
LOCAL OPTION INCOME TAX	112,312	225,790	236,856	101,246	245,684	257,834	89,096
RDC OPERATING -TIF	894,148	509,509	115,190	1,288,467	896,086	364,892	1,819,661
HEALTH INSURANCE REFUND	6,015	1,070	-	7,085	-	-	7,085
POLICE OVB-GENERAL FUND	23,680	3,510	23,680	3,510	968	-	4,478
GENERAL-OVB ANNUAL ALLOCATION	93,796	11,840	-	105,636	-	-	105,636
POLICE OVB ALLOCATION	18,160	4,736	-	22,896	-	-	22,896
MVH OVB ALLOCATION	37,519	4,736	-	42,255	-	-	42,255
PARK OVB ALLOCATION	9,380	1,184	-	10,564	-	-	10,564
POLICE CONTRIBUTIONS	356	860	-	1,216	130	-	1,346
PARK/ESTATE/POSTRACK	13,787	-	-	13,787	-	2,261	11,526
GIFT FUND-2013 XMAS PARTY DONATIONS	2	-	-	2	-	-	2
POLICE-SHOP WITH A COP	9,473	14,110	6,928	16,655	9,325	-	25,980
POLICE-INSURANCE PAY/REV	1,489	-	-	1,489	-	-	1,489
POLICE-DEFBRILLATOR DONATIONS	9,665	-	-	9,665	-	6,231	3,434
Fortville Promotional Fund	(14)	-	-	(14)	-	-	(14)

TOWN OF FORTVILLE  
 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
OPERATION PULL OVER	3,507	1,788	3,356	1,939	138	-	2,077
POLICE DRUG FORFEITURE	4,601	1	-	4,602	-	-	4,602
POLICE - CANINE FUND	2,210	15,030	10,101	7,139	-	1,548	5,591
Community Crossing Matching Grant	99,795	-	-	99,795	-	-	99,795
MPO Construction Fund	20,000	-	-	20,000	-	17,859	2,141
GO BOND 2019	723,300	-	388,547	334,753	-	208,272	126,481
GO BOND 2013	779	-	-	779	-	-	779
GO BOND 2013 B&I	33,330	63,667	81,647	15,350	88,428	80,888	22,890
Bond Anticipation Note (MPO Project)	1,279,782	175,000	972,385	482,397	120,000	367,855	234,542
ONLINE UTILITY HOLDING	5,218	1,281,498	1,283,335	3,381	1,616,871	1,619,910	342
PAYROLL	-	1,716,281	1,716,281	-	1,678,863	1,678,863	-
STORM SEWER OPERATING	815,551	307,637	339,203	783,985	317,477	333,020	768,442
SEWAGE OPERATING	1,686,020	1,349,619	1,168,474	1,867,165	1,405,902	1,173,884	2,099,183
SEWAGE CUSTOMER DEPOSITS	2,797	-	-	2,797	3	103	2,697
SEWER BOND & INTEREST	11,046	-	-	11,046	-	-	11,046
BONY SRF WW DSR 2012	541,964	2,640	-	544,604	51	-	544,655
BONY SRF WW B&I 2012	308,127	517,423	507,793	317,757	515,895	507,239	326,413
SEWER CAPACITY FEES	-	61,200	-	61,200	184,960	-	246,160
WATER OPERATING	619,968	1,327,926	1,112,385	835,509	2,368,820	1,975,851	1,228,478
WATER CUSTOMER DEPOSITS	15,092	19,453	19,087	15,458	18,370	21,154	12,674
WATER TAP FEES	495,631	153,066	124,838	523,859	193,033	131,258	585,634
WATER CAPACITY FEES	973,660	244,800	-	1,218,460	314,160	941,462	591,158
WATER - SPRINKLER FEES	55,654	9,973	-	65,627	9,973	-	75,600
Water - Construction Fund	-	-	-	-	1,000,000	525,000	475,000
BONY SRF DW B&I 2009	164,293	157,744	155,422	166,615	1,225,426	155,715	1,236,326
BONY SRF DW DSR 2009	165,097	805	-	165,902	16	165,918	-
Totals	<u>\$ 11,489,087</u>	<u>\$ 11,737,566</u>	<u>\$ 11,033,927</u>	<u>\$ 12,192,726</u>	<u>\$ 18,947,080</u>	<u>\$ 13,225,902</u>	<u>\$ 17,913,904</u>

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

TOWN OF FORTVILLE  
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	\$ 2,263,339	\$ 2,544,115	\$ 2,033,352	\$ 2,774,102
Motor Vehicle Highway	350,375	405,254	309,755	445,874
Local Road and Street	227,853	98,046	43,313	282,586
Park Nonreverting Operating	-	32,003	15,552	16,451
Unrestricted Opioid Distribution	-	2,460	-	2,460
Restricted Opioid Distribution	-	5,739	-	5,739
OCRA Grant	-	218,252	244,687	(26,435)
Police Drug Seizer	3,085	-	-	3,085
Local Law Enforcement Continuing Education Fund	27,838	168,780	39,276	157,342
Park and Recreation - Operating	180,736	399,134	308,989	270,881
Rainy Day	111,893	-	-	111,893
County Economic Development Income Tax (CEDIT)	283,510	186,979	-	470,489
Cumulative Capital Improvement - Cigarette Tax	13,651	8,683	5,375	16,959
Cumulative Capital Development	244,095	49,108	36,000	257,203
Redevelopment Capital	2,677,817	-	2,644,408	33,409
INDOT Special Distribution	7,605	208,748	190,580	25,773
Riverboat	194,629	26,929	-	221,558
Escrow	9,506	-	-	9,506
ARPA	469,833	473,389	-	943,222
LIT Public Safety	89,097	330,998	257,834	162,261
Economic Development (Operating)	1,819,661	1,141,593	412,758	2,548,496
Health	7,083	-	-	7,083
Motor Vehicle Registration Penalties Fund	4,478	355	4,478	355
General - OVB Annual Allocation	105,636	2,239	-	107,875
Police - OVB Annual Allocation	22,896	896	-	23,792
MVH - OVB Annual Allocation	42,255	896	-	43,151
Park - OVB Annual Allocation	10,564	224	-	10,788
Police Contributions	1,346	7,500	7,591	1,255
Park / Estate / Postrack	11,525	-	-	11,525
Gift Fund - 2013 XMas Party Donations	2	-	-	2
Police - Shop with a Cop	25,980	12,550	5,048	33,482
Police - Insurance Pay/Rev	1,489	-	-	1,489
Police - Defibrillator Donations	3,434	-	1,703	1,731
Fortville Promotional Fund	(14)	20	-	6

TOWN OF FORTVILLE  
 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
Operation Pull Over	2,078	-	-	2,078
Police Drug Forfeiture	4,602	-	-	4,602
Police Equipment (equipment costs not debt servic	5,592	-	692	4,900
Stellar Grant	99,795	999,668	-	1,099,463
MPO Construction Fund	2,142	-	-	2,142
GO Bond 2019	126,481	-	70,199	56,282
Corporation Bond (Proceeds)	779	-	-	779
GO Bond 2013 B&I	22,891	99,371	114,440	7,822
Redevelopment Bond Sinking	-	177,000	175,387	1,613
Lease Rental Payment	-	197,187	175,387	21,800
Bond Anticipation Note (MPO Project)	234,542	230,000	156,875	307,667
Online Utility Holding	342	1,813,826	1,813,401	767
Payroll	-	1,859,161	1,859,161	-
Storm Water Utility Operating	768,441	326,276	455,975	638,742
Sewage Utility Operating	2,099,182	1,584,456	1,354,346	2,329,292
Sewage Meter Deposit	2,697	-	-	2,697
Sewage Utility Bond and Interest Sinking	11,046	-	-	11,046
Sewer Bond (Sinking)	544,655	5,972	-	550,627
BONY SRF WW B&I 2012	326,414	517,432	509,557	334,289
Sewer Capacity Fees	246,160	177,650	-	423,810
Water Utility Operating	1,228,477	1,597,083	1,046,742	1,778,818
Water Utility Meter Deposit	12,673	20,152	18,437	14,388
Water Tap Fees	585,634	122,962	207,070	501,526
Water - Capacity Fees	591,158	256,200	-	847,358
Water - Sprinkler Fees	75,600	10,879	-	86,479
Cumulative Sewer	475,000	10,000,000	6,078,843	4,396,157
BONY SRF DW B&I 2009	1,236,326	10	1,223,192	13,144
BONY SRF DW DSR 2009	-	1	1	-
Totals	<u>\$ 17,913,904</u>	<u>\$ 26,320,176</u>	<u>\$ 21,820,404</u>	<u>\$ 22,413,676</u>

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

TOWN OF FORTVILLE  
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.

The Redevelopment Authority was organized by the Town as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing and construction and leasing local public improvements to the redevelopment commission of the Town. A financial burden/benefit relationship exists between the Town and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the Town and is reported as Redevelopment Authority funds.

The accompanying financial statements present the financial information of the Town and the Redevelopment Authority. Although it is a legally separate entity from the Town, it exists to provide services entirely or almost entirely to the Town and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of 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.

TOWN OF FORTVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

*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.

TOWN OF FORTVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

*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.

TOWN OF FORTVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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.

**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 Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

TOWN OF FORTVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

*Financial Report*

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

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

*Contributions*

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

*B. 1977 Police Officers' and Firefighters' Pension and Disability Fund*

*Plan Description*

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

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

*Financial Report*

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

TOWN OF FORTVILLE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Contributions*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of funds that are set up for reimbursable grants.

**Note 8. Redevelopment Authority**

The Redevelopment Commission of the Town has entered into a capital lease with the Town of Fortville Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the Town. The lessor has been determined to be a related-party of the Town. Lease payments during 2022 totaled \$177,000.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	POLICE CONTINUING EDUCATI	PARK FUND OPERATING	RAINY DAY FUND	CEDIT/ECON DEV INCOME TAX	POLICE DRUG SEIZURE	TIF BOND & INTEREST	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 379,860	\$ 446,046	\$ 108,512	\$ 5,171	\$ 172,492	\$ 111,893	\$ 47,470	\$ 3,085	\$ 136,065	\$ 39,952
Receipts:										
Taxes	1,315,856	100,738	-	-	102,907	-	98,641	-	67,823	-
Licenses and permits	16,475	-	-	2,480	-	-	-	-	-	-
Intergovernmental receipts	99,204	183,316	77,526	-	12,692	-	-	6,473	9,184	-
Charges for services	129,164	507	-	507	31,853	-	-	-	-	-
Fines and forfeits	2,278	-	-	14,078	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	380,211	2,971	-	5,500	8,438	-	-	-	-	-
Total receipts	<u>1,943,188</u>	<u>287,532</u>	<u>77,526</u>	<u>22,565</u>	<u>155,890</u>	<u>-</u>	<u>98,641</u>	<u>-</u>	<u>74,296</u>	<u>9,184</u>
Disbursements:										
Personal services	746,924	243,446	-	-	68,403	-	-	-	-	-
Supplies	69,769	34,336	-	-	10,308	-	-	-	-	-
Other services and charges	428,799	85,565	49,992	17,055	57,077	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	94,593	-	-
Capital outlay	15,579	59,854	-	7,500	64,831	-	-	-	-	30,000
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	333,873	-	-	-	20,238	-	97,414	-	84,391	-
Total disbursements	<u>1,594,944</u>	<u>423,201</u>	<u>49,992</u>	<u>24,555</u>	<u>220,857</u>	<u>-</u>	<u>97,414</u>	<u>-</u>	<u>178,984</u>	<u>30,000</u>
Excess (deficiency) of receipts over disbursements	<u>348,244</u>	<u>(135,669)</u>	<u>27,534</u>	<u>(1,990)</u>	<u>(64,967)</u>	<u>-</u>	<u>1,227</u>	<u>-</u>	<u>(104,688)</u>	<u>(20,816)</u>
Cash and investments - ending	\$ <u>728,104</u>	\$ <u>310,377</u>	\$ <u>136,046</u>	\$ <u>3,181</u>	\$ <u>107,525</u>	\$ <u>111,893</u>	\$ <u>48,697</u>	\$ <u>3,085</u>	\$ <u>31,377</u>	\$ <u>19,136</u>

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

	CUM CAP DEVELOPMENT	INDOT Special Distribution	Escrow	RIVERBOAT SHARING	LOCAL OPTION INCOME TAX	CAMPBELL ESCROW SRF DW	RDC OPERATING -TIF	HEALTH INSURANCE REFUND	POLICE OVB-GENERAL FUND
Cash and investments - beginning	\$ 91,726	\$ 67,698	\$ -	\$ 101,556	\$ 97,197	\$ 6,016	\$ 527,608	\$ 6,015	\$ 58,202
Receipts:									
Taxes	42,401	-	-	-	190,802	-	198,759	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,235	-	-	23,275	-	-	-	-	-
Charges for services	-	119,435	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	65,559
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5	84,391	-	-
Total receipts	<u>47,636</u>	<u>119,435</u>	<u>-</u>	<u>23,275</u>	<u>190,802</u>	<u>5</u>	<u>283,150</u>	<u>-</u>	<u>65,559</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	187,115	-	-	194,320	-	57,055	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	20,000	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	58,202
Total disbursements	<u>20,000</u>	<u>187,115</u>	<u>-</u>	<u>-</u>	<u>194,320</u>	<u>-</u>	<u>57,055</u>	<u>-</u>	<u>58,202</u>
Excess (deficiency) of receipts over disbursements	<u>27,636</u>	<u>(67,680)</u>	<u>-</u>	<u>23,275</u>	<u>(3,518)</u>	<u>5</u>	<u>226,095</u>	<u>-</u>	<u>7,357</u>
Cash and investments - ending	\$ <u>119,362</u>	\$ <u>18</u>	\$ <u>-</u>	\$ <u>124,831</u>	\$ <u>93,679</u>	\$ <u>6,021</u>	\$ <u>753,703</u>	\$ <u>6,015</u>	\$ <u>65,559</u>

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

	GENERAL-OVB ANNUAL ALLOCATION	POLICE OVB ALLOCATION	MVH OVB ALLOCATION	PARK OVB ALLOCATION	POLICE CONTRIBUTIONS	PARK/ESTATE/POSTRACK	GIFT FUND-2013 XMAS PARTY DONATIONS	Police - Canine	POLICE-SHOP WITH A COP
Cash and investments - beginning	\$ 31,916	\$ 907	\$ 12,767	\$ 3,192	\$ 105	\$ 47,540	\$ 2	\$ -	\$ 7,136
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	29,101	11,640	11,640	2,910	5,199	-	-	8,225	7,963
Total receipts	29,101	11,640	11,640	2,910	5,199	-	-	8,225	7,963
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	5,038	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	7,500	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	8,225	9,696
Total disbursements	-	7,500	-	-	5,038	-	-	8,225	9,696
Excess (deficiency) of receipts over disbursements	29,101	4,140	11,640	2,910	161	-	-	-	(1,733)
Cash and investments - ending	\$ 61,017	\$ 5,047	\$ 24,407	\$ 6,102	\$ 266	\$ 47,540	\$ 2	\$ -	\$ 5,403

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

	POLICE-INSURANCE PAY/REV	POLICE-DEFBRILLATOR DONATIONS	Fortville Promotional Fund	OPERATION PULL OVER	POLICE DRUG FORFEITURE	POLICE - CANINE FUND	Community Crossing Matching Grant	MPO Construction Fund	GO BOND 2019
Cash and investments - beginning	\$ 1,325	\$ 7,165	\$ -	\$ 4,296	\$ 3,568	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	362,318	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	2,500	-	5,104	4,414	10,134	-	-	-
Total receipts	-	2,500	-	5,104	4,414	10,134	362,318	-	-
Disbursements:									
Personal services	-	-	-	5,170	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,384	-	362,318	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	5,170	1,384	-	362,318	-	-
Excess (deficiency) of receipts over disbursements	-	2,500	-	(66)	3,030	10,134	-	-	-
Cash and investments - ending	\$ 1,325	\$ 9,665	\$ -	\$ 4,230	\$ 6,598	\$ 10,134	\$ -	\$ -	\$ -

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

	GO BOND 2013	GO BOND 2013 B&I	Bond Anticipation Note (MPO Project)	WATER - SPRINKLER FEES	ONLINE UTILITY HOLDING	PAYROLL	STORM SEWER OPERATING	SEWAGE OPERATING	SEWAGE CUSTOMER DEPOSITS	SEWER BOND & INTEREST
Cash and investments - beginning	\$ 779	\$ 58,717	\$ 1,277,571	\$ -	\$ 12,781	\$ (31)	\$ 866,352	\$ 1,011,284	\$ 2,797	\$ 11,046
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	13,910	-	-	-	-
Intergovernmental receipts	-	9,687	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	294,633	1,368,474	-	-
Other receipts	-	103,404	190,000	38,131	778,477	1,448,476	-	29,559	1	-
Total receipts	-	113,091	190,000	38,131	778,477	1,462,386	294,633	1,398,033	1	-
Disbursements:										
Personal services	-	-	-	-	-	-	50,517	244,727	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	105,178	-	4,789	-	-	24,130	-	-
Debt service - principal and interest	-	110,598	20,222	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,242	2,526	-	-
Utility operating expenses	-	-	-	-	-	-	21,332	462,376	-	-
Other disbursements	-	-	-	-	778,435	1,462,355	235,196	418,467	-	-
Total disbursements	-	110,598	125,400	-	783,224	1,462,355	311,287	1,152,226	-	-
Excess (deficiency) of receipts over disbursements	-	2,493	64,600	38,131	(4,747)	31	(16,654)	245,807	1	-
Cash and investments - ending	\$ 779	\$ 61,210	\$ 1,342,171	\$ 38,131	\$ 8,034	\$ -	\$ 849,698	\$ 1,257,091	\$ 2,798	\$ 11,046

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

	BONY SRF WW DSR 2012	BONY SRF WW B&I 2012	WATER OPERATING	WATER CUSTOMER DEPOSITS	WATER TAP FEES	WATER CAPACITY FEES	BONY SRF DW B&I 2009	BONY SRF DW DSR 2009	Totals
Cash and investments - beginning	\$ 522,572	\$ 286,970	\$ 1,280,226	\$ 12,316	\$ -	\$ -	\$ 157,461	\$ 159,190	\$ 8,186,514
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,117,927
Licenses and permits	-	-	-	-	-	-	-	-	32,865
Intergovernmental receipts	-	-	-	-	-	-	-	-	788,910
Charges for services	-	-	-	-	-	-	-	-	281,466
Fines and forfeits	-	-	-	-	-	-	-	-	81,915
Utility fees	-	-	1,411,170	16,200	-	-	-	-	3,090,477
Other receipts	8,321	516,388	68,779	21	368,398	678,300	159,089	2,535	4,970,225
Total receipts	8,321	516,388	1,479,949	16,221	368,398	678,300	159,089	2,535	11,363,785
Disbursements:									
Personal services	-	-	299,434	-	-	-	-	-	1,658,621
Supplies	-	-	-	-	-	-	-	-	119,451
Other services and charges	-	-	25,949	-	-	-	-	-	1,600,726
Debt service - principal and interest	-	506,447	-	-	-	-	155,489	-	887,349
Capital outlay	-	-	5,250	-	-	-	-	-	217,282
Utility operating expenses	-	-	505,871	13,818	582	-	-	-	1,003,979
Other disbursements	-	-	1,310,784	332	-	1,200	-	-	4,818,808
Total disbursements	-	506,447	2,147,288	14,150	582	1,200	155,489	-	10,306,216
Excess (deficiency) of receipts over disbursements	8,321	9,941	(667,339)	2,071	367,816	677,100	3,600	2,535	1,057,569
Cash and investments - ending	\$ 530,893	\$ 296,911	\$ 612,887	\$ 14,387	\$ 367,816	\$ 677,100	\$ 161,061	\$ 161,725	\$ 9,244,083

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	POLICE CONTINUING EDUCATI	PARK FUND OPERATING	RAINY DAY FUND	CEDIT/ECON DEV INCOME TAX	POLICE DRUG SEIZURE	TIF BOND & INTEREST	CUM CAP IMP - CIG TAX
Cash and investments - beginning	\$ 728,104	\$ 310,377	\$ 136,046	\$ 3,181	\$ 107,525	\$ 111,893	\$ 48,697	\$ 3,085	\$ 31,377	\$ 19,136
Receipts:										
Taxes	1,392,173	103,469	-	-	211,854	-	108,774	-	35,920	-
Licenses and permits	17,100	-	-	2,030	-	-	-	-	-	-
Intergovernmental receipts	223,911	169,108	80,625	-	26,907	-	-	-	3,843	8,977
Charges for services	87,504	11,512	-	561	22,514	-	-	-	-	-
Fines and forfeits	2,242	-	-	15,838	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	248,344	50,099	-	-	29,895	-	-	-	-	-
Total receipts	<u>1,971,274</u>	<u>334,188</u>	<u>80,625</u>	<u>18,429</u>	<u>291,170</u>	<u>-</u>	<u>108,774</u>	<u>-</u>	<u>39,763</u>	<u>8,977</u>
Disbursements:										
Personal services	858,954	246,209	-	-	81,284	-	-	-	-	-
Supplies	70,556	44,602	-	-	16,311	-	-	-	-	-
Other services and charges	511,399	63,489	59,188	15,295	71,458	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	55,015	-
Capital outlay	13,124	6,067	-	-	4,527	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	191,813	200	-	845	6,083	-	107,649	-	-	-
Total disbursements	<u>1,645,846</u>	<u>360,567</u>	<u>59,188</u>	<u>16,140</u>	<u>179,663</u>	<u>-</u>	<u>107,649</u>	<u>-</u>	<u>55,015</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>325,428</u>	<u>(26,379)</u>	<u>21,437</u>	<u>2,289</u>	<u>111,507</u>	<u>-</u>	<u>1,125</u>	<u>-</u>	<u>(15,252)</u>	<u>8,977</u>
Cash and investments - ending	\$ <u>1,053,532</u>	\$ <u>283,998</u>	\$ <u>157,483</u>	\$ <u>5,470</u>	\$ <u>219,032</u>	\$ <u>111,893</u>	\$ <u>49,822</u>	\$ <u>3,085</u>	\$ <u>16,125</u>	\$ <u>28,113</u>

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

	CUM CAP DEVELOPMENT	INDOT Special Distribution	Escrow	RIVERBOAT SHARING	LOCAL OPTION INCOME TAX	CAMPBELL ESCROW SRF DW	RDC OPERATING -TIF	HEALTH INSURANCE REFUND	POLICE OVB-GENERAL FUND
Cash and investments - beginning	\$ 119,362	\$ 18	\$ -	\$ 124,831	\$ 93,679	\$ 6,021	\$ 753,703	\$ 6,015	\$ 65,559
Receipts:									
Taxes	48,277	-	-	-	212,954	-	291,464	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,171	-	-	23,275	-	-	-	-	-
Charges for services	-	211,520	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	23,680
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	8,239	-	-	1	-	-	-
Total receipts	<u>54,448</u>	<u>211,520</u>	<u>8,239</u>	<u>23,275</u>	<u>212,954</u>	<u>1</u>	<u>291,464</u>	<u>-</u>	<u>23,680</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	238,350	-	-	194,320	-	51,018	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,022	100,000	-	65,559
Total disbursements	<u>-</u>	<u>238,350</u>	<u>-</u>	<u>-</u>	<u>194,320</u>	<u>6,022</u>	<u>151,018</u>	<u>-</u>	<u>65,559</u>
Excess (deficiency) of receipts over disbursements	<u>54,448</u>	<u>(26,830)</u>	<u>8,239</u>	<u>23,275</u>	<u>18,634</u>	<u>(6,021)</u>	<u>140,446</u>	<u>-</u>	<u>(41,879)</u>
Cash and investments - ending	\$ <u>173,810</u>	\$ <u>(26,812)</u>	\$ <u>8,239</u>	\$ <u>148,106</u>	\$ <u>112,313</u>	\$ <u>-</u>	\$ <u>894,149</u>	\$ <u>6,015</u>	\$ <u>23,680</u>

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

	GENERAL-OVB ANNUAL ALLOCATION	POLICE OVB ALLOCATION	MVH OVB ALLOCATION	PARK OVB ALLOCATION	POLICE CONTRIBUTIONS	PARK/ESTATE/POSTRACK	GIFT FUND-2013 XMAS PARTY DONATIONS	Police - Canine	POLICE-SHOP WITH A COP
Cash and investments - beginning	\$ 61,017	\$ 5,047	\$ 24,407	\$ 6,102	\$ 266	\$ 47,540	\$ 2	\$ -	\$ 5,403
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	32,780	13,112	13,112	3,278	90	3,000	-	100	11,000
Total receipts	32,780	13,112	13,112	3,278	90	3,000	-	100	11,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	13,940	-	-	-
Other services and charges	-	-	-	-	-	22,813	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	100	6,930
Total disbursements	-	-	-	-	-	36,753	-	100	6,930
Excess (deficiency) of receipts over disbursements	32,780	13,112	13,112	3,278	90	(33,753)	-	-	4,070
Cash and investments - ending	\$ 93,797	\$ 18,159	\$ 37,519	\$ 9,380	\$ 356	\$ 13,787	\$ 2	\$ -	\$ 9,473

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

	POLICE-INSURANCE PAY/REV	POLICE-DEFBRILLATOR DONATIONS	Fortville Promotional Fund	OPERATION PULL OVER	POLICE DRUG FORFEITURE	POLICE - CANINE FUND	Community Crossing Matching Grant	MPO Construction Fund	GO BOND 2019
Cash and investments - beginning	\$ 1,325	\$ 9,665	\$ -	\$ 4,230	\$ 6,598	\$ 10,134	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,031,065	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	164	-	-	4,526	3	17,840	-	20,000	765,000
Total receipts	164	-	-	4,526	3	17,840	1,031,065	20,000	765,000
Disbursements:									
Personal services	-	-	-	5,248	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,000	-	931,271	-	41,700
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,764	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	14	-	-	-	-	-	-
Total disbursements	-	-	14	5,248	2,000	25,764	931,271	-	41,700
Excess (deficiency) of receipts over disbursements	164	-	(14)	(722)	(1,997)	(7,924)	99,794	20,000	723,300
Cash and investments - ending	\$ 1,489	\$ 9,665	\$ (14)	\$ 3,508	\$ 4,601	\$ 2,210	\$ 99,794	\$ 20,000	\$ 723,300

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

	GO BOND 2013	GO BOND 2013 B&I	Bond Anticipation Note (MPO Project)	WATER - SPRINKLER FEES	ONLINE UTILITY HOLDING	PAYROLL	STORM SEWER OPERATING	SEWAGE OPERATING	SEWAGE CUSTOMER DEPOSITS	SEWER BOND & INTEREST
Cash and investments - beginning	\$ 779	\$ 61,210	\$ 1,342,171	\$ 38,131	\$ 8,034	\$ -	\$ 849,698	\$ 1,257,091	\$ 2,798	\$ 11,046
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	15,500	-	-	-	-
Intergovernmental receipts	-	8,210	-	-	-	-	-	-	-	-
Charges for services	-	-	-	9,368	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	304,043	1,551,353	-	-
Other receipts	-	77,181	220,000	8,154	976,365	1,568,718	-	27,390	-	-
Total receipts	-	85,391	220,000	17,522	976,365	1,584,218	304,043	1,578,743	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	51,726	271,133	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,828	-	-	24,831	-	-
Debt service - principal and interest	-	113,271	282,389	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,537	8,465	-	-
Utility operating expenses	-	-	-	-	-	-	22,764	496,118	-	-
Other disbursements	-	-	-	-	976,353	1,584,218	258,163	349,267	-	-
Total disbursements	-	113,271	282,389	-	979,181	1,584,218	338,190	1,149,814	-	-
Excess (deficiency) of receipts over disbursements	-	(27,880)	(62,389)	17,522	(2,816)	-	(34,147)	428,929	-	-
Cash and investments - ending	\$ 779	\$ 33,330	\$ 1,279,782	\$ 55,653	\$ 5,218	\$ -	\$ 815,551	\$ 1,686,020	\$ 2,798	\$ 11,046

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

	BONY SRF WW DSR 2012	BONY SRF WW B&I 2012	WATER OPERATING	WATER CUSTOMER DEPOSITS	WATER TAP FEES	WATER CAPACITY FEES	BONY SRF DW B&I 2009	BONY SRF DW DSR 2009	Totals
Cash and investments - beginning	\$ 530,893	\$ 296,911	\$ 612,887	\$ 14,387	\$ 367,816	\$ 677,100	\$ 161,061	\$ 161,725	\$ 9,244,083
Receipts:									
Taxes	-	-	-	-	-	-	-	-	2,404,885
Licenses and permits	-	-	-	-	-	-	-	-	34,630
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,582,092
Charges for services	-	-	-	-	-	-	-	-	342,979
Fines and forfeits	-	-	-	-	-	-	-	-	41,760
Utility fees	-	-	1,048,786	17,388	137,636	316,560	-	-	3,375,766
Other receipts	11,071	521,022	85,874	-	-	-	159,246	3,372	4,878,976
Total receipts	11,071	521,022	1,134,660	17,388	137,636	316,560	159,246	3,372	12,661,088
Disbursements:									
Personal services	-	-	310,676	-	-	-	-	-	1,825,230
Supplies	-	-	-	-	-	-	-	-	145,409
Other services and charges	-	-	26,812	-	-	-	-	-	2,256,772
Debt service - principal and interest	-	509,806	-	-	-	-	156,014	-	1,116,495
Capital outlay	-	-	4,787	-	9,821	20,000	-	-	98,092
Utility operating expenses	-	-	577,687	15,948	-	-	-	-	1,112,517
Other disbursements	-	-	207,618	735	-	-	-	-	3,861,569
Total disbursements	-	509,806	1,127,580	16,683	9,821	20,000	156,014	-	10,416,084
Excess (deficiency) of receipts over disbursements	11,071	11,216	7,080	705	127,815	296,560	3,232	3,372	2,245,004
Cash and investments - ending	\$ 541,964	\$ 308,127	\$ 619,967	\$ 15,092	\$ 495,631	\$ 973,660	\$ 164,293	\$ 165,097	\$ 11,489,087

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	POLICE DRUG SEIZURE	POLICE CONTINUING EDUCATI	PARK FUND OPERATING	RAINY DAY FUND	CEDIT/ECON DEV INCOME TAX	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 1,053,534	\$ 283,998	\$ 157,483	\$ 3,085	\$ 5,470	\$ 219,031	\$ 111,893	\$ 49,821	\$ 28,113	\$ 173,810
Receipts:										
Taxes	1,406,490	159,565	-	-	-	255,555	-	113,148	-	50,805
Licenses and permits	112,777	-	-	-	3,875	-	-	-	-	-
Intergovernmental receipts	224,514	144,828	80,341	-	-	33,234	-	-	8,519	6,605
Charges for services	319,860	13,019	-	-	440	32,485	-	-	-	-
Fines and forfeits	1,477	-	-	-	10,357	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	64,105	240	-	-	46,185	9,522	-	-	-	-
Total receipts	2,129,223	317,652	80,341	-	60,857	330,796	-	113,148	8,519	57,410
Disbursements:										
Personal services	794,211	254,410	-	-	-	133,344	-	-	-	-
Supplies	66,807	35,625	-	-	-	23,547	-	-	-	-
Other services and charges	469,729	77,176	49,992	-	8,755	64,566	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	9,275	28,787	-	-	-	23,152	-	-	30,424	24,443
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	187,873	-	-	-	390	10,038	-	-	-	-
Total disbursements	1,527,895	395,998	49,992	-	9,145	254,647	-	-	30,424	24,443
Excess (deficiency) of receipts over disbursements	601,328	(78,346)	30,349	-	51,712	76,149	-	113,148	(21,905)	32,967
Cash and investments - ending	\$ 1,654,862	\$ 205,652	\$ 187,832	\$ 3,085	\$ 57,182	\$ 295,180	\$ 111,893	\$ 162,969	\$ 6,208	\$ 206,777

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

	TIF BOND & INTEREST	2021 RDA Construction Fund	INDOT Special Distribution	RIVERBOAT SHARING	Escrow	CARES Provider Relief Fund	ARPA Fund	LOCAL OPTION INCOME TAX	RDC OPERATING -TIF	HEALTH INSURANCE REFUND
Cash and investments - beginning	\$ 16,124	\$ -	\$ (26,810)	\$ 148,106	\$ 8,239	\$ -	\$ -	\$ 112,312	\$ 894,148	\$ 6,015
Receipts:										
Taxes	12,565	-	-	-	-	-	-	225,790	498,009	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,349	-	-	23,275	-	-	-	-	-	-
Charges for services	-	-	285,995	-	-	132,273	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,267	-	-	-	11,500	1,070
Total receipts	13,914	-	285,995	23,275	1,267	132,273	-	225,790	509,509	1,070
Disbursements:										
Personal services	-	-	-	-	-	129,322	-	-	-	-
Supplies	-	-	-	-	-	2,951	-	-	-	-
Other services and charges	-	-	314,972	-	-	-	236,856	60,190	-	-
Debt service - principal and interest	28,630	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	55,000	-
Total disbursements	28,630	-	314,972	-	-	132,273	-	236,856	115,190	-
Excess (deficiency) of receipts over disbursements	(14,716)	-	(28,977)	23,275	1,267	-	-	(11,066)	394,319	1,070
Cash and investments - ending	\$ 1,408	\$ -	\$ (55,787)	\$ 171,381	\$ 9,506	\$ -	\$ -	\$ 101,246	\$ 1,288,467	\$ 7,085

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

	POLICE OVV-GENERAL FUND	GENERAL-OVB ANNUAL ALLOCATION	POLICE OVV ALLOCATION	MVH OVV ALLOCATION	PARK OVV ALLOCATION	POLICE CONTRIBUTIONS	PARK/ESTATE/POSTRACK	GIFT FUND-2013 XMAS PARTY DONATIONS	POLICE-SHOP WITH A COP
Cash and investments - beginning	\$ 23,680	\$ 93,796	\$ 18,160	\$ 37,519	\$ 9,380	\$ 356	\$ 13,787	\$ 2	\$ 9,473
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	3,510	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	11,840	4,736	4,736	1,184	860	-	-	14,110
Total receipts	3,510	11,840	4,736	4,736	1,184	860	-	-	14,110
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	23,680	-	-	-	-	-	-	-	6,928
Total disbursements	23,680	-	-	-	-	-	-	-	6,928
Excess (deficiency) of receipts over disbursements	(20,170)	11,840	4,736	4,736	1,184	860	-	-	7,182
Cash and investments - ending	\$ 3,510	\$ 105,636	\$ 22,896	\$ 42,255	\$ 10,564	\$ 1,216	\$ 13,787	\$ 2	\$ 16,655

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

	POLICE-INSURANCE PAY/REV	POLICE-DEFBRILLATOR DONATIONS	Fortville Promotional Fund	OPERATION PULL OVER	POLICE DRUG FORFEITURE	POLICE - CANINE FUND	Community Crossing Matching Grant	MPO Construction Fund	GO BOND 2019	GO BOND 2013
Cash and investments - beginning	\$ 1,489	\$ 9,665	\$ (14)	\$ 3,507	\$ 4,601	\$ 2,210	\$ 99,795	\$ 20,000	\$ 723,300	\$ 779
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,788	1	15,030	-	-	-	-
Total receipts	-	-	-	1,788	1	15,030	-	-	-	-
Disbursements:										
Personal services	-	-	-	3,356	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	388,547	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,101	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	3,356	-	10,101	-	-	388,547	-
Excess (deficiency) of receipts over disbursements	-	-	-	(1,568)	1	4,929	-	-	(388,547)	-
Cash and investments - ending	\$ 1,489	\$ 9,665	\$ (14)	\$ 1,939	\$ 4,602	\$ 7,139	\$ 99,795	\$ 20,000	\$ 334,753	\$ 779

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

	GO BOND 2013 B&I	Bond Anticipation Note (MPO Project)	ONLINE UTILITY HOLDING	PAYROLL	STORM SEWER OPERATING	SEWAGE OPERATING	SEWAGE CUSTOMER DEPOSITS	SEWER BOND & INTEREST	BONY SRF WW DSR 2012	BONY SRF WW B&I 2012
Cash and investments - beginning	\$ 33,330	\$ 1,279,782	\$ 5,218	\$ -	\$ 815,551	\$ 1,686,020	\$ 2,797	\$ 11,046	\$ 541,964	\$ 308,127
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	11,296	-	-	-	-	-	-
Intergovernmental receipts	6,197	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	307,637	1,341,342	-	-	-	-
Other receipts	57,470	175,000	1,281,498	1,704,985	-	8,277	-	-	2,640	517,423
Total receipts	63,667	175,000	1,281,498	1,716,281	307,637	1,349,619	-	-	2,640	517,423
Disbursements:										
Personal services	-	-	-	-	54,739	280,388	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	881,135	1,846	-	-	23,525	-	-	-	-
Debt service - principal and interest	81,647	91,250	-	-	-	-	-	-	-	507,793
Capital outlay	-	-	-	-	5,116	7,880	-	-	-	-
Utility operating expenses	-	-	-	-	21,412	508,886	-	-	-	-
Other disbursements	-	-	1,281,489	1,716,281	257,936	347,795	-	-	-	-
Total disbursements	81,647	972,385	1,283,335	1,716,281	339,203	1,168,474	-	-	-	507,793
Excess (deficiency) of receipts over disbursements	(17,980)	(797,385)	(1,837)	-	(31,566)	181,145	-	-	2,640	9,630
Cash and investments - ending	\$ 15,350	\$ 482,397	\$ 3,381	\$ -	\$ 783,985	\$ 1,867,165	\$ 2,797	\$ 11,046	\$ 544,604	\$ 317,757

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

	SEWER CAPACITY FEES	WATER OPERATING	WATER CUSTOMER DEPOSITS	WATER TAP FEES	WATER CAPACITY FEES	WATER - SPRINKLER FEES	Water - Construction Fund	BONY SRF DW B&I 2009	BONY SRF DW DSR 2009	Totals
Cash and investments - beginning	\$ -	\$ 619,968	\$ 15,092	\$ 495,631	\$ 973,660	\$ 55,654	\$ -	\$ 164,293	\$ 165,097	\$ 11,489,087
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	2,721,927
Licenses and permits	-	-	-	-	-	-	-	-	-	127,948
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	528,862
Charges for services	-	-	-	-	-	-	-	-	-	784,072
Fines and forfeits	-	-	-	-	-	-	-	-	-	15,344
Utility fees	61,200	1,244,729	19,368	153,066	244,800	9,973	-	-	-	3,382,115
Other receipts	-	83,197	85	-	-	-	-	157,744	805	4,177,298
Total receipts	61,200	1,327,926	19,453	153,066	244,800	9,973	-	157,744	805	11,737,566
Disbursements:										
Personal services	-	323,292	-	-	-	-	-	-	-	1,973,062
Supplies	-	-	-	-	-	-	-	-	-	128,930
Other services and charges	-	25,406	-	-	-	-	-	-	-	2,602,695
Debt service - principal and interest	-	-	-	-	-	-	-	155,422	-	864,742
Capital outlay	-	11,980	-	124,838	-	-	-	-	-	275,996
Utility operating expenses	-	540,388	18,233	-	-	-	-	-	-	1,088,919
Other disbursements	-	211,319	854	-	-	-	-	-	-	4,099,583
Total disbursements	-	1,112,385	19,087	124,838	-	-	-	155,422	-	11,033,927
Excess (deficiency) of receipts over disbursements	61,200	215,541	366	28,228	244,800	9,973	-	2,322	805	703,639
Cash and investments - ending	\$ 61,200	\$ 835,509	\$ 15,458	\$ 523,859	\$ 1,218,460	\$ 65,627	\$ -	\$ 166,615	\$ 165,902	\$ 12,192,726

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	POLICE DRUG SEIZURE	POLICE CONTINUING EDUCATI	PARK FUND OPERATING	RAINY DAY FUND	CEDIT/ECON DEV INCOME TAX	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT
Cash and investments - beginning	\$ 1,654,862	\$ 205,652	\$ 187,832	\$ 3,085	\$ 57,182	\$ 295,180	\$ 111,893	\$ 162,969	\$ 6,208	\$ 206,777
Receipts:										
Taxes	737,442	293,091	-	-	-	72,588	-	-	-	45,149
Licenses and permits	129,036	-	-	-	2,350	-	-	-	-	-
Intergovernmental receipts	889,472	188,761	90,020	-	-	9,809	-	120,541	8,073	6,099
Charges for services	331,708	18,526	-	-	489	32,928	-	-	-	-
Fines and forfeits	3,995	-	-	-	4,554	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	112,609	2,804	-	-	1,747	19,315	-	-	-	-
Total receipts	<u>2,204,262</u>	<u>503,182</u>	<u>90,020</u>	<u>-</u>	<u>9,140</u>	<u>134,640</u>	<u>-</u>	<u>120,541</u>	<u>8,073</u>	<u>51,248</u>
Disbursements:										
Personal services	878,986	252,588	-	-	-	148,836	-	-	-	-
Supplies	71,345	37,136	-	-	-	25,855	-	-	-	-
Other services and charges	475,767	60,895	50,000	-	38,296	59,835	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	12,494	7,841	-	-	-	4,264	-	-	630	13,930
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	157,193	-	-	-	189	10,292	-	-	-	-
Total disbursements	<u>1,595,785</u>	<u>358,460</u>	<u>50,000</u>	<u>-</u>	<u>38,485</u>	<u>249,082</u>	<u>-</u>	<u>-</u>	<u>630</u>	<u>13,930</u>
Excess (deficiency) of receipts over disbursements	<u>608,477</u>	<u>144,722</u>	<u>40,020</u>	<u>-</u>	<u>(29,345)</u>	<u>(114,442)</u>	<u>-</u>	<u>120,541</u>	<u>7,443</u>	<u>37,318</u>
Cash and investments - ending	<u>\$ 2,263,339</u>	<u>\$ 350,374</u>	<u>\$ 227,852</u>	<u>\$ 3,085</u>	<u>\$ 27,837</u>	<u>\$ 180,738</u>	<u>\$ 111,893</u>	<u>\$ 283,510</u>	<u>\$ 13,651</u>	<u>\$ 244,095</u>

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

	TIF BOND & INTEREST	2021 RDA Construction Fund	INDOT Special Distribution	RIVERBOAT SHARING	Escrow	CARES Provider Relief Fund	ARPA Fund	LOCAL OPTION INCOME TAX	RDC OPERATING -TIF	HEALTH INSURANCE REFUND
Cash and investments - beginning	\$ 1,408	\$ -	\$ (55,787)	\$ 171,381	\$ 9,506	\$ -	\$ -	\$ 101,246	\$ 1,288,467	\$ 7,085
Receipts:										
Taxes	-	-	-	-	-	-	-	-	889,699	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,248	-	-	469,833	245,684	-	-
Charges for services	-	-	322,314	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,800,000	-	-	-	-	-	-	6,387	-
Total receipts	-	2,800,000	322,314	23,248	-	-	469,833	245,684	896,086	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	122,183	258,922	-	-	-	-	257,834	364,892	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,408	-	-	-	-	-	-	-	-	-
Total disbursements	1,408	122,183	258,922	-	-	-	-	257,834	364,892	-
Excess (deficiency) of receipts over disbursements	(1,408)	2,677,817	63,392	23,248	-	-	469,833	(12,150)	531,194	-
Cash and investments - ending	\$ -	\$ 2,677,817	\$ 7,605	\$ 194,629	\$ 9,506	\$ -	\$ 469,833	\$ 89,096	\$ 1,819,661	\$ 7,085

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

	POLICE OVB-GENERAL FUND	GENERAL-OVB ANNUAL ALLOCATION	POLICE OVV ALLOCATION	MVH OVV ALLOCATION	PARK OVV ALLOCATION	POLICE CONTRIBUTIONS	PARK/ESTATE/POSTRACK	GIFT FUND-2013 XMAS PARTY DONATIONS	POLICE-SHOP WITH A COP
Cash and investments - beginning	\$ 3,510	\$ 105,636	\$ 22,896	\$ 42,255	\$ 10,564	\$ 1,216	\$ 13,787	\$ 2	\$ 16,655
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	968	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	130	-	-	9,325
Total receipts	968	-	-	-	-	130	-	-	9,325
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,261	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	2,261	-	-
Excess (deficiency) of receipts over disbursements	968	-	-	-	-	130	(2,261)	-	9,325
Cash and investments - ending	\$ 4,478	\$ 105,636	\$ 22,896	\$ 42,255	\$ 10,564	\$ 1,346	\$ 11,526	\$ 2	\$ 25,980

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

	POLICE-INSURANCE PAY/REV	POLICE-DEFBRILLATOR DONATIONS	Fortville Promotional Fund	OPERATION PULL OVER	POLICE DRUG FORFEITURE	POLICE - CANINE FUND	Community Crossing Matching Grant	MPO Construction Fund	GO BOND 2019	GO BOND 2013
Cash and investments - beginning	\$ 1,489	\$ 9,665	\$ (14)	\$ 1,939	\$ 4,602	\$ 7,139	\$ 99,795	\$ 20,000	\$ 334,753	\$ 779
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	138	-	-	-	-	-	-
Total receipts	-	-	-	138	-	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	5,743	-	-
Other services and charges	-	6,231	-	-	-	-	-	12,116	208,272	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,548	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	6,231	-	-	-	1,548	-	17,859	208,272	-
Excess (deficiency) of receipts over disbursements	-	(6,231)	-	138	-	(1,548)	-	(17,859)	(208,272)	-
Cash and investments - ending	\$ 1,489	\$ 3,434	\$ (14)	\$ 2,077	\$ 4,602	\$ 5,591	\$ 99,795	\$ 2,141	\$ 126,481	\$ 779

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

	GO BOND 2013 B&I	Bond Anticipation Note (MPO Project)	ONLINE UTILITY HOLDING	PAYROLL	STORM SEWER OPERATING	SEWAGE OPERATING	SEWAGE CUSTOMER DEPOSITS	SEWER BOND & INTEREST	BONY SRF WW DSR 2012	BONY SRF WW B&I 2012
Cash and investments - beginning	\$ 15,350	\$ 482,397	\$ 3,381	\$ -	\$ 783,985	\$ 1,867,165	\$ 2,797	\$ 11,046	\$ 544,604	\$ 317,757
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	9,014	-	-	-	-	-	-
Intergovernmental receipts	7,651	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	317,477	1,401,691	-	-	-	-
Other receipts	80,777	120,000	1,616,871	1,669,849	-	4,211	3	-	51	515,895
Total receipts	88,428	120,000	1,616,871	1,678,863	317,477	1,405,902	3	-	51	515,895
Disbursements:										
Personal services	-	-	-	-	47,890	279,160	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	217,855	7,625	-	-	27,977	-	-	-	-
Debt service - principal and interest	80,888	150,000	-	-	-	-	-	-	-	507,239
Capital outlay	-	-	-	-	-	4,921	-	-	-	-
Utility operating expenses	-	-	-	-	27,194	510,788	100	-	-	-
Other disbursements	-	-	1,612,285	1,678,863	257,936	351,038	3	-	-	-
Total disbursements	80,888	367,855	1,619,910	1,678,863	333,020	1,173,884	103	-	-	507,239
Excess (deficiency) of receipts over disbursements	7,540	(247,855)	(3,039)	-	(15,543)	232,018	(100)	-	51	8,656
Cash and investments - ending	\$ 22,890	\$ 234,542	\$ 342	\$ -	\$ 768,442	\$ 2,099,183	\$ 2,697	\$ 11,046	\$ 544,655	\$ 326,413

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

	SEWER CAPACITY FEES	WATER OPERATING	WATER CUSTOMER DEPOSITS	WATER TAP FEES	WATER CAPACITY FEES	WATER - SPRINKLER FEES	Water - Construction Fund	BONY SRF DW B&I 2009	BONY SRF DW DSR 2009	Totals
Cash and investments - beginning	\$ 61,200	\$ 835,509	\$ 15,458	\$ 523,859	\$ 1,218,460	\$ 65,627	\$ -	\$ 166,615	\$ 165,902	\$ 12,192,726
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	2,037,969
Licenses and permits	-	-	-	-	-	-	-	-	-	140,400
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	2,059,191
Charges for services	-	-	-	-	-	-	-	-	-	705,965
Fines and forfeits	-	-	-	-	-	-	-	-	-	9,517
Utility fees	184,960	1,353,902	17,172	193,033	314,160	9,973	-	-	-	3,792,368
Other receipts	-	1,014,918	1,198	-	-	-	1,000,000	1,225,426	16	10,201,670
Total receipts	184,960	2,368,820	18,370	193,033	314,160	9,973	1,000,000	1,225,426	16	18,947,080
Disbursements:										
Personal services	-	335,796	-	-	-	-	-	-	-	1,943,256
Supplies	-	-	-	-	-	-	-	-	-	140,079
Other services and charges	-	30,608	-	-	-	-	-	-	-	2,201,569
Debt service - principal and interest	-	-	-	-	-	-	-	155,715	-	893,842
Capital outlay	-	6,553	-	130,676	-	-	-	-	-	182,857
Utility operating expenses	-	497,409	19,244	582	-	-	525,000	-	-	1,580,317
Other disbursements	-	1,105,485	1,910	-	941,462	-	-	-	165,918	6,283,982
Total disbursements	-	1,975,851	21,154	131,258	941,462	-	525,000	155,715	165,918	13,225,902
Excess (deficiency) of receipts over disbursements	184,960	392,969	(2,784)	61,775	(627,302)	9,973	475,000	1,069,711	(165,902)	5,721,178
Cash and investments - ending	\$ 246,160	\$ 1,228,478	\$ 12,674	\$ 585,634	\$ 591,158	\$ 75,600	\$ 475,000	\$ 1,236,326	\$ -	\$ 17,913,904

TOWN OF FORTVILLE  
 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	Park Nonreverting Operating	Unrestricted Opioid Distribution	Restricted Opioid Distribution	OCRA Grant	Police Drug Seizer	Local Law Enforcement Continuing Education Fund	Park and Recreation - Operating
Cash and investments - beginning	\$ 2,263,339	\$ 350,375	\$ 227,853	\$ -	\$ -	\$ -	\$ -	\$ 3,085	\$ 27,838	\$ 180,736
Receipts:										
Taxes	808,406	188,516	-	-	-	-	-	-	-	132,356
Licenses and permits	99,294	-	-	-	-	-	-	-	8,025	-
Intergovernmental receipts	932,931	198,688	98,046	-	2,460	5,739	218,252	-	-	217,606
Charges for services	338,042	8,050	-	32,003	-	-	-	-	780	38,814
Fines and forfeits	1,721	-	-	-	-	-	-	-	5,594	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	363,721	10,000	-	-	-	-	-	-	154,381	10,358
Total receipts	2,544,115	405,254	98,046	32,003	2,460	5,739	218,252	-	168,780	399,134
Disbursements:										
Personal services	1,103,036	195,680	-	-	-	-	-	-	-	168,911
Supplies	92,171	41,605	-	3,374	-	-	-	-	-	29,964
Other services and charges	564,150	70,710	43,313	12,178	-	-	-	-	16,465	77,892
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	95,319	1,760	-	-	-	-	244,687	-	22,611	20,926
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	178,676	-	-	-	-	-	-	-	200	11,296
Total disbursements	2,033,352	309,755	43,313	15,552	-	-	244,687	-	39,276	308,989
Excess (deficiency) of receipts over disbursements	510,763	95,499	54,733	16,451	2,460	5,739	(26,435)	-	129,504	90,145
Cash and investments - ending	\$ 2,774,102	\$ 445,874	\$ 282,586	\$ 16,451	\$ 2,460	\$ 5,739	\$ (26,435)	\$ 3,085	\$ 157,342	\$ 270,881

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

	Rainy Day	County Economic Development Income Tax (CEDIT)	Cumulative Capital Improvement - Cigarette Tax	Cumulative Capital Development	Redevelopment Capital	INDOT Special Distribution	Riverboat	Escrow	ARPA	LIT Public Safety
Cash and investments - beginning	\$ 111,893	\$ 283,510	\$ 13,651	\$ 244,095	\$ 2,677,817	\$ 7,605	\$ 194,629	\$ 9,506	\$ 469,833	\$ 89,097
Receipts:										
Taxes	-	-	-	43,347	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	186,979	8,683	5,761	-	-	26,929	-	473,389	330,998
Charges for services	-	-	-	-	-	208,748	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	186,979	8,683	49,108	-	208,748	26,929	-	473,389	330,998
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,644,408	190,580	-	-	-	257,834
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	5,375	36,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	5,375	36,000	2,644,408	190,580	-	-	-	257,834
Excess (deficiency) of receipts over disbursements	-	186,979	3,308	13,108	(2,644,408)	18,168	26,929	-	473,389	73,164
Cash and investments - ending	\$ 111,893	\$ 470,489	\$ 16,959	\$ 257,203	\$ 33,409	\$ 25,773	\$ 221,558	\$ 9,506	\$ 943,222	\$ 162,261

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

	Economic Development (Operating)	Health	Motor Vehicle Registration Penalties Fund	General - OV Annual Allocation	Police - OV Annual Allocation	MVH - OV Annual Allocation	Park - OV Annual Allocation	Police Contributions	Park / Estate / Postrack
Cash and investments - beginning	\$ 1,819,661	\$ 7,083	\$ 4,478	\$ 105,636	\$ 22,896	\$ 42,255	\$ 10,564	\$ 1,346	\$ 11,525
Receipts:									
Taxes	1,141,593	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	355	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,239	896	896	224	7,500	-
Total receipts	1,141,593	-	355	2,239	896	896	224	7,500	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	91	-
Other services and charges	27,758	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	385,000	-	4,478	-	-	-	-	7,500	-
Total disbursements	412,758	-	4,478	-	-	-	-	7,591	-
Excess (deficiency) of receipts over disbursements	728,835	-	(4,123)	2,239	896	896	224	(91)	-
Cash and investments - ending	\$ 2,548,496	\$ 7,083	\$ 355	\$ 107,875	\$ 23,792	\$ 43,151	\$ 10,788	\$ 1,255	\$ 11,525

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

	Gift Fund - 2013 XMas Party Donations	Police - Shop with a Cop	Police - Insurance Pay/Rev	Police - Defibrillator Donations	Fortville Promotional Fund	Operation Pull Over	Police Drug Forfeiture	Police Equipment (equipment costs not debt serv	Stellar Grant
Cash and investments - beginning	\$ 2	\$ 25,980	\$ 1,489	\$ 3,434	\$ (14)	\$ 2,078	\$ 4,602	\$ 5,592	\$ 99,795
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	999,668
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	12,550	-	-	20	-	-	-	-
Total receipts	-	12,550	-	-	20	-	-	-	999,668
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,703	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	692	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	5,048	-	-	-	-	-	-	-
Total disbursements	-	5,048	-	1,703	-	-	-	692	-
Excess (deficiency) of receipts over disbursements	-	7,502	-	(1,703)	20	-	-	(692)	999,668
Cash and investments - ending	\$ 2	\$ 33,482	\$ 1,489	\$ 1,731	\$ 6	\$ 2,078	\$ 4,602	\$ 4,900	\$ 1,099,463

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

	MPO Construction Fund	GO Bond 2019	Corporation Bond (Proceeds)	GO Bond 2013 B&I	Redevelopment Bond Sinking	Lease Rental Payment	Bond Anticipation Note (MPO Project)	Online Utility Holding	Payroll	Storm Water Utility Operating
Cash and investments - beginning	\$ 2,142	\$ 126,481	\$ 779	\$ 22,891	\$ -	\$ -	\$ 234,542	\$ 342	\$ -	\$ 768,441
Receipts:										
Taxes	-	-	-	-	-	181,658	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	10,149	-
Intergovernmental receipts	-	-	-	7,825	-	15,529	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	326,276
Other receipts	-	-	-	91,546	177,000	-	230,000	1,813,826	1,849,012	-
Total receipts	-	-	-	99,371	177,000	197,187	230,000	1,813,826	1,859,161	326,276
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	47,930
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	70,199	-	-	-	-	-	1,579	-	-
Debt service - principal and interest	-	-	-	114,440	175,387	175,387	156,875	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	78
Utility operating expenses	-	-	-	-	-	-	-	-	-	57,913
Other disbursements	-	-	-	-	-	-	-	1,811,822	1,859,161	350,054
Total disbursements	-	70,199	-	114,440	175,387	175,387	156,875	1,813,401	1,859,161	455,975
Excess (deficiency) of receipts over disbursements	-	(70,199)	-	(15,069)	1,613	21,800	73,125	425	-	(129,699)
Cash and investments - ending	\$ 2,142	\$ 56,282	\$ 779	\$ 7,822	\$ 1,613	\$ 21,800	\$ 307,667	\$ 767	\$ -	\$ 638,742

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

	Sewage Utility Operating	Sewage Meter Deposit	Sewage Utility Bond and Interest Sinking	Sewer Bond (Sinking)	BONY SRF WW B&I 2012	Sewer Capacity Fees	Water Utility Operating	Water Utility Meter Deposit
Cash and investments - beginning	\$ 2,099,182	\$ 2,697	\$ 11,046	\$ 544,655	\$ 326,414	\$ 246,160	\$ 1,228,477	\$ 12,673
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	1,554,048	-	-	-	-	177,650	1,465,180	20,092
Other receipts	30,408	-	-	5,972	517,432	-	131,903	60
Total receipts	1,584,456	-	-	5,972	517,432	177,650	1,597,083	20,152
Disbursements:								
Personal services	281,405	-	-	-	-	-	383,922	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	28,868	-	-	-	-	-	30,732	-
Debt service - principal and interest	-	-	-	-	509,557	-	-	-
Capital outlay	12,155	-	-	-	-	-	990	-
Utility operating expenses	685,375	-	-	-	-	-	556,388	17,356
Other disbursements	346,543	-	-	-	-	-	74,710	1,081
Total disbursements	1,354,346	-	-	-	509,557	-	1,046,742	18,437
Excess (deficiency) of receipts over disbursements	230,110	-	-	5,972	7,875	177,650	550,341	1,715
Cash and investments - ending	\$ 2,329,292	\$ 2,697	\$ 11,046	\$ 550,627	\$ 334,289	\$ 423,810	\$ 1,778,818	\$ 14,388

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

	Water Tap Fees	Water - Capacity Fees	Water - Sprinkler Fees	Cumulative Sewer	BONY SRF DW B&I 2009	BONY SRF DW DSR 2009	Totals
Cash and investments - beginning	\$ 585,634	\$ 591,158	\$ 75,600	\$ 475,000	\$ 1,236,326	\$ -	\$ 17,913,904
Receipts:							
Taxes	-	-	-	-	-	-	2,495,876
Licenses and permits	-	-	-	-	-	-	117,468
Intergovernmental receipts	-	-	-	-	-	-	3,729,483
Charges for services	-	-	-	-	-	-	626,437
Fines and forfeits	-	-	-	-	-	-	7,670
Utility fees	122,962	256,200	10,879	-	-	-	3,933,287
Other receipts	-	-	-	10,000,000	10	1	15,409,955
Total receipts	122,962	256,200	10,879	10,000,000	10	1	26,320,176
Disbursements:							
Personal services	-	-	-	-	-	-	2,180,884
Supplies	-	-	-	-	-	-	167,205
Other services and charges	-	-	-	-	-	-	4,038,369
Debt service - principal and interest	-	-	-	390,109	1,223,192	-	2,744,947
Capital outlay	182,626	-	-	-	-	-	623,219
Utility operating expenses	24,444	-	-	5,688,734	-	-	7,030,210
Other disbursements	-	-	-	-	-	1	5,035,570
Total disbursements	207,070	-	-	6,078,843	1,223,192	1	21,820,404
Excess (deficiency) of receipts over disbursements	(84,108)	256,200	10,879	3,921,157	(1,223,182)	-	4,499,772
Cash and investments - ending	\$ 501,526	\$ 847,358	\$ 86,479	\$ 4,396,157	\$ 13,144	\$ -	\$ 22,413,676

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 53,843
Storm Water	-	-
Wastewater	-	-
Water	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ 53,843</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Town of Fortville Redevelopment Authority	Renovation of town hall and parks projects	\$ 235,000	7/15/2022	1/15/2037
Total governmental activities		<u>235,000</u>		
Total of annual lease payments		<u>\$ 235,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	2019 GO Bond	\$ 590,000	\$ 100,000
General obligation bonds	Bond Anticipation Note - MPO Road Construction Project	<u>730,223</u>	<u>730,223</u>
Total governmental activities		<u>1,320,223</u>	<u>830,223</u>
Wastewater:			
Revenue bonds	SEWAGE WORKS IMPROVEMENTS 2005	415,000	100,000
Revenue bonds	SEWAGE WORKS IMPROVEMENTS REVENUE A 2004	465,000	150,000
Revenue bonds	SEWAGE WORKS REVENUE BONDS 2012	<u>1,845,000</u>	<u>290,000</u>
Total Wastewater		<u>2,725,000</u>	<u>540,000</u>
Water:			
Revenue bonds	2021 WATER Bond	11,000,000	11,000,000
Revenue bonds	WATER TOWER AT HIGH SCHOOL 2009	-	-
Total Water		<u>11,000,000</u>	<u>11,000,000</u>
Redevelopment Authority:			
Bonds Payable	2021 Lease & Rental Bonds	<u>2,710,000</u>	<u>75,000</u>
Totals		<u>\$ 17,755,223</u>	<u>\$ 12,445,223</u>

TOWN OF FORTVILLE  
 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	\$ 1,463,837
Infrastructure	1,812,432
Buildings	2,854,367
Improvements other than buildings	751,503
Machinery, equipment, and vehicles	2,182,942
Books and other	<u>3,233</u>
Total governmental activities	<u>9,068,314</u>
Storm Water:	
Infrastructure	104,932
Machinery, equipment, and vehicles	<u>101,317</u>
Total Storm Water	<u>206,249</u>
Wastewater:	
Infrastructure	5,967,760
Buildings	591,519
Improvements other than buildings	2,375
Machinery, equipment, and vehicles	1,154,713
Books and other	<u>3,233</u>
Total Wastewater	<u>7,719,600</u>
Water:	
Infrastructure	4,696,451
Buildings	6,266,705
Improvements other than buildings	5,125
Machinery, equipment, and vehicles	747,289
Books and other	<u>12,732</u>
Total Water	<u>11,728,302</u>
Total capital assets	<u>\$ 28,722,465</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/>.