

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF WHEATFIELD

JASPER COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**

05/02/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Town Council	Dean Stalbaum	01-01-19 to 12-31-19
	Richard Hudgens	01-01-20 to 12-31-20
	Robin Gear	01-01-21 to 12-31-23
	Brian Kwiatkowski	01-01-24 to 12-31-24
Clerk-Treasurer	Deborah Norberg	01-01-19 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF WHEATFIELD, JASPER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Wheatfield (Town), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Town as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Town's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Deborah Norberg, Clerk-Treasurer; Brian Kwiatkowski, President of the Town Council; and Andi Jones, Town Council member, on April 25, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 4, 2024

TOWN OF WHEATFIELD  
COMMENTS

**BANK ACCOUNT RECONCILIATIONS**

A similar comment appeared in the prior Report B52851, entitled *BANK ACCOUNT RECONCILIATIONS*.

*Condition and Context*

Internal controls were not in place to ensure that bank account reconciliations were prepared accurately and timely. Bank account reconciliations were completed by a consultant. Of the 14 reconciliations tested, 10 were completed three to nine months after the bank statement month end. In addition, reconciliations contained reconciling items that could not be verified. Due to the lack of supporting documentation to verify the reconciling items, the bank reconciliations included the following errors.

- The record balance exceeded the depository balance by \$720 as of December 31, 2019.
- The depository balance exceeded the record balance at December 31, 2020, by \$9,618.
- The record balance exceeded the depository balance at December 31, 2021, by \$7,568.
- The record balance exceeded the depository balance at December 31, 2022, by \$667.
- The record balance exceeded the depository balance at December 31, 2023, by \$13,885.

*Criteria*

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

**PAYROLL WITHHOLDING**

A similar comment appeared in the prior Report B52851, entitled *PAYROLL*.

*Condition and Context*

Internal controls were not in place to ensure that only payroll transactions were recorded in the Payroll fund. The Town's Payroll fund included all of the gross pay and the Town's portion of social security and Medicare taxes. Transactions were receipted into the fund at the time of payroll, disbursed when the payroll was paid to employees, and payroll taxes were paid to the appropriate federal and state agencies. The fund should have a zero balance at year end or have supporting documentation which accounts for the ending balance. The Town recorded other transactions to the Payroll fund, which resulted in ending cash and investment balances of \$14,238, \$14,652, \$14,997, \$14,484, and \$14,379 at December 31, 2019, 2020, 2021, 2022, and 2023, respectively. Officials could not provide documentation to support those balances.

*Criteria*

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Towns, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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**OVERDRAWN CASH BALANCES**

*Condition and Context*

Internal controls were not in place to ensure that cash and investments balances were not overdrawn at year end. The Town was recording the Sanitation consumer payments into the Sewer Operating fund, rather than into the appropriate Sanitation fund. Therefore, with payments not being recorded in the Sanitation fund, it caused the Sanitation fund to overdraw its cash balances. Due to these errors, the Sanitation fund had overdrawn cash balances as follows:

TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

Fund	Amount Overdrawn 12-31-21	Amount Overdrawn 12-31-22	Amount Overdrawn 12-31-23
Sanitation	\$ (135)	\$ (45,023)	\$ (112,169)

*Criteria*

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Towns, Chapter 1)

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Towns, Chapter 1)

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**CREDIT CARDS**

A similar comment appeared in the prior Report B52851, entitled *CREDIT CARDS*.

*Condition and Context*

Internal controls were not in place to ensure that expenditures made by credit card followed the Town's policy. The Town Council approved the use of credit cards for authorized individuals in Ordinance No. 2015-01, which states in part:

"The credit card user is responsible for turning in the receipts of all credit card purchases to the Clerk-Treasurer upon making the purchase. Any charges that appear on the credit card statement that do not have a corresponding receipt will be paid by the credit card user. Any late fees that might be assessed to the town credit card due to untimely payment for a lack of a receipt will be the responsibility of the credit card user."

TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

The Town did not follow its approved policy. We found the following exceptions:

- The credit card statement for June 2021 had undocumented expenses totaling \$3,971.
- The Town paid \$19 in finance charges for the January 2020 statement and \$41 for the February 2020 statement.
- The Town paid \$28 in finance charges for the August 2021 statement and \$29 in finance charges for the June 2021 statement.
- The Town paid \$14 in finance charges for the March 2022 statement.
- The Town paid \$39 in late charges for the August 2021 statement.

*Criteria*

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

## **CAPITAL ASSETS**

### *Condition and Context*

Internal controls were not in place to ensure that a capital assets policy had been adopted and that a physical inventory was performed as required. The Town was unable to provide documentation of the adoption of a capital assets policy, as required. There was no documentation that a physical inventory had been performed.

### *Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Towns, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

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**ANNUAL FINANCIAL REPORT**

*Condition and Context*

Internal controls were not in place to ensure the Annual Financial Report (AFR) was filed timely as required. The Town filed the 2023 AFR 15 days later than required.

*Criteria*

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Towns, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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**MVH RESTRICTED DISBURSEMENTS**

*Condition and Context*

The Town created a Motor Vehicle Highway (MVH) - Restricted sub-fund within the Motor Vehicle fund and posted 50 percent of the state motor vehicle highway distributions to the sub-fund as required. However, the Town disbursed \$10,000 as of December 31, 2021, \$41,350 as of December 31, 2022, and \$40,611 as of December 31, 2023, for maintenance costs from the MVH Restricted Fund. These disbursements were not for the construction, reconstruction, and preservation of the Town's highways.

TOWN OF WHEATFIELD  
COMMENTS  
(Continued)

*Criteria*

Indiana Code 8-14-1-5(c) states:

"Except as provided in subsection (d), for funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

Indiana Code 8-14-1-4(b) states:

"Except as provided in subsection (c), for funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways."

The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to **create a new sub-fund within the MVH Fund** to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.

The sub-fund will be referred to throughout this Directive as "MVH Restricted" and will be used to account for MVH monies which have been statutorily restricted for construction, reconstruction, and preservation purposes. . . .

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

(State Examiner Directive 2018-2)

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
GENERAL FUND	\$ 420,611	\$ 180,528	\$ 241,838	\$ 359,301	\$ 207,089	\$ 212,833	\$ 353,557
MVH - UNRESTRICTED	55,987	55,510	86,018	25,479	44,052	29,604	39,927
LR&S	9,931	6,974	7,500	9,405	6,719	6,500	9,624
MVH - RESTRICTED	-	19,887	-	19,887	17,629	-	37,516
CEDIT	63,293	19,175	66,059	16,409	20,510	9,599	27,320
SANITATION	5,737	45,281	47,727	3,291	49,362	49,456	3,197
LOCAL LAW ENF CONT ED	4,499	1,905	740	5,664	1,870	1,097	6,437
RIVERBOAT	37,171	5,053	-	42,224	5,053	-	47,277
RAINY DAY	64,819	30,000	-	94,819	-	-	94,819
LEVY EXCESS FUND	10	-	-	10	-	-	10
CCIF - CIG TAX	15,717	1,949	16,650	1,016	1,850	-	2,866
CCD	79,643	13,821	64,970	28,494	13,436	-	41,930
CARES PROVIDER RELIEF FUND	-	-	-	-	27,706	27,706	-
LIT - PUBLIC SAFETY	13,001	19,796	14,878	17,919	20,922	19,455	19,386
PARK AND RECREATION	20,744	12,152	19,775	13,121	12,824	8,101	17,844
CEMETERY	28,189	15,931	7,145	36,975	27,173	6,986	57,162
LOIT 2 - SPECIAL DISTRIBUTION	67,826	-	-	67,826	-	-	67,826
LOCAL ROAD & BRIDGES MATCHING GRANT	28,544	101,059	129,602	1	-	-	1
SPECIAL EVENT- ELECTION TIME	322	-	-	322	-	-	322
PAYROLL	14,478	167,594	167,834	14,238	167,095	166,681	14,652
SEWAGE UTILITY OPERATING	148,079	278,719	308,559	118,239	297,536	233,885	181,890
SEWAGE UTL DEBT RESERVE	591	-	-	591	-	-	591
SEWAGE UTL GRANT TOWN MATCH	14,382	-	-	14,382	-	-	14,382
Totals	<u>\$ 1,093,574</u>	<u>\$ 975,334</u>	<u>\$ 1,179,295</u>	<u>\$ 889,613</u>	<u>\$ 920,826</u>	<u>\$ 771,903</u>	<u>\$ 1,038,536</u>

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 353,556	\$ 219,524	\$ 234,449	\$ 338,631	\$ 235,656	\$ 240,877	\$ 333,410
MVH - UNRESTRICTED	39,927	50,242	20,369	69,800	37,336	26,037	81,099
LOCAL ROAD & STREETS	9,624	6,679	5,000	11,303	7,843	6,000	13,146
MVH - RESTRICTED (subfund of Motor Vehicle Hwy)	37,516	17,893	10,000	45,409	18,726	41,350	22,785
LIT-ECONOMIC DEVELOPMENT(formerly CEDIT)	27,321	22,402	5,000	44,723	33,895	5,000	73,618
SANITATION	3,196	59,855	63,186	(135)	27,091	71,979	(45,023)
LOCAL LAW ENF CONT ED	6,437	2,760	50	9,147	5,615	600	14,162
RIVERBOAT	47,277	5,048	-	52,325	5,089	-	57,414
RAINY DAY	94,819	-	2,670	92,149	-	2,886	89,263
OPIOID SETTLEMENT-UNRESTRICTED	-	-	-	-	227	-	227
LEVY EXCESS FUND	10	-	-	10	620	-	630
CCIF - CIG TAX	2,866	1,753	-	4,619	-	-	4,619
CCD	41,930	14,493	9,951	46,472	15,252	2,855	58,869
DONATION Police(restricted;not used for capital)	-	5,000	4,742	258	-	-	258
ARP - FUND rescue fund	-	98,550	-	98,550	99,296	-	197,846
LIT - PUBLIC SAFETY	19,386	23,228	13,126	29,488	29,273	14,084	44,677
PARK AND RECREATION- OPERATING	17,844	14,978	7,362	25,460	14,849	5,798	34,511
CEMETERY OPERATING	57,162	26,978	8,109	76,031	3,750	5,444	74,337
LOIT 2 - SPECIAL DISTRIBUTION	67,826	-	-	67,826	-	-	67,826
LOCAL ROAD & BRIDGES MATCHING GRANT (CC)	1	-	-	1	-	-	1
SPECIAL EVENT- ELECTION TIME	322	-	-	322	-	-	322
PAYROLL	14,653	203,116	202,772	14,997	205,180	205,693	14,484
SEWAGE UTILITY OPERATING	181,888	283,937	176,372	289,453	323,541	259,295	353,699
SEWAGE UTL DEBT RESERVE	591	-	-	591	-	-	591
SEWAGE UTL GRANT TOWN MATCH	14,382	-	-	14,382	-	-	14,382
Totals	<u>\$ 1,038,534</u>	<u>\$ 1,056,436</u>	<u>\$ 763,158</u>	<u>\$ 1,331,812</u>	<u>\$ 1,063,239</u>	<u>\$ 887,898</u>	<u>\$ 1,507,153</u>

TOWN OF WHEATFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
GENERAL FUND	\$ 333,410	\$ 239,876	\$ 198,477	\$ 374,809
MVH - UNRESTRICTED	81,099	37,471	21,214	97,356
LOCAL ROAD & STREETS	13,146	9,901	4,500	18,547
MVH - RESTRICTED (subfund of Motor Vehicle Hwy)	22,785	17,827	40,612	-
LIT-ECONOMIC DEVELOPMENT(formerly CEDIT)	73,618	46,384	-	120,002
SANITATION	(45,023)	-	67,656	(112,679)
LOCAL LAW ENF CONT ED	14,162	3,185	600	16,747
RIVERBOAT	57,414	3,764	5,000	56,178
RAINY DAY	89,262	-	15,000	74,262
OPIOID SETTLEMENT-UNRESTRICTED	227	159	118	268
LEVY EXCESS FUND	630	-	-	630
CCIF - CIG TAX	4,618	-	-	4,618
CUMULATIVE CAPITAL DEVELOPMENT (CCD)	58,868	19,797	10,149	68,516
DONATION Police(restricted;not used for capital)	258	-	-	258
DONATIONS (Restricted use PARK)	-	8,500	3,100	5,400
ARP - FUND rescue fund	197,845	-	-	197,845
LIT - PUBLIC SAFETY	44,677	24,393	23,652	45,418
PARK AND RECREATION- OPERATING	34,511	16,241	5,179	45,573
CEMETERY OPERATING	74,338	5,673	3,981	76,030
LOIT 2 - SPECIAL DISTRIBUTION	67,826	-	-	67,826
LOCAL ROAD & BRIDGES MATCHING GRANT (CC)	1	-	-	1
SPECIAL EVENT- ELECTION TIME	322	-	-	322
PAYROLL	14,484	170,886	170,991	14,379
SEWAGE UTILITY OPERATING	353,700	347,745	224,297	477,148
SEWAGE UTL DEBT RESERVE	591	-	-	591
SEWAGE UTL GRANT TOWN MATCH	14,382	-	-	14,382
Totals	<u>\$ 1,507,151</u>	<u>\$ 951,802</u>	<u>\$ 794,526</u>	<u>\$ 1,664,427</u>