

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

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF WHITELAND

JOHNSON COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

12/03/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Debra L. Hendrickson	01-01-20 to 12-31-23
	Melissa Fraser	01-01-24 to 12-31-24
President of the Town Council	David Hawkins	01-01-20 to 12-31-20
	Joe Saylor	01-01-21 to 12-31-21
	Brad Goedeker	01-01-22 to 12-31-22
	Joe Saylor	01-01-23 to 12-31-23
	Richard Hill	01-01-24 to 12-31-24
Superintendent of Water Utility	Dave Gabbard	01-01-20 to 10-13-20
	James Lowhorn	10-14-20 to 01-31-22
	(Vacant)	02-01-22 to 11-13-24
Superintendent of Wastewater Utility	Josh Wade	01-01-20 to 12-31-22
	Jesse Jones	01-01-23 to 12-31-24
Director of Administration	Norm Gabehart	01-01-20 to 12-31-20
	Kevin McGinnis	01-01-21 to 01-31-22
	James Lowhorn	02-01-22 to 05-14-23
	Carmen Young	05-15-23 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WHITELAND, JOHNSON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Whiteland (Town), which comprise the financial position and results of operations for the period of January 1, 2020 to December 31, 2023, 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, 2020 to December 31, 2023, 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, 2020 to December 31, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 13, 2024



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES 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 WHITELAND
 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	
GENERAL FUND	\$ 563,491	\$ 2,252,066	\$ 1,943,604	\$ 871,953	\$ 2,364,302	\$ 2,355,012	\$ 881,243
MOTOR VEHICLE HIGHWAY	43,734	338,188	262,726	119,196	303,823	213,379	209,640
LOCAL ROAD & STREET	106,876	93,340	13,918	186,298	110,489	11,328	285,459
MVH RESTRICTED	70,878	21,346	82,491	9,733	72,141	3,500	78,374
LECE - LAW ENFORCEMENT CONTINUING EDUCATION	22,510	8,025	4,287	26,248	3,535	8,346	21,437
UNSAFE BUILDING FUND	935	-	-	935	-	-	935
CASINO/RIVERBOAT FUND	35,785	-	13,561	22,224	-	-	22,224
PARK & RECREATION	15,150	120	1,926	13,344	220	-	13,564
RAINY DAY FUND	589	-	-	589	-	-	589
LEVY EXCESS FUND	131	-	-	131	-	131	-
FIRE GENERAL FUND	-	711,303	206,668	504,635	240,155	277,707	467,083
CREDIT CARD FUND	5,147	846,470	764,817	86,800	1,335,701	1,305,380	117,121
CUM CAPITAL DEVELOPMENT	54,831	79,230	8,097	125,964	83,329	-	209,293
TIF ALLOCATION FUND	13,155	37,540	2,555	48,140	141,554	-	189,694
CUM CAPITAL IMPROVEMENT	10,360	9,039	2,555	16,844	8,566	-	25,410
FIRE CCD	-	185,262	3,799	181,463	71,726	57,413	195,776
CARES ACT FUND	-	-	-	-	143,336	-	143,336
FINAL GRADE CERTIFICATION	3,646	6,750	12,023	(1,627)	23,063	7,926	13,510
COMMUNITY DAY CELEBRATION	15,749	450	11,102	5,097	19,458	4,672	19,883
INSURANCE PROCEEDS FUND	494	24,864	24,385	973	40,543	16,458	25,058
AMERICAN RECOVERY PLAN ACT	-	-	-	-	511,771	-	511,771
DONATION FUND	13,041	-	-	13,041	50	1,563	11,528
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	-	378,268	450,205	(71,937)	864,168	1,030,809	(238,578)
2014 GEN BOND ANT. NOTE	(141,510)	-	-	(141,510)	-	-	(141,510)
WATER ESCROW (BRUNNEMER)	15,000	-	-	15,000	-	-	15,000
SEWER DEBT RESERVE FUND	302,000	-	-	302,000	140	-	302,140
STORM WATER - DEBT RESERV	103,844	-	103,844	-	-	-	-
COLLECTIONS - DEPOSIT ACCOUNT	1,052	2,887,544	2,883,323	5,273	2,121,391	2,117,083	9,581
WATER IMPROVEMENT	90,455	110,802	29,259	171,998	217,476	-	389,474
PAYROLL NET SALARIES	-	1,173,201	1,175,012	(1,811)	1,276,652	1,274,841	-
PAYROLL FEDERAL WITHHOLD	-	169,851	169,851	-	167,927	167,927	-
PAYROLL FICA WITHHOLDING	-	206,258	206,258	-	221,135	221,135	-
PAYROLL MED WITHHOLDING	-	48,240	48,240	-	51,719	51,719	-

TOWN OF WHITELAND
 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
PAYROLL STATE TAX	-	56,266	56,266	-	60,506	60,506	-
PAYROLL LOCAL TAX	-	22,703	22,703	-	24,257	24,257	-
PAYROLL PERF	-	44,918	44,980	(62)	47,604	47,542	-
PAYROLL HEALTH INSURANCE	-	42,207	42,507	(300)	43,240	42,940	-
PAYROLL LIFE INSURANCE	-	3,703	3,703	-	4,081	3,637	444
PAYROLL VOLUNTARY PERF	-	3,526	3,526	-	6,975	6,975	-
PAYROLL DENTAL/VISION INSURANCE	-	2,023	2,023	-	1,979	1,747	232
PAYROLL LIFE INS. - AXA	-	1,200	1,200	-	-	-	-
PAYROLL CHILD SUPPORT	-	4,928	4,928	-	896	896	-
PAYROLL GARNISHMENT 3	-	218	218	-	-	-	-
PAYROLL GARNISHMENT 4	-	11,232	11,232	-	10,816	10,816	-
PAYROLL GARNISHMENT 5	-	880	880	-	-	-	-
PAYROLL - SECURITY BENEFITS	-	8,910	8,910	-	10,400	10,400	-
PAYROLL - INTEREST EARNED	17	22	-	39	13	-	52
STORM WATER UTILITY	86,267	447,621	441,635	92,253	414,838	305,506	201,585
STORM WATER- CONST. BOND	2,344	37	-	2,381	-	2,381	-
STORM WATER BOND & INTERE	39,289	13,540	52,177	652	-	652	-
TRASH & GARBAGE PICKUP RE	19,953	238,380	241,304	17,029	312,889	285,075	44,843
SEWER UTILITY OPERATING	498,060	1,257,280	1,293,190	462,150	1,724,964	2,098,532	88,582
SEWER IMPROVEMENT	369,615	147,730	156,786	360,559	404,650	205,013	560,196
SEWER BOND & INTEREST	297,548	387,808	383,498	301,858	458,860	378,924	381,794
SEWER WORKS CONSTRUCTION	11,393	-	5,514	5,879	-	-	5,879
WATER OPERATING	304,458	1,184,947	1,169,982	319,423	1,316,518	1,235,160	400,781
WATER BOND & INTEREST	19,555	104,495	104,454	19,596	124,494	106,826	37,264
WATER DEBT RESERVE	139,600	-	-	139,600	-	-	139,600
SPRINT PCS	300,732	12,725	90,771	222,686	78,970	71,342	230,314
Totals	<u>\$ 3,436,174</u>	<u>\$ 13,585,456</u>	<u>\$ 12,566,893</u>	<u>\$ 4,454,737</u>	<u>\$ 15,441,320</u>	<u>\$ 14,025,456</u>	<u>\$ 5,870,601</u>

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

TOWN OF WHITELAND
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23		
GENERAL FUND	\$ 881,243	\$ 2,393,054	\$ 2,874,153	\$ 400,144	\$ 1,943,276	\$ 2,078,543	\$ 264,877		
MOTOR VEHICLE HIGHWAY	209,640	235,808	240,919	204,529	269,684	236,240	237,973		
LOCAL ROAD & STREET	285,459	335,325	200,000	420,784	125,111	-	545,895		
MVH RESTRICTED	78,374	145,926	51,960	172,340	99,032	147,223	124,149		
LIT Economic Development (formerly CEDIT)	-	-	-	-	153,595	-	153,595		
LECE - LAW ENFORCEMENT CONTINUING EDUCATION	21,437	14,787	19,728	16,496	8,446	19,857	5,085		
UNSAFE BUILDING FUND	935	-	-	935	-	-	935		
CASINO/RIVERBOAT FUND	22,224	-	-	22,224	25,862	-	48,086		
PARK & RECREATION	13,564	100	-	13,664	40	-	13,704		
RAINY DAY FUND	589	-	-	589	-	-	589		
OPIOID SETTLEMENT RESTRICTED	-	4,769	-	4,769	1,687	-	6,456		
OPIOID SETTELEMENT UNRESTRICTED	-	2,044	-	2,044	-	-	2,044		
FIRE GENERAL FUND	467,083	805,326	484,077	788,332	173,605	502,085	459,852		
CREDIT CARD FUND	117,121	1,536,610	1,619,111	34,620	1,841,729	1,852,771	23,578		
CUM CAPITAL DEVELOPMENT	209,293	105,018	-	314,311	127,923	23,274	418,960		
2022 SERIES A&B BOND	-	5,676,954	2,055,175	3,621,779	392,115	3,350,497	663,397		
TIF ALLOCATION FUND	189,694	250,617	48,500	391,811	677,506	380,899	688,418		
CUM CAPITAL IMPROVEMENT	25,410	8,347	25	33,732	8,348	-	42,080		
FIRE CCD	195,776	83,402	26,715	252,463	113,316	27,057	338,722		
2022 SERIES A & B BOND INTEREST	-	1,198,422	-	1,198,422	39,757	304,723	933,456		
CARES ACT FUND	143,336	-	-	143,336	-	-	143,336		
G.O. BOND DEBT SERVICE	-	640,000	75,000	565,000	173,706	643,509	95,197		
GENERAL OBLIGATION BOND SERIES 2022 PROCEEDS	-	20	-	20	565,817	451,184	114,653		
FINAL GRADE CERTIFICATION	13,510	24,250	12,500	25,260	8,250	-	33,510		
COMMUNITY DAY CELEBRATION	19,883	18,640	14,792	23,731	25,467	24,295	24,903		
INSURANCE PROCEEDS FUND	25,058	31,737	40,739	16,056	46,896	40,872	22,080		
AMERICAN RECOVERY PLAN ACT	511,771	822,456	1,226,909	107,318	332	107,650	-		
DONATION FUND	11,528	-	4,307	7,221	14	2,302	4,933		
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	(238,578)	-	79,751	(318,329)	759,272	768,834	(327,891)		
2014 GEN BOND ANT. NOTE	(141,510)	-	-	(141,510)	-	-	(141,510)		
WATER ESCROW (BRUNNEMER)	15,000	-	-	15,000	-	-	15,000		
SEWER DEBT RESERVE FUND	302,140	-	-	302,140	-	-	302,140		
COLLECTIONS - DEPOSIT ACCOUNT	9,581	2,054,819	2,036,017	28,383	2,172,564	2,172,600	28,347		

TOWN OF WHITELAND
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
WATER IMPROVEMENT	389,474	138,618	-	528,092	21,530	25,005	524,617
PAYROLL NET SALARIES	-	1,540,816	1,535,616	5,200	1,718,079	1,723,279	-
PAYROLL FEDERAL WITHHOLD	-	193,934	193,934	-	222,543	222,543	-
PAYROLL FICA WITHHOLDING	-	261,340	261,340	-	291,461	291,461	-
PAYROLL MED WITHHOLDING	-	61,120	61,120	-	68,165	68,165	-
PAYROLL STATE TAX	-	69,908	69,908	-	77,267	77,267	-
PAYROLL LOCAL TAX	-	29,448	29,448	-	34,871	34,871	-
PAYROLL PERF	-	51,890	51,890	-	57,809	57,809	-
PAYROLL HEALTH INSURANCE	-	44,425	44,425	-	42,291	42,291	-
PAYROLL LIFE INSURANCE	444	4,077	4,521	-	4,487	4,487	-
PAYROLL VOLUNTARY PERF	-	11,734	11,734	-	8,169	8,169	-
PAYROLL DENTAL/VISION INSURANCE	232	1,754	1,986	-	1,771	1,771	-
PAYROLL GARNISHMENT 2	-	-	-	-	-	150	(150)
PAYROLL GARNISHMENT 4	-	4,576	4,576	-	-	-	-
PAYROLL - SECURITY BENEFITS	-	5,300	5,300	-	6,638	6,638	-
PAYROLL - INTEREST EARNED	52	275	-	327	496	150	673
PAYROLL - UNIFORM GARNISHMENT	-	123	-	123	-	123	-
STORM WATER UTILITY	201,585	464,477	371,975	294,087	653,184	460,061	487,210
TRASH & GARBAGE PICKUP RE	44,843	329,913	295,495	79,261	349,987	321,909	107,339
SEWER UTILITY OPERATING	88,582	1,440,095	1,507,767	20,910	1,543,193	1,167,576	396,527
SEWER IMPROVEMENT	560,196	227,740	372,774	415,162	455,088	303,340	566,910
SEWER BOND & INTEREST	381,794	358,858	387,594	353,058	33,100	382,500	3,658
SEWER WORKS CONSTRUCTION	5,879	-	-	5,879	-	-	5,879
WATER OPERATING	400,781	1,435,017	1,340,124	495,674	1,608,044	1,584,454	519,264
WATER BOND & INTEREST	37,264	116,470	20,440	133,294	112,717	107,592	138,419
WATER DEBT RESERVE	139,600	-	-	139,600	-	-	139,600
SPRINT PCS	230,314	14,205	6,102	238,417	2,418,536	781,784	1,875,169
Totals	<u>\$ 5,870,601</u>	<u>\$ 23,194,544</u>	<u>\$ 17,688,447</u>	<u>\$ 11,376,698</u>	<u>\$ 19,482,776</u>	<u>\$ 20,807,810</u>	<u>\$ 10,051,664</u>

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

TOWN OF WHITELAND
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TOWN OF WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

TOWN OF WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

TOWN OF WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF WHITELAND
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statements contain funds with deficits in cash. This is a result of the Town expending more funds than were available.

Note 8. Subsequent Events

In July of 2024, the Town issued Economic Development Revenue Bonds, Series 2024A and Series 2024B in the amounts of \$6,300,000 and \$1,000,000, respectively, for the purpose of paying the cost of all or a portion of public infrastructure improvements.

OTHER INFORMATION

TOWN OF WHITELAND
 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	MVH RESTRICTED	LECE - LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING FUND	CASINO/RIVERBOAT FUND	PARK & RECREATION
Cash and investments - beginning	\$ 563,491	\$ 43,734	\$ 106,876	\$ 70,878	\$ 22,510	\$ 935	\$ 35,785	\$ 15,150
Receipts:								
Taxes	1,013,361	118,552	-	-	-	-	-	-
Licenses and permits	248,879	-	-	-	6,855	-	-	-
Intergovernmental receipts	43,524	194,316	93,340	21,346	-	-	-	-
Charges for services	912,523	-	-	-	656	-	-	120
Utility fees	-	-	-	-	-	-	-	-
Other receipts	33,779	25,320	-	-	514	-	-	-
Total receipts	2,252,066	338,188	93,340	21,346	8,025	-	-	120
Disbursements:								
Personal services	826,884	123,784	-	25,083	-	-	-	-
Supplies	52,950	34,674	13,918	-	4,287	-	-	-
Other services and charges	1,028,217	104,268	-	57,408	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	35,553	-	-	-	-	-	13,561	1,926
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,943,604	262,726	13,918	82,491	4,287	-	13,561	1,926
Excess (deficiency) of receipts over (under) disbursements	308,462	75,462	79,422	(61,145)	3,738	-	(13,561)	(1,806)
Cash and investments - ending	\$ 871,953	\$ 119,196	\$ 186,298	\$ 9,733	\$ 26,248	\$ 935	\$ 22,224	\$ 13,344

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

	RAINY DAY FUND	LEVY EXCESS FUND	FIRE GENERAL FUND	CREDIT CARD FUND	CUM CAPITAL DEVELOPMENT	TIF ALLOCATION FUND	CUM CAPITAL IMPROVEMENT	FIRE CCD	CARES ACT FUND
Cash and investments - beginning	\$ 589	\$ 131	\$ -	\$ 5,147	\$ 54,831	\$ 13,155	\$ 10,360	\$ -	\$ -
Receipts:									
Taxes	-	-	633,952	-	79,093	37,540	-	185,262	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	241	-	137	-	9,039	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	77,110	846,470	-	-	-	-	-
Total receipts	-	-	711,303	846,470	79,230	37,540	9,039	185,262	-
Disbursements:									
Personal services	-	-	121,296	-	-	-	-	-	-
Supplies	-	-	20,192	-	-	-	-	-	-
Other services and charges	-	-	62,508	-	-	-	-	3,799	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,672	-	8,097	2,555	2,555	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	764,817	-	-	-	-	-
Total disbursements	-	-	206,668	764,817	8,097	2,555	2,555	3,799	-
Excess (deficiency) of receipts over (under) disbursements	-	-	504,635	81,653	71,133	34,985	6,484	181,463	-
Cash and investments - ending	\$ 589	\$ 131	\$ 504,635	\$ 86,800	\$ 125,964	\$ 48,140	\$ 16,844	\$ 181,463	\$ -

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

	FINAL GRADE CERTIFICATION	COMMUNITY DAY CELEBRATION	INSURANCE PROCEEDS FUND	AMERICAN RECOVERY PLAN ACT	DONATION FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	2014 GEN BOND ANT. NOTE	WATER ESCROW (BRUNNEMER)	SEWER DEBT RESERVE FUND
Cash and investments - beginning	\$ 3,646	\$ 15,749	\$ 494	\$ -	\$ 13,041	\$ -	\$ (141,510)	\$ 15,000	\$ 302,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	6,750	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	378,268	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	450	24,864	-	-	-	-	-	-
Total receipts	6,750	450	24,864	-	-	378,268	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	245	-	-	-	-	-	-	-
Other services and charges	12,023	10,857	24,385	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	450,205	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	12,023	11,102	24,385	-	-	450,205	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(5,273)	(10,652)	479	-	-	(71,937)	-	-	-
Cash and investments - ending	\$ (1,627)	\$ 5,097	\$ 973	\$ -	\$ 13,041	\$ (71,937)	\$ (141,510)	\$ 15,000	\$ 302,000

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

	STORM WATER - DEBT RESERV	COLLECTIONS - DEPOSIT ACCOUNT	WATER IMPROVEMENT	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLD	PAYROLL FICA WITHHOLDING	PAYROLL MED WITHHOLDING	PAYROLL STATE TAX	PAYROLL LOCAL TAX
Cash and investments - beginning	\$ 103,844	\$ 1,052	\$ 90,455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	110,802	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	2,887,544	-	1,173,201	169,851	206,258	48,240	56,266	22,703
Total receipts	-	2,887,544	110,802	1,173,201	169,851	206,258	48,240	56,266	22,703
Disbursements:									
Personal services	-	-	-	1,175,012	169,851	206,258	48,240	56,266	22,703
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	103,844	-	-	-	-	-	-	-	-
Capital outlay	-	-	29,259	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	2,883,323	-	-	-	-	-	-	-
Total disbursements	103,844	2,883,323	29,259	1,175,012	169,851	206,258	48,240	56,266	22,703
Excess (deficiency) of receipts over (under) disbursements	(103,844)	4,221	81,543	(1,811)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 5,273	\$ 171,998	\$ (1,811)	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL PERF	PAYROLL HEALTH INSURANCE	PAYROLL LIFE INSURANCE	PAYROLL VOLUNTARY PERF	PAYROLL DENTAL/VISION INSURANCE	PAYROLL LIFE INS. - AXA	PAYROLL CHILD SUPPORT	PAYROLL GARNISHMENT 3	PAYROLL GARNISHMENT 4
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	44,918	42,207	3,703	3,526	2,023	1,200	4,928	218	11,232
Total receipts	44,918	42,207	3,703	3,526	2,023	1,200	4,928	218	11,232
Disbursements:									
Personal services	44,980	42,507	3,703	3,526	2,023	1,200	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4,928	218	11,232
Total disbursements	44,980	42,507	3,703	3,526	2,023	1,200	4,928	218	11,232
Excess (deficiency) of receipts over (under) disbursements	(62)	(300)	-	-	-	-	-	-	-
Cash and investments - ending	\$ (62)	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL GARNISHMENT 5	PAYROLL - SECURITY BENEFITS	PAYROLL - INTEREST EARNED	STORM WATER UTILITY	STORM WATER- CONST. BOND	STORM WATER BOND & INTERE	TRASH & GARBAGE PICKUP RE	SEWER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 17	\$ 86,267	\$ 2,344	\$ 39,289	\$ 19,953	\$ 498,060
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	238,380	-
Utility fees	-	-	-	312,233	-	13,540	-	1,199,549
Other receipts	880	8,910	22	135,388	37	-	-	57,731
Total receipts	880	8,910	22	447,621	37	13,540	238,380	1,257,280
Disbursements:								
Personal services	-	8,910	-	138,389	-	-	-	351,676
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	72,100	-	-	-	154,895
Debt service - principal and interest	-	-	-	117,385	-	52,177	-	-
Capital outlay	-	-	-	9,122	-	-	-	11,532
Utility operating expenses	-	-	-	102,416	-	-	-	277,872
Other disbursements	880	-	-	2,223	-	-	241,304	497,215
Total disbursements	880	8,910	-	441,635	-	52,177	241,304	1,293,190
Excess (deficiency) of receipts over (under) disbursements	-	-	22	5,986	37	(38,637)	(2,924)	(35,910)
Cash and investments - ending	\$ -	\$ -	\$ 39	\$ 92,253	\$ 2,381	\$ 652	\$ 17,029	\$ 462,150

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

	SEWER IMPROVEMENT	SEWER BOND & INTEREST	SEWER WORKS CONSTRUCTION	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	SPRINT PCS	Totals
Cash and investments - beginning	\$ 369,615	\$ 297,548	\$ 11,393	\$ 304,458	\$ 19,555	\$ 139,600	\$ 300,732	\$ 3,436,174
Receipts:								
Taxes	-	-	-	-	-	-	-	2,067,760
Licenses and permits	-	-	-	-	-	-	-	262,484
Intergovernmental receipts	-	-	-	-	-	-	-	740,211
Charges for services	-	-	-	-	-	-	-	1,262,481
Utility fees	147,730	-	-	1,105,132	-	-	-	2,778,184
Other receipts	-	387,808	-	79,815	104,495	-	12,725	6,474,336
Total receipts	<u>147,730</u>	<u>387,808</u>	<u>-</u>	<u>1,184,947</u>	<u>104,495</u>	<u>-</u>	<u>12,725</u>	<u>13,585,456</u>
Disbursements:								
Personal services	-	-	-	328,067	-	-	-	3,700,358
Supplies	-	-	-	-	-	-	-	126,266
Other services and charges	-	-	-	91,583	-	-	-	1,622,043
Debt service - principal and interest	-	383,498	-	-	104,454	-	-	761,358
Capital outlay	94,312	-	-	18,987	-	-	90,771	771,107
Utility operating expenses	62,474	-	-	480,019	-	-	-	922,781
Other disbursements	-	-	5,514	251,326	-	-	-	4,662,980
Total disbursements	<u>156,786</u>	<u>383,498</u>	<u>5,514</u>	<u>1,169,982</u>	<u>104,454</u>	<u>-</u>	<u>90,771</u>	<u>12,566,893</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(9,056)</u>	<u>4,310</u>	<u>(5,514)</u>	<u>14,965</u>	<u>41</u>	<u>-</u>	<u>(78,046)</u>	<u>1,018,563</u>
Cash and investments - ending	<u>\$ 360,559</u>	<u>\$ 301,858</u>	<u>\$ 5,879</u>	<u>\$ 319,423</u>	<u>\$ 19,596</u>	<u>\$ 139,600</u>	<u>\$ 222,686</u>	<u>\$ 4,454,737</u>

TOWN OF WHITELAND
 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	MVH RESTRICTED	LECE - LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING FUND	CASINO/RIVERBOAT FUND	PARK & RECREATION	RAINY DAY FUND
Cash and investments - beginning	\$ 871,953	\$ 119,196	\$ 186,298	\$ 9,733	\$ 26,248	\$ 935	\$ 22,224	\$ 13,344	\$ 589
Receipts:									
Taxes	533,648	198,461	-	-	-	-	-	-	-
Licenses and permits	365,851	-	-	-	1,790	-	-	-	-
Intergovernmental receipts	602,837	104,980	110,489	72,141	-	-	-	-	-
Charges for services	827,476	-	-	-	1,196	-	-	220	-
Fines and forfeits	100	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	34,390	382	-	-	549	-	-	-	-
Total receipts	2,364,302	303,823	110,489	72,141	3,535	-	-	220	-
Disbursements:									
Personal services	891,658	112,431	-	-	-	-	-	-	-
Supplies	84,553	47,111	-	-	3,490	-	-	-	-
Other services and charges	1,342,204	53,837	11,328	3,500	4,856	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	36,597	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,355,012	213,379	11,328	3,500	8,346	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	9,290	90,444	99,161	68,641	(4,811)	-	-	220	-
Cash and investments - ending	\$ 881,243	\$ 209,640	\$ 285,459	\$ 78,374	\$ 21,437	\$ 935	\$ 22,224	\$ 13,564	\$ 589

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

	LEVY EXCESS FUND	FIRE GENERAL FUND	CREDIT CARD FUND	CUM CAPITAL DEVELOPMENT	TIF ALLOCATION FUND	CUM CAPITAL IMPROVEMENT	FIRE CCD	CARES ACT FUND	FINAL GRADE CERTIFICATION
Cash and investments - beginning	\$ 131	\$ 504,635	\$ 86,800	\$ 125,964	\$ 48,140	\$ 16,844	\$ 181,463	\$ -	\$ (1,627)
Receipts:									
Taxes	-	136,701	-	82,949	141,554	-	71,490	-	-
Licenses and permits	-	-	-	-	-	-	-	-	23,063
Intergovernmental receipts	-	57,643	-	380	-	8,566	236	143,336	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	45,811	1,335,701	-	-	-	-	-	-
Total receipts	-	240,155	1,335,701	83,329	141,554	8,566	71,726	143,336	23,063
Disbursements:									
Personal services	-	133,206	-	-	-	-	-	-	-
Supplies	-	38,486	-	-	-	-	37,600	-	-
Other services and charges	-	106,015	-	-	-	-	15,011	-	7,926
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,802	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	131	-	1,305,380	-	-	-	-	-	-
Total disbursements	131	277,707	1,305,380	-	-	-	57,413	-	7,926
Excess (deficiency) of receipts over (under) disbursements	(131)	(37,552)	30,321	83,329	141,554	8,566	14,313	143,336	15,137
Cash and investments - ending	\$ -	\$ 467,083	\$ 117,121	\$ 209,293	\$ 189,694	\$ 25,410	\$ 195,776	\$ 143,336	\$ 13,510

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

	COMMUNITY DAY CELEBRATION	INSURANCE PROCEEDS FUND	AMERICAN RECOVERY PLAN ACT	DONATION FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	2014 GEN BOND ANT. NOTE	WATER ESCROW (BRUNNEMER)	SEWER DEBT RESERVE FUND	STORM WATER - DEBT RESERV
Cash and investments - beginning	\$ 5,097	\$ 973	\$ -	\$ 13,041	\$ (71,937)	\$ (141,510)	\$ 15,000	\$ 302,000	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	511,771	-	864,168	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	19,458	40,543	-	50	-	-	-	140	-
Total receipts	19,458	40,543	511,771	50	864,168	-	-	140	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	1,724	-	-	63	-	-	-	-	-
Other services and charges	2,948	16,458	-	1,500	991,926	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	38,883	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	4,672	16,458	-	1,563	1,030,809	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	14,786	24,085	511,771	(1,513)	(166,641)	-	-	140	-
Cash and investments - ending	\$ 19,883	\$ 25,058	\$ 511,771	\$ 11,528	\$ (238,578)	\$ (141,510)	\$ 15,000	\$ 302,140	\$ -

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

	COLLECTIONS - DEPOSIT ACCOUNT	WATER IMPROVEMENT	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLD	PAYROLL FICA WITHHOLDING	PAYROLL MED WITHHOLDING	PAYROLL STATE TAX	PAYROLL LOCAL TAX
Cash and investments - beginning	\$ 5,273	\$ 171,998	\$ (1,811)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	216,756	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,121,391	720	1,276,652	167,927	221,135	51,719	60,506	24,257
Total receipts	<u>2,121,391</u>	<u>217,476</u>	<u>1,276,652</u>	<u>167,927</u>	<u>221,135</u>	<u>51,719</u>	<u>60,506</u>	<u>24,257</u>
Disbursements:								
Personal services	-	-	1,274,841	167,927	221,135	51,719	60,506	24,257
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,117,083	-	-	-	-	-	-	-
Total disbursements	<u>2,117,083</u>	<u>-</u>	<u>1,274,841</u>	<u>167,927</u>	<u>221,135</u>	<u>51,719</u>	<u>60,506</u>	<u>24,257</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,308</u>	<u>217,476</u>	<u>1,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,581</u>	<u>\$ 389,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL PERF	PAYROLL HEALTH INSURANCE	PAYROLL LIFE INSURANCE	PAYROLL VOLUNTARY PERF	PAYROLL DENTAL/VISION INSURANCE	PAYROLL LIFE INS. - AXA	PAYROLL CHILD SUPPORT	PAYROLL GARNISHMENT 3	PAYROLL GARNISHMENT 4
Cash and investments - beginning	\$ (62)	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	47,604	43,240	4,081	6,975	1,979	-	896	-	10,816
Total receipts	47,604	43,240	4,081	6,975	1,979	-	896	-	10,816
Disbursements:									
Personal services	47,542	42,940	3,637	6,975	1,747	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	896	-	10,816
Total disbursements	47,542	42,940	3,637	6,975	1,747	-	896	-	10,816
Excess (deficiency) of receipts over (under) disbursements	62	300	444	-	232	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 444	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL GARNISHMENT 5	PAYROLL - SECURITY BENEFITS	PAYROLL - INTEREST EARNED	STORM WATER UTILITY	STORM WATER- CONST. BOND	STORM WATER BOND & INTERE	TRASH & GARBAGE PICKUP RE	SEWER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 39	\$ 92,253	\$ 2,381	\$ 652	\$ 17,029	\$ 462,150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	312,889	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	403,367	-	-	-	1,287,831
Other receipts	-	10,400	13	11,471	-	-	-	437,133
Total receipts	-	10,400	13	414,838	-	-	312,889	1,724,964
Disbursements:								
Personal services	-	10,400	-	150,796	-	-	-	412,477
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	50,426	-	-	-	168,933
Debt service - principal and interest	-	-	-	-	-	652	-	-
Capital outlay	-	-	-	-	-	-	-	11,532
Utility operating expenses	-	-	-	97,838	2,381	-	-	471,714
Other disbursements	-	-	-	6,446	-	-	285,075	1,033,876
Total disbursements	-	10,400	-	305,506	2,381	652	285,075	2,098,532
Excess (deficiency) of receipts over (under) disbursements	-	-	13	109,332	(2,381)	(652)	27,814	(373,568)
Cash and investments - ending	\$ -	\$ -	\$ 52	\$ 201,585	\$ -	\$ -	\$ 44,843	\$ 88,582

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

	SEWER IMPROVEMENT	SEWER BOND & INTEREST	SEWER WORKS CONSTRUCTION	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	SPRINT PCS	Totals
Cash and investments - beginning	\$ 360,559	\$ 301,858	\$ 5,879	\$ 319,423	\$ 19,596	\$ 139,600	\$ 222,686	\$ 4,454,737
Receipts:								
Taxes	-	-	-	-	-	-	-	1,164,803
Licenses and permits	-	-	-	-	-	-	-	390,704
Intergovernmental receipts	-	-	-	-	-	-	-	2,476,547
Charges for services	-	-	-	-	-	-	-	1,358,537
Fines and forfeits	-	-	-	-	-	-	-	100
Utility fees	404,650	-	-	1,220,628	-	-	-	3,316,476
Other receipts	-	458,860	-	95,890	124,494	-	78,970	6,734,153
Total receipts	404,650	458,860	-	1,316,518	124,494	-	78,970	15,441,320
Disbursements:								
Personal services	-	-	-	339,572	-	-	-	3,953,766
Supplies	-	-	-	-	-	-	-	213,027
Other services and charges	-	-	-	76,841	-	-	-	2,853,709
Debt service - principal and interest	-	378,924	-	-	106,826	-	-	486,402
Capital outlay	758	-	-	54,921	-	-	71,342	218,835
Utility operating expenses	204,255	-	-	518,300	-	-	-	1,294,488
Other disbursements	-	-	-	245,526	-	-	-	5,005,229
Total disbursements	205,013	378,924	-	1,235,160	106,826	-	71,342	14,025,456
Excess (deficiency) of receipts over (under) disbursements	199,637	79,936	-	81,358	17,668	-	7,628	1,415,864
Cash and investments - ending	\$ 560,196	\$ 381,794	\$ 5,879	\$ 400,781	\$ 37,264	\$ 139,600	\$ 230,314	\$ 5,870,601

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	LIT Economic Development (formerly CEDIT)	LECE - LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING FUND	CASINO/RIVERBOAT FUND
Cash and investments - beginning	\$ 881,243	\$ 209,640	\$ 285,459	\$ 78,374	\$ -	\$ 21,437	\$ 935	\$ 22,224
Receipts:								
Taxes	621,476	166,384	-	-	-	-	-	-
Licenses and permits	185,485	-	-	-	-	13,710	-	-
Intergovernmental receipts	597,663	68,661	135,325	145,926	-	-	-	-
Charges for services	951,285	-	200,000	-	-	675	-	-
Fines and forfeits	175	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	36,970	763	-	-	-	402	-	-
Total receipts	2,393,054	235,808	335,325	145,926	-	14,787	-	-
Disbursements:								
Personal services	935,724	127,702	-	-	-	-	-	-
Supplies	85,227	63,530	-	-	-	11,953	-	-
Other services and charges	1,788,019	49,687	200,000	51,960	-	7,775	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	65,183	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,874,153	240,919	200,000	51,960	-	19,728	-	-
Excess (deficiency) of receipts over (under) disbursements	(481,099)	(5,111)	135,325	93,966	-	(4,941)	-	-
Cash and investments - ending	\$ 400,144	\$ 204,529	\$ 420,784	\$ 172,340	\$ -	\$ 16,496	\$ 935	\$ 22,224

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

	PARK & RECREATION	RAINY DAY FUND	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTELEMENT UNRESTRICTED	FIRE GENERAL FUND	CREDIT CARD FUND	CUM CAPITAL DEVELOPMENT	2022 SERIES A&B BOND	TIF ALLOCATION FUND
Cash and investments - beginning	\$ 13,564	\$ 589	\$ -	\$ -	\$ 467,083	\$ 117,121	\$ 209,293	\$ -	\$ 189,694
Receipts:									
Taxes	-	-	-	-	144,822	-	104,485	-	250,609
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,769	2,044	22,823	-	533	-	-
Charges for services	100	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	637,681	1,536,610	-	5,676,954	8
Total receipts	100	-	4,769	2,044	805,326	1,536,610	105,018	5,676,954	250,617
Disbursements:									
Personal services	-	-	-	-	340,549	-	-	-	-
Supplies	-	-	-	-	37,205	-	-	-	-
Other services and charges	-	-	-	-	106,323	-	-	173,535	48,500
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,881,640	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,619,111	-	-	-
Total disbursements	-	-	-	-	484,077	1,619,111	-	2,055,175	48,500
Excess (deficiency) of receipts over (under) disbursements	100	-	4,769	2,044	321,249	(82,501)	105,018	3,621,779	202,117
Cash and investments - ending	\$ 13,664	\$ 589	\$ 4,769	\$ 2,044	\$ 788,332	\$ 34,620	\$ 314,311	\$ 3,621,779	\$ 391,811

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

	CUM CAPITAL IMPROVEMENT	FIRE CCD	2022 SERIES A & B BOND INTEREST	CARES ACT FUND	G.O. BOND DEBT SERVICE	GENERAL OBLIGATION BOND SERIES 2022 PROCEEDS	FINAL GRADE CERTIFICATION	COMMUNITY DAY CELEBRATION	INSURANCE PROCEEDS FUND
Cash and investments - beginning	\$ 25,410	\$ 195,776	\$ -	\$ 143,336	\$ -	\$ -	\$ 13,510	\$ 19,883	\$ 25,058
Receipts:									
Taxes	-	83,238	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	24,250	-	-
Intergovernmental receipts	8,347	164	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,198,422	-	640,000	20	-	18,640	31,737
Total receipts	<u>8,347</u>	<u>83,402</u>	<u>1,198,422</u>	<u>-</u>	<u>640,000</u>	<u>20</u>	<u>24,250</u>	<u>18,640</u>	<u>31,737</u>
Disbursements:									
Personal services	-	-	-	-	-	-	12,500	-	-
Supplies	-	18,869	-	-	-	-	-	8,569	-
Other services and charges	25	-	-	-	-	-	-	6,223	40,739
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	7,846	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	75,000	-	-	-	-
Total disbursements	<u>25</u>	<u>26,715</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>12,500</u>	<u>14,792</u>	<u>40,739</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,322</u>	<u>56,687</u>	<u>1,198,422</u>	<u>-</u>	<u>565,000</u>	<u>20</u>	<u>11,750</u>	<u>3,848</u>	<u>(9,002)</u>
Cash and investments - ending	<u>\$ 33,732</u>	<u>\$ 252,463</u>	<u>\$ 1,198,422</u>	<u>\$ 143,336</u>	<u>\$ 565,000</u>	<u>\$ 20</u>	<u>\$ 25,260</u>	<u>\$ 23,731</u>	<u>\$ 16,056</u>

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

	AMERICAN RECOVERY PLAN ACT	DONATION FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	2014 GEN BOND ANT. NOTE	G.O. BOND DEBT SERVICE	GENERAL OBLIGATION BOND SERIES 2022 PROCEEDS	WATER ESCROW (BRUNNEMER)	SEWER DEBT RESERVE FUND	COLLECTIONS - DEPOSIT ACCOUNT
Cash and investments - beginning	\$ 511,771	\$ 11,528	\$ (238,578)	\$ (141,510)	\$ -	\$ -	\$ 15,000	\$ 302,140	\$ 9,581
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	822,456	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	2,054,819
Total receipts	822,456	-	-	-	-	-	-	-	2,054,819
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	303,845	2,543	-	-	-	-	-	-	-
Other services and charges	923,064	1,764	79,751	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	2,036,017
Total disbursements	1,226,909	4,307	79,751	-	-	-	-	-	2,036,017
Excess (deficiency) of receipts over (under) disbursements	(404,453)	(4,307)	(79,751)	-	-	-	-	-	18,802
Cash and investments - ending	\$ 107,318	\$ 7,221	\$ (318,329)	\$ (141,510)	\$ -	\$ -	\$ 15,000	\$ 302,140	\$ 28,383

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

	WATER IMPROVEMENT	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLD	PAYROLL FICA WITHHOLDING	PAYROLL MED WITHHOLDING	PAYROLL STATE TAX	PAYROLL LOCAL TAX	PAYROLL PERF	PAYROLL HEALTH INSURANCE	PAYROLL LIFE INSURANCE
Cash and investments - beginning	\$ 389,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	138,618	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,540,816	193,934	261,340	61,120	69,908	29,448	51,890	44,425	4,077
Total receipts	138,618	1,540,816	193,934	261,340	61,120	69,908	29,448	51,890	44,425	4,077
Disbursements:										
Personal services	-	1,535,616	193,934	261,340	61,120	69,908	29,448	51,890	44,425	4,521
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,535,616	193,934	261,340	61,120	69,908	29,448	51,890	44,425	4,521
Excess (deficiency) of receipts over (under) disbursements	138,618	5,200	-	-	-	-	-	-	-	(444)
Cash and investments - ending	\$ 528,092	\$ 5,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL VOLUNTARY PERF	PAYROLL DENTAL/VISION INSURANCE	PAYROLL GARNISHMENT 2	PAYROLL GARNISHMENT 4	PAYROLL - SECURITY BENEFITS	PAYROLL - INTEREST EARNED	PAYROLL - UNIFORM GARNISHMENT	STORM WATER UTILITY	TRASH & GARBAGE PICKUP RE
Cash and investments - beginning	\$ -	\$ 232	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ 201,585	\$ 44,843
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	329,913
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	462,305	-
Other receipts	11,734	1,754	-	4,576	5,300	275	123	2,172	-
Total receipts	11,734	1,754	-	4,576	5,300	275	123	464,477	329,913
Disbursements:									
Personal services	11,734	1,986	-	-	5,300	-	-	184,233	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	54,068	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	27,396	-
Utility operating expenses	-	-	-	-	-	-	-	98,951	-
Other disbursements	-	-	-	4,576	-	-	-	7,327	295,495
Total disbursements	11,734	1,986	-	4,576	5,300	-	-	371,975	295,495
Excess (deficiency) of receipts over (under) disbursements	-	(232)	-	-	-	275	123	92,502	34,418
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327	\$ 123	\$ 294,087	\$ 79,261

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

	SEWER UTILITY OPERATING	SEWER IMPROVEMENT	SEWER BOND & INTEREST	SEWER WORKS CONSTRUCTION	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	SPRINT PCS	Totals
Cash and investments - beginning	\$ 88,582	\$ 560,196	\$ 381,794	\$ 5,879	\$ 400,781	\$ 37,264	\$ 139,600	\$ 230,314	\$ 5,870,601
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,371,014
Licenses and permits	-	-	-	-	-	-	-	-	223,445
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,808,711
Charges for services	-	-	-	-	-	-	-	-	1,620,591
Fines and forfeits	-	-	-	-	-	-	-	-	175
Utility fees	1,355,406	227,740	-	-	1,287,195	-	-	-	3,332,646
Other receipts	84,689	-	358,858	-	147,822	116,470	-	14,205	14,837,962
Total receipts	1,440,095	227,740	358,858	-	1,435,017	116,470	-	14,205	23,194,544
Disbursements:									
Personal services	445,207	-	-	-	340,473	-	-	-	4,657,610
Supplies	-	-	-	-	-	-	-	-	531,741
Other services and charges	185,503	-	-	-	90,601	-	-	-	3,807,537
Debt service - principal and interest	-	-	387,594	-	-	4,526	-	-	392,120
Capital outlay	14,766	-	-	-	62,579	-	-	4,782	2,064,192
Utility operating expenses	386,032	372,774	-	-	605,279	-	-	-	1,463,036
Other disbursements	476,259	-	-	-	241,192	15,914	-	1,320	4,772,211
Total disbursements	1,507,767	372,774	387,594	-	1,340,124	20,440	-	6,102	17,688,447
Excess (deficiency) of receipts over (under) disbursements	(67,672)	(145,034)	(28,736)	-	94,893	96,030	-	8,103	5,506,097
Cash and investments - ending	\$ 20,910	\$ 415,162	\$ 353,058	\$ 5,879	\$ 495,674	\$ 133,294	\$ 139,600	\$ 238,417	\$ 11,376,698

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	LIT Economic Development (formerly CREDIT)	LECE - LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING FUND	CASINO/RIVERBOAT FUND	PARK & RECREATION
Cash and investments - beginning	\$ 400,144	\$ 204,529	\$ 420,784	\$ 172,340	\$ -	\$ 16,496	\$ 935	\$ 22,224	\$ 13,664
Receipts:									
Taxes	642,738	182,031	-	-	-	-	-	-	-
Licenses and permits	194,546	-	-	-	-	6,855	-	-	-
Intergovernmental receipts	684,336	87,653	125,111	99,032	153,595	-	-	-	-
Charges for services	362,897	-	-	-	-	962	-	-	40
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	58,759	-	-	-	-	629	-	25,862	-
Total receipts	1,943,276	269,684	125,111	99,032	153,595	8,446	-	25,862	40
Disbursements:									
Personal services	1,146,932	123,293	-	-	-	-	-	-	-
Supplies	208,397	56,708	-	-	-	11,954	-	-	-
Other services and charges	723,214	56,239	-	147,223	-	7,903	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	2,078,543	236,240	-	147,223	-	19,857	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(135,267)	33,444	125,111	(48,191)	153,595	(11,411)	-	25,862	40
Cash and investments - ending	\$ 264,877	\$ 237,973	\$ 545,895	\$ 124,149	\$ 153,595	\$ 5,085	\$ 935	\$ 48,086	\$ 13,704

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	RAINY DAY FUND	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTELEMENT UNRESTRICTED	FIRE GENERAL FUND	CREDIT CARD FUND	CUM CAPITAL DEVELOPMENT	2022 SERIES A&B BOND	TIF ALLOCATION FUND	CUM CAPITAL IMPROVEMENT
Cash and investments - beginning	\$ 589	\$ 4,769	\$ 2,044	\$ 788,332	\$ 34,620	\$ 314,311	\$ 3,621,779	\$ 391,811	\$ 33,732
Receipts:									
Taxes	-	-	-	147,206	-	127,515	-	642,729	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,687	-	8,943	-	408	-	-	8,348
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	17,456	1,841,729	-	392,115	34,777	-
Total receipts	-	1,687	-	173,605	1,841,729	127,923	392,115	677,506	8,348
Disbursements:									
Personal services	-	-	-	375,549	-	-	-	-	-
Supplies	-	-	-	34,115	-	-	-	-	-
Other services and charges	-	-	-	92,421	-	-	-	87,962	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	23,274	3,350,497	292,937	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,852,771	-	-	-	-
Total disbursements	-	-	-	502,085	1,852,771	23,274	3,350,497	380,899	-
Excess (deficiency) of receipts over (under) disbursements	-	1,687	-	(328,480)	(11,042)	104,649	(2,958,382)	296,607	8,348
Cash and investments - ending	\$ 589	\$ 6,456	\$ 2,044	\$ 459,852	\$ 23,578	\$ 418,960	\$ 663,397	\$ 688,418	\$ 42,080

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FIRE CCD	2022 SERIES A & B BOND INTEREST	CARES ACT FUND	G.O. BOND DEBT SERVICE	GENERAL OBLIGATION BOND SERIES 2022 PROCEEDS	FINAL GRADE CERTIFICATION	COMMUNITY DAY CELEBRATION	INSURANCE PROCEEDS FUND	AMERICAN RECOVERY PLAN ACT
Cash and investments - beginning	\$ 252,463	\$ 1,198,422	\$ 143,336	\$ 565,000	\$ 20	\$ 25,260	\$ 23,731	\$ 16,056	\$ 107,318
Receipts:									
Taxes	113,044	-	-	12,732	-	-	-	-	-
Licenses and permits	-	-	-	-	-	8,250	-	-	-
Intergovernmental receipts	272	-	-	1,438	-	-	-	-	332
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	39,757	-	159,536	565,817	-	25,467	46,896	-
Total receipts	113,316	39,757	-	173,706	565,817	8,250	25,467	46,896	332
Disbursements:									
Personal services	-	-	-	-	5,848	-	-	-	-
Supplies	2,165	-	-	-	-	-	15,561	-	107,650
Other services and charges	-	-	-	565,000	-	-	8,734	40,872	-
Debt service - principal and interest	-	-	-	78,509	-	-	-	-	-
Capital outlay	24,892	304,723	-	-	445,336	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	27,057	304,723	-	643,509	451,184	-	24,295	40,872	107,650
Excess (deficiency) of receipts over (under) disbursements	86,259	(264,966)	-	(469,803)	114,633	8,250	1,172	6,024	(107,318)
Cash and investments - ending	\$ 338,722	\$ 933,456	\$ 143,336	\$ 95,197	\$ 114,653	\$ 33,510	\$ 24,903	\$ 22,080	\$ -

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DONATION FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	2014 GEN BOND ANT. NOTE	WATER ESCROW (BRUNNEMER)	SEWER DEBT RESERVE FUND	COLLECTIONS - DEPOSIT ACCOUNT	WATER IMPROVEMENT	PAYROLL NET SALARIES	PAYROLL FEDERAL WITHHOLD
Cash and investments - beginning	\$ 7,221	\$ (318,329)	\$ (141,510)	\$ 15,000	\$ 302,140	\$ 28,383	\$ 528,092	\$ 5,200	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	759,272	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	21,530	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	14	-	-	-	-	2,172,564	-	1,718,079	222,543
Total receipts	14	759,272	-	-	-	2,172,564	21,530	1,718,079	222,543
Disbursements:									
Personal services	-	-	-	-	-	-	-	1,723,279	222,543
Supplies	302	-	-	-	-	-	-	-	-
Other services and charges	2,000	768,834	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	25,005	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,172,600	-	-	-
Total disbursements	2,302	768,834	-	-	-	2,172,600	25,005	1,723,279	222,543
Excess (deficiency) of receipts over (under) disbursements	(2,288)	(9,562)	-	-	-	(36)	(3,475)	(5,200)	-
Cash and investments - ending	\$ 4,933	\$ (327,891)	\$ (141,510)	\$ 15,000	\$ 302,140	\$ 28,347	\$ 524,617	\$ -	\$ -

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>PAYROLL FICA WITHHOLDING</u>	<u>PAYROLL MED WITHHOLDING</u>	<u>PAYROLL STATE TAX</u>	<u>PAYROLL LOCAL TAX</u>	<u>PAYROLL PERF</u>	<u>PAYROLL HEALTH INSURANCE</u>	<u>PAYROLL LIFE INSURANCE</u>	<u>PAYROLL VOLUNTARY PERF</u>	<u>PAYROLL DENTAL/VISION INSURANCE</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	<u>291,461</u>	<u>68,165</u>	<u>77,267</u>	<u>34,871</u>	<u>57,809</u>	<u>42,291</u>	<u>4,487</u>	<u>8,169</u>	<u>1,771</u>
Total receipts	<u>291,461</u>	<u>68,165</u>	<u>77,267</u>	<u>34,871</u>	<u>57,809</u>	<u>42,291</u>	<u>4,487</u>	<u>8,169</u>	<u>1,771</u>
Disbursements:									
Personal services	291,461	68,165	77,267	34,871	57,809	42,291	4,487	8,169	1,771
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>291,461</u>	<u>68,165</u>	<u>77,267</u>	<u>34,871</u>	<u>57,809</u>	<u>42,291</u>	<u>4,487</u>	<u>8,169</u>	<u>1,771</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PAYROLL GARNISHMENT 2	PAYROLL GARNISHMENT 4	PAYROLL - SECURITY BENEFITS	PAYROLL - INTEREST EARNED	PAYROLL - UNIFORM GARNISHMENT	STORM WATER UTILITY	TRASH & GARBAGE PICKUP RE	SEWER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 327	\$ 123	\$ 294,087	\$ 79,261	\$ 20,910
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	349,987	-
Utility fees	-	-	-	-	-	643,904	-	1,469,438
Other receipts	-	-	6,638	496	-	9,280	-	73,755
Total receipts	-	-	6,638	496	-	653,184	349,987	1,543,193
Disbursements:								
Personal services	-	-	6,638	150	123	194,789	-	479,553
Supplies	-	-	-	-	-	-	-	-
Other services and charges	150	-	-	-	-	54,149	-	161,518
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,700	-	-
Utility operating expenses	-	-	-	-	-	191,081	-	389,218
Other disbursements	-	-	-	-	-	9,342	321,909	137,287
Total disbursements	150	-	6,638	150	123	460,061	321,909	1,167,576
Excess (deficiency) of receipts over (under) disbursements	(150)	-	-	346	(123)	193,123	28,078	375,617
Cash and investments - ending	\$ (150)	\$ -	\$ -	\$ 673	\$ -	\$ 487,210	\$ 107,339	\$ 396,527

TOWN OF WHITELAND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SEWER IMPROVEMENT	SEWER BOND & INTEREST	SEWER WORKS CONSTRUCTION	WATER OPERATING	WATER BOND & INTEREST	WATER DEBT RESERVE	SPRINT PCS	Totals
Cash and investments - beginning	\$ 415,162	\$ 353,058	\$ 5,879	\$ 495,674	\$ 133,294	\$ 139,600	\$ 238,417	\$ 11,376,698
Receipts:								
Taxes	-	-	-	-	-	-	-	1,867,995
Licenses and permits	-	-	-	-	-	-	-	209,651
Intergovernmental receipts	-	-	-	-	-	-	-	1,930,427
Charges for services	-	-	-	-	-	-	-	735,416
Utility fees	255,088	-	-	1,345,507	-	-	-	3,713,937
Other receipts	200,000	33,100	-	262,537	112,717	-	2,418,536	11,025,350
Total receipts	455,088	33,100	-	1,608,044	112,717	-	2,418,536	19,482,776
Disbursements:								
Personal services	-	-	-	337,500	-	-	-	5,202,488
Supplies	-	-	-	-	-	-	-	436,852
Other services and charges	-	-	-	104,549	-	-	-	2,820,768
Debt service - principal and interest	-	382,500	-	-	107,592	-	-	568,601
Capital outlay	-	-	-	77,750	-	-	781,379	5,336,493
Utility operating expenses	303,340	-	-	618,475	-	-	-	1,502,114
Other disbursements	-	-	-	446,180	-	-	405	4,940,494
Total disbursements	303,340	382,500	-	1,584,454	107,592	-	781,784	20,807,810
Excess (deficiency) of receipts over (under) disbursements	151,748	(349,400)	-	23,590	5,125	-	1,636,752	(1,325,034)
Cash and investments - ending	\$ 566,910	\$ 3,658	\$ 5,879	\$ 519,264	\$ 138,419	\$ 139,600	\$ 1,875,169	\$ 10,051,664



TOWN OF WHITELAND
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Horizon Bank	2018 Hot Box & Roller	\$ 5,566	09/29/18	03/29/25
Horizon Bank	2009 International Dump Truck	<u>12,241</u>	01/01/18	10/01/24
Total of annual lease payments		<u>\$ 17,807</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	GENERAL OBLIGATION BOND SERIES 2022	\$ 640,000	\$ 130,000
Revenue bonds	ECONOMIC DEVELOPMENT BOND SERIES 2022	<u>7,250,000</u>	-
Total governmental activities		<u>7,890,000</u>	<u>130,000</u>
Water:			
Revenue bonds	water works revenue bonds	<u>210,000</u>	<u>105,000</u>
Totals		<u>\$ 8,100,000</u>	<u>\$ 235,000</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/>.