

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF GEORGETOWN

FLOYD COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

06/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Julia Keibler	01-01-19 to 12-31-24
President of the Town Council	Everett Pullen Christopher Loop	01-01-19 to 12-31-19 01-01-20 to 12-31-24
Town Manager	Reny Keener	04-24-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GEORGETOWN, FLOYD COUNTY, INDIANA

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

June 20, 2024

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

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

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

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

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

TOWN OF GEORGETOWN
 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	
General	\$ 138,146	\$ 702,068	\$ 719,573	\$ 120,641	\$ 431,913	\$ 481,401	\$ 71,153
Motor Vehicle Highway	157,409	61,893	52,030	167,272	54,586	44,285	177,573
Local Road And Street	(121,011)	236,971	16,942	99,018	187,491	167,334	119,175
MVH Restricted	-	61,893	-	61,893	54,586	-	116,479
Law Enforcement Continuing Ed	10,630	3,878	2,315	12,193	2,253	249	14,197
Riverboat	186,884	210,406	51,720	345,570	193,009	339,466	199,113
Rainy Day	62,795	-	-	62,795	-	-	62,795
Cumulative Capl Imprv Cigarette Tax	10,751	-	2,030	8,721	3,189	-	11,910
CEDIT Capital Projects	214,468	81,173	883	294,758	88,442	77,233	305,967
CARES IFA	-	-	-	-	76,697	76,697	-
WATERWORKS PROCEEDS	5,295,309	219,789	10,438	5,504,660	516,980	77,314	5,944,326
Payroll Clearing Fund	1,246	527,964	526,080	3,130	501,947	500,656	4,421
TIF	-	-	-	-	140,969	7,568	133,401
DRUG ENFORCEMENT EDUCATION & AWARENESS	1,281	-	-	1,281	-	60	1,221
DUI	(321)	1,093	495	277	-	-	277
Storm Water Utility-Operating	279,144	18,941	120,581	177,504	17,479	85,906	109,077
Trash Utility-Operating	158,725	255,037	287,490	126,272	259,467	318,184	67,555
Wastewater Improvement	635,407	397,935	179,513	853,829	473,940	283,666	1,044,103
SRF WW CONSTRUCTION	327,726	6,786	-	334,512	1,603	336,115	-
Wastewater Construction	(730,295)	2,111,336	1,381,043	(2)	163,216	163,216	(2)
SRF WW Bond & Interest Fund 143518	60,023	222,793	99,118	183,698	209,671	204,572	188,797
SRF WW DSR FUND 143519	38,697	43,083	-	81,780	42,383	-	124,163
Wastewater Utility-Operating	172,465	1,232,010	1,521,908	(117,433)	1,612,638	1,300,689	194,516
Wastewater Utility-Customer Deposit	129,551	19,513	13,300	135,764	25,549	18,423	142,890
Water Utility-Operating	152,233	1,713	102,816	51,130	701	51,607	224
Water Utility-Customer Deposit	3,972	-	-	3,972	-	-	3,972
Totals	<u>\$ 7,185,235</u>	<u>\$ 6,416,275</u>	<u>\$ 5,088,275</u>	<u>\$ 8,513,235</u>	<u>\$ 5,058,709</u>	<u>\$ 4,534,641</u>	<u>\$ 9,037,303</u>

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

TOWN OF GEORGETOWN
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	\$ 71,153	\$ 652,811	\$ 420,367	\$ 303,597	\$ 664,239	\$ 414,208	\$ 553,628
Motor Vehicle Highway	177,573	60,328	57,799	180,102	74,368	172,054	82,416
Local Road And Street	119,175	69,812	31,238	157,749	78,540	77,947	158,342
MVH Restricted	116,479	60,328	33,018	143,789	73,368	111,521	105,636
Law Enforcement Continuing Ed	14,197	2,848	3,175	13,870	8,382	3,690	18,562
Riverboat	199,113	232,083	208,108	223,088	242,106	175,130	290,064
Rainy Day	62,795	-	-	62,795	-	-	62,795
Opioid Settlement UNRESTRICTED	-	-	-	-	723	-	723
Opioid Settlement RESTRICTED	-	-	-	-	1,686	-	1,686
Cumulative Capl Imprv Cigarette Tax	11,910	5,909	-	17,819	6,906	-	24,725
CEDIT Capital Projects	305,967	92,293	188,336	209,924	84,806	213,790	80,940
CARES IFA	-	9,173	9,173	-	-	-	-
WATERWORKS PROCEEDS	5,944,326	75,246	280,309	5,739,263	79,928	661,517	5,157,674
Payroll Clearing Fund	4,421	465,160	467,320	2,261	521,161	520,101	3,321
TIF	133,401	91,969	16,399	208,971	90,526	30,427	269,070
GEORGETOWN ARP CORONAVIRUS LOCAL FISCAL RECOVERY F	-	380,953	31	380,922	385,430	300,000	466,352
CCMG COMMUNITY CROSSINGS MATCHING GRANT 2021	-	127,037	127,037	-	180,664	180,664	-
DRUG ENFORCEMENT EDUCATION & AWARENESS	1,221	-	-	1,221	-	-	1,221
DUI	277	-	-	277	-	-	277
Storm Water Utility-Operating	109,077	18,272	123,586	3,763	17,131	16,010	4,884
Trash Utility-Operating	67,555	260,040	272,151	55,444	256,402	279,482	32,364
Wastewater Improvement	1,044,103	482,818	545,107	981,814	783,716	324,827	1,440,703
Wastewater Construction	(2)	-	-	(2)	-	-	(2)
SRF WW Bond & Interest Fund 143518	188,797	209,191	208,597	189,391	210,738	209,700	190,429
SRF WW DSR FUND 143519	124,163	41,978	-	166,141	44,127	-	210,268
Wastewater Utility-Operating	194,516	1,358,257	1,337,862	214,911	1,420,683	1,396,482	239,112
Wastewater Utility-Customer Deposit	142,890	27,470	13,819	156,541	26,213	15,408	167,346
Water Utility-Operating	224	-	-	224	-	-	224
Water Utility-Customer Deposit	3,972	-	-	3,972	-	-	3,972
Totals	\$ 9,037,303	\$ 4,723,976	\$ 4,343,432	\$ 9,417,847	\$ 5,251,843	\$ 5,102,958	\$ 9,566,732

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

TOWN OF GEORGETOWN
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 GEORGETOWN
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 GEORGETOWN
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 GEORGETOWN
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. Cash Balance Deficits

At December 31, 2019, the Wastewater Utility-Operating fund had a deficit balance of \$117,433. Disbursements for wastewater improvements were recorded to the Wastewater Utility-Operating fund and subsequently reimbursed from the Wastewater Improvement fund in May 2020. The Wastewater Construction fund had a deficit balance of \$2 at year end as the result of expenditures exceeding revenue.

Note 7. Water Utility

On November 15, 2017, the Town sold the assets of its Water Utility to Indiana-American Water Company, Inc. The proceeds of the sale were deposited into the nonreverting Waterworks Proceeds trust fund, as directed by Town Ordinance G-17-03. Subsequent to the sale, and after all operating expenses had been paid, the Water Utility-Operating fund and the Water Utility-Customer Deposit fund had cash balances remaining.

In 2019 and 2020, activity reported in the Water Utility-Operating fund consisted of the purchase of capital equipment not related to the operations of a water utility. No disbursements have been made to refund remaining customer deposits.

Note 8. Subsequent Events

On January 3, 2023, the Town entered into a contract in the amount of \$496,343 to relocate and improve the Knable Road lift station. The Town received \$200,000 from Floyd County toward the cost of the project.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 138,146	\$ 157,409	\$ (121,011)	\$ -	\$ 10,630	\$ 186,884	\$ 62,795
Receipts:							
Taxes	518,336	-	-	-	-	-	-
Licenses and permits	14,995	-	-	-	250	-	-
Intergovernmental receipts	16,753	61,893	63,907	61,893	-	210,406	-
Charges for services	-	-	-	-	2,595	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	151,984	-	173,064	-	1,033	-	-
Total receipts	702,068	61,893	236,971	61,893	3,878	210,406	-
Disbursements:							
Personal services	366,331	14,406	-	-	-	-	-
Supplies	14,060	5,472	16,942	-	1,926	-	-
Other services and charges	291,348	31,500	-	-	-	818	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	652	-	-	-	50,902	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	47,834	-	-	-	389	-	-
Total disbursements	719,573	52,030	16,942	-	2,315	51,720	-
Excess (deficiency) of receipts over (under) disbursements	(17,505)	9,863	220,029	61,893	1,563	158,686	-
Cash and investments - ending	\$ 120,641	\$ 167,272	\$ 99,018	\$ 61,893	\$ 12,193	\$ 345,570	\$ 62,795

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

	Cumulative Capl Imprv Cigarette Tax	CEDIT Capital Projects	CARES IFA	WATERWORKS PROCEEDS	Payroll Clearing Fund	TIF	DRUG ENFORCEMENT EDUCATION & AWARENESS
Cash and investments - beginning	\$ 10,751	\$ 214,468	\$ -	\$ 5,295,309	\$ 1,246	\$ -	\$ 1,281
Receipts:							
Taxes	-	81,173	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	219,789	527,964	-	-
Total receipts	-	81,173	-	219,789	527,964	-	-
Disbursements:							
Personal services	-	-	-	-	423,461	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	883	-	10,438	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,030	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	102,619	-	-
Total disbursements	2,030	883	-	10,438	526,080	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,030)	80,290	-	209,351	1,884	-	-
Cash and investments - ending	\$ 8,721	\$ 294,758	\$ -	\$ 5,504,660	\$ 3,130	\$ -	\$ 1,281

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

	DUI	Storm Water Utility-Operating	Trash Utility-Operating	Wastewater Improvement	SRF WW CONSTRUCTION	Wastewater Construction	SRF WW Bond & Interest Fund 143518
Cash and investments - beginning	\$ (321)	\$ 279,144	\$ 158,725	\$ 635,407	\$ 327,726	\$ (730,295)	\$ 60,023
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	249,567	-	-	-	-
Utility fees	-	16,738	-	390,701	-	-	-
Penalties	-	-	5,041	-	-	-	-
Other receipts	1,093	2,203	429	7,234	6,786	2,111,336	222,793
Total receipts	1,093	18,941	255,037	397,935	6,786	2,111,336	222,793
Disbursements:							
Personal services	495	7,958	53,260	-	-	-	-
Supplies	-	-	5,235	-	-	-	-
Other services and charges	-	-	225,127	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	99,118
Capital outlay	-	4,235	-	90,720	-	1,381,043	-
Utility operating expenses	-	108,388	-	88,793	-	-	-
Other disbursements	-	-	3,868	-	-	-	-
Total disbursements	495	120,581	287,490	179,513	-	1,381,043	99,118
Excess (deficiency) of receipts over (under) disbursements	598	(101,640)	(32,453)	218,422	6,786	730,293	123,675
Cash and investments - ending	\$ 277	\$ 177,504	\$ 126,272	\$ 853,829	\$ 334,512	\$ (2)	\$ 183,698

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

	SRF WW DSR FUND 143519	Wastewater Utility-Operating	Wastewater Utility-Customer Deposit	Water Utility-Operating	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 38,697	\$ 172,465	\$ 129,551	\$ 152,233	\$ 3,972	\$ 7,185,235
Receipts:						
Taxes	-	-	-	84	-	599,593
Licenses and permits	-	-	-	-	-	15,245
Intergovernmental receipts	-	-	-	-	-	414,852
Charges for services	-	-	-	-	-	252,162
Utility fees	-	1,180,556	-	968	-	1,588,963
Penalties	-	26,171	-	51	-	31,263
Other receipts	43,083	25,283	19,513	610	-	3,514,197
Total receipts	43,083	1,232,010	19,513	1,713	-	6,416,275
Disbursements:						
Personal services	-	198,814	-	-	-	1,064,725
Supplies	-	-	-	-	-	43,635
Other services and charges	-	27,437	-	-	-	587,551
Debt service - principal and interest	-	250,872	-	-	-	349,990
Capital outlay	-	16,142	-	102,816	-	1,648,540
Utility operating expenses	-	1,018,710	-	-	-	1,215,891
Other disbursements	-	9,933	13,300	-	-	177,943
Total disbursements	-	1,521,908	13,300	102,816	-	5,088,275
Excess (deficiency) of receipts over (under) disbursements	43,083	(289,898)	6,213	(101,103)	-	1,328,000
Cash and investments - ending	\$ 81,780	\$ (117,433)	\$ 135,764	\$ 51,130	\$ 3,972	\$ 8,513,235

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

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Law Enforcement Continuing Ed	Riverboat	Rainy Day
Cash and investments - beginning	\$ 120,641	\$ 167,272	\$ 99,018	\$ 61,893	\$ 12,193	\$ 345,570	\$ 62,795
Receipts:							
Taxes	281,025	-	-	-	-	-	-
Licenses and permits	7,018	-	-	-	680	-	-
Intergovernmental receipts	12,248	54,586	187,491	54,586	-	193,009	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	131,622	-	-	-	1,573	-	-
Total receipts	431,913	54,586	187,491	54,586	2,253	193,009	-
Disbursements:							
Personal services	183,641	13,039	-	-	-	-	-
Supplies	14,382	497	6,887	-	-	-	-
Other services and charges	258,457	30,739	1,350	-	249	98,294	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	138,981	-	-	241,172	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	24,921	10	20,116	-	-	-	-
Total disbursements	481,401	44,285	167,334	-	249	339,466	-
Excess (deficiency) of receipts over (under) disbursements	(49,488)	10,301	20,157	54,586	2,004	(146,457)	-
Cash and investments - ending	\$ 71,153	\$ 177,573	\$ 119,175	\$ 116,479	\$ 14,197	\$ 199,113	\$ 62,795

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

	Cumulative Capl Imprv Cigarette Tax	CEDIT Capital Projects	CARES IFA	WATERWORKS PROCEEDS	Payroll Clearing Fund	TIF	DRUG ENFORCEMENT EDUCATION & AWARENESS
Cash and investments - beginning	\$ 8,721	\$ 294,758	\$ -	\$ 5,504,660	\$ 3,130	\$ -	\$ 1,281
Receipts:							
Taxes	-	88,442	-	-	-	140,669	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,189	-	76,697	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	516,980	501,947	300	-
Total receipts	3,189	88,442	76,697	516,980	501,947	140,969	-
Disbursements:							
Personal services	-	25,177	76,697	-	-	-	-
Supplies	-	1,517	-	-	-	-	60
Other services and charges	-	36,696	-	-	-	6,085	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,988	-	72,827	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,855	-	4,487	500,656	1,483	-
Total disbursements	-	77,233	76,697	77,314	500,656	7,568	60
Excess (deficiency) of receipts over (under) disbursements	3,189	11,209	-	439,666	1,291	133,401	(60)
Cash and investments - ending	\$ 11,910	\$ 305,967	\$ -	\$ 5,944,326	\$ 4,421	\$ 133,401	\$ 1,221

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

	DUI	Storm Water Utility-Operating	Trash Utility-Operating	Wastewater Improvement	SRF WW CONSTRUCTION	Wastewater Construction	SRF WW Bond & Interest Fund 143518
Cash and investments - beginning	\$ 277	\$ 177,504	\$ 126,272	\$ 853,829	\$ 334,512	\$ (2)	\$ 183,698
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	254,676	-	-	-	-
Utility fees	-	16,989	-	471,420	-	-	-
Penalties	-	-	4,791	-	-	-	-
Other receipts	-	490	-	2,520	1,603	163,216	209,671
Total receipts	-	17,479	259,467	473,940	1,603	163,216	209,671
Disbursements:							
Personal services	-	4,534	65,752	-	-	-	-
Supplies	-	-	4,177	-	-	-	-
Other services and charges	-	-	244,017	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	204,572
Capital outlay	-	274	-	25,794	-	163,216	-
Utility operating expenses	-	81,098	-	35,268	-	-	-
Other disbursements	-	-	4,238	222,604	336,115	-	-
Total disbursements	-	85,906	318,184	283,666	336,115	163,216	204,572
Excess (deficiency) of receipts over (under) disbursements	-	(68,427)	(58,717)	190,274	(334,512)	-	5,099
Cash and investments - ending	\$ 277	\$ 109,077	\$ 67,555	\$ 1,044,103	\$ -	\$ (2)	\$ 188,797

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

	SRF WW DSR FUND 143519	Wastewater Utility-Operating	Wastewater Utility-Customer Deposit	Water Utility-Operating	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 81,780	\$ (117,433)	\$ 135,764	\$ 51,130	\$ 3,972	\$ 8,513,235
Receipts:						
Taxes	-	-	-	41	-	510,177
Licenses and permits	-	-	-	-	-	7,698
Intergovernmental receipts	-	-	-	-	-	581,806
Charges for services	-	-	-	-	-	254,676
Utility fees	-	1,237,804	-	454	-	1,726,667
Penalties	-	22,513	-	71	-	27,375
Other receipts	42,383	352,321	25,549	135	-	1,950,310
Total receipts	42,383	1,612,638	25,549	701	-	5,058,709
Disbursements:						
Personal services	-	221,540	-	-	-	590,380
Supplies	-	-	-	-	-	27,520
Other services and charges	-	25,969	-	-	-	701,856
Debt service - principal and interest	-	209,064	-	-	-	413,636
Capital outlay	-	8,685	-	-	-	653,937
Utility operating expenses	-	793,467	-	-	-	909,833
Other disbursements	-	41,964	18,423	51,607	-	1,237,479
Total disbursements	-	1,300,689	18,423	51,607	-	4,534,641
Excess (deficiency) of receipts over (under) disbursements	42,383	311,949	7,126	(50,906)	-	524,068
Cash and investments - ending	\$ 124,163	\$ 194,516	\$ 142,890	\$ 224	\$ 3,972	\$ 9,037,303

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

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Opioid Settlement UNRESTRICTED
Cash and investments - beginning	\$ 71,153	\$ 177,573	\$ 119,175	\$ 116,479	\$ 14,197	\$ 199,113	\$ 62,795	\$ -
Receipts:								
Taxes	353,905	-	-	-	-	-	-	-
Licenses and permits	55,101	-	-	-	350	-	-	-
Intergovernmental receipts	224,441	60,328	69,812	60,328	-	232,083	-	-
Charges for services	-	-	-	-	2,170	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	19,364	-	-	-	328	-	-	-
Total receipts	652,811	60,328	69,812	60,328	2,848	232,083	-	-
Disbursements:								
Personal services	115,721	17,380	-	-	-	-	-	-
Supplies	8,738	1,869	23,643	-	808	-	-	-
Other services and charges	282,227	36,475	1,526	-	2,367	99,696	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,109	1,052	6,069	33,018	-	108,412	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,572	1,023	-	-	-	-	-	-
Total disbursements	420,367	57,799	31,238	33,018	3,175	208,108	-	-
Excess (deficiency) of receipts over (under) disbursements	232,444	2,529	38,574	27,310	(327)	23,975	-	-
Cash and investments - ending	\$ 303,597	\$ 180,102	\$ 157,749	\$ 143,789	\$ 13,870	\$ 223,088	\$ 62,795	\$ -

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

	Opioid Settlement RESTRICTED	Cumulative Capl Imprv Cigarette Tax	CEDIT Capital Projects	CARES IFA	WATERWORKS PROCEEDS	Payroll Clearing Fund	TIF	GEORGETOWN ARP CORONAVIRUS LOCAL FISCAL RECOVERY F
Cash and investments - beginning	\$ -	\$ 11,910	\$ 305,967	\$ -	\$ 5,944,326	\$ 4,421	\$ 133,401	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	91,519	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,909	92,293	9,173	-	-	-	380,540
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	75,246	465,160	450	413
Total receipts	-	5,909	92,293	9,173	75,246	465,160	91,969	380,953
Disbursements:								
Personal services	-	-	123,504	8,593	-	-	-	-
Supplies	-	-	2,521	-	136	-	-	-
Other services and charges	-	-	39,569	-	11,515	-	2,881	31
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	14,662	-	257,803	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,080	580	10,855	467,320	13,518	-
Total disbursements	-	-	188,336	9,173	280,309	467,320	16,399	31
Excess (deficiency) of receipts over (under) disbursements	-	5,909	(96,043)	-	(205,063)	(2,160)	75,570	380,922
Cash and investments - ending	\$ -	\$ 17,819	\$ 209,924	\$ -	\$ 5,739,263	\$ 2,261	\$ 208,971	\$ 380,922

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

	CCMG COMMUNITY CROSSINGS MATCHING GRANT 2021	DRUG ENFORCEMENT EDUCATION & AWARENESS	DUI	Storm Water Utility-Operating	Trash Utility-Operating	Wastewater Improvement	Wastewater Construction
Cash and investments - beginning	\$ -	\$ 1,221	\$ 277	\$ 109,077	\$ 67,555	\$ 1,044,103	\$ (2)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	127,037	-	-	-	-	-	-
Charges for services	-	-	-	-	255,562	-	-
Utility fees	-	-	-	16,886	-	478,380	-
Penalties	-	-	-	-	4,478	-	-
Other receipts	-	-	-	1,386	-	4,438	-
Total receipts	127,037	-	-	18,272	260,040	482,818	-
Disbursements:							
Personal services	-	-	-	9,760	51,953	-	-
Supplies	-	-	-	-	4,236	-	-
Other services and charges	-	-	-	-	211,987	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	117,261	-	-	86,063	-	496,841	-
Utility operating expenses	-	-	-	27,763	-	48,266	-
Other disbursements	9,776	-	-	-	3,975	-	-
Total disbursements	127,037	-	-	123,586	272,151	545,107	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(105,314)	(12,111)	(62,289)	-
Cash and investments - ending	\$ -	\$ 1,221	\$ 277	\$ 3,763	\$ 55,444	\$ 981,814	\$ (2)

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

	SRF WW Bond & Interest Fund 143518	SRF WW DSR FUND 143519	Wastewater Utility-Operating	Wastewater Utility-Customer Deposit	Water Utility-Operating	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 188,797	\$ 124,163	\$ 194,516	\$ 142,890	\$ 224	\$ 3,972	\$ 9,037,303
Receipts:							
Taxes	-	-	-	-	-	-	445,424
Licenses and permits	-	-	-	-	-	-	55,451
Intergovernmental receipts	-	-	-	-	-	-	1,261,944
Charges for services	-	-	-	-	-	-	257,732
Utility fees	-	-	1,293,418	-	-	-	1,788,684
Penalties	-	-	20,867	-	-	-	25,345
Other receipts	209,191	41,978	43,972	27,470	-	-	889,396
Total receipts	209,191	41,978	1,358,257	27,470	-	-	4,723,976
Disbursements:							
Personal services	-	-	253,368	-	-	-	580,279
Supplies	-	-	-	-	-	-	41,951
Other services and charges	-	-	27,721	-	-	-	715,995
Debt service - principal and interest	208,597	-	251,142	-	-	-	459,739
Capital outlay	-	-	6,445	-	-	-	1,134,735
Utility operating expenses	-	-	799,186	19	-	-	875,234
Other disbursements	-	-	-	13,800	-	-	535,499
Total disbursements	208,597	-	1,337,862	13,819	-	-	4,343,432
Excess (deficiency) of receipts over (under) disbursements	594	41,978	20,395	13,651	-	-	380,544
Cash and investments - ending	\$ 189,391	\$ 166,141	\$ 214,911	\$ 156,541	\$ 224	\$ 3,972	\$ 9,417,847

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

	General	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Law Enforcement Continuing Ed	Riverboat	Rainy Day	Opioid Settlement UNRESTRICTED
Cash and investments - beginning	\$ 303,597	\$ 180,102	\$ 157,749	\$ 143,789	\$ 13,870	\$ 223,088	\$ 62,795	\$ -
Receipts:								
Taxes	371,361	-	-	-	-	-	-	-
Licenses and permits	44,615	-	-	-	2,060	-	-	-
Intergovernmental receipts	224,302	73,368	78,540	73,368	-	242,106	-	723
Charges for services	4,843	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,224	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	19,118	1,000	-	-	5,098	-	-	-
Total receipts	664,239	74,368	78,540	73,368	8,382	242,106	-	723
Disbursements:								
Personal services	111,104	19,115	-	-	-	-	-	-
Supplies	23,106	2,849	14,140	-	1,232	8,497	-	-
Other services and charges	241,316	31,499	63,807	111,521	2,458	108,030	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,671	118,591	-	-	-	43,791	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	32,011	-	-	-	-	14,812	-	-
Total disbursements	414,208	172,054	77,947	111,521	3,690	175,130	-	-
Excess (deficiency) of receipts over (under) disbursements	250,031	(97,686)	593	(38,153)	4,692	66,976	-	723
Cash and investments - ending	\$ 553,628	\$ 82,416	\$ 158,342	\$ 105,636	\$ 18,562	\$ 290,064	\$ 62,795	\$ 723

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

	Opioid Settlement RESTRICTED	Cumulative Capl Imprv Cigarette Tax	CEDIT Capital Projects	CARES IFA	WATERWORKS PROCEEDS	Payroll Clearing Fund	TIF	GEORGETOWN ARP CORONAVIRUS LOCAL FISCAL RECOVERY F
Cash and investments - beginning	\$ -	\$ 17,819	\$ 209,924	\$ -	\$ 5,739,263	\$ 2,261	\$ 208,971	\$ 380,922
Receipts:								
Taxes	-	-	-	-	-	-	89,461	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,686	6,906	84,806	-	-	-	-	383,420
Charges for services	-	-	-	-	-	-	1,050	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	79,928	521,161	15	2,010
Total receipts	1,686	6,906	84,806	-	79,928	521,161	90,526	385,430
Disbursements:								
Personal services	-	-	199,889	-	-	419,188	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,472	-	10,382	-	2,197	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	469,574	-	-	300,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,429	-	181,561	100,913	28,230	-
Total disbursements	-	-	213,790	-	661,517	520,101	30,427	300,000
Excess (deficiency) of receipts over (under) disbursements	1,686	6,906	(128,984)	-	(581,589)	1,060	60,099	85,430
Cash and investments - ending	\$ 1,686	\$ 24,725	\$ 80,940	\$ -	\$ 5,157,674	\$ 3,321	\$ 269,070	\$ 466,352

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

	CCMG COMMUNITY CROSSINGS MATCHING GRANT 2021	DRUG ENFORCEMENT EDUCATION & AWARENESS	DUI	Storm Water Utility-Operating	Trash Utility-Operating	Wastewater Improvement	Wastewater Construction
Cash and investments - beginning	\$ -	\$ 1,221	\$ 277	\$ 3,763	\$ 55,444	\$ 981,814	\$ (2)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	180,664	-	-	-	-	-	-
Charges for services	-	-	-	-	252,021	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	16,657	-	769,560	-
Penalties	-	-	-	-	4,381	-	-
Other receipts	-	-	-	474	-	14,156	-
Total receipts	180,664	-	-	17,131	256,402	783,716	-
Disbursements:							
Personal services	-	-	-	8,763	42,413	-	-
Supplies	-	-	-	-	3,824	-	-
Other services and charges	180,664	-	-	-	226,874	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	7,247	-	324,827	-
Other disbursements	-	-	-	-	6,371	-	-
Total disbursements	180,664	-	-	16,010	279,482	324,827	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	1,121	(23,080)	458,889	-
Cash and investments - ending	\$ -	\$ 1,221	\$ 277	\$ 4,884	\$ 32,364	\$ 1,440,703	\$ (2)

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

	SRF WW Bond & Interest Fund 143518	SRF WW DSR FUND 143519	Wastewater Utility-Operating	Wastewater Utility-Customer Deposit	Water Utility-Operating	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 189,391	\$ 166,141	\$ 214,911	\$ 156,541	\$ 224	\$ 3,972	\$ 9,417,847
Receipts:							
Taxes	-	-	-	-	-	-	460,822
Licenses and permits	-	-	-	-	-	-	46,675
Intergovernmental receipts	-	-	-	-	-	-	1,349,889
Charges for services	-	-	-	-	-	-	257,914
Fines and forfeits	-	-	-	-	-	-	1,224
Utility fees	-	-	1,347,854	-	-	-	2,134,071
Penalties	-	-	20,876	-	-	-	25,257
Other receipts	210,738	44,127	51,953	26,213	-	-	975,991
Total receipts	210,738	44,127	1,420,683	26,213	-	-	5,251,843
Disbursements:							
Personal services	-	-	277,906	-	-	-	1,078,378
Supplies	-	-	-	-	-	-	53,648
Other services and charges	-	-	30,124	-	-	-	1,010,344
Debt service - principal and interest	209,700	-	251,178	-	-	-	460,878
Capital outlay	-	-	3,984	-	-	-	942,611
Utility operating expenses	-	-	825,610	-	-	-	1,157,684
Other disbursements	-	-	7,680	15,408	-	-	399,415
Total disbursements	209,700	-	1,396,482	15,408	-	-	5,102,958
Excess (deficiency) of receipts over (under) disbursements	1,038	44,127	24,201	10,805	-	-	148,885
Cash and investments - ending	\$ 190,429	\$ 210,268	\$ 239,112	\$ 167,346	\$ 224	\$ 3,972	\$ 9,566,732

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 121,297	\$ 232,198
Storm Water	-	1,153
Trash	6,750	15,425
Wastewater	516,614	201,706
Water	-	<u>1,395</u>
Totals	<u>\$ 644,661</u>	<u>\$ 451,877</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: INTEGRITY ONE	COPIERS	\$ 4,680	09/06/17	09/26/23
Total of annual lease payments		<u>\$ 4,680</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater: 2018 Sewage Works Revenue Bonds	Sewer System Improvements	\$ 2,923,000	\$ 208,710
Totals		<u>\$ 2,923,000</u>	<u>\$ 208,710</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/>.