

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

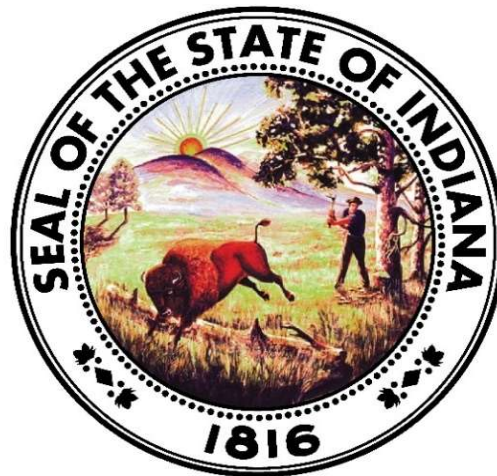
FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF WARSAW

KOSCIUSKO COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

08/15/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lynne A. Christiansen	01-01-22 to 12-31-24
Mayor	Dr. Joseph M. Thallemer Jeff R. Grose	01-01-22 to 12-31-23 01-01-24 to 12-31-24
President of the Board of Public Works and Safety	Dr. Joseph M. Thallemer Jeff R. Grose	01-01-22 to 12-31-23 01-01-24 to 12-31-24
President Pro Tempore of the Common Council	Jack Wilhite	01-01-22 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF WARSAW, KOSCIUSKO COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Warsaw (City), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement 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 statement referred to above does not present fairly, the financial position and results of operations of the City for the period of January 1, 2022 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 statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2022 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 Statement* section of our report. We are required to be independent of the City, 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 statement, the City prepares its financial statement 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 statement 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 Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 statement.

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 statement, 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 statement.
- 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 City'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement 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 statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, 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

July 30, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The City'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 statement contained in this report and the financial information presented in the City'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 City. It is presented as intended by the City.

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CITY OF WARSAW
 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	
WARSAW TED TIR SERIES 2022 BOND FUND MARKETPLACE	\$ -	\$ 60,405	\$ 12,925	\$ 47,480	\$ 96,004	\$ 95,961	\$ 47,523
WARSAW TED TIR 22 PROJECT ACCT MARKETPLACE	-	1,408,019	1,408,019	-	-	-	-
WARSAW TED TIR 2022 BIE ACCT MARKETPLACE	-	155,366	60,405	94,961	1,879	94,961	1,879
WARSAW TED TIR 2022 EXP ACCT MARKETPLACE	-	130,506	130,506	-	-	-	-
PAYROLL LINCOLN DEFERRED COMP	-	-	-	-	115,321	115,321	-
PAYROLL LINCOLN - ROTH	-	-	-	-	52,943	52,943	-
SRFWW WARSAW 22	-	1,757,521	1,236,113	521,408	1,234,283	1,755,691	-
GENERAL	7,833,922	12,470,586	12,737,507	7,567,001	16,746,142	14,639,467	9,673,676
MOTOR VEHICLE HIGHWAY	403,237	325,864	123,791	605,310	344,758	273,369	676,699
LOCAL ROAD AND STREET	549,251	258,868	245,102	563,017	275,104	489,261	348,860
MVH RESTRICTED	513,334	317,048	14,491	815,891	340,314	650,000	506,205
AVIATION	1,059,388	900,507	856,395	1,103,500	1,105,062	1,107,107	1,101,455
PARK NONREVERT OPERATING	38,889	15,290	16,990	37,189	16,081	10,095	43,175
EDIT REVOLVING LOAN	-	250,000	50,000	200,000	50,000	50,000	200,000
LAW CONTINUING EDUCATION	47,165	32,988	33,697	46,456	23,010	28,126	41,340
RIVERBOAT	604,704	94,210	51,976	646,938	88,871	-	735,809
PARK AND RECREATION - OPERATING	1,369,461	2,769,020	2,540,259	1,598,222	2,772,362	2,796,527	1,574,057
RAINY DAY	1,715,350	-	-	1,715,350	-	-	1,715,350
ECONOMIC DEV INCOME TAX (EDIT)	3,580,947	1,324,743	3,233,154	1,672,536	2,048,980	1,389,529	2,331,987
OPIOID SETTLEMENT RESTRICTED	-	5,622	-	5,622	118,254	1,192	122,684
OPIOID SETTLEMENT UNRESTRICTED	-	41,569	-	41,569	7,438	4,546	44,461
HAZARDOUS MATERIALS RESPONSE	3,849	5,791	-	9,640	4,639	3,196	11,083
FIRE PROTECTION TERRITORY	1,971,787	4,581,034	4,980,448	1,572,373	5,568,692	5,034,033	2,107,032
CERTIFIED TECHNOLOGY PARK	1,726,524	492,529	-	2,219,053	540,230	1,263,194	1,496,089
CUMULATIVE CAPITAL DEVELOPMENT	1,312,745	602,346	919,267	995,824	874,317	414,741	1,455,400
PARK NONREVERTING CAPITAL	85,247	33,644	21,463	97,428	34,835	18,224	114,039
REDEVELOPMENT DISTRICT GENERAL	476,554	264,308	240,177	500,685	268,728	150,707	618,706
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	244,281	28,684	88,666	184,299	28,687	23,005	189,981
CITY CAPITAL PROJECTS FUND	88,410	-	57,922	30,488	-	30,487	1
FIRE TERRITORY EQUIPMENT	2,726,514	483,133	270,320	2,939,327	658,226	422,917	3,174,636
SELF-INSURANCE FUND	89,254	2,558,679	2,538,867	109,066	2,755,239	2,730,786	133,519
PAYROLL GARNISHMENT UNITED STATES BANKRUPTCY COURT	-	-	-	-	5,124	5,124	-
POLICE PENSION	1,004,670	263,844	528,849	739,665	262,468	247,370	754,763
FIRE PENSION	853,533	224,960	230,066	848,427	254,959	439,235	664,151
SALES TAX FUND	176	4,302	4,431	47	4,840	4,630	257
REDEVELOPMENT ALLOCATION	551,288	224,463	254,509	521,242	440,407	382,388	579,261
AVIATION FUEL TRUST	58,991	1,342,958	1,268,704	133,245	1,009,690	1,046,486	96,449
FEDERAL GRANT FUND	405,802	3,108,511	373,804	3,140,509	1,766,118	4,474,437	432,190
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	1,710,227	1,723,174	979,592	2,453,809	-	425,296	2,028,513
PETTY CASH/CASH CHANGE FUND	650	100	100	650	100	100	650

CITY OF WARSAW
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	
MUNICIPAL WHEEL TAX FUND	795,300	488,176	282,281	1,001,195	490,831	609,670	882,356
CEMETERY OPERATING	458,315	805,247	595,056	668,506	623,530	757,277	534,759
DONATION	150,257	88,511	84,063	154,705	46,060	54,045	146,720
WARSAW POLICE FORFEITURE FUND	44,627	512	44,627	512	10,732	-	11,244
GENERAL BOND	83,799	254,063	194,278	143,584	141,463	260,300	24,747
TIRB 12 WARSAW COMMONS RESERVE	124,453	-	-	124,453	-	-	124,453
WINONA PVD STDB SERIES 2013 DEBT RESERVE	299,500	-	-	299,500	-	-	299,500
WINONA PVD SERIES 2013A DEBT RESERVE	114,500	-	-	114,500	-	-	114,500
WINONA PVD STDB SERIES 2015 DEBT RESERVE	86,000	-	-	86,000	-	-	86,000
PARK BOND 2023 CAPITAL FUND	-	-	-	-	2,359,710	2,346,991	12,719
NORTHERN RESIDENTIAL TIF	82,866	166,963	19,798	230,031	275,616	9,026	496,621
SOUTHERN RESIDENTIAL TIF	27,288	120,005	49,006	98,287	188,003	12,519	273,771
REDEVEL ALLOCATION CAP FUND	3,517	-	-	3,517	-	-	3,517
REDEVEL NORTHERN TIF ALLOCATION	6,786,735	3,264,981	2,577,220	7,474,496	4,637,457	2,121,723	9,990,230
REDEVEL/TIF WINONA INTERURBAN	64,358	28,971	10,000	83,329	32,208	20,000	95,537
AVIATION DEPRECIATION	318,708	18,263	155,000	181,971	19,832	23,701	178,102
WINONA PVD STDB SERIES 2015 OPERATING	6,725	-	-	6,725	-	-	6,725
2011/2021 SEWAGE REV BOND P & I	143,853	438,000	433,700	148,153	300,673	295,150	153,676
CEMETERY PERM & PERPETUAL	1,037,788	60,678	94,219	1,004,247	87,243	71,172	1,020,318
SELF INSURANCE/FIRE TERRITORY	187,151	904,767	913,081	178,837	860,891	867,157	172,571
EMPLOYEE BENEFIT TRUST	192,799	144,150	160,225	176,724	181,500	168,946	189,278
PAYROLL NET PAYROLL	-	18	18	-	-	-	-
PAYROLL FEDERAL WITHHOLDING	-	1,132,893	1,132,893	-	1,209,292	1,209,292	-
PAYROLL FICA	-	810,564	810,564	-	916,358	916,358	-
PAYROLL MEDICARE	-	343,940	343,940	-	379,885	379,885	-
PAYROLL STATE WITHHOLDING	-	376,820	376,820	-	405,670	405,670	-
PAYROLL COUNTY WITHHOLDING	-	138,826	138,826	-	153,050	153,050	-
PAYROLL PERF	-	224,273	224,273	-	264,084	264,084	-
PAYROLL DEFERRED COMP	-	126,469	126,469	-	36,313	36,313	-
PAYROLL FIRE PENSION	-	152,641	152,641	-	159,281	159,281	-
PAYROLL HEALTH INSURANCE	12,589	145,313	145,274	12,628	166,873	165,165	14,336
PAYROLL FIRE TERRITORY HEALTH INS	4,140	46,082	46,600	3,622	42,580	42,939	3,263
PAYROLL COLONIAL LIFE	-	95,574	95,574	-	89,270	89,270	-
PAYROLL TEXAS LIFE INSURANCE	7	26,287	26,290	4	25,439	25,439	4
PAYROLL CHILD SUPPORT-INDIANA	-	83,580	83,580	-	91,980	91,980	-
PAYROLL DELINQUENT TAX	-	339	339	-	324	324	-
PAYROLL POLICE PENSION	-	155,287	155,287	-	174,643	174,643	-
PAYROLL GARNISHMENT STANDING CHAPTER 13	-	11,084	11,084	-	1,016	1,016	-
PAYROLL AMERIFLEX	12,714	43,210	39,576	16,348	44,430	40,937	19,841

CITY OF WARSAW
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	
PAYROLL CHILD SUPPORT-MICHIGAN	-	2,392	2,392	-	-	-	-
PAYROLL ANNUAL SUPPORT FEE - INSCCU	-	605	605	-	935	935	-
PAYROLL YMCA MEMBERSHIP	-	12,395	12,395	-	9,763	9,763	-
PAYROLL OVERPAYMENT/MISC	-	839	839	-	-	-	-
PAYROLL TOBACCO SURCHARGE	4,006	12,475	3,330	13,151	18,585	14,668	17,068
PAYROLL VISION INSURANCE	2,199	26,481	26,472	2,208	28,192	28,034	2,366
PAYROLL AMERIFLEX DEPENDENT CARE	-	5,000	5,000	-	-	-	-
PAYROLL DEFERRED COMP - ROTH	-	13,935	13,935	-	3,331	3,331	-
PAYROLL GARNISHMENT - CLERK - KOSCIUSKO COUNTY	-	-	-	-	1,434	1,434	-
PAYROLL DIRECT DEPOSIT	-	8,812,604	8,812,604	-	9,746,796	9,746,796	-
WASTEWATER UTILITY OPERATING	4,890,049	9,117,852	9,411,411	4,596,490	9,428,003	10,243,157	3,781,336
WASTEWATER UTILITY BOND & INT 2013	15,636	658,043	657,863	15,816	1,537	-	17,353
WASTEWATER UTILITY DEPRECIATION	1,011,668	1,770,000	984,933	1,796,735	1,035,295	2,037,228	794,802
WASTEWATER UTILITY CASH RESERVE	375,000	700,000	700,000	375,000	700,000	700,000	375,000
WASTEWATER BOND & INT 2008	97	-	-	97	-	-	97
WASTEWATER LEASE BD 2015/PYMT	303,011	393,500	393,500	303,011	1,579,000	1,185,500	696,511
SRFWW WARSAW 17/18 P & I	722,766	1,087,626	1,527,213	283,179	1,842,496	1,114,041	1,011,634
SRFWW WARSAW 17/18 DSR	2,801,284	156,878	-	2,958,162	55,372	188	3,013,346
SRFWW WASTEWATER 18	2,989,540	18,319	1,371,314	1,636,545	72,803	189,159	1,520,189
STORM WATER UTILITY OPERATING	1,120,866	1,047,981	1,064,128	1,104,719	1,282,068	527,652	1,859,135
REDEVELOPMENT AUTHORITY	784,762	547,420	534,400	797,782	611,585	579,720	829,647
Totals	<u>\$ 57,085,023</u>	<u>\$ 73,341,424</u>	<u>\$ 70,553,451</u>	<u>\$ 59,872,996</u>	<u>\$ 80,747,537</u>	<u>\$ 78,825,381</u>	<u>\$ 61,795,152</u>

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

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 Redevelopment Authority was organized by the City as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the redevelopment commission of the City. A financial burden/benefit relationship exists between the City and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the City and is reported as the Redevelopment Authority fund.

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

B. Basis of Accounting

The financial statement is 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 statement. 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 City.

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. 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.

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The City 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 City. 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 City. 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 City 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 City 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.

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City 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 City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

State statutes authorize the City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

C. *1937 Firefighters' Pension Plan*

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

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

Plan Description

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

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

Financial Report

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

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

Contributions

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

CITY OF WARSAW
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

New Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Redevelopment Authority	\$ -	\$ 784,762	\$ 784,762

Note 8. Holding Corporation

The City has entered into a capital lease with the City of Warsaw Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2022 and 2023 totaled \$393,500 and \$1,185,500, respectively. This lease was paid off in 2023.

Note 9. Redevelopment Authority

The redevelopment commission of the City has entered into a capital lease with the City of Warsaw Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the redevelopment commission of the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2022 and 2023 totaled \$539,000 and \$548,000, respectively.

OTHER INFORMATION

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

	WARSAW TED TIR SERIES 2022 BOND FUND MARKETPLACE	WARSAW TED TIR 22 PROJECT ACCT MARKETPLACE	WARSAW TED TIR 2022 BIE ACCT MARKETPLACE	WARSAW TED TIR 2022 EXP ACCT MARKETPLACE	PAYROLL LINCOLN DEFERRED COMP	PAYROLL LINCOLN - ROTH	SRFWW WARSAW 22	GENERAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,833,922
Receipts:								
Taxes	-	-	-	-	-	-	-	5,108,057
Licenses and permits	-	-	-	-	-	-	-	39,699
Intergovernmental receipts	-	-	-	-	-	-	-	5,144,871
Charges for services	-	-	-	-	-	-	-	543,893
Fines and forfeits	-	-	-	-	-	-	-	75
Utility fees	-	-	-	-	-	-	-	-
Other receipts	60,405	1,408,019	155,366	130,506	-	-	1,757,521	1,633,991
Total receipts	<u>60,405</u>	<u>1,408,019</u>	<u>155,366</u>	<u>130,506</u>	<u>-</u>	<u>-</u>	<u>1,757,521</u>	<u>12,470,586</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,505,627
Supplies	-	-	-	-	-	-	-	1,091,796
Other services and charges	-	-	-	-	-	-	-	3,082,040
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,055,641
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	12,925	1,408,019	60,405	130,506	-	-	1,236,113	2,403
Total disbursements	<u>12,925</u>	<u>1,408,019</u>	<u>60,405</u>	<u>130,506</u>	<u>-</u>	<u>-</u>	<u>1,236,113</u>	<u>12,737,507</u>
Excess (deficiency) of receipts over (under) disbursements	<u>47,480</u>	<u>-</u>	<u>94,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,408</u>	<u>(266,921)</u>
Cash and investments - ending	<u>\$ 47,480</u>	<u>\$ -</u>	<u>\$ 94,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 521,408</u>	<u>\$ 7,567,001</u>

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

	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	AVIATION	PARK NONREVERT OPERATING	EDIT REVOLVING LOAN	LAW CONTINUING EDUCATION	RIVERBOAT
Cash and investments - beginning	\$ 403,237	\$ 549,251	\$ 513,334	\$ 1,059,388	\$ 38,889	\$ -	\$ 47,165	\$ 604,704
Receipts:								
Taxes	-	-	-	470,019	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	317,048	258,868	317,048	30,769	-	-	-	94,210
Charges for services	-	-	-	399,719	15,290	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	8,816	-	-	-	-	250,000	32,988	-
Total receipts	325,864	258,868	317,048	900,507	15,290	250,000	32,988	94,210
Disbursements:								
Personal services	-	-	-	433,690	-	-	-	-
Supplies	80,501	169,574	-	57,054	12,518	-	347	-
Other services and charges	43,290	75,528	14,491	163,910	4,472	-	-	5,244
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	201,741	-	-	33,350	46,732
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	50,000	-	-
Total disbursements	123,791	245,102	14,491	856,395	16,990	50,000	33,697	51,976
Excess (deficiency) of receipts over (under) disbursements	202,073	13,766	302,557	44,112	(1,700)	200,000	(709)	42,234
Cash and investments - ending	\$ 605,310	\$ 563,017	\$ 815,891	\$ 1,103,500	\$ 37,189	\$ 200,000	\$ 46,456	\$ 646,938

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

	PARK AND RECREATION - OPERATING	RAINY DAY	ECONOMIC DEV INCOME TAX (EDIT)	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	HAZARDOUS MATERIALS RESPONSE	FIRE PROTECTION TERRITORY	CERTIFIED TECHNOLOGY PARK
Cash and investments - beginning	\$ 1,369,461	\$ 1,715,350	\$ 3,580,947	\$ -	\$ -	\$ 3,849	\$ 1,971,787	\$ 1,726,524
Receipts:								
Taxes	2,370,900	-	-	-	-	-	3,770,467	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	155,330	-	1,224,743	-	-	-	801,338	-
Charges for services	242,790	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	100,000	5,622	41,569	5,791	9,229	492,529
Total receipts	<u>2,769,020</u>	<u>-</u>	<u>1,324,743</u>	<u>5,622</u>	<u>41,569</u>	<u>5,791</u>	<u>4,581,034</u>	<u>492,529</u>
Disbursements:								
Personal services	1,534,138	-	31,439	-	-	-	4,555,848	-
Supplies	291,692	-	-	-	-	-	171,554	-
Other services and charges	468,292	-	536,366	-	-	-	229,697	-
Debt service - principal and interest	-	-	-	-	-	-	9,000	-
Capital outlay	241,227	-	2,665,349	-	-	-	14,349	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,910	-	-	-	-	-	-	-
Total disbursements	<u>2,540,259</u>	<u>-</u>	<u>3,233,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,980,448</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>228,761</u>	<u>-</u>	<u>(1,908,411)</u>	<u>5,622</u>	<u>41,569</u>	<u>5,791</u>	<u>(399,414)</u>	<u>492,529</u>
Cash and investments - ending	<u>\$ 1,598,222</u>	<u>\$ 1,715,350</u>	<u>\$ 1,672,536</u>	<u>\$ 5,622</u>	<u>\$ 41,569</u>	<u>\$ 9,640</u>	<u>\$ 1,572,373</u>	<u>\$ 2,219,053</u>

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

	CUMULATIVE CAPITAL DEVELOPMENT	PARK NONREVERTING CAPITAL	REDEVELOPMENT DISTRICT GENERAL	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CITY CAPITAL PROJECTS FUND	FIRE TERRITORY EQUIPMENT	SELF-INSURANCE FUND
Cash and investments - beginning	\$ 1,312,745	\$ 85,247	\$ 476,554	\$ 244,281	\$ 88,410	\$ 2,726,514	\$ 89,254
Receipts:							
Taxes	436,420	-	247,833	-	-	447,403	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,571	-	16,225	-	-	35,730	-
Charges for services	-	33,644	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	137,355	-	250	28,684	-	-	2,558,679
Total receipts	<u>602,346</u>	<u>33,644</u>	<u>264,308</u>	<u>28,684</u>	<u>-</u>	<u>483,133</u>	<u>2,558,679</u>
Disbursements:							
Personal services	-	-	25,789	-	-	-	-
Supplies	17,422	-	-	-	-	-	-
Other services and charges	4,235	-	12,528	41,096	57,922	64,085	2,538,867
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	897,610	21,463	201,860	47,570	-	206,235	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>919,267</u>	<u>21,463</u>	<u>240,177</u>	<u>88,666</u>	<u>57,922</u>	<u>270,320</u>	<u>2,538,867</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(316,921)</u>	<u>12,181</u>	<u>24,131</u>	<u>(59,982)</u>	<u>(57,922)</u>	<u>212,813</u>	<u>19,812</u>
Cash and investments - ending	<u>\$ 995,824</u>	<u>\$ 97,428</u>	<u>\$ 500,685</u>	<u>\$ 184,299</u>	<u>\$ 30,488</u>	<u>\$ 2,939,327</u>	<u>\$ 109,066</u>

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

	PAYROLL GARNISHMENT UNITED STATES BANKRUPTCY COURT	POLICE PENSION	FIRE PENSION	SALES TAX FUND	REDEVELOPMENT ALLOCATION	AVIATION FUEL TRUST	FEDERAL GRANT FUND	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND
Cash and investments - beginning	\$ -	\$ 1,004,670	\$ 853,533	\$ 176	\$ 551,288	\$ 58,991	\$ 405,802	\$ 1,710,227
Receipts:								
Taxes	-	-	-	-	224,463	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,108,511	1,723,174
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	263,844	224,960	4,302	-	1,342,958	2,000,000	-
Total receipts	-	263,844	224,960	4,302	224,463	1,342,958	3,108,511	1,723,174
Disbursements:								
Personal services	-	528,749	230,066	-	-	-	-	26,728
Supplies	-	-	-	-	-	966,614	-	-
Other services and charges	-	100	-	4,431	14,876	52,090	373,804	62,500
Debt service - principal and interest	-	-	-	-	168,500	-	-	-
Capital outlay	-	-	-	-	71,133	-	-	890,364
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	250,000	-	-
Total disbursements	-	528,849	230,066	4,431	254,509	1,268,704	373,804	979,592
Excess (deficiency) of receipts over (under) disbursements	-	(265,005)	(5,106)	(129)	(30,046)	74,254	2,734,707	743,582
Cash and investments - ending	\$ -	\$ 739,665	\$ 848,427	\$ 47	\$ 521,242	\$ 133,245	\$ 3,140,509	\$ 2,453,809

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

	PETTY CASH/CASH CHANGE FUND	MUNICIPAL WHEEL TAX FUND	CEMETERY OPERATING	DONATION	WARSAW POLICE FORFEITURE FUND	GENERAL BOND	TIRB 12 WARSAW COMMONS RESERVE	WINONA PVD STDB SERIES 2013 DEBT RESERVE
Cash and investments - beginning	\$ 650	\$ 795,300	\$ 458,315	\$ 150,257	\$ 44,627	\$ 83,799	\$ 124,453	\$ 299,500
Receipts:								
Taxes	-	-	564,933	-	-	171,110	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	488,176	37,039	-	-	10,472	-	-
Charges for services	-	-	203,275	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	100	-	-	88,511	512	72,481	-	-
Total receipts	100	488,176	805,247	88,511	512	254,063	-	-
Disbursements:								
Personal services	-	-	479,122	-	-	-	-	-
Supplies	-	142,762	51,341	-	-	-	-	-
Other services and charges	-	139,519	47,525	63,856	-	1,000	-	-
Debt service - principal and interest	-	-	-	-	-	193,278	-	-
Capital outlay	-	-	17,068	-	44,627	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	100	-	-	20,207	-	-	-	-
Total disbursements	100	282,281	595,056	84,063	44,627	194,278	-	-
Excess (deficiency) of receipts over (under) disbursements	-	205,895	210,191	4,448	(44,115)	59,785	-	-
Cash and investments - ending	\$ 650	\$ 1,001,195	\$ 668,506	\$ 154,705	\$ 512	\$ 143,584	\$ 124,453	\$ 299,500

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

	WINONA PVD SERIES 2013A DEBT RESERVE	WINONA PVD STDB SERIES 2015 DEBT RESERVE	PARK BOND 2023 CAPITAL FUND	NORTHERN RESIDENTIAL TIF	SOUTHERN RESIDENTIAL TIF	REDEVEL ALLOCATION CAP FUND	REDEVEL NORTHERN TIF ALLOCATION	REDEVEL/TIF WINONA INTERURBAN
Cash and investments - beginning	\$ 114,500	\$ 86,000	\$ -	\$ 82,866	\$ 27,288	\$ 3,517	\$ 6,786,735	\$ 64,358
Receipts:								
Taxes	-	-	-	166,963	120,005	-	3,257,234	28,971
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,747	-
Total receipts	-	-	-	166,963	120,005	-	3,264,981	28,971
Disbursements:								
Personal services	-	-	-	-	-	-	62,938	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	19,798	20,285	-	155,047	10,000
Debt service - principal and interest	-	-	-	-	-	-	939,098	-
Capital outlay	-	-	-	-	28,721	-	1,420,137	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	19,798	49,006	-	2,577,220	10,000
Excess (deficiency) of receipts over (under) disbursements	-	-	-	147,165	70,999	-	687,761	18,971
Cash and investments - ending	\$ 114,500	\$ 86,000	\$ -	\$ 230,031	\$ 98,287	\$ 3,517	\$ 7,474,496	\$ 83,329

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

	AVIATION DEPRECIATION	WINONA PVD STDB SERIES 2015 OPERATING	2011/2021 SEWAGE REV BOND P & I	CEMETERY PERM & PERPETUAL	SELF INSURANCE/FIRE TERRITORY	EMPLOYEE BENEFIT TRUST	PAYROLL NET PAYROLL
Cash and investments - beginning	\$ 318,708	\$ 6,725	\$ 143,853	\$ 1,037,788	\$ 187,151	\$ 192,799	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	18,263	-	-	54,203	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	438,000	6,475	904,767	144,150	18
Total receipts	<u>18,263</u>	<u>-</u>	<u>438,000</u>	<u>60,678</u>	<u>904,767</u>	<u>144,150</u>	<u>18</u>
Disbursements:							
Personal services	-	-	-	-	-	-	18
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	750	15,921	913,081	160,225	-
Debt service - principal and interest	-	-	432,950	-	-	-	-
Capital outlay	155,000	-	-	78,298	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>155,000</u>	<u>-</u>	<u>433,700</u>	<u>94,219</u>	<u>913,081</u>	<u>160,225</u>	<u>18</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(136,737)</u>	<u>-</u>	<u>4,300</u>	<u>(33,541)</u>	<u>(8,314)</u>	<u>(16,075)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 181,971</u>	<u>\$ 6,725</u>	<u>\$ 148,153</u>	<u>\$ 1,004,247</u>	<u>\$ 178,837</u>	<u>\$ 176,724</u>	<u>\$ -</u>

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

	PAYROLL FEDERAL WITHHOLDING	PAYROLL FICA	PAYROLL MEDICARE	PAYROLL STATE WITHHOLDING	PAYROLL COUNTY WITHHOLDING	PAYROLL PERF	PAYROLL DEFERRED COMP	PAYROLL FIRE PENSION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,132,893	810,564	343,940	376,820	138,826	224,273	126,469	152,641
Total receipts	1,132,893	810,564	343,940	376,820	138,826	224,273	126,469	152,641
Disbursements:								
Personal services	1,132,893	810,564	343,940	376,820	138,826	224,273	126,469	152,641
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,132,893	810,564	343,940	376,820	138,826	224,273	126,469	152,641
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL HEALTH INSURANCE	PAYROLL FIRE TERRITORY HEALTH INS	PAYROLL COLONIAL LIFE	PAYROLL TEXAS LIFE INSURANCE	PAYROLL CHILD SUPPORT-INDIANA	PAYROLL DELINQUENT TAX	PAYROLL POLICE PENSION	PAYROLL GARNISHMENT STANDING CHAPTER 13
Cash and investments - beginning	\$ 12,589	\$ 4,140	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	145,313	46,082	95,574	26,287	83,580	339	155,287	11,084
Total receipts	145,313	46,082	95,574	26,287	83,580	339	155,287	11,084
Disbursements:								
Personal services	145,274	46,600	95,574	26,290	83,580	339	155,287	11,084
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	145,274	46,600	95,574	26,290	83,580	339	155,287	11,084
Excess (deficiency) of receipts over (under) disbursements	39	(518)	-	(3)	-	-	-	-
Cash and investments - ending	\$ 12,628	\$ 3,622	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL AMERIFLEX	PAYROLL CHILD SUPPORT-MICHIGAN	PAYROLL ANNUAL SUPPORT FEE - INSCCU	PAYROLL YMCA MEMBERSHIP	PAYROLL OVERPAYMENT/MISC	PAYROLL TOBACCO SURCHARGE	PAYROLL VISION INSURANCE
Cash and investments - beginning	\$ 12,714	\$ -	\$ -	\$ -	\$ -	\$ 4,006	\$ 2,199
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	43,210	2,392	605	12,395	839	12,475	26,481
Total receipts	43,210	2,392	605	12,395	839	12,475	26,481
Disbursements:							
Personal services	39,576	2,392	605	12,395	839	3,330	26,472
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	39,576	2,392	605	12,395	839	3,330	26,472
Excess (deficiency) of receipts over (under) disbursements	3,634	-	-	-	-	9,145	9
Cash and investments - ending	\$ 16,348	\$ -	\$ -	\$ -	\$ -	\$ 13,151	\$ 2,208

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

	PAYROLL AMERIFLEX DEPENDENT CARE	PAYROLL DEFERRED COMP - ROTH	PAYROLL GARNISHMENT - CLERK - KOSCIUSKO COUNTY	PAYROLL DIRECT DEPOSIT	WASTEWATER UTILITY OPERATING	WASTEWATER UTILITY BOND & INT 2013
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,890,049	\$ 15,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	7,990,776	-
Other receipts	5,000	13,935	-	8,812,604	1,127,076	658,043
Total receipts	<u>5,000</u>	<u>13,935</u>	<u>-</u>	<u>8,812,604</u>	<u>9,117,852</u>	<u>658,043</u>
Disbursements:						
Personal services	5,000	13,935	-	8,812,604	2,789,201	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	657,863
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	1,446,541	-
Other disbursements	-	-	-	-	5,175,669	-
Total disbursements	<u>5,000</u>	<u>13,935</u>	<u>-</u>	<u>8,812,604</u>	<u>9,411,411</u>	<u>657,863</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(293,559)</u>	<u>180</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,596,490</u>	<u>\$ 15,816</u>

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

	WASTEWATER UTILITY DEPRECIATION	WASTEWATER UTILITY CASH RESERVE	WASTEWATER BOND & INT 2008	WASTEWATER LEASE BD 2015/PYMT	SRFWW WARSAW 17/18 P & I
Cash and investments - beginning	\$ 1,011,668	\$ 375,000	\$ 97	\$ 303,011	\$ 722,766
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,770,000	700,000	-	393,500	1,087,626
Total receipts	<u>1,770,000</u>	<u>700,000</u>	<u>-</u>	<u>393,500</u>	<u>1,087,626</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	393,500	-
Capital outlay	984,933	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	700,000	-	-	1,527,213
Total disbursements	<u>984,933</u>	<u>700,000</u>	<u>-</u>	<u>393,500</u>	<u>1,527,213</u>
Excess (deficiency) of receipts over (under) disbursements	<u>785,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(439,587)</u>
Cash and investments - ending	<u>\$ 1,796,735</u>	<u>\$ 375,000</u>	<u>\$ 97</u>	<u>\$ 303,011</u>	<u>\$ 283,179</u>

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

	SRFWW WARSAW 17/18 DSR	SRFWW WASTEWATER 18	STORM WATER UTILITY OPERATING	REDEVELOPMENT AUTHORITY	Totals
Cash and investments - beginning	\$ 2,801,284	\$ 2,989,540	\$ 1,120,866	\$ 784,762	\$ 57,085,023
Receipts:					
Taxes	-	-	-	-	17,384,778
Licenses and permits	-	-	-	-	39,699
Intergovernmental receipts	-	-	-	-	11,792,123
Charges for services	-	-	-	-	1,511,077
Fines and forfeits	-	-	-	-	75
Utility fees	-	-	1,047,075	-	9,037,851
Other receipts	156,878	18,319	906	547,420	33,575,821
Total receipts	156,878	18,319	1,047,981	547,420	73,341,424
Disbursements:					
Personal services	-	-	129,661	-	31,120,616
Supplies	-	-	-	-	3,053,175
Other services and charges	-	-	-	-	9,396,871
Debt service - principal and interest	-	-	-	-	2,794,189
Capital outlay	-	-	668,589	-	9,991,997
Utility operating expenses	-	-	111,774	-	1,558,315
Other disbursements	-	1,371,314	154,104	534,400	12,638,288
Total disbursements	-	1,371,314	1,064,128	534,400	70,553,451
Excess (deficiency) of receipts over (under) disbursements	156,878	(1,352,995)	(16,147)	13,020	2,787,973
Cash and investments - ending	\$ 2,958,162	\$ 1,636,545	\$ 1,104,719	\$ 797,782	\$ 59,872,996

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

	WARSAW TED TIR SERIES 2022 BOND FUND MARKETPLACE	WARSAW TED TIR 22 PROJECT ACCT MARKETPLACE	WARSAW TED TIR 2022 BIE ACCT MARKETPLACE	WARSAW TED TIR 2022 EXP ACCT MARKETPLACE	PAYROLL LINCOLN DEFERRED COMP	PAYROLL LINCOLN - ROTH	SRFWW WARSAW 22	GENERAL
Cash and investments - beginning	\$ 47,480	\$ -	\$ 94,961	\$ -	\$ -	\$ -	\$ 521,408	\$ 7,567,001
Receipts:								
Taxes	-	-	-	-	-	-	-	7,231,518
Licenses and permits	-	-	-	-	-	-	-	38,965
Intergovernmental receipts	-	-	-	-	-	-	-	5,981,193
Charges for services	-	-	-	-	-	-	-	594,048
Utility fees	-	-	-	-	-	-	-	-
Other receipts	96,004	-	1,879	-	115,321	52,943	1,234,283	2,900,418
Total receipts	96,004	-	1,879	-	115,321	52,943	1,234,283	16,746,142
Disbursements:								
Personal services	-	-	-	-	115,321	52,943	-	8,602,884
Supplies	-	-	-	-	-	-	-	1,226,426
Other services and charges	-	-	-	-	-	-	-	3,091,151
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,715,925
Other disbursements	95,961	-	94,961	-	-	-	1,755,691	3,081
Total disbursements	95,961	-	94,961	-	115,321	52,943	1,755,691	14,639,467
Excess (deficiency) of receipts over (under) disbursements	43	-	(93,082)	-	-	-	(521,408)	2,106,675
Cash and investments - ending	\$ 47,523	\$ -	\$ 1,879	\$ -	\$ -	\$ -	\$ -	\$ 9,673,676

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

	<u>MOTOR VEHICLE HIGHWAY</u>	<u>LOCAL ROAD AND STREET</u>	<u>MVH RESTRICTED</u>	<u>AVIATION</u>	<u>PARK NONREVERT OPERATING</u>	<u>EDIT REVOLVING LOAN</u>	<u>LAW CONTINUING EDUCATION</u>	<u>RIVERBOAT</u>
Cash and investments - beginning	\$ 605,310	\$ 563,017	\$ 815,891	\$ 1,103,500	\$ 37,189	\$ 200,000	\$ 46,456	\$ 646,938
Receipts:								
Taxes	-	-	-	685,874	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	340,314	275,104	340,314	33,918	-	-	-	88,871
Charges for services	-	-	-	385,270	16,081	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	4,444	-	-	-	-	50,000	23,010	-
Total receipts	<u>344,758</u>	<u>275,104</u>	<u>340,314</u>	<u>1,105,062</u>	<u>16,081</u>	<u>50,000</u>	<u>23,010</u>	<u>88,871</u>
Disbursements:								
Personal services	-	-	-	466,244	-	-	-	-
Supplies	120,362	258,806	-	64,545	7,106	-	743	-
Other services and charges	153,007	230,455	650,000	289,365	2,989	50,000	-	-
Debt service - principal and interest	-	-	-	31,980	-	-	-	-
Capital outlay	-	-	-	254,661	-	-	27,383	-
Other disbursements	-	-	-	312	-	-	-	-
Total disbursements	<u>273,369</u>	<u>489,261</u>	<u>650,000</u>	<u>1,107,107</u>	<u>10,095</u>	<u>50,000</u>	<u>28,126</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>71,389</u>	<u>(214,157)</u>	<u>(309,686)</u>	<u>(2,045)</u>	<u>5,986</u>	<u>-</u>	<u>(5,116)</u>	<u>88,871</u>
Cash and investments - ending	\$ <u>676,699</u>	\$ <u>348,860</u>	\$ <u>506,205</u>	\$ <u>1,101,455</u>	\$ <u>43,175</u>	\$ <u>200,000</u>	\$ <u>41,340</u>	\$ <u>735,809</u>

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

	PARK AND RECREATION - OPERATING	RAINY DAY	ECONOMIC DEV INCOME TAX (EDIT)	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	HAZARDOUS MATERIALS RESPONSE	FIRE PROTECTION TERRITORY	CERTIFIED TECHNOLOGY PARK
Cash and investments - beginning	\$ 1,598,222	\$ 1,715,350	\$ 1,672,536	\$ 5,622	\$ 41,569	\$ 9,640	\$ 1,572,373	\$ 2,219,053
Receipts:								
Taxes	2,389,000	-	-	-	-	-	4,569,495	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	118,140	-	1,652,958	-	-	-	983,963	-
Charges for services	265,222	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	396,022	118,254	7,438	4,639	15,234	540,230
Total receipts	<u>2,772,362</u>	<u>-</u>	<u>2,048,980</u>	<u>118,254</u>	<u>7,438</u>	<u>4,639</u>	<u>5,568,692</u>	<u>540,230</u>
Disbursements:								
Personal services	1,582,740	-	31,576	-	-	-	4,594,333	-
Supplies	255,926	-	-	-	-	196	163,013	-
Other services and charges	616,455	-	213,876	1,192	-	-	251,383	11,337
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	340,048	-	1,094,077	-	4,546	3,000	25,304	1,251,857
Other disbursements	1,358	-	50,000	-	-	-	-	-
Total disbursements	<u>2,796,527</u>	<u>-</u>	<u>1,389,529</u>	<u>1,192</u>	<u>4,546</u>	<u>3,196</u>	<u>5,034,033</u>	<u>1,263,194</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(24,165)</u>	<u>-</u>	<u>659,451</u>	<u>117,062</u>	<u>2,892</u>	<u>1,443</u>	<u>534,659</u>	<u>(722,964)</u>
Cash and investments - ending	<u>\$ 1,574,057</u>	<u>\$ 1,715,350</u>	<u>\$ 2,331,987</u>	<u>\$ 122,684</u>	<u>\$ 44,461</u>	<u>\$ 11,083</u>	<u>\$ 2,107,032</u>	<u>\$ 1,496,089</u>

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

	CUMULATIVE CAPITAL DEVELOPMENT	PARK NONREVERTING CAPITAL	REDEVELOPMENT DISTRICT GENERAL	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CITY CAPITAL PROJECTS FUND	FIRE TERRITORY EQUIPMENT	SELF-INSURANCE FUND
Cash and investments - beginning	\$ 995,824	\$ 97,428	\$ 500,685	\$ 184,299	\$ 30,488	\$ 2,939,327	\$ 109,066
Receipts:							
Taxes	642,204	-	231,194	-	-	605,749	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,758	-	11,433	-	-	37,643	-
Charges for services	-	34,835	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	200,355	-	26,101	28,687	-	14,834	2,755,239
Total receipts	<u>874,317</u>	<u>34,835</u>	<u>268,728</u>	<u>28,687</u>	<u>-</u>	<u>658,226</u>	<u>2,755,239</u>
Disbursements:							
Personal services	-	-	44,915	-	-	-	-
Supplies	78,362	-	801	-	-	-	-
Other services and charges	147,379	-	42,113	18,104	-	76,424	2,730,786
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	189,000	18,224	62,878	4,901	-	346,493	-
Other disbursements	-	-	-	-	30,487	-	-
Total disbursements	<u>414,741</u>	<u>18,224</u>	<u>150,707</u>	<u>23,005</u>	<u>30,487</u>	<u>422,917</u>	<u>2,730,786</u>
Excess (deficiency) of receipts over (under) disbursements	<u>459,576</u>	<u>16,611</u>	<u>118,021</u>	<u>5,682</u>	<u>(30,487)</u>	<u>235,309</u>	<u>24,453</u>
Cash and investments - ending	<u>\$ 1,455,400</u>	<u>\$ 114,039</u>	<u>\$ 618,706</u>	<u>\$ 189,981</u>	<u>\$ 1</u>	<u>\$ 3,174,636</u>	<u>\$ 133,519</u>

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

	PAYROLL GARNISHMENT UNITED STATES BANKRUPTCY COURT	POLICE PENSION	FIRE PENSION	SALES TAX FUND	REDEVELOPMENT ALLOCATION	AVIATION FUEL TRUST	FEDERAL GRANT FUND	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND
Cash and investments - beginning	\$ -	\$ 739,665	\$ 848,427	\$ 47	\$ 521,242	\$ 133,245	\$ 3,140,509	\$ 2,453,809
Receipts:								
Taxes	-	-	-	-	440,407	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,266,118	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,124	262,468	254,959	4,840	-	1,009,690	500,000	-
Total receipts	5,124	262,468	254,959	4,840	440,407	1,009,690	1,766,118	-
Disbursements:								
Personal services	5,124	247,270	439,235	-	-	-	-	55,487
Supplies	-	-	-	-	-	724,975	-	1,896
Other services and charges	-	100	-	4,630	50,000	56,511	1,635,647	355,108
Debt service - principal and interest	-	-	-	-	168,500	-	-	-
Capital outlay	-	-	-	-	163,888	-	-	12,805
Other disbursements	-	-	-	-	-	265,000	2,838,790	-
Total disbursements	5,124	247,370	439,235	4,630	382,388	1,046,486	4,474,437	425,296
Excess (deficiency) of receipts over (under) disbursements	-	15,098	(184,276)	210	58,019	(36,796)	(2,708,319)	(425,296)
Cash and investments - ending	\$ -	\$ 754,763	\$ 664,151	\$ 257	\$ 579,261	\$ 96,449	\$ 432,190	\$ 2,028,513

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

	<u>PETTY CASH/CASH CHANGE FUND</u>	<u>MUNICIPAL WHEEL TAX FUND</u>	<u>CEMETERY OPERATING</u>	<u>DONATION</u>	<u>WARSAW POLICE FORFEITURE FUND</u>	<u>GENERAL BOND</u>	<u>TIRB 12 WARSAW COMMONS RESERVE</u>	<u>WINONA PVD STDB SERIES 2013 DEBT RESERVE</u>	<u>WINONA PVD SERIES 2013A DEBT RESERVE</u>
Cash and investments - beginning	\$ 650	\$ 1,001,195	\$ 668,506	\$ 154,705	\$ 512	\$ 143,584	\$ 124,453	\$ 299,500	\$ 114,500
Receipts:									
Taxes	-	-	402,020	-	-	37,098	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	490,831	19,881	-	-	1,715	-	-	-
Charges for services	-	-	201,629	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	100	-	-	46,060	10,732	102,650	-	-	-
Total receipts	<u>100</u>	<u>490,831</u>	<u>623,530</u>	<u>46,060</u>	<u>10,732</u>	<u>141,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	-	-	549,742	-	-	-	-	-	-
Supplies	-	59,271	58,872	-	-	-	-	-	-
Other services and charges	-	550,399	46,506	52,245	-	500	-	-	-
Debt service - principal and interest	-	-	-	-	-	259,800	-	-	-
Capital outlay	-	-	102,157	-	-	-	-	-	-
Other disbursements	100	-	-	1,800	-	-	-	-	-
Total disbursements	<u>100</u>	<u>609,670</u>	<u>757,277</u>	<u>54,045</u>	<u>-</u>	<u>260,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(118,839)</u>	<u>(133,747)</u>	<u>(7,985)</u>	<u>10,732</u>	<u>(118,837)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>650</u>	\$ <u>882,356</u>	\$ <u>534,759</u>	\$ <u>146,720</u>	\$ <u>11,244</u>	\$ <u>24,747</u>	\$ <u>124,453</u>	\$ <u>299,500</u>	\$ <u>114,500</u>

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

	WINONA PVD STDB SERIES 2015 DEBT RESERVE	PARK BOND 2023 CAPITAL FUND	NORTHERN RESIDENTIAL TIF	SOUTHERN RESIDENTIAL TIF	REDEVEL ALLOCATION CAP FUND	REDEVEL NORTHERN TIF ALLOCATION	REDEVEL/TIF WINONA INTERURBAN
Cash and investments - beginning	\$ 86,000	\$ -	\$ 230,031	\$ 98,287	\$ 3,517	\$ 7,474,496	\$ 83,329
Receipts:							
Taxes	-	-	275,616	188,003	-	3,923,580	32,208
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,359,710	-	-	-	713,877	-
Total receipts	-	2,359,710	275,616	188,003	-	4,637,457	32,208
Disbursements:							
Personal services	-	-	-	-	-	75,335	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	110,950	9,026	12,519	-	179,773	20,000
Debt service - principal and interest	-	-	-	-	-	948,587	-
Capital outlay	-	2,236,041	-	-	-	918,028	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,346,991	9,026	12,519	-	2,121,723	20,000
Excess (deficiency) of receipts over (under) disbursements	-	12,719	266,590	175,484	-	2,515,734	12,208
Cash and investments - ending	\$ 86,000	\$ 12,719	\$ 496,621	\$ 273,771	\$ 3,517	\$ 9,990,230	\$ 95,537

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

	AVIATION DEPRECIATION	WINONA PVD STDB SERIES 2015 OPERATING	2011/2021 SEWAGE REV BOND P & I	CEMETERY PERM & PERPETUAL	SELF INSURANCE/FIRE TERRITORY	EMPLOYEE BENEFIT TRUST	PAYROLL NET PAYROLL
Cash and investments - beginning	\$ 181,971	\$ 6,725	\$ 148,153	\$ 1,004,247	\$ 178,837	\$ 176,724	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	19,832	-	-	60,505	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	300,673	26,738	860,891	181,500	-
Total receipts	<u>19,832</u>	<u>-</u>	<u>300,673</u>	<u>87,243</u>	<u>860,891</u>	<u>181,500</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	23,701	-	750	58,605	867,157	168,946	-
Debt service - principal and interest	-	-	294,400	-	-	-	-
Capital outlay	-	-	-	12,567	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>23,701</u>	<u>-</u>	<u>295,150</u>	<u>71,172</u>	<u>867,157</u>	<u>168,946</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,869)</u>	<u>-</u>	<u>5,523</u>	<u>16,071</u>	<u>(6,266)</u>	<u>12,554</u>	<u>-</u>
Cash and investments - ending	<u>\$ 178,102</u>	<u>\$ 6,725</u>	<u>\$ 153,676</u>	<u>\$ 1,020,318</u>	<u>\$ 172,571</u>	<u>\$ 189,278</u>	<u>\$ -</u>

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

	<u>PAYROLL FEDERAL WITHHOLDING</u>	<u>PAYROLL FICA</u>	<u>PAYROLL MEDICARE</u>	<u>PAYROLL STATE WITHHOLDING</u>	<u>PAYROLL COUNTY WITHHOLDING</u>	<u>PAYROLL PERF</u>	<u>PAYROLL DEFERRED COMP</u>	<u>PAYROLL FIRE PENSION</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,209,292	916,358	379,885	405,670	153,050	264,084	36,313	159,281
Total receipts	<u>1,209,292</u>	<u>916,358</u>	<u>379,885</u>	<u>405,670</u>	<u>153,050</u>	<u>264,084</u>	<u>36,313</u>	<u>159,281</u>
Disbursements:								
Personal services	1,209,292	916,358	379,885	405,670	153,050	264,084	36,313	159,281
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>1,209,292</u>	<u>916,358</u>	<u>379,885</u>	<u>405,670</u>	<u>153,050</u>	<u>264,084</u>	<u>36,313</u>	<u>159,281</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL HEALTH INSURANCE	PAYROLL FIRE TERRITORY HEALTH INS	PAYROLL COLONIAL LIFE	PAYROLL TEXAS LIFE INSURANCE	PAYROLL CHILD SUPPORT-INDIANA	PAYROLL DELINQUENT TAX	PAYROLL POLICE PENSION	PAYROLL GARNISHMENT STANDING CHAPTER 13
Cash and investments - beginning	\$ 12,628	\$ 3,622	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	166,873	42,580	89,270	25,439	91,980	324	174,643	1,016
Total receipts	<u>166,873</u>	<u>42,580</u>	<u>89,270</u>	<u>25,439</u>	<u>91,980</u>	<u>324</u>	<u>174,643</u>	<u>1,016</u>
Disbursements:								
Personal services	165,165	42,939	89,270	25,439	91,980	324	174,643	1,016
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>165,165</u>	<u>42,939</u>	<u>89,270</u>	<u>25,439</u>	<u>91,980</u>	<u>324</u>	<u>174,643</u>	<u>1,016</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,708</u>	<u>(359)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,336</u>	<u>\$ 3,263</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL AMERIFLEX	PAYROLL CHILD SUPPORT-MICHIGAN	PAYROLL ANNUAL SUPPORT FEE - INSCCU	PAYROLL YMCA MEMBERSHIP	PAYROLL OVERPAYMENT/MISC	PAYROLL TOBACCO SURCHARGE	PAYROLL VISION INSURANCE
Cash and investments - beginning	\$ 16,348	\$ -	\$ -	\$ -	\$ -	\$ 13,151	\$ 2,208
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	44,430	-	935	9,763	-	18,585	28,192
Total receipts	<u>44,430</u>	<u>-</u>	<u>935</u>	<u>9,763</u>	<u>-</u>	<u>18,585</u>	<u>28,192</u>
Disbursements:							
Personal services	40,937	-	935	9,763	-	14,668	28,034
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>40,937</u>	<u>-</u>	<u>935</u>	<u>9,763</u>	<u>-</u>	<u>14,668</u>	<u>28,034</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,917</u>	<u>158</u>
Cash and investments - ending	<u>\$ 19,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,068</u>	<u>\$ 2,366</u>

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

	PAYROLL AMERIFLEX DEPENDENT CARE	PAYROLL DEFERRED COMP - ROTH	PAYROLL GARNISHMENT - CLERK - KOSCIUSKO COUNTY	PAYROLL DIRECT DEPOSIT	WASTEWATER UTILITY OPERATING	WASTEWATER UTILITY BOND & INT 2013
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,596,490	\$ 15,816
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	8,042,398	-
Other receipts	-	3,331	1,434	9,746,796	1,385,605	1,537
Total receipts	-	3,331	1,434	9,746,796	9,428,003	1,537
Disbursements:						
Personal services	-	3,331	1,434	9,746,796	3,182,495	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	74,765	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,985,897	-
Total disbursements	-	3,331	1,434	9,746,796	10,243,157	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(815,154)	1,537
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,781,336	\$ 17,353

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

	WASTEWATER UTILITY DEPRECIATION	WASTEWATER UTILITY CASH RESERVE	WASTEWATER BOND & INT 2008	WASTEWATER LEASE BD 2015/PYMT	SRFWW WARSAW 17/18 P & I
Cash and investments - beginning	\$ 1,796,735	\$ 375,000	\$ 97	\$ 303,011	\$ 283,179
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,035,295	700,000	-	1,579,000	1,842,496
Total receipts	<u>1,035,295</u>	<u>700,000</u>	<u>-</u>	<u>1,579,000</u>	<u>1,842,496</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,185,500	-
Capital outlay	2,037,228	-	-	-	-
Other disbursements	-	700,000	-	-	1,114,041
Total disbursements	<u>2,037,228</u>	<u>700,000</u>	<u>-</u>	<u>1,185,500</u>	<u>1,114,041</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,001,933)</u>	<u>-</u>	<u>-</u>	<u>393,500</u>	<u>728,455</u>
Cash and investments - ending	<u>\$ 794,802</u>	<u>\$ 375,000</u>	<u>\$ 97</u>	<u>\$ 696,511</u>	<u>\$ 1,011,634</u>

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

	SRFWW WARSAW 17/18 DSR	SRFWW WASTEWATER 18	STORM WATER UTILITY OPERATING	REDEVELOPMENT AUTHORITY	Totals
Cash and investments - beginning	\$ 2,958,162	\$ 1,636,545	\$ 1,104,719	\$ 797,782	\$ 59,872,996
Receipts:					
Taxes	-	-	-	-	21,653,966
Licenses and permits	-	-	-	-	38,965
Intergovernmental receipts	-	-	-	-	11,674,154
Charges for services	-	-	-	-	1,577,422
Utility fees	-	-	1,281,368	-	9,323,766
Other receipts	55,372	72,803	700	611,585	36,479,264
Total receipts	55,372	72,803	1,282,068	611,585	80,747,537
Disbursements:					
Personal services	-	-	124,397	-	34,130,648
Supplies	-	-	90,623	-	3,111,923
Other services and charges	-	-	-	-	12,853,854
Debt service - principal and interest	-	-	-	-	2,888,767
Capital outlay	-	-	241,158	-	11,062,169
Other disbursements	188	189,159	71,474	579,720	14,778,020
Total disbursements	188	189,159	527,652	579,720	78,825,381
Excess (deficiency) of receipts over (under) disbursements	55,184	(116,356)	754,416	31,865	1,922,156
Cash and investments - ending	\$ 3,013,346	\$ 1,520,189	\$ 1,859,135	\$ 829,647	\$ 61,795,152

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CITY OF WARSAW
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 850,447	\$ -
Wastewater	282,484	-
Storm Water	<u>66,205</u>	<u>-</u>
Totals	<u>\$ 1,199,136</u>	<u>\$ -</u>

CITY OF WARSAW
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
First Source Bank	Kubota Tractor	\$ 31,980	02/08/22	02/08/27
City of Warsaw Redevelopment Authority	Street and Sewer Improvements 2015	165,500	02/01/16	01/15/40
City of Warsaw Redevelopment Authority	Street and Sewer Improvements 2018	<u>388,000</u>	12/05/18	01/15/43
Total Governmental Activities		<u>585,480</u>		
Stormwater:				
U.S. Bancorp Govt Leasing & Financing	Street Sweeper	<u>64,602</u>	12/15/19	07/01/24
Total of annual lease payments		<u>\$ 650,082</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond 2016	\$ 1,765,000	\$ 190,000
General obligation bonds	Park Bonds 2023	2,150,000	155,000
Revenue bonds	Tax Increment Rev Bonds Series 2012	675,000	90,000
Revenue bonds	Tax Increment Rev Bonds Series 2013	1,155,000	240,000
Revenue bonds	Tax Increment Rev Bonds Series 2013A	445,000	90,000
Revenue bonds	Tax Increment Rev Bonds Series 2022 Marketplace	1,711,000	57,000
Revenue bonds	Tax Increment Special Taxing District Series 2015 Winona PVD III	<u>630,000</u>	<u>25,000</u>
Total governmental activities		<u>8,531,000</u>	<u>847,000</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Bonds 2021	2,285,000	255,000
Revenue bonds	Sewage Works Revenue Bonds 2017	8,384,000	211,000
Revenue bonds	Sewage Works Revenue Bonds 2018	31,306,000	1,056,005
Revenue bonds	Sewage Works Revenue Bonds 2022	<u>3,312,000</u>	<u>344,000</u>
Total Wastewater		<u>45,287,000</u>	<u>1,866,005</u>
Redevelopment Authority:			
Revenue bonds	Redevelopment Authority Lease Rental Revenue Bonds 2015	1,960,000	90,000
Revenue bonds	Redevelopment Authority Lease Rental Revenue Bonds 2018	<u>5,015,000</u>	<u>195,000</u>
Total Redevelopment Authority		<u>6,975,000</u>	<u>285,000</u>
Totals		<u>\$ 60,793,000</u>	<u>\$ 2,998,005</u>

CITY OF WARSAW
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 9,512,612
Infrastructure	91,647,461
Buildings	16,634,361
Improvements other than buildings	25,336,986
Machinery, equipment, and vehicles	23,541,825
Construction in progress	<u>3,234,183</u>
Total governmental activities	<u>169,907,428</u>
Redevelopment Authority:	
Infrastructure	5,173,050
Improvements other than buildings	<u>1,463,179</u>
Total Redevelopment Authority	<u>6,636,229</u>
Wastewater:	
Land	260,463
Buildings	20,072,918
Improvements other than buildings	42,203,745
Machinery, equipment, and vehicles	5,009,104
Construction in progress	<u>40,923,748</u>
Total Wastewater	<u>108,469,978</u>
Stormwater:	
Infrastructure	14,596
Improvements other than buildings	1,782,665
Machinery, equipment, and vehicles	674,592
Construction in progress	<u>484,526</u>
Total Stormwater	<u>2,956,379</u>
Total capital assets	<u>\$ 287,970,014</u>

OTHER REPORTS

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