

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

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

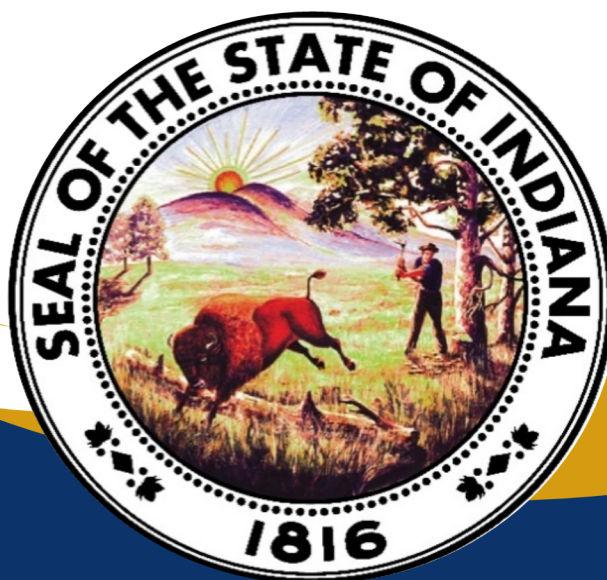
FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF MONROEVILLE

ALLEN COUNTY, INDIANA

January 1, 2021 to December 31, 2023



FILED
12/30/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statements.....	10-14
Other Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-27
Schedule of Payables and Receivables	29
Schedule of Leases and Debt	30
Schedule of Capital Assets.....	31
Other Reports.....	32

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kevin Wenger Bobbi Elston	01-01-21 to 12-31-23 01-01-24 to 12-31-24
President of the Town Council	Donald Gerardot	01-01-21 to 12-31-24
Utility Office Manager	Daniel Reinhart	01-01-21 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MONROEVILLE, ALLEN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Monroeville (Town), which comprise the financial position and results of operations for the period of January 1, 2021 to December 31, 2023, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2021 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2021 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

December 9, 2024



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
General Fund	\$ 22,198	\$ 465,238	\$ 485,739	\$ 1,697	\$ 732,818	\$ 459,543	\$ 274,972
Motor Vehicle Highway	69,326	65,174	67,908	66,592	70,011	57,386	79,217
Local Road And Street	161,747	30,678	80,368	112,057	79,636	-	191,693
Park & Recreation	30,510	57,443	22,093	65,860	14,298	26,807	53,351
CEDIT	546,160	329,820	247,137	628,843	329,313	452,800	505,356
LOIT - Restricted Dist	179,719	-	-	179,719	-	-	179,719
OPIOID UNRESTRICTED	-	-	-	-	1,087	-	1,087
OPIOID RETRICTED	-	-	-	-	2,537	-	2,537
Levy Excess	647	-	647	-	-	-	-
SEWAGE IMPROVEMENT GRANT	-	-	-	-	368,898	368,898	-
CCIF	26,483	2,537	-	29,020	2,349	-	31,369
Public Safety - COIT	68,765	14,841	4,935	78,671	14,744	1,000	92,415
AWS - PARK GROUND GRANT	1,250	-	1,250	-	-	-	-
CORONAVIURUS LOCAL FISCAL RELIEF (ARPA)	-	151,380	-	151,380	152,526	-	303,906
Park Deposit	1,880	3,725	3,550	2,055	5,815	5,915	1,955
CCIF Savings	69,352	168	-	69,520	139	-	69,659
Water Savings	72,431	175	-	72,606	145	-	72,751
Park Donations Savings	39,028	1,717	4,600	36,145	13,734	30,344	19,535
Park Donation	8,442	285	-	8,727	-	-	8,727
Police - Continuing Ed.	10,734	2,750	1,571	11,913	2,650	2,085	12,478
Debt Service Fund - Water	2,164,262	302,063	264,442	2,201,883	283,523	706,446	1,778,960
Sanitation (Trash Pickup)	34,399	82,799	71,086	46,112	80,690	71,585	55,217
Storm Water	68,991	20,739	-	89,730	19,843	-	109,573
SEWER B&I - INTEREST (BANK OF NEW YORK)	44,780	33,471	34,120	44,131	51,319	50,713	44,737
SEWER - DEBT SERVICE INTEREST (BANK OF NEW YORK)	53,605	4	-	53,609	593	-	54,202
Sewage Utility Operating	12,883	171,487	113,648	70,722	137,221	123,971	83,972
Sewage Bond & Interest	108	47,602	50,365	(2,655)	71,267	51,045	17,567
Sewage Depreciation	16,354	-	4,661	11,693	-	-	11,693
Sewage Customer Deposit	3,820	-	-	3,820	-	-	3,820
WATER FUND B & i	45,856	56,767	100,260	2,363	83,338	40,873	44,828
Water Line Construction	-	441,338	441,338	-	-	-	-
Utility Collection	47,808	553,025	555,889	44,944	551,737	552,605	44,076
Water Utility	56,952	220,644	151,682	125,914	196,723	162,852	159,785
Water Depreciation	15,805	-	5,914	9,891	-	-	9,891
Water Meter Deposits	19,219	555	120	19,654	845	860	19,639
Totals	\$ 3,893,514	\$ 3,056,425	\$ 2,713,323	\$ 4,236,616	\$ 3,267,799	\$ 3,165,728	\$ 4,338,687

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

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 274,972	\$ 468,386	\$ 439,428	\$ 303,930
Motor Vehicle Highway	79,217	71,669	104,682	46,204
Local Road And Street	191,693	30,261	-	221,954
MVH - Restricted	-	27,864	-	27,864
Police Reports	-	695	695	-
COMMUNITY CROSSING GRANT	-	519,799	388,113	131,686
Park & Recreation	53,351	52,022	28,412	76,961
CEDIT	505,356	719,895	551,508	673,743
LOIT - Restricted Dist	179,719	-	-	179,719
OPIOID UNRESTRICTED	1,087	195	-	1,282
OPIOID RETRICTED	2,537	568	568	2,537
CCIF	31,369	2,349	-	33,718
Public Safety - COIT	92,415	19,173	33,104	78,484
CORONAVIURUS LOCAL FISCAL RELIEF (ARPA)	303,906	-	-	303,906
Park Deposit	1,955	7,300	6,325	2,930
CCIF Savings	69,659	1,335	-	70,994
Water Savings	72,751	1,390	-	74,141
Park Donations Savings	19,535	4,386	9,600	14,321
Park Donation	8,727	-	-	8,727
Police - Continuing Ed.	12,478	2,625	3,160	11,943
Debt Service Fund - Water	1,778,960	344,784	700,433	1,423,311
Sanitation (Trash Pickup)	55,217	82,928	75,557	62,588
Storm Water	109,573	20,368	-	129,941
SEWER B&i - INTEREST (BANK OF NEW YORK)	44,737	39,067	50,359	33,445
SEWER - DEBT SERVICE INTEREST (BANK OF NEW YORK)	54,202	2,626	-	56,828
Sewage Utility Operating	83,972	174,661	108,528	150,105
Sewage Bond & Interest	17,567	47,102	50,673	13,996
Sewage Depreciation	11,693	-	-	11,693
Sewage Customer Deposit	3,820	-	-	3,820
WATER FUND B & i	44,828	111,121	92,966	62,983
Utility Collection	44,076	575,715	569,538	50,253
Water Utility	159,785	177,307	189,607	147,485
Water Depreciation	9,891	-	520	9,371
Water Meter Deposits	19,639	625	355	19,909
Totals	<u>\$ 4,338,687</u>	<u>\$ 3,506,216</u>	<u>\$ 3,404,131</u>	<u>\$ 4,440,772</u>

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

TOWN OF MONROEVILLE
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 MONROEVILLE
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 MONROEVILLE
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 MONROEVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF MONROEVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The Sewage Bond & Interest fund has a cash balance deficit of \$2,655 as of December 31, 2021. The cash deficit in this fund is the result of the bond principal and interest payments related to the Town's State Revolving Fund loan being disbursed prior to cash transfers into the fund being made to cover the payments.

Note 8. Subsequent Events

On July 3, 2024, the Town entered into a grant agreement with the Board of County Commissioners of Allen County. The agreement specifies that the Board of County Commissioners of Allen County will grant the Town of up to \$800,000, if the Town contributes a minimum of \$1,500,000 to be used toward the Monroeville Industrial Park Project from July 1, 2024 to July 1, 2025.

OTHER INFORMATION

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Park & Recreation	CEDIT	LOIT - Restricted Dist	OPIOID UNRESTRICTED	OPIOID RETRICTED	Levy Excess	SEWAGE IMPROVEMENT GRANT
Cash and investments - beginning	\$ 22,198	\$ 69,326	\$ 161,747	\$ 30,510	\$ 546,160	\$ 179,719	\$ -	\$ -	\$ 647	\$ -
Receipts:										
Taxes	288,972	-	-	42,880	221,148	-	-	-	-	-
Licenses and permits	2,963	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	50,664	65,174	30,678	6,833	-	-	-	-	-	-
Charges for services	-	-	-	7,730	-	-	-	-	-	-
Fines and forfeits	557	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	122,082	-	-	-	108,672	-	-	-	-	-
Total receipts	465,238	65,174	30,678	57,443	329,820	-	-	-	-	-
Disbursements:										
Personal services	96,721	43,557	-	-	-	-	-	-	-	-
Supplies	14,204	9,731	-	8,108	40,181	-	-	-	-	-
Other services and charges	265,370	9,487	-	13,985	64,497	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	80,368	-	42,459	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	109,444	5,133	-	-	100,000	-	-	-	647	-
Total disbursements	485,739	67,908	80,368	22,093	247,137	-	-	-	647	-
Excess (deficiency) of receipts over (under) disbursements	(20,501)	(2,734)	(49,690)	35,350	82,683	-	-	-	(647)	-
Cash and investments - ending	\$ 1,697	\$ 66,592	\$ 112,057	\$ 65,860	\$ 628,843	\$ 179,719	\$ -	\$ -	\$ -	\$ -

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

	CCIF	Public Safety - COIT	AWS - PARK GROUND GRANT	CORONAVIURUS LOCAL FISCAL RELIEF (ARPA)	Park Deposit	CCIF Savings	Water Savings	Park Donations Savings	Park Donation	Police - Continuing Ed.
Cash and investments - beginning	\$ 26,483	\$ 68,765	\$ 1,250	\$ -	\$ 1,880	\$ 69,352	\$ 72,431	\$ 39,028	\$ 8,442	\$ 10,734
Receipts:										
Taxes	-	14,841	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,750
Intergovernmental receipts	2,537	-	-	151,380	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,725	168	175	1,717	285	-
Total receipts	2,537	14,841	-	151,380	3,725	168	175	1,717	285	2,750
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,105	-	-	-	-	-	4,600	-	573
Other services and charges	-	1,830	-	-	-	-	-	-	-	998
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,250	-	3,550	-	-	-	-	-
Total disbursements	-	4,935	1,250	-	3,550	-	-	4,600	-	1,571
Excess (deficiency) of receipts over (under) disbursements	2,537	9,906	(1,250)	151,380	175	168	175	(2,883)	285	1,179
Cash and investments - ending	\$ 29,020	\$ 78,671	\$ -	\$ 151,380	\$ 2,055	\$ 69,520	\$ 72,606	\$ 36,145	\$ 8,727	\$ 11,913

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

	Debt Service Fund - Water	Sanitation Trash Pickup	Storm Water	SEWER B & I INTEREST (BANK OF NEW YORK)	SEWER DEBT SERVICE INTEREST (BANK OF NEW YORK)	Sewage Utility Operating	Sewage Bond & Interest	Sewage Depreciation
Cash and investments - beginning	\$ 2,164,262	\$ 34,399	\$ 68,991	\$ 44,780	\$ 53,605	\$ 12,883	\$ 108	\$ 16,354
Receipts:								
Taxes	288,740	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	82,799	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	20,739	-	-	162,900	47,602	-
Other receipts	13,323	-	-	33,471	4	8,587	-	-
Total receipts	302,063	82,799	20,739	33,471	4	171,487	47,602	-
Disbursements:								
Personal services	-	-	-	-	-	62,781	-	4,661
Supplies	15,928	-	-	-	-	-	-	-
Other services and charges	235,502	71,086	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	34,120	-	-	-	-
Capital outlay	13,012	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	50,867	-	-
Other disbursements	-	-	-	-	-	-	50,365	-
Total disbursements	264,442	71,086	-	34,120	-	113,648	50,365	4,661
Excess (deficiency) of receipts over (under) disbursements	37,621	11,713	20,739	(649)	4	57,839	(2,763)	(4,661)
Cash and investments - ending	\$ 2,201,883	\$ 46,112	\$ 89,730	\$ 44,131	\$ 53,609	\$ 70,722	\$ (2,655)	\$ 11,693

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

	Sewage Customer Deposit	WATER FUND B & I	Water Line Construction	Utility Collection	Water Utility	Water Depreciation	Water Meter Deposits	Totals
Cash and investments - beginning	\$ 3,820	\$ 45,856	\$ -	\$ 47,808	\$ 56,952	\$ 15,805	\$ 19,219	\$ 3,893,514
Receipts:								
Taxes	-	-	-	-	-	-	-	856,581
Licenses and permits	-	-	-	-	-	-	-	5,713
Intergovernmental receipts	-	-	-	-	-	-	-	307,266
Charges for services	-	-	-	-	-	-	-	90,529
Fines and forfeits	-	-	-	-	-	-	-	557
Utility fees	-	56,767	-	-	220,229	-	-	508,237
Other receipts	-	-	441,338	553,025	415	-	555	1,287,542
Total receipts	-	56,767	441,338	553,025	220,644	-	555	3,056,425
Disbursements:								
Personal services	-	-	-	-	62,502	-	-	270,222
Supplies	-	-	-	-	-	-	-	96,430
Other services and charges	-	-	-	-	-	-	-	662,755
Debt service - principal and interest	-	100,260	-	-	-	5,914	-	140,294
Capital outlay	-	-	435,133	-	-	-	-	570,972
Utility operating expenses	-	-	6,205	-	89,180	-	-	146,252
Other disbursements	-	-	-	555,889	-	-	120	826,398
Total disbursements	-	100,260	441,338	555,889	151,682	5,914	120	2,713,323
Excess (deficiency) of receipts over (under) disbursements	-	(43,493)	-	(2,864)	68,962	(5,914)	435	343,102
Cash and investments - ending	\$ 3,820	\$ 2,363	\$ -	\$ 44,944	\$ 125,914	\$ 9,891	\$ 19,654	\$ 4,236,616

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Park & Recreation	CEDIT	LOIT - Restricted Dist	OPIOID UNRESTRICTED	OPIOID RETRICTED	Levy Excess	SEWAGE IMPROVEMENT GRANT
Cash and investments - beginning	\$ 1,697	\$ 66,592	\$ 112,057	\$ 65,860	\$ 628,843	\$ 179,719	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	290,146	-	-	1,468	-	-	-	2,537	-	-
Licenses and permits	2,811	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	109,671	70,011	29,636	230	219,638	-	1,087	-	-	368,898
Charges for services	-	-	-	12,600	-	-	-	-	-	-
Fines and forfeits	182	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	330,008	-	50,000	-	109,675	-	-	-	-	-
Total receipts	732,818	70,011	79,636	14,298	329,313	-	1,087	2,537	-	368,898
Disbursements:										
Personal services	101,580	30,634	-	-	-	-	-	-	-	-
Supplies	28,987	24,644	-	10,979	-	-	-	-	-	-
Other services and charges	212,030	-	-	15,828	98,771	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	8,614	-	-	-	4,029	-	-	-	-	368,898
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	108,332	2,108	-	-	350,000	-	-	-	-	-
Total disbursements	459,543	57,386	-	26,807	452,800	-	-	-	-	368,898
Excess (deficiency) of receipts over (under) disbursements	273,275	12,625	79,636	(12,509)	(123,487)	-	1,087	2,537	-	-
Cash and investments - ending	\$ 274,972	\$ 79,217	\$ 191,693	\$ 53,351	\$ 505,356	\$ 179,719	\$ 1,087	\$ 2,537	\$ -	\$ -

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

	CCIF	Public Safety COIT	AWS PARK GROUND GRANT	CORONAVIURUS LOCAL FISCAL RELIEF (ARPA)	Park Deposit	CCIF Savings	Water Savings	Park Donations Savings	Park Donation	Police - Continuing Ed.
Cash and investments - beginning	\$ 29,020	\$ 78,671	\$ -	\$ 151,380	\$ 2,055	\$ 69,520	\$ 72,606	\$ 36,145	\$ 8,727	\$ 11,913
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,650
Intergovernmental receipts	2,349	14,744	-	152,526	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,815	139	145	13,734	-	-
Total receipts	2,349	14,744	-	152,526	5,815	139	145	13,734	-	2,650
Disbursements:										
Personal services	-	-	-	-	-	-	-	75	-	-
Supplies	-	-	-	-	-	-	-	-	-	705
Other services and charges	-	1,000	-	-	-	-	-	10,000	-	1,380
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	20,269	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,915	-	-	-	-	-
Total disbursements	-	1,000	-	-	5,915	-	-	30,344	-	2,085
Excess (deficiency) of receipts over (under) disbursements	2,349	13,744	-	152,526	(100)	139	145	(16,610)	-	565
Cash and investments - ending	\$ 31,369	\$ 92,415	\$ -	\$ 303,906	\$ 1,955	\$ 69,659	\$ 72,751	\$ 19,535	\$ 8,727	\$ 12,478

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

	Debt Service Fund -	Sanitation Trash Pickup	Storm Water	SEWER B&I INTEREST (BANK OF NEW YORK)	SEWER DEBT SERVICE INTEREST (BANK OF NEW YORK)	Sewage Utility Operating	Sewage Bond & Interest	Sewage Depreciation
Cash and investments - beginning	\$ 2,201,883	\$ 46,112	\$ 89,730	\$ 44,131	\$ 53,609	\$ 70,722	\$ (2,655)	\$ 11,693
Receipts:								
Taxes	277,453	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	80,690	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	19,843	-	-	135,557	71,267	-
Other receipts	6,070	-	-	51,319	593	1,664	-	-
Total receipts	283,523	80,690	19,843	51,319	593	137,221	71,267	-
Disbursements:								
Personal services	-	-	-	-	-	71,354	-	-
Supplies	5,348	-	-	-	-	-	-	-
Other services and charges	181,195	71,585	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	50,713	-	-	-	-
Capital outlay	519,903	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	52,617	-	-
Other disbursements	-	-	-	-	-	-	51,045	-
Total disbursements	706,446	71,585	-	50,713	-	123,971	51,045	-
Excess (deficiency) of receipts over (under) disbursements	(422,923)	9,105	19,843	606	593	13,250	20,222	-
Cash and investments - ending	\$ 1,778,960	\$ 55,217	\$ 109,573	\$ 44,737	\$ 54,202	\$ 83,972	\$ 17,567	\$ 11,693

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

	Sewage Customer Deposit	WATER FUND B & I	Water Line Construction	Utility Collection	Water Utility	Water Depreciation	Water Meter Deposits	Totals
Cash and investments - beginning	\$ 3,820	\$ 2,363	\$ -	\$ 44,944	\$ 125,914	\$ 9,891	\$ 19,654	\$ 4,236,616
Receipts:								
Taxes	-	-	-	-	-	-	-	571,604
Licenses and permits	-	-	-	-	-	-	-	5,461
Intergovernmental receipts	-	-	-	-	-	-	-	968,790
Charges for services	-	-	-	-	-	-	-	93,290
Fines and forfeits	-	-	-	-	-	-	-	182
Utility fees	-	83,338	-	-	196,358	-	-	506,363
Other receipts	-	-	-	551,737	365	-	845	1,122,109
Total receipts	-	83,338	-	551,737	196,723	-	845	3,267,799
Disbursements:								
Personal services	-	-	-	-	70,777	-	-	274,420
Supplies	-	-	-	-	-	-	-	70,663
Other services and charges	-	-	-	-	-	-	-	591,789
Debt service - principal and interest	-	40,873	-	-	-	-	-	91,586
Capital outlay	-	-	-	-	-	-	-	921,713
Utility operating expenses	-	-	-	-	92,075	-	-	144,692
Other disbursements	-	-	-	552,605	-	-	860	1,070,865
Total disbursements	-	40,873	-	552,605	162,852	-	860	3,165,728
Excess (deficiency) of receipts over (under) disbursements	-	42,465	-	(868)	33,871	-	(15)	102,071
Cash and investments - ending	\$ 3,820	\$ 44,828	\$ -	\$ 44,076	\$ 159,785	\$ 9,891	\$ 19,639	\$ 4,338,687

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

	General Fund	Motor Vehicle Highway	Local Road And Street	MVH Restricted	Police Reports	COMMUNITY CROSSING GRANT	Park & Recreation	CEDIT	LOIT - Restricted Dist	OPIOID UNRESTRICTED
Cash and investments - beginning	\$ 274,972	\$ 79,217	\$ 191,693	\$ -	\$ -	\$ -	\$ 53,351	\$ 505,356	\$ 179,719	\$ 1,087
Receipts:										
Taxes	288,766	-	-	-	-	-	33,433	-	-	195
Licenses and permits	2,191	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	118,273	71,669	30,261	-	-	519,799	4,289	719,895	-	-
Charges for services	-	-	-	-	-	-	14,150	-	-	-
Fines and forfeits	374	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	58,782	-	-	27,864	695	-	150	-	-	-
Total receipts	<u>468,386</u>	<u>71,669</u>	<u>30,261</u>	<u>27,864</u>	<u>695</u>	<u>519,799</u>	<u>52,022</u>	<u>719,895</u>	<u>-</u>	<u>195</u>
Disbursements:										
Personal services	137,187	39,930	-	-	-	-	-	-	-	-
Supplies	27,413	11,316	-	-	-	-	14,783	-	-	-
Other services and charges	226,901	-	-	-	-	388,113	13,629	127,751	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	38,276	24,154	-	-	-	-	-	423,757	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	9,651	29,282	-	-	695	-	-	-	-	-
Total disbursements	<u>439,428</u>	<u>104,682</u>	<u>-</u>	<u>-</u>	<u>695</u>	<u>388,113</u>	<u>28,412</u>	<u>551,508</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>28,958</u>	<u>(33,013)</u>	<u>30,261</u>	<u>27,864</u>	<u>0</u>	<u>131,686</u>	<u>23,610</u>	<u>168,387</u>	<u>-</u>	<u>195</u>
Cash and investments - ending	<u>\$ 303,930</u>	<u>\$ 46,204</u>	<u>\$ 221,954</u>	<u>\$ 27,864</u>	<u>\$ 0</u>	<u>\$ 131,686</u>	<u>\$ 76,961</u>	<u>\$ 673,743</u>	<u>\$ 179,719</u>	<u>\$ 1,282</u>

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

	OPIOID RETRICTED	CCIF	Public Safety - COIT	CORONAVIURUS LOCAL FISCAL RELIEF (ARPA)	Park Deposit	CCIF Savings	Water Savings	Park Donations Savings	Park Donation	Police - Continuing Ed.
Cash and investments - beginning	\$ 2,537	\$ 31,369	\$ 92,415	\$ 303,906	\$ 1,955	\$ 69,659	\$ 72,751	\$ 19,535	\$ 8,727	\$ 12,478
Receipts:										
Taxes	568	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,625
Intergovernmental receipts	-	2,349	19,173	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,300	1,335	1,390	4,386	-	-
Total receipts	568	2,349	19,173	-	7,300	1,335	1,390	4,386	-	2,625
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	15,987	-	-	-	-	-	-	804
Other services and charges	-	-	17,117	-	-	-	-	9,600	-	2,356
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	568	-	-	-	6,325	-	-	-	-	-
Total disbursements	568	-	33,104	-	6,325	-	-	9,600	-	3,160
Excess (deficiency) of receipts over (under) disbursements	-	2,349	(13,931)	-	975	1,335	1,390	(5,214)	-	(535)
Cash and investments - ending	\$ 2,537	\$ 33,718	\$ 78,484	\$ 303,906	\$ 2,930	\$ 70,994	\$ 74,141	\$ 14,321	\$ 8,727	\$ 11,943

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

	Debt Service Fund - Water	Sanitation Trash Pickup	Storm Water	SEWER B & I INTEREST (BANK OF NEW YORK)	SEWER DEBT SERVICE INTEREST (BANK OF NEW YORK)	Sewage Utility Operating	Sewage Bond & Interest
Cash and investments - beginning	\$ 1,778,960	\$ 55,217	\$ 109,573	\$ 44,737	\$ 54,202	\$ 83,972	\$ 17,567
Receipts:							
Taxes	200,055	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	82,928	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	20,368	-	-	169,037	47,102
Other receipts	144,729	-	-	39,067	2,626	5,624	-
Total receipts	344,784	82,928	20,368	39,067	2,626	174,661	47,102
Disbursements:							
Personal services	-	-	-	-	-	64,628	-
Supplies	-	-	-	-	-	-	-
Other services and charges	231,160	75,557	-	-	-	-	-
Debt service - principal and interest	-	-	-	50,359	-	-	-
Capital outlay	457,105	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	43,900	-
Other disbursements	12,168	-	-	-	-	-	50,673
Total disbursements	700,433	75,557	-	50,359	-	108,528	50,673
Excess (deficiency) of receipts over (under) disbursements	(355,649)	7,371	20,368	(11,292)	2,626	66,133	(3,571)
Cash and investments - ending	\$ 1,423,311	\$ 62,588	\$ 129,941	\$ 33,445	\$ 56,828	\$ 150,105	\$ 13,996

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

	Sewage Depreciation	Sewage Customer Deposit	WATER FUND B & I	Utility Collection	Water Utility	Water Depreciation	Water Meter Deposits	Totals
Cash and investments - beginning	\$ 11,693	\$ 3,820	\$ 44,828	\$ 44,076	\$ 159,785	\$ 9,891	\$ 19,639	\$ 4,338,687
Receipts:								
Taxes	-	-	-	-	-	-	-	523,017
Licenses and permits	-	-	-	-	-	-	-	4,816
Intergovernmental receipts	-	-	-	-	-	-	-	1,485,708
Charges for services	-	-	-	-	-	-	-	97,078
Fines and forfeits	-	-	-	-	-	-	-	374
Utility fees	-	-	110,482	-	174,443	-	-	521,432
Other receipts	-	-	639	575,715	2,864	-	625	873,791
Total receipts	-	-	111,121	575,715	177,307	-	625	3,506,216
Disbursements:								
Personal services	-	-	-	-	77,097	-	-	318,842
Supplies	-	-	-	-	-	-	-	70,303
Other services and charges	-	-	-	-	-	-	-	1,092,184
Debt service - principal and interest	-	-	92,966	-	-	-	-	143,325
Capital outlay	-	-	-	-	-	-	-	943,292
Utility operating expenses	-	-	-	-	97,282	520	-	141,702
Other disbursements	-	-	-	569,538	15,228	-	355	694,483
Total disbursements	-	-	92,966	569,538	189,607	520	355	3,404,131
Excess (deficiency) of receipts over (under) disbursements	-	-	18,155	6,177	(12,300)	(520)	270	102,085
Cash and investments - ending	\$ 11,693	\$ 3,820	\$ 62,983	\$ 50,253	\$ 147,485	\$ 9,371	\$ 19,909	\$ 4,440,772



TOWN OF MONROEVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 18,706	\$ 4,134
Trash	6,205	8,688
Wastewater	3,942	26,270
Water	<u>4,782</u>	<u>21,215</u>
Totals	<u>\$ 33,635</u>	<u>\$ 60,307</u>

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
General obligation bonds	2008 Bonds; Reline and refurbish sewer lines	\$ 292,000	\$ 41,000
Water:			
Revenue bonds	2020 Bonds; Water Line Construction	2,316,000	48,000
Totals		\$ 2,608,000	\$ 89,000

TOWN OF MONROEVILLE
 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.

	Ending Balance
Governmental activities:	
Land	\$ 480,419
Buildings	668,340
Improvements other than buildings	2,866,159
Machinery, equipment, and vehicles	422,351
Books and other	<u>10,348</u>
Total governmental activities	<u>4,447,617</u>
Wastewater:	
Land	119,226
Buildings	36,011
Improvements other than buildings	3,173,909
Machinery, equipment, and vehicles	309,772
Books and other	<u>9,800</u>
Total Wastewater	<u>3,648,718</u>
Water:	
Land	6,500
Buildings	9,110
Improvements other than buildings	4,812,442
Machinery, equipment, and vehicles	264,684
Books and other	<u>7,000</u>
Total Water	<u>5,099,736</u>
Total capital assets	<u>\$ 13,196,071</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/>.