

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF PERU

MIAMI COUNTY, INDIANA

January 1, 2019 to December 31, 2020



**FILED**  
12/15/2021



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tanisha Soldi	01-01-19 to 12-31-19
	Susan Rylands	01-01-20 to 12-31-21
Mayor	Gabriel Greer	01-01-19 to 12-31-19
	Miles Hewitt	01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Gabriel Greer	01-01-19 to 12-31-19
	Miles Hewitt	01-01-20 to 12-31-21
President Pro Tempe of the Common Council	Kurt Krauskopf	01-01-19 to 12-31-19
	Tim Gustin	01-01-20 to 12-31-20
	Betsy Edwards-Wolfe	01-01-21 to 12-31-21
City Court Judge	Elizabeth Price	01-01-19 to 12-31-21
Chair of the Utility Service Board	Stan Akers	01-01-19 to 12-31-20
	Mary Costin	01-01-21 to 12-31-21
Utility Office Manager	Joyce Shafer	01-01-19 to 12-31-21
Utility General Manager	Joshua Chance	01-01-19 to 12-31-21
President of the Utility Service Board	Stanley Akers	01-01-19 to 04-03-20
	Mary Costin	04-04-20 to 12-31-21
Superintendent of the Water Utility	Jamin Beisiegel	01-01-19 to 12-31-21
Superintendent of the Wastewater Utility	Jamin Beisiegel	01-01-19 to 12-31-21
Superintendent of the Electric Utility	Robert D. Hall	01-01-19 to 12-31-19
	Michael Biesenbach	01-01-20 to 12-31-21
Superintendent of the Stormwater Utility	Jamin Beisiegel	01-01-19 to 12-31-21



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF PERU, MIAMI COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Peru (City), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this 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 Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2020.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2019 to December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

December 9, 2021

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20		
GENERAL	\$ 1,862,945	\$ 6,432,493	\$ 6,311,363	\$ 1,984,075	\$ 6,234,241	\$ 5,873,144	\$ 2,345,172		
MOTOR VEHICLE HIGHWAY	660,794	523,720	597,405	587,109	506,361	593,252	500,218		
LOCAL ROAD & STREET	35,931	81,037	54,460	62,508	77,632	52,518	87,622		
MVH Restricted	-	245,700	234,000	11,700	216,693	-	228,393		
AVIATION COMMISSION	75,631	107,539	123,479	59,691	132,196	115,491	76,396		
PARKING METER	5,641	-	-	5,641	-	-	5,641		
PARK NONREVERTING	8,776	3,000	2,587	9,189	1,800	1,112	9,877		
RET. ANTHEM HEALTH	18,846	24,864	-	43,710	17,743	-	61,453		
UNSAFE BLDG INSP/ENG	73,338	-	-	73,338	-	-	73,338		
ANIMAL CONTROL/ DONATIONS	1,335	3,015	-	4,350	220	-	4,570		
CRIMINAL INVESTIGATION	16,923	909	15,976	1,856	1,655	500	3,011		
HONOR GUARD	2,236	6,611	4,826	4,021	2,025	329	5,717		
BOND PROCEEDS/ PROJECT	10,764	1,295,000	511,222	794,542	-	726,506	68,036		
LOCAL LAW ENFORCE CONT ED	22,865	10,496	7,773	25,588	14,334	7,541	32,381		
PERPETUATION FUND	4,419	3,447	3,298	4,568	3,061	1,568	6,061		
N-R UNSAFE BUILDING	22,784	59,893	-	82,677	40,579	-	123,256		
PARK	61,522	375,852	429,864	7,510	639,135	522,093	124,552		
RAINY DAY	578,464	-	240,000	338,464	-	-	338,464		
K9	3,721	20	-	3,741	2,391	2,093	4,039		
CEDIT	925,014	1,199,171	1,004,231	1,119,954	1,327,452	832,724	1,614,682		
POLICE SEIZURE AND FORFEITURE	446	361	-	807	-	-	807		
LEVY EXCESS	18,658	-	-	18,658	-	-	18,658		
FIRE TERRITORY	655,250	2,704,617	2,571,363	788,504	2,827,735	2,491,568	1,124,671		
AIRPORT TAXIWAY/ FAA GRANT	(6,680)	257,566	259,378	(8,492)	124,497	110,451	5,554		
CCIF	228,426	26,084	61,052	193,458	24,755	12,859	205,354		
CUMULATIVE CAPITAL DEVELOPMENT	39,713	79,209	83,946	34,976	83,266	77,137	41,105		
PARK NONREVERTING CAPITAL	1,500	-	-	1,500	-	-	1,500		
FIRE TERRITORY DEBT/EQUIP	630,388	81,996	249,580	462,804	101,693	191,710	372,787		
GOLF IRRIGATION SYSTEM	73,445	56,882	14,517	115,810	11,084	3,200	123,694		
POLICE PENSION	194,150	501,117	521,225	174,042	484,880	507,424	151,498		
FIRE PENSION	319,363	575,894	622,642	272,615	659,841	595,684	336,772		
CITY COURT	3,384	72,508	72,204	3,688	62,710	59,551	6,847		
PUBLIC SAFETY LOIT	1,082,004	730,337	634,074	1,178,267	783,682	588,927	1,373,022		
CITY SERVICES- TRASH COLLECTION-UTILIT	59,357	727,832	723,737	63,452	720,329	720,787	62,994		
UTILITY CASH DRAWER	1,250	-	-	1,250	-	-	1,250		
CARES GRANT	-	-	-	-	18,126	18,126	-		
DEBT SERVICE	115,000	205,025	215,500	104,525	234,018	203,608	134,935		
BUILDING ASSISTANCE	-	-	-	-	1,355	-	1,355		
BLIGHT ELIMINATION	279	51,323	51,602	-	148,306	66,548	81,758		
PERU METRO FIRE	23,850	7,909	17,918	13,841	18,346	-	32,187		
CABLE TELEVISION	83,741	22,517	3,220	103,038	22,043	34,895	90,186		
COURT COST- DUE COUNTY	-	5,334	4,732	602	4,494	5,096	-		

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
USER FEE	11,475	-	-	11,475	-	-	11,475
TRAFFIC/ ORDINANCE VIO.	4,257	43,892	21,258	26,891	11,957	6,518	32,330
SPECIAL STREET & SAN CCI	46,425	24,863	12,859	58,429	29,255	36,441	51,243
PAYROLL American Fidelit1	4,390	20,369	20,374	4,385	23,737	25,647	2,475
GRANT FUND	236	451,314	405,565	45,985	481,846	334,019	193,812
EVIDENCE TRUST	27,008	1,711	361	28,358	-	-	28,358
PAYROLL FUND	97,644	-	-	97,644	-	2,852	94,792
PAYROLL NET WAGES	-	1,797	1,797	-	1,623	1,623	-
PAYROLL FEDERAL W/H	(67)	917,606	917,659	(120)	934,300	934,300	(120)
PAYROLL FICA	(158)	674,951	675,032	(239)	706,045	706,045	(239)
PAYROLL MEDICARE	(36)	237,974	238,002	(64)	243,982	243,982	(64)
PAYROLL STATE W/H	13,202	299,596	298,254	14,544	303,430	300,173	17,801
PAYROLL COUNTY W/H	8,371	202,944	202,331	8,984	208,958	206,218	11,724
PAYROLL AFLAC 125	489	1,848	1,009	1,328	531	1,818	41
PAYROLL HEALTH SAV. ACCT.	27	85,564	85,564	27	86,039	86,077	(11)
PAYROLL VISION	67	647	659	55	490	517	28
PAYROLL DIRECT DEPOSIT	-	4,400,454	4,400,125	329	4,342,611	4,342,611	329
PAYROLL DEFERRED COMP.	-	12,150	12,150	-	11,050	11,050	-
PAYROLL CIVIL PERF	(7,168)	157,527	168,876	(18,517)	200,067	242,608	(61,058)
PAYROLL VOLUNT.CIVIL PERF	(1,296)	494	165	(967)	1,444	1,261	(784)
PAYROLL FIRE RETIREMENT	50,173	257,016	283,113	24,076	326,010	362,219	(12,133)
PAYROLL POLICE RETIREMENT	43,822	233,325	242,799	34,348	277,290	305,438	6,200
PAYROLL RET. ANTHEM LIFE	26	26	27	25	26	22	29
PAYROLL AFLAC NOT 125	579	4,831	5,328	82	3,875	3,601	356
PAYROLL BACK TAXES	-	1,984	1,766	218	855	1,115	(42)
PAYROLL BOSTON MUTUAL	63	730	720	73	686	759	-
PAYROLL COLONIAL LIFE	44	801	845	-	134	134	-
PAYROLL PRUDENTIAL LIFE	23	292	304	11	269	257	23
PAYROLL SUPPORT	-	44,985	44,985	-	52,179	51,463	716
PAYROLL FIRE UNION DUES	-	5,265	5,265	-	6,021	6,021	-
PAYROLL POLICE UNION DUES	-	1,924	1,924	-	1,806	1,806	-
PAYROLL UNITED WAY	-	19	19	-	-	-	-
PAYROLL WASHINGTON NATION	5	-	5	-	-	-	-
PAYROLL YMCA	-	6,584	6,584	-	7,448	7,448	-
PAYROLL Colonial Pre Tax	46	274	319	1	45	46	-
PAYROLL TEXAS LIFE INS	731	10,656	10,393	994	14,039	14,914	119
PAYROLL GARN- A DOUGLASS	-	-	-	-	2,585	2,585	-
Payroll Garn- S.Thoden	-	3,321	3,321	-	-	-	-
Payroll Garn- J.Goshert	-	-	-	-	5,952	5,952	-
Payroll Garn- H.Hunt	-	400	400	-	1,300	1,300	-
Payroll Garn- C.E.Bowen	-	-	-	-	374	114	260

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

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Legal Defense	-	808	-	808	2,404	2,580	632
PAYROLL American Fidelit2	1,335	16,752	16,626	1,461	16,577	18,038	-
Payroll Support Annual Fee	-	330	330	-	495	495	-
Payroll Garn- BabbsCurtis	-	3,998	3,889	109	(109)	-	-
ELECTRIC OPERATING	2,793,952	28,792,288	26,332,220	5,254,020	25,148,342	25,262,985	5,139,377
ELECTRIC DEPRECIATION	6,351,012	1,876,570	4,977,737	3,249,845	2,444,093	2,056,609	3,637,329
ELECTRIC DEPOSITS	369,920	107,135	253,130	223,925	123,260	107,460	239,725
ELECTRIC HEALTH/FLEX ACCT	300,141	1,179,023	1,138,570	340,594	890,112	719,886	510,820
ELECTRIC DEBT SERVICE RESERVE	-	-	74	(74)	74	-	-
STORMWATER	331,820	392,719	303,256	421,283	370,810	277,947	514,146
STORMWATER IMPROVEMENT	163,740	59,438	112,755	110,423	75,073	87,825	97,671
WASTEWATER OPERATING	842,798	3,663,056	3,540,285	965,569	2,961,571	3,460,855	466,285
WASTEWATER DEPOSITS	60,890	13,220	41,360	32,750	16,378	13,928	35,200
WASTEWATER BOND	627,205	1,409,363	1,384,160	652,408	1,192,865	1,186,412	658,861
WASTEWATER DEPRECIATION	2,191,190	778,407	829,173	2,140,424	745,671	467,398	2,418,697
GRISSOM WASTEWATER OPER	497,053	1,210,688	1,514,563	193,178	1,624,255	1,384,863	432,570
GRISSOM WASTEWATER IMP	1,767,784	348,833	160,620	1,955,997	304,040	612,379	1,647,658
GRISSOM WASTEWATER DEPOSITS	17,245	7,570	7,685	17,130	7,180	7,255	17,055
GRISSOM WW BOND&INT BNY	151,297	299,359	298,322	152,334	297,724	297,400	152,658
WASTEWATER DEBT SERVICE RESERVE	946,700	-	-	946,700	-	-	946,700
WATER OPERATING	1,218,343	3,134,001	3,026,331	1,326,013	3,018,731	3,223,802	1,120,942
GRISSOM WATER BOND	-	-	-	-	4,473,234	1,608,790	2,864,444
WATER BOND	3,562,416	428,057	3,114,636	875,837	393,852	390,000	879,689
WATER DEPRECIATION	1,207,949	638,566	921,383	925,132	894,820	617,853	1,202,099
WATER DEPOSITS	56,800	17,125	32,435	41,490	17,467	17,197	41,760
GRISSOM WATER OPERATING	184,035	715,058	750,030	149,063	1,229,492	1,039,662	338,893
GRISSOM WATER DEPRECIATION	393,843	170,426	349,514	214,755	1,090,347	1,067,667	237,435
GRISSOM WATER DEPOSITS	20,195	8,915	8,990	20,120	8,560	8,520	20,160
GRISSOM WATER DEBT RESERVE	-	-	-	-	37,363	-	37,363
WATER DEBT SERVICE RESERVE	85,222	80,518	-	165,740	78,855	-	244,595
Totals	<u>\$ 32,358,736</u>	<u>\$ 69,939,635</u>	<u>\$ 72,835,405</u>	<u>\$ 29,462,966</u>	<u>\$ 71,300,473</u>	<u>\$ 66,603,202</u>	<u>\$ 34,160,237</u>

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

CITY OF PERU  
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 accompanying financial statement presents the financial information for 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, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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.

*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.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(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: 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.

*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.

*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.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(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 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.

**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.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(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 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.

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.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(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.

*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.

*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.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains a receipt which appears as a negative entry. This is a result of error corrections.

CITY OF PERU  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the fund being set up for a reimbursable grant. For other funds, this was a result of payroll errors.

**Note 9. Holding Corporations**

The City has entered into capital leases with the Peru Municipal Building Corporation and the Peru Municipal Facilities Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessors have been determined to be related-parties of the City. Lease payments during the years 2019 and 2020 totaled \$252,500 and \$414,500, respectively. In accordance with an interlocal agreement, the City receives reimbursement from Miami County for 50 percent of the lease payments to the Peru Municipal Facilities Corporation. The reimbursements received for years 2019 and 2020 totaled \$162,500 and \$241,500, respectively.

#### OTHER INFORMATION - UNAUDITED

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH Restricted	AVIATION COMMISSION	PARKING METER	PARK NONREVERTING	RET. ANTHEM HEALTH
Cash and investments - beginning	\$ 1,862,945	\$ 660,794	\$ 35,931	\$ -	\$ 75,631	\$ 5,641	\$ 8,776	\$ 18,846
Receipts:								
Taxes	3,675,083	163,480	-	-	60,549	-	-	-
Licenses and permits	119,831	-	-	-	-	-	-	-
Intergovernmental receipts	1,150,007	360,240	81,037	245,700	6,119	-	-	-
Charges for services	709,271	-	-	-	37,767	-	-	-
Fines and forfeits	33,741	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	744,560	-	-	-	3,104	-	3,000	24,864
Total receipts	6,432,493	523,720	81,037	245,700	107,539	-	3,000	24,864
Disbursements:								
Personal services	4,128,730	487,203	-	-	35,497	-	-	-
Supplies	338,550	26,415	54,460	-	1,400	-	-	-
Other services and charges	901,429	545	-	-	63,014	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	430,775	83,242	-	234,000	23,568	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	511,879	-	-	-	-	-	2,587	-
Total disbursements	6,311,363	597,405	54,460	234,000	123,479	-	2,587	-
Excess (deficiency) of receipts over disbursements	121,130	(73,685)	26,577	11,700	(15,940)	-	413	24,864
Cash and investments - ending	\$ 1,984,075	\$ 587,109	\$ 62,508	\$ 11,700	\$ 59,691	\$ 5,641	\$ 9,189	\$ 43,710

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

	UNSAFE BLDG INSP/ENG	ANIMAL CONTROL/ DONATIONS	CRIMINAL INVESTIGATION	HONOR GUARD	BOND PROCEEDS/ PROJECT	LOCAL LAW ENFORCE CONT ED	PERPETUATION FUND	N-R UNSAFE BUILDING
Cash and investments - beginning	\$ 73,338	\$ 1,335	\$ 16,923	\$ 2,236	\$ 10,764	\$ 22,865	\$ 4,419	\$ 22,784
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	4,870	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,038	3,447	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,015	909	6,611	1,295,000	3,588	-	59,893
Total receipts	-	3,015	909	6,611	1,295,000	10,496	3,447	59,893
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	4,826	-	-	-	-
Other services and charges	-	-	15,976	-	-	7,773	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	511,222	-	3,298	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	15,976	4,826	511,222	7,773	3,298	-
Excess (deficiency) of receipts over disbursements	-	3,015	(15,067)	1,785	783,778	2,723	149	59,893
Cash and investments - ending	\$ 73,338	\$ 4,350	\$ 1,856	\$ 4,021	\$ 794,542	\$ 25,588	\$ 4,568	\$ 82,677

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

	PARK	RAINY DAY	K9	CEDIT	POLICE SEIZURE AND FORFEITURE	LEVY EXCESS	FIRE TERRITORY
Cash and investments - beginning	\$ 61,522	\$ 578,464	\$ 3,721	\$ 925,014	\$ 446	\$ 18,658	\$ 655,250
Receipts:							
Taxes	241,028	-	-	999,200	-	-	2,464,006
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	23,518	-	-	-	-	-	230,830
Charges for services	111,306	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	20	199,971	361	-	9,781
Total receipts	375,852	-	20	1,199,171	361	-	2,704,617
Disbursements:							
Personal services	253,343	-	-	-	-	-	1,763,517
Supplies	65,587	240,000	-	-	-	-	37,401
Other services and charges	102,086	-	-	841,231	-	-	591,522
Debt service - principal and interest	-	-	-	-	-	-	89,500
Capital outlay	8,848	-	-	-	-	-	89,423
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	163,000	-	-	-
Total disbursements	429,864	240,000	-	1,004,231	-	-	2,571,363
Excess (deficiency) of receipts over disbursements	(54,012)	(240,000)	20	194,940	361	-	133,254
Cash and investments - ending	\$ 7,510	\$ 338,464	\$ 3,741	\$ 1,119,954	\$ 807	\$ 18,658	\$ 788,504

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

	AIRPORT TAXIWAY/ FAA GRANT	CCIF	CUMULATIVE CAPITAL DEVELOPMENT	PARK NONREVERTING CAPITAL	FIRE TERRITORY DEBT/EQUIP	GOLF IRRIGATION SYSTEM	POLICE PENSION
Cash and investments - beginning	\$ (6,680)	\$ 228,426	\$ 39,713	\$ 1,500	\$ 630,388	\$ 73,445	\$ 194,150
Receipts:							
Taxes	-	-	71,918	-	74,032	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	257,566	26,084	7,291	-	7,964	-	-
Charges for services	-	-	-	-	-	56,882	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	501,117
Total receipts	<u>257,566</u>	<u>26,084</u>	<u>79,209</u>	<u>-</u>	<u>81,996</u>	<u>56,882</u>	<u>501,117</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	4,350	-	249,580	-	-
Other services and charges	-	-	79,596	-	-	14,517	521,225
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	61,052	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	259,378	-	-	-	-	-	-
Total disbursements	<u>259,378</u>	<u>61,052</u>	<u>83,946</u>	<u>-</u>	<u>249,580</u>	<u>14,517</u>	<u>521,225</u>
Excess (deficiency) of receipts over disbursements	<u>(1,812)</u>	<u>(34,968)</u>	<u>(4,737)</u>	<u>-</u>	<u>(167,584)</u>	<u>42,365</u>	<u>(20,108)</u>
Cash and investments - ending	\$ <u>(8,492)</u>	\$ <u>193,458</u>	\$ <u>34,976</u>	\$ <u>1,500</u>	\$ <u>462,804</u>	\$ <u>115,810</u>	\$ <u>174,042</u>

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

	FIRE PENSION	CITY COURT	PUBLIC SAFETY LOIT	CITY SERVICES- TRASH COLLECTION-UTILIT	UTILITY CASH DRAWER	CARES GRANT	DEBT SERVICE
Cash and investments - beginning	\$ 319,363	\$ 3,384	\$ 1,082,004	\$ 59,357	\$ 1,250	\$ -	\$ 115,000
Receipts:							
Taxes	-	-	-	-	-	-	144,913
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	730,337	-	-	-	10,988
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	72,508	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	575,894	-	-	727,832	-	-	49,124
Total receipts	575,894	72,508	730,337	727,832	-	-	205,025
Disbursements:							
Personal services	3,700	-	423,879	-	-	-	-
Supplies	-	-	66,500	-	-	-	-
Other services and charges	618,942	72,204	74,996	723,737	-	-	-
Debt service - principal and interest	-	-	68,699	-	-	-	215,500
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	622,642	72,204	634,074	723,737	-	-	215,500
Excess (deficiency) of receipts over disbursements	(46,748)	304	96,263	4,095	-	-	(10,475)
Cash and investments - ending	\$ 272,615	\$ 3,688	\$ 1,178,267	\$ 63,452	\$ 1,250	\$ -	\$ 104,525

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

	BUILDING ASSISTANCE	BLIGHT ELIMINATION	PERU METRO FIRE	CABLE TELEVISION	COURT COST- DUE COUNTY	USER FEE	TRAFFIC/ ORDINANCE VIO.
Cash and investments - beginning	\$ -	\$ 279	\$ 23,850	\$ 83,741	\$ -	\$ 11,475	\$ 4,257
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	5,334	-	8,195
Utility fees	-	-	-	-	-	-	-
Other receipts	-	51,323	7,909	22,517	-	-	35,697
Total receipts	-	51,323	7,909	22,517	5,334	-	43,892
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	17,918	-	-	-	13,723
Other services and charges	-	-	-	3,220	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	51,602	-	-	4,732	-	7,535
Total disbursements	-	51,602	17,918	3,220	4,732	-	21,258
Excess (deficiency) of receipts over disbursements	-	(279)	(10,009)	19,297	602	-	22,634
Cash and investments - ending	\$ -	\$ -	\$ 13,841	\$ 103,038	\$ 602	\$ 11,475	\$ 26,891

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

	SPECIAL STREET & SAN CCI	PAYROLL American Fidelit1	GRANT FUND	EVIDENCE TRUST	PAYROLL FUND	PAYROLL NET WAGES	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 46,425	\$ 4,390	\$ 236	\$ 27,008	\$ 97,644	\$ -	\$ (67)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	451,314	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	24,863	20,369	-	1,711	-	1,797	917,606
Total receipts	24,863	20,369	451,314	1,711	-	1,797	917,606
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	400,979	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,859	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	20,374	4,586	361	-	1,797	917,659
Total disbursements	12,859	20,374	405,565	361	-	1,797	917,659
Excess (deficiency) of receipts over disbursements	12,004	(5)	45,749	1,350	-	-	(53)
Cash and investments - ending	\$ 58,429	\$ 4,385	\$ 45,985	\$ 28,358	\$ 97,644	\$ -	\$ (120)

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

	PAYROLL FICA	PAYROLL MEDICARE	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL AFLAC 125	PAYROLL HEALTH SAV. ACCT.	PAYROLL VISION
Cash and investments - beginning	\$ (158)	\$ (36)	\$ 13,202	\$ 8,371	\$ 489	\$ 27	\$ 67
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	674,951	237,974	299,596	202,944	1,848	85,564	647
Total receipts	674,951	237,974	299,596	202,944	1,848	85,564	647
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	675,032	238,002	298,254	202,331	1,009	85,564	659
Total disbursements	675,032	238,002	298,254	202,331	1,009	85,564	659
Excess (deficiency) of receipts over disbursements	(81)	(28)	1,342	613	839	-	(12)
Cash and investments - ending	\$ (239)	\$ (64)	\$ 14,544	\$ 8,984	\$ 1,328	\$ 27	\$ 55

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

	PAYROLL DIRECT DEPOSIT	PAYROLL DEFERRED COMP.	PAYROLL CIVIL PERF	PAYROLL VOLUNT.CIVIL PERF	PAYROLL FIRE RETIREMENT	PAYROLL POLICE RETIREMENT	PAYROLL RET. ANTHEM LIFE
Cash and investments - beginning	\$ -	\$ -	\$ (7,168)	\$ (1,296)	\$ 50,173	\$ 43,822	\$ 26
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,400,454	12,150	157,527	494	257,016	233,325	26
Total receipts	4,400,454	12,150	157,527	494	257,016	233,325	26
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,400,125	12,150	168,876	165	283,113	242,799	27
Total disbursements	4,400,125	12,150	168,876	165	283,113	242,799	27
Excess (deficiency) of receipts over disbursements	329	-	(11,349)	329	(26,097)	(9,474)	(1)
Cash and investments - ending	\$ 329	\$ -	\$ (18,517)	\$ (967)	\$ 24,076	\$ 34,348	\$ 25

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

	PAYROLL AFLAC NOT 125	PAYROLL BACK TAXES	PAYROLL BOSTON MUTUAL	PAYROLL COLONIAL LIFE	PAYROLL PRUDENTIAL LIFE	PAYROLL SUPPORT	PAYROLL FIRE UNION DUES
Cash and investments - beginning	\$ 579	\$ -	\$ 63	\$ 44	\$ 23	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,831	1,984	730	801	292	44,985	5,265
Total receipts	4,831	1,984	730	801	292	44,985	5,265
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,328	1,766	720	845	304	44,985	5,265
Total disbursements	5,328	1,766	720	845	304	44,985	5,265
Excess (deficiency) of receipts over disbursements	(497)	218	10	(44)	(12)	-	-
Cash and investments - ending	\$ 82	\$ 218	\$ 73	\$ -	\$ 11	\$ -	\$ -

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

	PAYROLL POLICE UNION DUES	PAYROLL UNITED WAY	PAYROLL WASHINGTON NATION	PAYROLL YMCA	PAYROLL Colonial Pre Tax	PAYROLL TEXAS LIFE INS	PAYROLL GARN- A DOUGLASS
Cash and investments - beginning	\$ -	\$ -	\$ 5	\$ -	\$ 46	\$ 731	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,924	19	-	6,584	274	10,656	-
Total receipts	1,924	19	-	6,584	274	10,656	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,924	19	5	6,584	319	10,393	-
Total disbursements	1,924	19	5	6,584	319	10,393	-
Excess (deficiency) of receipts over disbursements	-	-	(5)	-	(45)	263	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 994	\$ -

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

	Payroll Garn- S.Thoden	Payroll Garn- J.Goshert	Payroll Garn- H.Hunt	Payroll Garn- C.E.Bowen	Legal Defense	PAYROLL American Fidelit2	Payroll Support Annual Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,335	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,321	-	400	-	808	16,752	330
Total receipts	3,321	-	400	-	808	16,752	330
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	330
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,321	-	400	-	-	16,626	-
Total disbursements	3,321	-	400	-	-	16,626	330
Excess (deficiency) of receipts over disbursements	-	-	-	-	808	126	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 808	\$ 1,461	\$ -

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

	Payroll Garn- BabbsCurtis	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC DEPOSITS	ELECTRIC HEALTH/FLEX ACCT	ELECTRIC DEBT SERVICE RESERVE	STORMWATER
Cash and investments - beginning	\$ -	\$ 2,793,952	\$ 6,351,012	\$ 369,920	\$ 300,141	\$ -	\$ 331,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	28,792,288	-	107,135	-	-	392,719
Other receipts	3,998	-	1,876,570	-	1,179,023	-	-
Total receipts	3,998	28,792,288	1,876,570	107,135	1,179,023	-	392,719
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,977,737	-	-	-	-
Utility operating expenses	-	26,332,220	-	-	-	-	303,256
Other disbursements	3,889	-	-	253,130	1,138,570	74	-
Total disbursements	3,889	26,332,220	4,977,737	253,130	1,138,570	74	303,256
Excess (deficiency) of receipts over disbursements	109	2,460,068	(3,101,167)	(145,995)	40,453	(74)	89,463
Cash and investments - ending	\$ 109	\$ 5,254,020	\$ 3,249,845	\$ 223,925	\$ 340,594	\$ (74)	\$ 421,283

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

	STORMWATER IMPROVEMENT	WASTEWATER OPERATING	WASTEWATER DEPOSITS	WASTEWATER BOND	WASTEWATER DEPRECIATION	GRISSOM WASTEWATER OPER	GRISSOM WASTEWATER IMP
Cash and investments - beginning	\$ 163,740	\$ 842,798	\$ 60,890	\$ 627,205	\$ 2,191,190	\$ 497,053	\$ 1,767,784
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	3,663,056	13,220	-	-	1,210,688	-
Other receipts	59,438	-	-	1,409,363	778,407	-	348,833
Total receipts	59,438	3,663,056	13,220	1,409,363	778,407	1,210,688	348,833
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,384,160	-	-	-
Capital outlay	112,755	-	-	-	829,173	-	160,620
Utility operating expenses	-	3,540,285	-	-	-	1,514,563	-
Other disbursements	-	-	41,360	-	-	-	-
Total disbursements	112,755	3,540,285	41,360	1,384,160	829,173	1,514,563	160,620
Excess (deficiency) of receipts over disbursements	(53,317)	122,771	(28,140)	25,203	(50,766)	(303,875)	188,213
Cash and investments - ending	\$ 110,423	\$ 965,569	\$ 32,750	\$ 652,408	\$ 2,140,424	\$ 193,178	\$ 1,955,997

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

	GRISSOM WASTEWATER DEPOSITS	GRISSOM WW BOND&INT BNY	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	GRISSOM WATER BOND	WATER BOND	WATER DEPRECIATION
Cash and investments - beginning	\$ 17,245	\$ 151,297	\$ 946,700	\$ 1,218,343	\$ -	\$ 3,562,416	\$ 1,207,949
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	3,134,001	-	-	-
Other receipts	7,570	299,359	-	-	-	428,057	638,566
Total receipts	7,570	299,359	-	3,134,001	-	428,057	638,566
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	298,322	-	-	-	3,114,636	-
Capital outlay	-	-	-	-	-	-	921,383
Utility operating expenses	-	-	-	3,026,331	-	-	-
Other disbursements	7,685	-	-	-	-	-	-
Total disbursements	7,685	298,322	-	3,026,331	-	3,114,636	921,383
Excess (deficiency) of receipts over disbursements	(115)	1,037	-	107,670	-	(2,686,579)	(282,817)
Cash and investments - ending	\$ 17,130	\$ 152,334	\$ 946,700	\$ 1,326,013	\$ -	\$ 875,837	\$ 925,132

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

	WATER DEPOSITS	GRISSOM WATER OPERATING	GRISSOM WATER DEPRECIATION	GRISSOM WATER DEPOSITS	GRISSOM WATER DEBT RESERVE	WATER DEBT SERVICE RESERVE	Totals
Cash and investments - beginning	\$ 56,800	\$ 184,035	\$ 393,843	\$ 20,195	\$ -	\$ 85,222	\$ 32,358,736
Receipts:							
Taxes	-	-	-	-	-	-	7,894,209
Licenses and permits	-	-	-	-	-	-	124,701
Intergovernmental receipts	-	-	-	-	-	-	3,588,995
Charges for services	-	-	-	-	-	-	915,226
Fines and forfeits	-	-	-	-	-	-	125,263
Utility fees	-	715,058	-	8,915	-	-	38,037,080
Other receipts	17,125	-	170,426	-	-	80,518	19,254,161
Total receipts	<u>17,125</u>	<u>715,058</u>	<u>170,426</u>	<u>8,915</u>	<u>-</u>	<u>80,518</u>	<u>69,939,635</u>
Disbursements:							
Personal services	-	-	-	-	-	-	7,095,869
Supplies	-	-	-	-	-	-	1,120,710
Other services and charges	-	-	-	-	-	-	5,033,322
Debt service - principal and interest	-	-	-	-	-	-	5,170,817
Capital outlay	-	-	349,514	-	-	-	8,809,469
Utility operating expenses	-	750,030	-	-	-	-	35,466,685
Other disbursements	32,435	-	-	8,990	-	-	10,138,533
Total disbursements	<u>32,435</u>	<u>750,030</u>	<u>349,514</u>	<u>8,990</u>	<u>-</u>	<u>-</u>	<u>72,835,405</u>
Excess (deficiency) of receipts over disbursements	<u>(15,310)</u>	<u>(34,972)</u>	<u>(179,088)</u>	<u>(75)</u>	<u>-</u>	<u>80,518</u>	<u>(2,895,770)</u>
Cash and investments - ending	<u>\$ 41,490</u>	<u>\$ 149,063</u>	<u>\$ 214,755</u>	<u>\$ 20,120</u>	<u>\$ -</u>	<u>\$ 165,740</u>	<u>\$ 29,462,966</u>

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

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH Restricted	AVIATION COMMISSION	PARKING METER	PARK NONREVERTING	RET. ANTHEM HEALTH
Cash and investments - beginning	\$ 1,984,075	\$ 587,109	\$ 62,508	\$ 11,700	\$ 59,691	\$ 5,641	\$ 9,189	\$ 43,710
Receipts:								
Taxes	3,803,865	171,409	-	-	74,473	-	-	-
Licenses and permits	109,533	-	-	-	-	-	-	-
Intergovernmental receipts	1,138,694	334,952	77,632	216,693	7,018	-	-	-
Charges for services	703,386	-	-	-	43,643	-	-	-
Fines and forfeits	44,388	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	434,375	-	-	-	7,062	-	1,800	17,743
Total receipts	6,234,241	506,361	77,632	216,693	132,196	-	1,800	17,743
Disbursements:								
Personal services	3,941,660	556,767	-	-	37,747	-	-	-
Supplies	269,325	29,960	52,518	-	193	-	-	-
Other services and charges	847,941	6,525	-	-	67,420	-	-	-
Debt service - principal and interest	18,369	-	-	-	-	-	-	-
Capital outlay	515,948	-	-	-	10,131	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	279,901	-	-	-	-	-	1,112	-
Total disbursements	5,873,144	593,252	52,518	-	115,491	-	1,112	-
Excess (deficiency) of receipts over disbursements	361,097	(86,891)	25,114	216,693	16,705	-	688	17,743
Cash and investments - ending	\$ 2,345,172	\$ 500,218	\$ 87,622	\$ 228,393	\$ 76,396	\$ 5,641	\$ 9,877	\$ 61,453

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

	UNSAFE BLDG INSP/ENG	ANIMAL CONTROL/ DONATIONS	CRIMINAL INVESTIGATION	HONOR GUARD	BOND PROCEEDS/ PROJECT	LOCAL LAW ENFORCE CONT ED	PERPETUATION FUND	N-R UNSAFE BUILDING
Cash and investments - beginning	\$ 73,338	\$ 4,350	\$ 1,856	\$ 4,021	\$ 794,542	\$ 25,588	\$ 4,568	\$ 82,677
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	8,630	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,579	3,061	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	220	1,655	2,025	-	4,125	-	40,579
Total receipts	-	220	1,655	2,025	-	14,334	3,061	40,579
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	329	-	-	-	-
Other services and charges	-	-	500	-	-	7,541	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	726,506	-	1,568	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	500	329	726,506	7,541	1,568	-
Excess (deficiency) of receipts over disbursements	-	220	1,155	1,696	(726,506)	6,793	1,493	40,579
Cash and investments - ending	\$ 73,338	\$ 4,570	\$ 3,011	\$ 5,717	\$ 68,036	\$ 32,381	\$ 6,061	\$ 123,256

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

	PARK	RAINY DAY	K9	CEDIT	POLICE SEIZURE AND FORFEITURE	LEVY EXCESS	FIRE TERRITORY
Cash and investments - beginning	\$ 7,510	\$ 338,464	\$ 3,741	\$ 1,119,954	\$ 807	\$ 18,658	\$ 788,504
Receipts:							
Taxes	417,064	-	-	1,080,874	-	-	2,595,577
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	39,238	-	-	-	-	-	223,855
Charges for services	167,358	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,475	-	2,391	246,578	-	-	8,303
Total receipts	639,135	-	2,391	1,327,452	-	-	2,827,735
Disbursements:							
Personal services	332,797	-	-	-	-	-	1,763,806
Supplies	105,669	-	2,093	-	-	-	26,037
Other services and charges	76,625	-	-	478,966	-	-	604,239
Debt service - principal and interest	-	-	-	29,758	-	-	90,500
Capital outlay	7,002	-	-	-	-	-	6,986
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	324,000	-	-	-
Total disbursements	522,093	-	2,093	832,724	-	-	2,491,568
Excess (deficiency) of receipts over disbursements	117,042	-	298	494,728	-	-	336,167
Cash and investments - ending	\$ 124,552	\$ 338,464	\$ 4,039	\$ 1,614,682	\$ 807	\$ 18,658	\$ 1,124,671

CITY OF PERU  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended December 31, 2020

	AIRPORT TAXIWAY/ FAA GRANT	CCIF	CUMULATIVE CAPITAL DEVELOPMENT	PARK NONREVERTING CAPITAL	FIRE TERRITORY DEBT/EQUIP	GOLF IRRIGATION SYSTEM	POLICE PENSION
Cash and investments - beginning	\$ (8,492)	\$ 193,458	\$ 34,976	\$ 1,500	\$ 462,804	\$ 115,810	\$ 174,042
Receipts:							
Taxes	-	-	76,085	-	75,466	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	124,415	24,755	7,181	-	26,227	-	-
Charges for services	-	-	-	-	-	11,084	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	82	-	-	-	-	-	484,880
Total receipts	124,497	24,755	83,266	-	101,693	11,084	484,880
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	47,113	-	191,710	-	-
Other services and charges	-	-	30,024	-	-	3,200	507,424
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	12,859	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	110,451	-	-	-	-	-	-
Total disbursements	110,451	12,859	77,137	-	191,710	3,200	507,424
Excess (deficiency) of receipts over disbursements	14,046	11,896	6,129	-	(90,017)	7,884	(22,544)
Cash and investments - ending	\$ 5,554	\$ 205,354	\$ 41,105	\$ 1,500	\$ 372,787	\$ 123,694	\$ 151,498

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

	FIRE PENSION	CITY COURT	PUBLIC SAFETY LOIT	CITY SERVICES- TRASH COLLECTION-UTILIT	UTILITY CASH DRAWER	CARES GRANT	DEBT SERVICE
Cash and investments - beginning	\$ 272,615	\$ 3,688	\$ 1,178,267	\$ 63,452	\$ 1,250	\$ -	\$ 104,525
Receipts:							
Taxes	-	-	783,682	-	-	-	218,787
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	18,126	15,231
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	62,710	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	659,841	-	-	720,329	-	-	-
Total receipts	659,841	62,710	783,682	720,329	-	18,126	234,018
Disbursements:							
Personal services	3,700	-	378,955	-	-	18,126	-
Supplies	-	-	48,116	-	-	-	-
Other services and charges	591,984	59,551	30,891	720,787	-	-	203,608
Debt service - principal and interest	-	-	130,965	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	595,684	59,551	588,927	720,787	-	18,126	203,608
Excess (deficiency) of receipts over disbursements	64,157	3,159	194,755	(458)	-	-	30,410
Cash and investments - ending	\$ 336,772	\$ 6,847	\$ 1,373,022	\$ 62,994	\$ 1,250	\$ -	\$ 134,935

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

	BUILDING ASSISTANCE	BLIGHT ELIMINATION	PERU METRO FIRE	CABLE TELEVISION	COURT COST- DUE COUNTY	USER FEE	TRAFFIC/ ORDINANCE VIO.
Cash and investments - beginning	\$ -	\$ -	\$ 13,841	\$ 103,038	\$ 602	\$ 11,475	\$ 26,891
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,355	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,494	-	4,895
Utility fees	-	-	-	-	-	-	-
Other receipts	-	148,306	18,346	22,043	-	-	7,062
Total receipts	1,355	148,306	18,346	22,043	4,494	-	11,957
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	963
Other services and charges	-	-	-	2,500	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	66,548	-	32,395	5,096	-	5,555
Total disbursements	-	66,548	-	34,895	5,096	-	6,518
Excess (deficiency) of receipts over disbursements	1,355	81,758	18,346	(12,852)	(602)	-	5,439
Cash and investments - ending	\$ 1,355	\$ 81,758	\$ 32,187	\$ 90,186	\$ -	\$ 11,475	\$ 32,330

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

	SPECIAL STREET & SAN CCI	PAYROLL American Fidelitt1	GRANT FUND	EVIDENCE TRUST	PAYROLL FUND	PAYROLL NET WAGES	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 58,429	\$ 4,385	\$ 45,985	\$ 28,358	\$ 97,644	\$ -	\$ (120)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	481,846	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	29,255	23,737	-	-	-	1,623	934,300
Total receipts	29,255	23,737	481,846	-	-	1,623	934,300
Disbursements:							
Personal services	-	-	-	-	2,852	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	145,261	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	36,441	-	188,758	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	25,647	-	-	-	1,623	934,300
Total disbursements	36,441	25,647	334,019	-	2,852	1,623	934,300
Excess (deficiency) of receipts over disbursements	(7,186)	(1,910)	147,827	-	(2,852)	-	-
Cash and investments - ending	\$ 51,243	\$ 2,475	\$ 193,812	\$ 28,358	\$ 94,792	\$ -	\$ (120)

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

	PAYROLL FICA	PAYROLL MEDICARE	PAYROLL STATE W/H	PAYROLL COUNTY W/H	PAYROLL AFLAC 125	PAYROLL HEALTH SAV. ACCT.	PAYROLL VISION
Cash and investments - beginning	\$ (239)	\$ (64)	\$ 14,544	\$ 8,984	\$ 1,328	\$ 27	\$ 55
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	706,045	243,982	303,430	208,958	531	86,039	490
Total receipts	706,045	243,982	303,430	208,958	531	86,039	490
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	706,045	243,982	300,173	206,218	1,818	86,077	517
Total disbursements	706,045	243,982	300,173	206,218	1,818	86,077	517
Excess (deficiency) of receipts over disbursements	-	-	3,257	2,740	(1,287)	(38)	(27)
Cash and investments - ending	\$ (239)	\$ (64)	\$ 17,801	\$ 11,724	\$ 41	\$ (11)	\$ 28

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

	PAYROLL DIRECT DEPOSIT	PAYROLL DEFERRED COMP.	PAYROLL CIVIL PERF	PAYROLL VOLUNT.CIVIL PERF	PAYROLL FIRE RETIREMENT	PAYROLL POLICE RETIREMENT	PAYROLL RET. ANTHEM LIFE
Cash and investments - beginning	\$ 329	\$ -	\$ (18,517)	\$ (967)	\$ 24,076	\$ 34,348	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,342,611	11,050	200,067	1,444	326,010	277,290	26
Total receipts	4,342,611	11,050	200,067	1,444	326,010	277,290	26
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,342,611	11,050	242,608	1,261	362,219	305,438	22
Total disbursements	4,342,611	11,050	242,608	1,261	362,219	305,438	22
Excess (deficiency) of receipts over disbursements	-	-	(42,541)	183	(36,209)	(28,148)	4
Cash and investments - ending	\$ 329	\$ -	\$ (61,058)	\$ (784)	\$ (12,133)	\$ 6,200	\$ 29

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

	PAYROLL AFLAC NOT 125	PAYROLL BACK TAXES	PAYROLL BOSTON MUTUAL	PAYROLL COLONIAL LIFE	PAYROLL PRUDENTIAL LIFE	PAYROLL SUPPORT	PAYROLL FIRE UNION DUES
Cash and investments - beginning	\$ 82	\$ 218	\$ 73	\$ -	\$ 11	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,875	855	686	134	269	52,179	6,021
Total receipts	3,875	855	686	134	269	52,179	6,021
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,601	1,115	759	134	257	51,463	6,021
Total disbursements	3,601	1,115	759	134	257	51,463	6,021
Excess (deficiency) of receipts over disbursements	274	(260)	(73)	-	12	716	-
Cash and investments - ending	\$ 356	\$ (42)	\$ -	\$ -	\$ 23	\$ 716	\$ -

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

	PAYROLL POLICE UNION DUES	PAYROLL UNITED WAY	PAYROLL WASHINGTON NATION	PAYROLL YMCA	PAYROLL Colonial Pre Tax	PAYROLL TEXAS LIFE INS	PAYROLL GARN- A DOUGLASS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 994	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,806	-	-	7,448	45	14,039	2,585
Total receipts	1,806	-	-	7,448	45	14,039	2,585
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,806	-	-	7,448	46	14,914	2,585
Total disbursements	1,806	-	-	7,448	46	14,914	2,585
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1)	(875)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ -

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

	Payroll Garn- S.Thoden	Payroll Garn- J.Goshert	Payroll Garn- H.Hunt	Payroll Garn- C.E.Bowen	Legal Defense	PAYROLL American Fidelit2	Payroll Support Annual Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 808	\$ 1,461	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	5,952	1,300	374	2,404	16,577	495
Total receipts	-	5,952	1,300	374	2,404	16,577	495
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,580	-	495
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,952	1,300	114	-	18,038	-
Total disbursements	-	5,952	1,300	114	2,580	18,038	495
Excess (deficiency) of receipts over disbursements	-	-	-	260	(176)	(1,461)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 260	\$ 632	\$ -	\$ -

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

	Payroll Garn- BabbsCurtis	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC DEPOSITS	ELECTRIC HEALTH/FLEX ACCT	ELECTRIC DEBT SERVICE RESERVE	STORMWATER
Cash and investments - beginning	\$ 109	\$ 5,254,020	\$ 3,249,845	\$ 223,925	\$ 340,594	\$ (74)	\$ 421,283
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	25,148,342	-	-	-	-	370,810
Other receipts	(109)	-	2,444,093	123,260	890,112	74	-
Total receipts	(109)	25,148,342	2,444,093	123,260	890,112	74	370,810
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,056,609	-	-	-	-
Utility operating expenses	-	25,262,985	-	-	-	-	277,947
Other disbursements	-	-	-	107,460	719,886	-	-
Total disbursements	-	25,262,985	2,056,609	107,460	719,886	-	277,947
Excess (deficiency) of receipts over disbursements	(109)	(114,643)	387,484	15,800	170,226	74	92,863
Cash and investments - ending	\$ -	\$ 5,139,377	\$ 3,637,329	\$ 239,725	\$ 510,820	\$ -	\$ 514,146

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

	STORMWATER IMPROVEMENT	WASTEWATER OPERATING	WASTEWATER DEPOSITS	WASTEWATER BOND	WASTEWATER DEPRECIATION	GRISSOM WASTEWATER OPER	GRISSOM WASTEWATER IMP
Cash and investments - beginning	\$ 110,423	\$ 965,569	\$ 32,750	\$ 652,408	\$ 2,140,424	\$ 193,178	\$ 1,955,997
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	2,961,571	-	-	-	1,624,255	-
Other receipts	75,073	-	16,378	1,192,865	745,671	-	304,040
Total receipts	75,073	2,961,571	16,378	1,192,865	745,671	1,624,255	304,040
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,186,412	-	-	-
Capital outlay	87,825	-	-	-	467,398	-	612,379
Utility operating expenses	-	3,460,855	-	-	-	1,384,863	-
Other disbursements	-	-	13,928	-	-	-	-
Total disbursements	87,825	3,460,855	13,928	1,186,412	467,398	1,384,863	612,379
Excess (deficiency) of receipts over disbursements	(12,752)	(499,284)	2,450	6,453	278,273	239,392	(308,339)
Cash and investments - ending	\$ 97,671	\$ 466,285	\$ 35,200	\$ 658,861	\$ 2,418,697	\$ 432,570	\$ 1,647,658

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

	GRISSOM WASTEWATER DEPOSITS	GRISSOM WW BOND&INT BNY	WASTEWATER DEBT SERVICE RESERVE	WATER OPERATING	GRISSOM WATER BOND	WATER BOND	WATER DEPRECIATION
Cash and investments - beginning	\$ 17,130	\$ 152,334	\$ 946,700	\$ 1,326,013	\$ -	\$ 875,837	\$ 925,132
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	3,018,731	-	-	-
Other receipts	7,180	297,724	-	-	4,473,234	393,852	894,820
Total receipts	7,180	297,724	-	3,018,731	4,473,234	393,852	894,820
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	297,400	-	-	1,608,790	390,000	-
Capital outlay	-	-	-	-	-	-	617,853
Utility operating expenses	-	-	-	3,223,802	-	-	-
Other disbursements	7,255	-	-	-	-	-	-
Total disbursements	7,255	297,400	-	3,223,802	1,608,790	390,000	617,853
Excess (deficiency) of receipts over disbursements	(75)	324	-	(205,071)	2,864,444	3,852	276,967
Cash and investments - ending	\$ 17,055	\$ 152,658	\$ 946,700	\$ 1,120,942	\$ 2,864,444	\$ 879,689	\$ 1,202,099

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

	WATER DEPOSITS	GRISSOM WATER OPERATING	GRISSOM WATER DEPRECIATION	GRISSOM WATER DEPOSITS	GRISSOM WATER DEBT RESERVE	WATER DEBT SERVICE RESERVE	Totals
Cash and investments - beginning	\$ 41,490	\$ 149,063	\$ 214,755	\$ 20,120	\$ -	\$ 165,740	\$ 29,462,966
Receipts:							
Taxes	-	-	-	-	-	-	9,297,282
Licenses and permits	-	-	-	-	-	-	118,163
Intergovernmental receipts	-	-	-	-	-	-	2,735,863
Charges for services	-	-	-	-	-	-	926,826
Fines and forfeits	-	-	-	-	-	-	121,127
Utility fees	-	1,229,492	-	-	-	-	34,353,201
Other receipts	17,467	-	1,090,347	8,560	37,363	78,855	23,748,011
Total receipts	<u>17,467</u>	<u>1,229,492</u>	<u>1,090,347</u>	<u>8,560</u>	<u>37,363</u>	<u>78,855</u>	<u>71,300,473</u>
Disbursements:							
Personal services	-	-	-	-	-	-	7,036,410
Supplies	-	-	-	-	-	-	774,026
Other services and charges	-	-	-	-	-	-	4,388,062
Debt service - principal and interest	-	-	-	-	-	-	3,752,194
Capital outlay	-	-	1,067,667	-	-	-	6,415,930
Utility operating expenses	-	1,039,662	-	-	-	-	34,650,114
Other disbursements	17,197	-	-	8,520	-	-	9,586,466
Total disbursements	<u>17,197</u>	<u>1,039,662</u>	<u>1,067,667</u>	<u>8,520</u>	<u>-</u>	<u>-</u>	<u>66,603,202</u>
Excess (deficiency) of receipts over disbursements	<u>270</u>	<u>189,830</u>	<u>22,680</u>	<u>40</u>	<u>37,363</u>	<u>78,855</u>	<u>4,697,271</u>
Cash and investments - ending	<u>\$ 41,760</u>	<u>\$ 338,893</u>	<u>\$ 237,435</u>	<u>\$ 20,160</u>	<u>\$ 37,363</u>	<u>\$ 244,595</u>	<u>\$ 34,160,237</u>

CITY OF PERU  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 2,795,328	\$ 816,506
Storm Water	3,367	22,923
Wastewater	148,776	235,875
Water	108,534	328,807
Governmental activities	-	<u>45,319</u>
Totals	<u>\$ 3,056,005</u>	<u>\$ 1,449,430</u>

CITY OF PERU  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Canon Financial Services	Copier/Printer Leases	\$ 4,217	2/14/2017	2/14/2022
TCF Equipment Finance	Garbage Truck	<u>30,024</u>	7/29/2016	7/29/2021
Total governmental activities		<u>34,241</u>		
Electric:				
Bank of New York	AMI Meters	<u>224,007</u>	1/1/2018	7/15/2027
Water:				
Bank of New York	AMI Meters	210,954	1/1/2018	7/15/2027
Signature Public Funding Group	Grissom Water Lease	<u>64,513</u>	1/1/2018	7/15/2027
Total Water		<u>275,467</u>		
Total of annual lease payments		<u>\$ 533,715</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds of 2019	\$ 1,233,000	\$ 207,130
General obligation bonds	Peru Municipal Building Corporation Economic Development Income Tax Lease Rental Bonds Series 2002	155,000	42,400
General obligation bonds	Peru Municipal Facilities Corporation Economic Development Income Tax Lease Rental Bonds of 1999 Series A & B	<u>305,000</u>	<u>322,000</u>
Total governmental activities		<u>1,693,000</u>	<u>571,530</u>
Wastewater:			
Revenue bonds	GWW Series A-2011	1,078,000	124,351
Revenue bonds	GWW Series B-2011	1,806,000	172,000
Revenue bonds	PWW Bond -2000 Reissued 2014	<u>2,862,000</u>	<u>1,186,980</u>
Total Wastewater		<u>5,746,000</u>	<u>1,483,331</u>
Water:			
Revenue bonds	PW SRF #WW 17 06 52 02	7,214,000	390,000
Revenue bonds	SRF LOAN #DW 19135203	<u>4,400,000</u>	<u>184,000</u>
Total Water		<u>11,614,000</u>	<u>574,000</u>
Totals		<u>\$ 19,053,000</u>	<u>\$ 2,628,861</u>

CITY OF PERU  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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>
Electric:	
Land	\$ 315,916
Infrastructure	39,809,912
Buildings	1,049,196
Machinery, equipment, and vehicles	3,194,281
Construction in progress	<u>4,943</u>
Total Electric	<u>44,374,248</u>
Storm Water:	
Land	216,376
Infrastructure	2,453,390
Buildings	2,984
Machinery, equipment, and vehicles	174,189
Construction in progress	<u>78</u>
Total Storm Water	<u>2,847,017</u>
Wastewater:	
Land	329,783
Infrastructure	20,699,678
Buildings	16,084,735
Machinery, equipment, and vehicles	13,755,857
Construction in progress	<u>64,008</u>
Total Wastewater	<u>50,934,061</u>
Water:	
Land	68,266
Infrastructure	22,146,862
Buildings	4,553,777
Machinery, equipment, and vehicles	3,130,740
Construction in progress	<u>1,910,727</u>
Total Water	<u>31,810,372</u>
Total capital assets	<u>\$ 129,965,698</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/>.