

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF JASONVILLE

GREENE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**  
04/12/2023



TABLE OF CONTENTS

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

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jane Landry	01-01-21 to 12-31-23
Mayor	Larry L. Watters, Sr.	01-01-21 to 12-31-23
President of the Board of Public Works	Larry L. Watters, Sr.	01-01-21 to 12-31-23
President Pro Tempore of the Common Council	Peggy Sluder Brad J. Duncan	01-01-21 to 12-31-21 01-01-22 to 12-31-23
Utility Superintendent	Robert West	01-01-21 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF JASONVILLE, GREENE COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the City of Jasonville (City), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the City for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

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

**Other Information**

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

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 30, 2023

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

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

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

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

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
HERITAGE MUSEUM GRANT	\$ 557	\$ -	\$ -	\$ 557	\$ -	\$ -	\$ 557
GENERAL FUND	251,981	589,133	529,492	311,622	1,060,450	954,673	417,399
M.V.H.	33,295	166,820	151,527	48,588	192,682	154,155	87,115
L.R.S.	62,836	21,548	14,484	69,900	22,259	14,164	77,995
MVH Restricted	61,255	73,022	28,737	105,540	39,642	60,371	84,811
POLICE CON. EDUCATION	5,474	1,420	643	6,251	6,219	50	12,420
UNSAFE HOUSING FUND	1,000	-	-	1,000	28,658	-	29,658
PARK FUND	7,788	20,113	17,200	10,701	14,534	16,473	8,762
RAINY DAY	-	-	-	-	2,979	-	2,979
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	75,182	75,279	62,000	88,461	114,786	138,857	64,390
CUM CAP IMPROVEMENT FUND	15,109	4,565	4,500	15,174	3,599	-	18,773
CUM CAP DEVELOPMENT FUND	29,891	8,107	11,188	26,810	8,030	9,381	25,459
SIDEWALK REPLACEMENT	4,586	-	-	4,586	-	-	4,586
HERITAGE BLOCK	1,778	-	-	1,778	50	81	1,747
POLICE DONATION	1,900	1,000	1,243	1,657	24,861	943	25,575
NEW FIREHOUSE	114	-	-	114	-	-	114
JASONVILLE DEVELOPMENT	1,385	-	-	1,385	-	-	1,385
RIVERBOAT REVENUE SHARING	22,376	13,147	7,182	28,341	11,167	-	39,508
CARES ACT FUND	-	6,937	6,937	-	-	-	-
LOIT - PUBLIC SAFETY	117,940	140,625	122,629	135,936	153,170	72,722	216,384
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	-	239,545	-	239,545	241,358	92,665	388,238
SPECIAL FIRE FUND	44,393	1,510	38,798	7,105	-	-	7,105
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	1,273	-	1,273
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	2,971	-	2,971
LOCAL ROAD AND BRIDGE GRANT FUND	7,133	276,763	90,218	193,678	25	193,700	3
State Utility Trans Fund	-	49,637	49,637	-	31,047	31,047	-
PARK FUND DONATIONS	1,043	5,000	5,839	204	-	-	204
PAYROLL FUND	751	1,384,259	1,368,228	16,782	1,364,213	1,360,085	20,910

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
SEWER OPERATING	54,712	494,746	503,372	46,086	494,733	434,157	106,662
SEWER CUSTOMER	22,870	6,960	7,804	22,026	5,920	5,046	22,900
SEWER DEPRECIATION	5,629	-	-	5,629	20,004	-	25,633
SEWAGE UTL BOND & INT	7,853	171,000	157,317	21,536	88,020	109,556	-
SEWER DEBT SERVICE	157,777	-	-	157,777	820	158,597	-
WATER BOND & INTEREST- RD	42,227	145,900	164,968	23,159	45,000	23,343	44,816
WATER BOND & INTEREST BONYM	66,456	114,604	107,679	73,381	113,974	106,466	80,889
WATER OPERATING	566,835	874,340	1,033,419	407,756	924,075	972,883	358,948
WATER CUSTOMER DEPOSIT	19,083	5,650	6,004	18,729	5,200	4,264	19,665
WATER DEPRECIATION FUND	37,917	-	-	37,917	-	-	37,917
WATER DEBT SERVICE RESERVE	137,396	15,164	-	152,560	15,680	-	168,240
WATER IMPROVEMENT FUND	218,531	65,160	-	283,691	65,160	17,300	331,551
JASONVILLE UTILITY FUND	19,371	268,689	263,782	24,278	326,537	324,922	25,893
GAS OPERATING	184,700	782,433	763,470	203,663	836,751	902,117	138,297
GAS CUSTOMER DEPOSIT	33,148	9,150	8,104	34,194	8,400	6,900	35,694
GAS SPECIAL UTILITY	425	-	-	425	-	-	425
CITY OF JASONVILLE TRASH FUND	46,583	135,300	108,147	73,736	132,616	109,305	97,047
STORM WATER UTILITY FUND	-	62,492	7,698	54,794	76,533	26,776	104,551
SRFWW JASONVILLE 22	-	-	-	-	261,188	261,188	-
SRFWW JASONVILLE B&I	-	-	-	-	106,705	-	106,705
SRFWW JASONVILLE RESERVE	-	-	-	-	89,417	-	89,417
<b>Totals</b>	<b>\$ 2,369,280</b>	<b>\$ 6,230,018</b>	<b>\$ 5,642,246</b>	<b>\$ 2,957,052</b>	<b>\$ 6,940,706</b>	<b>\$ 6,562,187</b>	<b>\$ 3,335,571</b>

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

CITY OF JASONVILLE  
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, 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 JASONVILLE  
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: 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.

*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.

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

CITY OF JASONVILLE  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 JASONVILLE  
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 JASONVILLE  
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. 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.

REQUIRED SUPPLEMENTARY INFORMATION

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	M.V.H.	L.R.S.	MVH Restricted	POLICE CON. EDUCATION	UNSAFE HOUSING FUND	PARK FUND	RAINY DAY
Cash and investments - beginning	\$ 557	\$ 251,981	\$ 33,295	\$ 62,836	\$ 61,255	\$ 5,474	\$ 1,000	\$ 7,788	\$ -
Receipts:									
Taxes	-	219,779	100,009	-	-	-	-	5,964	-
Licenses and permits	-	800	700	-	-	1,140	-	-	-
Intergovernmental receipts	-	281,796	63,966	21,548	73,022	-	-	1,194	-
Charges for services	-	5,000	2,145	-	-	-	-	-	-
Fines and forfeits	-	50	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	81,708	-	-	-	280	-	12,955	-
Total receipts	-	589,133	166,820	21,548	73,022	1,420	-	20,113	-
Disbursements:									
Personal services	-	404,536	130,429	-	-	-	-	5,167	-
Supplies	-	26,162	9,093	14,484	28,737	-	-	65	-
Other services and charges	-	95,632	12,005	-	-	643	-	11,968	-
Debt service - principal and interest	-	812	-	-	-	-	-	-	-
Capital outlay	-	1,429	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	921	-	-	-	-	-	-	-
Total disbursements	-	529,492	151,527	14,484	28,737	643	-	17,200	-
Excess (deficiency) of receipts over disbursements	-	59,641	15,293	7,064	44,285	777	-	2,913	-
Cash and investments - ending	\$ 557	\$ 311,622	\$ 48,588	\$ 69,900	\$ 105,540	\$ 6,251	\$ 1,000	\$ 10,701	\$ -

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

	ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	JASONVILLE DEVELOPMENT
Cash and investments - beginning	\$ 75,182	\$ 15,109	\$ 29,891	\$ 4,586	\$ 1,778	\$ 1,900	\$ 114	\$ 1,385
Receipts:								
Taxes	-	-	6,755	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	75,279	4,565	1,352	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,000	-	-
Total receipts	75,279	4,565	8,107	-	-	1,000	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	4,500	11,188	-	-	1,243	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	62,000	-	-	-	-	-	-	-
Total disbursements	62,000	4,500	11,188	-	-	1,243	-	-
Excess (deficiency) of receipts over disbursements	13,279	65	(3,081)	-	-	(243)	-	-
Cash and investments - ending	\$ 88,461	\$ 15,174	\$ 26,810	\$ 4,586	\$ 1,778	\$ 1,657	\$ 114	\$ 1,385

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

	RIVERBOAT REVENUE SHARING	CARES ACT FUND	LOIT - PUBLIC SAFETY	CORONAVIRUS LOCAL FISCAL RECOVERY FUND	SPECIAL FIRE FUND	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	ROAD AND BRIDGE GRANT FUND
Cash and investments - beginning	\$ 22,376	\$ -	\$ 117,940	\$ -	\$ 44,393	\$ -	\$ -	\$ 7,133
Receipts:								
Taxes	13,147	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	140,625	239,545	-	-	-	276,763
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	6,937	-	-	1,510	-	-	-
Total receipts	<u>13,147</u>	<u>6,937</u>	<u>140,625</u>	<u>239,545</u>	<u>1,510</u>	<u>-</u>	<u>-</u>	<u>276,763</u>
Disbursements:								
Personal services	-	-	9,319	-	-	-	-	-
Supplies	-	-	-	-	38,798	-	-	-
Other services and charges	7,182	-	113,310	-	-	-	-	90,218
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,937	-	-	-	-	-	-
Total disbursements	<u>7,182</u>	<u>6,937</u>	<u>122,629</u>	<u>-</u>	<u>38,798</u>	<u>-</u>	<u>-</u>	<u>90,218</u>
Excess (deficiency) of receipts over disbursements	<u>5,965</u>	<u>-</u>	<u>17,996</u>	<u>239,545</u>	<u>(37,288)</u>	<u>-</u>	<u>-</u>	<u>186,545</u>
Cash and investments - ending	<u>\$ 28,341</u>	<u>\$ -</u>	<u>\$ 135,936</u>	<u>\$ 239,545</u>	<u>\$ 7,105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,678</u>

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

	State Utility Trans Fund	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER	SEWER DEPRECIATION	UTL BOND & INT	SEWER DEBT SERVICE	BOND & INTEREST- RD
Cash and investments - beginning	\$ -	\$ 1,043	\$ 751	\$ 54,712	\$ 22,870	\$ 5,629	\$ 7,853	\$ 157,777	\$ 42,227
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	494,746	6,960	-	-	-	-
Other receipts	49,637	5,000	1,384,259	-	-	-	171,000	-	145,900
Total receipts	49,637	5,000	1,384,259	494,746	6,960	-	171,000	-	145,900
Disbursements:									
Personal services	-	-	139,168	124,674	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	157,317	-	164,968
Capital outlay	-	5,839	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	378,698	7,804	-	-	-	-
Other disbursements	49,637	-	1,229,060	-	-	-	-	-	-
Total disbursements	49,637	5,839	1,368,228	503,372	7,804	-	157,317	-	164,968
Excess (deficiency) of receipts over disbursements	-	(839)	16,031	(8,626)	(844)	-	13,683	-	(19,068)
Cash and investments - ending	\$ -	\$ 204	\$ 16,782	\$ 46,086	\$ 22,026	\$ 5,629	\$ 21,536	\$ 157,777	\$ 23,159

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

	BOND & INTEREST BONYM	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER DEBT SERVICE RESERVE	WATER IMPROVEMENT FUND	JASONVILLE UTILITY FUND	GAS OPERATING
Cash and investments - beginning	\$ 66,456	\$ 566,835	\$ 19,083	\$ 37,917	\$ 137,396	\$ 218,531	\$ 19,371	\$ 184,700
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	874,340	5,650	-	-	-	-	782,433
Other receipts	114,604	-	-	-	15,164	65,160	268,689	-
Total receipts	114,604	874,340	5,650	-	15,164	65,160	268,689	782,433
Disbursements:								
Personal services	-	191,264	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	107,679	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	842,155	6,004	-	-	-	-	763,470
Other disbursements	-	-	-	-	-	-	263,782	-
Total disbursements	107,679	1,033,419	6,004	-	-	-	263,782	763,470
Excess (deficiency) of receipts over disbursements	6,925	(159,079)	(354)	-	15,164	65,160	4,907	18,963
Cash and investments - ending	\$ 73,381	\$ 407,756	\$ 18,729	\$ 37,917	\$ 152,560	\$ 283,691	\$ 24,278	\$ 203,663

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

	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	OF JASONVILLE TRASH FUND	STORM WATER UTILITY FUND	SRFWW JASONVILLE 22	SRFWW JASONVILLE B&I	SRFWW JASONVILLE RESERVE	Totals
Cash and investments - beginning	\$ 33,148	\$ 425	\$ 46,583	\$ -	\$ -	\$ -	\$ -	\$ 2,369,280
Receipts:								
Taxes	-	-	-	-	-	-	-	345,654
Licenses and permits	-	-	-	-	-	-	-	2,640
Intergovernmental receipts	-	-	-	-	-	-	-	1,179,655
Charges for services	-	-	135,300	-	-	-	-	142,445
Fines and forfeits	-	-	-	-	-	-	-	50
Utility fees	9,150	-	-	62,492	-	-	-	2,235,771
Other receipts	-	-	-	-	-	-	-	2,323,803
Total receipts	9,150	-	135,300	62,492	-	-	-	6,230,018
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,004,557
Supplies	-	-	-	-	-	-	-	117,339
Other services and charges	-	-	-	-	-	-	-	330,958
Debt service - principal and interest	-	-	-	-	-	-	-	430,776
Capital outlay	-	-	-	-	-	-	-	24,199
Utility operating expenses	8,104	-	-	7,698	-	-	-	2,013,933
Other disbursements	-	-	108,147	-	-	-	-	1,720,484
Total disbursements	8,104	-	108,147	7,698	-	-	-	5,642,246
Excess (deficiency) of receipts over disbursements	1,046	-	27,153	54,794	-	-	-	587,772
Cash and investments - ending	\$ 34,194	\$ 425	\$ 73,736	\$ 54,794	\$ -	\$ -	\$ -	\$ 2,957,052

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

	HERITAGE MUSEUM GRANT	GENERAL FUND	M.V.H.	L.R.S.	MVH Restricted	POLICE CON. EDUCATION	UNSAFE HOUSING FUND	PARK FUND	RAINY DAY
Cash and investments - beginning	\$ 557	\$ 311,622	\$ 48,588	\$ 69,900	\$ 105,540	\$ 6,251	\$ 1,000	\$ 10,701	\$ -
Receipts:									
Taxes	-	302,636	39,871	-	-	-	-	8,675	-
Licenses and permits	-	725	350	-	-	5,460	-	-	-
Intergovernmental receipts	-	223,123	151,157	22,259	39,642	-	-	1,724	-
Charges for services	-	2,700	1,304	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	531,266	-	-	-	759	28,658	4,135	2,979
Total receipts	-	1,060,450	192,682	22,259	39,642	6,219	28,658	14,534	2,979
Disbursements:									
Personal services	-	413,545	131,281	-	-	-	-	4,737	-
Supplies	-	35,229	12,085	14,164	60,371	-	-	946	-
Other services and charges	-	500,408	10,399	-	-	50	-	10,790	-
Debt service - principal and interest	-	2,157	-	-	-	-	-	-	-
Capital outlay	-	1,559	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,775	390	-	-	-	-	-	-
Total disbursements	-	954,673	154,155	14,164	60,371	50	-	16,473	-
Excess (deficiency) of receipts over disbursements	-	105,777	38,527	8,095	(20,729)	6,169	28,658	(1,939)	2,979
Cash and investments - ending	\$ 557	\$ 417,399	\$ 87,115	\$ 77,995	\$ 84,811	\$ 12,420	\$ 29,658	\$ 8,762	\$ 2,979

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

	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	CUM CAP IMPROVEMENT FUND	CUM CAP DEVELOPMENT FUND	SIDEWALK REPLACEMENT	HERITAGE BLOCK	POLICE DONATION	NEW FIREHOUSE	JASONVILLE DEVELOPMENT
Cash and investments - beginning	\$ 88,461	\$ 15,174	\$ 26,810	\$ 4,586	\$ 1,778	\$ 1,657	\$ 114	\$ 1,385
Receipts:								
Taxes	-	-	6,699	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	114,786	3,599	1,331	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50	24,861	-	-
Total receipts	<u>114,786</u>	<u>3,599</u>	<u>8,030</u>	<u>-</u>	<u>50</u>	<u>24,861</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	81	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	9,381	-	-	943	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	138,857	-	-	-	-	-	-	-
Total disbursements	<u>138,857</u>	<u>-</u>	<u>9,381</u>	<u>-</u>	<u>81</u>	<u>943</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(24,071)</u>	<u>3,599</u>	<u>(1,351)</u>	<u>-</u>	<u>(31)</u>	<u>23,918</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 64,390</u>	<u>\$ 18,773</u>	<u>\$ 25,459</u>	<u>\$ 4,586</u>	<u>\$ 1,747</u>	<u>\$ 25,575</u>	<u>\$ 114</u>	<u>\$ 1,385</u>

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

	RIVERBOAT REVENUE SHARING	CARES ACT FUND	LOIT - PUBLIC SAFETY	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	SPECIAL FIRE FUND	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	LOCAL ROAD AND BRIDGE GRANT FUND
Cash and investments - beginning	\$ 28,341	\$ -	\$ 135,936	\$ 239,545	\$ 7,105	\$ -	\$ -	\$ 193,678
Receipts:								
Taxes	11,167	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	153,170	241,358	-	-	-	25
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,273	2,971	-
Total receipts	11,167	-	153,170	241,358	-	1,273	2,971	25
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	72,722	92,665	-	-	-	193,700
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	72,722	92,665	-	-	-	193,700
Excess (deficiency) of receipts over disbursements	11,167	-	80,448	148,693	-	1,273	2,971	(193,675)
Cash and investments - ending	\$ 39,508	\$ -	\$ 216,384	\$ 388,238	\$ 7,105	\$ 1,273	\$ 2,971	\$ 3

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

	State Utility Trans Fund	PARK FUND DONATIONS	PAYROLL FUND	SEWER OPERATING	SEWER CUSTOMER	SEWER DEPRECIATION	SEWAGE UTL BOND & INT	SEWER DEBT SERVICE	WATER BOND & INTEREST- RD
Cash and investments - beginning	\$ -	\$ 204	\$ 16,782	\$ 46,086	\$ 22,026	\$ 5,629	\$ 21,536	\$ 157,777	\$ 23,159
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	494,733	5,920	-	-	-	-
Other receipts	31,047	-	1,364,213	-	-	20,004	88,020	820	45,000
Total receipts	31,047	-	1,364,213	494,733	5,920	20,004	88,020	820	45,000
Disbursements:									
Personal services	-	-	152,190	149,370	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	109,556	158,597	23,343
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	284,787	5,046	-	-	-	-
Other disbursements	31,047	-	1,207,895	-	-	-	-	-	-
Total disbursements	31,047	-	1,360,085	434,157	5,046	-	109,556	158,597	23,343
Excess (deficiency) of receipts over disbursements	-	-	4,128	60,576	874	20,004	(21,536)	(157,777)	21,657
Cash and investments - ending	\$ -	\$ 204	\$ 20,910	\$ 106,662	\$ 22,900	\$ 25,633	\$ -	\$ -	\$ 44,816

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

	WATER BOND & INTEREST BONYM	WATER OPERATING	WATER CUSTOMER DEPOSIT	WATER DEPRECIATION FUND	WATER DEBT SERVICE RESERVE	WATER IMPROVEMENT FUND	JASONVILLE UTILITY FUND	GAS OPERATING
Cash and investments - beginning	\$ 73,381	\$ 407,756	\$ 18,729	\$ 37,917	\$ 152,560	\$ 283,691	\$ 24,278	\$ 203,663
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	924,075	5,200	-	-	-	-	836,751
Other receipts	113,974	-	-	-	15,680	65,160	326,537	-
Total receipts	113,974	924,075	5,200	-	15,680	65,160	326,537	836,751
Disbursements:								
Personal services	-	206,068	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	106,466	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	766,815	4,264	-	-	-	-	902,117
Other disbursements	-	-	-	-	-	17,300	324,922	-
Total disbursements	106,466	972,883	4,264	-	-	17,300	324,922	902,117
Excess (deficiency) of receipts over disbursements	7,508	(48,808)	936	-	15,680	47,860	1,615	(65,366)
Cash and investments - ending	\$ 80,889	\$ 358,948	\$ 19,665	\$ 37,917	\$ 168,240	\$ 331,551	\$ 25,893	\$ 138,297

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

	GAS CUSTOMER DEPOSIT	GAS SPECIAL UTILITY	CITY OF JASONVILLE TRASH FUND	STORM WATER UTILITY FUND	SRFWW JASONVILLE 22	SRFWW JASONVILLE B&I	SRFWW JASONVILLE RESERVE	Totals
Cash and investments - beginning	\$ 34,194	\$ 425	\$ 73,736	\$ 54,794	\$ -	\$ -	\$ -	\$ 2,957,052
Receipts:								
Taxes	-	-	-	-	-	-	-	369,048
Licenses and permits	-	-	-	-	-	-	-	6,535
Intergovernmental receipts	-	-	-	-	-	-	-	952,174
Charges for services	-	-	132,616	-	-	-	-	136,620
Utility fees	8,400	-	-	76,533	-	-	-	2,351,612
Other receipts	-	-	-	-	261,188	106,705	89,417	3,124,717
Total receipts	8,400	-	132,616	76,533	261,188	106,705	89,417	6,940,706
Disbursements:								
Personal services	-	-	-	8,700	-	-	-	1,065,891
Supplies	-	-	-	-	-	-	-	122,795
Other services and charges	-	-	-	-	-	-	-	880,815
Debt service - principal and interest	-	-	-	-	-	-	-	400,119
Capital outlay	-	-	-	-	-	-	-	11,883
Utility operating expenses	6,900	-	-	18,076	-	-	-	1,988,005
Other disbursements	-	-	109,305	-	261,188	-	-	2,092,679
Total disbursements	6,900	-	109,305	26,776	261,188	-	-	6,562,187
Excess (deficiency) of receipts over disbursements	1,500	-	23,311	49,757	-	106,705	89,417	378,519
Cash and investments - ending	\$ 35,694	\$ 425	\$ 97,047	\$ 104,551	\$ -	\$ 106,705	\$ 89,417	\$ 3,335,571

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OTHER INFORMATION

CITY OF JASONVILLE  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ -
Wastewater	-	21,793
Water	-	9,412
Gas	-	1,664
Trash	-	6,800
Storm Water	-	<u>3,853</u>
Totals	<u>\$ -</u>	<u>\$ 43,522</u>

CITY OF JASONVILLE  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal Balance	Within One Year
<b>Governmental Activities:</b>			
Notes and loans payable	Firetruck	\$ 32,562	\$ 22,972
<b>Wastewater:</b>			
Revenue bonds	Wastewater Plant Improvements	589,067	108,158
Revenue bonds	2022 Sewage Works Revenue Bonds	<u>318,000</u>	<u>2,000</u>
Total Wastewater		<u>907,067</u>	<u>110,158</u>
<b>Water:</b>			
Revenue bonds	2013 RD Bonds water plant improvements	921,000	22,000
Revenue bonds	2015 SRF Bonds chlorine booster station	529,000	33,000
Revenue bonds	2017 SRF Bonds new well field	<u>1,011,000</u>	<u>50,000</u>
Total Water		<u>2,461,000</u>	<u>105,000</u>
Totals		<u>\$ 3,400,629</u>	<u>\$ 238,130</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/>.