

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF WILLIAMSPORT

WARREN COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

06/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	William Lucas Michael D. Hutchison, CPA	01-01-21 to 02-28-21 03-01-21 to 12-31-23
President of the Town Council	Michael D. Hutchison, CPA (Vacant) Randy Wurtsbaugh W. Brian Jordan	01-01-21 to 02-28-21 03-01-21 to 03-03-21 03-04-21 to 12-31-22 01-01-23 to 12-31-23
Utility Office Manager	Melinda Story	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WILLIAMSPORT, WARREN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Town of Williamsport (Town), 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 Town 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 Town, 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 Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As discussed in Note 1 to the financial statement, the Town 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial 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 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

May 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 Town. The financial statement and notes are presented as intended by the Town.

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

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

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 848,402	\$ 525,060	\$ 495,909	\$ 877,553	\$ 558,450	\$ 569,771	\$ 866,232
MOTOR VEHICLE HIGHWAY	178,151	39,813	34,538	183,426	40,837	122,596	101,667
LOCAL ROAD & STREET	20,006	11,913	-	31,919	12,696	-	44,615
Deferral Program	-	-	-	-	-	-	-
R B WAGERING TAX REVENUE	52,407	11,230	-	63,637	-	-	63,637
PARK & RECREATION	63,487	205,324	42,905	225,906	106,341	97,770	234,477
RAINY DAY FUND	830	-	-	830	-	-	830
ECONOMIC DEV INCOME TAX	92,104	33,236	-	125,340	32,267	13,038	144,569
LOIT SPECIAL DISTRIBUTION	19,660	-	-	19,660	-	-	19,660
OPIOID settlement - unrestricted	-	-	-	-	1,523	-	1,523
Opioid Settlement Restricted	-	-	-	-	3,554	-	3,554
CUM CAP IMP - CIG TAX	21,457	3,900	-	25,357	3,539	-	28,896
CUM CAP DEVELOPMENT	28,874	11,489	-	40,363	11,733	-	52,096
FIRE DEPT GRANT	-	25,000	-	25,000	-	-	25,000
CUMULATIVE FIRE	86,376	7,982	-	94,358	8,126	-	102,484
PAYROLL GARNISHMENT current	-	-	-	-	3,150	3,150	-
COURT FEES	4,138	2,475	-	6,613	2,185	-	8,798
Riverboat (non-Infrastructure use)	-	-	-	-	10,979	-	10,979
(LOIT) PUBLIC SAFETY	224,420	49,815	2,400	271,835	48,244	10,300	309,779
ARP Coronavirus Local Fiscal Recovery Fund	-	209,065	-	209,065	210,648	46,465	373,248
Local Road and Street - Grant	-	-	-	-	329,025	272,906	56,119
CARES ACT-IFA REIMB	-	13,634	13,634	-	-	-	-
MVH RESTRICTED	56,484	39,813	24,525	71,772	40,837	3,604	109,005
SWIMMING POOL	115,835	49,150	62,556	102,429	102,439	59,818	145,050
SUMMER PK PROGRAM	15,590	35,055	31,137	19,508	35,001	30,093	24,416
INTEREST ON NOW ACCOUNT	5,496	585	-	6,081	1,325	-	7,406
DARE	96	-	-	96	-	-	96
PAYROLL FEDERAL WITHHOL	-	82,062	74,911	7,151	81,745	81,745	7,151
PAYROLL FICA WITHHOLDIN	-	92,982	92,982	-	101,211	101,211	-

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-21			12-31-21			12-31-22
PAYROLL MEDICARE WITHHO	-	21,746	21,746	-	23,671	23,671	-
PAYROLL STATE WITHHOLDI	2,057	25,431	24,905	2,583	27,387	26,845	3,125
PAYROLL COUNTY ADJ. GRO	1,143	15,446	15,003	1,586	16,810	16,524	1,872
PAYROLL PERF WITHHOLDIN	-	29,477	29,477	-	34,478	34,478	-
PAYROLL HEALTH	-	28,421	28,421	-	27,138	27,138	-
PAYROLL AFLAC	-	4,159	3,697	462	3,903	3,784	581
SEWAGE UTILITY OPERATIN	299,889	609,433	518,043	391,279	657,407	610,184	438,502
SEWER IMPROVEMENT FUND	67,525	-	-	67,525	-	-	67,525
SEWAGE SINKING PRIN & INT	99,299	88,050	141,245	46,104	88,050	12,423	121,731
SEWAGE DEBT SER RESERVE	98,939	-	-	98,939	-	-	98,939
SEWAGE SINKING PRINC & INT-2	36,617	45,478	35,354	46,741	45,478	36,386	55,833
SEWAGE DEBT SER RESERVE-2	6,867	8,240	-	15,107	8,240	-	23,347
WATER UTILITY OPERATING	368,754	414,306	345,001	438,059	438,323	401,712	474,670
WATER UTL METER DEPOSIT	60,505	11,085	7,200	64,390	12,050	8,573	67,867
WATER UTL DEPRECIATION	246,575	-	-	246,575	-	-	246,575
WATER IMPROVEMENT FUND	184,500	18,000	-	202,500	18,000	-	220,500
WATER OP PRIN & INTEREST	117,751	90,904	177,881	30,774	90,904	-	121,678
WATER DEBT SER RESERVE	92,419	-	-	92,419	-	-	92,419
STORM WATER UTILITY OPERATING	75,675	44,642	717	119,600	44,932	523	164,009
ELECTRIC UTIL OPERATING	639,147	2,825,286	2,744,511	719,922	2,913,079	3,046,601	586,400
ELECTRIC UTL METER DEP	201,989	36,115	22,945	215,159	33,966	29,745	219,380
ELECTRIC UTILITY DEPRECIATION	1,305,656	26,377	-	1,332,033	41,051	-	1,373,084
ELECTRIC UTL CASH RESERVE	193,580	105,510	90,000	209,090	93,868	100,000	202,958
Totals	\$ 5,932,700	\$ 5,897,689	\$ 5,081,643	\$ 6,748,746	\$ 6,364,590	\$ 5,791,054	\$ 7,322,282

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

TOWN OF WILLIAMSPORT
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the Town.

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 Town.

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

TOWN OF WILLIAMSPORT
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.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

TOWN OF WILLIAMSPORT
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 Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

Note 5. Risk Management

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

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

Public Employees' Retirement Fund

Plan Description

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

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

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

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

TOWN OF WILLIAMSPORT
 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.

Contributions

The contribution requirements of plan members and the Town 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. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustments	Balance as of January 1, 2021
Sewage Sinking Princ & Int - 2	\$ 37,899	\$ (1,282)	\$ 36,617

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	Deferral Program	R B WAGERING TAX REVENUE	PARK & RECREATION	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 848,402	\$ 178,151	\$ 20,006	\$ -	\$ 52,407	\$ 63,487	\$ 830	\$ 92,104
Receipts:								
Taxes	183,235	-	-	-	-	80,233	-	-
Licenses and permits	14,178	-	-	-	-	-	-	-
Intergovernmental receipts	167,836	39,813	11,913	-	11,230	12,941	-	33,236
Charges for services	35,881	-	-	-	-	150	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	123,930	-	-	-	-	112,000	-	-
Total receipts	525,060	39,813	11,913	-	11,230	205,324	-	33,236
Disbursements:								
Personal services	166,744	5,473	-	-	-	9,704	-	-
Supplies	8,417	24,549	-	-	-	6,631	-	-
Other services and charges	151,145	4,516	-	-	-	12,133	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	104,518	-	-	-	-	14,437	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	65,085	-	-	-	-	-	-	-
Total disbursements	495,909	34,538	-	-	-	42,905	-	-
Excess (deficiency) of receipts over disbursements	29,151	5,275	11,913	-	11,230	162,419	-	33,236
Cash and investments - ending	\$ 877,553	\$ 183,426	\$ 31,919	\$ -	\$ 63,637	\$ 225,906	\$ 830	\$ 125,340

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

	LOIT SPECIAL DISTRIBUTION	OPIOID settlement - unrestricted	Opioid Settlement Restricted	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	FIRE DEPT GRANT	CUMULATIVE FIRE	PAYROLL GARNISHMENT current
Cash and investments - beginning	\$ 19,660	\$ -	\$ -	\$ 21,457	\$ 28,874	\$ -	\$ 86,376	\$ -
Receipts:								
Taxes	-	-	-	-	9,893	-	7,074	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,900	1,596	-	908	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	25,000	-	-
Total receipts	-	-	-	3,900	11,489	25,000	7,982	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	3,900	11,489	25,000	7,982	-
Cash and investments - ending	\$ 19,660	\$ -	\$ -	\$ 25,357	\$ 40,363	\$ 25,000	\$ 94,358	\$ -

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

	COURT FEES	Riverboat (non-Infrastructure use)	(LOIT) PUBLIC SAFETY	ARP Coronavirus Local Fiscal Recovery Fund	Local Road and Street - Grant	CARES ACT-IFA REIMB	MVH RESTRICTED	SWIMMING POOL
Cash and investments - beginning	\$ 4,138	\$ -	\$ 224,420	\$ -	\$ -	\$ -	\$ 56,484	\$ 115,835
Receipts:								
Taxes	-	-	-	-	-	-	-	28,294
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	49,815	209,065	-	13,634	39,813	4,564
Charges for services	-	-	-	-	-	-	-	16,292
Fines and forfeits	2,475	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,475	-	49,815	209,065	-	13,634	39,813	49,150
Disbursements:								
Personal services	-	-	-	-	-	-	-	26,557
Supplies	-	-	-	-	-	-	24,525	7,091
Other services and charges	-	-	2,400	-	-	-	-	28,908
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	13,634	-	-
Total disbursements	-	-	2,400	-	-	13,634	24,525	62,556
Excess (deficiency) of receipts over disbursements	2,475	-	47,415	209,065	-	-	15,288	(13,406)
Cash and investments - ending	\$ 6,613	\$ -	\$ 271,835	\$ 209,065	\$ -	\$ -	\$ 71,772	\$ 102,429

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

	SUMMER PK PROGRAM	INTEREST ON NOW ACCOUNT	DARE	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO
Cash and investments - beginning	\$ 15,590	\$ 5,496	\$ 96	\$ -	\$ -	\$ -	\$ 2,057	\$ 1,143
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	10,675	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	24,380	585	-	82,062	92,982	21,746	25,431	15,446
Total receipts	35,055	585	-	82,062	92,982	21,746	25,431	15,446
Disbursements:								
Personal services	20,663	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	10,474	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	74,911	92,982	21,746	24,905	15,003
Total disbursements	31,137	-	-	74,911	92,982	21,746	24,905	15,003
Excess (deficiency) of receipts over disbursements	3,918	585	-	7,151	-	-	526	443
Cash and investments - ending	\$ 19,508	\$ 6,081	\$ 96	\$ 7,151	\$ -	\$ -	\$ 2,583	\$ 1,586

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

	PAYROLL PERF WITHHOLDIN	PAYROLL HEALTH	PAYROLL AFLAC	SEWAGE UTILITY OPERATIN	SEWER IMPROVEMENT FUND	SEWAGE SINKING PRIN & INT	SEWAGE DEBT SER RESERVE	SEWAGE SINKING PRINC & INT-2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 299,889	\$ 67,525	\$ 99,299	\$ 98,939	\$ 36,617
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	601,283	-	-	-	-
Other receipts	29,477	28,421	4,159	8,150	-	88,050	-	45,478
Total receipts	29,477	28,421	4,159	609,433	-	88,050	-	45,478
Disbursements:								
Personal services	-	-	-	150,257	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	141,245	-	35,354
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	226,018	-	-	-	-
Other disbursements	29,477	28,421	3,697	141,768	-	-	-	-
Total disbursements	29,477	28,421	3,697	518,043	-	141,245	-	35,354
Excess (deficiency) of receipts over disbursements	-	-	462	91,390	-	(53,195)	-	10,124
Cash and investments - ending	\$ -	\$ -	\$ 462	\$ 391,279	\$ 67,525	\$ 46,104	\$ 98,939	\$ 46,741

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

	SEWAGE DEBT SER RESERVE-2	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER IMPROVEMENT FUND	WATER OP PRIN & INTEREST	WATER DEBT SER RESERVE
Cash and investments - beginning	\$ 6,867	\$ 368,754	\$ 60,505	\$ 246,575	\$ 184,500	\$ 117,751	\$ 92,419
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	403,255	11,085	-	-	-	-
Other receipts	8,240	11,051	-	-	18,000	90,904	-
Total receipts	8,240	414,306	11,085	-	18,000	90,904	-
Disbursements:							
Personal services	-	82,753	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	177,881	-
Capital outlay	-	5,300	-	-	-	-	-
Utility operating expenses	-	148,044	-	-	-	-	-
Other disbursements	-	108,904	7,200	-	-	-	-
Total disbursements	-	345,001	7,200	-	-	177,881	-
Excess (deficiency) of receipts over disbursements	8,240	69,305	3,885	-	18,000	(86,977)	-
Cash and investments - ending	\$ 15,107	\$ 438,059	\$ 64,390	\$ 246,575	\$ 202,500	\$ 30,774	\$ 92,419

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

	STORM WATER UTILITY OPERATING	ELECTRIC UTIL OPERATING	ELECTRIC UTL METER DEP	ELECTRIC UTILITY DEPRECIATION	ELECTRIC UTL CASH RESERVE	Totals
Cash and investments - beginning	\$ 75,675	\$ 639,147	\$ 201,989	\$ 1,305,656	\$ 193,580	\$ 5,932,700
Receipts:						
Taxes	-	-	-	-	-	308,729
Licenses and permits	-	-	-	-	-	14,178
Intergovernmental receipts	-	-	-	-	-	600,264
Charges for services	-	-	-	-	-	62,998
Fines and forfeits	-	-	-	-	-	2,475
Utility fees	44,642	2,812,473	36,115	-	-	3,908,853
Other receipts	-	12,813	-	26,377	105,510	1,000,192
Total receipts	44,642	2,825,286	36,115	26,377	105,510	5,897,689
Disbursements:						
Personal services	-	377,152	-	-	-	839,303
Supplies	-	-	-	-	-	71,213
Other services and charges	-	-	-	-	-	209,576
Debt service - principal and interest	-	-	-	-	-	354,480
Capital outlay	-	15,148	-	-	90,000	229,403
Utility operating expenses	717	2,220,324	-	-	-	2,595,103
Other disbursements	-	131,887	22,945	-	-	782,565
Total disbursements	717	2,744,511	22,945	-	90,000	5,081,643
Excess (deficiency) of receipts over disbursements	43,925	80,775	13,170	26,377	15,510	816,046
Cash and investments - ending	\$ 119,600	\$ 719,922	\$ 215,159	\$ 1,332,033	\$ 209,090	\$ 6,748,746

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	Deferral Program	R B WAGERING TAX REVENUE	PARK & RECREATION	RAINY DAY FUND	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ 877,553	\$ 183,426	\$ 31,919	\$ -	\$ 63,637	\$ 225,906	\$ 830	\$ 125,340
Receipts:								
Taxes	152,657	-	-	-	-	91,779	-	-
Licenses and permits	12,931	-	-	-	-	-	-	-
Intergovernmental receipts	197,135	40,837	12,696	-	-	13,112	-	32,267
Charges for services	92,128	-	-	-	-	650	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	103,599	-	-	-	-	800	-	-
Total receipts	558,450	40,837	12,696	-	-	106,341	-	32,267
Disbursements:								
Personal services	157,597	5,702	-	-	-	1,355	-	-
Supplies	53,402	116,894	-	-	-	24,612	-	-
Other services and charges	358,772	-	-	-	-	33,082	-	13,038
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	38,721	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	569,771	122,596	-	-	-	97,770	-	13,038
Excess (deficiency) of receipts over disbursements	(11,321)	(81,759)	12,696	-	-	8,571	-	19,229
Cash and investments - ending	\$ 866,232	\$ 101,667	\$ 44,615	\$ -	\$ 63,637	\$ 234,477	\$ 830	\$ 144,569

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

	LOIT SPECIAL DISTRIBUTION	OPIOID settlement - unrestricted	Opioid Settlement Restricted	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	FIRE DEPT GRANT	CUMULATIVE FIRE	PAYROLL GARNISHMENT current
Cash and investments - beginning	\$ 19,660	\$ -	\$ -	\$ 25,357	\$ 40,363	\$ 25,000	\$ 94,358	\$ -
Receipts:								
Taxes	-	-	-	-	10,266	-	7,340	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,554	3,539	1,467	-	786	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,523	-	-	-	-	-	3,150
Total receipts	-	1,523	3,554	3,539	11,733	-	8,126	3,150
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	3,150
Total disbursements	-	-	-	-	-	-	-	3,150
Excess (deficiency) of receipts over disbursements	-	1,523	3,554	3,539	11,733	-	8,126	-
Cash and investments - ending	\$ 19,660	\$ 1,523	\$ 3,554	\$ 28,896	\$ 52,096	\$ 25,000	\$ 102,484	\$ -

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

	COURT FEES	Riverboat (non-Infrastructure use)	(LOIT) PUBLIC SAFETY	Coronavirus Local Fiscal Recovery Fund	Road and Street - Grant	CARES ACT-IFA REIMB	MVH RESTRICTED	SWIMMING POOL
Cash and investments - beginning	\$ 6,613	\$ -	\$ 271,835	\$ 209,065	\$ -	\$ -	\$ 71,772	\$ 102,429
Receipts:								
Taxes	-	-	-	-	-	-	-	28,283
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,979	48,244	210,648	329,025	-	40,837	4,041
Charges for services	-	-	-	-	-	-	-	22,275
Fines and forfeits	2,185	-	-	-	-	-	-	41
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	47,799
Total receipts	2,185	10,979	48,244	210,648	329,025	-	40,837	102,439
Disbursements:								
Personal services	-	-	-	-	-	-	-	30,812
Supplies	-	-	-	-	-	-	3,604	13,724
Other services and charges	-	-	10,300	-	-	-	-	15,282
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	46,465	272,906	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,300	46,465	272,906	-	3,604	59,818
Excess (deficiency) of receipts over disbursements	2,185	10,979	37,944	164,183	56,119	-	37,233	42,621
Cash and investments - ending	\$ 8,798	\$ 10,979	\$ 309,779	\$ 373,248	\$ 56,119	\$ -	\$ 109,005	\$ 145,050

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

	ARP SUMMER PK PROGRAM	Local INTEREST ON NOW ACCOUNT	DARE	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO
Cash and investments - beginning	\$ 19,508	\$ 6,081	\$ 96	\$ 7,151	\$ -	\$ -	\$ 2,583	\$ 1,586
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	12,715	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	22,286	1,325	-	81,745	101,211	23,671	27,387	16,810
Total receipts	35,001	1,325	-	81,745	101,211	23,671	27,387	16,810
Disbursements:								
Personal services	22,117	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	7,976	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	81,745	101,211	23,671	26,845	16,524
Total disbursements	30,093	-	-	81,745	101,211	23,671	26,845	16,524
Excess (deficiency) of receipts over disbursements	4,908	1,325	-	-	-	-	542	286
Cash and investments - ending	\$ 24,416	\$ 7,406	\$ 96	\$ 7,151	\$ -	\$ -	\$ 3,125	\$ 1,872

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

	PAYROLL PERF WITHHOLDIN	PAYROLL HEALTH	PAYROLL AFLAC	SEWAGE UTILITY OPERATIN	SEWER IMPROVEMENT FUND	SINKING PRIN & INT	SEWAGE DEBT SER RESERVE	SINKING PRINC & INT-2
Cash and investments - beginning	\$ -	\$ -	\$ 462	\$ 391,279	\$ 67,525	\$ 46,104	\$ 98,939	\$ 46,741
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	656,524	-	-	-	-
Other receipts	34,478	27,138	3,903	883	-	88,050	-	45,478
Total receipts	34,478	27,138	3,903	657,407	-	88,050	-	45,478
Disbursements:								
Personal services	-	-	-	180,481	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	12,423	-	36,386
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	287,935	-	-	-	-
Other disbursements	34,478	27,138	3,784	141,768	-	-	-	-
Total disbursements	34,478	27,138	3,784	610,184	-	12,423	-	36,386
Excess (deficiency) of receipts over disbursements	-	-	119	47,223	-	75,627	-	9,092
Cash and investments - ending	\$ -	\$ -	\$ 581	\$ 438,502	\$ 67,525	\$ 121,731	\$ 98,939	\$ 55,833

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

	SEWAGE DEBT SER RESERVE-2	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER IMPROVEMENT FUND	WATER OP PRIN & INTEREST	WATER DEBT SER RESERVE
Cash and investments - beginning	\$ 15,107	\$ 438,059	\$ 64,390	\$ 246,575	\$ 202,500	\$ 30,774	\$ 92,419
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	437,879	-	-	-	-	-
Other receipts	8,240	444	12,050	-	18,000	90,904	-
Total receipts	8,240	438,323	12,050	-	18,000	90,904	-
Disbursements:							
Personal services	-	140,839	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	151,969	8,573	-	-	-	-
Other disbursements	-	108,904	-	-	-	-	-
Total disbursements	-	401,712	8,573	-	-	-	-
Excess (deficiency) of receipts over disbursements	8,240	36,611	3,477	-	18,000	90,904	-
Cash and investments - ending	\$ 23,347	\$ 474,670	\$ 67,867	\$ 246,575	\$ 220,500	\$ 121,678	\$ 92,419

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

	STORM WATER UTILITY OPERATING	ELECTRIC UTIL OPERATING	ELECTRIC UTL METER DEP	ELECTRIC UTILITY DEPRECIATION	ELECTRIC UTL CASH RESERVE	Totals
Cash and investments - beginning	\$ 119,600	\$ 719,922	\$ 215,159	\$ 1,332,033	\$ 209,090	\$ 6,748,746
Receipts:						
Taxes	-	-	-	-	-	290,325
Licenses and permits	-	-	-	-	-	12,931
Intergovernmental receipts	-	-	-	-	-	949,167
Charges for services	-	-	-	-	-	127,768
Fines and forfeits	-	-	-	-	-	2,226
Utility fees	44,932	2,909,325	33,966	-	-	4,082,626
Other receipts	-	3,754	-	41,051	93,868	899,547
Total receipts	44,932	2,913,079	33,966	41,051	93,868	6,364,590
Disbursements:						
Personal services	-	448,896	-	-	-	987,799
Supplies	-	-	-	-	-	212,236
Other services and charges	-	-	-	-	-	438,450
Debt service - principal and interest	-	-	-	-	-	48,809
Capital outlay	-	-	-	-	-	358,092
Utility operating expenses	523	2,462,786	29,745	-	-	2,941,531
Other disbursements	-	134,919	-	-	100,000	804,137
Total disbursements	523	3,046,601	29,745	-	100,000	5,791,054
Excess (deficiency) of receipts over disbursements	44,409	(133,522)	4,221	41,051	(6,132)	573,536
Cash and investments - ending	\$ 164,009	\$ 586,400	\$ 219,380	\$ 1,373,084	\$ 202,958	\$ 7,322,282

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OTHER INFORMATION

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

Description of Debt		Ending	Interest Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
General obligation bonds	Wastewater Plant Refianced	\$ 610,000	\$ 40,910
Total Wastewater		<u>610,000</u>	<u>40,910</u>
Totals		<u>\$ 610,000</u>	<u>\$ 40,910</u>

OTHER REPORTS

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