

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

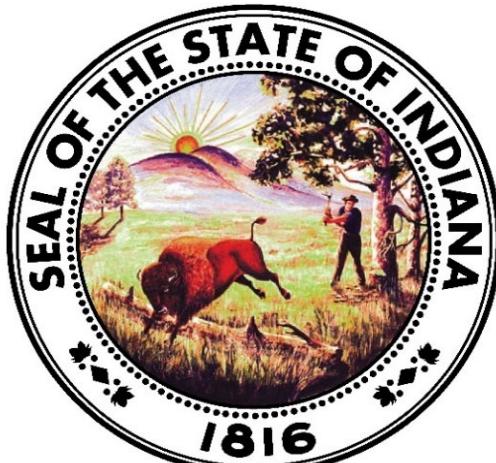
FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF GRIFFITH

LAKE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**  
06/13/2023



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Gina Smith	01-01-21 to 12-31-23
President of the Town Council	Rick Ryfa	01-01-21 to 12-31-23



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF GRIFFITH, LAKE COUNTY, INDIANA

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

We have audited the accompanying financial statement of the Town of Griffith (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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 23, 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.

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TOWN OF GRIFFITH  
 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			Cash and Investments 12-31-21			Cash and Investments 12-31-22		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
Local Roads & Bridge Grant	\$ 1,489,855	\$ 1,031,414	\$ 458,441	\$ 1,587,082	\$ 411,068	\$ 1,634,455			
2021 Go Bond	- 139,398	-	139,398	-	- 87,340	52,058			
General Fund	1,639,044	7,598,580	8,414,007	823,617	7,449,820	8,619,083	(345,646)		
Motor Vehicle Highway	581,485	820,554	1,018,489	383,550	795,131	956,443	222,238		
Local Road & Street	275,683	319,227	210,651	384,259	327,987	583,181	129,065		
PD ANIMAL CNTL Donations	13,223	4,100	854	16,469	12,064	4,331	24,202		
HIDTA/DHE	(2,545)	18,936	15,167	1,224	21,982	18,344	4,862		
UTILITY Trash Escrow Operating	(36)	1,094,054	1,094,018	-	1,192,435	1,192,435	-		
DARE PROGRAM	1,076	-	-	1,076	-	-	1,076		
Law Enforce Cont Ed	15,324	25,689	38,805	2,208	52,274	34,264	20,218		
Casino Gaming	153,368	306,635	351,300	108,703	131,381	50,831	189,253		
Park & Recreation	100,519	324,392	327,508	97,403	355,218	362,385	90,236		
Rainy Day Fund	50,000	-	-	50,000	-	-	50,000		
CEDIT	307,031	594,882	901,912	1	547,961	459,127	88,835		
Levy Excess Fund	566	-	-	566	-	566	-		
Sidewalk Bond B Debt	-	-	-	-	865,215	758,000	107,215		
Sidewalk Bond A Debt	-	-	-	-	865,215	758,000	107,215		
PD EQUIP	3,253	49,746	44,807	8,192	28,074	26,823	9,443		
FIRE GRT NIPSCO Detectors	4,148	-	2,997	1,151	5,000	678	5,473		
CCI	54,426	34,720	26,451	62,695	31,646	5,003	89,338		
CUM FIRE BLDG & EQUIP	235,479	158,795	89,422	304,852	158,792	49,060	414,584		
General Improvement	8,599	-	-	8,599	-	-	8,599		
Tax Anticipation Loan	-	-	-	-	-	400,000	(400,000)		
Payroll Self Insurance	63,658	39,868	55,253	48,273	49,703	56,896	41,080		
Pay Ind Police Pension 25	233,654	794,297	622,456	405,495	629,085	805,103	229,477		
CAGIT Public Safety	138,831	525,212	242,237	421,806	503,341	513,641	411,506		
CLTI	-	4,314	2,904	1,410	20,213	25,854	(4,231)		
DUI	-	244	-	244	2,062	2,446	(140)		
Payroll Net Direct Deposit	-	912	912	-	-	-	-		
Police Labor Dues	-	6,670	6,670	-	6,238	6,238	-		
Park Legacy Foundation Grant	-	15,000	14,609	391	8,800	6,363	2,828		
Events	1,104	603,146	604,251	(1)	605,671	637,432	(31,762)		
PD Nipsc Grant	-	5,000	-	5,000	5,000	2,793	7,207		
American Rescue Plan	-	1,812,953	430,144	1,382,809	1,835,473	2,472,997	745,285		
Grant Enbridge Enviro	350	-	-	350	-	-	350		
2021 Go Bond proceeds	-	3,660,237	220,465	3,439,772	43,214	1,580,834	1,902,152		
Opioid Unrestricted	-	-	-	-	11,213	-	11,213		
Opioid Restricted	-	-	-	-	26,164	-	26,164		
MVH Restricted	188,280	391,702	502,320	77,662	352,276	345,000	84,938		
Federal Asset Seizures	3,055	-	-	3,055	4,951	7,735	271		
State Asset Seizures	4,614	4,350	4,350	4,614	17,660	19,186	3,088		
Vandalism Reward	500	-	-	500	-	-	500		
2% Engineer Review Fee	33,292	-	-	33,292	-	-	33,292		
Tourism Innkeeper Tax	4,977	4,725	4,282	5,420	4,725	2,260	7,885		
Unsafe Building NR	14,837	-	865	13,972	-	5,468	8,504		
Redevelopment NR	108,369	52,700	8,831	152,238	53,411	30,460	175,189		

TOWN OF GRIFFITH  
 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
	01-01-21			12-31-21			12-31-22
Building Escrow	38,094	13,150	3,750	47,494	24,100	10,950	60,644
BLDG Inspection	114,941	172,943	98,900	188,984	39,170	14,375	213,779
Recycling Grant	65,048	95,658	56,503	104,203	96,719	71,403	129,519
2009 GO BOND	84,664	359,642	333,644	110,662	405,187	339,238	176,611
2010 GO BOND	70,105	195,058	189,779	75,384	274,757	110,413	239,728
BLG CORP	3,678	53	-	3,731	-	23	3,708
PARK BOND 2016 - 2018	28,468	190,860	219,630	(302)	101,000	111,980	(11,282)
SANITARY DISTRICT 2017 BOND	38,915	269,684	288,600	19,999	285,063	289,100	15,962
STORM BOND	76,208	514,517	546,606	44,119	543,863	545,525	42,457
Bond Temporary Reserve	-	487,510	487,500	10	403,295	400,000	3,305
SANITARY DISTRICT Bond proceeds 2017	-	2,226	2,200	26	-	-	26
GUN RNG INTERLOCAL	46,348	30,000	38,727	37,621	41,836	27,465	51,992
SWAT INTERLOCAL	120,003	180,254	182,566	117,691	194,225	175,713	136,203
FIRE DONATION & RENTALS	18,674	24,000	25,369	17,305	24,359	18,219	23,445
Marathon Fire Grant	1,000	-	-	1,000	5,000	5,268	732
K-9 UNIT DONATION	14,124	39,699	20,563	33,260	7,624	6,158	34,726
VEST DONATION	9,392	600	8,594	1,398	780	155	2,023
SR CENTER	7,416	5,878	814	12,480	2,480	1,899	13,061
GREAT/CRIME WATCH Donations	895	-	78	817	-	750	67
SWAT DONATION	157	-	-	157	-	100	57
EXPLAYER DONATION	2,684	-	-	2,684	-	-	2,684
PD DONATION GEN	11,227	12,725	6,029	17,923	11,452	9,305	20,070
PD BULLET PR VEST GRT	(20,392)	20,392	-	-	-	8,761	(8,761)
DUI-FY2020	1,580	-	1,580	-	-	-	-
DUI FY 2021	(2,880)	6,791	3,911	-	-	-	-
PD Grant Child Seat Ins	1,224	-	-	1,224	-	-	1,224
PD Safe Grant Gemirus	-	-	-	-	17,213	11,234	5,979
PD Pedigree Grant	1	-	-	1	-	-	1
FIRE Enbridge Grant	6,301	-	2,606	3,695	15,204	9,720	9,179
SAVE PD	-	-	-	-	5,166	5,873	(707)
GEMINUS CORP.	2,621	-	-	2,621	-	-	2,621
PD ANIMAL SHELTER Donation	7,974	27,175	6,988	28,161	3,115	26,338	4,938
FUEL INTERLOCAL	13,297	47,988	53,247	8,038	82,174	69,158	21,054
CLTI - FY 2020	984	-	984	-	-	-	-
GEMINUS 2	200	4,500	2,200	2,500	7,000	7,500	2,000
PED-FY2020	(18)	18	-	-	6,069	5,183	886
FIRE FEDERAL GRANT	220,438	-	220,438	-	-	-	-
Cash Drawer #2	200	-	-	200	200	-	400
Cash Drawer #1	200	-	-	200	200	-	400
FRANKLIN CTR	365	30,805	18,173	12,997	31,695	135,296	(90,604)
CRIME PREVENTION	26,744	-	765	25,979	-	8,210	17,769
CLTI-FY 2021	(3,836)	13,114	9,278	-	-	-	-
TIF Mall Area	154,106	210,690	175,884	188,912	227,985	471,088	(54,191)
TIF Downtown Area	109,010	170,271	53,807	225,474	224,944	2,789	447,629
Special Events Non-reverting	6,499	-	180	6,319	-	-	6,319
Payroll Net Warrants	-	-	-	-	697	-	697

TOWN OF GRIFFITH  
 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		Cash and Investments 12-31-21		Cash and Investments 12-31-22	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Payroll Direct Dep Net	-	4,310,037	4,310,037	-	4,499,758	4,499,758
Payroll Federal w/h	-	613,965	613,965	-	610,272	610,272
Payroll FICA	-	320,410	320,410	-	329,604	329,619
Payroll Medicare	-	151,320	151,320	-	152,866	152,851
Payroll State w/h	-	186,618	186,618	-	188,954	188,954
Payroll County W/H	-	81,376	81,376	-	82,541	82,541
Payroll PERF	-	309,164	309,164	-	306,466	306,466
Payroll Police PERF 1977	-	581,842	581,842	-	596,351	596,351
Payroll Vol PERF	-	7,805	7,805	-	6,212	6,212
Payroll Teamster Insuranc	-	27,741	27,738	3	2,860	2,777
Payroll Colonial Insuranc	-	276	276	-	276	276
Payroll AFLAC Ins	-	12,056	12,056	-	11,708	11,708
Payroll Unum Ins	-	1,770	1,770	-	-	-
Payroll Union Dues	-	11,747	11,747	-	11,219	11,119
Payroll Humana Ins	-	934	934	-	932	932
Payroll FOP Dues	-	8,240	8,240	-	7,520	7,520
Payroll Deferred Comp 457	-	77,668	77,668	-	80,779	80,779
Pay Vehicle Assess	-	4,368	4,368	-	3,900	3,900
Payroll Child Support	-	47,108	47,108	-	41,853	41,853
Pay Garn Chapter 13 US Bankruptcy	-	8,520	8,520	-	8,520	8,520
STORM OPERATING	100,749	805,202	584,512	321,439	1,184,717	1,607,545
STORM Capital Reserve	50,863	83,395	30,000	104,258	70,461	49,100
SEWER OPERATING	126,074	2,103,142	1,937,867	291,349	2,027,314	2,181,148
SEWER DEPOSITS REF/RET	153,396	20,875	11,649	162,622	118,450	110,654
SEWER Capital Reserve	108,826	111,100	100,000	119,926	112,230	108,148
WATER DEPT OPERATING	315,275	1,932,496	2,173,247	74,524	2,007,408	2,169,416
WATER DEPOSITS REF/RET	152,833	21,325	12,100	162,058	122,911	110,846
WATER CAPITAL RESERVE	152,640	174,988	150,000	177,628	113,367	100,000
<b>Totals</b>	<b>\$ 6,673,479</b>	<b>\$ 36,042,582</b>	<b>\$ 31,110,581</b>	<b>\$ 11,605,480</b>	<b>\$ 34,388,498</b>	<b>\$ 37,576,122</b>
						<b>\$ 8,417,856</b>

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

**TOWN OF GRIFFITH**  
**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, storm water, trash, 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 GRIFFITH  
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 GRIFFITH  
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 GRIFFITH  
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 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 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 GRIFFITH  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

**B. 1925 Police Officers' Pension Plan**

*Plan Description*

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

*Funding Policy*

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

*On Behalf Payments*

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

**C. 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.

TOWN OF GRIFFITH  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of expenditures in excess of available cash funds.

**Note 8. Redevelopment Authority**

The Town has entered into a capital lease with the Town of Griffith Redevelopment Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2021 and 2022 totaled \$482,000 and \$2,783,000, respectively.

**Note 9. Consent Decree**

The Consent Decree was entered December 9, 2022, and requires the Town to address historic sanitary sewer overflows (SSOs) by implementing I/I reduction projects and arranging for increased treatment capacity (15.5 MGD) from the Hammond Sanitary District (HSD) by October 1, 2026, which date is automatically extended if the HSD's deadline for sewer upgrades is extended. The Town also was required to pay \$33,000 in civil penalties (half to Indiana and half to the United States). If the Town fails to comply with Consent Decree requirements, it will be subject to stipulated penalties of between \$250 and \$8,000 per day, depending on the provision violated. Finally, the agencies agreed to terminate the 1997 Consent Decree that the Town had been operating under to address SSO issues. The most recent report that the Town filed with the agencies, dated April 28, 2023, is on file at the Clerk-Treasurer's office.

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## REQUIRED SUPPLEMENTARY INFORMATION

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

	Local Roads & Bridge Grant	2021 Go Bond	General Fund	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL Donations	HIDTA/DHE	UTILITY Trash Escrow Operating
Cash and investments - beginning	\$ -	\$ -	\$ 1,639,044	\$ 581,485	\$ 275,683	\$ 13,223	\$ (2,545)	\$ (36)
<b>Receipts:</b>								
Taxes	-	-	4,841,425	383,923	-	-	-	-
Licenses and permits	-	-	583,154	16,200	-	-	-	-
Intergovernmental receipts	-	-	669,868	393,698	319,099	-	-	-
Charges for services	-	-	1,108,469	-	-	-	-	1,094,054
Fines and forfeits	-	-	54,515	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,489,855	139,398	341,149	26,733	128	4,100	18,936	-
<b>Total receipts</b>	<b>1,489,855</b>	<b>139,398</b>	<b>7,598,580</b>	<b>820,554</b>	<b>319,227</b>	<b>4,100</b>	<b>18,936</b>	<b>1,094,054</b>
<b>Disbursements:</b>								
Personal services	-	-	5,418,758	383,525	-	-	15,167	-
Supplies	-	-	333,429	259,664	114	854	-	-
Other services and charges	1,031,414	-	2,001,302	252,560	50,766	-	-	1,094,018
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	21,352	10,740	9,771	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	639,166	112,000	150,000	-	-	-
<b>Total disbursements</b>	<b>1,031,414</b>	<b>-</b>	<b>8,414,007</b>	<b>1,018,489</b>	<b>210,651</b>	<b>854</b>	<b>15,167</b>	<b>1,094,018</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>458,441</b>	<b>139,398</b>	<b>(815,427)</b>	<b>(197,935)</b>	<b>108,576</b>	<b>3,246</b>	<b>3,769</b>	<b>36</b>
Cash and investments - ending	\$ 458,441	\$ 139,398	\$ 823,617	\$ 383,550	\$ 384,259	\$ 16,469	\$ 1,224	\$ -

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

	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund	CREDIT	Levy Excess Fund	Sidewalk Bond B Debt
Cash and investments - beginning	\$ 1,076	\$ 15,324	\$ 153,368	\$ 100,519	\$ 50,000	\$ 307,031	\$ 566	\$ -
Receipts:								
Taxes	-	-	-	258,440	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	130,541	4,804	-	559,967	-	-
Charges for services	-	18,800	-	55,200	-	-	-	-
Fines and forfeits	-	5,393	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	1,496	176,094	5,948	-	34,915	-	-
Total receipts	-	25,689	306,635	324,392	-	594,882	-	-
Disbursements:								
Personal services	-	17,104	-	129,878	-	48,174	-	-
Supplies	-	11,954	-	44,519	-	21,584	-	-
Other services and charges	-	9,747	351,300	120,577	-	291,392	-	-
Debt service - principal and interest	-	-	-	-	-	260,333	-	-
Capital outlay	-	-	-	24,588	-	280,429	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,946	-	-	-	-
Total disbursements	-	38,805	351,300	327,508	-	901,912	-	-
Excess (deficiency) of receipts over disbursements	-	(13,116)	(44,665)	(3,116)	-	(307,030)	-	-
Cash and investments - ending	\$ 1,076	\$ 2,208	\$ 108,703	\$ 97,403	\$ 50,000	\$ 1	\$ 566	\$ -

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

	Sidewalk Bond A Debt	PD EQUIP	FIRE GRT NIPSCO Detectors	CCI	CUM FIRE BLDG & EQUIP	General Improvement	Tax Anticipation Loan	Payroll Self Insurance
Cash and investments - beginning	\$ -	\$ 3,253	\$ 4,148	\$ 54,426	\$ 235,479	\$ 8,599	\$ -	\$ 63,658
Receipts:								
Taxes	-	-	-	-	143,912	-	-	-
Licenses and permits	-	49,745	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,708	14,755	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	1	-	12	128	-	-	39,868
Total receipts	-	49,746	-	34,720	158,795	-	-	39,868
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	40,384	2,997	-	-	-	-	-
Other services and charges	-	123	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	4,300	-	26,451	89,422	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	55,253
Total disbursements	-	44,807	2,997	26,451	89,422	-	-	55,253
Excess (deficiency) of receipts over disbursements	-	4,939	(2,997)	8,269	69,373	-	-	(15,385)
Cash and investments - ending	\$ -	\$ 8,192	\$ 1,151	\$ 62,695	\$ 304,852	\$ 8,599	\$ -	\$ 48,273

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

	Pay Ind Police Pension 25	CAGIT Public Safety	CLITI	DUI	Payroll Net Direct Deposit	Police Labor Dues	Park Legacy Foundation Grant	Events
Cash and investments - beginning	\$ 233,654	\$ 138,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104
Receipts:								
Taxes	-	-	-	-	-	-	-	20,000
Licenses and permits	-	-	-	-	-	-	-	46,780
Intergovernmental receipts	-	525,212	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	356,180
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	794,297	-	4,314	244	912	6,670	15,000	180,186
Total receipts	794,297	525,212	4,314	244	912	6,670	15,000	603,146
Disbursements:								
Personal services	621,236	93,393	2,904	-	-	-	-	7,091
Supplies	-	21,294	-	-	-	-	-	232,677
Other services and charges	1,220	43,043	-	-	-	-	-	364,483
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	84,507	-	-	-	-	14,609	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	912	6,670	-	-
Total disbursements	622,456	242,237	2,904	-	912	6,670	14,609	604,251
Excess (deficiency) of receipts over disbursements	171,841	282,975	1,410	244	-	-	391	(1,105)
Cash and investments - ending	\$ 405,495	\$ 421,806	\$ 1,410	\$ 244	\$ -	\$ -	\$ 391	\$ (1)

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

	PD Nipsco Grant	American Rescue Plan	Grant Enbridge Enviro	2021 Go Bond proceeds	Opioid Unrestricted	Opioid Restricted	MVH Restricted	Federal Asset Seizures
Cash and investments - beginning	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ 188,280	\$ 3,055
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	354,352	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5,000	1,812,953	-	3,660,237	-	-	37,350	-
Total receipts	5,000	1,812,953	-	3,660,237	-	-	391,702	-
Disbursements:								
Personal services	-	-	-	-	-	-	408	-
Supplies	-	-	-	-	-	-	1,912	-
Other services and charges	-	430,144	-	81,067	-	-	500,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	139,398	-	-	-	-
Total disbursements	-	430,144	-	220,465	-	-	502,320	-
Excess (deficiency) of receipts over disbursements	5,000	1,382,809	-	3,439,772	-	-	(110,618)	-
Cash and investments - ending	\$ 5,000	\$ 1,382,809	\$ 350	\$ 3,439,772	\$ -	\$ -	\$ 77,662	\$ 3,055

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

	State Asset Seizures	Vandalism Reward	2% Engineer Review Fee	Tourism Innkeeper Tax	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection
Cash and investments - beginning	\$ 4,614	\$ 500	\$ 33,292	\$ 4,977	\$ 14,837	\$ 108,369	\$ 38,094	\$ 114,941
<b>Receipts:</b>								
Taxes	-	-	-	4,725	-	-	-	-
Licenses and permits	-	-	-	-	-	-	13,150	95,443
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	48,500	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,350	-	-	-	-	4,200	-	77,500
<b>Total receipts</b>	<b>4,350</b>	<b>-</b>	<b>-</b>	<b>4,725</b>	<b>-</b>	<b>52,700</b>	<b>13,150</b>	<b>172,943</b>
<b>Disbursements:</b>								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,282	865	8,831	3,750	21,400
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	4,350	-	-	-	-	-	-	77,500
<b>Total disbursements</b>	<b>4,350</b>	<b>-</b>	<b>-</b>	<b>4,282</b>	<b>865</b>	<b>8,831</b>	<b>3,750</b>	<b>98,900</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>443</b>	<b>(865)</b>	<b>43,869</b>	<b>9,400</b>	<b>74,043</b>
Cash and investments - ending	\$ 4,614	\$ 500	\$ 33,292	\$ 5,420	\$ 13,972	\$ 152,238	\$ 47,494	\$ 188,984

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

	Recycling Grant	2009 GO BOND	2010 GO BOND	BLG CORP	PARK BOND 2016 - 2018	SANITARY DISTRICT 2017 BOND	STORM BOND	Bond Temporary Reserve
Cash and investments - beginning	\$ 65,048	\$ 84,664	\$ 70,105	\$ 3,678	\$ 28,468	\$ 38,915	\$ 76,208	\$ -
Receipts:								
Taxes	-	329,047	178,451	-	174,636	246,754	470,741	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,595	16,607	-	16,224	22,930	43,753	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	95,658	-	-	53	-	-	23	487,510
Total receipts	95,658	359,642	195,058	53	190,860	269,684	514,517	487,510
Disbursements:								
Personal services	35,508	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	20,995	-	500	-	-	-	-	-
Debt service - principal and interest	-	333,644	189,279	-	219,630	288,600	546,606	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	487,500
Total disbursements	56,503	333,644	189,779	-	219,630	288,600	546,606	487,500
Excess (deficiency) of receipts over disbursements	39,155	25,998	5,279	53	(28,770)	(18,916)	(32,089)	10
Cash and investments - ending	\$ 104,203	\$ 110,662	\$ 75,384	\$ 3,731	\$ (302)	\$ 19,999	\$ 44,119	\$ 10

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

	SANITARY DISTRICT							
	Bond proceeds 2017	GUN RNG INTERLOCAL	SWAT INTERLOCAL	FIRE DONATION & RENTALS	Marathon Fire Grant	K-9 UNIT DONATION	VEST DONATION	SR CENTER
Cash and investments - beginning	\$ -	\$ 46,348	\$ 120,003	\$ 18,674	\$ 1,000	\$ 14,124	\$ 9,392	\$ 7,416
<b>Receipts:</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	30,000	-	24,000	-	-	-	375
Fines and forfeits	-	-	52,000	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,226	-	128,254	-	-	39,699	600	5,503
Total receipts	2,226	30,000	180,254	24,000	-	39,699	600	5,878
<b>Disbursements:</b>								
Personal services	-	2,584	-	-	-	-	-	-
Supplies	-	1,896	30,311	374	-	5,263	7,647	814
Other services and charges	2,200	15,265	39,232	20,500	-	15,300	947	-
Debt service - principal and interest	-	-	113,023	-	-	-	-	-
Capital outlay	-	18,982	-	4,495	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,200	38,727	182,566	25,369	-	20,563	8,594	814
Excess (deficiency) of receipts over disbursements	26	(8,727)	(2,312)	(1,369)	-	19,136	(7,994)	5,064
Cash and investments - ending	\$ 26	\$ 37,621	\$ 117,691	\$ 17,305	\$ 1,000	\$ 33,260	\$ 1,398	\$ 12,480

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

	GREAT/CRIME WATCH Donations	SWAT DONATION	EXPLOYER DONATION	PD DONATION GEN	PD BULLET PR VEST GRT	DUI FY 2021	PD Grant Child Seat Ins
Cash and investments - beginning	\$ 895	\$ 157	\$ 2,684	\$ 11,227	\$ (20,392)	\$ 1,580	\$ (2,880)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	12,725	20,392	-	6,791
Total receipts	-	-	-	12,725	20,392	-	6,791
Disbursements:							
Personal services	-	-	-	-	-	1,580	3,911
Supplies	-	-	-	1,882	-	-	-
Other services and charges	78	-	-	4,147	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	78	-	-	6,029	-	1,580	3,911
Excess (deficiency) of receipts over disbursements	(78)	-	-	6,696	20,392	(1,580)	2,880
Cash and investments - ending	\$ 817	\$ 157	\$ 2,684	\$ 17,923	\$ -	\$ -	\$ 1,224

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

	PD Safe Grant Geminus	PD Pedigree Grant	FIRE Enbridge Grant	SAVE PD	GEMINUS CORP.	PD ANIMAL SHELTER Donation	FUEL INTERLOCAL	CLITI - FY 2020
Cash and investments - beginning	\$ -	\$ 1	\$ 6,301	\$ -	\$ 2,621	\$ 7,974	\$ 13,297	\$ 984
Receipts:								
Taxes	-	-	-	-	-	500	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	26,675	47,988	-
Total receipts	-	-	-	-	-	27,175	47,988	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	984
Supplies	-	-	2,606	-	-	150	53,247	-
Other services and charges	-	-	-	-	-	6,838	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,606	-	-	6,988	53,247	984
Excess (deficiency) of receipts over disbursements	-	-	(2,606)	-	-	20,187	(5,259)	(984)
Cash and investments - ending	\$ -	\$ 1	\$ 3,695	\$ -	\$ 2,621	\$ 28,161	\$ 8,038	\$ -

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

	GEMINUS 2	PED-FY2020	FIRE FEDERAL GRANT	Cash Drawer #2	Cash Drawer #1	FRANKLIN CTR	CRIME PREVENTION	CLITI-FY 2021
Cash and investments - beginning	\$ 200	\$ (18)	\$ 220,438	\$ 200	\$ 200	\$ 365	\$ 26,744	\$ (3,836)
<b>Receipts:</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	30,555	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,500	18	-	-	-	250	-	13,114
<b>Total receipts</b>	<b>4,500</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,805</b>	<b>-</b>	<b>13,114</b>
<b>Disbursements:</b>								
Personal services	-	-	-	-	-	-	765	9,278
Supplies	-	-	-	-	-	30	-	-
Other services and charges	2,200	-	-	-	-	16,100	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	220,438	-	-	2,043	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,200</b>	<b>-</b>	<b>220,438</b>	<b>-</b>	<b>-</b>	<b>18,173</b>	<b>765</b>	<b>9,278</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>2,300</b>	<b>18</b>	<b>(220,438)</b>	<b>-</b>	<b>-</b>	<b>12,632</b>	<b>(765)</b>	<b>3,836</b>
Cash and investments - ending	\$ 2,500	\$ -	\$ -	\$ 200	\$ 200	\$ 12,997	\$ 25,979	\$ -

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

	TIF Mall Area	TIF Downtown Area	Special Events Non-reverting	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare
Cash and investments - beginning	\$ 154,106	\$ 109,010	\$ 6,499	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	210,690	170,271	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,310,037	613,965	320,410	151,320
Total receipts	210,690	170,271	-	-	4,310,037	613,965	320,410	151,320
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	32,733	-	180	-	-	-	-	-
Debt service - principal and interest	110,833	53,807	-	-	-	-	-	-
Capital outlay	32,318	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,310,037	613,965	320,410	151,320
Total disbursements	175,884	53,807	180	-	4,310,037	613,965	320,410	151,320
Excess (deficiency) of receipts over disbursements	34,806	116,464	(180)	-	-	-	-	-
Cash and investments - ending	\$ 188,912	\$ 225,474	\$ 6,319	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll State w/h	Payroll County W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Teamster Insuranc	Payroll Colonial Insuranc
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	186,618	81,376	309,164	581,842	7,805	27,741	276
Total receipts	186,618	81,376	309,164	581,842	7,805	27,741	276
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	186,618	81,376	309,164	581,842	7,805	27,738	276
Total disbursements	186,618	81,376	309,164	581,842	7,805	27,738	276
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	3	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -

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

	Payroll AFLAC Ins	Payroll Unum Ins	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	12,056	1,770	11,747	934	8,240	77,668
Total receipts	12,056	1,770	11,747	934	8,240	77,668
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	12,056	1,770	11,747	934	8,240	77,668
Total disbursements	12,056	1,770	11,747	934	8,240	77,668
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Pay Vehicle Assess	Payroll Child Support	Pay Garn Chapter 13 US Bankruptcy	STORM OPERATING	STORM Capital Reserve	SEWER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100,749	\$ 50,863	\$ 126,074
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	654,847	-	2,021,029
Penalties	-	-	-	-	-	24,180
Other receipts	4,368	47,108	8,520	150,355	83,395	57,933
Total receipts	4,368	47,108	8,520	805,202	83,395	2,103,142
Disbursements:						
Personal services	-	-	-	209,400	-	654,198
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	13,334	-	15,595
Debt service - principal and interest	-	-	-	60,833	-	-
Capital outlay	-	-	-	31,118	-	48,438
Utility operating expenses	-	-	-	134,012	-	318,832
Other disbursements	4,368	47,108	8,520	135,815	30,000	900,804
Total disbursements	4,368	47,108	8,520	584,512	30,000	1,937,867
Excess (deficiency) of receipts over disbursements	-	-	-	220,690	53,395	165,275
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 321,439	\$ 104,258	\$ 291,349

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

	SEWER DEPOSITS REF/RET	SEWER Capital Reserve	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	Totals
Cash and investments - beginning	\$ 153,396	\$ 108,826	\$ 315,275	\$ 152,833	\$ 152,640	\$ 6,673,479
Receipts:						
Taxes	-	-	-	-	-	7,433,515
Licenses and permits	-	-	-	-	-	804,472
Intergovernmental receipts	-	-	-	-	-	3,137,113
Charges for services	-	-	-	-	-	2,766,133
Fines and forfeits	-	-	-	-	-	111,908
Utility fees	20,875	11,100	1,850,747	-	24,988	4,583,586
Penalties	-	-	10,736	-	-	34,916
Other receipts	-	100,000	71,013	21,325	150,000	17,170,939
Total receipts	20,875	111,100	1,932,496	21,325	174,988	36,042,582
Disbursements:						
Personal services	-	-	787,517	-	-	8,443,363
Supplies	-	-	-	-	-	1,075,602
Other services and charges	-	-	-	-	-	6,868,428
Debt service - principal and interest	-	-	-	-	-	2,176,588
Capital outlay	-	-	86,793	-	-	1,010,794
Utility operating expenses	-	-	1,027,248	-	-	1,480,092
Other disbursements	11,649	100,000	271,689	12,100	150,000	10,055,714
Total disbursements	11,649	100,000	2,173,247	12,100	150,000	31,110,581
Excess (deficiency) of receipts over disbursements	9,226	11,100	(240,751)	9,225	24,988	4,932,001
Cash and investments - ending	\$ 162,622	\$ 119,926	\$ 74,524	\$ 162,058	\$ 177,628	\$ 11,605,480

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

	Local Roads & Bridge Grant	2021 Go Bond	General Fund	Motor Vehicle Highway	Local Road & Street	PD ANIMAL CNTL Donations	HIDTA/DHE	UTILITY Trash Escrow Operating
Cash and investments - beginning	\$ 458,441	\$ 139,398	\$ 823,617	\$ 383,550	\$ 384,259	\$ 16,469	\$ 1,224	\$ -
<b>Receipts:</b>								
Taxes	-	-	4,512,037	381,371	-	-	-	-
Licenses and permits	-	-	413,976	9,200	-	-	-	-
Intergovernmental receipts	-	-	481,928	387,739	327,987	-	-	-
Charges for services	-	-	1,206,046	-	-	-	19,616	-
Fines and forfeits	-	-	48,156	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,587,082	-	787,677	16,821	-	12,064	2,366	1,192,435
Total receipts	1,587,082	-	7,449,820	795,131	327,987	12,064	21,982	1,192,435
<b>Disbursements:</b>								
Personal services	-	-	5,625,425	408,652	-	-	17,443	1,192,435
Supplies	-	-	282,924	295,385	9,002	2,723	901	-
Other services and charges	411,068	-	2,655,791	238,639	125,638	1,608	-	-
Debt service - principal and interest	-	87,340	-	-	-	-	-	-
Capital outlay	-	-	54,712	13,767	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	231	-	448,541	-	-	-
Total disbursements	411,068	87,340	8,619,083	956,443	583,181	4,331	18,344	1,192,435
Excess (deficiency) of receipts over disbursements	1,176,014	(87,340)	(1,169,263)	(161,312)	(255,194)	7,733	3,638	-
Cash and investments - ending	\$ 1,634,455	\$ 52,058	\$ (345,646)	\$ 222,238	\$ 129,065	\$ 24,202	\$ 4,862	\$ -

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

	DARE PROGRAM	Law Enforce Cont Ed	Casino Gaming	Park & Recreation	Rainy Day Fund	CREDIT	Levy Excess Fund	Sidewalk Bond B Debt
Cash and investments - beginning	\$ 1,076	\$ 2,208	\$ 108,703	\$ 97,403	\$ 50,000	\$ 1	\$ 566	\$ -
Receipts:								
Taxes	-	-	-	254,042	-	-	-	800,698
Licenses and permits	-	35,075	-	-	-	-	-	-
Intergovernmental receipts	-	-	131,381	23,642	-	537,174	-	64,517
Charges for services	-	10,279	-	62,723	-	-	-	-
Fines and forfeits	-	6,920	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	14,811	-	10,787	-	-
Total receipts	-	52,274	131,381	355,218	-	547,961	-	865,215
Disbursements:								
Personal services	-	13,092	-	156,020	-	54,703	-	-
Supplies	-	13,734	-	54,962	-	298	-	-
Other services and charges	-	7,438	50,831	103,767	-	45,246	566	-
Debt service - principal and interest	-	-	-	12,949	-	156,000	-	758,000
Capital outlay	-	-	-	34,687	-	2,800	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	200,080	-	-
Total disbursements	-	34,264	50,831	362,385	-	459,127	566	758,000
Excess (deficiency) of receipts over disbursements	-	18,010	80,550	(7,167)	-	88,834	(566)	107,215
Cash and investments - ending	\$ 1,076	\$ 20,218	\$ 189,253	\$ 90,236	\$ 50,000	\$ 88,835	\$ -	\$ 107,215

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

	Sidewalk Bond A Debt	PD EQUIP	FIRE GRT NIPSCO Detectors	CCI	CUM FIRE BLDG & EQUIP	General Improvement	Tax Anticipation Loan	Payroll Self Insurance
Cash and investments - beginning	\$ -	\$ 8,192	\$ 1,151	\$ 62,695	\$ 304,852	\$ 8,599	\$ -	\$ 48,273
Receipts:								
Taxes	800,698	-	-	-	145,274	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	64,517	-	-	29,998	13,518	-	-	-
Charges for services	-	11,629	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	16,445	5,000	1,648	-	-	-	49,703
Total receipts	865,215	28,074	5,000	31,646	158,792	-	-	49,703
Disbursements:								
Personal services	-	-	-	-	-	-	-	56,896
Supplies	-	26,823	678	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	758,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,355	49,060	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,648	-	-	400,000	-
Total disbursements	758,000	26,823	678	5,003	49,060	-	400,000	56,896
Excess (deficiency) of receipts over disbursements	107,215	1,251	4,322	26,643	109,732	-	(400,000)	(7,193)
Cash and investments - ending	\$ 107,215	\$ 9,443	\$ 5,473	\$ 89,338	\$ 414,584	\$ 8,599	\$ (400,000)	\$ 41,080

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

	Pay Ind Police Pension 25	CAGIT Public Safety	CLITI	DUI	Payroll Net Direct Deposit	Police Labor Dues	Park Legacy Foundation Grant	Events
Cash and investments - beginning	\$ 405,495	\$ 421,806	\$ 1,410	\$ 244	\$ -	\$ -	\$ 391	\$ (1)
<b>Receipts:</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	9,050
Intergovernmental receipts	629,085	503,341	-	-	-	-	-	-
Charges for services	-	-	20,213	2,062	-	-	-	448,366
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,238	8,800	148,255
<b>Total receipts</b>	<b>629,085</b>	<b>503,341</b>	<b>20,213</b>	<b>2,062</b>	<b>-</b>	<b>6,238</b>	<b>8,800</b>	<b>605,671</b>
<b>Disbursements:</b>								
Personal services	803,643	54,407	25,854	2,446	-	-	-	16,135
Supplies	-	40,061	-	-	-	-	-	223,547
Other services and charges	1,460	18,097	-	-	-	-	-	397,750
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	401,076	-	-	-	-	6,363	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,238	-	-
<b>Total disbursements</b>	<b>805,103</b>	<b>513,641</b>	<b>25,854</b>	<b>2,446</b>	<b>-</b>	<b>6,238</b>	<b>6,363</b>	<b>637,432</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(176,018)</b>	<b>(10,300)</b>	<b>(5,641)</b>	<b>(384)</b>	<b>-</b>	<b>-</b>	<b>2,437</b>	<b>(31,761)</b>
Cash and investments - ending	\$ 229,477	\$ 411,506	\$ (4,231)	\$ (140)	\$ -	\$ -	\$ 2,828	\$ (31,762)

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

	PD NipSCO Grant	American Rescue Plan	Grant Enbridge Enviro	2021 Go Bond Proceeds	Opioid Unrestricted	Opioid Restricted	MVH Restricted	Federal Asset Seizures
Cash and investments - beginning	\$ 5,000	\$ 1,382,809	\$ 350	\$ 3,439,772	\$ -	\$ -	\$ 77,662	\$ 3,055
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	352,276	-
Charges for services	-	1,826,678	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	5,000	8,795	-	43,214	11,213	26,164	-	4,951
Total receipts	5,000	1,835,473	-	43,214	11,213	26,164	352,276	4,951
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	174,016	-	-	-	-	-	7,735
Other services and charges	-	788,134	-	1,580,834	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,510,847	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,793	-	-	-	-	-	345,000	-
Total disbursements	2,793	2,472,997	-	1,580,834	-	-	345,000	7,735
Excess (deficiency) of receipts over disbursements	2,207	(637,524)	-	(1,537,620)	11,213	26,164	7,276	(2,784)
Cash and investments - ending	\$ 7,207	\$ 745,285	\$ 350	\$ 1,902,152	\$ 11,213	\$ 26,164	\$ 84,938	\$ 271

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

	State Asset Seizures	Vandalism Reward	2% Engineer Review Fee	Tourism Innkeeper Tax	Unsafe Building NR	Redevelopment NR	Building Escrow	BLDG Inspection
Cash and investments - beginning	\$ 4,614	\$ 500	\$ 33,292	\$ 5,420	\$ 13,972	\$ 152,238	\$ 47,494	\$ 188,984
<b>Receipts:</b>								
Taxes	-	-	-	4,725	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	38,370
Intergovernmental receipts	17,660	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	46,500	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,911	24,100	800
<b>Total receipts</b>	<b>17,660</b>	<b>-</b>	<b>-</b>	<b>4,725</b>	<b>-</b>	<b>53,411</b>	<b>24,100</b>	<b>39,170</b>
<b>Disbursements:</b>								
Personal services	-	-	-	-	-	-	-	-
Supplies	14,534	-	-	-	-	-	-	-
Other services and charges	4,652	-	-	2,260	5,468	30,460	10,950	14,375
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,186</b>	<b>-</b>	<b>-</b>	<b>2,260</b>	<b>5,468</b>	<b>30,460</b>	<b>10,950</b>	<b>14,375</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,526)</b>	<b>-</b>	<b>-</b>	<b>2,465</b>	<b>(5,468)</b>	<b>22,951</b>	<b>13,150</b>	<b>24,795</b>
Cash and investments - ending	\$ 3,088	\$ 500	\$ 33,292	\$ 7,885	\$ 8,504	\$ 175,189	\$ 60,644	\$ 213,779

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

	Recycling Grant	2009 GO BOND	2010 GO BOND	BLG CORP	PARK BOND 2016 - 2018	SANITARY DISTRICT 2017 BOND	STORM BOND	Bond Temporary Reserve
Cash and investments - beginning	\$ 104,203	\$ 110,662	\$ 75,384	\$ 3,731	\$ (302)	\$ 19,999	\$ 44,119	\$ 10
<b>Receipts:</b>								
Taxes	-	374,991	180,244	-	93,451	263,821	503,309	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,196	14,513	-	7,549	21,242	40,554	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	96,719	-	80,000	-	-	-	-	403,295
<b>Total receipts</b>	<b>96,719</b>	<b>405,187</b>	<b>274,757</b>	<b>-</b>	<b>101,000</b>	<b>285,063</b>	<b>543,863</b>	<b>403,295</b>
<b>Disbursements:</b>								
Personal services	37,607	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	7,472	750	-	23	-	500	350	-
Debt service - principal and interest	-	338,488	110,413	-	111,980	288,600	545,175	-
Capital outlay	26,324	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	400,000
<b>Total disbursements</b>	<b>71,403</b>	<b>339,238</b>	<b>110,413</b>	<b>23</b>	<b>111,980</b>	<b>289,100</b>	<b>545,525</b>	<b>400,000</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>25,316</b>	<b>65,949</b>	<b>164,344</b>	<b>(23)</b>	<b>(10,980)</b>	<b>(4,037)</b>	<b>(1,662)</b>	<b>3,295</b>
Cash and investments - ending	<b>\$ 129,519</b>	<b>\$ 176,611</b>	<b>\$ 239,728</b>	<b>\$ 3,708</b>	<b>\$ (11,282)</b>	<b>\$ 15,962</b>	<b>\$ 42,457</b>	<b>\$ 3,305</b>

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

	SANITARY DISTRICT		FIRE DONATION & RENTALS		Marathon Fire Grant	K-9 UNIT DONATION	VEST DONATION	SR CENTER
	Bond proceeds 2017	GUN RNG INTERLOCAL	SWAT INTERLOCAL					
Cash and investments - beginning	\$ 26	\$ 37,621	\$ 117,691	\$ 17,305	\$ 1,000	\$ 33,260	\$ 1,398	\$ 12,480
<b>Receipts:</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	41,836	192,577	24,000	-	-	-	1,177
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	1,648	359	5,000	7,624	780	1,303
Total receipts	-	41,836	194,225	24,359	5,000	7,624	780	2,480
<b>Disbursements:</b>								
Personal services	-	2,497	-	-	-	-	-	-
Supplies	-	5,215	126,710	7,341	-	4,697	81	1,899
Other services and charges	-	19,753	21,873	10,878	-	1,461	74	-
Debt service - principal and interest	-	-	27,130	-	-	-	-	-
Capital outlay	-	-	-	-	5,268	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	27,465	175,713	18,219	5,268	6,158	155	1,899
Excess (deficiency) of receipts over disbursements	-	14,371	18,512	6,140	(268)	1,466	625	581
Cash and investments - ending	\$ 26	\$ 51,992	\$ 136,203	\$ 23,445	\$ 732	\$ 34,726	\$ 2,023	\$ 13,061

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

	GREAT/CRIME WATCH Donations	SWAT DONATION	EXPLOYER DONATION	PD DONATION GEN	PD BULLET PR VEST GRT	DUI FY 2021	PD Grant Child Seat Ins
Cash and investments - beginning	\$ 817	\$ 157	\$ 2,684	\$ 17,923	\$ -	\$ -	\$ 1,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	11,452	-	-	-
Total receipts	-	-	-	11,452	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	750	100	-	630	-	-	-
Other services and charges	-	-	-	8,675	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,761	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	750	100	-	9,305	8,761	-	-
Excess (deficiency) of receipts over disbursements	(750)	(100)	-	2,147	(8,761)	-	-
Cash and investments - ending	\$ 67	\$ 57	\$ 2,684	\$ 20,070	\$ (8,761)	\$ -	\$ 1,224

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

	PD Safe Grant Geminus	PD Pedigree Grant	FIRE Enbridge Grant	SAVE PD	GEMINUS CORP.	PD ANIMAL SHELTER Donation	FUEL INTERLOCAL	CLITI - FY 2020
Cash and investments - beginning	\$ -	\$ 1	\$ 3,695	\$ -	\$ 2,621	\$ 28,161	\$ 8,038	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,166	-	-	82,174	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	17,213	-	15,204	-	-	3,115	-	-
Total receipts	17,213	-	15,204	5,166	-	3,115	82,174	-
Disbursements:								
Personal services	-	-	-	5,873	-	-	-	-
Supplies	11,234	-	9,720	-	-	-	69,158	-
Other services and charges	-	-	-	-	-	26,338	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	11,234	-	9,720	5,873	-	26,338	69,158	-
Excess (deficiency) of receipts over disbursements	5,979	-	5,484	(707)	-	(23,223)	13,016	-
Cash and investments - ending	\$ 5,979	\$ 1	\$ 9,179	\$ (707)	\$ 2,621	\$ 4,938	\$ 21,054	\$ -

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

	GEMINUS 2	PED-FY2020	FIRE FEDERAL GRANT	Cash Drawer #2	Cash Drawer #1	FRANKLIN CTR	CRIME PREVENTION	CLITI-FY 2021
Cash and investments - beginning	\$ 2,500	\$ -	\$ -	\$ 200	\$ 200	\$ 12,997	\$ 25,979	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	6,069	-	-	-	30,295	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,000	-	-	200	200	1,400	-	-
Total receipts	7,000	6,069	-	200	200	31,695	-	-
Disbursements:								
Personal services	-	5,183	-	-	-	113	220	-
Supplies	-	-	-	-	-	15,708	7,990	-
Other services and charges	7,500	-	-	-	-	119,475	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,500	5,183	-	-	-	135,296	8,210	-
Excess (deficiency) of receipts over disbursements	(500)	886	-	200	200	(103,601)	(8,210)	-
Cash and investments - ending	\$ 2,000	\$ 886	\$ -	\$ 400	\$ 400	\$ (90,604)	\$ 17,769	\$ -

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

	TIF Mall Area	TIF Downtown Area	Special Events Non-reverting	Payroll Net Warrants	Payroll Direct Dep Net	Payroll Federal w/h	Payroll FICA	Payroll Medicare
Cash and investments - beginning	\$ 188,912	\$ 225,474	\$ 6,319	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	227,985	224,944	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	697	4,499,758	610,272	329,604	152,866
Total receipts	227,985	224,944	-	697	4,499,758	610,272	329,604	152,866
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	4,470	2,789	-	-	-	-	-	-
Debt service - principal and interest	154,670	-	-	-	-	-	-	-
Capital outlay	32,364	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	279,584	-	-	-	4,499,758	610,272	329,619	152,851
Total disbursements	471,088	2,789	-	-	4,499,758	610,272	329,619	152,851
Excess (deficiency) of receipts over disbursements	(243,103)	222,155	-	697	-	-	(15)	15
Cash and investments - ending	\$ (54,191)	\$ 447,629	\$ 6,319	\$ 697	\$ -	\$ -	\$ (15)	\$ 15

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

	Payroll State w/h	Payroll County W/H	Payroll PERF	Payroll Police PERF 1977	Payroll Vol PERF	Payroll Teamster Insuranc	Payroll Colonial Insuranc
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	188,954	82,541	306,466	596,351	6,212	2,860	276
Total receipts	188,954	82,541	306,466	596,351	6,212	2,860	276
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	188,954	82,541	306,466	596,351	6,212	2,777	276
Total disbursements	188,954	82,541	306,466	596,351	6,212	2,777	276
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	83	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86	\$ -

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

	Payroll AFLAC Ins	Payroll Unum Ins	Payroll Union Dues	Payroll Humana Ins	Payroll FOP Dues	Payroll Deferred Comp 457
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	11,708	-	11,219	932	7,520	80,779
Total receipts	11,708	-	11,219	932	7,520	80,779
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	11,708	-	11,119	932	7,520	80,779
Total disbursements	11,708	-	11,119	932	7,520	80,779
Excess (deficiency) of receipts over disbursements	-	-	100	-	-	-
Cash and investments - ending	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -

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

	Pay Vehicle Assess	Payroll Child Support	Pay Garn Chapter 13 US Bankruptcy	STORM OPERATING	STORM Capital Reserve	SEWER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 321,439	\$ 104,258	\$ 291,349
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	649,461	-	1,986,879
Penalties	-	-	-	12,274	-	36,869
Other receipts	3,900	41,853	8,520	522,982	70,461	3,566
Total receipts	3,900	41,853	8,520	1,184,717	70,461	2,027,314
Disbursements:						
Personal services	-	-	-	208,652	-	455,696
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	23,431	-	175,703
Debt service - principal and interest	-	-	-	963,148	-	-
Capital outlay	-	-	-	128,422	47,500	27,511
Utility operating expenses	-	-	-	283,892	-	1,517,789
Other disbursements	3,900	41,853	8,520	-	1,600	4,449
Total disbursements	3,900	41,853	8,520	1,607,545	49,100	2,181,148
Excess (deficiency) of receipts over disbursements	-	-	-	(422,828)	21,361	(153,834)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (101,389)	\$ 125,619	\$ 137,515

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

	SEWER DEPOSITS REF/RET	SEWER Capital Reserve	WATER DEPT OPERATING	WATER DEPOSITS REF/RET	WATER CAPITAL RESERVE	Totals
Cash and investments - beginning	\$ 162,622	\$ 119,926	\$ 74,524	\$ 162,058	\$ 177,628	\$ 11,605,480
Receipts:						
Taxes	-	-	-	-	-	8,767,590
Licenses and permits	-	-	-	-	-	505,671
Intergovernmental receipts	-	-	-	-	-	3,678,817
Charges for services	-	-	-	-	-	4,037,406
Fines and forfeits	-	-	-	-	-	55,076
Utility fees	-	12,230	1,860,902	-	13,367	4,522,839
Penalties	-	-	21,104	-	-	70,247
Other receipts	118,450	100,000	125,402	122,911	100,000	12,750,852
Total receipts	118,450	112,230	2,007,408	122,911	113,367	34,388,498
Disbursements:						
Personal services	-	-	608,977	-	-	9,751,969
Supplies	-	-	-	-	-	1,408,556
Other services and charges	-	-	43,211	-	-	6,969,758
Debt service - principal and interest	-	8,148	8,148	-	-	4,328,189
Capital outlay	-	-	29,841	-	-	2,382,658
Utility operating expenses	-	-	1,329,638	-	-	3,131,319
Other disbursements	110,654	100,000	149,601	110,846	100,000	9,603,673
Total disbursements	110,654	108,148	2,169,416	110,846	100,000	37,576,122
Excess (deficiency) of receipts over disbursements	7,796	4,082	(162,008)	12,065	13,367	(3,187,624)
Cash and investments - ending	\$ 170,418	\$ 124,008	\$ (87,484)	\$ 174,123	\$ 190,995	\$ 8,417,856

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## OTHER INFORMATION

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TOWN OF GRIFFITH  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ 69,233
Water Utility	-	48,861
Sewer Utility	-	98,598
Storm Utility	-	47,871
<b>Totals</b>	<b>\$ -</b>	<b>\$ 264,563</b>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Town of Griffith Redevelopment Authority	2021A GO Bond Sidewalk	\$ 763,000	11/18/2021	7/15/2041
Town of Griffith Redevelopment Authority	2021B GO Bond Sidewalk	763,000	11/18/2021	7/15/2041
Town of Griffith Redevelopment Authority	2021 RDA Lease Rental Bonds	<u>931,000</u>	7/1/2021	2/1/2034
Total of annual lease payments		<u>\$ 2,457,000</u>		
Description of Debt				
Type	Purpose	Ending Principal Balance	Principal Due Within One Year	
Governmental activities:				
General obligation bonds	GO Bond 2009 Road projects	\$ 170,000	\$ 170,000	
General obligation bonds	GO Bond 2010 Road projects	525,000	335,000	
General obligation bonds	GO Bond 2021 Central Park	3,760,000	80,000	
Notes and Loans Payable	Public Works New Mower	<u>122,409</u>	<u>22,326</u>	
Total governmental activities		<u>4,577,409</u>	<u>607,326</u>	
Storm Water:				
General obligation bonds	RF Bond 2014	1,300,000	505,000	
General obligation bonds	Bonds 2017	<u>9,750,000</u>	<u>-</u>	
Wastewater:		<u>11,050,000</u>	<u>505,000</u>	
none				
Totals		<u>\$ 15,627,409</u>	<u>\$ 1,112,326</u>	

TOWN OF GRIFFITH  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 1,814,094
Infrastructure	7,202,363
Buildings	3,461,565
Improvements other than buildings	2,260,632
Machinery, equipment, and vehicles	<u>9,912,430</u>
Total governmental activities	<u>24,651,084</u>
Water Utility:	
Land	9,750
Infrastructure	2,915,022
Buildings	1,694,438
Improvements other than buildings	621,292
Machinery, equipment, and vehicles	<u>600,662</u>
Total Water Utility	<u>5,841,164</u>
Sewer Utility:	
Land	65,000
Infrastructure	17,907,198
Buildings	7,048,588
Improvements other than buildings	1,179,366
Machinery, equipment, and vehicles	<u>832,419</u>
Total Sewer Utility	<u>27,032,571</u>
Storm Utility:	
Land	86,505
Infrastructure	1,398,003
Machinery, equipment, and vehicles	<u>156,984</u>
Total Storm Utility	<u>1,641,492</u>
Total capital assets	<u>\$ 59,166,311</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/>.