

Annual Financial Report



Indiana State Board of Accounts

2022

NORTH MANCHESTER CIVIL TOWN

Wabash County

Submitted on 2/22/2023 12:58:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

North Manchester Civil Town, Wabash County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	1101	General	\$1,040,654.42	\$2,028,643.39	\$2,439,476.35	\$629,821.46
	2201	Motor Vehicle Highway	\$416,704.22	\$519,969.72	\$485,007.30	\$451,666.64
	2202	Local Road And Street	\$187,519.36	\$47,814.88	\$16,460.00	\$218,874.24
	2204	Parks And Recreation	\$211,595.87	\$1,015,898.20	\$839,443.47	\$388,050.60
	2209	Cedit Capital Projects	\$1,088,196.11	\$264,698.87	\$413,407.26	\$939,487.72
	2211	TLC Non-Reverting Program	\$540.95	\$47,580.54	\$46,600.33	\$1,521.16
	2228	Law Enforcement Continuing Ed	\$22,764.38	\$8,315.65	\$6,145.03	\$24,935.00
	2235	Riverboat	\$230,160.47	\$32,840.61	\$54,237.97	\$208,763.11
	2236	Rainy Day	\$166,799.74	\$1,224.41	\$0.00	\$168,024.15
	2240	LOIT - Public Safety	\$592,964.27	\$203,304.60	\$79,180.00	\$717,088.87
	2256	Opioid Settlement Unrestr Cash	\$0.00	\$3,074.93	\$0.00	\$3,074.93
	2257	Opioid Settle Restricted Cash	\$0.00	\$7,174.83	\$0.00	\$7,174.83
	2370	Police Donation	\$18,471.60	\$139.00	\$0.00	\$18,610.60
	2371	Pool Donation	\$16,443.18	\$200.00	\$0.00	\$16,643.18
	2378	Scout Hall Donation	\$2,706.92	\$0.00	\$0.00	\$2,706.92
	2380	Warvel Park Donation	\$542.87	\$0.00	\$106.86	\$436.01
	2382	Pool Membership Donation	\$117.00	\$0.00	\$0.00	\$117.00
	2467	Local Road and Bridge Matching Grant	\$455,337.39	\$18,609.90	\$357,939.83	\$116,007.46
	2472	Court Cost Due County	\$198.75	\$0.00	\$0.00	\$198.75
	2476	ARP Coronavirus	\$612,448.15	\$656,021.11	\$0.00	\$1,268,469.26
	2571	Ordinance Enforcement Expense	\$6,061.86	\$50.00	\$0.00	\$6,111.86
	2573	Street Deposit And Refund	\$13,249.25	\$325.00	\$0.00	\$13,574.25
	2574	Sidewalk Replacement	\$41,433.24	\$9,685.30	\$8,325.60	\$42,792.94
	2575	Walrod Memorial Tree	\$4,508.32	\$800.00	\$1,852.00	\$3,456.32
	2576	Park Revolving	\$4,334.27	\$6,783.16	\$8,650.96	\$2,466.47
	3301	Debt Service - Other	\$71,821.31	\$180,673.52	\$183,400.00	\$69,094.83
	4401	Cumulative Capital Improvement	\$131,326.52	\$11,649.68	\$720.00	\$142,256.20
	4402	Cumulative Capital Development	\$149,096.72	\$61,599.26	\$92,888.37	\$117,807.61
	4410	Fire Fighting Equipment	\$5,580.26	\$0.00	\$0.00	\$5,580.26
	4425	Cumulative Fire	\$43,442.47	\$52,538.75	\$49,072.20	\$46,909.02

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	4435	General Development and Improvement	\$32,448.17	\$10,980.00	\$1,664.00	\$41,764.17
	4445	Cinergy Metronet Allocation Redevelopment	\$298,842.58	\$116,791.60	\$287,944.73	\$127,689.45
	4446	Revolving Loan	\$110,607.15	\$1,111.10	\$0.00	\$111,718.25
	6601	Sanitation Revenue	\$23,472.61	\$388,750.76	\$387,800.05	\$24,423.32
	6606	Emergency Medical Services/Ambulanc	\$186,013.33	\$259,692.27	\$223,502.41	\$222,203.19
	7704	Self Funded Insurance	\$108,608.67	\$370,822.59	\$342,380.52	\$137,050.74
	8850	User Fee	\$1,252.00	\$0.00	\$0.00	\$1,252.00
	8901	Payroll	\$29,947.60	\$1,645,131.00	\$1,633,364.54	\$41,714.06
SubTotal			\$6,326,211.98	\$7,972,894.63	\$7,959,569.78	\$6,339,536.83
STORM WATER	4652	Storm Water Utility-Deprec/Improve	\$321,548.29	\$2,038.57	\$0.00	\$323,586.86
	6501	Storm Water Utility-Operating	\$461,492.89	\$212,587.59	\$78,131.56	\$595,948.92
SubTotal			\$783,041.18	\$214,626.16	\$78,131.56	\$919,535.78
WASTEWATER	3308	Wastewater Debt Service	\$201,797.73	\$1,977.85	\$0.00	\$203,775.58
	4651	Wastewater Utility-Deprec/Improve	\$283,307.40	\$37,302.02	\$59,392.64	\$261,216.78
	6201	Wastewater Utility-Operating	\$624,198.16	\$1,221,859.48	\$1,264,443.76	\$581,613.88
	6202	Wastewater Util-Bond And Interest	\$143,542.51	\$192,843.01	\$190,950.00	\$145,435.52
SubTotal			\$1,252,845.80	\$1,453,982.36	\$1,514,786.40	\$1,192,041.76
WATER	3306	Water Utility-Debt Reserve	\$295,672.55	\$2,777.99	\$0.00	\$298,450.54
	4650	Water Utility-Depreciation/Improve	\$444,407.07	\$196,703.79	\$188,904.00	\$452,206.86
	6101	Water Utility-Operating	\$591,282.92	\$1,506,393.90	\$1,711,579.19	\$386,097.63
	6102	Water Utility-Bond And Interest	\$133,502.23	\$282,182.02	\$279,055.38	\$136,628.87
	6104	Water Utility-Customer Deposit	\$74,260.00	\$9,570.00	\$0.00	\$83,830.00
SubTotal			\$1,539,124.77	\$1,997,627.70	\$2,179,538.57	\$1,357,213.90
GRAND TOTAL			\$9,901,223.73	\$11,639,130.85	\$11,732,026.31	\$9,808,328.27

**North Manchester Civil Town, Wabash County, Indiana
Detailed Receipts - 2022**

Governmental Activities	General	General Property Taxes	\$713,888.98
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$622,619.04
		Local Income Tax (LIT) Property Tax Replacement Credit	\$143,064.00
		ABC Excise Tax Distribution	\$3,102.00
		Cigarette Tax Distribution	\$2,612.08
		Financial Institution Tax distribution	\$9,125.67
		Vehicle/Aircraft Excise Tax Distribution	\$85,029.37
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,255.37
		ABC Gallonage Tax Distribution	\$14,371.43
		Local Income Tax (LIT) Certified Shares	\$323,535.34
		Federal and State Grants and Distributions - Public Safety	\$5,985.22
		Total Taxes and Intergovernmental	\$1,925,588.50
		Planning, Zoning, and Building Permits and Fees	\$8,651.58
		Other Licenses and Permits/320 - Peddler Permits	\$305.00
		Other Licenses and Permits/326 - Golf Cart Permits	\$725.00
		Total Licenses and Permits	\$9,681.58
		Rental of Property	\$33,650.00
		Total Charges for Services	\$33,650.00
		Court Costs and Fees	\$55.00
		Total Fines, Forfeitures, and Fees	\$55.00
		Earnings on Investments and Deposits	\$6,105.15
		Refunds and Reimbursements	\$53,563.16
		Total Other Receipts	\$59,668.31
		Total General	\$2,028,643.39

Motor Vehicle Highway	General Property Taxes	\$253,001.85
	Financial Institution Tax distribution	\$2,197.73
	Vehicle/Aircraft Excise Tax Distribution	\$20,477.64
	Motor Vehicle Highway Distribution	\$235,912.97
	Commercial Vehicle Excise Tax Distribution (CVET)	\$543.16
	Total Taxes and Intergovernmental	\$512,133.35
	Street Maintenance and Other Transportation Fees	\$720.00
	Total Charges for Services	\$720.00
	Earnings on Investments and Deposits	\$5,703.81
	Refunds and Reimbursements	\$354.96
	Other Receipts/650 - Miscellaneous Revenue	\$1,057.60
	Total Other Receipts	\$7,116.37
	Total Motor Vehicle Highway	\$519,969.72
Local Road And Street	Motor Vehicle Highway Distribution	\$45,058.40
	Total Taxes and Intergovernmental	\$45,058.40
	Earnings on Investments and Deposits	\$2,756.48
	Total Other Receipts	\$2,756.48
	Total Local Road And Street	\$47,814.88
Parks And Recreation	General Property Taxes	\$604,337.93
	County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$120,000.00
	Financial Institution Tax distribution	\$5,250.02
	Vehicle/Aircraft Excise Tax Distribution	\$48,917.71
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,297.52
	Other Taxes/572 - Sales Tax	\$1,401.36
	Total Taxes and Intergovernmental	\$781,204.54
	Park and Recreation Receipts	\$202,962.64
	Rental of Property	\$28,668.49
	Total Charges for Services	\$231,631.13
	Earnings on Investments and Deposits	\$2,671.01
	Other Receipts/650 - Miscellaneous Revenue	\$391.52
	Total Other Receipts	\$3,062.53
	Total Parks And Recreation	\$1,015,898.20

Governmental Activities	Cedit Capital Projects	County Economic Development Income Tax (CEDIT)	\$207,101.04
	Total Taxes and Intergovernmental		\$207,101.04
		Rental of Property	\$25,275.72
	Total Charges for Services		\$25,275.72
		Earnings on Investments and Deposits	\$6,806.35
		Donations, Gifts, and Bequests	\$25,000.00
		Other Receipts/650 - Miscellaneous Revenue	\$515.76
	Total Other Receipts		\$32,322.11
	Total Cedit Capital Projects		\$264,698.87
	TLC Non-Reverting Program	Other Taxes/572 - Sales Tax	\$300.73
	Total Taxes and Intergovernmental		\$300.73
		Rental of Property	\$45,748.56
	Total Charges for Services		\$45,748.56
		Earnings on Investments and Deposits	\$1,250.25
		Other Receipts/650 - Miscellaneous Revenue	\$281.00
	Total Other Receipts		\$1,531.25
	Total TLC Non-Reverting Program		\$47,580.54
	Law Enforcement Continuing Ed	Gun Permits	\$6,900.00
	Total Licenses and Permits		\$6,900.00
		Document and Copy Fees	\$935.80
	Total Charges for Services		\$935.80
		Court Costs and Fees	\$470.75
	Total Fines, Forfeitures, and Fees		\$470.75
		Other Receipts/650 - Miscellaneous Revenue	\$9.10
	Total Other Receipts		\$9.10
	Total Law Enforcement Continuing Ed		\$8,315.65
	Riverboat	Casino/Riverboat Distribution	\$29,717.05
	Total Taxes and Intergovernmental		\$29,717.05
		Earnings on Investments and Deposits	\$3,123.56
	Total Other Receipts		\$3,123.56
	Total Riverboat		\$32,840.61

Rainy Day	Earnings on Investments and Deposits	\$1,224.41
Total Other Receipts		\$1,224.41
Total Rainy Day		\$1,224.41
LOIT - Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$194,853.00
Total Taxes and Intergovernmental		\$194,853.00
	Earnings on Investments and Deposits	\$8,451.60
Total Other Receipts		\$8,451.60
Total LOIT - Public Safety		\$203,304.60
Opioid Settlement Unrestr Cash	Federal and State Grants and Distributions - Health and Welfare	\$3,074.93
Total Taxes and Intergovernmental		\$3,074.93
Total Opioid Settlement Unrestr Cash		\$3,074.93
Opioid Settle Restricted Cash	Federal and State Grants and Distributions - Health and Welfare	\$7,174.83
Total Taxes and Intergovernmental		\$7,174.83
Total Opioid Settle Restricted Cash		\$7,174.83
Police Donation	Donations, Gifts, and Bequests	\$139.00
Total Other Receipts		\$139.00
Total Police Donation		\$139.00
Pool Donation	Donations, Gifts, and Bequests	\$200.00
Total Other Receipts		\$200.00
Total Pool Donation		\$200.00
Local Road and Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$18,609.90
Total Taxes and Intergovernmental		\$18,609.90
Total Local Road and Bridge Matching Grant		\$18,609.90
ARP Coronavirus	Federal and State Grants and Distributions - Health and Welfare	\$653,668.68
Total Taxes and Intergovernmental		\$653,668.68
	Earnings on Investments and Deposits	\$2,352.43
Total Other Receipts		\$2,352.43
Total ARP Coronavirus		\$656,021.11
Ordinance Enforcement Expense	Other Fines and Forfeitures/414 - Parking Tickets	\$50.00
Total Fines, Forfeitures, and Fees		\$50.00
Total Ordinance Enforcement Expense		\$50.00

Street Deposit And Refund	Street and Curb Cuts Permits	\$325.00
Total Licenses and Permits		\$325.00
Total Street Deposit And Refund		\$325.00
Sidewalk Replacement	Cable TV Licenses	\$9,607.10
Total Licenses and Permits		\$9,607.10
	Earnings on Investments and Deposits	\$78.20
Total Other Receipts		\$78.20
Total Sidewalk Replacement		\$9,685.30
Walrod Memorial Tree	Refunds and Reimbursements	\$800.00
Total Other Receipts		\$800.00
Total Walrod Memorial Tree		\$800.00
Park Revolving	Park and Recreation Receipts	\$6,783.16
Total Charges for Services		\$6,783.16
Total Park Revolving		\$6,783.16
Debt Service - Other	General Property Taxes	\$165,261.31
	Financial Institution Tax distribution	\$1,341.03
	Vehicle/Aircraft Excise Tax Distribution	\$12,495.17
	Commercial Vehicle Excise Tax Distribution (CVET)	\$331.43
Total Taxes and Intergovernmental		\$179,428.94
	Earnings on Investments and Deposits	\$1,244.58
Total Other Receipts		\$1,244.58
Total Debt Service - Other		\$180,673.52
Cumulative Capital Improvement	Cigarette Tax Distribution	\$9,577.64
Total Taxes and Intergovernmental		\$9,577.64
	Earnings on Investments and Deposits	\$2,072.04
Total Other Receipts		\$2,072.04
Total Cumulative Capital Improvement		\$11,649.68

Governmental Activities	Cumulative Capital Development	General Property Taxes	\$54,837.84
		Financial Institution Tax distribution	\$476.78
		Vehicle/Aircraft Excise Tax Distribution	\$4,442.51
		Commercial Vehicle Excise Tax Distribution (CVET)	\$117.84
	Total Taxes and Intergovernmental		\$59,874.97
		Earnings on Investments and Deposits	\$1,724.29
	Total Other Receipts		\$1,724.29
	Total Cumulative Capital Development		\$61,599.26
Cumulative Fire	General Property Taxes		\$34,273.65
	Financial Institution Tax distribution		\$298.12
	Vehicle/Aircraft Excise Tax Distribution		\$2,777.83
	Commercial Vehicle Excise Tax Distribution (CVET)		\$73.68
	Total Taxes and Intergovernmental		\$37,423.28
		Earnings on Investments and Deposits	\$115.47
		Donations, Gifts, and Bequests	\$15,000.00
	Total Other Receipts		\$15,115.47
	Total Cumulative Fire		\$52,538.75
General Development and Improvement	Rental of Property		\$10,980.00
	Total Charges for Services		\$10,980.00
	Total General Development and Improvement		\$10,980.00
Cinergy Metronet Allocation Redevelopment	Other Taxes/639 - Redevelopment Distribution		\$106,596.35
	Total Taxes and Intergovernmental		\$106,596.35
		Earnings on Investments and Deposits	\$2,695.25
		Donations, Gifts, and Bequests	\$7,500.00
	Total Other Receipts		\$10,195.25
	Total Cinergy Metronet Allocation Redevelopment		\$116,791.60
Revolving Loan	Earnings on Investments and Deposits		\$1,111.10
	Total Other Receipts		\$1,111.10
	Total Revolving Loan		\$1,111.10

Governmental Activities	Sanitation Revenue	Garbage/Trash/Recycling/Landfill Fees and Charges	\$388,742.75
	Total Charges for Services		\$388,742.75
		Earnings on Investments and Deposits	\$8.01
	Total Other Receipts		\$8.01
	Total Sanitation Revenue		\$388,750.76
	Emergency Medical Services/Ambulanc	Emergency Medical Services Fees	\$121,525.96
		Federal, State, and Local Reimbursement for Services	\$135,456.00
	Total Charges for Services		\$256,981.96
		Other Fines and Forfeitures/470 - Penalties	\$836.21
	Total Fines, Forfeitures, and Fees		\$836.21
		Earnings on Investments and Deposits	\$1,874.10
	Total Other Receipts		\$1,874.10
	Total Emergency Medical Services/Ambulanc		\$259,692.27
	Self Funded Insurance	Benefit Plan Contributions	\$370,822.59
	Total Other Receipts		\$370,822.59
	Total Self Funded Insurance		\$370,822.59
	Payroll	Payroll Fund and Clearing Account Receipts	\$1,645,131.00
	Total Other Receipts		\$1,645,131.00
	Total Payroll		\$1,645,131.00
Total Governmental Activities			\$7,972,894.63

STORM WATER	Storm Water Utility-Deprec/Improve	Earnings on Investments and Deposits	\$2,038.57
	Total Other Receipts		\$2,038.57
	Total Storm Water Utility-Deprec/Improve		\$2,038.57
	Storm Water Utility-Operating	Storm Water Fees	\$205,140.11
		Unmetered Sales and Services	\$325.00
	Total Charges for Services		\$205,465.11
		Utility Penalties	\$1,524.23
	Total Utility Penalties		\$1,524.23
		Earnings on Investments and Deposits	\$5,174.23
		Other Receipts/360 - Miscellaneous Revenue	\$424.02
	Total Other Receipts		\$5,598.25
	Total Storm Water Utility-Operating		\$212,587.59
Total STORM WATER			\$214,626.16

WASTEWATER	Wastewater Debt Service	Earnings on Investments and Deposits	\$1,977.85
	Total Other Receipts		\$1,977.85
	Total Wastewater Debt Service		\$1,977.85
	Wastewater Utility-Deprec/Improve	Earnings on Investments and Deposits	\$1,302.02
		Transfers In - Transferred from Another Fund	\$36,000.00
	Total Other Receipts		\$37,302.02
	Total Wastewater Utility-Deprec/Improve		\$37,302.02
	Wastewater Utility-Operating	Sewage Fees	\$1,196,250.43
		Unmetered Sales and Services	\$1,625.00
	Total Charges for Services		\$1,197,875.43
		Utility Penalties	\$10,477.86
	Total Utility Penalties		\$10,477.86
		Earnings on Investments and Deposits	\$5,910.42
		Other Receipts/360 - Miscellaneous Revenue	\$7,595.77
	Total Other Receipts		\$13,506.19
	Total Wastewater Utility-Operating		\$1,221,859.48
	Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$1,395.01
		Transfers In - Transferred from Another Fund	\$191,448.00
	Total Other Receipts		\$192,843.01
	Total Wastewater Util-Bond And Interest		\$192,843.01
Total WASTEWATER			\$1,453,982.36

WATER	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$2,777.99
	Total Other Receipts		\$2,777.99
	Total Water Utility-Debt Reserve		\$2,777.99
	Water Utility-Depreciation/Improve	Earnings on Investments and Deposits	\$2,703.79
		Transfers In - Transferred from Another Fund	\$194,000.00
	Total Other Receipts		\$196,703.79
	Total Water Utility-Depreciation/Improve		\$196,703.79
	Water Utility-Operating	Fire Protection Contracts and Service Fees	\$212,250.07
		Metered or Measured Sales and Services	\$1,177,471.48
		Unmetered Sales and Services	\$8,355.00
	Total Charges for Services		\$1,398,076.55
		Other Fines and Forfeitures/471 - NSF Fees	\$532.50
	Total Fines, Forfeitures, and Fees		\$532.50
		Utility Penalties	\$10,851.61
	Total Utility Penalties		\$10,851.61
		Earnings on Investments and Deposits	\$5,609.50
		Other Receipts/360 - Miscellaneous Income	\$29,428.04
		Other Receipts/474 - Sales Tax Collected	\$61,895.70
	Total Other Receipts		\$96,933.24
	Total Water Utility-Operating		\$1,506,393.90
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$1,973.44
		Transfers In - Transferred from Another Fund	\$280,208.58
	Total Other Receipts		\$282,182.02
	Total Water Utility-Bond And Interest		\$282,182.02
	Water Utility-Customer Deposit	Unmetered Sales and Services	\$9,570.00
	Total Charges for Services		\$9,570.00
	Total Water Utility-Customer Deposit		\$9,570.00
Total WATER			\$1,997,627.70

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund - 2022**

Governmental Activities	General	Salaries and Wages	\$1,113,718.72
		Other Personal Services	\$79,770.16
		Employee Benefits	\$409,781.33
		Total Personal Services	\$1,603,270.21
		Office Supplies	\$5,367.50
		Operating Supplies	\$67,054.91
		Repair and Maintenance Supplies	\$24,852.27
		Other Supplies	\$2,923.70
		Total Supplies	\$100,198.38
		Professional Services	\$98,688.18
		Communication and Transportation	\$42,382.72
		Printing and Advertising	\$3,009.00
		Insurance	\$93,545.08
		Utility Services	\$87,958.03
		Repairs and Maintenance	\$74,165.24
		Rentals	\$153,912.15
		Other Services and Charges	\$36,688.84
		Total Services and Charges	\$590,349.24
		Machinery, Equipment, and Vehicles	\$126,658.52
		Total Capital Outlays	\$126,658.52
		Distributions to Other Governmental Entities	\$19,000.00
		Total Other Disbursements	\$19,000.00
Total General	\$2,439,476.35		
Motor Vehicle Highway	Salaries and Wages	\$174,339.22	
	Other Personal Services	\$11,937.09	
	Employee Benefits	\$68,213.03	
	Total Personal Services	\$254,489.34	
	Office Supplies	\$142.16	

Governmental Activities	Motor Vehicle Highway	Operating Supplies	\$51,216.43
		Repair and Maintenance Supplies	\$21,024.16
		Total Supplies	\$72,382.75
		Professional Services	\$2,644.75
		Communication and Transportation	\$2,758.01
		Insurance	\$16,442.77
		Utility Services	\$5,299.20
		Repairs and Maintenance	\$128,779.93
		Rentals	\$1,893.26
		Other Services and Charges	\$317.29
		Total Services and Charges	\$158,135.21
	Total Motor Vehicle Highway		\$485,007.30
Local Road And Street		Professional Services	\$16,460.00
		Total Services and Charges	\$16,460.00
	Total Local Road And Street		\$16,460.00
Parks And Recreation		Salaries and Wages	\$377,364.74
		Other Personal Services	\$28,793.30
		Employee Benefits	\$92,087.79
		Total Personal Services	\$498,245.83
		Office Supplies	\$902.05
		Operating Supplies	\$27,984.15
		Repair and Maintenance Supplies	\$51,957.76
		Other Supplies	\$62.04
		Total Supplies	\$80,906.00
		Professional Services	\$22,431.92
		Communication and Transportation	\$11,280.92
		Printing and Advertising	\$1,026.93
		Insurance	\$21,783.53
		Utility Services	\$134,672.54
		Repairs and Maintenance	\$62,905.66

Governmental Activities	Parks And Recreation	Other Services and Charges	\$6,190.14
		Total Services and Charges	\$260,291.64
	Total Parks And Recreation		\$839,443.47
	Cedit Capital Projects	Professional Services	\$413,407.26
		Total Services and Charges	\$413,407.26
	Total Cedit Capital Projects		\$413,407.26
	TLC Non-Reverting Program	Salaries and Wages	\$8,435.45
		Other Personal Services	\$15.49
		Total Personal Services	\$8,450.94
		Operating Supplies	\$1,589.57
		Total Supplies	\$1,589.57
		Professional Services	\$3,157.47
		Communication and Transportation	\$1,815.46
		Insurance	\$1,289.22
		Utility Services	\$29,220.83
		Repairs and Maintenance	\$760.00
		Other Services and Charges	\$316.84
		Total Services and Charges	\$36,559.82
	Total TLC Non-Reverting Program		\$46,600.33
	Law Enforcement Continuing Ed	Operating Supplies	\$6,145.03
		Total Supplies	\$6,145.03
	Total Law Enforcement Continuing Ed		\$6,145.03

Governmental Activities	Riverboat	Repairs and Maintenance	\$54,237.97
		Total Services and Charges	\$54,237.97
	Total Riverboat		\$54,237.97
	LOIT - Public Safety	Professional Services	\$79,180.00
		Total Services and Charges	\$79,180.00
	Total LOIT - Public Safety		\$79,180.00
	Warvel Park Donation	Other Services and Charges	\$106.86
		Total Services and Charges	\$106.86
	Total Warvel Park Donation		\$106.86
	Local Road and Bridge Matching Grant	Professional Services	\$357,939.83
		Total Services and Charges	\$357,939.83
	Total Local Road and Bridge Matching Grant		\$357,939.83
	Sidewalk Replacement	Professional Services	\$8,325.60
		Total Services and Charges	\$8,325.60
	Total Sidewalk Replacement		\$8,325.60
	Walrod Memorial Tree	Other Services and Charges	\$1,852.00
		Total Services and Charges	\$1,852.00
	Total Walrod Memorial Tree		\$1,852.00
	Park Revolving	Operating Supplies	\$8,650.96
		Total Supplies	\$8,650.96
	Total Park Revolving		\$8,650.96
	Debt Service - Other	Payments on Bonds and Other Debt Principal	\$120,000.00

Governmental Activities	Debt Service - Other	Payments on Bonds and Other Debt Interest	\$63,400.00
		Total Debt service - principal and interest	\$183,400.00
	Total Debt Service - Other		\$183,400.00
Cumulative Capital Improvement	Professional Services		\$720.00
		Total Services and Charges	\$720.00
	Total Cumulative Capital Improvement		\$720.00
Cumulative Capital Development	Repairs and Maintenance		\$92,888.37
		Total Services and Charges	\$92,888.37
	Total Cumulative Capital Development		\$92,888.37
Cumulative Fire	Payments on Bonds and Other Debt Principal		\$46,309.00
	Payments on Bonds and Other Debt Interest		\$2,763.20
		Total Debt service - principal and interest	\$49,072.20
	Total Cumulative Fire		\$49,072.20
General Development and Improvement	Other Services and Charges		\$1,664.00
		Total Services and Charges	\$1,664.00
	Total General Development and Improvement		\$1,664.00
Cinergy Metronet Allocation Redevelopment	Professional Services		\$287,944.73
		Total Services and Charges	\$287,944.73
	Total Cinergy Metronet Allocation Redevelopment		\$287,944.73
Sanitation Revenue	Salaries and Wages		\$19,873.20
	Other Personal Services		\$1,848.96

Governmental Activities	Sanitation Revenue	Employee Benefits	\$1,380.38
		Total Personal Services	\$23,102.54
		Office Supplies	\$1,571.10
		Total Supplies	\$1,571.10
		Professional Services	\$361,508.33
		Insurance	\$318.46
		Rentals	\$300.00
		Other Services and Charges	\$999.62
		Total Services and Charges	\$363,126.41
		Total Sanitation Revenue	\$387,800.05
	Emergency Medical Services/Ambulanc	Salaries and Wages	\$4,489.76
		Other Personal Services	\$307.16
		Employee Benefits	\$502.86
		Total Personal Services	\$5,299.78
		Office Supplies	\$1,571.09
Total Supplies		\$1,571.09	
Professional Services		\$216,081.75	
Communication and Transportation		\$549.79	
Total Services and Charges		\$216,631.54	
Total Emergency Medical Services/Ambulanc	\$223,502.41		
Self Funded Insurance	Payments To or On Behalf of Beneficiaries	\$342,380.52	
	Total Other Disbursements	\$342,380.52	
Total Self Funded Insurance		\$342,380.52	

Governmental Activities	Payroll	Payment of Taxes and Other Payroll Withholdings	\$1,633,364.54
		Total Other Disbursements	\$1,633,364.54
	Total Payroll		\$1,633,364.54
Total Governmental Activities			\$7,959,569.78
STORM WATER	Storm Water Utility-Operating	Salaries and Wages	\$37,283.01
		Employee Benefits	\$2,299.26
		Total Personal Services	\$39,582.27
		Insurance	\$6,410.82
		Rentals	\$300.00
		Total Services and Charges	\$6,710.82
		Contractual Services	\$13,979.36
		Employee Pensions and Benefits	\$3,339.85
		Transportation	\$4,951.10
		Other Operating	\$9,568.16
		Total Operations	\$31,838.47
	Total Storm Water Utility-Operating		\$78,131.56
Total STORM WATER			\$78,131.56
WASTEWATER	Wastewater Utility-Deprec/Improve	Payments on Bonds and Other Debt Principal	\$7,050.94
		Payments on Bonds and Other Debt Interest	\$143.00
		Total Debt service - principal and interest	\$7,193.94
		Construction	\$52,198.70
		Total Capital Outlays	\$52,198.70
	Total Wastewater Utility-Deprec/Improve		\$59,392.64

WASTEWATER	Wastewater Utility- Operating	Salaries and Wages	\$310,057.96	
		Employee Benefits	\$97,025.01	
		Total Personal Services	\$407,082.97	
		Insurance	\$17,684.33	
		Rentals	\$300.00	
		Total Services and Charges	\$17,984.33	
		Transfer Out - Transferred To Another Fund	\$227,448.00	
		Other Disbursements	\$43,924.56	
		Total Other Disbursements	\$271,372.56	
		Chemicals	\$30,693.90	
		Contractual Services	\$223,650.03	
		Employee Pensions and Benefits	\$34,476.12	
		Fuel for Power Production	\$11,284.19	
		Materials and Supplies	\$46,130.25	
		Power Production\Purchased Power	\$69,405.99	
		Transportation	\$11,618.78	
		Other Operating	\$140,744.64	
		Total Operations	\$568,003.90	
		Total Wastewater Utility-Operating	\$1,264,443.76	
		Wastewater Util-Bond And Interest	Payments on Bonds and Other Debt Principal	\$151,000.00
			Payments on Bonds and Other Debt Interest	\$39,950.00
			Total Debt service - principal and interest	\$190,950.00
		Total Wastewater Util-Bond And Interest		\$190,950.00
		Total WASTEWATER		
WATER	Water Utility- Depreciation/Improve	Contractual Services	\$164,649.00	
		Materials and Supplies	\$24,255.00	
		Total Operations	\$188,904.00	
		Total Water Utility-Depreciation/Improve	\$188,904.00	

WATER

Water Utility-Operating	Salaries and Wages	\$218,627.78
	Employee Benefits	\$85,186.85
	Total Personal Services	\$303,814.63
	Insurance	\$18,322.39
	Rentals	\$300.00
	Total Services and Charges	\$18,622.39
	Transfer Out - Transferred To Another Fund	\$474,208.58
	Other Disbursements	\$73,715.26
	Total Other Disbursements	\$547,923.84
	Chemicals	\$14,786.50
	Contractual Services	\$288,235.80
	Employee Pensions and Benefits	\$23,964.96
	Fuel for Power Production	\$1,596.39
	Materials and Supplies	\$326,129.37
	Power Production\Purchased Power	\$65,437.92
	Transportation	\$8,996.29
	Other Operating	\$112,071.10
	Total Operations	\$841,218.33
	Total Water Utility-Operating	\$1,711,579.19
Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$208,000.00
	Payments on Bonds and Other Debt Interest	\$71,055.38
	Total Debt service - principal and interest	\$279,055.38
	Total Water Utility-Bond And Interest	\$279,055.38
Total WATER		\$2,179,538.57

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund with Departments - 2022**

Governmental Activities	General	Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$114,042.65
			Other Personal Services	\$11,086.36
			Employee Benefits	\$53,567.81
Total Personal Services				\$178,696.82
			Office Supplies	\$2,000.37
			Operating Supplies	\$4,411.90
			Repair and Maintenance Supplies	\$893.78
Total Supplies				\$7,306.05
			Professional Services	\$11,375.02
			Communication and Transportation	\$8,802.71
			Printing and Advertising	\$317.49
			Insurance	\$6,957.12
			Utility Services	\$54,637.33
			Repairs and Maintenance	\$9,101.56
			Rentals	\$153,912.15
			Other Services and Charges	\$8,677.05
Total Services and Charges				\$253,780.43
			Distributions to Other Governmental Entities	\$19,000.00
Total Other Disbursements				\$19,000.00
Total Clerk-Treasurer (City/Town Units Only)				\$458,783.30
		Mayor	Salaries and Wages	\$31,310.80
			Other Personal Services	\$1,947.45
			Employee Benefits	\$25,877.32
Total Personal Services				\$59,135.57

Total Supplies**\$2,098.40**

\$9,981.32

\$1,745.80

\$9,324.06

\$1,495.53

\$6,120.27

Total Services and Charges**\$28,666.98****Total Mayor****\$89,900.95**

Building Department (Jail Const. - Bldg. Comm. - Permits)

\$20,221.95

\$143.53

\$5,229.45

Total Personal Services**\$25,594.93**

\$385.14

\$191.39

\$20.00

Total Supplies**\$596.53**

\$5,008.82

\$1,484.32

\$2,135.00

Total Services and Charges**\$8,628.14****Total Building Department (Jail Const. - Bldg. Comm. - Permits)****\$34,819.60**

Fire Department

\$215,271.80

\$15,323.30

Total Personal Services		\$294,745.58
	Office Supplies	\$766.47
	Operating Supplies	\$9,451.64
	Repair and Maintenance Supplies	\$15,801.30
	Other Supplies	\$341.25
Total Supplies		\$26,360.66
	Professional Services	\$6,138.09
	Communication and Transportation	\$1,722.97
	Insurance	\$25,211.17
	Repairs and Maintenance	\$22,686.84
	Other Services and Charges	\$6,733.80
Total Services and Charges		\$62,492.87
Total Fire Department		\$383,599.11
Police Department (Town Marshall)	Salaries and Wages	\$732,871.52
	Other Personal Services	\$51,269.52
	Employee Benefits	\$260,956.27
Total Personal Services		\$1,045,097.31
	Office Supplies	\$2,111.05
	Operating Supplies	\$51,276.53
	Repair and Maintenance Supplies	\$7,866.71
	Other Supplies	\$2,582.45
Total Supplies		\$63,836.74
	Professional Services	\$21,634.93

Governmental Activities	General	Police Department (Town Marshall)	Communication and Transportation	\$28,626.92
			Printing and Advertising	\$2,467.53
			Insurance	\$52,052.73
			Utility Services	\$33,320.70
			Repairs and Maintenance	\$32,326.31
			Other Services and Charges	\$13,022.72
		Total Services and Charges		\$183,451.84
			Machinery, Equipment, and Vehicles	\$126,658.52
		Total Capital Outlays		\$126,658.52
		Total Police Department (Town Marshall)		\$1,419,044.41
		Tree Board	Professional Services	\$44,550.00
			Printing and Advertising	\$223.98
			Repairs and Maintenance	\$8,555.00
		Total Services and Charges		\$53,328.98
		Total Tree Board		\$53,328.98
	Total General			\$2,439,476.35
Total Governmental Activities Disbursements for Funds with Departments				\$2,439,476.35

North Manchester Civil Town, Wabash County, Indiana
Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	1101 - General	General	N
2 - Special Revenue	2201 - Motor Vehicle Highway	Motor Vehicle Highway	N
2 - Special Revenue	2202 - Local Road And Street	Local Road And Street	N
2 - Special Revenue	2228 - Law Enforcement Continuing Ed	Law Enforcement Continuing Ed	N
2 - Special Revenue	2235 - Riverboat	Casino/Riverboat	N
2 - Special Revenue	2204 - Parks And Recreation	Parks And Recreation	N
2 - Special Revenue	2236 - Rainy Day	Rainy Day	N
2 - Special Revenue	2256 - Opioid Settlement Unrestr Cash	Opioid Settlement Unrestricted	N
2 - Special Revenue	2257 - Opioid Settle Restricted Cash	Opioid Settlement Restricted	N
2 - Special Revenue	2209 - Cedit Capital Projects	CEDIT - Special Legislation	N
2 - Special Revenue	2240 - LOIT - Public Safety	LIT - Public Safety	N
2 - Special Revenue	2211 - TLC Non-Reverting Program	TLC Non-Reverting Program	N
2 - Special Revenue	2467 - Local Road and Bridge Matching Grant	Local Road and Bridge Matching Grant	N
2 - Special Revenue	2476 - ARP Coronavirus	ARP Coronavirus	N
2 - Special Revenue	2576 - Park Revolving	Park Revolving Fund	N
2 - Special Revenue	2571 - Ordinance Enforcement Expense	Ordinance Enforcement Expense Fund	N
2 - Special Revenue	2574 - Sidewalk Replacement	Sidewalk Replacement Fund	N
2 - Special Revenue	2370 - Police Donation	Police Donation Fund	N
2 - Special Revenue	2371 - Pool Donation	Pool Donation Fund	N
2 - Special Revenue	2382 - Pool Membership Donation	Pool Membership Donation Fund	N
2 - Special Revenue	2378 - Scout Hall Donation	Scout Hall Donation Fund	N
2 - Special Revenue	2575 - Walrod Memorial Tree	Walrod Memorial Tree Fund	N
2 - Special Revenue	2380 - Warvel Park Donation	Warvel Park Donation Fund	N
2 - Special Revenue	2472 - Court Cost Due County	Court Cost Due County Fund	N
2 - Special Revenue	2573 - Street Deposit And Refund	Street Deposit And Refund	N
3 - Debt Service	3301 - Debt Service - Other	Debt Service - Other	N
4 - Capital Projects	4402 - Cumulative Capital Development	Cumulative Capital Development	N
4 - Capital Projects	4445 - Cinergy Metronet Allocation Redevelopment	Redevelopment Capital	N
4 - Capital Projects	4425 - Cumulative Fire	Cumulative Fire	N
4 - Capital Projects	4435 - General Development and Improvement	General Improvement	N

Fund Type	Local Fund	Standard Fund	Grant Related
4 - Capital Projects	4401 - Cumulative Capital Improvement	Cumulative Capital Improvement	N
4 - Capital Projects	4446 - Revolving Loan	Revolving Loan	N
4 - Capital Projects	4410 - Fire Fighting Equipment	Fire Fighting Equipment Fund	N
6 - Enterprises	6606 - Emergency Medical Services/Ambulanc	Emergency Medical Services	N
6 - Enterprises	6601 - Sanitation Revenue	Sanitation	N
6 - Enterprises	3308 - Wastewater Debt Service	Wastewater Debt Service	N
6 - Enterprises	6101 - Water Utility-Operating	Water Utility-Operating	N
6 - Enterprises	6102 - Water Utility-Bond And Interest	Water Utility-Bond And Interest	N
6 - Enterprises	4650 - Water Utility-Depreciation/Improve	Water Utility-Depreciation/Improve	N
6 - Enterprises	6104 - Water Utility-Customer Deposit	Water Utility-Customer Deposit	N
6 - Enterprises	3306 - Water Utility-Debt Reserve	Water Utility-Debt Reserve	N
6 - Enterprises	6201 - Wastewater Utility-Operating	Wastewater Utility-Operating	N
6 - Enterprises	6202 - Wastewater Util-Bond And Interest	Wastewater Util-Bond And Interest	N
6 - Enterprises	4651 - Wastewater Utility-Deprec/Improve	Wastewater Utility-Deprec/Improve	N
6 - Enterprises	6501 - Storm Water Utility-Operating	Storm Water Utility-Operating	N
6 - Enterprises	4652 - Storm Water Utility-Deprec/Improve	Storm Water Utility-Deprec/Improve	N
7 - Internal Service	7704 - Self Funded Insurance	Self-Insurance	N
11 - Custodial	8850 - User Fee	User Fee Fund	N
12 - Other	8901 - Payroll	Payroll	N

**North Manchester Civil Town, Wabash County, Indiana
Debt Statement - 2022**

			Beginning Principal Balance as of Jan. 1, 2022	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2022	Principal Due in 2023
Governmental Activities Long Term Debt	General Obligation Bonds	Taxable Redevelopment District Bonds, Series 2015	\$470,000.00	\$0.00	\$30,000.00	\$440,000.00	\$30,000.00
Governmental Activities Long Term Debt Total			\$470,000.00	\$0.00	\$30,000.00	\$440,000.00	\$30,000.00
WASTEWATER - Long Term Debt	Revenue Bonds	State Revolving Fund Loan 2013	\$1,989,130.00	\$0.00	\$153,000.00	\$1,836,130.00	\$157,000.00
WASTEWATER - Long Term Debt Total			\$1,989,130.00	\$0.00	\$153,000.00	\$1,836,130.00	\$157,000.00
WATER - Long Term Debt	Notes and Loans Payable - Long Term	State Revolving Fund Loan of 2009	\$1,913,000.00	\$0.00	\$208,000.00	\$1,705,000.00	\$216,000.00
WATER - Long Term Debt Total			\$1,913,000.00	\$0.00	\$208,000.00	\$1,705,000.00	\$216,000.00
GRAND TOTAL			\$4,372,130.00	\$0.00	\$391,000.00	\$3,981,130.00	

North Manchester Civil Town, Wabash County, Indiana

Deficit Fund Balances - 2022

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**North Manchester Civil Town, Wabash County, Indiana
Leases 2022**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2023	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	North Manchester Redevelopment Authority	Downtown Sidewalk Renovation	\$129,894.00	5/15/2012	01/15/2032	Y
	Town of North Manchester	E-1 Fire Truck, 2017	\$49,072.00	08/15/2017	08/15/2023	Y
	Total Governmental Activities (General) \$178,966.00					
WASTEWATER (Wastewater Utility)	North Manchester Public Works	Vactor Equipment Lease (Sch 4), 2017	\$21,582.00	08/08/2017	03/01/2023	Y
	Total WASTEWATER (Wastewater Utility) \$21,582.00					
GRAND TOTAL \$200,548.00						

**North Manchester Civil Town, Wabash County, Indiana
Other Post-Employment Benefits (OPEB) 2022**

Name of the OPEB plan	AGA
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical,Dental,Vision,LifeInsurance,Disability
If other was selected, please describe	
Plan Administrator	
Company Name	Automated Group Administration, Inc.
Street Address	7605 Westfield Drive
City	Fort Wayne
State	IN
Zip	46825
Contact Person	Allen Miracle
Phone	260-571-3600
E-mail	allen.miracle@inguard.com
Employer sponsoring the plan	Town of North Manchester
Current Number of Participants	
Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefits	1
Active employees	38
Actuarial Information	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	No
When are you planning to have an actuarial valuation done?	Do not intend to have an actuarial valuation done
Contribution Rates (as a % of payroll)	
Employer (e.g. 99.99)	22.00%
Plan Members (e.g. 99.99)	3.10%
Annual Covered Payroll (e.g. 9999.99)	\$2,268,537.97
Cost Method for Funding Purposes	Aggregate

North Manchester Civil Town, Wabash County, Indiana
Transfers - 2022

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Water Utility-Operating	\$474,208.58	Water Utility-Depreciation/Improve	\$194,000.00
Wastewater Utility-Operating	\$227,448.00	Wastewater Utility-Deprec/Improve	\$36,000.00
Total Transfers Out	\$701,656.58	Water Utility-Bond And Interest	\$280,208.58
		Wastewater Util-Bond And Interest	\$191,448.00
		Total Transfers In	\$701,656.58

North Manchester Civil Town, Wabash County, Indiana
Transfer Schedule Report - 2022

Fund Transfer To

Fund Transfer From

	4650 - Water Utility- Depreciation/Improve	4651 - Wastewater Utility- Deprec/Improve	6102 - Water Utility-Bond And Interest	6202 - Wastewater Util-Bond And Interest	Total
6101 - Water Utility-Operating	194,000	-	280,209	-	474,209
6201 - Wastewater Utility-Operating	-	36,000	-	191,448	227,448
Total	\$ 194,000	\$ 36,000	\$ 280,209	\$ 191,448	\$ 701,657

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

North Manchester Civil Town, Wabash County, Indiana
Tax Abatement - 2022

DIRECT				
Abatement Name	Purpose of the Abatement	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
JTKK Properties (PreMedTech, Inc)	Building Addition	Real Estate Tax	\$18,626.39	\$0.00
OJI Intertech, Inc	Building Addition	Real Estate Tax	\$37,632.46	\$0.00
Midwest Poultry Services LLP	Building Addition	Real Estate Tax	\$33,683.88	\$0.00
OJI Intertech, Inc	Equipment Purchase	Personal Property	\$14,504.18	\$0.00
Shepherd Family Real Estate	Building Addition	Real Estate Tax	\$1,246.33	\$0.00
HF Group LLC	Equipment Purchase	Personal Property	\$3,102.20	\$0.00
Precision Medical Tech	Equipment Purchase	Personal Property	\$32,617.69	\$0.00
Strauss Veal Feeds Inc.	Equipment Purchase	Personal Property	\$144,176.51	\$0.00

INDIRECT				
Government Name	Abatement Name	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
Wabash County	MPS Egg Farms	Real Estate Tax	\$39,568.48	\$0.00
Wabash County	Midwest Poultry	Personal Property	\$104,415.54	\$0.00
Wabash County	Vision Properties	Real Estate Tax	\$1,103.70	\$0.00

**North Manchester Civil Town, Wabash County, Indiana
Grants - 2022**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
ARP Coronavirus	Coronavirus State and Local Fiscal Recovery Funds	US Department of Treasury	Indiana Finance Authority	21.027	ARPA	057SD080 221CLFR	Advance Grant	2476 ARP Coronavirus	\$653,668.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAVE 2022	National Priority Safety Program	National Highway Traffic and Safety Administration	Indiana Criminal Justice Institute	20.608	SAVE 2022	62020	Reimbursemen t Grant	1101 General	\$5,985.22	\$5,985.22	\$0.00	\$0.00	\$0.00	\$0.00

**North Manchester Civil Town, Wabash County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non-Depreciable Assets	Land	\$2,150,864.00	-	-	\$2,150,864.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$2,150,864.00	-	-	\$2,150,864.00
Governmental Activities - Depreciable Assets	Infrastructure	\$22,185,039.00	-	-	\$22,185,039.00
	Buildings	\$3,958,226.00	-	-	\$3,958,226.00
	Improvements Other Than Buildings	\$858,176.68	-	-	\$858,176.68
	Machinery, Equipment, and Vehicles	\$2,507,909.00	\$126,484.00	\$66,000.00	\$2,568,393.00
	Books and Other	\$13,932.50	-	-	\$13,932.50
	Total	\$29,523,283.18	\$126,484.00	\$66,000.00	\$29,583,767.18
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$22,185,039.00	-	-	\$22,185,039.00
	Buildings	\$3,424,827.00	\$74,778.00	-	\$3,499,605.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$1,941,030.00	\$116,879.00	\$94,281.00	\$1,963,628.00
	Books and Other	-	-	-	-
	Total	\$27,550,896.00	\$191,657.00	\$94,281.00	\$27,648,272.00
STORM WATER - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
STORM WATER - Depreciable Assets	Infrastructure	\$1,818,126.23	-	-	\$1,818,126.23
	Buildings	\$208,484.00	-	-	\$208,484.00
	Improvements Other Than Buildings	\$2,320,457.00	-	-	\$2,320,457.00
	Machinery, Equipment, and Vehicles	\$79,153.00	-	-	\$79,153.00

STORM WATER - Depreciable Assets	Books and Other	-	-	-	-
	Total	\$4,426,220.23	-	-	\$4,426,220.23
STORM WATER - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
WASTEWATER - Non-Depreciable Assets	Land	\$531,605.00	-	-	\$531,605.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$531,605.00	-	-	\$531,605.00
WASTEWATER - Depreciable Assets	Infrastructure	\$2,126,441.60	-	-	\$2,126,441.60
	Buildings	\$1,420,195.00	-	-	\$1,420,195.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$221,500.00	-	-	\$221,500.00
	Books and Other	-	-	-	-
	Total	\$3,768,136.60	-	-	\$3,768,136.60
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	\$2,126,441.60	-	-	\$2,126,441.60
	Buildings	\$1,410,047.00	\$3,249.00	-	\$1,413,296.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$171,500.00	\$12,500.00	-	\$184,000.00
	Books and Other	-	-	-	-
	Total	\$3,707,988.60	\$15,749.00	-	\$3,723,737.60
WATER - Non-Depreciable Assets	Land	\$242,367.00	-	-	\$242,367.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-

WATER - Non-Depreciable Assets	Total	\$242,367.00	-	-	\$242,367.00
WATER - Depreciable Assets	Infrastructure	\$5,268,502.00	-	-	\$5,268,502.00
	Buildings	\$4,332,467.00	-	-	\$4,332,467.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$213,500.00	-	\$25,000.00	\$188,500.00
	Books and Other	-	-	-	-
	Total	\$9,814,469.00	-	\$25,000.00	\$9,789,469.00
WATER - Accumulated Depreciation Assets	Infrastructure	\$3,200,828.00	\$82,472.00	-	\$3,283,300.00
	Buildings	\$1,728,114.00	\$85,072.00	-	\$1,813,186.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$147,500.00	\$12,000.00	-	\$159,500.00
	Books and Other	-	-	-	-
	Total	\$5,076,442.00	\$179,544.00	-	\$5,255,986.00

**North Manchester Civil Town, Wabash County, Indiana
Accounts Payable/Receivable Statement - 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$294,512.00	\$42,099.60
STORM WATER	\$618.63	\$15,181.33
WASTEWATER	\$8,628.20	\$95,008.95
WATER	\$85,285.89	\$199,128.33

**North Manchester Civil Town, Wabash County, Indiana
Financial Assistance to Non Governmental Entities - 2022**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Imagine One85 c/o Community Foundat	35-6019016	220 E Main Street	North Manchester IN	Wabash	Patricia Grant	260-982-4824	Fee For Service	\$15,000.00	OTHER NOT-FOR- PROFIT
Living Well in Wabash County	35-1514343	239 Bond Street	Wabash IN	Wabash	Beverly Ferry	260-563-4475	Fee For Service	\$19,000.00	COUNCIL ON AGING
Manchester Alive	35-0839555	109 N Market Street	North Manchester IN	Wabash	Heather Cruz	260-982-7644	Fee For Service	\$15,000.00	TOURISM & PROMOTION BUREAU
Manchester Early Learning Center	35-1164197	705 N Market Street	North Manchester IN	Wabash	Rachel Manes	260-982-4913	State or Local Grant	\$25,000.00	DAY CARE CENTER
North Manchester Historical Society	35-1434591	122 E Main Street	North Manchester IN	Wabash	Laura Rager	260-982-0672	State or Local Grant	\$10,000.00	HISTORICAL SOCIETY
Wabash Business Alliance	35-1538747	214 S Wabash Street	Wabash IN	Wabash	Keith Gillenwater	260-563-5258	Fee For Service	\$25,000.00	ECONOMIC DEVELOPMENT CORP.

**North Manchester Civil Town, Wabash County, Indiana
Pensions - 2022**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X