

Annual Financial Report



Indiana State Board of Accounts

2018

NORTH MANCHESTER CIVIL TOWN

Wabash County

Submitted on 2/25/2020 2:33:00 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 - 2018
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2018	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2018
Governmental Activities	101	General	\$85,335.83	\$2,243,059.78	\$1,877,896.05	\$450,499.56
	201	Motor Vehicle Highway	\$79,890.48	\$542,073.44	\$484,586.11	\$137,377.81
	202	Local Road And Street	\$126,062.58	\$41,112.19	\$50,000.00	\$117,174.77
	204	Parks And Recreation	\$814.38	\$701,621.55	\$621,978.98	\$80,456.95
	211	TLC Non-Reverting Program	\$15,597.36	\$43,506.12	\$51,148.28	\$7,955.20
	216	Emergency Medical Services/Ambulanc	\$89,643.49	\$309,928.16	\$304,202.27	\$95,369.38
	217	Pool Donation	\$12,379.10	\$0.00	\$503.60	\$11,875.50
	220	Self Funded Insurance	\$0.00	\$167,074.40	\$61,897.67	\$105,176.73
	233	Law Enforcement Continuing Ed	\$16,281.61	\$3,485.79	\$4,500.18	\$15,267.22
	242	Riverboat	\$142,976.42	\$37,724.92	\$11,367.75	\$169,333.59
	245	Rainy Day	\$159,647.43	\$1,628.51	\$214.48	\$161,061.46
	249	LOIT - Public Safety	\$239,385.02	\$178,420.64	\$142,014.94	\$275,790.72
	257	LOIT Special Distribution	\$257,841.49	\$2,632.46	\$0.00	\$260,473.95
	267	Local Road and Bridge Matching Grant	\$6,861.77	\$0.00	\$5,114.07	\$1,747.70
	270	Police Donation	\$16,320.13	\$459.68	\$342.00	\$16,437.81
	271	Ordinance Enforcement Expense	\$4,076.86	\$360.00	\$0.00	\$4,436.86
	272	Court Cost Due County	\$198.75	\$0.00	\$0.00	\$198.75
	273	Street Deposit And Refund	\$12,674.25	\$300.00	\$225.00	\$12,749.25
	274	Sidewalk Replacement	\$27,546.11	\$6,940.81	\$8,640.00	\$25,846.92
	275	Walrod Memorial Tree	\$5,288.32	\$750.00	\$750.00	\$5,288.32
	276	Park Revolving	\$2,157.06	\$6,154.82	\$5,070.62	\$3,241.26
	278	Scout Hall Donation	\$3,185.92	\$0.00	\$479.00	\$2,706.92
	280	Warvel Park Donation	\$4,125.20	\$545.00	\$827.83	\$3,842.37
	282	Pool Membership Donation	\$117.00	\$0.00	\$0.00	\$117.00
	283	Cedit Capital Projects	\$627,518.24	\$246,219.93	\$88,183.80	\$785,554.37
	301	Debt Service - Other	\$83,581.58	\$143,264.94	\$207,233.29	\$19,613.23
	401	Cumulative Capital Improvement	\$89,145.46	\$15,086.24	\$6,702.54	\$97,529.16
	402	Cumulative Capital Development	\$125,564.17	\$59,796.73	\$85,569.46	\$99,791.44
	409	Police Tactical Equipment	\$67.87	\$0.00	\$67.87	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2018	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2018
Governmental Activities	410	Fire Fighting Equipment	\$2,980.26	\$0.00	\$0.00	\$2,980.26
	425	Cumulative Fire	\$28,277.71	\$50,468.69	\$40,000.00	\$38,746.40
	443	General Development and Improvement	\$19,592.83	\$9,868.00	\$18,484.00	\$10,976.83
	471	Cinergy Metronet Allocation Redevelopment	\$210,276.48	\$98,617.91	\$12,901.17	\$295,993.22
	620	Sanitation Revenue	\$19,212.16	\$294,316.06	\$258,513.63	\$55,014.59
	806	Payroll	\$4,853.86	\$1,342,142.69	\$1,345,955.08	\$1,041.47
	811	User Fee	\$1,252.00	\$0.00	\$0.00	\$1,252.00
SubTotal			\$2,520,729.18	\$6,547,559.46	\$5,695,369.67	\$3,372,918.97
STORM WATER	626	Storm Water Utility-Operating	\$143,960.19	\$379,995.13	\$391,266.49	\$132,688.83
	629	Storm Water Utility-Deprec/Improve	\$591,141.85	\$3,586.75	\$264,051.34	\$330,677.26
SubTotal			\$735,102.04	\$383,581.88	\$655,317.83	\$463,366.09
WASTEWATER	308	Wastewater Debt Service	\$184,090.83	\$12,662.09	\$37.78	\$196,715.14
	452	Wastewater Utility-Deprec/Improve	\$483,321.37	\$203,730.61	\$353,182.80	\$333,869.18
	606	Wastewater Utility-Operating	\$168,252.70	\$1,171,995.30	\$1,103,538.55	\$236,709.45
	607	Wastewater Util-Bond And Interest	\$141,268.78	\$192,630.34	\$192,390.58	\$141,508.54
SubTotal			\$976,933.68	\$1,581,018.34	\$1,649,149.71	\$908,802.31
WATER	364	Water Utility-Debt Reserve	\$283,987.96	\$4,496.36	\$256.67	\$288,227.65
	601	Water Utility-Operating	\$106,034.13	\$1,323,344.12	\$1,284,228.25	\$145,150.00
	602	Water Utility-Bond And Interest	\$78,173.03	\$327,276.13	\$278,717.98	\$126,731.18
	604	Water Utility-Customer Deposit	\$43,405.00	\$1,730.00	\$1,970.00	\$43,165.00
	605	Water Utility-Depreciation/Improve	\$477,593.65	\$105,104.34	\$119,240.23	\$463,457.76
SubTotal			\$989,193.77	\$1,761,950.95	\$1,684,413.13	\$1,066,731.59
GRAND TOTAL			\$5,221,958.67	\$10,274,110.63	\$9,684,250.34	\$5,811,818.96

North Manchester Civil Town, Wabash County, Indiana
Detailed Receipts - 2018

Governmental Activities	General	General Property Taxes	\$868,655.99
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$726,100.03
		County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$119,411.00
		Local Income Tax (LIT) for Levy Freeze	\$288,468.80
		ABC Excise Tax Distribution	\$3,102.00
		Cigarette Tax Distribution	\$3,896.58
		Financial Institution Tax distribution	\$5,932.74
		Vehicle/Aircraft Excise Tax Distribution	\$110,612.41
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4,739.32
		ABC Gallonage Tax Distribution	\$13,159.48
		Federal and State Grants and Distributions - Public Safety	\$19,618.00
		Total Taxes and Intergovernmental	\$2,163,696.35
		Planning, Zoning, and Building Permits and Fees	\$9,868.28
		Other Licenses and Permits/320 - Peddler Permit	\$50.00
		Other Licenses and Permits/326 - Golf Cart Permit	\$775.00
		Total Licenses and Permits	\$10,693.28
		Rental of Property	\$60,600.00
		Total Charges for Services	\$60,600.00
		Court Costs and Fees	\$305.00
		Other Fines and Forfeitures/414 - Ordinance Violations	\$510.00
		Total Fines, Forfeitures, and Fees	\$815.00
		Earnings on Investments and Deposits	\$362.72
		Sale of Capital Assets	\$146.28
		Refunds and Reimbursements	\$2,667.22
		Payroll Fund and Clearing Account Receipts	\$3,936.93
		Other Receipts/650 - Miscellaneous Revenue	\$142.00
		Total Other Receipts	\$7,255.15
		Total General	\$2,243,059.78

	General Property Taxes	\$135,603.03
	Financial Institution Tax distribution	\$662.23
	Vehicle/Aircraft Excise Tax Distribution	\$12,346.95
	Motor Vehicle Highway Distribution	\$288,787.29
	Commercial Vehicle Excise Tax Distribution (CVET)	\$529.02
	Federal and State Grants and Distributions - Highways and Streets	\$89,669.85
Total Taxes and Intergovernmental		\$527,598.37
	Street Maintenance and Other Transportation Fees	\$150.00
Total Charges for Services		\$150.00
	Earnings on Investments and Deposits	\$1,291.54
	Sale of Capital Assets	\$11,704.78
	Refunds and Reimbursements	\$873.25
	Other Receipts/050 - Outstanding Checks Control	\$146.05
	Other Receipts/650 - Miscellaneous	\$309.45
Total Other Receipts		\$14,325.07
Total Motor Vehicle Highway		\$542,073.44
Local Road And Street	Local Road and Street Distribution	\$39,720.28
Total Taxes and Intergovernmental		\$39,720.28
	Earnings on Investments and Deposits	\$1,391.91
Total Other Receipts		\$1,391.91
Total Local Road And Street		\$41,112.19
Parks And Recreation	General Property Taxes	\$371,307.39
	Financial Institution Tax distribution	\$1,812.66
	Vehicle/Aircraft Excise Tax Distribution	\$33,795.96
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,448.02
	Other Taxes/572 - Sales Tax	\$1,243.55
Total Taxes and Intergovernmental		\$409,607.58
	Park and Recreation Receipts	\$202,271.93
	Rental of Property	\$38,473.47
Total Charges for Services		\$240,745.40
	Earnings on Investments and Deposits	\$26.01
	Refunds and Reimbursements	\$50,983.00
	Other Receipts/650 - Miscellaneous	\$259.56
Total Other Receipts		\$51,268.57
Total Parks And Recreation		\$701,621.55

TLC Non-Reverting Program	Other Taxes/572 - Sales Tax	\$380.79
Total Taxes and Intergovernmental		\$380.79
	Rental of Property	\$41,501.71
Total Charges for Services		\$41,501.71
	Donations, Gifts, and Bequests	\$1,623.62
Total Other Receipts		\$1,623.62
Total TLC Non-Reverting Program		\$43,506.12
Emergency Medical Services/Ambulanc	Emergency Medical Services Fees	\$122,523.00
Total Charges for Services		\$122,523.00
	Earnings on Investments and Deposits	\$817.16
	Other Receipts/360 - County EMS Subsidy	\$186,588.00
Total Other Receipts		\$187,405.16
Total Emergency Medical Services/Ambulanc		\$309,928.16
Self Funded Insurance	Benefit Plan Contributions	\$167,074.40
Total Other Receipts		\$167,074.40
Total Self Funded Insurance		\$167,074.40
Law Enforcement Continuing Ed	Gun Permits	\$1,650.00
Total Licenses and Permits		\$1,650.00
	Document and Copy Fees	\$1,007.00
Total Charges for Services		\$1,007.00
	Court Costs and Fees	\$662.16
Total Fines, Forfeitures, and Fees		\$662.16
	Other Receipts/650 - Miscellaneous	\$166.63
Total Other Receipts		\$166.63
Total Law Enforcement Continuing Ed		\$3,485.79
Riverboat	Casino/Riverboat Distribution	\$36,207.00
Total Taxes and Intergovernmental		\$36,207.00
	Earnings on Investments and Deposits	\$1,517.92
Total Other Receipts		\$1,517.92
Total Riverboat		\$37,724.92
Rainy Day	Earnings on Investments and Deposits	\$1,628.51
Total Other Receipts		\$1,628.51
Total Rainy Day		\$1,628.51

LOIT - Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$175,979.00
Total Taxes and Intergovernmental		\$175,979.00
	Earnings on Investments and Deposits	\$2,441.64
Total Other Receipts		\$2,441.64
Total LOIT - Public Safety		\$178,420.64
LOIT Special Distribution	Earnings on Investments and Deposits	\$2,632.46
Total Other Receipts		\$2,632.46
Total LOIT Special Distribution		\$2,632.46
Police Donation	Earnings on Investments and Deposits	\$14.00
	Donations, Gifts, and Bequests	\$103.68
	Payroll Fund and Clearing Account Receipts	\$342.00
Total Other Receipts		\$459.68
Total Police Donation		\$459.68
Ordinance Enforcement Expense	Other Fines and Forfeitures/414 - Parking Tickets	\$360.00
Total Fines, Forfeitures, and Fees		\$360.00
Total Ordinance Enforcement Expense		\$360.00
Street Deposit And Refund	Street and Curb Cuts Permits	\$300.00
Total Licenses and Permits		\$300.00
Total Street Deposit And Refund		\$300.00
Sidewalk Replacement	Cable TV Licenses	\$6,666.64
Total Licenses and Permits		\$6,666.64
	Earnings on Investments and Deposits	\$274.17
Total Other Receipts		\$274.17
Total Sidewalk Replacement		\$6,940.81
Walrod Memorial Tree	Other Charges for Services, Sales, and Fees/132 - Tree Subsidy Fee	\$750.00
Total Charges for Services		\$750.00
Total Walrod Memorial Tree		\$750.00
Park Revolving	Other Receipts/260 - Concessions	\$6,154.82
Total Other Receipts		\$6,154.82
Total Park Revolving		\$6,154.82

Warvel Park Donation	Donations, Gifts, and Bequests	\$545.00
Total Other Receipts		\$545.00
Total Warvel Park Donation		\$545.00
Credit Capital Projects	County Economic Development Income Tax (CEDIT)	\$200,477.00
Total Taxes and Intergovernmental		\$200,477.00
	Rental of Property	\$22,930.06
Total Charges for Services		\$22,930.06
	Earnings on Investments and Deposits	\$2,417.87
	Sale of Capital Assets	\$20,395.00
Total Other Receipts		\$22,812.87
Total Credit Capital Projects		\$246,219.93
Debt Service - Other	General Property Taxes	\$130,098.02
	Financial Institution Tax distribution	\$619.00
	Vehicle/Aircraft Excise Tax Distribution	\$11,540.83
	Commercial Vehicle Excise Tax Distribution (CVET)	\$494.48
Total Taxes and Intergovernmental		\$142,752.33
	Earnings on Investments and Deposits	\$512.61
Total Other Receipts		\$512.61
Total Debt Service - Other		\$143,264.94
Cumulative Capital Improvement	Cigarette Tax Distribution	\$14,287.47
Total Taxes and Intergovernmental		\$14,287.47
	Earnings on Investments and Deposits	\$798.77
Total Other Receipts		\$798.77
Total Cumulative Capital Improvement		\$15,086.24
Cumulative Capital Development	General Property Taxes	\$53,364.90
	Financial Institution Tax distribution	\$260.52
	Vehicle/Aircraft Excise Tax Distribution	\$4,857.15
	Commercial Vehicle Excise Tax Distribution (CVET)	\$208.12
Total Taxes and Intergovernmental		\$58,690.69
	Earnings on Investments and Deposits	\$1,106.04
Total Other Receipts		\$1,106.04
Total Cumulative Capital Development		\$59,796.73

Governmental Activities	Cumulative Fire		General Property Taxes	\$32,018.94
			Financial Institution Tax distribution	\$156.53
			Vehicle/Aircraft Excise Tax Distribution	\$2,918.37
			Commercial Vehicle Excise Tax Distribution (CVET)	\$125.04
	Total Taxes and Intergovernmental			\$35,218.88
			Earnings on Investments and Deposits	\$249.81
			Donations, Gifts, and Bequests	\$15,000.00
	Total Other Receipts			\$15,249.81
	Total Cumulative Fire			\$50,468.69
	General Development and Improvement	Rental of Property		\$9,750.00
	Total Charges for Services			\$9,750.00
			Earnings on Investments and Deposits	\$118.00
	Total Other Receipts			\$118.00
	Total General Development and Improvement			\$9,868.00
	Cinergy Metronet Allocation Redevelopment	Other Taxes/610 - Redevelopment Distribution		\$95,921.28
	Total Taxes and Intergovernmental			\$95,921.28
			Earnings on Investments and Deposits	\$2,696.63
	Total Other Receipts			\$2,696.63
	Total Cinergy Metronet Allocation Redevelopment			\$98,617.91
	Sanitation Revenue	Garbage/Trash/Recycling/Landfill Fees and Charges		\$293,921.58
	Total Charges for Services			\$293,921.58
			Earnings on Investments and Deposits	\$394.48
	Total Other Receipts			\$394.48
	Total Sanitation Revenue			\$294,316.06
	Payroll	Payroll Fund and Clearing Account Receipts		\$1,342,142.69
	Total Other Receipts			\$1,342,142.69
	Total Payroll			\$1,342,142.69
	Total Governmental Activities			\$6,547,559.46

STORM WATER	Storm Water Utility-Operating	Storm Water Fees	\$203,785.13
	Total Charges for Services		\$203,785.13
		Utility Penalties	\$1,902.28
	Total Utility Penalties		\$1,902.28
		Earnings on Investments and Deposits	\$1,244.78
		Transfers In - Transferred from Another Fund	\$173,062.94
	Total Other Receipts		\$174,307.72
	Total Storm Water Utility-Operating		\$379,995.13
	Storm Water Utility-Deprec/Improve	Earnings on Investments and Deposits	\$3,586.75
	Total Other Receipts		\$3,586.75
	Total Storm Water Utility-Deprec/Improve		\$3,586.75
Total STORM WATER			\$383,581.88
WASTEWATER	Wastewater Debt Service	Earnings on Investments and Deposits	\$3,044.09
		Transfers In - Transferred from Another Fund	\$9,618.00
	Total Other Receipts		\$12,662.09
	Total Wastewater Debt Service		\$12,662.09
	Wastewater Utility-Deprec/Improve	Earnings on Investments and Deposits	\$3,730.61
		Transfers In - Transferred from Another Fund	\$200,000.00
	Total Other Receipts		\$203,730.61
	Total Wastewater Utility-Deprec/Improve		\$203,730.61
	Wastewater Utility-Operating	Metered or Measured Sales and Services	\$1,101,719.72
	Total Charges for Services		\$1,101,719.72
		Earnings on Investments and Deposits	\$2,283.55
		Transfers In - Transferred from Another Fund	\$868.36
		Other Receipts/650 - Miscellaneous Receipts	\$67,123.67
	Total Other Receipts		\$70,275.58
	Total Wastewater Utility-Operating		\$1,171,995.30
	Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$1,470.34
		Transfers In - Transferred from Another Fund	\$191,160.00
	Total Other Receipts		\$192,630.34
	Total Wastewater Util-Bond And Interest		\$192,630.34
Total WASTEWATER			\$1,581,018.34

WATER	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$4,496.36
	Total Other Receipts		\$4,496.36
	Total Water Utility-Debt Reserve		\$4,496.36
	Water Utility-Operating	Metered or Measured Sales and Services	\$1,222,160.49
	Total Charges for Services		\$1,222,160.49
		Earnings on Investments and Deposits	\$1,216.35
		Transfers In - Transferred from Another Fund	\$69,076.52
		Other Receipts/650 - Miscellaneous Revenue	\$30,890.76
	Total Other Receipts		\$101,183.63
	Total Water Utility-Operating		\$1,323,344.12
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$1,937.88
		Transfers In - Transferred from Another Fund	\$325,338.25
	Total Other Receipts		\$327,276.13
	Total Water Utility-Bond And Interest		\$327,276.13
	Water Utility-Customer Deposit	Other Charges for Services, Sales, and Fees/360.00 - Customer Meter Deposit	\$1,730.00
	Total Charges for Services		\$1,730.00
	Total Water Utility-Customer Deposit		\$1,730.00
	Water Utility-Depreciation/Improve	Earnings on Investments and Deposits	\$5,104.34
		Transfers In - Transferred from Another Fund	\$100,000.00
	Total Other Receipts		\$105,104.34
	Total Water Utility-Depreciation/Improve		\$105,104.34
Total WATER			\$1,761,950.95

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund - 2018**

Governmental Activities	General	Salaries and Wages	\$918,543.98
		Other Personal Services	\$391,817.52
		Employee Benefits	\$12,060.94
		Total Personal Services	\$1,322,422.44
		Office Supplies	\$6,735.36
		Operating Supplies	\$34,875.61
		Repair and Maintenance Supplies	\$28,034.99
		Total Supplies	\$69,645.96
		Professional Services	\$54,322.04
		Communication and Transportation	\$34,469.67
		Printing and Advertising	\$3,357.44
		Insurance	\$75,901.28
		Utility Services	\$81,093.11
		Repairs and Maintenance	\$44,119.02
		Rentals	\$149,877.00
		Other Services and Charges	\$42,688.09
		Total Services and Charges	\$485,827.65
		Total General	\$1,877,896.05
	Motor Vehicle Highway	Salaries and Wages	\$149,745.17
		Other Personal Services	\$55,739.70
		Total Personal Services	\$205,484.87
		Office Supplies	\$448.34
		Operating Supplies	\$14,636.17
		Repair and Maintenance Supplies	\$17,395.34
		Other Supplies	\$188,201.22
		Total Supplies	\$220,681.07
		Professional Services	\$2,680.27
		Communication and Transportation	\$3,113.37
		Insurance	\$15,217.19

Governmental Activities	Motor Vehicle Highway	Utility Services	\$4,136.02
		Repairs and Maintenance	\$3,591.80
		Other Services and Charges	\$524.52
		Total Services and Charges	\$29,263.17
		Machinery, Equipment, and Vehicles	\$29,157.00
	Total Capital Outlays		\$29,157.00
	Total Motor Vehicle Highway		\$484,586.11
	Local Road And Street	Machinery, Equipment, and Vehicles	\$50,000.00
		Total Capital Outlays	\$50,000.00
	Total Local Road And Street		\$50,000.00
Parks And Recreation	Salaries and Wages		\$302,199.67
		Other Personal Services	\$86,798.01
		Employee Benefits	\$343.84
		Total Personal Services	\$389,341.52
	Office Supplies		\$913.62
		Operating Supplies	\$21,048.26
		Repair and Maintenance Supplies	\$30,938.03
		Total Supplies	\$52,899.91
	Professional Services		\$13,955.65
		Communication and Transportation	\$12,429.15
		Insurance	\$19,448.92
		Utility Services	\$116,012.92
	Repairs and Maintenance		\$12,114.36
		Other Services and Charges	\$5,776.55
		Total Services and Charges	\$179,737.55
	Total Parks And Recreation		\$621,978.98
	TLC Non-Reverting Program	Salaries and Wages	\$13,576.09

Governmental Activities	TLC Non-Reverting Program	Other Personal Services	\$486.00
		Total Personal Services	\$14,062.09
		Office Supplies	\$1,188.54
		Total Supplies	\$1,188.54
		Professional Services	\$2,055.31
		Communication and Transportation	\$1,595.99
		Insurance	\$1,272.54
		Utility Services	\$25,460.92
		Repairs and Maintenance	\$4,329.95
		Other Services and Charges	\$1,182.94
		Total Services and Charges	\$35,897.65
	Total TLC Non-Reverting Program		\$51,148.28
	Emergency Medical Services/Ambulanc	Salaries and Wages	\$3,667.51
		Employee Benefits	\$628.60
		Total Personal Services	\$4,296.11
		Office Supplies	\$3,250.79
		Total Supplies	\$3,250.79
		Professional Services	\$295,440.00
		Communication and Transportation	\$530.95
		Other Services and Charges	\$684.42
		Total Services and Charges	\$296,655.37
	Total Emergency Medical Services/Ambulanc		\$304,202.27
	Pool Donation	Operating Supplies	\$503.60
		Total Supplies	\$503.60
	Total Pool Donation		\$503.60

Governmental Activities	Self Funded Insurance	Payments To or On Behalf of Beneficiaries	\$61,897.67
		Total Other Disbursements	\$61,897.67
	Total Self Funded Insurance		\$61,897.67
Law Enforcement Continuing Ed	Operating Supplies		\$4,500.18
	Total Supplies		\$4,500.18
	Total Law Enforcement Continuing Ed		\$4,500.18
Riverboat	Other Services and Charges		\$11,367.75
	Total Services and Charges		\$11,367.75
	Total Riverboat		\$11,367.75
Rainy Day	Professional Services		\$214.48
	Total Services and Charges		\$214.48
	Total Rainy Day		\$214.48
LOIT - Public Safety	Salaries and Wages		\$106,304.24
	Total Personal Services		\$106,304.24
	Operating Supplies		\$3,790.92
	Total Supplies		\$3,790.92
	Payments on Bonds and Other Debt Principal		\$23,919.78
	Total Debt service - principal and interest		\$23,919.78
	Machinery, Equipment, and Vehicles		\$8,000.00
	Total Capital Outlays		\$8,000.00
	Total LOIT - Public Safety		\$142,014.94

Governmental Activities	Local Road and Bridge Matching Grant	Distributions to Other Governmental Entities	\$5,114.07
		Total Other Disbursements	\$5,114.07
	Total Local Road and Bridge Matching Grant		\$5,114.07
Police Donation	Other Disbursements		\$342.00
	Total Other Disbursements		\$342.00
Total Police Donation			\$342.00
Street Deposit And Refund	Other Services and Charges		\$225.00
	Total Services and Charges		\$225.00
Total Street Deposit And Refund			\$225.00
Sidewalk Replacement	Repairs and Maintenance		\$8,640.00
	Total Services and Charges		\$8,640.00
Total Sidewalk Replacement			\$8,640.00
Walrod Memorial Tree	Professional Services		\$750.00
	Total Services and Charges		\$750.00
Total Walrod Memorial Tree			\$750.00
Park Revolving	Operating Supplies		\$5,070.62
	Total Supplies		\$5,070.62
Total Park Revolving			\$5,070.62
Scout Hall Donation	Operating Supplies		\$479.00
	Total Supplies		\$479.00
Total Scout Hall Donation			\$479.00

Governmental Activities	Warvel Park Donation	Repair and Maintenance Supplies	\$827.83
		Total Supplies	\$827.83
Total Warvel Park Donation			\$827.83
Cedit Capital Projects	Professional Services		\$88,183.80
	Total Services and Charges		\$88,183.80
Total Cedit Capital Projects			\$88,183.80
Debt Service - Other	Professional Services		\$1,628.29
	Total Services and Charges		\$1,628.29
	Payments on Bonds and Other Debt Principal		\$128,820.00
	Payments on Bonds and Other Debt Interest		\$76,785.00
	Total Debt service - principal and interest		\$205,605.00
Total Debt Service - Other			\$207,233.29
Cumulative Capital Improvement	Professional Services		\$6,702.54
	Total Services and Charges		\$6,702.54
Total Cumulative Capital Improvement			\$6,702.54
Cumulative Capital Development	Professional Services		\$35,569.46
	Total Services and Charges		\$35,569.46
	Machinery, Equipment, and Vehicles		\$50,000.00
	Total Capital Outlays		\$50,000.00
Total Cumulative Capital Development			\$85,569.46

Governmental Activities	Police Tactical Equipment	Operating Supplies	\$67.87
		Total Supplies	\$67.87
		Total Police Tactical Equipment	\$67.87
Cumulative Fire	Payments on Bonds and Other Debt Principal		\$32,169.00
	Payments on Bonds and Other Debt Interest		\$7,831.00
	Total Debt service - principal and interest		\$40,000.00
Total Cumulative Fire			\$40,000.00
General Development and Improvement	Professional Services		\$3,484.00
	Total Services and Charges		\$3,484.00
	Land		\$15,000.00
	Total Capital Outlays		\$15,000.00
Total General Development and Improvement			\$18,484.00
Cinergy Metronet Allocation Redevelopment	Professional Services		\$12,901.17
	Total Services and Charges		\$12,901.17
Total Cinergy Metronet Allocation Redevelopment			\$12,901.17
Sanitation Revenue	Salaries and Wages		\$15,677.42
	Employee Benefits		\$2,516.03
	Total Personal Services		\$18,193.45
	Professional Services		\$235,439.49
	Insurance		\$278.93
	Rentals		\$300.00

Governmental Activities	Sanitation Revenue	Other Services and Charges	\$4,301.76
		Total Services and Charges	\$240,320.18
	Total Sanitation Revenue		\$258,513.63
	Payroll	Payment of Taxes and Other Payroll Withholdings	\$1,345,955.08
		Total Other Disbursements	\$1,345,955.08
	Total Payroll		\$1,345,955.08
Total Governmental Activities			\$5,695,369.67
STORM WATER	Storm Water Utility-Operating	Salaries and Wages	\$34,161.91
		Total Personal Services	\$34,161.91
		Insurance	\$358.47
		Rentals	\$300.00
		Total Services and Charges	\$658.47
		Other Disbursements	\$1,968.34
		Total Other Disbursements	\$1,968.34
		Contractual Services	\$272,338.51
		Employee Pensions and Benefits	\$4,161.00
		Transportation	\$1,957.07
		Other Operating	\$76,021.19
		Total Operations	\$354,477.77
	Total Storm Water Utility-Operating		\$391,266.49
	Storm Water Utility-Deprec/Improve	Transfer Out - Transferred To Another Fund	\$173,062.94
		Total Other Disbursements	\$173,062.94
		Contractual Services	\$57,350.90

STORM WATER	Storm Water Utility-Deprec/Improve	Other Operating	\$33,637.50
		Total Operations	\$90,988.40
	Total Storm Water Utility-Deprec/Improve		\$264,051.34
Total STORM WATER			\$655,317.83
WASTEWATER	Wastewater Debt Service	Transfer Out - Transferred To Another Fund	\$37.78
		Total Other Disbursements	\$37.78
	Total Wastewater Debt Service		\$37.78
	Wastewater Utility-Deprec/Improve	Contractual Services	\$288,730.49
		Other Operating	\$64,452.31
		Total Operations	\$353,182.80
	Total Wastewater Utility-Deprec/Improve		\$353,182.80
	Wastewater Utility-Operating	Salaries and Wages	\$306,351.96
		Total Personal Services	\$306,351.96
		Insurance	\$18,189.10
		Rentals	\$300.00
		Total Services and Charges	\$18,489.10
		Transfer Out - Transferred To Another Fund	\$400,778.00
		Other Disbursements	\$28,913.42
		Total Other Disbursements	\$429,691.42
		Chemicals	\$2,408.00
		Contractual Services	\$94,930.03
		Employee Pensions and Benefits	\$126,340.30
		Fuel for Power Production	\$7,373.64

WASTEWATER	Wastewater Utility-Operating	Materials and Supplies	\$16,049.66
		Power Production\Purchased Power	\$52,638.89
		Transportation	\$8,255.15
		Other Operating	\$41,010.40
		Total Operations	\$349,006.07
	Total Wastewater Utility-Operating		\$1,103,538.55
	Wastewater Util-Bond And Interest	Payments on Bonds and Other Debt Principal	\$140,000.00
		Payments on Bonds and Other Debt Interest	\$51,560.00
		Total Debt service - principal and interest	\$191,560.00
		Transfer Out - Transferred To Another Fund	\$830.58
		Total Other Disbursements	\$830.58
	Total Wastewater Util-Bond And Interest		\$192,390.58
	Total WASTEWATER		\$1,649,149.71
WATER	Water Utility-Debt Reserve	Transfer Out - Transferred To Another Fund	\$256.67
		Total Other Disbursements	\$256.67
		Total Water Utility-Debt Reserve	\$256.67
	Water Utility-Operating	Salaries and Wages	\$193,240.05
		Total Personal Services	\$193,240.05
		Insurance	\$20,026.68
		Rentals	\$300.00
		Total Services and Charges	\$20,326.68
		Transfer Out - Transferred To Another Fund	\$380,162.23
		Other Disbursements	\$27,727.37
		Total Other Disbursements	\$407,889.60
		Chemicals	\$4,451.27
		Contractual Services	\$169,271.29
		Employee Pensions and Benefits	\$78,397.38

WATER	Water Utility-Operating	Fuel for Power Production	\$1,225.50
		Materials and Supplies	\$217,030.78
		Power Production\Purchased Power	\$44,655.06
		Transportation	\$5,968.60
		Other Operating	\$141,772.04
		Total Operations	\$662,771.92
		Total Water Utility-Operating	
	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$178,000.00
		Payments on Bonds and Other Debt Interest	\$100,717.98
		Total Debt service - principal and interest	\$278,717.98
	Total Water Utility-Bond And Interest		\$278,717.98
	Water Utility-Customer Deposit	Other Disbursements	\$1,970.00
		Total Other Disbursements	\$1,970.00
	Total Water Utility-Customer Deposit		\$1,970.00
	Water Utility-Depreciation/Improve	Transfer Out - Transferred To Another Fund	\$113,995.87
		Total Other Disbursements	\$113,995.87
		Materials and Supplies	\$5,244.36
		Total Operations	\$5,244.36
	Total Water Utility-Depreciation/Improve		\$119,240.23
	Total WATER		

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund with Departments - 2018**

Governmental Activities	General	Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$97,556.09
			Other Personal Services	\$49,096.35

Total Services and Charges**\$16,226.66****Total Mayor****\$67,476.89**

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

Salaries and Wages

\$15,211.88

Other Personal Services

\$344.40

Total Personal Services**\$15,556.28**

Office Supplies

\$241.54

Total Supplies**\$241.54**

Professional Services

\$82.28

Communication and Transportation

\$1,318.25

Other Services and Charges

\$1,201.27

Total Services and Charges**\$2,601.80****Total Building Department (Jail Const. - Bldg. Comm. - Permits)****\$18,399.62**

Fire Department

Salaries and Wages

\$176,884.83

Other Personal Services

\$61,472.21

Employee Benefits

\$655.52

Total Personal Services**\$239,012.56**

Office Supplies

\$1,079.43

Operating Supplies

\$4,764.29

Repair and Maintenance Supplies

\$24,702.45

Total Supplies**\$30,546.17**

Professional Services

\$3,947.22

Communication and Transportation

\$610.00

Total Services and Charges**\$48,240.24****Total Fire Department****\$317,798.97**

Police Department (Town Marshall)

Salaries and Wages

\$596,762.10

Other Personal Services

\$259,841.19

Employee Benefits

\$11,405.42

Total Personal Services**\$868,008.71**

Office Supplies

\$2,188.49

Operating Supplies

\$28,708.44

Repair and Maintenance Supplies

\$921.94

Total Supplies**\$31,818.87**

Professional Services

\$10,579.50

Communication and Transportation

\$22,602.92

Printing and Advertising

\$3,341.15

Insurance

\$41,062.63

Utility Services

\$28,137.86

Repairs and Maintenance

\$24,996.51

Other Services and Charges

\$4,655.00

Total Services and Charges**\$135,375.57****Total Police Department (Town Marshall)****\$1,035,203.15**

Tree Board

Salaries and Wages

\$3,600.00

Other Personal Services

\$275.00

Total Personal Services**\$3,875.00**

Governmental Activities	General	Tree Board	Professional Services	\$23,132.34
			Communication and Transportation	\$156.15
			Other Services and Charges	\$1,752.50
		Total Services and Charges		\$25,040.99
		Total Tree Board		\$28,915.99
	Total General			\$1,877,896.05
Total Governmental Activities Disbursements for Funds with Departments				\$1,877,896.05

**North Manchester Civil Town, Wabash County, Indiana
Debt Statement - 2018**

GRAND TOTAL

\$0.00

**North Manchester Civil Town, Wabash County, Indiana
Leases 2018**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2019	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	\$133,000.00	5/15/2012	01/15/2032	N/A
	Town of North Manchester	Equipment Lease	\$14,848.00	09/12/2014	07/15/2019	N/A
	Town of North Manchester	Equipment Lease, Sched 2	\$15,954.00	01/15/2016	07/15/2020	N/A
	Town of North Manchester	Equipment Lease, Sched 3	\$14,988.00	01/15/2017	07/15/2021	N/A
	Town of North Manchester	E-1 Fire Truck, 2017	\$49,072.00	08/15/2017	08/15/2023	N/A
	Total Governmental Activities (General) \$227,862.00					
WASTEWATER (Wastewater Utility)	North Manchester Public Works	Vactor Equipment Lease (Sch 4), 2017	\$86,328.00	08/08/2017	03/01/2023	N/A
	Total WASTEWATER (Wastewater Utility) \$86,328.00					
						GRAND TOTAL \$314,190.00

North Manchester Civil Town, Wabash County, Indiana
Transfers - 2018

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Wastewater Debt Service	\$37.78	Wastewater Debt Service	\$9,618.00
Water Utility-Operating	\$380,162.23	Wastewater Utility-Deprec/Improve	\$200,000.00
Water Utility-Depreciation/Improve	\$113,995.87	Water Utility-Operating	\$69,076.52
Water Utility-Debt Reserve	\$256.67	Water Utility-Bond And Interest	\$325,338.25
Wastewater Utility-Operating	\$400,778.00	Water Utility-Depreciation/Improve	\$100,000.00
Wastewater Util-Bond And Interest	\$830.58	Wastewater Utility-Operating	\$868.36
Storm Water Utility-Deprec/Improve	\$173,062.94	Wastewater Util-Bond And Interest	\$191,160.00
Total Transfers Out	\$1,069,124.07	Storm Water Utility-Operating	\$173,062.94
		Total Transfers In	\$1,069,124.07

**North Manchester Civil Town, Wabash County, Indiana
Grants - 2018**

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
Operation Pull Over	National Priority Safety Program	NHTSA	Indiana Criminal Justice Institute	20.616		D3-18- 11915	Reimbursemen t Grant	101 General	\$14,618.00	\$14,618.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00

**North Manchester Civil Town, Wabash County, Indiana
Capital Assets 2018**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$1,401,293.05	\$833,431.00	\$3,184,202.27	\$464,937.49	\$3,912,907.30	\$0.00	\$13,932.50	\$9,810,703.61
STORM WATER (Storm Water Utility)	\$0.00	\$1,766,426.00	\$208,484.00	\$2,320,457.00	\$79,153.00	\$0.00	\$0.00	\$4,374,520.00
WASTEWATER (Wastewater Utility)	\$26,977.00	\$0.00	\$2,055,352.00	\$1,973,769.00	\$950,998.11	\$0.00	\$0.00	\$5,007,096.11
WATER (Water Utility)	\$84,980.00	\$0.00	\$1,993,704.00	\$6,129,547.00	\$490,224.12	\$0.00	\$0.00	\$8,698,455.12
TOTAL	\$1,513,250.05	\$2,599,857.00	\$7,441,742.27	\$10,888,710.49	\$5,433,282.53	\$0.00	\$13,932.50	\$27,890,774.84

North Manchester Civil Town, Wabash County, Indiana
Capital Assets 2018

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Unit Total					

**North Manchester Civil Town, Wabash County, Indiana
Accounts Payable/Receivable Statement - 2018**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$142,524.13	\$39,169.60
STORM WATER	\$24,145.15	\$17,201.19
WASTEWATER	\$34,851.50	\$90,848.23
WATER	\$64,462.37	\$182,129.96

**North Manchester Civil Town, Wabash County, Indiana
Financial Assistance to Non Governmental Entities - 2018**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
211 Services/United Way of Allen Co		334 E Berry Street	Fort Wayne IN	Wabash			Fee For Service	\$1,994.33	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 Main Street		109 N Market Street	North Manchester IN	Wabash	Susan Manwaring	260-901-6045	Fee For Service	\$7,500.00	OTHER NOT-FOR-PROFIT
N. Manchester Chamber of Commerce	35-0839555	109 N Market Street	North Manchester IN	Wabash	Susan Mattern	260-982-7644	Fee For Service	\$7,500.00	TOURISM & PROMOTION BUREAU
Wabash Business Alliance	35-1538747	214 S Wabash Street	Wabash IN	Wabash	Keith Gillenwater	260-563-5258	Fee For Service	\$21,000.00	ECONOMIC DEVELOPMENT CORP.

North Manchester Civil Town, Wabash County, Indiana
Pensions - 2018

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
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