

# Annual Financial Report



Indiana State Board of Accounts

2019

NORTH MANCHESTER CIVIL TOWN

Wabash County

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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 - 2019**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2019
<b>Governmental Activities</b>	101	General	\$450,499.56	\$2,115,855.22	\$1,993,919.40	\$572,435.38
	201	Motor Vehicle Highway	\$137,377.81	\$511,133.70	\$352,204.82	\$296,306.69
	202	Local Road And Street	\$117,174.77	\$46,787.91	\$0.00	\$163,962.68
	204	Parks And Recreation	\$80,456.95	\$704,646.18	\$703,488.64	\$81,614.49
	211	TLC Non-Reverting Program	\$7,955.20	\$71,076.32	\$76,290.73	\$2,740.79
	216	Emergency Medical Services/Ambulanc	\$95,369.38	\$261,479.15	\$225,688.17	\$131,160.36
	217	Pool Donation	\$11,875.50	\$500.00	\$218.84	\$12,156.66
	220	Self Funded Insurance	\$105,176.73	\$177,925.27	\$129,417.22	\$153,684.78
	233	Law Enforcement Continuing Ed	\$15,267.22	\$3,850.00	\$3,575.97	\$15,541.25
	242	Riverboat	\$169,333.59	\$44,420.69	\$40,000.00	\$173,754.28
	245	Rainy Day	\$161,061.46	\$3,453.89	\$0.00	\$164,515.35
	249	LOIT - Public Safety	\$275,790.72	\$282,077.92	\$210,185.58	\$347,683.06
	257	LOIT Special Distribution	\$260,473.95	\$5,371.72	\$188,140.44	\$77,705.23
	267	Local Road and Bridge Matching Grant	\$1,747.70	\$627,975.00	\$417,388.08	\$212,334.62
	270	Police Donation	\$16,437.81	\$2,080.00	\$2,935.68	\$15,582.13
	271	Ordinance Enforcement Expense	\$4,436.86	\$985.00	\$0.00	\$5,421.86
	272	Court Cost Due County	\$198.75	\$0.00	\$0.00	\$198.75
	273	Street Deposit And Refund	\$12,749.25	\$1,500.00	\$1,400.00	\$12,849.25
	274	Sidewalk Replacement	\$25,846.92	\$6,483.48	\$576.00	\$31,754.40
	275	Walrod Memorial Tree	\$5,288.32	\$350.00	\$350.00	\$5,288.32
	276	Park Revolving	\$3,241.26	\$5,321.73	\$4,635.59	\$3,927.40
	278	Scout Hall Donation	\$2,706.92	\$0.00	\$0.00	\$2,706.92
	280	Warvel Park Donation	\$3,842.37	\$5,532.64	\$6,877.37	\$2,497.64
	282	Pool Membership Donation	\$117.00	\$0.00	\$0.00	\$117.00
	283	Cedit Capital Projects	\$785,554.37	\$231,347.39	\$174,171.26	\$842,730.50
	301	Debt Service - Other	\$19,613.23	\$263,275.86	\$209,720.74	\$73,168.35
	401	Cumulative Capital Improvement	\$97,529.16	\$15,907.35	\$9,164.00	\$104,272.51
	402	Cumulative Capital Development	\$99,791.44	\$59,306.51	\$47,488.53	\$111,609.42
	410	Fire Fighting Equipment	\$2,980.26	\$0.00	\$0.00	\$2,980.26

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2019
<b>Governmental Activities</b>	425	Cumulative Fire	\$38,746.40	\$50,133.43	\$49,072.20	\$39,807.63
	443	General Development and Improvement	\$10,976.83	\$9,600.00	\$3,084.00	\$17,492.83
	471	Cinergy Metronet Allocation Redevelopment	\$295,993.22	\$96,595.64	\$300,847.25	\$91,741.61
	475	Revolving Loan	\$0.00	\$240,000.00	\$0.00	\$240,000.00
	620	Sanitation Revenue	\$55,014.59	\$295,595.36	\$308,458.00	\$42,151.95
	806	Payroll	\$1,041.47	\$1,340,711.38	\$1,332,856.34	\$8,896.51
	811	User Fee	\$1,252.00	\$0.00	\$0.00	\$1,252.00
<b>SubTotal</b>			<b>\$3,372,918.97</b>	<b>\$7,481,278.74</b>	<b>\$6,792,154.85</b>	<b>\$4,062,042.86</b>
<b>STORM WATER</b>	626	Storm Water Utility-Operating	\$132,688.83	\$212,517.73	\$114,812.56	\$230,394.00
	629	Storm Water Utility-Deprec/Improve	\$330,677.26	\$5,617.20	\$17,902.50	\$318,391.96
<b>SubTotal</b>			<b>\$463,366.09</b>	<b>\$218,134.93</b>	<b>\$132,715.06</b>	<b>\$548,785.96</b>
<b>WASTEWATER</b>	308	Wastewater Debt Service	\$196,715.14	\$4,073.10	\$0.00	\$200,788.24
	452	Wastewater Utility-Deprec/Improve	\$333,869.18	\$105,919.98	\$159,731.71	\$280,057.45
	606	Wastewater Utility-Operating	\$236,709.45	\$1,123,278.48	\$1,057,326.56	\$302,661.37
	607	Wastewater Util-Bond And Interest	\$141,508.54	\$194,268.23	\$191,750.00	\$144,026.77
<b>SubTotal</b>			<b>\$908,802.31</b>	<b>\$1,427,539.79</b>	<b>\$1,408,808.27</b>	<b>\$927,533.83</b>
<b>WATER</b>	364	Water Utility-Debt Reserve	\$288,227.65	\$5,967.87	\$0.00	\$294,195.52
	601	Water Utility-Operating	\$145,150.00	\$1,336,241.55	\$1,254,785.73	\$226,605.82
	602	Water Utility-Bond And Interest	\$126,731.18	\$283,762.55	\$279,733.98	\$130,759.75
	604	Water Utility-Customer Deposit	\$43,165.00	\$22,500.00	\$15,415.00	\$50,250.00
	605	Water Utility-Depreciation/Improve	\$463,457.76	\$257,368.44	\$415,475.71	\$305,350.49
<b>SubTotal</b>			<b>\$1,066,731.59</b>	<b>\$1,905,840.41</b>	<b>\$1,965,410.42</b>	<b>\$1,007,161.58</b>
<b>GRAND TOTAL</b>			<b>\$5,811,818.96</b>	<b>\$11,032,793.87</b>	<b>\$10,299,088.60</b>	<b>\$6,545,524.23</b>

**North Manchester Civil Town, Wabash County, Indiana  
Detailed Receipts - 2019**

Governmental Activities	General	General Property Taxes	\$760,079.24
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$708,935.00
		County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$132,795.00
		Local Income Tax (LIT) for Levy Freeze	\$281,201.96
		ABC Excise Tax Distribution	\$4,422.00
		Cigarette Tax Distribution	\$3,808.34
		Financial Institution Tax distribution	\$6,616.17
		Vehicle/Aircraft Excise Tax Distribution	\$97,649.82
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4,927.63
		ABC Gallonage Tax Distribution	\$13,604.67
		Federal and State Grants and Distributions - Highways and Streets	\$7,200.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$2,021,239.83</b>
		Planning, Zoning, and Building Permits and Fees	\$11,250.44
		Other Licenses and Permits/320 - Peddler Permits	\$25.00
		Other Licenses and Permits/326 - Golf Cart Permits	\$850.00
		<b>Total Licenses and Permits</b>	<b>\$12,125.44</b>
		Rental of Property	\$60,600.00
		<b>Total Charges for Services</b>	<b>\$60,600.00</b>
		Court Costs and Fees	\$1,325.00
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$1,325.00</b>
		Earnings on Investments and Deposits	\$4,616.94
		Sale of Capital Assets	\$5,735.00
		Refunds and Reimbursements	\$5,471.97
		Other Receipts/650 - Miscellaneous Revenue	\$4,741.04
		<b>Total Other Receipts</b>	<b>\$20,564.95</b>
		<b>Total General</b>	<b>\$2,115,855.22</b>

Motor Vehicle Highway	General Property Taxes	\$201,039.99
	Financial Institution Tax distribution	\$1,213.31
	Vehicle/Aircraft Excise Tax Distribution	\$17,907.50
	Motor Vehicle Highway Distribution	\$263,067.18
	Commercial Vehicle Excise Tax Distribution (CVET)	\$903.66
<b>Total Taxes and Intergovernmental</b>		<b>\$484,131.64</b>
Street Maintenance and Other Transportation Fees		\$1,590.00
<b>Total Charges for Services</b>		<b>\$1,590.00</b>
	Earnings on Investments and Deposits	\$3,342.81
	Refunds and Reimbursements	\$10,351.47
	Transfers In - Transferred from Another Fund	\$10,000.00
	Other Receipts/650 - Miscellaneous Revenue	\$1,717.78
	<b>Total Other Receipts</b>	<b>\$25,412.06</b>
<b>Total Motor Vehicle Highway</b>		<b>\$511,133.70</b>
Local Road And Street	Local Road and Street Distribution	\$43,851.69
	<b>Total Taxes and Intergovernmental</b>	<b>\$43,851.69</b>
Earnings on Investments and Deposits		\$2,936.22
<b>Total Other Receipts</b>		<b>\$2,936.22</b>
<b>Total Local Road And Street</b>		<b>\$46,787.91</b>
Parks And Recreation	General Property Taxes	\$433,631.30
	Financial Institution Tax distribution	\$2,617.09
	Vehicle/Aircraft Excise Tax Distribution	\$38,626.60
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,949.19
	<b>Total Taxes and Intergovernmental</b>	<b>\$476,824.18</b>
Park and Recreation Receipts		\$191,804.29
Rental of Property		\$30,477.96
<b>Total Charges for Services</b>		<b>\$222,282.25</b>
	Earnings on Investments and Deposits	\$534.71
	Refunds and Reimbursements	\$2,547.66
	Payroll Fund and Clearing Account Receipts	\$1,345.00
	Other Receipts/650 - Miscellaneous Revenue	\$1,112.38
	<b>Total Other Receipts</b>	<b>\$5,539.75</b>
<b>Total Parks And Recreation</b>		<b>\$704,646.18</b>

Governmental Activities	TLC Non-Reverting Program	Rental of Property	\$39,073.02
	<b>Total Charges for Services</b>		<b>\$39,073.02</b>
		Payroll Fund and Clearing Account Receipts	\$351.48
		Grants and Distributions from Non-Governmental Entities	\$16,000.00
		Other Receipts/650 - Miscellaneous Revenue	\$15,651.82
	<b>Total Other Receipts</b>		<b>\$32,003.30</b>
	<b>Total TLC Non-Reverting Program</b>		<b>\$71,076.32</b>
	Emergency Medical Services/Ambulanc	Other Taxes/360 - County EMS Subsidy	\$135,494.80
	<b>Total Taxes and Intergovernmental</b>		<b>\$135,494.80</b>
		Emergency Medical Services Fees	\$123,136.91
	<b>Total Charges for Services</b>		<b>\$123,136.91</b>
		Other Fines and Forfeitures/470 - Penalties	\$1,102.03
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$1,102.03</b>
		Earnings on Investments and Deposits	\$1,745.41
	<b>Total Other Receipts</b>		<b>\$1,745.41</b>
	<b>Total Emergency Medical Services/Ambulanc</b>		<b>\$261,479.15</b>
	Pool Donation	Donations, Gifts, and Bequests	\$500.00
	<b>Total Other Receipts</b>		<b>\$500.00</b>
	<b>Total Pool Donation</b>		<b>\$500.00</b>
	Self Funded Insurance	Benefit Plan Contributions	\$177,925.27
	<b>Total Other Receipts</b>		<b>\$177,925.27</b>
	<b>Total Self Funded Insurance</b>		<b>\$177,925.27</b>
	Law Enforcement Continuing Ed	Document and Copy Fees	\$3,850.00
	<b>Total Charges for Services</b>		<b>\$3,850.00</b>
	<b>Total Law Enforcement Continuing Ed</b>		<b>\$3,850.00</b>
	Riverboat	Casino/Riverboat Distribution	\$36,207.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$36,207.00</b>
		Earnings on Investments and Deposits	\$3,501.69
		Other Receipts/650 - Miscellaneous Revenue	\$4,712.00
	<b>Total Other Receipts</b>		<b>\$8,213.69</b>
	<b>Total Riverboat</b>		<b>\$44,420.69</b>

Rainy Day	Earnings on Investments and Deposits	\$3,453.89
<b>Total Other Receipts</b>		<b>\$3,453.89</b>
<b>Total Rainy Day</b>		<b>\$3,453.89</b>
LOIT - Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$175,689.00
<b>Total Taxes and Intergovernmental</b>		<b>\$175,689.00</b>
	Earnings on Investments and Deposits	\$6,388.92
	Transfers In - Transferred from Another Fund	\$100,000.00
<b>Total Other Receipts</b>		<b>\$106,388.92</b>
<b>Total LOIT - Public Safety</b>		<b>\$282,077.92</b>
LOIT Special Distribution	Earnings on Investments and Deposits	\$5,371.72
<b>Total Other Receipts</b>		<b>\$5,371.72</b>
<b>Total LOIT Special Distribution</b>		<b>\$5,371.72</b>
Local Road and Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$627,975.00
<b>Total Taxes and Intergovernmental</b>		<b>\$627,975.00</b>
<b>Total Local Road and Bridge Matching Grant</b>		<b>\$627,975.00</b>
Police Donation	Donations, Gifts, and Bequests	\$2,080.00
<b>Total Other Receipts</b>		<b>\$2,080.00</b>
<b>Total Police Donation</b>		<b>\$2,080.00</b>
Ordinance Enforcement Expense	Court Costs and Fees	\$985.00
<b>Total Fines, Forfeitures, and Fees</b>		<b>\$985.00</b>
<b>Total Ordinance Enforcement Expense</b>		<b>\$985.00</b>
Street Deposit And Refund	Street and Curb Cuts Permits	\$1,500.00
<b>Total Licenses and Permits</b>		<b>\$1,500.00</b>
<b>Total Street Deposit And Refund</b>		<b>\$1,500.00</b>
Sidewalk Replacement	Cable TV Licenses	\$6,011.74
<b>Total Licenses and Permits</b>		<b>\$6,011.74</b>
	Earnings on Investments and Deposits	\$471.74
<b>Total Other Receipts</b>		<b>\$471.74</b>
<b>Total Sidewalk Replacement</b>		<b>\$6,483.48</b>

Governmental Activities	Walrod Memorial Tree	Other Charges for Services, Sales, and Fees/132 - Tree Subsidy Fee	\$350.00
	<b>Total Charges for Services</b>		<b>\$350.00</b>
	<b>Total Walrod Memorial Tree</b>		<b>\$350.00</b>
	Park Revolving	Park and Recreation Receipts	\$5,321.73
	<b>Total Charges for Services</b>		<b>\$5,321.73</b>
	<b>Total Park Revolving</b>		<b>\$5,321.73</b>
	Warvel Park Donation	Donations, Gifts, and Bequests	\$5,532.64
	<b>Total Other Receipts</b>		<b>\$5,532.64</b>
	<b>Total Warvel Park Donation</b>		<b>\$5,532.64</b>
	Cedit Capital Projects	County Economic Development Income Tax (CEDIT)	\$189,813.04
	<b>Total Taxes and Intergovernmental</b>		<b>\$189,813.04</b>
		Rental of Property	\$24,305.72
	<b>Total Charges for Services</b>		<b>\$24,305.72</b>
		Earnings on Investments and Deposits	\$3,458.37
		Refunds and Reimbursements	\$13,770.26
	<b>Total Other Receipts</b>		<b>\$17,228.63</b>
	<b>Total Cedit Capital Projects</b>		<b>\$231,347.39</b>
	Debt Service - Other	General Property Taxes	\$239,995.05
		Financial Institution Tax distribution	\$1,379.21
		Vehicle/Aircraft Excise Tax Distribution	\$20,356.31
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,027.23
	<b>Total Taxes and Intergovernmental</b>		<b>\$262,757.80</b>
		Earnings on Investments and Deposits	\$518.06
	<b>Total Other Receipts</b>		<b>\$518.06</b>
	<b>Total Debt Service - Other</b>		<b>\$263,275.86</b>
	Cumulative Capital Improvement	Cigarette Tax Distribution	\$13,963.93
	<b>Total Taxes and Intergovernmental</b>		<b>\$13,963.93</b>
		Earnings on Investments and Deposits	\$1,943.42
	<b>Total Other Receipts</b>		<b>\$1,943.42</b>
	<b>Total Cumulative Capital Improvement</b>		<b>\$15,907.35</b>



Governmental Activities	Cumulative Capital Development	General Property Taxes	\$52,167.88
		Financial Institution Tax distribution	\$314.76
		Vehicle/Aircraft Excise Tax Distribution	\$4,645.67
		Commercial Vehicle Excise Tax Distribution (CVET)	\$234.43
		<b>Total Taxes and Intergovernmental</b>	<b>\$57,362.74</b>
		Earnings on Investments and Deposits	\$1,943.77
		<b>Total Other Receipts</b>	<b>\$1,943.77</b>
		<b>Total Cumulative Capital Development</b>	<b>\$59,306.51</b>
Cumulative Fire		General Property Taxes	\$31,323.51
		Financial Institution Tax distribution	\$189.13
		Vehicle/Aircraft Excise Tax Distribution	\$2,791.43
		Commercial Vehicle Excise Tax Distribution (CVET)	\$140.86
		<b>Total Taxes and Intergovernmental</b>	<b>\$34,444.93</b>
		Earnings on Investments and Deposits	\$688.50
		Donations, Gifts, and Bequests	\$15,000.00
		<b>Total Other Receipts</b>	<b>\$15,688.50</b>
		<b>Total Cumulative Fire</b>	<b>\$50,133.43</b>
General Development and Improvement	Rental of Property		\$9,600.00
		<b>Total Charges for Services</b>	<b>\$9,600.00</b>
		<b>Total General Development and Improvement</b>	<b>\$9,600.00</b>
Cinergy Metronet Allocation Redevelopment	Other Taxes/639 - Redevelopment Distribution		\$88,163.30
		<b>Total Taxes and Intergovernmental</b>	<b>\$88,163.30</b>
		Earnings on Investments and Deposits	\$6,098.34
		Other Receipts/650 - Miscellaneous Revenue	\$2,334.00
		<b>Total Other Receipts</b>	<b>\$8,432.34</b>
		<b>Total Cinergy Metronet Allocation Redevelopment</b>	<b>\$96,595.64</b>
Revolving Loan	Transfers In - Transferred from Another Fund		\$240,000.00
		<b>Total Other Receipts</b>	<b>\$240,000.00</b>
		<b>Total Revolving Loan</b>	<b>\$240,000.00</b>

Governmental Activities	Sanitation Revenue	Garbage/Trash/Recycling/Landfill Fees and Charges	\$290,139.70
	<b>Total Charges for Services</b>		<b>\$290,139.70</b>
		Other Fines and Forfeitures/470 - Penalties	\$4,477.22
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$4,477.22</b>
		Earnings on Investments and Deposits	\$873.69
		Other Receipts/360 - Miscellaneous Income	\$104.75
	<b>Total Other Receipts</b>		<b>\$978.44</b>
	<b>Total Sanitation Revenue</b>		<b>\$295,595.36</b>
	Payroll	Payroll Fund and Clearing Account Receipts	\$1,340,711.38
	<b>Total Other Receipts</b>		<b>\$1,340,711.38</b>
	<b>Total Payroll</b>		<b>\$1,340,711.38</b>
<b>Total Governmental Activities</b>			<b>\$7,481,278.74</b>
STORM WATER	Storm Water Utility-Operating	Storm Water Fees	\$207,842.96
	<b>Total Charges for Services</b>		<b>\$207,842.96</b>
		Other Fines and Forfeitures/470 - Penalties	\$1,876.52
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$1,876.52</b>
		Earnings on Investments and Deposits	\$2,722.04
		Other Receipts/360 - Miscellaneous Income	\$76.21
	<b>Total Other Receipts</b>		<b>\$2,798.25</b>
	<b>Total Storm Water Utility-Operating</b>		<b>\$212,517.73</b>
	Storm Water Utility-Deprec/Improve	Earnings on Investments and Deposits	\$5,617.20
	<b>Total Other Receipts</b>		<b>\$5,617.20</b>
	<b>Total Storm Water Utility-Deprec/Improve</b>		<b>\$5,617.20</b>
<b>Total STORM WATER</b>			<b>\$218,134.93</b>

WASTEWATER	Wastewater Debt Service	Earnings on Investments and Deposits	\$4,073.10
	<b>Total Other Receipts</b>		<b>\$4,073.10</b>
	<b>Total Wastewater Debt Service</b>		<b>\$4,073.10</b>
	Wastewater Utility-Deprec/Improve	Earnings on Investments and Deposits	\$5,919.98
		Transfers In - Transferred from Another Fund	\$100,000.00
	<b>Total Other Receipts</b>		<b>\$105,919.98</b>
	<b>Total Wastewater Utility-Deprec/Improve</b>		<b>\$105,919.98</b>
	Wastewater Utility-Operating	Sewage Fees	\$1,096,394.08
	<b>Total Charges for Services</b>		<b>\$1,096,394.08</b>
		Utility Penalties	\$12,604.84
	<b>Total Utility Penalties</b>		<b>\$12,604.84</b>
		Earnings on Investments and Deposits	\$3,232.95
		Other Receipts/360 - Miscellaneous Revenue	\$11,046.61
	<b>Total Other Receipts</b>		<b>\$14,279.56</b>
	<b>Total Wastewater Utility-Operating</b>		<b>\$1,123,278.48</b>
	Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$1,944.23
		Transfers In - Transferred from Another Fund	\$192,324.00
	<b>Total Other Receipts</b>		<b>\$194,268.23</b>
	<b>Total Wastewater Util-Bond And Interest</b>		<b>\$194,268.23</b>
<b>Total WASTEWATER</b>			<b>\$1,427,539.79</b>

WATER	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$5,967.87
	<b>Total Other Receipts</b>		<b>\$5,967.87</b>
	<b>Total Water Utility-Debt Reserve</b>		<b>\$5,967.87</b>
	Water Utility-Operating	Other Taxes/474 - Sales Tax Collected	\$54,206.38
	<b>Total Taxes and Intergovernmental</b>		<b>\$54,206.38</b>
		Fire Protection Contracts and Service Fees	\$31,378.79
		Rental of Property	\$173,223.22
		Metered or Measured Sales and Services	\$1,015,295.60
		Unmetered Sales and Services	\$5,013.00
	<b>Total Charges for Services</b>		<b>\$1,224,910.61</b>
		Other Fines and Forfeitures/471 - NSF Revenue	\$408.00
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$408.00</b>
		Utility Penalties	\$11,785.31
	<b>Total Utility Penalties</b>		<b>\$11,785.31</b>
		Earnings on Investments and Deposits	\$3,813.76
		Other Receipts/360 - Miscellaneous Revenue	\$41,117.49
	<b>Total Other Receipts</b>		<b>\$44,931.25</b>
	<b>Total Water Utility-Operating</b>		<b>\$1,336,241.55</b>
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$2,661.92
		Transfers In - Transferred from Another Fund	\$281,100.63
	<b>Total Other Receipts</b>		<b>\$283,762.55</b>
	<b>Total Water Utility-Bond And Interest</b>		<b>\$283,762.55</b>
	Water Utility-Customer Deposit	Unmetered Sales and Services	\$22,500.00
	<b>Total Charges for Services</b>		<b>\$22,500.00</b>
	<b>Total Water Utility-Customer Deposit</b>		<b>\$22,500.00</b>
	Water Utility-Depreciation/Improve	Earnings on Investments and Deposits	\$7,368.44
		Transfers In - Transferred from Another Fund	\$250,000.00
	<b>Total Other Receipts</b>		<b>\$257,368.44</b>
	<b>Total Water Utility-Depreciation/Improve</b>		<b>\$257,368.44</b>
<b>Total WATER</b>			<b>\$1,905,840.41</b>

**North Manchester Civil Town, Wabash County, Indiana  
Disbursements by Fund - 2019**

Governmental Activities	General	Salaries and Wages	\$982,802.74
		Other Personal Services	\$165,784.43
		Employee Benefits	\$228,284.83
		<b>Total Personal Services</b>	<b>\$1,376,872.00</b>
		Office Supplies	\$6,926.42
		Operating Supplies	\$30,452.59
		Repair and Maintenance Supplies	\$41,310.51
		Other Supplies	\$873.54
		<b>Total Supplies</b>	<b>\$79,563.06</b>
		Professional Services	\$80,716.05
		Communication and Transportation	\$29,582.44
		Printing and Advertising	\$1,298.31
		Insurance	\$73,840.84
		Utility Services	\$83,242.25
		Repairs and Maintenance	\$93,656.73
		Rentals	\$149,877.00
		Other Services and Charges	\$25,270.72
		<b>Total Services and Charges</b>	<b>\$537,484.34</b>
		<b>Total General</b>	<b>\$1,993,919.40</b>
	Motor Vehicle Highway	Salaries and Wages	\$156,542.89
		Other Personal Services	\$27,505.74
		Employee Benefits	\$29,381.26
		<b>Total Personal Services</b>	<b>\$213,429.89</b>
		Office Supplies	\$257.95
		Operating Supplies	\$52,606.15
		Repair and Maintenance Supplies	\$18,006.99
		Other Supplies	\$20.09
		<b>Total Supplies</b>	<b>\$70,891.18</b>
		Professional Services	\$3,255.00

Governmental Activities	Motor Vehicle Highway	Communication and Transportation	\$3,177.16
		Insurance	\$13,204.36
		Utility Services	\$5,656.40
		Repairs and Maintenance	\$31,819.83
		Other Services and Charges	\$771.00
		<b>Total Services and Charges</b>	<b>\$57,883.75</b>
		Transfer Out - Transferred To Another Fund	\$10,000.00
		<b>Total Other Disbursements</b>	<b>\$10,000.00</b>
		<b>Total Motor Vehicle Highway</b>	<b>\$352,204.82</b>
Parks And Recreation		Salaries and Wages	\$313,425.65
		Other Personal Services	\$40,835.21
		Employee Benefits	\$50,407.70
		<b>Total Personal Services</b>	<b>\$404,668.56</b>
		Office Supplies	\$1,533.89
		Operating Supplies	\$24,741.46
		Repair and Maintenance Supplies	\$36,868.23
		Other Supplies	\$738.09
		<b>Total Supplies</b>	<b>\$63,881.67</b>
		Professional Services	\$20,031.62
		Communication and Transportation	\$9,434.02
		Printing and Advertising	\$1,442.41
		Insurance	\$16,162.71
		Utility Services	\$127,444.25
		Repairs and Maintenance	\$16,290.14
		Other Services and Charges	\$3,133.26
		<b>Total Services and Charges</b>	<b>\$193,938.41</b>
		Improvements Other Than Buildings	\$41,000.00
		<b>Total Capital Outlays</b>	<b>\$41,000.00</b>
		<b>Total Parks And Recreation</b>	<b>\$703,488.64</b>

Governmental Activities	TLC Non-Reverting Program	Salaries and Wages	\$13,737.38
		Other Personal Services	\$477.25
		<b>Total Personal Services</b>	<b>\$14,214.63</b>
		Office Supplies	\$778.55
		Operating Supplies	\$932.08
		<b>Total Supplies</b>	<b>\$1,710.63</b>
		Professional Services	\$2,419.66
		Communication and Transportation	\$1,763.88
		Insurance	\$1,164.13
		Utility Services	\$24,891.34
		Repairs and Maintenance	\$11,021.48
		Other Services and Charges	\$19,104.98
		<b>Total Services and Charges</b>	<b>\$60,365.47</b>
	<b>Total TLC Non-Reverting Program</b>		<b>\$76,290.73</b>
	Emergency Medical Services/Ambulanc	Salaries and Wages	\$3,845.62
		Other Personal Services	\$700.75
		<b>Total Personal Services</b>	<b>\$4,546.37</b>
		Office Supplies	\$2,627.72
		<b>Total Supplies</b>	<b>\$2,627.72</b>
		Professional Services	\$1,791.91
		Communication and Transportation	\$530.57
		Other Services and Charges	\$216,150.10
		<b>Total Services and Charges</b>	<b>\$218,472.58</b>
		Other Disbursements	\$41.50
		<b>Total Other Disbursements</b>	<b>\$41.50</b>
	<b>Total Emergency Medical Services/Ambulanc</b>		<b>\$225,688.17</b>

Governmental Activities	Pool Donation	Repairs and Maintenance	\$218.84
		<b>Total Services and Charges</b>	<b>\$218.84</b>
	<b>Total Pool Donation</b>		<b>\$218.84</b>
Self Funded Insurance	Payments To or On Behalf of Beneficiaries		\$129,417.22
	<b>Total Other Disbursements</b>		<b>\$129,417.22</b>
	<b>Total Self Funded Insurance</b>		<b>\$129,417.22</b>
Law Enforcement Continuing Ed	Operating Supplies		\$3,575.97
	<b>Total Supplies</b>		<b>\$3,575.97</b>
	<b>Total Law Enforcement Continuing Ed</b>		<b>\$3,575.97</b>
Riverboat	Other Disbursements		\$40,000.00
	<b>Total Other Disbursements</b>		<b>\$40,000.00</b>
	<b>Total Riverboat</b>		<b>\$40,000.00</b>
LOIT - Public Safety	Salaries and Wages		\$3,294.00
	<b>Total Personal Services</b>		<b>\$3,294.00</b>
	Payments on Bonds and Other Debt Principal		\$14,847.58
	<b>Total Debt service - principal and interest</b>		<b>\$14,847.58</b>
	Distributions to Other Governmental Entities		\$92,044.00
	Transfer Out - Transferred To Another Fund		\$100,000.00
	<b>Total Other Disbursements</b>		<b>\$192,044.00</b>
	<b>Total LOIT - Public Safety</b>		<b>\$210,185.58</b>



Governmental Activities	LOIT Special Distribution	Repairs and Maintenance	\$188,140.44
		<b>Total Services and Charges</b>	<b>\$188,140.44</b>
	<b>Total LOIT Special Distribution</b>		<b>\$188,140.44</b>
	Local Road and Bridge Matching Grant	Repairs and Maintenance	\$417,388.08
		<b>Total Services and Charges</b>	<b>\$417,388.08</b>
	<b>Total Local Road and Bridge Matching Grant</b>		<b>\$417,388.08</b>
	Police Donation	Other Supplies	\$2,935.68
		<b>Total Supplies</b>	<b>\$2,935.68</b>
	<b>Total Police Donation</b>		<b>\$2,935.68</b>
	Street Deposit And Refund	Other Disbursements	\$1,400.00
		<b>Total Other Disbursements</b>	<b>\$1,400.00</b>
	<b>Total Street Deposit And Refund</b>		<b>\$1,400.00</b>
	Sidewalk Replacement	Repairs and Maintenance	\$576.00
		<b>Total Services and Charges</b>	<b>\$576.00</b>
	<b>Total Sidewalk Replacement</b>		<b>\$576.00</b>
	Walrod Memorial Tree	Other Services and Charges	\$350.00
		<b>Total Services and Charges</b>	<b>\$350.00</b>
	<b>Total Walrod Memorial Tree</b>		<b>\$350.00</b>
	Park Revolving	Operating Supplies	\$4,635.59
		<b>Total Supplies</b>	<b>\$4,635.59</b>
	<b>Total Park Revolving</b>		<b>\$4,635.59</b>

Governmental Activities	Warvel Park Donation	Repairs and Maintenance	\$6,877.37
		Total Services and Charges	\$6,877.37
	Total Warvel Park Donation		\$6,877.37
Cedit Capital Projects	Professional Services		\$52,737.00
	Repairs and Maintenance		\$21,434.26
	Total Services and Charges		\$74,171.26
	Infrastructure		\$100,000.00
	Total Capital Outlays		\$100,000.00
	Total Cedit Capital Projects		\$174,171.26
Debt Service - Other	Payments on Bonds and Other Debt Principal		\$129,461.00
	Payments on Bonds and Other Debt Interest		\$80,259.74
	Total Debt service - principal and interest		\$209,720.74
	Total Debt Service - Other		\$209,720.74
Cumulative Capital Improvement	Repairs and Maintenance		\$9,164.00
	Total Services and Charges		\$9,164.00
	Total Cumulative Capital Improvement		\$9,164.00
Cumulative Capital Development	Professional Services		\$1,562.00
	Repairs and Maintenance		\$45,926.53
	Total Services and Charges		\$47,488.53
	Total Cumulative Capital Development		\$47,488.53
Cumulative Fire	Payments on Bonds and Other Debt Principal		\$42,454.00

Governmental Activities	Cumulative Fire	Payments on Bonds and Other Debt Interest	\$6,618.20
		Total Debt service - principal and interest	\$49,072.20
	Total Cumulative Fire		\$49,072.20
	General Development and Improvement	Other Services and Charges	\$3,084.00
		Total Services and Charges	\$3,084.00
	Total General Development and Improvement		\$3,084.00
	Cinergy Metronet Allocation Redevelopment	Professional Services	\$38,815.25
		Other Services and Charges	\$22,032.00
		Total Services and Charges	\$60,847.25
		Transfer Out - Transferred To Another Fund	\$240,000.00
		Total Other Disbursements	\$240,000.00
	Total Cinergy Metronet Allocation Redevelopment		\$300,847.25
	Sanitation Revenue	Salaries and Wages	\$20,853.42
		Employee Benefits	\$2,797.64
		Total Personal Services	\$23,651.06
		Office Supplies	\$2,012.00
		Operating Supplies	\$429.17
Total Supplies		\$2,441.17	
Professional Services		\$281,137.52	
Communication and Transportation		\$539.99	
Insurance		\$278.54	
Rentals		\$300.00	

Governmental Activities	Sanitation Revenue	Other Services and Charges	\$109.72
		<b>Total Services and Charges</b>	<b>\$282,365.77</b>
	<b>Total Sanitation Revenue</b>		<b>\$308,458.00</b>
	Payroll	Payment of Taxes and Other Payroll Withholdings	\$1,332,856.34
		<b>Total Other Disbursements</b>	<b>\$1,332,856.34</b>
	<b>Total Payroll</b>		<b>\$1,332,856.34</b>
<b>Total Governmental Activities</b>			<b>\$6,792,154.85</b>
STORM WATER	Storm Water Utility- Operating	Salaries and Wages	\$31,046.19
		<b>Total Personal Services</b>	<b>\$31,046.19</b>
		Insurance	\$6,194.51
		Rentals	\$300.00
		<b>Total Services and Charges</b>	<b>\$6,494.51</b>
		Other Disbursements	\$2,742.15
		<b>Total Other Disbursements</b>	<b>\$2,742.15</b>
		Contractual Services	\$37,757.22
		Employee Pensions and Benefits	\$4,707.72
		Transportation	\$1,975.10
		Other Operating	\$30,089.67
		<b>Total Operations</b>	<b>\$74,529.71</b>
	<b>Total Storm Water Utility-Operating</b>		<b>\$114,812.56</b>

STORM WATER	Storm Water Utility- Deprec/Improve	Contractual Services	\$17,902.50
		Total Operations	\$17,902.50
		Total Storm Water Utility-Deprec/Improve	
Total STORM WATER			\$132,715.06
WASTEWATER	Wastewater Utility- Deprec/Improve	Contractual Services	\$154,731.71
		Other Operating	\$5,000.00
		Total Operations	\$159,731.71
Total Wastewater Utility-Deprec/Improve			\$159,731.71
	Wastewater Utility- Operating	Salaries and Wages	\$346,893.30
		Total Personal Services	\$346,893.30
		Insurance	\$14,062.01
		Rentals	\$439.10
		Total Services and Charges	\$14,501.11
		Machinery, Equipment, and Vehicles	\$81,905.95
Total Capital Outlays			\$81,905.95
		Transfer Out - Transferred To Another Fund	\$292,324.00
		Other Disbursements	\$26,078.76
		Total Other Disbursements	\$318,402.76
		Chemicals	\$4,588.02
		Contractual Services	\$59,700.71
		Employee Pensions and Benefits	\$109,007.45
		Fuel for Power Production	\$6,298.42
		Materials and Supplies	\$28,850.61
		Power Production\Purchased Power	\$58,646.68

WASTEWATER	Wastewater Utility-Operating	Purchased Water	\$9,184.51
		Transportation	\$9,489.97
		Other Operating	\$9,857.07
		<b>Total Operations</b>	<b>\$295,623.44</b>
		<b>Total Wastewater Utility-Operating</b>	<b>\$1,057,326.56</b>
	Wastewater Util-Bond And Interest	Payments on Bonds and Other Debt Principal	\$143,000.00
		Payments on Bonds and Other Debt Interest	\$48,750.00
		<b>Total Debt service - principal and interest</b>	<b>\$191,750.00</b>
		<b>Total Wastewater Util-Bond And Interest</b>	<b>\$191,750.00</b>

<b>Total WASTEWATER</b>	<b>\$1,408,808.27</b>
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WATER	Water Utility-Operating	Salaries and Wages	\$203,502.18
		<b>Total Personal Services</b>	<b>\$203,502.18</b>
		Insurance	\$14,306.69
		Rentals	\$813.55
		<b>Total Services and Charges</b>	<b>\$15,120.24</b>
		Machinery, Equipment, and Vehicles	\$35,641.50
		<b>Total Capital Outlays</b>	<b>\$35,641.50</b>
		Transfer Out - Transferred To Another Fund	\$431,100.63
		Other Disbursements	\$38,473.93
		<b>Total Other Disbursements</b>	<b>\$469,574.56</b>
		Chemicals	\$3,722.08
		Contractual Services	\$122,750.30
		Employee Pensions and Benefits	\$57,938.74
		Fuel for Power Production	\$1,382.93
		Materials and Supplies	\$189,456.92
		Power Production\Purchased Power	\$45,954.42
		Purchased Wastewater Treatment	\$23,267.23
		Transportation	\$9,400.93

WATER	Water Utility-Operating	Other Operating	\$77,073.70
		<b>Total Operations</b>	<b>\$530,947.25</b>
<b>Total Water Utility-Operating</b>			<b>\$1,254,785.73</b>
Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal		\$186,000.00
	Payments on Bonds and Other Debt Interest		\$93,733.98
	<b>Total Debt service - principal and interest</b>		<b>\$279,733.98</b>
<b>Total Water Utility-Bond And Interest</b>			<b>\$279,733.98</b>
Water Utility-Customer Deposit	Other Disbursements		\$15,415.00
	<b>Total Other Disbursements</b>		<b>\$15,415.00</b>
<b>Total Water Utility-Customer Deposit</b>			<b>\$15,415.00</b>
Water Utility-Depreciation/Improve	Transfer Out - Transferred To Another Fund		\$100,000.00
	<b>Total Other Disbursements</b>		<b>\$100,000.00</b>
	Contractual Services		\$284,462.66
	Materials and Supplies		\$31,013.05
	<b>Total Operations</b>		<b>\$315,475.71</b>
<b>Total Water Utility-Depreciation/Improve</b>			<b>\$415,475.71</b>
<b>Total WATER</b>			<b>\$1,965,410.42</b>

**North Manchester Civil Town, Wabash County, Indiana  
Disbursements by Fund with Departments - 2019**

Governmental Activities	General	Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$102,281.42
			Other Personal Services	\$16,515.32
			Employee Benefits	\$30,540.08
<b>Total Personal Services</b>				<b>\$149,336.82</b>
			Office Supplies	\$3,066.95
			Operating Supplies	\$384.76
			Repair and Maintenance Supplies	\$1,550.56
<b>Total Supplies</b>				<b>\$5,002.27</b>
			Professional Services	\$27,265.16
			Communication and Transportation	\$4,827.99
			Printing and Advertising	\$390.02
			Insurance	\$5,781.19
			Utility Services	\$55,237.59
			Repairs and Maintenance	\$6,973.53
			Rentals	\$149,877.00
			Other Services and Charges	\$16,991.80
<b>Total Services and Charges</b>				<b>\$267,344.28</b>
<b>Total Clerk-Treasurer (City/Town Units Only)</b>				<b>\$421,683.37</b>
		Mayor	Salaries and Wages	\$29,667.17
			Other Personal Services	\$3,868.67
			Employee Benefits	\$17,810.44
<b>Total Personal Services</b>				<b>\$51,346.28</b>
			Office Supplies	\$20.54
			Operating Supplies	\$1,394.54



<b>Total Supplies</b>		<b>\$2,420.50</b>
	Professional Services	\$5,606.39
	Communication and Transportation	\$1,824.11
	Insurance	\$5,020.44
	Repairs and Maintenance	\$608.00
	Other Services and Charges	\$2,808.00
<b>Total Services and Charges</b>		<b>\$15,866.94</b>
<b>Total Mayor</b>		<b>\$69,633.72</b>
Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$20,572.69
	Other Personal Services	\$1,363.83
<b>Total Personal Services</b>		<b>\$21,936.52</b>
	Office Supplies	\$188.84
<b>Total Supplies</b>		<b>\$188.84</b>
	Professional Services	\$2,399.00
	Communication and Transportation	\$812.29
	Other Services and Charges	\$493.12
<b>Total Services and Charges</b>		<b>\$3,704.41</b>
<b>Total Building Department (Jail Const. - Bldg. Comm. - Permits)</b>		<b>\$25,829.77</b>
Fire Department	Salaries and Wages	\$196,414.33
	Other Personal Services	\$29,215.83

<b>Total Personal Services</b>		<b>\$257,016.06</b>
	Office Supplies	\$2,476.98
	Operating Supplies	\$6,320.59
	Repair and Maintenance Supplies	\$19,935.25
<b>Total Supplies</b>		<b>\$28,732.82</b>
	Professional Services	\$10,813.06
	Communication and Transportation	\$2,039.26
	Insurance	\$21,290.09
	Repairs and Maintenance	\$10,446.86
	Other Services and Charges	\$1,091.85
<b>Total Services and Charges</b>		<b>\$45,681.12</b>
<b>Total Fire Department</b>		<b>\$331,430.00</b>
Police Department (Town Marshall)	Salaries and Wages	\$633,867.13
	Other Personal Services	\$114,820.78
	Employee Benefits	\$148,548.41
<b>Total Personal Services</b>		<b>\$897,236.32</b>
	Office Supplies	\$1,173.11
	Operating Supplies	\$22,352.70
	Repair and Maintenance Supplies	\$18,622.25
	Other Supplies	\$873.54
<b>Total Supplies</b>		<b>\$43,021.60</b>
	Professional Services	\$25,257.44
	Communication and Transportation	\$20,078.79

Governmental Activities	General	Police Department (Town Marshall)	Printing and Advertising	\$677.12
			Insurance	\$41,749.12
			Utility Services	\$28,004.66
			Repairs and Maintenance	\$30,153.34
			Other Services and Charges	\$3,885.95
		<b>Total Services and Charges</b>		<b>\$149,806.42</b>
		<b>Total Police Department (Town Marshall)</b>		<b>\$1,090,064.34</b>
		Tree Board	Repair and Maintenance Supplies	\$197.03
		<b>Total Supplies</b>		<b>\$197.03</b>
			Professional Services	\$9,375.00
			Printing and Advertising	\$231.17
			Repairs and Maintenance	\$45,475.00
		<b>Total Services and Charges</b>		<b>\$55,081.17</b>
		<b>Total Tree Board</b>		<b>\$55,278.20</b>
	<b>Total General</b>			<b>\$1,993,919.40</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$1,993,919.40</b>



**North Manchester Civil Town, Wabash County, Indiana  
Debt Statement - 2019**

	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
Governmental Activities	Other Bonds	Taxable Redevelopment Bonds 2015	\$565,000.00	\$0.00	\$20,000.00	\$545,000.00	\$51,538.00
		<b>SubTotal</b>	<b>\$565,000.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$545,000.00</b>	<b>\$51,538.00</b>
	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WASTEWATER	Revenue Bonds	State Revolving Fund Loan 2013	\$2,473,000.00	\$0.00	\$143,000.00	\$2,330,000.00	\$191,870.00
		<b>SubTotal</b>	<b>\$2,473,000.00</b>	<b>\$0.00</b>	<b>\$143,000.00</b>	<b>\$2,330,000.00</b>	<b>\$191,870.00</b>
	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WATER	Notes and Loans Payable	State Revolving Fund Loan 2009	\$2,492,000.00	\$0.00	\$186,000.00	\$2,306,000.00	\$280,610.00
		<b>SubTotal</b>	<b>\$2,492,000.00</b>	<b>\$0.00</b>	<b>\$186,000.00</b>	<b>\$2,306,000.00</b>	<b>\$280,610.00</b>
		<b>GRAND TOTAL</b>	<b>\$5,530,000.00</b>	<b>\$0.00</b>	<b>\$349,000.00</b>	<b>\$5,181,000.00</b>	<b>\$524,018.00</b>

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

**Deficit Fund Balances - 2019**

<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 2019**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2020</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
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, 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
	<b>Total Governmental Activities (General) \$213,014.00</b>					
WASTEWATER (Wastewater Utility)	North Manchester Public Works	Vactor Equipment Lease (Sch 4), 2017	\$86,328.00	08/08/2017	03/01/2023	N/A
	<b>Total WASTEWATER (Wastewater Utility) \$86,328.00</b>					
						<b>GRAND TOTAL \$299,342.00</b>

**North Manchester Civil Town, Wabash County, Indiana  
Other Post-Employment Benefits (OPEB) 2019**

Name of the OPEB plan	Health Insurance
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical,Dental,Vision
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	Automated Group Administration, Inc
Street Address	7605 Westfield Drive
City	Fort Wayne
State	IN
Zip	46825
Contact Person	Leslie Byrne
Phone	260-755-4782
E-mail	lesliebyrne@mds-mgu.com
Employer sponsoring the plan	0
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	38
<b>Actuarial Information</b>	
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
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	0.00%
Plan Members (e.g. 99.99)	100.00%
Annual Covered Payroll (e.g. 9999.99)	\$15,000.00
Cost Method for Funding Purposes	Pay as you go



**North Manchester Civil Town, Wabash County, Indiana  
Transfers - 2019**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
Motor Vehicle Highway	\$10,000.00	Motor Vehicle Highway	\$10,000.00
Cinergy Metronet Allocation Redevelopment	\$240,000.00	LOIT - Public Safety	\$100,000.00
LOIT - Public Safety	\$100,000.00	Wastewater Utility-Deprec/Improve	\$100,000.00
Water Utility-Operating	\$431,100.63	Revolving Loan	\$240,000.00
Water Utility-Depreciation/Improve	\$100,000.00	Water Utility-Bond And Interest	\$281,100.63
Wastewater Utility-Operating	\$292,324.00	Water Utility-Depreciation/Improve	\$250,000.00
<b>Total Transfers Out</b>	<b>\$1,173,424.63</b>	Wastewater Util-Bond And Interest	\$192,324.00
		<b>Total Transfers In</b>	<b>\$1,173,424.63</b>

**North Manchester Civil Town, Wabash County, Indiana  
Transfer Schedule Report - 2019**



**North Manchester Civil Town, Wabash County, Indiana  
Grants - 2019**

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	\$7,200.00	\$7,200.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00

**North Manchester Civil Town, Wabash County, Indiana  
Capital Assets 2019**

	<b>Asset Type</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental Activities - Total</b>	Land	\$1,401,293.05	-	-	\$1,401,293.05
	Infrastructure	\$833,431.00	-	-	\$833,431.00
	Building	\$3,184,202.27	-	-	\$3,184,202.27
	Improvement	\$464,937.49	\$11,150.00	-	\$476,087.49
	Machinery	\$3,912,907.30	\$23,697.00	\$8,500.00	\$3,928,104.30
	Construction	-	-	-	-
	Books	\$13,932.50	-	-	\$13,932.50
		<b>\$9,810,703.61</b>	<b>\$34,847.00</b>	<b>\$8,500.00</b>	<b>\$9,837,050.61</b>
	Land	-	-	-	-
	Infrastructure	\$1,766,426.00	\$51,700.23	-	\$1,818,126.23
<b>STORM WATER - Total</b>	Building	\$208,484.00	-	-	\$208,484.00
	Improvement	\$2,320,457.00	-	-	\$2,320,457.00
	Machinery	\$79,153.00	-	-	\$79,153.00
	Construction	-	-	-	-
	Books	-	-	-	-
		<b>\$4,374,520.00</b>	<b>\$51,700.23</b>	-	<b>\$4,426,220.23</b>
	Land	\$26,977.00	-	-	\$26,977.00
	Infrastructure	-	-	-	-
	Building	\$2,055,352.00	-	-	\$2,055,352.00
	Improvement	\$1,973,769.00	\$152,672.60	-	\$2,126,441.60
<b>WASTEWATER - Total</b>	Machinery	\$950,998.11	-	-	\$950,998.11
	Construction	-	-	-	-
	Books	-	-	-	-
		<b>\$5,007,096.11</b>	<b>\$152,672.60</b>	-	<b>\$5,159,768.71</b>
	Land	\$84,980.00	-	-	\$84,980.00
	Infrastructure	-	-	-	-
	Building	\$1,993,704.00	-	-	\$1,993,704.00
	Improvement	\$6,129,547.00	-	-	\$6,129,547.00
	Machinery	\$490,224.12	\$31,866.50	-	\$522,090.62
	Construction	-	-	-	-

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
	Books	-	-	-	-
<b>WATER - Total</b>		<b>\$8,698,455.12</b>	<b>\$31,866.50</b>	<b>-</b>	<b>\$8,730,321.62</b>
<b>Unit Total</b>		<b>\$27,890,774.84</b>	<b>\$271,086.33</b>	<b>\$8,500.00</b>	<b>\$28,153,361.17</b>

**North Manchester Civil Town, Wabash County, Indiana  
Accounts Payable/Receivable Statement - 2019**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$105,130.56	\$33,046.94
STORM WATER	\$43,999.43	\$15,293.95
WASTEWATER	\$42,644.63	\$86,069.57
WATER	\$16,990.01	\$188,019.33

**North Manchester Civil Town, Wabash County, Indiana  
Financial Assistance to Non Governmental Entities - 2019**

<b>Name</b>	<b>Federal Tax ID</b>	<b>Street Address</b>	<b>City/State</b>	<b>County</b>	<b>Operating Officer Name</b>	<b>Phone</b>	<b>Description</b>	<b>Amount</b>	<b>Type</b>
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	Brooke Vanderpool	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	Da Lynda Webb	260-982-4913	State or Local Grant	\$40,000.00	DAY CARE CENTER
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 - 2019**

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