

Annual Financial Report



Indiana State Board of Accounts

2021

NORTH MANCHESTER CIVIL TOWN

Wabash County

Submitted on 2/22/2023 11:35:00 AM

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 - 2021
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
Governmental Activities	101	General	\$952,222.40	\$2,330,000.73	\$2,241,568.71	\$1,040,654.42
	176	ARP Coronavirus	\$0.00	\$649,049.15	\$36,601.00	\$612,448.15
	201	Motor Vehicle Highway	\$349,098.95	\$479,554.33	\$411,949.06	\$416,704.22
	202	Local Road And Street	\$169,812.32	\$45,917.04	\$28,210.00	\$187,519.36
	204	Parks And Recreation	\$112,355.35	\$828,669.26	\$729,428.74	\$211,595.87
	211	TLC Non-Reverting Program	\$1,631.75	\$42,594.58	\$43,685.38	\$540.95
	216	Emergency Medical Services/Ambulanc	\$166,985.92	\$258,826.90	\$239,799.49	\$186,013.33
	217	Pool Donation	\$12,018.18	\$7,500.00	\$3,075.00	\$16,443.18
	220	Self Funded Insurance	\$147,245.08	\$350,405.73	\$389,042.14	\$108,608.67
	233	Law Enforcement Continuing Ed	\$19,420.12	\$3,344.26	\$0.00	\$22,764.38
	242	Riverboat	\$193,185.95	\$36,974.52	\$0.00	\$230,160.47
	245	Rainy Day	\$165,896.92	\$902.82	\$0.00	\$166,799.74
	249	LOIT - Public Safety	\$440,891.73	\$328,320.54	\$176,248.00	\$592,964.27
	267	Local Road and Bridge Matching Grant	\$165,808.40	\$485,533.52	\$196,004.53	\$455,337.39
	270	Police Donation	\$15,771.38	\$13,250.00	\$10,549.78	\$18,471.60
	271	Ordinance Enforcement Expense	\$5,871.86	\$190.00	\$0.00	\$6,061.86
	272	Court Cost Due County	\$198.75	\$0.00	\$0.00	\$198.75
	273	Street Deposit And Refund	\$12,874.25	\$375.00	\$0.00	\$13,249.25
	274	Sidewalk Replacement	\$37,302.35	\$9,517.89	\$5,387.00	\$41,433.24
	275	Walrod Memorial Tree	\$5,288.32	\$1,000.00	\$1,780.00	\$4,508.32
	276	Park Revolving	\$3,726.33	\$5,451.35	\$4,843.41	\$4,334.27
	278	Scout Hall Donation	\$2,706.92	\$0.00	\$0.00	\$2,706.92
	280	Warvel Park Donation	\$7,497.64	\$10,700.00	\$17,654.77	\$542.87
	282	Pool Membership Donation	\$117.00	\$0.00	\$0.00	\$117.00
	283	Cedit Capital Projects	\$927,987.15	\$283,710.74	\$123,501.78	\$1,088,196.11
	301	Debt Service - Other	\$71,231.17	\$202,877.86	\$202,287.72	\$71,821.31
	401	Cumulative Capital Improvement	\$118,337.87	\$12,988.65	\$0.00	\$131,326.52
	402	Cumulative Capital Development	\$124,986.12	\$58,749.33	\$34,638.73	\$149,096.72
	410	Fire Fighting Equipment	\$2,980.26	\$2,600.00	\$0.00	\$5,580.26

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
Governmental Activities	425	Cumulative Fire	\$40,916.57	\$51,598.10	\$49,072.20	\$43,442.47
	443	General Development and Improvement	\$24,490.83	\$9,609.34	\$1,652.00	\$32,448.17
	471	Cinergy Metronet Allocation Redevelopment	\$174,722.11	\$182,861.72	\$58,741.25	\$298,842.58
	475	Revolving Loan	\$181,424.67	\$49.70	\$70,867.22	\$110,607.15
	620	Sanitation Revenue	\$18,673.98	\$379,036.35	\$374,237.72	\$23,472.61
	806	Payroll	\$20,395.50	\$1,497,271.01	\$1,487,718.91	\$29,947.60
	811	User Fee	\$1,252.00	\$0.00	\$0.00	\$1,252.00
SubTotal			\$4,695,326.10	\$8,569,430.42	\$6,938,544.54	\$6,326,211.98
STORM WATER	626	Storm Water Utility-Operating	\$319,171.63	\$209,296.37	\$66,975.11	\$461,492.89
	629	Storm Water Utility-Deprec/Improve	\$320,561.62	\$1,410.14	\$423.47	\$321,548.29
SubTotal			\$639,733.25	\$210,706.51	\$67,398.58	\$783,041.18
WASTEWATER	308	Wastewater Debt Service	\$201,776.31	\$21.42	\$0.00	\$201,797.73
	452	Wastewater Utility-Deprec/Improve	\$282,021.35	\$1,286.05	\$0.00	\$283,307.40
	606	Wastewater Utility-Operating	\$451,614.61	\$1,223,374.26	\$1,050,790.71	\$624,198.16
	607	Wastewater Util-Bond And Interest	\$144,018.25	\$191,464.26	\$191,940.00	\$143,542.51
SubTotal			\$1,079,430.52	\$1,416,145.99	\$1,242,730.71	\$1,252,845.80
WATER	364	Water Utility-Debt Reserve	\$295,643.14	\$29.41	\$0.00	\$295,672.55
	601	Water Utility-Operating	\$424,430.00	\$1,508,873.16	\$1,342,020.24	\$591,282.92
	602	Water Utility-Bond And Interest	\$132,257.38	\$280,137.83	\$278,892.98	\$133,502.23
	604	Water Utility-Customer Deposit	\$61,170.00	\$13,090.00	\$0.00	\$74,260.00
	605	Water Utility-Depreciation/Improve	\$382,615.02	\$229,241.05	\$167,449.00	\$444,407.07
SubTotal			\$1,296,115.54	\$2,031,371.45	\$1,788,362.22	\$1,539,124.77
GRAND TOTAL			\$7,710,605.41	\$12,227,654.37	\$10,037,036.05	\$9,901,223.73

**North Manchester Civil Town, Wabash County, Indiana
Detailed Receipts - 2021**

Governmental Activities	General	General Property Taxes	\$743,998.66
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$858,028.96
		County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$162,308.00
		Local Income Tax (LIT) for Levy Freeze	\$393,276.01
		ABC Excise Tax Distribution	\$2,887.50
		Cigarette Tax Distribution	\$3,424.82
		Financial Institution Tax distribution	\$8,521.57
		Vehicle/Aircraft Excise Tax Distribution	\$90,398.56
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4,604.68
		ABC Gallonage Tax Distribution	\$16,118.58
		Total Taxes and Intergovernmental	\$2,283,567.34
		Planning, Zoning, and Building Permits and Fees	\$6,008.16
		Other Licenses and Permits/320 - Peddler Permits	\$75.00
		Other Licenses and Permits/326 - Golf Cart Permits	\$1,000.00
		Total Licenses and Permits	\$7,083.16
		Rental of Property	\$36,600.00
		Total Charges for Services	\$36,600.00
		Court Costs and Fees	\$175.00
		Total Fines, Forfeitures, and Fees	\$175.00
		Earnings on Investments and Deposits	\$878.51
		Refunds and Reimbursements	\$1,696.72
		Total Other Receipts	\$2,575.23
		Total General	\$2,330,000.73
	ARP Coronavirus	Federal and State Grants and Distributions - Health and Welfare	\$648,757.38
		Total Taxes and Intergovernmental	\$648,757.38
		Earnings on Investments and Deposits	\$291.77
		Total Other Receipts	\$291.77
		Total ARP Coronavirus	\$649,049.15

Motor Vehicle Highway	General Property Taxes	\$201,116.67
	Financial Institution Tax distribution	\$1,589.08
	Vehicle/Aircraft Excise Tax Distribution	\$16,857.21
	Motor Vehicle Highway Distribution	\$256,413.83
	Commercial Vehicle Excise Tax Distribution (CVET)	\$858.67
Total Taxes and Intergovernmental		\$476,835.46
Street Maintenance and Other Transportation Fees		\$870.00
Total Charges for Services		\$870.00
Earnings on Investments and Deposits		\$1,213.38
Refunds and Reimbursements		\$21.00
Other Receipts/650 - Miscellaneous Revenue		\$614.49
Total Other Receipts		\$1,848.87
Total Motor Vehicle Highway		\$479,554.33
Local Road And Street	Motor Vehicle Highway Distribution	\$45,193.50
Total Taxes and Intergovernmental		\$45,193.50
Earnings on Investments and Deposits		\$723.54
Total Other Receipts		\$723.54
Total Local Road And Street		\$45,917.04
Parks And Recreation	General Property Taxes	\$552,677.80
	Financial Institution Tax distribution	\$4,366.64
	Vehicle/Aircraft Excise Tax Distribution	\$46,322.09
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,359.54
	Other Taxes/572 - Sales Tax Collected	\$1,149.98
Total Taxes and Intergovernmental		\$606,876.05
Park and Recreation Receipts		\$187,045.63
Rental of Property		\$34,366.69
Total Charges for Services		\$221,412.32
Earnings on Investments and Deposits		\$289.68
Refunds and Reimbursements		\$7.79
Other Receipts/650 - Miscellaneous Revenue		\$83.42
Total Other Receipts		\$380.89
Total Parks And Recreation		\$828,669.26

TLC Non-Reverting Program	Other Taxes/572 - Sales Tax Collected	\$243.76
Total Taxes and Intergovernmental		\$243.76
	Rental of Property	\$40,392.24
Total Charges for Services		\$40,392.24
	Earnings on Investments and Deposits	\$1,958.58
Total Other Receipts		\$1,958.58
Total TLC Non-Reverting Program		\$42,594.58
Emergency Medical Services/Ambulanc	Other Taxes/360 - County EMS Contribution	\$135,456.00
Total Taxes and Intergovernmental		\$135,456.00
	Emergency Medical Services Fees	\$121,972.75
Total Charges for Services		\$121,972.75
	Other Fines and Forfeitures/470 - Penalties	\$845.94
Total Fines, Forfeitures, and Fees		\$845.94
	Earnings on Investments and Deposits	\$552.21
Total Other Receipts		\$552.21
Total Emergency Medical Services/Ambulanc		\$258,826.90
Pool Donation	Donations, Gifts, and Bequests	\$7,500.00
Total Other Receipts		\$7,500.00
Total Pool Donation		\$7,500.00
Self Funded Insurance	Payroll Fund and Clearing Account Receipts	\$350,405.73
Total Other Receipts		\$350,405.73
Total Self Funded Insurance		\$350,405.73
Law Enforcement Continuing Ed	Gun Permits	\$1,890.00
Total Licenses and Permits		\$1,890.00
	Document and Copy Fees	\$895.00
Total Charges for Services		\$895.00
	Court Costs and Fees	\$559.26
Total Fines, Forfeitures, and Fees		\$559.26
Total Law Enforcement Continuing Ed		\$3,344.26

Riverboat	Casino/Riverboat Distribution	\$36,164.32
Total Taxes and Intergovernmental		\$36,164.32
	Earnings on Investments and Deposits	\$810.20
Total Other Receipts		\$810.20
Total Riverboat		\$36,974.52
Rainy Day	Earnings on Investments and Deposits	\$902.82
Total Other Receipts		\$902.82
Total Rainy Day		\$902.82
LOIT - Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$227,156.00
	Federal and State Grants and Distributions - Public Safety	\$99,000.00
Total Taxes and Intergovernmental		\$326,156.00
	Earnings on Investments and Deposits	\$2,164.54
Total Other Receipts		\$2,164.54
Total LOIT - Public Safety		\$328,320.54
Local Road and Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$485,533.52
Total Taxes and Intergovernmental		\$485,533.52
Total Local Road and Bridge Matching Grant		\$485,533.52
Police Donation	Donations, Gifts, and Bequests	\$13,250.00
Total Other Receipts		\$13,250.00
Total Police Donation		\$13,250.00
Ordinance Enforcement Expense	Court Costs and Fees	\$190.00
Total Fines, Forfeitures, and Fees		\$190.00
Total Ordinance Enforcement Expense		\$190.00
Street Deposit And Refund	Street and Curb Cuts Permits	\$375.00
Total Licenses and Permits		\$375.00
Total Street Deposit And Refund		\$375.00
Sidewalk Replacement	Cable TV Licenses	\$9,377.12
Total Licenses and Permits		\$9,377.12
	Earnings on Investments and Deposits	\$140.77
Total Other Receipts		\$140.77
Total Sidewalk Replacement		\$9,517.89

Walrod Memorial Tree	Other Fines and Forfeitures/132 - Walrod Tree Subsidy	\$1,000.00
Total Fines, Forfeitures, and Fees		\$1,000.00
Total Walrod Memorial Tree		\$1,000.00
Park Revolving	Park and Recreation Receipts	\$5,451.35
Total Charges for Services		\$5,451.35
Total Park Revolving		\$5,451.35
Warvel Park Donation	Donations, Gifts, and Bequests	\$10,000.00
	Other Receipts/650 - Miscellaneous Revenue	\$700.00
Total Other Receipts		\$10,700.00
Total Warvel Park Donation		\$10,700.00
Cedit Capital Projects	County Economic Development Income Tax (CEDIT)	\$249,634.04
Total Taxes and Intergovernmental		\$249,634.04
	Rental of Property	\$24,305.72
Total Charges for Services		\$24,305.72
	Earnings on Investments and Deposits	\$1,422.93
	Sale of Capital Assets	\$7,000.00
	Other Receipts/650 - Miscellaneous Revenue	\$1,348.05
Total Other Receipts		\$9,770.98
Total Cedit Capital Projects		\$283,710.74
Debt Service - Other	General Property Taxes	\$185,878.73
	Financial Institution Tax distribution	\$1,378.34
	Vehicle/Aircraft Excise Tax Distribution	\$14,621.67
	Commercial Vehicle Excise Tax Distribution (CVET)	\$744.80
Total Taxes and Intergovernmental		\$202,623.54
	Earnings on Investments and Deposits	\$254.32
Total Other Receipts		\$254.32
Total Debt Service - Other		\$202,877.86
Cumulative Capital Improvement	Cigarette Tax Distribution	\$12,557.67
Total Taxes and Intergovernmental		\$12,557.67
	Earnings on Investments and Deposits	\$430.98
Total Other Receipts		\$430.98
Total Cumulative Capital Improvement		\$12,988.65

Governmental Activities	Cumulative Capital Development	General Property Taxes	\$53,211.86
		Financial Institution Tax distribution	\$420.52
		Vehicle/Aircraft Excise Tax Distribution	\$4,461.02
		Commercial Vehicle Excise Tax Distribution (CVET)	\$227.23
	Total Taxes and Intergovernmental		\$58,320.63
		Earnings on Investments and Deposits	\$428.70
	Total Other Receipts		\$428.70
	Total Cumulative Capital Development		\$58,749.33
Fire Fighting Equipment	Donations, Gifts, and Bequests		\$2,600.00
	Total Other Receipts		\$2,600.00
	Total Fire Fighting Equipment		\$2,600.00
Cumulative Fire	General Property Taxes		\$33,257.41
	Financial Institution Tax distribution		\$262.95
	Vehicle/Aircraft Excise Tax Distribution		\$2,789.40
	Commercial Vehicle Excise Tax Distribution (CVET)		\$142.08
	Total Taxes and Intergovernmental		\$36,451.84
		Earnings on Investments and Deposits	\$146.26
		Donations, Gifts, and Bequests	\$15,000.00
	Total Other Receipts		\$15,146.26
	Total Cumulative Fire		\$51,598.10
General Development and Improvement	Rental of Property		\$9,600.00
	Total Charges for Services		\$9,600.00
		Earnings on Investments and Deposits	\$9.34
	Total Other Receipts		\$9.34
	Total General Development and Improvement		\$9,609.34
Cinergy Metronet Allocation Redevelopment	Other Taxes/639 - Redevelopment Distribution		\$181,806.72
	Total Taxes and Intergovernmental		\$181,806.72
		Earnings on Investments and Deposits	\$1,055.00
	Total Other Receipts		\$1,055.00
	Total Cinergy Metronet Allocation Redevelopment		\$182,861.72
Revolving Loan	Earnings on Investments and Deposits		\$49.70
	Total Other Receipts		\$49.70
	Total Revolving Loan		\$49.70

Governmental Activities	Sanitation Revenue	Garbage/Trash/Recycling/Landfill Fees and Charges	\$374,122.35
	Total Charges for Services		\$374,122.35
		Other Fines and Forfeitures/470 - Penalties	\$4,812.40
	Total Fines, Forfeitures, and Fees		\$4,812.40
		Earnings on Investments and Deposits	\$101.60
	Total Other Receipts		\$101.60
	Total Sanitation Revenue		\$379,036.35
	Payroll	Payroll Fund and Clearing Account Receipts	\$1,497,271.01
	Total Other Receipts		\$1,497,271.01
	Total Payroll		\$1,497,271.01
Total Governmental Activities			\$8,569,430.42
STORM WATER	Storm Water Utility-Operating	Unmetered Sales and Services	\$206,498.82
	Total Charges for Services		\$206,498.82
		Utility Penalties	\$1,651.94
	Total Utility Penalties		\$1,651.94
		Earnings on Investments and Deposits	\$1,145.61
	Total Other Receipts		\$1,145.61
	Total Storm Water Utility-Operating		\$209,296.37
	Storm Water Utility-Deprec/Improve	Earnings on Investments and Deposits	\$1,410.14
	Total Other Receipts		\$1,410.14
	Total Storm Water Utility-Deprec/Improve		\$1,410.14
Total STORM WATER			\$210,706.51

WASTEWATER	Wastewater Debt Service	Earnings on Investments and Deposits	\$21.42
	Total Other Receipts		\$21.42
	Total Wastewater Debt Service		\$21.42
	Wastewater Utility-Deprec/Improve	Earnings on Investments and Deposits	\$1,286.05
	Total Other Receipts		\$1,286.05
	Total Wastewater Utility-Deprec/Improve		\$1,286.05
	Wastewater Utility-Operating	Sewage Fees	\$1,200,341.47
		Unmetered Sales and Services	\$1,625.00
	Total Charges for Services		\$1,201,966.47
		Utility Penalties	\$11,026.09
	Total Utility Penalties		\$11,026.09
		Earnings on Investments and Deposits	\$1,625.21
		Other Receipts/360 - Miscellaneous Revenue	\$8,756.49
	Total Other Receipts		\$10,381.70
	Total Wastewater Utility-Operating		\$1,223,374.26
	Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$10.26
		Transfers In - Transferred from Another Fund	\$191,454.00
	Total Other Receipts		\$191,464.26
	Total Wastewater Util-Bond And Interest		\$191,464.26
Total WASTEWATER			\$1,416,145.99

WATER	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$29.41
	Total Other Receipts		\$29.41
	Total Water Utility-Debt Reserve		\$29.41
	Water Utility-Operating	Fire Protection Contracts and Service Fees	\$35,401.27
		Rental of Property	\$177,090.24
		Metered or Measured Sales and Services	\$1,172,532.97
		Unmetered Sales and Services	\$8,355.00
		Other Charges for Services, Sales, and Fees/474 - Sales Tax Collected	\$61,554.87
	Total Charges for Services		\$1,454,934.35
		Other Fines and Forfeitures/471 - NSF Service Charge	\$136.00
	Total Fines, Forfeitures, and Fees		\$136.00
		Utility Penalties	\$11,098.84
	Total Utility Penalties		\$11,098.84
		Earnings on Investments and Deposits	\$1,552.29
		Other Receipts/360 - Miscellaneous Revenue	\$41,151.68
	Total Other Receipts		\$42,703.97
	Total Water Utility-Operating		\$1,508,873.16
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$14.03
		Transfers In - Transferred from Another Fund	\$280,123.80
	Total Other Receipts		\$280,137.83
	Total Water Utility-Bond And Interest		\$280,137.83
	Water Utility-Customer Deposit	Unmetered Sales and Services	\$13,090.00
	Total Charges for Services		\$13,090.00
	Total Water Utility-Customer Deposit		\$13,090.00
	Water Utility-Depreciation/Improve	Earnings on Investments and Deposits	\$1,725.80
		Transfers In - Transferred from Another Fund	\$150,000.00
		Other Receipts/360 - Miscellaneous Revenue	\$77,515.25
	Total Other Receipts		\$229,241.05
	Total Water Utility-Depreciation/Improve		\$229,241.05
Total WATER			\$2,031,371.45

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund - 2021**

Governmental Activities	General	Salaries and Wages	\$1,062,950.58
		Other Personal Services	\$18,440.92
		Employee Benefits	\$447,207.56
		Total Personal Services	\$1,528,599.06
		Office Supplies	\$8,108.41
		Operating Supplies	\$32,771.02
		Repair and Maintenance Supplies	\$27,475.95
		Other Supplies	\$2,122.26
		Total Supplies	\$70,477.64
		Professional Services	\$124,175.11
		Communication and Transportation	\$31,062.12
		Printing and Advertising	\$688.62
		Insurance	\$95,614.60
		Utility Services	\$76,360.40
		Repairs and Maintenance	\$102,578.10
		Rentals	\$154,844.80
		Other Services and Charges	\$38,168.26
		Total Services and Charges	\$623,492.01
		Distributions to Other Governmental Entities	\$19,000.00
	Total Other Disbursements	\$19,000.00	
Total General	\$2,241,568.71		
ARP Coronavirus	Salaries and Wages	\$34,000.00	
	Employee Benefits	\$2,601.00	
	Total Personal Services	\$36,601.00	
Total ARP Coronavirus	\$36,601.00		
Motor Vehicle Highway	Salaries and Wages	\$161,963.02	

Governmental Activities	Motor Vehicle Highway	Employee Benefits	\$71,592.68	
		Total Personal Services	\$233,555.70	
		Office Supplies	\$383.88	
		Operating Supplies	\$27,452.50	
		Repair and Maintenance Supplies	\$12,728.82	
		Other Supplies	\$9,749.31	
		Total Supplies	\$50,314.51	
		Professional Services	\$4,640.76	
		Communication and Transportation	\$2,740.99	
		Insurance	\$17,827.46	
		Utility Services	\$3,768.68	
		Repairs and Maintenance	\$68,204.13	
		Other Services and Charges	\$551.00	
		Total Services and Charges	\$97,733.02	
		Machinery, Equipment, and Vehicles	\$30,345.83	
		Total Capital Outlays	\$30,345.83	
		Total Motor Vehicle Highway	\$411,949.06	
	Local Road And Street	Professional Services	\$28,210.00	
		Total Services and Charges	\$28,210.00	
	Total Local Road And Street	\$28,210.00		
Parks And Recreation	Salaries and Wages	\$329,593.60		
	Other Personal Services	\$175.33		
	Employee Benefits	\$93,676.69		
	Total Personal Services	\$423,445.62		
	Office Supplies	\$676.18		
	Operating Supplies	\$10,065.67		
	Repair and Maintenance Supplies	\$29,688.92		

Governmental Activities	Parks And Recreation	Other Supplies	\$25,948.22
		Total Supplies	\$66,378.99
		Professional Services	\$24,527.13
		Communication and Transportation	\$9,894.57
		Insurance	\$20,953.14
		Utility Services	\$131,049.72
		Repairs and Maintenance	\$13,732.19
		Other Services and Charges	\$5,291.74
		Total Services and Charges	\$205,448.49
		Machinery, Equipment, and Vehicles	\$34,155.64
		Total Capital Outlays	\$34,155.64
	Total Parks And Recreation		\$729,428.74
	TLC Non-Reverting Program	Salaries and Wages	\$9,688.31
		Employee Benefits	\$256.31
		Total Personal Services	\$9,944.62
		Office Supplies	\$429.20
		Other Supplies	\$289.49
		Total Supplies	\$718.69
		Professional Services	\$2,566.82
		Communication and Transportation	\$1,821.19
		Insurance	\$1,158.38
		Utility Services	\$21,647.06
		Repairs and Maintenance	\$4,196.96
		Other Services and Charges	\$1,631.66
		Total Services and Charges	\$33,022.07
	Total TLC Non-Reverting Program		\$43,685.38
	Emergency Medical Services/Ambulanc	Salaries and Wages	\$4,262.84

Governmental Activities	Emergency Medical Services/Ambulanc	Employee Benefits	\$772.53
		Total Personal Services	\$5,035.37
		Office Supplies	\$1,627.20
		Total Supplies	\$1,627.20
		Professional Services	\$215,762.29
		Communication and Transportation	\$539.82
		Other Services and Charges	\$16,834.81
		Total Services and Charges	\$233,136.92
	Total Emergency Medical Services/Ambulanc		\$239,799.49
Pool Donation	Other Services and Charges		\$3,075.00
	Total Services and Charges		\$3,075.00
Total Pool Donation			\$3,075.00
Self Funded Insurance	Other Disbursements		\$389,042.14
	Total Other Disbursements		\$389,042.14
Total Self Funded Insurance			\$389,042.14
LOIT - Public Safety	Professional Services		\$77,248.00
	Total Services and Charges		\$77,248.00
	Machinery, Equipment, and Vehicles		\$99,000.00
	Total Capital Outlays		\$99,000.00
Total LOIT - Public Safety			\$176,248.00
Local Road and Bridge Matching Grant	Professional Services		\$196,004.53
	Total Services and Charges		\$196,004.53
Total Local Road and Bridge Matching Grant			\$196,004.53

Governmental Activities	Police Donation	Operating Supplies	\$10,549.78
		Total Supplies	\$10,549.78
	Total Police Donation		\$10,549.78
Sidewalk Replacement	Professional Services		\$5,387.00
		Total Services and Charges	\$5,387.00
	Total Sidewalk Replacement		\$5,387.00
Walrod Memorial Tree	Other Services and Charges		\$1,780.00
		Total Services and Charges	\$1,780.00
	Total Walrod Memorial Tree		\$1,780.00
Park Revolving	Operating Supplies		\$4,843.41
		Total Supplies	\$4,843.41
	Total Park Revolving		\$4,843.41
Warvel Park Donation	Repairs and Maintenance		\$17,654.77
		Total Services and Charges	\$17,654.77
	Total Warvel Park Donation		\$17,654.77
Cedit Capital Projects	Professional Services		\$22,351.78
	Other Services and Charges		\$101,150.00
		Total Services and Charges	\$123,501.78
	Total Cedit Capital Projects		\$123,501.78
Debt Service - Other	Payments on Bonds and Other Debt Principal		\$137,628.72

Governmental Activities	Debt Service - Other	Payments on Bonds and Other Debt Interest	\$64,659.00
		Total Debt service - principal and interest	\$202,287.72
	Total Debt Service - Other		\$202,287.72
Cumulative Capital Development	Professional Services		\$2,000.00
	Repairs and Maintenance		\$32,638.73
	Total Services and Charges		\$34,638.73
	Total Cumulative Capital Development		\$34,638.73
Cumulative Fire	Payments on Bonds and Other Debt Principal		\$44,986.60
	Payments on Bonds and Other Debt Interest		\$4,085.60
	Total Debt service - principal and interest		\$49,072.20
	Total Cumulative Fire		\$49,072.20
General Development and Improvement	Other Services and Charges		\$1,652.00
	Total Services and Charges		\$1,652.00
	Total General Development and Improvement		\$1,652.00
Cinergy Metronet Allocation Redevelopment	Professional Services		\$19,073.25
	Other Services and Charges		\$39,668.00
	Total Services and Charges		\$58,741.25
	Total Cinergy Metronet Allocation Redevelopment		\$58,741.25
Revolving Loan	Professional Services		\$33,559.00
	Utility Services		\$4,400.00

Governmental Activities	Revolving Loan	Other Services and Charges	\$32,908.22
		Total Services and Charges	\$70,867.22
	Total Revolving Loan		\$70,867.22
Sanitation Revenue	Salaries and Wages		\$18,881.62
	Employee Benefits		\$3,076.22
	Total Personal Services		\$21,957.84
	Office Supplies		\$1,642.19
	Total Supplies		\$1,642.19
	Professional Services		\$762.24
	Communication and Transportation		\$542.28
	Insurance		\$304.88
	Rentals		\$300.00
	Other Services and Charges		\$712.50
	Total Services and Charges		\$2,621.90
	Other Disbursements		\$348,015.79
	Total Other Disbursements		\$348,015.79
	Total Sanitation Revenue		\$374,237.72
Payroll	Payment of Taxes and Other Payroll Withholdings		\$1,487,718.91
	Total Other Disbursements		\$1,487,718.91
	Total Payroll		\$1,487,718.91
Total Governmental Activities			\$6,938,544.54
STORM WATER	Storm Water Utility- Operating	Salaries and Wages	\$35,418.60
		Employee Benefits	\$5,375.86
		Total Personal Services	\$40,794.46
		Insurance	\$5,817.70

STORM WATER	Storm Water Utility- Operating	Rentals	\$300.00	
		Total Services and Charges		\$6,117.70
		Contractual Services		\$7,361.19
		Materials and Supplies		\$4,085.48
		Purchased Water		\$4,686.72
		Other Operating		\$3,929.56
		Total Operations		\$20,062.95
	Total Storm Water Utility-Operating		\$66,975.11	
	Storm Water Utility- Deprec/Improve	Other Operating	\$423.47	
		Total Operations		\$423.47
Total Storm Water Utility-Deprec/Improve		\$423.47		
Total STORM WATER			\$67,398.58	
WASTEWATER	Wastewater Utility- Operating	Salaries and Wages	\$290,051.20	
		Employee Benefits	\$125,586.10	
		Total Personal Services		\$415,637.30
		Insurance	\$16,737.02	
		Rentals	\$300.00	
		Total Services and Charges		\$17,037.02
		Payments on Bonds and Other Debt Principal	\$82,995.00	
		Payments on Bonds and Other Debt Interest	\$3,332.00	
		Total Debt service - principal and interest		\$86,327.00
		Machinery, Equipment, and Vehicles	\$31,270.17	
		Total Capital Outlays		\$31,270.17
		Transfer Out - Transferred To Another Fund		\$191,454.00

WASTEWATER	Wastewater Utility-Operating	Other Disbursements	\$27,864.37
		Total Other Disbursements	\$219,318.37
		Contractual Services	\$142,469.33
		Employee Pensions and Benefits	\$1,076.60
		Materials and Supplies	\$48,060.91
		Transportation	\$6,134.68
		Other Operating	\$83,459.33
		Total Operations	\$281,200.85
		Total Wastewater Utility-Operating	\$1,050,790.71
		Wastewater Util-Bond And Interest	
		Payments on Bonds and Other Debt Principal	\$149,000.00
		Payments on Bonds and Other Debt Interest	\$42,940.00
		Total Debt service - principal and interest	\$191,940.00
		Total Wastewater Util-Bond And Interest	\$191,940.00
		Total WASTEWATER	\$1,242,730.71
WATER	Water Utility-Operating	Salaries and Wages	\$150,274.42
		Employee Benefits	\$147,605.67
		Total Personal Services	\$297,880.09
		Insurance	\$16,647.92
		Rentals	\$2,411.95
		Total Services and Charges	\$19,059.87
		Machinery, Equipment, and Vehicles	\$61,267.35
		Total Capital Outlays	\$61,267.35
		Transfer Out - Transferred To Another Fund	\$430,123.80
		Other Disbursements	\$92,545.76
		Total Other Disbursements	\$522,669.56
		Chemicals	\$62,483.96

WATER	Water Utility-Operating	Contractual Services	\$156,808.45
		Employee Pensions and Benefits	\$1,687.60
		Materials and Supplies	\$128,926.56
		Transportation	\$6,059.87
		Other Operating	\$85,176.93
		Total Operations	\$441,143.37
		<hr/>	
	Total Water Utility-Operating	\$1,342,020.24	
	<hr/>		
	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$200,000.00
		Payments on Bonds and Other Debt Interest	\$78,892.98
		Total Debt service - principal and interest	\$278,892.98
	<hr/>		
Total Water Utility-Bond And Interest	\$278,892.98		
<hr/>			
Water Utility-Depreciation/Improve	Contractual Services	\$167,449.00	
	Total Operations	\$167,449.00	
	<hr/>		
Total Water Utility-Depreciation/Improve	\$167,449.00		
<hr/>			
Total WATER		\$1,788,362.22	

**North Manchester Civil Town, Wabash County, Indiana
Disbursements by Fund with Departments - 2021**

Governmental Activities	General	Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$108,393.16	
			Employee Benefits	\$58,695.35	
		Total Personal Services			\$167,088.51
		Office Supplies			\$3,582.26
		Repair and Maintenance Supplies			\$1,762.40
		Other Supplies			\$495.00
		Total Supplies			\$5,839.66
		Professional Services			\$9,114.21
		Communication and Transportation			\$5,383.13
		Printing and Advertising			\$638.62
		Insurance			\$7,458.21
		Utility Services			\$49,339.90
		Repairs and Maintenance			\$6,710.33
		Rentals			\$153,744.02
		Other Services and Charges			\$10,207.34
		Total Services and Charges			\$242,595.76
		Distributions to Other Governmental Entities			\$19,000.00
		Total Other Disbursements			\$19,000.00
		Total Clerk-Treasurer (City/Town Units Only)			\$434,523.93
Mayor	Salaries and Wages	\$30,454.61			
	Employee Benefits	\$25,131.12			
Total Personal Services			\$55,585.73		
Office Supplies			\$481.49		
Operating Supplies			\$1,399.25		

Total Supplies		\$1,889.40
	Professional Services	\$2,290.69
	Communication and Transportation	\$2,408.32
	Printing and Advertising	\$50.00
	Insurance	\$8,752.10
	Other Services and Charges	\$10,063.84
Total Services and Charges		\$23,564.95
Total Mayor		\$81,040.08
Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$24,118.60
	Employee Benefits	\$5,016.72
Total Personal Services		\$29,135.32
	Office Supplies	\$775.00
Total Supplies		\$775.00
	Professional Services	\$16,836.43
	Communication and Transportation	\$1,128.08
	Rentals	\$1,100.78
Total Services and Charges		\$19,065.29
Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$48,975.61
Fire Department	Salaries and Wages	\$205,429.43
	Other Personal Services	\$12,850.19

Total Personal Services		\$289,147.77
	Office Supplies	\$1,258.04
	Operating Supplies	\$5,934.45
	Repair and Maintenance Supplies	\$6,611.84
Total Supplies		\$13,804.33
	Professional Services	\$5,392.18
	Communication and Transportation	\$1,564.76
	Insurance	\$27,384.74
	Repairs and Maintenance	\$21,563.58
	Other Services and Charges	\$155.00
Total Services and Charges		\$56,060.26
Total Fire Department		\$359,012.36
Police Department (Town Marshall)	Salaries and Wages	\$694,554.78
	Other Personal Services	\$5,590.73
	Employee Benefits	\$287,496.22
Total Personal Services		\$987,641.73
	Office Supplies	\$2,011.62
	Operating Supplies	\$25,437.32
	Repair and Maintenance Supplies	\$19,093.05
	Other Supplies	\$1,627.26
Total Supplies		\$48,169.25
	Professional Services	\$19,436.60
	Communication and Transportation	\$20,577.83

Governmental Activities	General	Police Department (Town Marshall)		Insurance	\$52,019.55
				Utility Services	\$27,020.50
				Repairs and Maintenance	\$63,808.07
				Other Services and Charges	\$17,520.08

North Manchester Civil Town, Wabash County, Indiana
Fund Type Schedule 2021

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	101 - General	General	N
2 - Special Revenue	201 - Motor Vehicle Highway	Motor Vehicle Highway	N
2 - Special Revenue	202 - Local Road And Street	Local Road And Street	N
2 - Special Revenue	233 - Law Enforcement Continuing Ed	Law Enforcement Continuing Ed	N
2 - Special Revenue	242 - Riverboat	Casino/Riverboat	N
2 - Special Revenue	204 - Parks And Recreation	Parks And Recreation	N
2 - Special Revenue	245 - Rainy Day	Rainy Day	N
2 - Special Revenue	283 - Cedit Capital Projects	CEDIT - Special Legislation	N
2 - Special Revenue	249 - LOIT - Public Safety	LIT - Public Safety	N
2 - Special Revenue	211 - TLC Non-Reverting Program	TLC Non-Reverting Program	N
2 - Special Revenue	267 - Local Road and Bridge Matching Grant	Local Road and Bridge Matching Grant	N
2 - Special Revenue	176 - ARP Coronavirus	ARP Coronavirus	Y
2 - Special Revenue	276 - Park Revolving	Park Revolving Fund	N
2 - Special Revenue	271 - Ordinance Enforcement Expense	Ordinance Enforcement Expense Fund	N
2 - Special Revenue	274 - Sidewalk Replacement	Sidewalk Replacement Fund	N
2 - Special Revenue	270 - Police Donation	Police Donation Fund	N
2 - Special Revenue	217 - Pool Donation	Pool Donation Fund	N
2 - Special Revenue	282 - Pool Membership Donation	Pool Membership Donation Fund	N
2 - Special Revenue	278 - Scout Hall Donation	Scout Hall Donation Fund	N
2 - Special Revenue	275 - Walrod Memorial Tree	Walrod Memorial Tree Fund	N
2 - Special Revenue	280 - Warvel Park Donation	Warvel Park Donation Fund	N
2 - Special Revenue	272 - Court Cost Due County	Court Cost Due County Fund	N
2 - Special Revenue	273 - Street Deposit And Refund	Street Deposit And Refund	N
3 - Debt Service	301 - Debt Service - Other	Debt Service - Other	N
4 - Capital Projects	402 - Cumulative Capital Development	Cumulative Capital Development	N
4 - Capital Projects	471 - Cinergy Metronet Allocation Redevelopment	Redevelopment Capital	N
4 - Capital Projects	425 - Cumulative Fire	Cumulative Fire	N
4 - Capital Projects	443 - General Development and Improvement	General Improvement	N
4 - Capital Projects	401 - Cumulative Capital Improvement	Cumulative Capital Improvement	N
4 - Capital Projects	475 - Revolving Loan	Revolving Loan	N
4 - Capital Projects	410 - Fire Fighting Equipment	Fire Fighting Equipment Fund	N

Fund Type	Local Fund	Standard Fund	Grant Related
6 - Enterprises	216 - Emergency Medical Services/Ambulanc	Emergency Medical Services	N
6 - Enterprises	620 - Sanitation Revenue	Sanitation	N
6 - Enterprises	308 - Wastewater Debt Service	Wastewater Debt Service	N
6 - Enterprises	601 - Water Utility-Operating	Water Utility-Operating	N
6 - Enterprises	602 - Water Utility-Bond And Interest	Water Utility-Bond And Interest	N
6 - Enterprises	605 - Water Utility-Depreciation/Improve	Water Utility-Depreciation/Improve	N
6 - Enterprises	604 - Water Utility-Customer Deposit	Water Utility-Customer Deposit	N
6 - Enterprises	364 - Water Utility-Debt Reserve	Water Utility-Debt Reserve	N
6 - Enterprises	606 - Wastewater Utility-Operating	Wastewater Utility-Operating	N
6 - Enterprises	607 - Wastewater Util-Bond And Interest	Wastewater Util-Bond And Interest	N
6 - Enterprises	452 - Wastewater Utility-Deprec/Improve	Wastewater Utility-Deprec/Improve	N
6 - Enterprises	626 - Storm Water Utility-Operating	Storm Water Utility-Operating	N
6 - Enterprises	629 - Storm Water Utility-Deprec/Improve	Storm Water Utility-Deprec/Improve	N
7 - Internal Service	220 - Self Funded Insurance	Self-Insurance	N
11 - Custodial	811 - User Fee	User Fee Fund	N
12 - Other	806 - Payroll	Payroll	N

**North Manchester Civil Town, Wabash County, Indiana
Debt Statement - 2021**

			Beginning Principal Balance as of Jan. 1, 2021	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2021	Principal Due in 2022
Governmental Activities Long Term Debt	General Obligation Bonds	Taxable Redevelopment District Bonds, Series 2015	\$500,000.00	\$0.00	\$30,000.00	\$470,000.00	\$30,000.00
Governmental Activities Long Term Debt Total			\$500,000.00	\$0.00	\$30,000.00	\$470,000.00	\$30,000.00
WASTEWATER - Long Term Debt	Revenue Bonds	State Revolving Fund Loan 2013	\$2,138,130.00	\$0.00	\$149,000.00	\$1,989,130.00	\$151,000.00
WASTEWATER - Long Term Debt Total			\$2,138,130.00	\$0.00	\$149,000.00	\$1,989,130.00	\$151,000.00
WATER - Long Term Debt	Notes and Loans Payable - Long Term	State Revolving Fund Loan of 2009	\$2,113,000.00	\$0.00	\$200,000.00	\$1,913,000.00	\$208,000.00
WATER - Long Term Debt Total			\$2,113,000.00	\$0.00	\$200,000.00	\$1,913,000.00	\$208,000.00
GRAND TOTAL			\$4,751,130.00	\$0.00	\$379,000.00	\$4,372,130.00	

North Manchester Civil Town, Wabash County, Indiana

Deficit Fund Balances - 2021

<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 2021**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2022	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	\$132,763.00	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) \$181,835.00					
WASTEWATER (Wastewater Utility)	North Manchester Public Works	Vactor Equipment Lease (Sch 4), 2017	\$86,328.00	08/08/2017	03/01/2023	Y
	Total WASTEWATER (Wastewater Utility) \$86,328.00					
GRAND TOTAL \$268,163.00						

**North Manchester Civil Town, Wabash County, Indiana
Other Post-Employment Benefits (OPEB) 2021**

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,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	Leslie Byrne
Phone	260-755-4782
E-mail	lesliebyrne@mds-mgu.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	0
Active employees	37
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)	99.00%
Plan Members (e.g. 99.99)	1.00%
Annual Covered Payroll (e.g. 9999.99)	\$2,061,336.37
Cost Method for Funding Purposes	Individual Level Premium

North Manchester Civil Town, Wabash County, Indiana
Transfers - 2021

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Water Utility-Operating	\$430,123.80	Water Utility-Operating	\$0.00
Wastewater Utility-Operating	\$191,454.00	Water Utility-Bond And Interest	\$280,123.80
Total Transfers Out	\$621,577.80	Water Utility-Depreciation/Improve	\$150,000.00
		Wastewater Util-Bond And Interest	\$191,454.00
		Total Transfers In	\$621,577.80

North Manchester Civil Town, Wabash County, Indiana
Tax Abatement - 2021

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
Precision Medical	Building Renovations	Real Property	\$9,216.30	\$0.00
MPS Egg	Land Purchase	Real Property	\$16,666.71	\$0.00
Midwest Poultry	Building Construction	Real Property	\$40,376.11	\$0.00
OJI Intertech	Building Expansion	Real Property	\$18,620.46	\$0.00
Shepherd Family Real Estate	Building Expansion	Real Property	\$616.68	\$0.00
Strauss Provimi Feed	Building Expansion	Real Property	\$17,122.05	\$0.00
Troxel Equipment	Building Renovation	Real Property	\$12,508.95	\$0.00
HF Group	Equipment Purchase	Personal Property	\$1,534.96	\$0.00
MPS Eggs	Equipment Purchase	Personal Property	\$106,546.77	\$0.00
OJI Intertech	Equipment Purchase	Personal Property	\$7,176.64	\$0.00
Precision Medical	Equipment Purchase	Personal Property	\$16,139.17	\$0.00
Strauss Veal Feeds	Equipment Purchase	Personal Property	\$71,338.25	\$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

**North Manchester Civil Town, Wabash County, Indiana
Grants - 2021**

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	176 ARP Coronavirus	\$648,757.38	\$36,601.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Policing Enhancement Program	Edward Byrne Memorial Justice Assistance Grant	Department of Homeland Security	Indiana Criminal Justice Institute	16.738	Edward Byrne Memorial Justice Assistance Grant	2020-DJ- BX-0007	Reimbursemen t Grant	249 LOIT Public Safety	\$99,000.00	\$99,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**North Manchester Civil Town, Wabash County, Indiana
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
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	\$809,797.00	\$48,379.68	-	\$858,176.68
	Machinery, Equipment, and Vehicles	\$2,412,687.00	\$130,336.00	\$35,114.00	\$2,507,909.00
	Books and Other	\$13,932.50	-	-	\$13,932.50
	Total	\$29,379,681.50	\$178,715.68	\$35,114.00	\$29,523,283.18
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$22,185,039.00	-	-	\$22,185,039.00
	Buildings	\$3,350,049.00	\$74,778.00	-	\$3,424,827.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$1,865,512.00	\$110,632.00	\$35,114.00	\$1,941,030.00
	Books and Other	-	-	-	-
	Total	\$27,400,600.00	\$185,410.00	\$35,114.00	\$27,550,896.00
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	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$159,000.00	\$12,500.00	-	\$171,500.00
	Books and Other	-	-	-	-
	Total	\$2,285,441.60	\$12,500.00	-	\$2,297,941.60
WATER - Non-Depreciable Assets	Land	\$84,980.00	-	-	\$84,980.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-

WATER - Non-Depreciable Assets	Total	\$84,980.00	-	-	\$84,980.00
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	-	\$4,500.00	\$209,000.00
	Books and Other	-	-	-	-
	Total	\$9,814,469.00	-	\$4,500.00	\$9,809,969.00
WATER - Accumulated Depreciation Assets	Infrastructure	\$3,118,356.00	\$82,472.00	-	\$3,200,828.00
	Buildings	\$1,643,042.00	\$85,072.00	-	\$1,728,114.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$132,167.00	\$15,333.00	-	\$147,500.00
	Books and Other	-	-	-	-
	Total	\$4,893,565.00	\$182,877.00	-	\$5,076,442.00

**North Manchester Civil Town, Wabash County, Indiana
Accounts Payable/Receivable Statement - 2021**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$69,797.45	\$39,131.28
STORM WATER	\$619.03	\$14,752.78
WASTEWATER	\$63,865.03	\$91,364.90
WATER	\$32,455.64	\$196,336.61

**North Manchester Civil Town, Wabash County, Indiana
Financial Assistance to Non Governmental Entities - 2021**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Heartland Career Center c/o Communi	35-6019016	220 E Main Street	North Manchester IN	Wabash	Patricia Grant	260-982-4824	State or Local Grant	\$10,000.00	EMPLOYMENT & TRAINING CORP.
Imagine One c/o Community Foundatio	35-6019016	220 E Main Street	North Manchester IN	Wabash	Patricia Grant	260-982-4824	Fee For Service	\$10,000.00	OTHER NOT-FOR-PROFIT
Learn More Center	26-4153548	603 Bond Street	North Manchester IN	Wabash	Gary Montel	260-450-4306	State or Local Grant	\$6,150.00	EDUCATIONAL ORG
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 Community Schools	35-6007463	One Squire Drive	North Manchester IN	Wabash	Kyle Wieland	260-982-2196	State or Local Grant	\$25,000.00	EDUCATIONAL ORG
Manchester Early Learning Center	35-1164197	705 N Market Street	North Manchester IN	Wabash	Mike Baker	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	\$21,000.00	ECONOMIC DEVELOPMENT CORP.

**North Manchester Civil Town, Wabash County, Indiana
Pensions - 2021**

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