

# Annual Financial Report



Indiana State Board of Accounts

2023

MONON CIVIL TOWN

White 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.

**Monon Civil Town, White County, Indiana  
Annual Financial Report - 2023  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
<b>Governmental Activities</b>	1101	General Fund	\$1,016,937.90	\$882,479.52	\$801,001.55	\$1,098,415.87
	2201	Motor Vehicle Highway	\$494,238.43	\$219,340.46	\$234,999.68	\$478,579.21
	2202	Local Road and Street	\$40,820.75	\$13,790.05	\$9,586.80	\$45,024.00
	2203	MVH Restricted (subfund of Motor Vehicle Highway)	\$10,968.23	\$41,322.61	\$30,000.00	\$22,290.84
	2204	Park and Recreation - Operating	\$436,142.62	\$222,061.62	\$152,033.42	\$506,170.82
	2209	LIT - Economic Development (formerly CEDIT)	\$135,845.20	\$70,355.96	\$61,738.10	\$144,463.06
	2217	Building Demolition	\$239.00	\$0.00	\$0.00	\$239.00
	2222	Crime Control	\$0.00	\$1,572.06	\$0.00	\$1,572.06
	2226	Community Development	\$543,533.21	\$88,336.44	\$333,602.12	\$298,267.53
	2228	Local Law Enforcement Continuing Education Fund	\$16,836.06	\$417.00	\$1,140.73	\$16,112.33
	2234	Unsafe Building	\$4,710.33	\$0.00	\$0.00	\$4,710.33
	2236	Rainy Day	\$72,156.87	\$25,000.00	\$26,867.89	\$70,288.98
	2256	Opioid Settlement Unrestricted	\$4,994.79	\$383.02	\$2,854.18	\$2,523.63
	2257	Opioid Settlement Restricted	\$2,140.61	\$4,238.45	\$0.00	\$6,379.06
	2401	AMERICAN RESCUE PLAN	\$198,477.80	\$0.00	\$76,498.97	\$121,978.83
	4401	Cumulative Capital Improvement - Cigarette Tax	\$24,364.86	\$3,483.37	\$0.00	\$27,848.23
	4402	Cumulative Capital Development	\$128,425.96	\$19,439.74	\$6,367.50	\$141,498.20
	4405	Public Improvement	\$223.89	\$0.00	\$0.00	\$223.89
	4437	Riverboat	\$43,514.87	\$10,791.18	\$19,989.83	\$34,316.22
	4600	Civic Center	\$9,499.61	\$5,500.00	\$6,159.73	\$8,839.88
	8806	Public Employees' Retirement Fund - Employee Deduc	\$0.00	\$58,851.49	\$58,851.49	\$0.00
	8901	Payroll	\$7,867.74	\$544,182.95	\$544,232.70	\$7,817.99
		<b>SubTotal</b>	<b>\$3,191,938.73</b>	<b>\$2,211,545.92</b>	<b>\$2,365,924.69</b>	<b>\$3,037,559.96</b>
<b>WASTEWATER</b>	4476	Sewer Improvement and Extension	\$105,237.91	\$0.00	\$0.00	\$105,237.91
	6201	Sewage Utility Operating	\$268,667.64	\$585,250.62	\$570,887.57	\$283,030.69

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
<b>WASTEWATER</b>	6202	Sewage Utility Bond and Interest Sinking	\$14,575.35	\$135,051.86	\$127,348.00	\$22,279.21
	6203	Sewage Utility Depreciation	\$94,587.75	\$40,635.11	\$49,275.36	\$85,947.50
	6204	Sewage Utility Construction (in progress)	\$5,658.07	\$6.13	\$5,664.20	\$0.00
		<b>SubTotal</b>	<b>\$488,726.72</b>	<b>\$760,943.72</b>	<b>\$753,175.13</b>	<b>\$496,495.31</b>
<b>WATER</b>	6101	Water Utility Operating	\$102,855.48	\$382,478.07	\$283,718.75	\$201,614.80
	6102	Water Utility Bond and Interest Sinking	\$30.33	\$2.82	\$0.00	\$33.15
	6103	Water Utility Depreciation	\$105,353.65	\$24,052.41	\$20,394.07	\$109,011.99
	6104	Water Utility Meter Deposit	\$73,313.36	\$10,801.07	\$7,879.04	\$76,235.39
	6105	Water Utility Construction (in progress)	\$49,382.50	\$0.00	\$0.00	\$49,382.50
		<b>SubTotal</b>	<b>\$330,935.32</b>	<b>\$417,334.37</b>	<b>\$311,991.86</b>	<b>\$436,277.83</b>
		<b>GRAND TOTAL</b>	<b>\$4,011,600.77</b>	<b>\$3,389,824.01</b>	<b>\$3,431,091.68</b>	<b>\$3,970,333.10</b>

**Monon Civil Town, White County, Indiana  
Detailed Receipts - 2023**

**Monon Civil Town, White County, Indiana  
Detailed Receipts 2023**

Governmental Activities	General Fund	General Property Taxes	\$213,078.39
		ABC Excise Tax Distribution	\$5,900.49
		Cigarette Tax Distribution	\$950.01
		Financial Institution Tax distribution	\$2,693.11
		Vehicle/Aircraft Excise Tax Distribution	\$23,400.53
		Local Income Tax (LIT) Certified Shares	\$481,289.04
		<b>Total Taxes and Intergovernmental</b>	<b>\$727,311.57</b>
		Other Licenses and Permits/1101218.000 - GENERAL-PERMIT FEE DISTRIBUTION	\$4,359.28
		<b>Total Licenses and Permits</b>	<b>\$4,359.28</b>
		Fire Protection Contracts and Service Fees	\$8,894.22
		Rental of Property	\$4,800.00
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$99,072.18
		Other Charges for Services, Sales, and Fees/1101493.000 - GENERAL-MONON EMT CONTRACT	\$33,621.81
		<b>Total Charges for Services</b>	<b>\$146,388.21</b>
		Court Costs and Fees	\$1,046.18
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$1,046.18</b>
		Sale of Investments	\$31,000.00
		Earnings on Investments and Deposits	\$2,743.58
		Refunds and Reimbursements	\$630.70
		<b>Total Other Receipts</b>	<b>\$34,374.28</b>
		<b>Total General Fund</b>	<b>\$913,479.52</b>
	Motor Vehicle Highway	General Property Taxes	\$157,633.90
		Financial Institution Tax distribution	\$1,992.35
		Vehicle/Aircraft Excise Tax Distribution	\$16,879.13
		Motor Vehicle Highway Distribution	\$41,755.08
		<b>Total Taxes and Intergovernmental</b>	<b>\$218,260.46</b>
		Street Maintenance and Other Transportation Fees	\$1,080.00
		<b>Total Charges for Services</b>	<b>\$1,080.00</b>
		<b>Total Motor Vehicle Highway</b>	<b>\$219,340.46</b>

Local Road and Street	Local Road and Street Distribution	\$13,790.05
<b>Total Taxes and Intergovernmental</b>		<b>\$13,790.05</b>
<b>Total Local Road and Street</b>		<b>\$13,790.05</b>
MVH Restricted (subfund of Motor Vehicle Highway)	Motor Vehicle Highway Distribution	\$41,322.61
<b>Total Taxes and Intergovernmental</b>		<b>\$41,322.61</b>
<b>Total MVH Restricted (subfund of Motor Vehicle Highway)</b>		<b>\$41,322.61</b>
Park and Recreation - Operating	General Property Taxes	\$144,203.76
	Financial Institution Tax distribution	\$1,822.61
	Vehicle/Aircraft Excise Tax Distribution	\$15,836.64
<b>Total Taxes and Intergovernmental</b>		<b>\$161,863.01</b>
	Earnings on Investments and Deposits	\$311.86
	Refunds and Reimbursements	\$53,236.75
	Donations, Gifts, and Bequests	\$5,650.00
	Other Receipts/2204490.000 - PARK- OTHER RECEIPTS	\$1,000.00
<b>Total Other Receipts</b>		<b>\$60,198.61</b>
<b>Total Park and Recreation - Operating</b>		<b>\$222,061.62</b>
LIT - Economic Development (formerly CEDIT)	Local Income Tax (LIT) for Economic Development	\$70,355.96
<b>Total Taxes and Intergovernmental</b>		<b>\$70,355.96</b>
<b>Total LIT - Economic Development (formerly CEDIT)</b>		<b>\$70,355.96</b>
Crime Control	Federal and State Grants and Distributions - Public Safety	\$1,572.06
<b>Total Taxes and Intergovernmental</b>		<b>\$1,572.06</b>
<b>Total Crime Control</b>		<b>\$1,572.06</b>
Community Development	Federal and State Grants and Distributions - Other/2226310.000 - COMM. DEVELOPE / S-R-O / GRANTS	\$88,336.44
<b>Total Taxes and Intergovernmental</b>		<b>\$88,336.44</b>
<b>Total Community Development</b>		<b>\$88,336.44</b>

Governmental Activities	Local Law Enforcement Continuing Education Fund	Gun Permits	\$173.97
	<b>Total Licenses and Permits</b>		<b>\$173.97</b>
		Other Charges for Services, Sales, and Fees/2228421.000 - L.E.C.E-ACCIDENT REPORT	\$145.00
	<b>Total Charges for Services</b>		<b>\$145.00</b>
		Other Court and Clerk Receipts/2228510.000 - L.E.C.E.-COURT FEES	\$98.03
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$98.03</b>
	<b>Total Local Law Enforcement Continuing Education Fund</b>		<b>\$417.00</b>
	Rainy Day	Transfers In - Transferred from Another Fund	\$25,000.00
	<b>Total Other Receipts</b>		<b>\$25,000.00</b>
	<b>Total Rainy Day</b>		<b>\$25,000.00</b>
	Opioid Settlement Unrestricted	Federal and State Grants and Distributions - Health and Welfare	\$383.02
	<b>Total Taxes and Intergovernmental</b>		<b>\$383.02</b>
	<b>Total Opioid Settlement Unrestricted</b>		<b>\$383.02</b>
	Opioid Settlement Restricted	Other Receipts/2257351.019 - OPIOID SETTLEMENT RESTRICTED - OTHER STATE SHARED	\$4,238.45
	<b>Total Other Receipts</b>		<b>\$4,238.45</b>
	<b>Total Opioid Settlement Restricted</b>		<b>\$4,238.45</b>
	Cumulative Capital Improvement - Cigarette Tax	Cigarette Tax Distribution	\$3,483.37
	<b>Total Taxes and Intergovernmental</b>		<b>\$3,483.37</b>
	<b>Total Cumulative Capital Improvement - Cigarette Tax</b>		<b>\$3,483.37</b>
	Cumulative Capital Development	Financial Institution Tax distribution	\$218.89
		Vehicle/Aircraft Excise Tax Distribution	\$1,854.47
		Commercial Vehicle Excise Tax Distribution (CVET)	\$47.50
		Other Taxes/4402125.000 - CCD-PROPERTY TAX	\$17,318.88
	<b>Total Taxes and Intergovernmental</b>		<b>\$19,439.74</b>
	<b>Total Cumulative Capital Development</b>		<b>\$19,439.74</b>

Governmental Activities	Riverboat	Casino/Riverboat Distribution	\$10,791.18
	<b>Total Taxes and Intergovernmental</b>		<b>\$10,791.18</b>
	<b>Total Riverboat</b>		<b>\$10,791.18</b>
	Civic Center	Donations, Gifts, and Bequests	\$5,500.00
	<b>Total Other Receipts</b>		<b>\$5,500.00</b>
	<b>Total Civic Center</b>		<b>\$5,500.00</b>
	Public Employees' Retirement Fund - Employee Deduc	Other Receipts/8806926.000 - PERF REVENUE	\$58,851.49
	<b>Total Other Receipts</b>		<b>\$58,851.49</b>
	<b>Total Public Employees' Retirement Fund - Employee Deduc</b>		<b>\$58,851.49</b>
	Payroll	Benefit Plan Contributions	\$13,525.95
		Other Receipts/8901110.000 - PAYROLL-NET SALARIES	\$530,657.00
	<b>Total Other Receipts</b>		<b>\$544,182.95</b>
	<b>Total Payroll</b>		<b>\$544,182.95</b>
<b>Total Governmental Activities</b>			<b>\$2,242,545.92</b>

WASTEWATER	Sewage Utility Operating	Sewage Fees	\$21,578.34
		Metered or Measured Sales and Services	\$563,620.41
	<b>Total Charges for Services</b>		<b>\$585,198.75</b>
		Earnings on Investments and Deposits	\$51.87
	<b>Total Other Receipts</b>		<b>\$51.87</b>
	<b>Total Sewage Utility Operating</b>		<b>\$585,250.62</b>
	Sewage Utility Bond and Interest Sinking	Earnings on Investments and Deposits	\$51.86
		Transfers In - Transferred from Another Fund	\$135,000.00
	<b>Total Other Receipts</b>		<b>\$135,051.86</b>
	<b>Total Sewage Utility Bond and Interest Sinking</b>		<b>\$135,051.86</b>
	Sewage Utility Depreciation	Sale of Investments	\$42,000.00
		Earnings on Investments and Deposits	\$1,635.11
		Transfers In - Transferred from Another Fund	\$39,000.00
	<b>Total Other Receipts</b>		<b>\$82,635.11</b>
	<b>Total Sewage Utility Depreciation</b>		<b>\$82,635.11</b>
	Sewage Utility Construction (in progress)	Earnings on Investments and Deposits	\$0.13
		Other Receipts/6204499.000 - W.W.T.P CONSTRUCTION-OTHER RECEIPTS	\$6.00
	<b>Total Other Receipts</b>		<b>\$6.13</b>
	<b>Total Sewage Utility Construction (in progress)</b>		<b>\$6.13</b>
<b>Total WASTEWATER</b>			<b>\$802,943.72</b>



WATER	Water Utility Operating	Metered or Measured Sales and Services	\$348,668.73
		Unmetered Sales and Services	\$29,676.17
		Other Charges for Services, Sales, and Fees/6101447.000 - WATER OP-BULK WATER SALES	\$4,044.16
		<b>Total Charges for Services</b>	<b>\$382,389.06</b>
		Earnings on Investments and Deposits	\$89.01
	<b>Total Other Receipts</b>		<b>\$89.01</b>
	<b>Total Water Utility Operating</b>		<b>\$382,478.07</b>
	Water Utility Bond and Interest Sinking	Earnings on Investments and Deposits	\$2.82
	<b>Total Other Receipts</b>		<b>\$2.82</b>
	<b>Total Water Utility Bond and Interest Sinking</b>		<b>\$2.82</b>
	Water Utility Depreciation	Earnings on Investments and Deposits	\$52.41
		Transfers In - Transferred from Another Fund	\$24,000.00
	<b>Total Other Receipts</b>		<b>\$24,052.41</b>
	<b>Total Water Utility Depreciation</b>		<b>\$24,052.41</b>
	Water Utility Meter Deposit	Unmetered Sales and Services	\$10,621.86
	<b>Total Charges for Services</b>		<b>\$10,621.86</b>
		Sale of Investments	\$18,000.00
		Earnings on Investments and Deposits	\$179.21
	<b>Total Other Receipts</b>		<b>\$18,179.21</b>
	<b>Total Water Utility Meter Deposit</b>		<b>\$28,801.07</b>
	<b>Total WATER</b>		<b>\$435,334.37</b>

**Monon Civil Town, White County, Indiana  
Disbursements by Fund - 2023**

Governmental Activities	General Fund	Salaries and Wages	\$234,757.45
		Employee Benefits	\$179,056.93
		<b>Total Personal Services</b>	<b>\$413,814.38</b>
		Office Supplies	\$7,803.16
		Operating Supplies	\$23,747.22
		Repair and Maintenance Supplies	\$7,918.52
		<b>Total Supplies</b>	<b>\$39,468.90</b>
		Professional Services	\$8,487.43
		Communication and Transportation	\$1,379.16
		Printing and Advertising	\$4,283.78
		Insurance	\$28,463.92
		Utility Services	\$57,263.05
		Repairs and Maintenance	\$17,134.93
		Rentals	\$26,098.00
		Other Services and Charges	\$133,001.36
		<b>Total Services and Charges</b>	<b>\$276,111.63</b>
		Land	\$663.01
		Buildings	\$12,477.88
		Improvements Other Than Buildings	\$7,500.00
		Machinery, Equipment, and Vehicles	\$25,073.26
		<b>Total Capital Outlays</b>	<b>\$45,714.15</b>
		Transfer Out - Transferred To Another Fund	\$25,000.00
		Other Disbursements	\$892.49
		Purchase of Investments	\$31,000.00
		<b>Total Other Disbursements</b>	<b>\$56,892.49</b>
		<b>Total General Fund</b>	<b>\$832,001.55</b>
	Motor Vehicle Highway	Salaries and Wages	\$37,746.07

Governmental Activities	Motor Vehicle Highway	Employee Benefits	\$4,357.92
		<b>Total Personal Services</b>	<b>\$42,103.99</b>
		Operating Supplies	\$2,044.27
		Repair and Maintenance Supplies	\$5,377.66
		Other Supplies	\$3,036.21
		<b>Total Supplies</b>	<b>\$10,458.14</b>
		Insurance	\$7,419.68
		Repairs and Maintenance	\$163,500.00
		<b>Total Services and Charges</b>	<b>\$170,919.68</b>
		Machinery, Equipment, and Vehicles	\$11,517.87
		<b>Total Capital Outlays</b>	<b>\$11,517.87</b>
	<b>Total Motor Vehicle Highway</b>		<b>\$234,999.68</b>
	Local Road and Street	Repairs and Maintenance	\$9,586.80
		<b>Total Services and Charges</b>	<b>\$9,586.80</b>
	<b>Total Local Road and Street</b>		<b>\$9,586.80</b>
	MVH Restricted (subfund of Motor Vehicle Highway)	Repairs and Maintenance	\$30,000.00
		<b>Total Services and Charges</b>	<b>\$30,000.00</b>
	<b>Total MVH Restricted (subfund of Motor Vehicle Highway)</b>		<b>\$30,000.00</b>
	Park and Recreation - Operating	Salaries and Wages	\$30,930.00
		<b>Total Personal Services</b>	<b>\$30,930.00</b>
		Operating Supplies	\$2,393.18
		Repair and Maintenance Supplies	\$1,725.46

Governmental Activities	Park and Recreation - Operating	Other Supplies	\$3,313.31
		<b>Total Supplies</b>	<b>\$7,431.95</b>
		Insurance	\$14,000.00
		Utility Services	\$14,289.55
		Repairs and Maintenance	\$14,607.55
		<b>Total Services and Charges</b>	<b>\$42,897.10</b>
		Land	\$16,981.00
		Buildings	\$10,850.00
		Improvements Other Than Buildings	\$39,699.91
		Machinery, Equipment, and Vehicles	\$3,243.46
		<b>Total Capital Outlays</b>	<b>\$70,774.37</b>
		<b>Total Park and Recreation - Operating</b>	<b>\$152,033.42</b>
	LIT - Economic Development (formerly CEDIT)	Improvements Other Than Buildings	\$5,000.00
		Machinery, Equipment, and Vehicles	\$56,738.10
		<b>Total Capital Outlays</b>	<b>\$61,738.10</b>
		<b>Total LIT - Economic Development (formerly CEDIT)</b>	<b>\$61,738.10</b>
	Community Development	Professional Services	\$297,722.12
		<b>Total Services and Charges</b>	<b>\$297,722.12</b>
		Other Disbursements	\$35,880.00
		<b>Total Other Disbursements</b>	<b>\$35,880.00</b>
		<b>Total Community Development</b>	<b>\$333,602.12</b>
	Local Law Enforcement Continuing Education Fund	Salaries and Wages	\$820.80
		<b>Total Personal Services</b>	<b>\$820.80</b>

Governmental Activities	Local Law Enforcement	Other Supplies	\$319.93
	Continuing Education Fund		
		<b>Total Supplies</b>	<b>\$319.93</b>
<b>Total Local Law Enforcement Continuing Education Fund</b>			<b>\$1,140.73</b>
Rainy Day		Machinery, Equipment, and Vehicles	\$20,067.89
		Other Capital Outlays	\$6,800.00
		<b>Total Capital Outlays</b>	<b>\$26,867.89</b>
<b>Total Rainy Day</b>			<b>\$26,867.89</b>
Opioid Settlement Unrestricted		Other Disbursements	\$2,854.18
		<b>Total Other Disbursements</b>	<b>\$2,854.18</b>
<b>Total Opioid Settlement Unrestricted</b>			<b>\$2,854.18</b>
AMERICAN RESCUE PLAN		Other Disbursements	\$76,498.97
		<b>Total Other Disbursements</b>	<b>\$76,498.97</b>
<b>Total AMERICAN RESCUE PLAN</b>			<b>\$76,498.97</b>
Cumulative Capital Development		Repairs and Maintenance	\$6,367.50
		<b>Total Services and Charges</b>	<b>\$6,367.50</b>
<b>Total Cumulative Capital Development</b>			<b>\$6,367.50</b>
Riverboat		Other Services and Charges	\$13,197.85
		<b>Total Services and Charges</b>	<b>\$13,197.85</b>

Governmental Activities	Riverboat	Other Capital Outlays	\$6,791.98
		<b>Total Capital Outlays</b>	<b>\$6,791.98</b>
	<b>Total Riverboat</b>		<b>\$19,989.83</b>
	Civic Center	Salaries and Wages	\$654.96
		<b>Total Personal Services</b>	<b>\$654.96</b>
		Repairs and Maintenance	\$5,404.77
		Other Services and Charges	\$100.00
		<b>Total Services and Charges</b>	<b>\$5,504.77</b>
	<b>Total Civic Center</b>		<b>\$6,159.73</b>
	Public Employees' Retirement Fund - Employee Deduc	Employee Benefits	\$58,851.49
		<b>Total Personal Services</b>	<b>\$58,851.49</b>
	<b>Total Public Employees' Retirement Fund - Employee Deduc</b>		<b>\$58,851.49</b>
	Payroll	Payment of Taxes and Other Payroll Withholdings	\$544,232.70
		<b>Total Other Disbursements</b>	<b>\$544,232.70</b>
	<b>Total Payroll</b>		<b>\$544,232.70</b>
<b>Total Governmental Activities</b>			<b>\$2,396,924.69</b>
WASTEWATER	Sewage Utility Operating	Salaries and Wages	\$92,239.90
		<b>Total Personal Services</b>	<b>\$92,239.90</b>
		Rentals	\$2,400.00
		<b>Total Services and Charges</b>	<b>\$2,400.00</b>

Sewage Utility Operating	Machinery, Equipment, and Vehicles	\$40,551.89
	<b>Total Capital Outlays</b>	<b>\$40,551.89</b>
	Transfer Out - Transferred To Another Fund	\$174,000.00
	Other Disbursements	\$124.72
	<b>Total Other Disbursements</b>	<b>\$174,124.72</b>
	Chemicals	\$18,919.58
	Contractual Services	\$41,539.65
	Employee Pensions and Benefits	\$18,315.76
	Fuel for Power Production	\$12,577.48
	Materials and Supplies	\$14,729.18
	Power Production\Purchased Power	\$88,404.16
	Purchased Water	\$1,056.26
	Sludge Removal	\$47,479.64
	Other Operating	\$18,549.35
	<b>Total Operations</b>	<b>\$261,571.06</b>
<b>Total Sewage Utility Operating</b>		<b>\$570,887.57</b>
Sewage Utility Bond and Interest Sinking	Payments on Bonds and Other Debt Principal	\$102,000.00
	Payments on Bonds and Other Debt Interest	\$24,598.00
	<b>Total Debt service - principal and interest</b>	<b>\$126,598.00</b>
	Other Disbursements	\$750.00
	<b>Total Other Disbursements</b>	<b>\$750.00</b>
<b>Total Sewage Utility Bond and Interest Sinking</b>		<b>\$127,348.00</b>
Sewage Utility Depreciation	Machinery, Equipment, and Vehicles	\$49,275.36
	<b>Total Capital Outlays</b>	<b>\$49,275.36</b>

WASTEWATER	Sewage Utility Depreciation	Purchase of Investments	\$42,000.00
		<b>Total Other Disbursements</b>	<b>\$42,000.00</b>
	<b>Total Sewage Utility Depreciation</b>		<b>\$91,275.36</b>
	Sewage Utility Construction (in progress)	Improvements Other Than Buildings	\$5,646.20
		<b>Total Capital Outlays</b>	<b>\$5,646.20</b>
		Materials and Supplies	\$18.00
		<b>Total Operations</b>	<b>\$18.00</b>
	<b>Total Sewage Utility Construction (in progress)</b>		<b>\$5,664.20</b>

<b>Total WASTEWATER</b>			<b>\$795,175.13</b>
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WATER	Water Utility Operating	Salaries and Wages	\$84,403.13
		<b>Total Personal Services</b>	<b>\$84,403.13</b>
		Rentals	\$2,400.00
		<b>Total Services and Charges</b>	<b>\$2,400.00</b>
		Machinery, Equipment, and Vehicles	\$29,504.35
		<b>Total Capital Outlays</b>	<b>\$29,504.35</b>
		Transfer Out - Transferred To Another Fund	\$24,000.00
		Other Disbursements	\$433.87
		<b>Total Other Disbursements</b>	<b>\$24,433.87</b>
		Chemicals	\$14,034.95
		Contractual Services	\$40,415.29
		Employee Pensions and Benefits	\$17,996.64
		Fuel for Power Production	\$13,888.93
		Materials and Supplies	\$17,552.91
		Power Production\Purchased Power	\$5,564.61



WATER	Water Utility Operating	Purchased Wastewater Treatment	\$701.05
		Purchased Water	\$19,054.52
		Other Operating	\$13,768.50
		<b>Total Operations</b>	<b>\$142,977.40</b>
<b>Total Water Utility Operating</b>			<b>\$283,718.75</b>
Water Utility Depreciation	Machinery, Equipment, and Vehicles		\$20,394.07
	<b>Total Capital Outlays</b>		<b>\$20,394.07</b>
<b>Total Water Utility Depreciation</b>			<b>\$20,394.07</b>
Water Utility Meter Deposit	Other Disbursements		\$7,879.04
	Purchase of Investments		\$18,000.00
	<b>Total Other Disbursements</b>		<b>\$25,879.04</b>
<b>Total Water Utility Meter Deposit</b>			<b>\$25,879.04</b>
<b>Total WATER</b>			<b>\$329,991.86</b>

**Monon Civil Town, White County, Indiana  
Disbursements by Fund with Departments - 2023**

Governmental Activities	General Fund	No Department	Salaries and Wages	\$234,757.45
			Employee Benefits	\$179,056.93
<b>Total Personal Services</b>				<b>\$413,814.38</b>
			Office Supplies	\$7,803.16
			Operating Supplies	\$23,747.22
			Repair and Maintenance Supplies	\$7,918.52
<b>Total Supplies</b>				<b>\$39,468.90</b>
			Professional Services	\$8,487.43
			Communication and Transportation	\$1,379.16
			Printing and Advertising	\$4,283.78
			Insurance	\$28,463.92
			Utility Services	\$57,263.05
			Repairs and Maintenance	\$17,134.93
			Rentals	\$26,098.00
			Other Services and Charges	\$133,001.36
<b>Total Services and Charges</b>				<b>\$276,111.63</b>
			Land	\$663.01
			Buildings	\$12,477.88
			Improvements Other Than Buildings	\$7,500.00
			Machinery, Equipment, and Vehicles	\$25,073.26
<b>Total Capital Outlays</b>				<b>\$45,714.15</b>
			Transfer Out - Transferred To Another Fund	\$25,000.00
			Other Disbursements	\$892.49

Governmental Activities	General Fund	No Department	Purchase of Investments	\$31,000.00
		<b>Total Other Disbursements</b>		\$56,892.49
		<b>Total No Department</b>		\$832,001.55
	<b>Total General Fund</b>			\$832,001.55
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				\$832,001.55

**Monon Civil Town, White County, Indiana  
Fund Type Schedule 2023**

<b>Fund Type</b>	<b>Local Fund</b>	<b>Standard Fund</b>
1 - General Fund	1101 - General Fund	101001 - General
2 - Special Revenue	2201 - Motor Vehicle Highway	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - Local Road and Street	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH Restricted (subfund of Motor Vehicle Highway)	102003 - MVH Restricted
2 - Special Revenue	2204 - Park and Recreation - Operating	102056 - Parks And Recreation
2 - Special Revenue	2209 - LIT - Economic Development (formerly CEDIT)	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	2217 - Building Demolition	102019 - Building Demolition
2 - Special Revenue	2222 - Crime Control	102024 - Crime Control
2 - Special Revenue	2226 - Community Development	102031 - Community Development
2 - Special Revenue	2228 - Local Law Enforcement Continuing Education Fund	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2234 - Unsafe Building	102041 - Unsafe Building
2 - Special Revenue	2236 - Rainy Day	102194 - Rainy Day
2 - Special Revenue	2256 - Opioid Settlement Unrestricted	102259 - Opioid Settlement Restricted
2 - Special Revenue	2257 - Opioid Settlement Restricted	102258 - Opioid Settlement Unrestricted
2 - Special Revenue	2401 - AMERICAN RESCUE PLAN	108900 - CARES Provider Relief
2 - Special Revenue	4437 - Riverboat	102042 - Casino/Riverboat
2 - Special Revenue	4600 - Civic Center	104100 - Donations
4 - Capital Projects	4401 - Cumulative Capital Improvement - Cigarette Tax	104001 - Cumulative Capital Improvement Cigarette Tax (City/Town) or Construction (Libraries)
4 - Capital Projects	4402 - Cumulative Capital Development	104002 - Cumulative Capital Development
4 - Capital Projects	4405 - Public Improvement	104005 - Public Improvement
6 - Enterprises	4476 - Sewer Improvement and Extension	961100 - Sewer Improvement and Extension
6 - Enterprises	6101 - Water Utility Operating	106850 - Enterprise Operating
6 - Enterprises	6102 - Water Utility Bond and Interest Sinking	962600 - Water Utility Bond and Interest Sinking
6 - Enterprises	6103 - Water Utility Depreciation	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6104 - Water Utility Meter Deposit	106851 - Enterprise Customer Deposit
6 - Enterprises	6105 - Water Utility Construction (in progress)	962700 - Water Utility Construction (in progress)
6 - Enterprises	6201 - Sewage Utility Operating	106850 - Enterprise Operating

Fund Type	Local Fund	Standard Fund
6 - Enterprises	6202 - Sewage Utility Bond and Interest Sinking	961000 - Sewage Utility Bond and Interest Sinking
6 - Enterprises	6203 - Sewage Utility Depreciation	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6204 - Sewage Utility Construction (in progress)	960900 - Sewage Utility Construction (in progress)
8 - Pension Trust	8806 - Public Employees' Retirement Fund - Employee Deduc	105357 - Payroll Withholding - PERF
12 - Other	8901 - Payroll	105100 - Payroll Clearing

**Monon Civil Town, White County, Indiana  
Debt Statement - 2023**

			<b>Beginning Principal Balance as of Jan. 1, 2023</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2023</b>	<b>Principal Due in 2024</b>
WASTEWATER - Long Term Debt	Revenue Bonds	WASTEWATER IMPROVEMENT BONDS	\$987,284.00	\$0.00	\$102,000.00	\$885,284.00	\$105,000.00
<b>WASTEWATER - Long Term Debt Total</b>			<b>\$987,284.00</b>	<b>\$0.00</b>	<b>\$102,000.00</b>	<b>\$885,284.00</b>	<b>\$105,000.00</b>
<b>GRAND TOTAL</b>			<b>\$987,284.00</b>	<b>\$0.00</b>	<b>\$102,000.00</b>	<b>\$885,284.00</b>	

Monon Civil Town, White County, Indiana  
Deficit Fund Balances - 2023

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

**Monon Civil Town, White County, Indiana  
Transfer Report - 2023**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
General Fund	\$25,000.00	Rainy Day	\$25,000.00
Water Utility Operating	\$24,000.00	Water Utility Depreciation	\$24,000.00
Sewage Utility Operating	\$174,000.00	Sewage Utility Bond and Interest Sinking	\$135,000.00
<b>Total Transfers Out</b>	<b>\$223,000.00</b>	Sewage Utility Depreciation	\$39,000.00
		<b>Total Transfers In</b>	<b>\$223,000.00</b>



**Monon Civil Town, White County, Indiana  
Transfer Schedule Report - 2023**

**Fund Transfer To**

**Fund Transfer From**

	<b>2236 - Rainy Day</b>	<b>6103 - Water Utility Depreciation</b>	<b>6202 - Sewage Utility Bond and Interest Sinking</b>	<b>6203 - Sewage Utility Depreciation</b>	<b>Total</b>
1101 - General Fund	25,000	-	-	-	25,000
6101 - Water Utility Operating	-	24,000	-	-	24,000
6201 - Sewage Utility Operating	-	-	135,000	39,000	174,000
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 24,000</b>	<b>\$ 135,000</b>	<b>\$ 39,000</b>	<b>\$ 223,000</b>

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

**Monon Civil Town, White County, Indiana  
Grants - 2023**

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	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
ARP	CORONAVIRUS STATE & LOCAL FISCAL RECOVERY	US TREASURY	INDIANA FINANCE AUTHORITY	21.027	ARPA	CY 2021	Advance Grant	2401 American Rescue Plan	\$0.00	\$76,498.97	\$0.00	\$0.00	\$0.00	\$0.00

**Monon Civil Town, White County, Indiana  
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$3,000.00	-	-	\$3,000.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$3,000.00</b>	-	-	<b>\$3,000.00</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$82,350.00	-	-	\$82,350.00
	Buildings	\$334,905.00	\$59,899.00	-	\$394,804.00
	Improvements Other Than Buildings	\$105,763.00	-	-	\$105,763.00
	Machinery, Equipment, and Vehicles	\$629,926.62	\$83,908.21	\$22,000.00	\$691,834.83
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$1,152,944.62</b>	<b>\$143,807.21</b>	<b>\$22,000.00</b>	<b>\$1,274,751.83</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	\$29,512.65	\$3,427.33	-	\$32,939.98
	Buildings	\$269,392.00	\$1,919.00	-	\$271,311.00
	Improvements Other Than Buildings	\$95,393.00	\$1,970.00	-	\$97,363.00
	Machinery, Equipment, and Vehicles	\$202,367.17	\$49,978.69	\$22,000.00	\$230,345.86
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$596,664.82</b>	<b>\$57,295.02</b>	<b>\$22,000.00</b>	<b>\$631,959.84</b>
<b>WASTEWATER - Non-Depreciable Assets</b>	Land	\$3,750.00	-	-	\$3,750.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$3,750.00</b>	-	-	<b>\$3,750.00</b>
<b>WASTEWATER - Depreciable Assets</b>	Infrastructure	\$5,686,428.60	-	-	\$5,686,428.60
	Buildings	\$546,550.00	-	-	\$546,550.00
	Improvements Other Than Buildings	\$12,750.00	-	-	\$12,750.00
	Machinery, Equipment, and Vehicles	\$1,250,773.42	\$19,319.00	-	\$1,270,092.42

<b>WASTEWATER - Depreciable Assets</b>	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	<b>\$7,496,502.02</b>	<b>\$19,319.00</b>	-	<b>\$7,515,821.02</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$3,781,459.82	\$121,587.89	-	\$3,903,047.71
	<b>Buildings</b>	\$405,428.75	\$11,071.25	-	\$416,500.00
	<b>Improvements Other Than Buildings</b>	\$9,435.00	\$255.00	-	\$9,690.00
	<b>Machinery, Equipment, and Vehicles</b>	\$990,843.80	\$21,089.31	-	\$1,011,933.11
	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	<b>\$5,187,167.37</b>	<b>\$154,003.45</b>	-	<b>\$5,341,170.82</b>
<b>WATER - Non-Depreciable Assets</b>	<b>Land</b>	\$65,350.55	-	-	\$65,350.55
	<b>Construction in Progress</b>	-	-	-	-
	<b>Other Non-Depreciable Assets</b>	-	-	-	-
	<b>Total</b>	<b>\$65,350.55</b>	-	-	<b>\$65,350.55</b>
<b>WATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$1,015,594.00	-	-	\$1,015,594.00
	<b>Buildings</b>	\$526,750.00	-	-	\$526,750.00
	<b>Improvements Other Than Buildings</b>	\$1,130,666.00	\$22,149.00	-	\$1,152,815.00
	<b>Machinery, Equipment, and Vehicles</b>	\$549,500.00	-	-	\$549,500.00
	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	<b>\$3,222,510.00</b>	<b>\$22,149.00</b>	-	<b>\$3,244,659.00</b>
<b>WATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$704,003.40	\$15,182.97	-	\$719,186.37
	<b>Buildings</b>	\$340,270.00	\$10,080.00	-	\$350,350.00
	<b>Improvements Other Than Buildings</b>	\$735,380.78	\$14,686.62	-	\$750,067.40
	<b>Machinery, Equipment, and Vehicles</b>	\$505,425.00	\$26,075.00	-	\$531,500.00
	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	<b>\$2,285,079.18</b>	<b>\$66,024.59</b>	-	<b>\$2,351,103.77</b>

**Monon Civil Town, White County, Indiana  
Accounts Payable/Receivable Statement - 2023**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$24,557.69	\$3,769.78
WASTEWATER	\$10,748.07	\$18,686.46
WATER	\$9,384.87	\$6,119.84

**Monon Civil Town, White County, Indiana  
Pensions - 2023**

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