

# Annual Financial Report



Indiana State Board of Accounts

2021

SUNMAN CIVIL TOWN

Ripley County

Submitted on 2/23/2022 11:52:00 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.

**Sunman Civil Town, Ripley 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
<b>Governmental Activities</b>	101	GENERAL FUND	\$407,409.61	\$368,495.64	\$319,162.46	\$456,742.79
	102	GEN - PETTY CASH	\$250.00	\$250.00	\$250.00	\$250.00
	176 - ARP	American Rescue Plan Act ARP	\$0.00	\$116,611.51	\$0.00	\$116,611.51
	201	MOTOR VEHICLE HIGHWAY	\$93,934.47	\$36,891.93	\$49,939.23	\$80,887.17
	202	LOCAL ROAD & STREET	\$29,896.26	\$7,776.93	\$227.81	\$37,445.38
	203	MVH RESTRICTED	\$1,881.67	\$27,470.27	\$0.00	\$29,351.94
	204	PARK & RECREATION	\$28,200.61	\$25,936.93	\$19,039.25	\$35,098.29
	210	MONEY MARKET FUND	\$100,653.54	\$151.09	\$0.00	\$100,804.63
	214	Softball	\$220.56	\$0.00	\$0.00	\$220.56
	233	LOCAL LAW ENF CONT ED	\$8,987.28	\$876.00	\$8,150.00	\$1,713.28
	242	RIVERBOAT	\$278,386.73	\$13,766.24	\$0.00	\$292,152.97
	243	GRANT FUND	\$12,138.95	\$6,345.00	\$7,445.00	\$11,038.95
	245	RAINY DAY	\$17,491.11	\$0.00	\$0.00	\$17,491.11
	247	INDOT COMMUNITY CROSSING GRANT	\$49,452.53	\$0.00	\$49,452.53	\$0.00
	257	LOIT SPECIAL DISTRIBUTION FUND	\$24,322.83	\$17,977.84	\$0.00	\$42,300.67
	270	IPEP Safety Grant - General	\$0.00	\$624.00	\$624.00	\$0.00
	271	IPEP Safety Grant - Police	\$0.00	\$5,950.00	\$5,950.00	\$0.00
	272	PARK - IPEP Safety Grant	\$0.00	\$198.78	\$198.78	\$0.00
	273	Recycling Grant - SE Indiana Solid Waste District	\$0.00	\$657.00	\$413.89	\$243.11
	401	CUM CAP IMP - CIG TAX	\$7,858.75	\$5,863.10	\$0.00	\$13,721.85
	402	CUM CAP DEVELOPMENT	\$152,031.68	\$17,735.19	\$20,145.00	\$149,621.87
	444	ECONOMIC DEV INCOME TAX	\$55,556.44	\$30,814.12	\$15,450.48	\$70,920.08
	615	UTILITIES SPECIAL	\$48,515.45	\$495,210.93	\$502,555.51	\$41,170.87

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2021
<b>Governmental Activities</b>	806	PAYROLL	\$1,672.27	\$281,206.07	\$280,670.08	\$2,208.26
		<b>SubTotal</b>	<b>\$1,318,860.74</b>	<b>\$1,460,808.57</b>	<b>\$1,279,674.02</b>	<b>\$1,499,995.29</b>
<b>WASTEWATER</b>	606	WASTEWATER UTILITY OPERATING	\$71,353.45	\$269,296.74	\$320,422.16	\$20,228.03
	607	WASTEWATER UTL BOND & INT	\$0.00	\$37,950.00	\$37,950.00	\$0.00
	608	WASTEWATER UTL REPLACEMENT	\$31,330.73	\$0.00	\$0.00	\$31,330.73
		<b>SubTotal</b>	<b>\$102,684.18</b>	<b>\$307,246.74</b>	<b>\$358,372.16</b>	<b>\$51,558.76</b>
<b>WATER</b>	600	W OP - CASH FUND	\$250.00	\$250.00	\$250.00	\$250.00
	601	WATER UTILITY OPERATING	\$70,365.44	\$220,480.30	\$208,713.11	\$82,132.63
	603	WATER UTL DEBT RESERVE	\$4,517.33	\$0.00	\$0.00	\$4,517.33
	604	WATER UTL METER DEPOSIT	\$53,717.49	\$5,584.06	\$8,658.90	\$50,642.65
	631	IPEP - Water	\$0.00	\$1,934.27	\$1,934.27	\$0.00
		<b>SubTotal</b>	<b>\$128,850.26</b>	<b>\$228,248.63</b>	<b>\$219,556.28</b>	<b>\$137,542.61</b>
		<b>GRAND TOTAL</b>	<b>\$1,550,395.18</b>	<b>\$1,996,303.94</b>	<b>\$1,857,602.46</b>	<b>\$1,689,096.66</b>

**Sunman Civil Town, Ripley County, Indiana  
Detailed Receipts - 2021**

Governmental Activities	GENERAL FUND	General Property Taxes	\$189,027.12
		County Option Income Tax (COIT)	\$88,226.28
		Cigarette Tax Distribution	\$587.80
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,155.00
		ABC Gallonage Tax Distribution	\$2,766.43
		<b>Total Taxes and Intergovernmental</b>	<b>\$281,762.63</b>
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		Dog Licenses	\$50.00
		Other Licenses and Permits/101349.000 - ATC Permit Fees	\$125.00
		<b>Total Licenses and Permits</b>	<b>\$175.00</b>
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		Rental of Property	\$3,710.00
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$63,195.94
		<b>Total Charges for Services</b>	<b>\$66,905.94</b>
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		Other Fines and Forfeitures/101421.000 - Accident Reports	\$10.00
		Other Fines and Forfeitures/101510.012 - Ordinance Violations	\$8,960.00
		Other Fines and Forfeitures/101990.000 - Copy and Fax Fees	\$0.80
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$8,970.80</b>
		-----	
		Refunds and Reimbursements	\$308.81
		Other Receipts/101499.000 - Miscellaneous	\$9,911.93
		Other Receipts/101609.000 - General Interest	\$460.53
		<b>Total Other Receipts</b>	<b>\$10,681.27</b>
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		<b>Total GENERAL FUND</b>	<b>\$368,495.64</b>
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	GEN - PETTY CASH	Other Receipts/Petty Cash - Cash Fund	\$250.00
		<b>Total Other Receipts</b>	<b>\$250.00</b>
		<b>Total GEN - PETTY CASH</b>	<b>\$250.00</b>
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	American Rescue Plan Act ARP	Federal and State Grants and Distributions - Other/176499.000 - American Rescue Plan Act Funds ARP	\$116,611.51
		<b>Total Taxes and Intergovernmental</b>	<b>\$116,611.51</b>
		<b>Total American Rescue Plan Act ARP</b>	<b>\$116,611.51</b>
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	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$31,630.84
		ABC Gallonage Tax Distribution	\$5,261.09
		<b>Total Taxes and Intergovernmental</b>	<b>\$36,891.93</b>
		<b>Total MOTOR VEHICLE HIGHWAY</b>	<b>\$36,891.93</b>
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LOCAL ROAD & STREET	Local Road and Street Distribution	\$7,776.93
<b>Total Taxes and Intergovernmental</b>		<b>\$7,776.93</b>
<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$7,776.93</b>
MVH RESTRICTED	Local Road and Street Distribution	\$27,470.27
<b>Total Taxes and Intergovernmental</b>		<b>\$27,470.27</b>
<b>Total MVH RESTRICTED</b>		<b>\$27,470.27</b>
PARK & RECREATION	General Property Taxes	\$13,686.93
<b>Total Taxes and Intergovernmental</b>		<b>\$13,686.93</b>
Rental of Property		\$6,050.00
<b>Total Charges for Services</b>		<b>\$6,050.00</b>
Refunds and Reimbursements		\$4,200.00
Donations, Gifts, and Bequests		\$2,000.00
<b>Total Other Receipts</b>		<b>\$6,200.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$25,936.93</b>
MONEY MARKET FUND	Earnings on Investments and Deposits	\$151.09
<b>Total Other Receipts</b>		<b>\$151.09</b>
<b>Total MONEY MARKET FUND</b>		<b>\$151.09</b>
LOCAL LAW ENF CONT ED	Gun Permits	\$775.00
<b>Total Licenses and Permits</b>		<b>\$775.00</b>
Donations, Gifts, and Bequests		\$5.00
Other Receipts/233421.000 - Local Law - Accident Reports		\$25.00
Other Receipts/233499.000 - Local Law - Other		\$71.00
<b>Total Other Receipts</b>		<b>\$101.00</b>
<b>Total LOCAL LAW ENF CONT ED</b>		<b>\$876.00</b>

RIVERBOAT	Casino/Riverboat Distribution	\$9,475.40
<b>Total Taxes and Intergovernmental</b>		<b>\$9,475.40</b>
	Earnings on Investments and Deposits	\$141.30
	Other Receipts/242499.000 - Riverboat Pass Through	\$4,149.54
<b>Total Other Receipts</b>		<b>\$4,290.84</b>
<b>Total RIVERBOAT</b>		<b>\$13,766.24</b>
GRANT FUND	Grants and Distributions from Non-Governmental Entities	\$6,345.00
<b>Total Other Receipts</b>		<b>\$6,345.00</b>
<b>Total GRANT FUND</b>		<b>\$6,345.00</b>
LOIT SPECIAL DISTRIBUTION FUND	County Option Income Tax (COIT)	\$17,977.84
<b>Total Taxes and Intergovernmental</b>		<b>\$17,977.84</b>
<b>Total LOIT SPECIAL DISTRIBUTION FUND</b>		<b>\$17,977.84</b>
IPEP Safety Grant - General	Grants and Distributions from Non-Governmental Entities	\$624.00
<b>Total Other Receipts</b>		<b>\$624.00</b>
<b>Total IPEP Safety Grant - General</b>		<b>\$624.00</b>
IPEP Safety Grant - Police	Grants and Distributions from Non-Governmental Entities	\$5,950.00
<b>Total Other Receipts</b>		<b>\$5,950.00</b>
<b>Total IPEP Safety Grant - Police</b>		<b>\$5,950.00</b>
PARK - IPEP Safety Grant	Grants and Distributions from Non-Governmental Entities	\$198.78
<b>Total Other Receipts</b>		<b>\$198.78</b>
<b>Total PARK - IPEP Safety Grant</b>		<b>\$198.78</b>
Recycling Grant - SE Indiana Solid Waste District	Grants and Distributions from Non-Governmental Entities	\$657.00
<b>Total Other Receipts</b>		<b>\$657.00</b>
<b>Total Recycling Grant - SE Indiana Solid Waste District</b>		<b>\$657.00</b>
CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$2,155.27
<b>Total Taxes and Intergovernmental</b>		<b>\$2,155.27</b>
	Other Receipts/401990.000 - CCI - Corrections from Previous Year	\$3,707.83
<b>Total Other Receipts</b>		<b>\$3,707.83</b>
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$5,863.10</b>

Governmental Activities	CUM CAP DEVELOPMENT	General Property Taxes	\$17,735.19
	<b>Total Taxes and Intergovernmental</b>		<b>\$17,735.19</b>
	<b>Total CUM CAP DEVELOPMENT</b>		<b>\$17,735.19</b>
	ECONOMIC DEV INCOME TAX	County Economic Development Income Tax (CEDIT)	\$30,814.12
	<b>Total Taxes and Intergovernmental</b>		<b>\$30,814.12</b>
	<b>Total ECONOMIC DEV INCOME TAX</b>		<b>\$30,814.12</b>
	UTILITIES SPECIAL	Other Receipts/615499.000 - Utilities Special Deposits	\$495,210.93
	<b>Total Other Receipts</b>		<b>\$495,210.93</b>
	<b>Total UTILITIES SPECIAL</b>		<b>\$495,210.93</b>
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$281,206.07
	<b>Total Other Receipts</b>		<b>\$281,206.07</b>
	<b>Total PAYROLL</b>		<b>\$281,206.07</b>
<b>Total Governmental Activities</b>			<b>\$1,460,808.57</b>
WASTEWATER	WASTEWATER UTILITY OPERATING	Sewage Fees	\$266,225.80
	<b>Total Charges for Services</b>		<b>\$266,225.80</b>
		Earnings on Investments and Deposits	\$43.57
		Other Receipts/606499.000 - WW OP - Miscellaneous	\$3,027.37
	<b>Total Other Receipts</b>		<b>\$3,070.94</b>
	<b>Total WASTEWATER UTILITY OPERATING</b>		<b>\$269,296.74</b>
	WASTEWATER UTL BOND & INT	Other Receipts/607920.000 - WW B&I	\$37,950.00
	<b>Total Other Receipts</b>		<b>\$37,950.00</b>
	<b>Total WASTEWATER UTL BOND &amp; INT</b>		<b>\$37,950.00</b>
<b>Total WASTEWATER</b>			<b>\$307,246.74</b>

WATER	W OP - CASH FUND	Other Receipts/600 - Cash Fund	\$250.00
	<b>Total Other Receipts</b>		<b>\$250.00</b>
	<b>Total W OP - CASH FUND</b>		<b>\$250.00</b>
WATER UTILITY OPERATING	Other Charges for Services, Sales, and Fees/601441.000 - W OP - Water Residential		\$197,735.74
	Other Charges for Services, Sales, and Fees/601443.000 - W OP - Water Salsmen		\$17,527.90
	Other Charges for Services, Sales, and Fees/601446.000 - W - Tap Fees		\$800.00
	<b>Total Charges for Services</b>		<b>\$216,063.64</b>
	Earnings on Investments and Deposits		\$74.53
	Other Receipts/601499.000 - W OP - Miscellaneous		\$4,342.13
	<b>Total Other Receipts</b>		<b>\$4,416.66</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$220,480.30</b>
WATER UTL METER DEPOSIT	Other Receipts/604445.000 - Water Customer Deposits		\$5,584.06
	<b>Total Other Receipts</b>		<b>\$5,584.06</b>
	<b>Total WATER UTL METER DEPOSIT</b>		<b>\$5,584.06</b>
IPEP - Water	Grants and Distributions from Non-Governmental Entities		\$1,934.27
	<b>Total Other Receipts</b>		<b>\$1,934.27</b>
	<b>Total IPEP - Water</b>		<b>\$1,934.27</b>
<b>Total WATER</b>			<b>\$228,248.63</b>



**Sunman Civil Town, Ripley County, Indiana  
Disbursements by Fund - 2021**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$73,732.46
		Employee Benefits	\$8,241.55
		<b>Total Personal Services</b>	<b>\$81,974.01</b>
		Office Supplies	\$1,783.35
		Operating Supplies	\$7,178.44
		Repair and Maintenance Supplies	\$3,173.53
		Other Supplies	\$3,693.54
		<b>Total Supplies</b>	<b>\$15,828.86</b>
		Professional Services	\$36,670.00
		Communication and Transportation	\$9,833.50
		Printing and Advertising	\$127.50
		Insurance	\$46,276.97
		Utility Services	\$21,639.86
		Repairs and Maintenance	\$1,028.30
		Rentals	\$96.00
		Other Services and Charges	\$73,046.17
		<b>Total Services and Charges</b>	<b>\$188,718.30</b>
		Improvements Other Than Buildings	\$25,145.00
		Machinery, Equipment, and Vehicles	\$2,796.23
		<b>Total Capital Outlays</b>	<b>\$27,941.23</b>
		Other Disbursements	\$4,700.06
		<b>Total Other Disbursements</b>	<b>\$4,700.06</b>
		<b>Total GENERAL FUND</b>	<b>\$319,162.46</b>
	GEN - PETTY CASH	Other Disbursements	\$250.00
		<b>Total Other Disbursements</b>	<b>\$250.00</b>
		<b>Total GEN - PETTY CASH</b>	<b>\$250.00</b>

Governmental Activities	MOTOR VEHICLE HIGHWAY	Operating Supplies	\$84.03
		Repair and Maintenance Supplies	\$4,929.01
		Other Supplies	\$1,066.97
		<b>Total Supplies</b>	<b>\$6,080.01</b>
		Repairs and Maintenance	\$759.53
		Other Services and Charges	\$12,670.22
		<b>Total Services and Charges</b>	<b>\$13,429.75</b>
		Improvements Other Than Buildings	\$30,429.47
		<b>Total Capital Outlays</b>	<b>\$30,429.47</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$49,939.23</b>
	LOCAL ROAD & STREET	Repairs and Maintenance	\$227.81
		<b>Total Services and Charges</b>	<b>\$227.81</b>
	<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$227.81</b>
	PARK & RECREATION	Salaries and Wages	\$6,675.00
		Employee Benefits	\$395.85
		<b>Total Personal Services</b>	<b>\$7,070.85</b>
		Operating Supplies	\$157.88
		Other Supplies	\$895.86
		<b>Total Supplies</b>	<b>\$1,053.74</b>
		Utility Services	\$2,325.66
		Repairs and Maintenance	\$4,014.00
		Other Services and Charges	\$4,575.00
		<b>Total Services and Charges</b>	<b>\$10,914.66</b>
	<b>Total PARK &amp; RECREATION</b>		<b>\$19,039.25</b>

Governmental Activities	LOCAL LAW ENF CONT ED	Other Disbursements	\$8,150.00
		<b>Total Other Disbursements</b>	<b>\$8,150.00</b>
	<b>Total LOCAL LAW ENF CONT ED</b>		<b>\$8,150.00</b>
	GRANT FUND	Other Supplies	\$7,445.00
		<b>Total Supplies</b>	<b>\$7,445.00</b>
	<b>Total GRANT FUND</b>		<b>\$7,445.00</b>
	INDOT COMMUNITY CROSSING GRANT	Infrastructure	\$49,452.53
		<b>Total Capital Outlays</b>	<b>\$49,452.53</b>
	<b>Total INDOT COMMUNITY CROSSING GRANT</b>		<b>\$49,452.53</b>
	IPEP Safety Grant - General	Other Disbursements	\$624.00
		<b>Total Other Disbursements</b>	<b>\$624.00</b>
	<b>Total IPEP Safety Grant - General</b>		<b>\$624.00</b>
	IPEP Safety Grant - Police	Other Disbursements	\$5,950.00
		<b>Total Other Disbursements</b>	<b>\$5,950.00</b>
	<b>Total IPEP Safety Grant - Police</b>		<b>\$5,950.00</b>
	PARK - IPEP Safety Grant	Other Disbursements	\$198.78
		<b>Total Other Disbursements</b>	<b>\$198.78</b>
	<b>Total PARK - IPEP Safety Grant</b>		<b>\$198.78</b>

Governmental Activities	Recycling Grant - SE Indiana Solid Waste District	Other Disbursements	\$413.89
		<b>Total Other Disbursements</b>	<b>\$413.89</b>
		<b>Total Recycling Grant - SE Indiana Solid Waste District</b>	<b>\$413.89</b>
	CUM CAP DEVELOPMENT	Other Services and Charges	\$20,145.00
		<b>Total Services and Charges</b>	<b>\$20,145.00</b>
		<b>Total CUM CAP DEVELOPMENT</b>	<b>\$20,145.00</b>
	ECONOMIC DEV INCOME TAX	Other Services and Charges	\$1,876.00
		<b>Total Services and Charges</b>	<b>\$1,876.00</b>
		Other Capital Outlays	\$13,574.48
		<b>Total Capital Outlays</b>	<b>\$13,574.48</b>
		<b>Total ECONOMIC DEV INCOME TAX</b>	<b>\$15,450.48</b>
	UTILITIES SPECIAL	Other Disbursements	\$502,555.51
		<b>Total Other Disbursements</b>	<b>\$502,555.51</b>
		<b>Total UTILITIES SPECIAL</b>	<b>\$502,555.51</b>
	PAYROLL	Other Disbursements	\$280,670.08
		<b>Total Other Disbursements</b>	<b>\$280,670.08</b>
		<b>Total PAYROLL</b>	<b>\$280,670.08</b>
		<b>Total Governmental Activities</b>	<b>\$1,279,674.02</b>
WASTEWATER	WASTEWATER UTILITY OPERATING	Salaries and Wages	\$84,560.07

WASTEWATER	WASTEWATER UTILITY OPERATING	Employee Benefits	\$9,005.69
		<b>Total Personal Services</b>	<b>\$93,565.76</b>
		Insurance	\$26,012.86
		<b>Total Services and Charges</b>	<b>\$26,012.86</b>
		Other Capital Outlays	\$37,950.00
		<b>Total Capital Outlays</b>	<b>\$37,950.00</b>
		Other Disbursements	\$40,964.53
		<b>Total Other Disbursements</b>	<b>\$40,964.53</b>
		Contractual Services	\$4,354.92
		Materials and Supplies	\$61,064.62
		Sludge Removal	\$1,580.69
		Other Operating	\$54,928.78
		<b>Total Operations</b>	<b>\$121,929.01</b>
		<b>Total WASTEWATER UTILITY OPERATING</b>	<b>\$320,422.16</b>
	WASTEWATER UTL BOND & INT	Payments on Bonds and Other Debt Principal	\$21,000.00
		Payments on Bonds and Other Debt Interest	\$16,950.00
		<b>Total Debt service - principal and interest</b>	<b>\$37,950.00</b>
		<b>Total WASTEWATER UTL BOND &amp; INT</b>	<b>\$37,950.00</b>
<b>Total WASTEWATER</b>			<b>\$358,372.16</b>
WATER	W OP - CASH FUND	Other Disbursements	\$250.00
		<b>Total Other Disbursements</b>	<b>\$250.00</b>
		<b>Total W OP - CASH FUND</b>	<b>\$250.00</b>
	WATER UTILITY OPERATING	Salaries and Wages	\$95,459.80

WATER	WATER UTILITY OPERATING	Employee Benefits	\$10,855.72
		<b>Total Personal Services</b>	<b>\$106,315.52</b>
		Insurance	\$36,515.59
		<b>Total Services and Charges</b>	<b>\$36,515.59</b>
		Other Disbursements	\$49,278.39
		<b>Total Other Disbursements</b>	<b>\$49,278.39</b>
		Contractual Services	\$6,500.00
		Other Operating	\$10,103.61
		<b>Total Operations</b>	<b>\$16,603.61</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$208,713.11</b>
	WATER UTL METER DEPOSIT	Other Disbursements	\$8,658.90
		<b>Total Other Disbursements</b>	<b>\$8,658.90</b>
	<b>Total WATER UTL METER DEPOSIT</b>		<b>\$8,658.90</b>
	IPEP - Water	Other Disbursements	\$1,934.27
		<b>Total Other Disbursements</b>	<b>\$1,934.27</b>
	<b>Total IPEP - Water</b>		<b>\$1,934.27</b>
<b>Total WATER</b>			<b>\$219,556.28</b>

**Sunman Civil Town, Ripley County, Indiana  
Disbursements by Fund with Departments - 2021**

Governmental Activities	GENERAL FUND	No Department	Salaries and Wages	\$73,732.46
			Employee Benefits	\$8,241.55
<b>Total Personal Services</b>				<b>\$81,974.01</b>
			Office Supplies	\$1,783.35
			Operating Supplies	\$7,178.44
			Repair and Maintenance Supplies	\$3,173.53
			Other Supplies	\$3,693.54
<b>Total Supplies</b>				<b>\$15,828.86</b>
			Professional Services	\$36,670.00
			Communication and Transportation	\$9,833.50
			Printing and Advertising	\$127.50
			Insurance	\$46,276.97
			Utility Services	\$21,639.86
			Repairs and Maintenance	\$1,028.30
			Rentals	\$96.00
			Other Services and Charges	\$73,046.17
<b>Total Services and Charges</b>				<b>\$188,718.30</b>
			Improvements Other Than Buildings	\$25,145.00
			Machinery, Equipment, and Vehicles	\$2,796.23
<b>Total Capital Outlays</b>				<b>\$27,941.23</b>
			Other Disbursements	\$4,700.06
<b>Total Other Disbursements</b>				<b>\$4,700.06</b>
<b>Total No Department</b>				<b>\$319,162.46</b>
<b>Total GENERAL FUND</b>				<b>\$319,162.46</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$319,162.46</b>





**Sunman Civil Town, Ripley 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	Notes and Loans Payable - Long Term	Loan 72053 - Town Hall Property Purchase	\$89,845.81	\$0.00	\$0.00	\$89,845.81	\$14,385.08
	Notes and Loans Payable - Long Term	Loan 72712 - Eastern Avenue	\$51,873.58	\$0.00	\$0.00	\$51,873.58	\$12,749.70
<b>Governmental Activities Long Term Debt Total</b>			<b>\$141,719.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$141,719.39</b>	<b>\$27,134.78</b>
WASTEWATER - Long Term Debt	General Obligation Bonds	Wastewater Treatment Plant	\$339,000.00	\$0.00	\$0.00	\$339,000.00	\$318,000.00
<b>WASTEWATER - Long Term Debt Total</b>			<b>\$339,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$339,000.00</b>	<b>\$318,000.00</b>
<b>GRAND TOTAL</b>			<b>\$480,719.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$480,719.39</b>	

**Sunman Civil Town, Ripley County, Indiana  
Deficit Fund Balances - 2021**

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

**Sunman Civil Town, Ripley County, Indiana  
Transfers - 2021**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
<b>Total Transfers Out</b>		WASTEWATER UTL BOND & INT	\$0.00
		<b>Total Transfers In</b>	<b>\$0.00</b>

**Sunman Civil Town, Ripley County, Indiana  
Transfer Schedule Report - 2021**

**Fund Transfer To**

**Fund Transfer From**

	<b>101 - GENERAL FUND</b>	<b>607 - WASTEWATER UTL BOND &amp; INT</b>	<b>Total</b>
233 - LOCAL LAW ENF CONT ED	8,150	-	8,150
606 - WASTEWATER UTILITY OPERATING	-	37,950	37,950
<b>Total</b>	<b>\$ 8,150</b>	<b>\$ 37,950</b>	<b>\$ 46,100</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.)*

233 Fund - SBOA investigation into police writing state statute tickets on local code violations and the town receipting that money into the 233 funds. Instructed to transfer money to the proper account and stop issuing moving violations on town ordinance violations. 606 Fund - Speaking with Todd Cadill, I do not believe this transfer was handled properly. Keystone assistance had me receipt the money when I should have transferred in. The year (2021) was already closed for more than 50 days so there was no option to correct it.

Transfer From	Transfer To	Amount
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*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.)*

233 Fund - SBOA investigation into police writing state statute tickets on local code violations and the town receipting that money into the 233 funds. Instructed to transfer money to the proper account and stop issuing moving violations on town ordinance violations. 606 Fund - Speaking with Todd Cadill, I do not believe this transfer was handled properly. Keystone assistance had me receipt the money when I should have transferred in. The year (2021) was already closed for more than 50 days so there was no option to correct it.

**Sunman Civil Town, Ripley County, Indiana  
Grants - 2021**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	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
American Rescue Plan Act Funds ARP	ARP	U.S. Dept. of Treasury	Indiana Finance Authority	21.027	Sunman Town	1505-0271	Advance Grant	176 American Rescue Plan Act Funds ARP	\$116,611.51	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000,000.0 0

**Sunman Civil Town, Ripley County, Indiana  
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$90,000.00	-	-	\$90,000.00
	Construction in Progress	\$273,000.00	-	-	\$273,000.00
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$363,000.00</b>	-	-	<b>\$363,000.00</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$189,000.00	-	-	\$189,000.00
	Buildings	\$2,102,518.00	-	-	\$2,102,518.00
	Improvements Other Than Buildings	\$28,009.99	-	-	\$28,009.99
	Machinery, Equipment, and Vehicles	\$241,948.00	-	-	\$241,948.00
	Books and Other	\$899.00	-	-	\$899.00
	<b>Total</b>	<b>\$2,562,374.99</b>	-	-	<b>\$2,562,374.99</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>WASTEWATER - Non-Depreciable Assets</b>	Land	\$9.99	-	-	\$9.99
	Construction in Progress	\$9.99	-	-	\$9.99
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$19.98</b>	-	-	<b>\$19.98</b>
<b>WASTEWATER - Depreciable Assets</b>	Infrastructure	\$3,660,667.00	-	-	\$3,660,667.00
	Buildings	\$85,726.00	-	-	\$85,726.00
	Improvements Other Than Buildings	\$9.99	-	-	\$9.99

<b>WASTEWATER - Depreciable Assets</b>	Machinery, Equipment, and Vehicles	\$155,000.00	-	-	\$155,000.00
	Books and Other	\$9.99	-	-	\$9.99
	<b>Total</b>	<b>\$3,901,412.98</b>	-	-	<b>\$3,901,412.98</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER - Non-Depreciable Assets</b>	Land	\$9.99	-	-	\$9.99
	Construction in Progress	\$26,717.99	-	-	\$26,717.99
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$26,727.98</b>	-	-	<b>\$26,727.98</b>
<b>WATER - Depreciable Assets</b>	Infrastructure	\$855,060.00	-	-	\$855,060.00
	Buildings	\$1,296,835.00	-	-	\$1,296,835.00
	Improvements Other Than Buildings	\$977.99	-	-	\$977.99
	Machinery, Equipment, and Vehicles	\$214,310.00	-	-	\$214,310.00
	Books and Other	\$9.99	-	-	\$9.99
	<b>Total</b>	<b>\$2,367,192.98</b>	-	-	<b>\$2,367,192.98</b>
<b>WATER - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Sunman Civil Town, Ripley County, Indiana  
Accounts Payable/Receivable Statement - 2021**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$1,646,730.90	\$3,516,314.57
WASTEWATER	\$320,422.16	\$269,296.74
WATER	\$219,306.28	\$227,998.63

**Sunman Civil Town, Ripley County, Indiana**  
**Financial Assistance to Non Governmental Entities - 2021**

<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>
Life Squad	35-1414575	403 North Meridian Street	Sunman IN	Ripley	Don Foley	812-263-2763	Fee For Service	\$13,005.00	EMERGENCY MEDICAL SERVICES
Lifetime Resources	35-2076514	13091 Benedict Drive	Dillsboro in	Dearborn	Erin Thomas	812-432-5215	Fee For Service	\$900.00	COUNCIL ON AGING
Sunman Volunteer Fire Department	35-1274555	621 North Meridian Street	Sunman IN	Ripley	Bill Craig	812-623-2498	Fee For Service	\$19,165.00	VOLUNTEER FIRE DEPARTMENT

**Sunman Civil Town, Ripley County, Indiana  
Pensions - 2021**

<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
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