

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

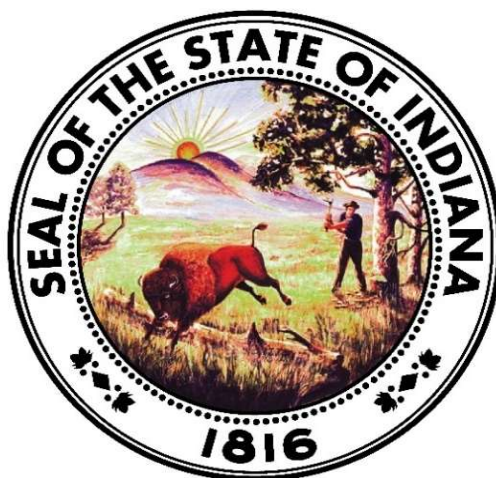
FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF MARION

GRANT COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
09/05/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Julie Flores	01-01-22 to 12-31-23
Mayor	Jess Alumbaugh	01-01-22 to 12-31-23
President of the Board of Public Works and Safety	Alex Huskey Linda Wilk	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Common Council	Brian Cowgill Brad Luzadder Robin Fouce	01-01-22 to 06-07-22 06-08-22 to 12-31-22 01-01-23 to 12-31-23
Utility Office Director	John C. Binkerd	01-01-22 to 12-31-23
President of the Utility Service Board	Robert Logan	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MARION, GRANT COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Marion (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the City as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 17, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the City. The financial statement and notes are presented as intended by the City.

The City's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF MARION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT	\$ 3,154,286	\$ 3,189,903	\$ -	\$ 6,344,189
REIMBURSEABLE FIRE GRANT	150	-	-	150
GENERAL	5,403,841	21,660,153	21,455,498	5,608,496
MOTOR VEHICLE HIGHWAY	578,765	1,819,043	1,731,612	666,196
LOCAL ROAD AND STREET	187,387	487,037	594,292	80,132
MVH RESTRICTED	151,140	611,141	493,996	268,285
AVIATION	26,469	313,347	318,746	21,070
PARK NONREVERTING OPERATING	150,368	537,138	495,049	192,457
EMPLOYEES FLEX SPEND	71,550	101,501	96,058	76,993
ECONOMIC DEVELOPMENT (OPERATING)	9,486	-	-	9,486
PARKING (NOT CONSTRUCTION)	3,001	8,303	-	11,304
INDOT IN DEPT OF TRANS	99,170	10,387	-	109,557
ABANDONED VEHICLE	17,111	70,724	33,229	54,606
OWNER OCCUPIED REHABILITATION	-	295,834	295,834	-
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION	102,248	40,628	34,869	108,007
UNSAFE BUILDING	60,021	89,919	95,360	54,580
PARK AND RECREATION - OPERATING	311,350	619,560	588,393	342,517
USER FEE FUND	59,550	1,920	-	61,470
RAINY DAY	11,568	-	4,075	7,493
COUNTY ECONOMIC DEVELOPMENT INCOME TAX	517,735	1,280,071	1,430,023	367,783
OPIOID SETTLEMENT RESTRICTED	-	298,283	-	298,283
OPIOID SETTLEMENT UNRESTRICTED	-	127,835	-	127,835
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	14,263	51,382	65,000	645
CUMULATIVE CAPITAL DEVELOPMENT	172,597	196,431	182,999	186,029
TIF ALLOCATION FUND	4,161,157	8,098,980	8,209,716	4,050,421
LOCAL ROAD & BRIDGE MATCHING	778	640,082	640,067	793
JIM GARTLAND POND PROJECT	-	74,425	-	74,425
FIRE DEPT CANINE	312	-	-	312
POLICE PENSION	48,662	793,568	842,230	-
FIRE PENSION	2	1,238,269	1,238,271	-
DEFERRAL PROGRAM	3,694	30,026	29,056	4,664
LOIT SPECIAL DISTRIBUTION	1,169	-	-	1,169
CITY CLERK CHECKING ACCT	158,448	221,537	263,509	116,476
CITY PROBATION CHECKING ACCT	-	21,359	21,359	-
DONATION	1,478	-	-	1,478
ANIMAL SHELTER	34,501	159,032	166,942	26,591
REDUCE DRUNK DRIVING	2,815	4,375	4,439	2,751
FIRE DEPARTMENT DONATIONS	98,694	41,364	72,884	67,174
DOG PARK	-	11,276	11,276	-
POLICE DEPARTMENT DONATIONS	46,011	10,765	7,606	49,170
ENVIRONMENTAL PUBLIC NUISANCE	32,017	21,917	22,105	31,829
SIGNAL PREEMPTION GRANT - ENGINEERING	31,794	-	-	31,794
VICTIM'S ADVOCACY GRANT	9,437	37,088	43,560	2,965
EMERGENCY GAS AWARD	2,755	-	-	2,755
COMMUNITY FOUNDATION PICKLEBALL GRANT	235	-	-	235
GROUP GASOLINE FUND	5,247	447,333	445,209	7,371
PUBLIC WORKS SCRAPPING	3,142	-	-	3,142
LANDLORD REGISTRATION FEE	19,833	-	3,515	16,318
SUPPLEMENTAL ADULT PROBATION SERVICES	617	-	-	617
NEIGHBORHOOD ASSOC CONT	578	-	-	578
MPD-SEIZURE MONEY	12,164	72,859	27,178	57,845
PR - ALLSTATE CANCER PT	-	318	318	-
INDUSTRIAL REDEVELOPMENT FUND	233,261	3,498	25	236,734
LOAN AND INTEREST PAYMENT	54,147	200,606	227,800	26,953
PARK BOND (SINKING)	39,969	406,366	394,676	51,659
PARK DISTRICT REFUNDING BOND SERIES 2014	771	-	-	771
COIT REFUNDING BOND 2014	12,203	-	-	12,203
DEBT SERVICE BOND SERIES B	1	-	-	1
PUBLIC IMPROVEMENT	440,841	-	124,285	316,556
AIRPORT	487,263	263,865	525,318	225,810
JUSTICE ASSISTANCE GRANT	331	-	-	331
SPECIAL PROJECTS	4,165	-	-	4,165
AVIATION CARES ACT	13,000	-	-	13,000
SELF-INSURANCE	1,012,849	5,017,246	5,126,478	903,617
LEVY EXCESS	3,264	-	-	3,264
COURT COST DUE COUNTY	17,454	27,352	28,212	16,594
PAYROLL	-	5,830	5,830	-
PAYROLL FEDERAL W/H	-	1,144,137	1,144,137	-
PAYROLL FICA W/H	-	426,445	426,445	-
PAYROLL MEDICARE W/H	-	305,666	305,666	-
PAYROLL STATE W/H	-	414,736	414,736	-
PAYROLL COUNTY ADJ. GROSS	-	259,291	259,291	-
PERF - EMPLOYEE DEDUC	-	95,651	95,651	-
PR - VOLUNTARY PERF	-	11,462	11,462	-
PR - DIRECT DEPOSIT	-	9,799,564	9,799,564	-

CITY OF MARION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
PR - AFLAC ACCIDENT PT	-	3,319	3,319	-
PR - AFLAC CANCER PT	-	2,331	2,331	-
PR - AFLAC PRP PT	-	408	408	-
PR - AFLAC DENTAL EMPLOYE	-	99,567	99,567	-
PR - AFLAC DISABILITY	-	3,001	3,001	-
PR - AFLAC LIFE INS	-	737	737	-
PR - FLEX REIMBURSEMENT	-	99,473	99,473	-
PR - CINCINNATI LIFE INS	-	2,040	2,040	-
PR - TRANSAMERICA	-	786	786	-
PR - FIRE UNION DUES	-	27,309	27,309	-
PR - POLICE UNION DUES	-	20,712	20,712	-
PR - TRANSPORTATION UNION	-	4,897	4,897	-
PR - STREET UNION DUES	-	2,706	2,706	-
PR - YMCA DUES	-	10,971	10,971	-
PR - CHAPLAINCY PROGRAM	-	4,852	4,852	-
PR - FIREFIGHTERS PAC	-	3,891	3,891	-
PR - UNITED WAY	-	914	914	-
PR - CREDIT UNION	-	231,861	231,861	-
PR - RETIREE HEALTH PREMIUM	-	5,731	5,731	-
PR - CHILD SUPPORT FEE	-	250	250	-
PR - MISC FEES	-	82	82	-
PR - CHILD SUPPORT	-	41,618	41,618	-
PR - AMERICAN UNITED LIFE INSURANCE	-	26,980	26,980	-
PR - GARNISHMENT	-	18,758	18,758	-
CANCER SERVICES OF GRANT COUNTY	-	1,586	1,586	-
PR - DELINQUENT CO TAXES	-	650	650	-
PR - STANDING CHAPTER 13	-	335	335	-
STATE AN CHILD SUP FEE	-	440	440	-
COM-VEHICLES	-	26,770	26,770	-
GRANGE LIFE INSURANCE	-	4,962	4,962	-
John Hancock Retirement Plan Services	-	42,917	42,917	-
MONUMENTAL LIFE	-	267	267	-
LIBERTY NATIONAL	-	40,344	40,344	-
CAIC ACCIDENT	-	9,108	9,108	-
CAIC CRITICAL ILLNESS	-	7,831	7,831	-
ALLSTATE: CRITICAL ILLNES	-	326	326	-
CITY OF MARION HEALTH INS	-	442,521	442,521	-
Madison Co. Circuit Court	-	2,175	2,175	-
EMPLOYEE AIRCARD	-	360	360	-
PETTY CASH	200	-	-	200
CASH CHANGE	200	-	-	200
STORM WATER UTILITY OPERATING	203,000	1,808,255	1,808,255	203,000
STORM WATER DEPRECIATION	313,347	120,976	31,212	403,111
STORMWATER OPERATING PETTY CASH	200	-	-	200
STORM WRT DEPR EQUIP RES	867,245	172,823	-	1,040,068
STORM WATER EQUIPMENT AND REPLACEMENT	364,339	397,492	466,094	295,737
SEWAGE UTILITY OPERATING	656,000	6,931,944	6,931,944	656,000
SEWAGE METER DEPOSIT	214,000	44,320	57,563	200,757
SEWAGE UTILITY DEPRECIATION	1,001,422	615,688	370,788	1,246,322
WW BOND & INTEREST	580,955	1,093,582	1,252,038	422,499
WW OPERATING PETTY CASH	930	-	-	930
WW 2015 BOND RESERVE	608,513	-	-	608,513
WASTEWATER LONG TERM CONTROL PLAN	2,633,415	1,015,675	63,324	3,585,766
WASTEWATER EQUIPMENT AND REPLACEMENT	559,457	462,813	494,734	527,536
SEWAGE WORKS CONSTRUCTION	7,794,134	20,870	7,432,344	382,660
SEWAGE UTILITY BOND RESERVE (2021)	708,900	-	-	708,900
WATER UTILITY OPERATING	626,000	4,575,362	4,575,362	626,000
WATER UTILITY METER DEPOSIT	224,536	56,367	69,036	211,867
WATER UTILITY DEPRECIATION	760,348	246,086	1,000,660	5,774
WATER OPERATING PETTY CASH	900	-	-	900
WATER QUAIL HOLLOW	21,700	-	-	21,700
WATER EQUIPMENT AND REPLACEMENT	698,903	102,478	214,873	586,508
WATER H2O COMMUNITY	1,894	2,379	-	4,273
TRASH AND GARBAGE PICKUP	246,000	1,939,502	1,983,218	202,284
SOLID WASTE CUSTOMER DEPOSIT	94,329	27,610	27,281	94,658
SOLID WASTE CAPITAL LEASE	220,000	220,000	237,102	202,898
SOLID WASTE DEPRECIATION	155,391	42,037	197,428	-
SOLID WASTE PETTY CASH	200	-	100	100
Totals	\$ 37,653,573	\$ 83,206,873	\$ 87,260,991	\$ 33,599,455

The notes to the financial statement are an integral part of this statement.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Other Postemployment Benefits

The City provides to eligible retirees and their spouses postemployment health benefits as authorized by Indiana Code 5-10-8, to all employees who retire from the City on or after 20 years of service or incur a job-related disability. The City pays a fixed monthly amount per eligible retiree, spouse, and family. Disbursements for these postemployment benefits were recognized on a pay-as-you-go basis. These benefits pose a liability to the City for this year and in future years. Information regarding these benefits can be obtained by contacting the City.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT	REIMBURSEABLE FIRE GRANT	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 3,154,286	\$ 150	\$ 5,403,841	\$ 578,765	\$ 187,387
Receipts:					
Taxes	-	-	12,532,347	1,159,064	-
Licenses and permits	-	-	290,262	2,560	-
Intergovernmental receipts	-	-	7,235,286	650,585	487,037
Charges for services	-	-	1,304,125	-	-
Fines and forfeits	-	-	79,748	-	-
Utility fees	-	-	-	-	-
Other receipts	3,189,903	-	218,385	6,834	-
Total receipts	3,189,903	-	21,660,153	1,819,043	487,037
Disbursements:					
Personal services	-	-	16,154,641	1,218,727	-
Supplies	-	-	556,808	393,806	-
Other services and charges	-	-	4,086,145	119,079	594,292
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	448,061	-	-
Other disbursements	-	-	209,843	-	-
Total disbursements	-	-	21,455,498	1,731,612	594,292
Excess (deficiency) of receipts over disbursements	3,189,903	-	204,655	87,431	(107,255)
Cash and investments - ending	\$ 6,344,189	\$ 150	\$ 5,608,496	\$ 666,196	\$ 80,132

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVH RESTRICTED	AVIATION	PARK NONREVERTING OPERATING	EMPLOYEES FLEX SPEND	ECONOMIC DEVELOPMENT (OPERATING)
Cash and investments - beginning	\$ 151,140	\$ 26,469	\$ 150,368	\$ 71,550	\$ 9,486
Receipts:					
Taxes	-	289,491	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	611,141	20,312	-	-	-
Charges for services	-	-	536,838	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	3,544	300	101,501	-
Total receipts	<u>611,141</u>	<u>313,347</u>	<u>537,138</u>	<u>101,501</u>	<u>-</u>
Disbursements:					
Personal services	-	-	194,726	-	-
Supplies	493,996	2,782	191,216	-	-
Other services and charges	-	306,158	106,687	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	9,806	-	-	-
Other disbursements	-	-	2,420	96,058	-
Total disbursements	<u>493,996</u>	<u>318,746</u>	<u>495,049</u>	<u>96,058</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>117,145</u>	<u>(5,399)</u>	<u>42,089</u>	<u>5,443</u>	<u>-</u>
Cash and investments - ending	<u>\$ 268,285</u>	<u>\$ 21,070</u>	<u>\$ 192,457</u>	<u>\$ 76,993</u>	<u>\$ 9,486</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PARKING (NOT CONSTRUCTION)	INDOT IN DEPT OF TRANS	ABANDONED VEHICLE	OWNER OCCUPIED REHABILITATION	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION
Cash and investments - beginning	\$ 3,001	\$ 99,170	\$ 17,111	\$ -	\$ 102,248
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	36,010
Intergovernmental receipts	-	10,387	-	295,834	-
Charges for services	8,303	-	70,724	-	4,473
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	145
Total receipts	<u>8,303</u>	<u>10,387</u>	<u>70,724</u>	<u>295,834</u>	<u>40,628</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	33,229	295,834	301
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	34,568
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>33,229</u>	<u>295,834</u>	<u>34,869</u>
Excess (deficiency) of receipts over disbursements	<u>8,303</u>	<u>10,387</u>	<u>37,495</u>	<u>-</u>	<u>5,759</u>
Cash and investments - ending	<u>\$ 11,304</u>	<u>\$ 109,557</u>	<u>\$ 54,606</u>	<u>\$ -</u>	<u>\$ 108,007</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	UNSAFE BUILDING	PARK AND RECREATION - OPERATING	USER FEE FUND	RAINY DAY	COUNTY ECONOMIC DEVELOPMENT INCOME TAX
Cash and investments - beginning	\$ 60,021	\$ 311,350	\$ 59,550	\$ 11,568	\$ 517,735
Receipts:					
Taxes	-	578,936	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	40,624	-	-	1,280,071
Charges for services	-	-	1,920	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	89,919	-	-	-	-
Total receipts	<u>89,919</u>	<u>619,560</u>	<u>1,920</u>	<u>-</u>	<u>1,280,071</u>
Disbursements:					
Personal services	-	334,592	-	-	-
Supplies	-	33,967	-	-	-
Other services and charges	95,360	219,834	-	4,075	1,430,023
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>95,360</u>	<u>588,393</u>	<u>-</u>	<u>4,075</u>	<u>1,430,023</u>
Excess (deficiency) of receipts over disbursements	<u>(5,441)</u>	<u>31,167</u>	<u>1,920</u>	<u>(4,075)</u>	<u>(149,952)</u>
Cash and investments - ending	<u>\$ 54,580</u>	<u>\$ 342,517</u>	<u>\$ 61,470</u>	<u>\$ 7,493</u>	<u>\$ 367,783</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	CUMULATIVE CAPITAL DEVELOPMENT	TIF ALLOCATION FUND
Cash and investments - beginning	\$ -	\$ -	\$ 14,263	\$ 172,597	\$ 4,161,157
Receipts:					
Taxes	-	-	-	183,545	8,090,776
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	51,382	12,886	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	298,283	127,835	-	-	8,204
Total receipts	298,283	127,835	51,382	196,431	8,098,980
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	69,011	6,656,129
Debt service - principal and interest	-	-	-	-	1,553,587
Capital outlay	-	-	65,000	113,988	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	65,000	182,999	8,209,716
Excess (deficiency) of receipts over disbursements	298,283	127,835	(13,618)	13,432	(110,736)
Cash and investments - ending	\$ 298,283	\$ 127,835	\$ 645	\$ 186,029	\$ 4,050,421

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOCAL ROAD & BRIDGE MATCHING	JIM GARTLAND POND PROJECT	FIRE DEPT CANINE	POLICE PENSION	FIRE PENSION
Cash and investments - beginning	\$ 778	\$ -	\$ 312	\$ 48,662	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	640,082	74,425	-	793,568	1,238,269
Total receipts	640,082	74,425	-	793,568	1,238,269
Disbursements:					
Personal services	-	-	-	-	3,600
Supplies	-	-	-	-	-
Other services and charges	-	-	-	842,230	1,234,671
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	640,067	-	-	-	-
Total disbursements	640,067	-	-	842,230	1,238,271
Excess (deficiency) of receipts over disbursements	15	74,425	-	(48,662)	(2)
Cash and investments - ending	\$ 793	\$ 74,425	\$ 312	\$ -	\$ -

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DEFERRAL PROGRAM	LOIT SPECIAL DISTRIBUTION	CITY CLERK CHECKING ACCT	CITY PROBATION CHECKING ACCT	DONATION
Cash and investments - beginning	\$ 3,694	\$ 1,169	\$ 158,448	\$ -	\$ 1,478
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	30,026	-	221,537	21,359	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>30,026</u>	<u>-</u>	<u>221,537</u>	<u>21,359</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	29,056	-	263,509	21,359	-
Total disbursements	<u>29,056</u>	<u>-</u>	<u>263,509</u>	<u>21,359</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>970</u>	<u>-</u>	<u>(41,972)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,664</u>	<u>\$ 1,169</u>	<u>\$ 116,476</u>	<u>\$ -</u>	<u>\$ 1,478</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ANIMAL SHELTER	REDUCE DRUNK DRIVING	FIRE DEPARTMENT DONATIONS	DOG PARK	POLICE DEPARTMENT DONATIONS
Cash and investments - beginning	\$ 34,501	\$ 2,815	\$ 98,694	\$ -	\$ 46,011
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,375	-	-	-
Charges for services	-	-	470	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	159,032	-	40,894	11,276	10,765
Total receipts	159,032	4,375	41,364	11,276	10,765
Disbursements:					
Personal services	-	4,439	-	-	-
Supplies	38,860	-	-	-	7,606
Other services and charges	128,082	-	4,319	11,276	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	68,565	-	-
Other disbursements	-	-	-	-	-
Total disbursements	166,942	4,439	72,884	11,276	7,606
Excess (deficiency) of receipts over disbursements	(7,910)	(64)	(31,520)	-	3,159
Cash and investments - ending	\$ 26,591	\$ 2,751	\$ 67,174	\$ -	\$ 49,170

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ENVIRONMENTAL PUBLIC NUISANCE	SIGNAL PREEMPTION GRANT - ENGINEERING	VICTIM'S ADVOCACY GRANT	EMERGENCY GAS AWARD	COMMUNITY FOUNDATION PICKLEBALL GRANT
Cash and investments - beginning	\$ 32,017	\$ 31,794	\$ 9,437	\$ 2,755	\$ 235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	37,088	-	-
Charges for services	21,917	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>21,917</u>	<u>-</u>	<u>37,088</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	43,560	-	-
Supplies	-	-	-	-	-
Other services and charges	22,105	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>22,105</u>	<u>-</u>	<u>43,560</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(188)</u>	<u>-</u>	<u>(6,472)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 31,829</u>	<u>\$ 31,794</u>	<u>\$ 2,965</u>	<u>\$ 2,755</u>	<u>\$ 235</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GROUP GASOLINE FUND	PUBLIC WORKS SCRAPPING	LANDLORD REGISTRATION FEE	SUPPLEMENTAL ADULT PROBATION SERVICES	NEIGHBORHOOD ASSOC CONT
Cash and investments - beginning	\$ 5,247	\$ 3,142	\$ 19,833	\$ 617	\$ 578
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	447,333	-	-	-	-
Total receipts	447,333	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	445,209	-	-	-	-
Other services and charges	-	-	3,515	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	445,209	-	3,515	-	-
Excess (deficiency) of receipts over disbursements	2,124	-	(3,515)	-	-
Cash and investments - ending	\$ 7,371	\$ 3,142	\$ 16,318	\$ 617	\$ 578

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MPD-SEIZURE MONEY	PR - ALLSTATE CANCER PT	INDUSTRIAL REDEVELOPMENT FUND	LOAN AND INTEREST PAYMENT	PARK BOND (SINKING)
Cash and investments - beginning	\$ 12,164	\$ -	\$ 233,261	\$ 54,147	\$ 39,969
Receipts:					
Taxes	-	-	-	191,414	387,740
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,192	18,626
Charges for services	-	-	-	-	-
Fines and forfeits	72,859	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	318	3,498	-	-
Total receipts	<u>72,859</u>	<u>318</u>	<u>3,498</u>	<u>200,606</u>	<u>406,366</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	27,178	-	-	-	-
Debt service - principal and interest	-	-	-	227,800	394,676
Capital outlay	-	-	-	-	-
Other disbursements	-	318	25	-	-
Total disbursements	<u>27,178</u>	<u>318</u>	<u>25</u>	<u>227,800</u>	<u>394,676</u>
Excess (deficiency) of receipts over disbursements	<u>45,681</u>	<u>-</u>	<u>3,473</u>	<u>(27,194)</u>	<u>11,690</u>
Cash and investments - ending	<u>\$ 57,845</u>	<u>\$ -</u>	<u>\$ 236,734</u>	<u>\$ 26,953</u>	<u>\$ 51,659</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PARK DISTRICT REFUNDING BOND SERIES 2014	COIT REFUNDING BOND 2014	DEBT SERVICE BOND SERIES B	PUBLIC IMPROVEMENT	AIRPORT
Cash and investments - beginning	\$ 771	\$ 12,203	\$ 1	\$ 440,841	\$ 487,263
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	151,910
Charges for services	-	-	-	-	111,955
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	263,865
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	124,285	115,759
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	409,559
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	124,285	525,318
Excess (deficiency) of receipts over disbursements	-	-	-	(124,285)	(261,453)
Cash and investments - ending	\$ 771	\$ 12,203	\$ 1	\$ 316,556	\$ 225,810

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JUSTICE ASSISTANCE GRANT	SPECIAL PROJECTS	AVIATION CARES ACT	SELF-INSURANCE	LEVY EXCESS
Cash and investments - beginning	\$ 331	\$ 4,165	\$ 13,000	\$ 1,012,849	\$ 3,264
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	5,017,246	-
Total receipts	-	-	-	5,017,246	-
Disbursements:					
Personal services	-	-	-	4,032,617	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,093,861	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	5,126,478	-
Excess (deficiency) of receipts over disbursements	-	-	-	(109,232)	-
Cash and investments - ending	\$ 331	\$ 4,165	\$ 13,000	\$ 903,617	\$ 3,264

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COURT COST DUE COUNTY	PAYROLL	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H
Cash and investments - beginning	\$ 17,454	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	27,352	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	5,830	1,144,137	426,445	305,666
Total receipts	<u>27,352</u>	<u>5,830</u>	<u>1,144,137</u>	<u>426,445</u>	<u>305,666</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	28,212	5,830	1,144,137	426,445	305,666
Total disbursements	<u>28,212</u>	<u>5,830</u>	<u>1,144,137</u>	<u>426,445</u>	<u>305,666</u>
Excess (deficiency) of receipts over disbursements	(860)	-	-	-	-
Cash and investments - ending	<u>\$ 16,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL STATE W/H	PAYROLL COUNTY ADJ. GROSS	PERF - EMPLOYEE DEDUC	PR - VOLUNTARY PERF	PR - DIRECT DEPOSIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	414,736	259,291	95,651	11,462	9,799,564
Total receipts	<u>414,736</u>	<u>259,291</u>	<u>95,651</u>	<u>11,462</u>	<u>9,799,564</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	414,736	259,291	95,651	11,462	9,799,564
Total disbursements	<u>414,736</u>	<u>259,291</u>	<u>95,651</u>	<u>11,462</u>	<u>9,799,564</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - AFLAC ACCIDENT PT	PR - AFLAC CANCER PT	PR - AFLAC PRP PT	PR - AFLAC DENTAL EMPLOYEE	PR - AFLAC DISABILITY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,319	2,331	408	99,567	3,001
Total receipts	<u>3,319</u>	<u>2,331</u>	<u>408</u>	<u>99,567</u>	<u>3,001</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,319	2,331	408	99,567	3,001
Total disbursements	<u>3,319</u>	<u>2,331</u>	<u>408</u>	<u>99,567</u>	<u>3,001</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - AFLAC LIFE INS	PR - FLEX REIMBURSEMENT	PR - CINCINNATI LIFE INS	PR - TRANSAMERICA	PR - FIRE UNION DUES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	737	99,473	2,040	786	27,309
Total receipts	<u>737</u>	<u>99,473</u>	<u>2,040</u>	<u>786</u>	<u>27,309</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	737	99,473	2,040	786	27,309
Total disbursements	<u>737</u>	<u>99,473</u>	<u>2,040</u>	<u>786</u>	<u>27,309</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - POLICE UNION DUES	PR - TRANSPORTATION UNION	PR - STREET UNION DUES	PR - YMCA DUES	PR - CHAPLAINCY PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	20,712	4,897	2,706	10,971	4,852
Total receipts	<u>20,712</u>	<u>4,897</u>	<u>2,706</u>	<u>10,971</u>	<u>4,852</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	20,712	4,897	2,706	10,971	4,852
Total disbursements	<u>20,712</u>	<u>4,897</u>	<u>2,706</u>	<u>10,971</u>	<u>4,852</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - FIREFIGHTERS PAC	PR - UNITED WAY	PR - CREDIT UNION	PR - RETIREE HEALTH PREMIUM	PR - CHILD SUPPORT FEE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,891	914	231,861	5,731	250
Total receipts	<u>3,891</u>	<u>914</u>	<u>231,861</u>	<u>5,731</u>	<u>250</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,891	914	231,861	5,731	250
Total disbursements	<u>3,891</u>	<u>914</u>	<u>231,861</u>	<u>5,731</u>	<u>250</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - MISC FEES	PR - CHILD SUPPORT	PR - AMERICAN UNITED LIFE INSURANCE	PR - GARNISHMENT	CANCER SERVICES OF GRANT COUNTY
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	82	41,618	26,980	18,758	1,586
Total receipts	82	41,618	26,980	18,758	1,586
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	82	41,618	26,980	18,758	1,586
Total disbursements	82	41,618	26,980	18,758	1,586
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR - DELINQUENT CO TAXES	PR - STANDING CHAPTER 13	STATE AN CHILD SUP FEE	COM-VEHICLES	GRANGE LIFE INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	650	335	440	26,770	4,962
Total receipts	<u>650</u>	<u>335</u>	<u>440</u>	<u>26,770</u>	<u>4,962</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	650	335	440	26,770	4,962
Total disbursements	<u>650</u>	<u>335</u>	<u>440</u>	<u>26,770</u>	<u>4,962</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	John Hancock Retirement Plan Services	MONUMENTAL LIFE	LIBERTY NATIONAL	CAIC ACCIDENT	CAIC CRITICAL ILLNESS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	42,917	267	40,344	9,108	7,831
Total receipts	42,917	267	40,344	9,108	7,831
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	42,917	267	40,344	9,108	7,831
Total disbursements	42,917	267	40,344	9,108	7,831
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ALLSTATE: CRITICAL ILLNES	CITY OF MARION HEALTH INS	Madison Co. Circuit Court	EMPLOYEE AIRCARD	PETTY CASH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	326	442,521	2,175	360	-
Total receipts	326	442,521	2,175	360	-
Disbursements:					
Personal services	326	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	442,521	2,175	360	-
Total disbursements	326	442,521	2,175	360	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 200

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CASH CHANGE	STORM WATER UTILITY OPERATING	STORM WATER DEPRECIATION	STORMWATER OPERATING PETTY CASH	STORM WRT DEPR EQUIP RES
Cash and investments - beginning	\$ 200	\$ 203,000	\$ 313,347	\$ 200	\$ 867,245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	1,808,255	-	-	-
Other receipts	-	-	120,976	-	172,823
Total receipts	-	1,808,255	120,976	-	172,823
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,808,255	31,212	-	-
Total disbursements	-	1,808,255	31,212	-	-
Excess (deficiency) of receipts over disbursements	-	-	89,764	-	172,823
Cash and investments - ending	\$ 200	\$ 203,000	\$ 403,111	\$ 200	\$ 1,040,068

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STORM WATER EQUIPMENT AND REPLACEMENT	SEWAGE UTILITY OPERATING	SEWAGE METER DEPOSIT	SEWAGE UTILITY DEPRECIATION	WW BOND & INTEREST
Cash and investments - beginning	\$ 364,339	\$ 656,000	\$ 214,000	\$ 1,001,422	\$ 580,955
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	254,701	-	-	-
Other receipts	397,492	6,677,243	44,320	615,688	1,093,582
Total receipts	<u>397,492</u>	<u>6,931,944</u>	<u>44,320</u>	<u>615,688</u>	<u>1,093,582</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	466,094	6,931,944	57,563	370,788	1,252,038
Total disbursements	<u>466,094</u>	<u>6,931,944</u>	<u>57,563</u>	<u>370,788</u>	<u>1,252,038</u>
Excess (deficiency) of receipts over disbursements	<u>(68,602)</u>	<u>-</u>	<u>(13,243)</u>	<u>244,900</u>	<u>(158,456)</u>
Cash and investments - ending	<u>\$ 295,737</u>	<u>\$ 656,000</u>	<u>\$ 200,757</u>	<u>\$ 1,246,322</u>	<u>\$ 422,499</u>

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WW OPERATING PETTY CASH	WW 2015 BOND RESERVE	WASTEWATER LONG TERM CONTROL PLAN	WASTEWATER EQUIPMENT AND REPLACEMENT	SEWAGE WORKS CONSTRUCTION
Cash and investments - beginning	\$ 930	\$ 608,513	\$ 2,633,415	\$ 559,457	\$ 7,794,134
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	1,015,365	-	-
Other receipts	-	-	310	462,813	20,870
Total receipts	-	-	1,015,675	462,813	20,870
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	63,324	494,734	7,432,344
Total disbursements	-	-	63,324	494,734	7,432,344
Excess (deficiency) of receipts over disbursements	-	-	952,351	(31,921)	(7,411,474)
Cash and investments - ending	\$ 930	\$ 608,513	\$ 3,585,766	\$ 527,536	\$ 382,660

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEWAGE UTILITY BOND RESERVE (2021)	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	WATER OPERATING PETTY CASH
Cash and investments - beginning	\$ 708,900	\$ 626,000	\$ 224,536	\$ 760,348	\$ 900
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	4,575,362	-	-	-
Other receipts	-	-	56,367	246,086	-
Total receipts	-	4,575,362	56,367	246,086	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,575,362	69,036	1,000,660	-
Total disbursements	-	4,575,362	69,036	1,000,660	-
Excess (deficiency) of receipts over disbursements	-	-	(12,669)	(754,574)	-
Cash and investments - ending	\$ 708,900	\$ 626,000	\$ 211,867	\$ 5,774	\$ 900

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WATER QUAIL HOLLOW	WATER EQUIPMENT AND REPLACEMENT	WATER H2O COMMUNITY	TRASH AND GARBAGE PICKUP	SOLID WASTE CUSTOMER DEPOSIT
Cash and investments - beginning	\$ 21,700	\$ 698,903	\$ 1,894	\$ 246,000	\$ 94,329
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,924,834	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	102,478	2,379	14,668	27,610
Total receipts	-	102,478	2,379	1,939,502	27,610
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,317,039	-
Other disbursements	-	214,873	-	666,179	27,281
Total disbursements	-	214,873	-	1,983,218	27,281
Excess (deficiency) of receipts over disbursements	-	(112,395)	2,379	(43,716)	329
Cash and investments - ending	\$ 21,700	\$ 586,508	\$ 4,273	\$ 202,284	\$ 94,658

CITY OF MARION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SOLID WASTE CAPITAL LEASE	SOLID WASTE DEPRECIATION	SOLID WASTE PETTY CASH	Totals
Cash and investments - beginning	\$ 220,000	\$ 155,391	\$ 200	\$ 37,653,573
Receipts:				
Taxes	-	-	-	23,413,313
Licenses and permits	-	-	-	328,832
Intergovernmental receipts	-	-	-	10,916,736
Charges for services	220,000	42,037	-	4,247,596
Fines and forfeits	-	-	-	452,881
Utility fees	-	-	-	7,653,683
Other receipts	-	-	-	36,193,832
Total receipts	<u>220,000</u>	<u>42,037</u>	<u>-</u>	<u>83,206,873</u>
Disbursements:				
Personal services	-	-	-	21,987,228
Supplies	-	-	-	2,164,250
Other services and charges	-	-	-	17,623,438
Debt service - principal and interest	-	-	-	2,176,063
Capital outlay	-	-	-	2,466,586
Other disbursements	237,102	197,428	100	40,843,426
Total disbursements	<u>237,102</u>	<u>197,428</u>	<u>100</u>	<u>87,260,991</u>
Excess (deficiency) of receipts over disbursements	<u>(17,102)</u>	<u>(155,391)</u>	<u>(100)</u>	<u>(4,054,118)</u>
Cash and investments - ending	<u>\$ 202,898</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 33,599,455</u>

OTHER INFORMATION

CITY OF MARION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 984,605	\$ -
Storm Water	-	910,177
Wastewater	-	818,067
Water	-	398,810
Trash	-	178,141
Totals	<u>\$ 984,605</u>	<u>\$ 2,305,195</u>

CITY OF MARION
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Marion	Heating and Cooling System	\$ 126,384	03/02/12	03/02/26
City of Marion	John Deere Tractor	9,257	04/27/21	04/27/23
City of Marion	Skid Steer	6,228	07/06/21	07/06/23
City of Marion	2019 Rosenbauer Fire Truck	113,988	01/15/22	01/15/26
City of Marion	Ram 2500 Crew Cab Truck	<u>16,335</u>	11/07/22	11/07/24
Total governmental activities		<u>272,192</u>		
Trash:				
City of Marion Municipal Utilities	Solid Waste Equipment-2016	163,213	03/01/17	03/01/26
City of Marion Municipal Utilities	Solid Waster Equipment-2017	<u>73,889</u>	03/01/18	03/01/27
Total Trash		<u>237,102</u>		
Total of annual lease payments		<u>\$ 509,294</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Park District Refunding Bonds of 2014	\$ 1,110,000	\$ 360,000
General obligation bonds	Redevelopment District County Option Income Tax Revenue Refunding Bonds of 2014	2,675,000	305,000
General obligation bonds	2016 Series B Bonds	485,000	40,000
General obligation bonds	2016 Taxable Bonds Series A	1,410,000	110,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series A-1	9,660,000	395,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series A-2	2,380,000	95,000
Revenue bonds	Redevelopment District Taxable Tax Increment Revenue Bonds of 2005	100,000	100,000
Revenue bonds	Variable Rate Demand Economic Development Revenue Bond Series 2005A	290,000	290,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2008	6,195,000	415,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2011A	1,645,000	115,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2012	40,000,000	800,250
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds 2013	2,545,000	320,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	445,000	445,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	5,080,000	375,000
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	2,391,233	251,708
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2015	2,750,000	185,000
Revenue bonds	Taxable Economic Development Revenue Bonds fo 2019	3,060,000	175,000
Notes and Loans Payable	2020 Aviation Loan	<u>331,543</u>	<u>36,263</u>
Total governmental activities		<u>82,552,776</u>	<u>4,813,221</u>
Wastewater:			
Revenue bonds	Sewage Revenue Bond 2015	6,530,000	375,000
Revenue bonds	Sewage Works Revenue Bond Series 2021	<u>10,545,000</u>	<u>470,000</u>
Total Wastewater		<u>17,075,000</u>	<u>845,000</u>
Totals		<u>\$ 99,627,776</u>	<u>\$ 5,658,221</u>

CITY OF MARION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,392,358
Infrastructure	19,023,388
Buildings	7,985,761
Improvements other than buildings	1,576,492
Machinery, equipment, and vehicles	<u>9,685,349</u>
Total governmental activities	<u>40,663,348</u>
Storm Water:	
Land	63,079
Infrastructure	20,103,100
Buildings	61,076
Machinery, equipment, and vehicles	2,621,668
Construction in progress	168,147
Books and other	<u>2,021</u>
Total Storm Water	<u>23,019,091</u>
Wastewater:	
Land	285,355
Infrastructure	31,561,147
Buildings	26,469,786
Machinery, equipment, and vehicles	8,162,859
Construction in progress	9,757,758
Books and other	<u>6,208</u>
Total Wastewater	<u>76,243,113</u>
Water:	
Land	340,174
Infrastructure	37,096,603
Buildings	14,597,621
Machinery, equipment, and vehicles	3,293,348
Construction in progress	693,041
Books and other	<u>4,139</u>
Total Water	<u>56,024,926</u>
Trash:	
Buildings	1,088
Machinery, equipment, and vehicles	2,082,371
Construction in progress	4,565
Books and other	<u>1,646</u>
Total Trash	<u>2,089,670</u>
Total capital assets	<u>\$ 198,040,148</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.