

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

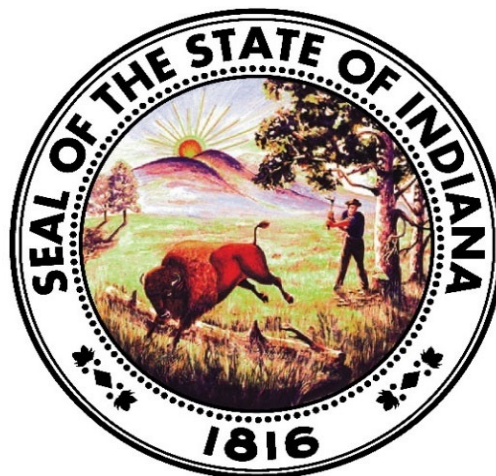
FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF LINTON

GREENE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
11/01/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-11
Notes to Financial Statements.....	12-18
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-53
Other Information:	
Schedule of Payables and Receivables	56
Schedule of Leases and Debt	57
Other Reports.....	58

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jathan Wright Claudia Walker	01-01-19 to 02-28-22 03-01-22 to 12-31-23
Mayor	John A. Wilkes	01-01-19 to 12-31-23
President of the Board of Public Works	John A. Wilkes	01-01-19 to 12-31-23
President Pro Tempore of the Common Council	Tony Richards Jerry L. Ellett Linda D. Bedwell Tony Richards	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-23
General Manager of Utilities	Brent Slover	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LINTON, GREENE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Linton (City), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements 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 statements referred to above do not present fairly, the financial position and results of operations of the City for the period of January 1, 2019 to 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 statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2019 to 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). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* 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 statements, the City prepares its financial statements 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 statements 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 Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, 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 statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. 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 and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 25, 2023

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

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

The City's Annual Financial Reports 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 statements contained in this report and the financial information presented in the City's Annual Financial Reports 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 LINTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
GENERAL	\$ 1,159,866	\$ 2,650,309	\$ 2,740,103	\$ 1,070,072	\$ 2,208,700	\$ 2,326,888	\$ 951,884
MVHF	207,840	350,591	312,770	245,661	415,305	420,737	240,229
LOCAL ROAD & STREET FUND	35,521	35,836	3,859	67,498	38,539	40,700	65,337
MVHF RESTRICTED	-	51,337	-	51,337	-	51,337	-
LOCAL ROAD & BRIDGE MATCHING GRANT	2,452	-	-	2,452	338,200	338,201	2,451
LAW ENFORCEMENT EDUCATION	1,418	7,189	6,305	2,302	13,546	8,284	7,564
GOLF COURSE	(77,553)	372,168	310,907	(16,292)	367,085	352,155	(1,362)
RAINY DAY FUND	132,887	27,000	-	159,887	114	-	160,001
RAINY DAY RESTRICTED - MAJOR MOVES	13,071	-	-	13,071	-	-	13,071
RAINY DAY RESTRICTED - MVHF (TAMP)	(456)	456	-	-	-	-	-
CUMM CAPITAL IMPROVMENT	11,586	12,369	11,781	12,174	11,736	-	23,910
CUMM. CAPITAL DEVELOPMENT	66,500	39,635	38,468	67,667	47,625	63,947	51,345
REDEVELOPMENT (TIF) FUND	3,741	-	-	3,741	6,482	-	10,223
POLICE DEPT-NEW EQUIP.	472	33,430	33,682	220	17,795	5,937	12,078
FIRE EQUIP FUND	966	524	-	1,490	3,505	-	4,995
ECONOMIC DEVELOPMENT INCOME TAX	163,929	308,366	208,279	264,016	222,738	192,992	293,762
POLICE PENSION FUND	70,644	109,599	110,166	70,077	113,001	113,094	69,984
FIRE PENSION FUND	68,872	22,691	33,160	58,403	34,076	34,120	58,359
PUBLIC SAFETY TAX INCOME	322,925	347,765	379,831	290,859	366,529	322,708	334,680
CEMETERY FUND	60,404	85,989	112,256	34,137	-	34,137	-
NEW FIRE STATION FUND	63,724	98,826	105,012	57,538	172,805	108,000	122,343
SWIMMING POOL	1,076	55,161	53,444	2,793	1,000	1,466	2,327
HUMPHREY'S PARK	57,717	80,563	77,023	61,257	70,127	73,633	57,751
POLICE RESERVES FUND	(145)	1,493	-	1,348	-	-	1,348
NATIONAL NIGHT OUT	(267)	267	-	-	1,000	-	1,000
TRAILER PERMIT/INSPEC FUND	1,881	-	-	1,881	-	-	1,881
PAYROLL FUND	13,768	5,544,932	5,549,855	8,845	5,748,780	5,721,650	35,975
ELECTRIC OPERATING FUND	784,071	7,975,945	7,954,026	805,990	7,463,009	7,625,631	643,368
ELECTRIC METER DEPOSIT	345,508	65,090	51,725	358,873	70,290	50,103	379,060
ELECTRIC DEPRECIATION	886,740	281,897	40,305	1,128,332	361,954	247,190	1,243,096
ELECTRIC CASH RESERVE	747,986	105,000	100,000	752,986	102,589	100,000	755,575
ELECTRIC IMPREST FUND	2,200	-	-	2,200	-	-	2,200

CITY OF LINTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
SANITATION OPERATING	21,751	1,509,314	1,482,037	49,028	1,800,773	1,797,962	51,839
SANITATION DEPRECIATION	273,609	45,000	144,978	173,631	55,000	500	228,131
SEWERAGE OPERATING FUND	37,393	1,234,720	1,208,459	63,654	1,109,118	1,095,053	77,719
SEWERAGE METER DEPOSITS	32,645	7,700	7,880	32,465	7,610	5,910	34,165
SEWERAGE DEPRECIATION FUND	652,319	11,280	102,526	561,073	1,563	8,940	553,696
STORMWATER OPERATING	238,404	345,276	280,164	303,516	344,035	383,690	263,861
STORMWATER CONSTRUCTION	2,437,631	600,001	2,572,545	465,087	-	-	465,087
WASTEWATER BOND & IN FUND	318,124	231,388	215,875	333,637	226,651	215,843	344,445
WASTWATER DEBT RESERVE	443,534	9,182	-	452,716	2,222	-	454,938
SEWERAGE IMPREST FUND	600	-	-	600	-	-	600
STORMWATER BOND & INTEREST	-	216,612	216,612	-	212,486	212,486	-
WATER OPERATING	117,649	1,421,266	1,322,880	216,035	1,427,219	1,282,608	360,646
WATER METER DEPOSIT	44,398	6,450	6,100	44,748	6,055	5,195	45,608
WATER DEPRECIATION FUND	552,763	8,459	86,893	474,329	1,172	15,450	460,051
WATER BOND & INTEREST	138,407	218,400	204,330	152,477	223,854	207,070	169,261
WATER IMPREST FUND	1,000	-	-	1,000	-	-	1,000
WATER EXPANSION FUND	926	-	-	926	-	-	926
DRINKING WATER SYSTEM-BOND & INTEREST	42,815	43,859	40,540	46,134	40,805	42,981	43,958
DRINKING WATER SYSTEM-DEBT RESERVE	253,687	5,290	-	258,977	1,259	-	260,236
DRINKING WATER SYSTEM-CONSTRUCTION#2	3,028	64	-	3,092	15	-	3,107
GAS OPERATING FUND	102,458	2,811,991	2,704,524	209,925	2,622,418	2,716,092	116,251
GAS METER DEPOSIT FUND	194,218	30,049	24,780	199,487	29,820	23,638	205,669
GAS DEPRECIATION FUND	936,672	74,099	119,348	891,423	241,954	72,567	1,060,810
GAS DEBT RESERVE FUND	61,833	-	-	61,833	-	-	61,833
GAS IMPREST FUND	2,200	-	-	2,200	-	-	2,200
Totals	<u>\$ 12,057,408</u>	<u>\$ 27,494,828</u>	<u>\$ 28,973,428</u>	<u>\$ 10,578,808</u>	<u>\$ 26,550,559</u>	<u>\$ 26,318,895</u>	<u>\$ 10,810,472</u>

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

CITY OF LINTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL	\$ 951,884	\$ 2,471,155	\$ 2,328,211	\$ 1,094,828	\$ 2,663,236	\$ 2,553,972	\$ 1,204,092
MVHF	240,229	363,239	485,743	117,725	271,520	376,456	12,789
LOCAL ROAD & STREET FUND	65,337	42,086	91,100	16,323	52,799	47,452	21,670
MVHF RESTRICTED	-	113,545	-	113,545	102,238	-	215,783
OCRA BLIGHT CLEARANCE PROJECT	-	-	-	-	201,840	201,840	-
LOCAL ROAD & BRIDGE MATCHING GRANT	2,451	420,391	392,421	30,421	419,437	21,075	428,783
LAW ENFORCEMENT EDUCATION	7,564	6,446	9,275	4,735	23,755	12,809	15,681
GOLF COURSE	(1,362)	362,552	321,014	40,176	406,496	344,811	101,861
RAINY DAY FUND	160,001	-	-	160,001	-	-	160,001
RAINY DAY RESTRICTED - MAJOR MOVES	13,071	-	-	13,071	-	-	13,071
CUMM CAPITAL IMPROVMENT	23,910	11,122	18,194	16,838	9,316	8,620	17,534
CUMM. CAPITAL DEVELOPMENT	51,345	41,014	31,829	60,530	36,705	22,089	75,146
REDEVELOPMENT (TIF) FUND	10,223	-	6,500	3,723	98,891	-	102,614
POLICE DEPT-NEW EQUIP.	12,078	13,856	8,299	17,635	9,781	26,103	1,313
FIRE EQUIP FUND	4,995	9,044	5,210	8,829	10,515	11,820	7,524
ECONOMIC DEVELOPMENT INCOME TAX	293,762	216,580	390,440	119,902	200,826	71,858	248,870
POLICE PENSION FUND	69,984	58,021	116,172	11,833	118,762	112,451	18,144
FIRE PENSION FUND	58,359	93,065	22,025	129,399	10,494	22,700	117,193
IFA CARES RELIEF ACT REIMB	-	169,032	169,032	-	-	-	-
PUBLIC SAFETY TAX INCOME	334,680	366,364	268,308	432,736	402,341	418,456	416,621
NEW FIRE STATION FUND	122,343	36,785	106,000	53,128	102,107	52,000	103,235
SWIMMING POOL	2,327	44,720	45,115	1,932	60,029	60,154	1,807
HUMPHREY'S PARK	57,751	91,889	91,383	58,257	84,633	93,868	49,022
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	3,455	-	3,455
[ARP] AMERICAN RESCUE PLAN ACT FUND	-	587,460	109,125	478,335	591,908	274,895	795,348
CHRISTMAS LIGHTS DONATION FUND	-	100	-	100	-	-	100
GOLF COURSE DONATION IMPROVEMENT FUND	-	1,295	-	1,295	-	-	1,295
DOWNTOWN BUILDING CLEAN UP FUND	-	28,500	28,500	-	-	-	-
POLICE RESERVES FUND	1,348	100	60	1,388	100	-	1,488
NATIONAL NIGHT OUT	1,000	8,786	8,073	1,713	9,092	8,975	1,830
TRAILER PERMIT/INSPEC FUN	1,881	-	-	1,881	-	-	1,881
PAYROLL FUND NW	35,975	5,888,694	5,837,760	86,909	102,067	188,976	-
PAYROLL OC	-	114,399	112,236	2,163	6,184,990	6,097,029	90,124
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	8,062	-	8,062
ELECTRIC OPERATING FUND	643,368	7,833,621	7,936,529	540,460	8,590,011	8,393,907	736,564
ELECTRIC METER DEPOSIT	379,060	71,229	45,038	405,251	49,780	49,445	405,586

CITY OF LINTON
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-21			12-31-21			12-31-22
ELECTRIC DEPRECIATION	1,243,096	371,441	365,624	1,248,913	210,679	70,116	1,389,476
ELECTRIC CASH RESERVE	755,575	205,711	200,000	761,286	201,000	200,000	762,286
ELECTRIC IMPREST FUND	2,200	-	-	2,200	-	-	2,200
SANITATION OPERATING	51,839	2,258,258	2,271,435	38,662	2,582,764	2,646,825	(25,399)
SANITATION DEPRECIATION	228,131	30,000	-	258,131	20,001	186,812	91,320
SEWERAGE OPERATING FUND	77,719	1,176,996	1,134,734	119,981	1,467,102	1,142,874	444,209
SEWERAGE METER DEPOSITS	34,165	9,160	4,490	38,835	6,670	6,530	38,975
SEWERAGE DEPRECIATION FUND	553,696	27,400	26,600	554,496	277	95,950	458,823
STORMWATER OPERATING	263,861	351,610	353,968	261,503	353,941	257,068	358,376
STORMWATER CONSTRUCTION	465,087	-	25,640	439,447	-	146,044	293,403
WASTEWATER BOND & IN FUND	344,445	226,830	215,809	355,466	230,126	215,776	369,816
WASTWATER DEBT RESERVE	454,938	51	-	454,989	5,036	-	460,025
SEWERAGE IMPREST FUND	600	-	-	600	-	-	600
STORMWATER BOND & INTEREST	-	213,359	213,359	-	214,171	214,036	135
WATER OPERATING	360,646	1,397,563	1,311,766	446,443	1,446,615	1,438,265	454,793
WATER METER DEPOSIT	45,608	7,745	3,565	49,788	5,260	5,235	49,813
WATER DEPRECIATION FUND	460,051	300	41,357	418,994	208	-	419,202
WATER BOND & INTEREST	169,261	218,400	208,900	178,761	18,200	-	196,961
WATER IMPREST FUND	1,000	-	-	1,000	-	-	1,000
WATER EXPANSION FUND	926	-	-	926	-	-	926
DRINKING WATER SYSTEM-BOND & INTEREST	43,958	39,136	40,409	42,685	101,443	38,876	105,252
DRINKING WATER SYSTEM-DEBT RESERVE	260,236	26	-	260,262	2,850	-	263,112
DRINKING WATER SYSTEM-CONSTRUCTION#2	3,107	-	-	3,107	34	-	3,141
GAS OPERATING FUND	116,251	2,886,106	2,868,328	134,029	2,928,846	3,383,876	(321,001)
GAS METER DEPOSIT FUND	205,669	31,220	22,370	214,519	22,625	22,480	214,664
GAS DEPRECIATION FUND	1,060,810	300,499	301,647	1,059,662	180,347	-	1,240,009
GAS DEBT RESERVE FUND	61,833	-	-	61,833	-	-	61,833
GAS IMPREST FUND	2,200	-	-	2,200	-	-	2,200
Totals	<u>\$ 10,810,472</u>	<u>\$ 29,216,901</u>	<u>\$ 28,593,593</u>	<u>\$ 11,433,780</u>	<u>\$ 30,823,381</u>	<u>\$ 29,542,524</u>	<u>\$ 12,714,637</u>

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

CITY OF LINTON
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the City.

B. Basis of Accounting

The financial statements are 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 statements. 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 LINTON
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 LINTON
NOTES TO FINANCIAL STATEMENTS
(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 LINTON
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 LINTON
NOTES TO FINANCIAL STATEMENTS
(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 LINTON
NOTES TO FINANCIAL STATEMENTS
(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. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding receipts in all instances of year-end cash balance deficits noted during the audit period.

CITY OF LINTON
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. *Holding Corporation*

The City has entered into a capital lease with the Linton Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2019, 2020, 2021, and 2022 totaled \$105,000, \$108,000, \$106,000, and \$104,000, respectively.

Note 9. *Other Postemployment Benefits*

The City provides to eligible retirees and their spouses the following benefits: IBEW (utility workers) can retire at the age of 61.5 and maintain health insurance coverage until Medicare age (retirees still pay 15 percent of premiums). 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.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL	MVHF	LOCAL ROAD & STREET FUND	MVHF RESTRICTED	LOCAL ROAD & BRIDGE MATCHING GRANT	LAW ENFORCEMENT EDUCATION	GOLF COURSE
Cash and investments - beginning	\$ 1,159,866	\$ 207,840	\$ 35,521	\$ -	\$ 2,452	\$ 1,418	\$ (77,553)
Receipts:							
Taxes	1,212,131	154,977	-	-	-	-	43,898
Licenses and permits	-	-	-	-	-	3,885	-
Intergovernmental receipts	375,921	192,651	35,836	51,337	-	-	-
Charges for services	187,250	2,016	-	-	-	610	270,465
Fines and forfeits	55,107	-	-	-	-	584	-
Utility fees	-	-	-	-	-	-	-
Other receipts	819,900	947	-	-	-	2,110	57,805
Total receipts	<u>2,650,309</u>	<u>350,591</u>	<u>35,836</u>	<u>51,337</u>	<u>-</u>	<u>7,189</u>	<u>372,168</u>
Disbursements:							
Personal services	1,587,623	176,317	-	-	-	-	121,824
Supplies	142,797	81,366	-	-	-	6,305	139,471
Other services and charges	144,476	26,617	3,859	-	-	-	49,612
Capital outlay	41,382	28,470	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	823,825	-	-	-	-	-	-
Total disbursements	<u>2,740,103</u>	<u>312,770</u>	<u>3,859</u>	<u>-</u>	<u>-</u>	<u>6,305</u>	<u>310,907</u>
Excess (deficiency) of receipts over disbursements	<u>(89,794)</u>	<u>37,821</u>	<u>31,977</u>	<u>51,337</u>	<u>-</u>	<u>884</u>	<u>61,261</u>
Cash and investments - ending	<u>\$ 1,070,072</u>	<u>\$ 245,661</u>	<u>\$ 67,498</u>	<u>\$ 51,337</u>	<u>\$ 2,452</u>	<u>\$ 2,302</u>	<u>\$ (16,292)</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RAINY DAY FUND	RAINY DAY RESTRICTED - MAJOR MOVES	RAINY DAY RESTRICTED - MVHF (TAMP)	CUMM CAPITAL IMPROVMENT	CUMM. CAPITAL DEVELOPMENT	REDEVELOPMENT (TIF) FUND	POLICE DEPT-NEW EQUIP.
Cash and investments - beginning	\$ 132,887	\$ 13,071	\$ (456)	\$ 11,586	\$ 66,500	\$ 3,741	\$ 472
Receipts:							
Taxes	-	-	-	-	34,967	-	-
Licenses and permits	-	-	-	-	-	-	5,050
Intergovernmental receipts	-	-	-	12,369	4,667	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	27,000	-	456	-	1	-	28,380
Total receipts	27,000	-	456	12,369	39,635	-	33,430
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	11,781	-	-	-
Capital outlay	-	-	-	-	38,468	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	33,682
Total disbursements	-	-	-	11,781	38,468	-	33,682
Excess (deficiency) of receipts over disbursements	27,000	-	456	588	1,167	-	(252)
Cash and investments - ending	\$ 159,887	\$ 13,071	\$ -	\$ 12,174	\$ 67,667	\$ 3,741	\$ 220

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FIRE EQUIP FUND	ECONOMIC DEVELOPMENT INCOME TAX	POLICE PENSION FUND	FIRE PENSION FUND	PUBLIC SAFETY TAX INCOME	CEMETERY FUND	NEW FIRE STATION FUND	SWIMMING POOL
Cash and investments - beginning	\$ 966	\$ 163,929	\$ 70,644	\$ 68,872	\$ 322,925	\$ 60,404	\$ 63,724	\$ 1,076
Receipts:								
Taxes	-	163,473	-	-	347,765	-	97,073	15,499
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,691	-	-	1,753	-
Charges for services	-	-	109,599	-	-	76,250	-	37,337
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	524	144,893	-	-	-	9,739	-	2,325
Total receipts	<u>524</u>	<u>308,366</u>	<u>109,599</u>	<u>22,691</u>	<u>347,765</u>	<u>85,989</u>	<u>98,826</u>	<u>55,161</u>
Disbursements:								
Personal services	-	-	110,166	33,160	116,460	61,138	-	29,154
Supplies	-	-	-	-	-	17,301	-	18,408
Other services and charges	-	4,376	-	-	-	28,222	105,012	5,882
Capital outlay	-	176,903	-	-	263,371	5,595	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	27,000	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>208,279</u>	<u>110,166</u>	<u>33,160</u>	<u>379,831</u>	<u>112,256</u>	<u>105,012</u>	<u>53,444</u>
Excess (deficiency) of receipts over disbursements	<u>524</u>	<u>100,087</u>	<u>(567)</u>	<u>(10,469)</u>	<u>(32,066)</u>	<u>(26,267)</u>	<u>(6,186)</u>	<u>1,717</u>
Cash and investments - ending	<u>\$ 1,490</u>	<u>\$ 264,016</u>	<u>\$ 70,077</u>	<u>\$ 58,403</u>	<u>\$ 290,859</u>	<u>\$ 34,137</u>	<u>\$ 57,538</u>	<u>\$ 2,793</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	HUMPHREY'S PARK	POLICE RESERVES FUND	NATIONAL NIGHT OUT	TRAILER PERMIT/INSPEC FUN	PAYROLL FUND	ELECTRIC OPERATING FUND	ELECTRIC METER DEPOSIT	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ 57,717	\$ (145)	\$ (267)	\$ 1,881	\$ 13,768	\$ 784,071	\$ 345,508	\$ 886,740
Receipts:								
Taxes	26,247	-	-	-	-	-	-	-
Licenses and permits	150	-	-	-	-	-	-	-
Intergovernmental receipts	3,509	-	-	-	-	-	-	-
Charges for services	48,755	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	7,765,394	-	-
Other receipts	1,902	1,493	267	-	5,544,932	210,551	65,090	281,897
Total receipts	80,563	1,493	267	-	5,544,932	7,975,945	65,090	281,897
Disbursements:								
Personal services	11,420	-	-	-	-	-	-	-
Supplies	23,305	-	-	-	-	-	-	-
Other services and charges	38,910	-	-	-	-	-	-	-
Capital outlay	3,388	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	7,954,026	51,725	40,305
Other disbursements	-	-	-	-	5,549,855	-	-	-
Total disbursements	77,023	-	-	-	5,549,855	7,954,026	51,725	40,305
Excess (deficiency) of receipts over disbursements	3,540	1,493	267	-	(4,923)	21,919	13,365	241,592
Cash and investments - ending	\$ 61,257	\$ 1,348	\$ -	\$ 1,881	\$ 8,845	\$ 805,990	\$ 358,873	\$ 1,128,332

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>ELECTRIC CASH RESERVE</u>	<u>ELECTRIC IMPREST FUND</u>	<u>SANITATION OPERATING</u>	<u>SANITATION DEPRECIATION</u>	<u>SEWERAGE OPERATING FUND</u>	<u>SEWERAGE METER DEPOSITS</u>	<u>SEWERAGE DEPRECIATION FUND</u>	<u>STORMWATER OPERATING</u>
Cash and investments - beginning	\$ 747,986	\$ 2,200	\$ 21,751	\$ 273,609	\$ 37,393	\$ 32,645	\$ 652,319	\$ 238,404
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,169,629	-	-	345,276
Other receipts	105,000	-	1,509,314	45,000	65,091	7,700	11,280	-
Total receipts	105,000	-	1,509,314	45,000	1,234,720	7,700	11,280	345,276
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	100,000	-	-	-	1,208,459	7,880	102,526	280,164
Other disbursements	-	-	1,482,037	144,978	-	-	-	-
Total disbursements	100,000	-	1,482,037	144,978	1,208,459	7,880	102,526	280,164
Excess (deficiency) of receipts over disbursements	5,000	-	27,277	(99,978)	26,261	(180)	(91,246)	65,112
Cash and investments - ending	\$ 752,986	\$ 2,200	\$ 49,028	\$ 173,631	\$ 63,654	\$ 32,465	\$ 561,073	\$ 303,516

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	STORMWATER CONSTRUCTION	WASTEWATER BOND & IN FUND	WASTEWATER DEBT RESERVE	SEWERAGE IMPRES FUND	STORMWATER BOND & INTEREST	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION FUND
Cash and investments - beginning	\$ 2,437,631	\$ 318,124	\$ 443,534	\$ 600	\$ -	\$ 117,649	\$ 44,398	\$ 552,763
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	590,000	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,401,842	-	-
Other receipts	10,001	231,388	9,182	-	216,612	19,424	6,450	8,459
Total receipts	<u>600,001</u>	<u>231,388</u>	<u>9,182</u>	<u>-</u>	<u>216,612</u>	<u>1,421,266</u>	<u>6,450</u>	<u>8,459</u>
Disbursements:								
Personal services	-	-	-	-	-	354,703	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	2,572,545	-	-	-	-	-	-	-
Utility operating expenses	-	215,875	-	-	216,612	968,177	6,100	86,893
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>2,572,545</u>	<u>215,875</u>	<u>-</u>	<u>-</u>	<u>216,612</u>	<u>1,322,880</u>	<u>6,100</u>	<u>86,893</u>
Excess (deficiency) of receipts over disbursements	<u>(1,972,544)</u>	<u>15,513</u>	<u>9,182</u>	<u>-</u>	<u>-</u>	<u>98,386</u>	<u>350</u>	<u>(78,434)</u>
Cash and investments - ending	<u>\$ 465,087</u>	<u>\$ 333,637</u>	<u>\$ 452,716</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 216,035</u>	<u>\$ 44,748</u>	<u>\$ 474,329</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WATER BOND & INTEREST	WATER IMPREST FUND	WATER EXPANSION FUND	DRINKING WATER SYSTEM-BOND & INTEREST	DRINKING WATER SYSTEM-DEBT RESERVE	DRINKING WATER SYSTEM-CONSTRUCTION#2
Cash and investments - beginning	\$ 138,407	\$ 1,000	\$ 926	\$ 42,815	\$ 253,687	\$ 3,028
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	218,400	-	-	43,859	5,290	64
Total receipts	218,400	-	-	43,859	5,290	64
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	204,330	-	-	40,540	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	204,330	-	-	40,540	-	-
Excess (deficiency) of receipts over disbursements	14,070	-	-	3,319	5,290	64
Cash and investments - ending	\$ 152,477	\$ 1,000	\$ 926	\$ 46,134	\$ 258,977	\$ 3,092

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GAS OPERATING FUND	GAS METER DEPOSIT FUND	GAS DEPRECIATION FUND	GAS DEBT RESERVE FUND	GAS IMPREST FUND	Totals
Cash and investments - beginning	\$ 102,458	\$ 194,218	\$ 936,672	\$ 61,833	\$ 2,200	\$ 12,057,408
Receipts:						
Taxes	-	-	-	-	-	2,096,030
Licenses and permits	-	-	-	-	-	9,085
Intergovernmental receipts	-	-	-	-	-	1,290,734
Charges for services	-	-	-	-	-	732,282
Fines and forfeits	-	-	-	-	-	55,691
Utility fees	2,756,911	-	-	-	-	13,439,052
Other receipts	55,080	30,049	74,099	-	-	9,871,954
Total receipts	<u>2,811,991</u>	<u>30,049</u>	<u>74,099</u>	<u>-</u>	<u>-</u>	<u>27,494,828</u>
Disbursements:						
Personal services	-	-	-	-	-	2,601,965
Supplies	-	-	-	-	-	428,953
Other services and charges	-	-	-	-	-	418,747
Capital outlay	-	-	-	-	-	3,130,122
Utility operating expenses	2,704,524	24,780	119,348	-	-	14,332,264
Other disbursements	-	-	-	-	-	8,061,377
Total disbursements	<u>2,704,524</u>	<u>24,780</u>	<u>119,348</u>	<u>-</u>	<u>-</u>	<u>28,973,428</u>
Excess (deficiency) of receipts over disbursements	<u>107,467</u>	<u>5,269</u>	<u>(45,249)</u>	<u>-</u>	<u>-</u>	<u>(1,478,600)</u>
Cash and investments - ending	<u>\$ 209,925</u>	<u>\$ 199,487</u>	<u>\$ 891,423</u>	<u>\$ 61,833</u>	<u>\$ 2,200</u>	<u>\$ 10,578,808</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GENERAL	MVHF	LOCAL ROAD & STREET FUND	MVHF RESTRICTED	LOCAL ROAD & BRIDGE MATCHING GRANT	LAW ENFORCEMENT EDUCATION	GOLF COURSE
Cash and investments - beginning	\$ 1,070,072	\$ 245,661	\$ 67,498	\$ 51,337	\$ 2,452	\$ 2,302	\$ (16,292)
Receipts:							
Taxes	1,205,912	138,073	-	-	-	-	60,389
Licenses and permits	-	-	-	-	-	8,550	-
Intergovernmental receipts	409,335	217,158	38,539	-	338,200	-	-
Charges for services	294,890	2,016	-	-	-	415	259,724
Fines and forfeits	49,617	-	-	-	-	2,009	-
Utility fees	-	-	-	-	-	-	-
Other receipts	248,946	58,058	-	-	-	2,572	46,972
Total receipts	<u>2,208,700</u>	<u>415,305</u>	<u>38,539</u>	<u>-</u>	<u>338,200</u>	<u>13,546</u>	<u>367,085</u>
Disbursements:							
Personal services	1,694,273	226,175	-	-	-	-	137,659
Supplies	144,503	76,540	-	-	-	8,284	162,196
Other services and charges	164,928	26,074	4,700	-	-	-	52,300
Capital outlay	119,170	91,948	36,000	-	338,201	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	204,014	-	-	51,337	-	-	-
Total disbursements	<u>2,326,888</u>	<u>420,737</u>	<u>40,700</u>	<u>51,337</u>	<u>338,201</u>	<u>8,284</u>	<u>352,155</u>
Excess (deficiency) of receipts over disbursements	<u>(118,188)</u>	<u>(5,432)</u>	<u>(2,161)</u>	<u>(51,337)</u>	<u>(1)</u>	<u>5,262</u>	<u>14,930</u>
Cash and investments - ending	<u>\$ 951,884</u>	<u>\$ 240,229</u>	<u>\$ 65,337</u>	<u>\$ -</u>	<u>\$ 2,451</u>	<u>\$ 7,564</u>	<u>\$ (1,362)</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RAINY DAY FUND	RAINY DAY RESTRICTED - MAJOR MOVES	RAINY DAY RESTRICTED - MVHF (TAMP)	CUMM CAPITAL IMPROVMENT	CUMM. CAPITAL DEVELOPMENT	REDEVELOPMENT (TIF) FUND	POLICE DEPT-NEW EQUIP.
Cash and investments - beginning	\$ 159,887	\$ 13,071	\$ -	\$ 12,174	\$ 67,667	\$ 3,741	\$ 220
Receipts:							
Taxes	-	-	-	-	31,868	6,482	-
Licenses and permits	-	-	-	-	-	-	4,301
Intergovernmental receipts	-	-	-	11,736	5,977	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	114	-	-	-	9,780	-	13,494
Total receipts	<u>114</u>	<u>-</u>	<u>-</u>	<u>11,736</u>	<u>47,625</u>	<u>6,482</u>	<u>17,795</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	63,947	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,937
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,947</u>	<u>-</u>	<u>5,937</u>
Excess (deficiency) of receipts over disbursements	<u>114</u>	<u>-</u>	<u>-</u>	<u>11,736</u>	<u>(16,322)</u>	<u>6,482</u>	<u>11,858</u>
Cash and investments - ending	<u>\$ 160,001</u>	<u>\$ 13,071</u>	<u>\$ -</u>	<u>\$ 23,910</u>	<u>\$ 51,345</u>	<u>\$ 10,223</u>	<u>\$ 12,078</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	FIRE EQUIP FUND	ECONOMIC DEVELOPMENT INCOME TAX	POLICE PENSION FUND	FIRE PENSION FUND	PUBLIC SAFETY TAX INCOME	CEMETERY FUND	NEW FIRE STATION FUND	SWIMMING POOL
Cash and investments - beginning	\$ 1,490	\$ 264,016	\$ 70,077	\$ 58,403	\$ 290,859	\$ 34,137	\$ 57,538	\$ 2,793
Receipts:								
Taxes	-	184,315	-	-	366,529	-	167,734	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,076	-	-	5,071	-
Charges for services	-	-	113,001	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,505	38,423	-	-	-	-	-	1,000
Total receipts	<u>3,505</u>	<u>222,738</u>	<u>113,001</u>	<u>34,076</u>	<u>366,529</u>	<u>-</u>	<u>172,805</u>	<u>1,000</u>
Disbursements:								
Personal services	-	-	113,094	34,120	131,509	-	-	-
Supplies	-	-	-	-	-	-	-	213
Other services and charges	-	-	-	-	-	-	108,000	1,253
Capital outlay	-	192,878	-	-	191,199	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	114	-	-	-	34,137	-	-
Total disbursements	<u>-</u>	<u>192,992</u>	<u>113,094</u>	<u>34,120</u>	<u>322,708</u>	<u>34,137</u>	<u>108,000</u>	<u>1,466</u>
Excess (deficiency) of receipts over disbursements	<u>3,505</u>	<u>29,746</u>	<u>(93)</u>	<u>(44)</u>	<u>43,821</u>	<u>(34,137)</u>	<u>64,805</u>	<u>(466)</u>
Cash and investments - ending	<u>\$ 4,995</u>	<u>\$ 293,762</u>	<u>\$ 69,984</u>	<u>\$ 58,359</u>	<u>\$ 334,680</u>	<u>\$ -</u>	<u>\$ 122,343</u>	<u>\$ 2,327</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	HUMPHREY'S PARK	POLICE RESERVES FUND	NATIONAL NIGHT OUT	TRAILER PERMIT/INSPEC FUN	PAYROLL FUND	ELECTRIC OPERATING FUND	ELECTRIC METER DEPOSIT	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ 61,257	\$ 1,348	\$ -	\$ 1,881	\$ 8,845	\$ 805,990	\$ 358,873	\$ 1,128,332
Receipts:								
Taxes	24,005	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,501	-	-	-	-	-	-	-
Charges for services	40,220	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	7,313,362	-	-
Other receipts	1,401	-	1,000	-	5,748,780	149,647	70,290	361,954
Total receipts	<u>70,127</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>5,748,780</u>	<u>7,463,009</u>	<u>70,290</u>	<u>361,954</u>
Disbursements:								
Personal services	6,265	-	-	-	-	-	-	-
Supplies	14,836	-	-	-	-	-	-	-
Other services and charges	48,608	-	-	-	-	-	-	-
Capital outlay	3,924	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	7,625,631	50,103	247,190
Other disbursements	-	-	-	-	5,721,650	-	-	-
Total disbursements	<u>73,633</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,721,650</u>	<u>7,625,631</u>	<u>50,103</u>	<u>247,190</u>
Excess (deficiency) of receipts over disbursements	<u>(3,506)</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>27,130</u>	<u>(162,622)</u>	<u>20,187</u>	<u>114,764</u>
Cash and investments - ending	<u>\$ 57,751</u>	<u>\$ 1,348</u>	<u>\$ 1,000</u>	<u>\$ 1,881</u>	<u>\$ 35,975</u>	<u>\$ 643,368</u>	<u>\$ 379,060</u>	<u>\$ 1,243,096</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ELECTRIC CASH RESERVE	ELECTRIC IMPREST FUND	SANITATION OPERATING	SANITATION DEPRECIATION	SEWERAGE OPERATING FUND	SEWERAGE METER DEPOSITS	SEWERAGE DEPRECIATION FUND	STORMWATER OPERATING
Cash and investments - beginning	\$ 752,986	\$ 2,200	\$ 49,028	\$ 173,631	\$ 63,654	\$ 32,465	\$ 561,073	\$ 303,516
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,107,152	-	-	344,035
Other receipts	102,589	-	1,800,773	55,000	1,966	7,610	1,563	-
Total receipts	102,589	-	1,800,773	55,000	1,109,118	7,610	1,563	344,035
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	100,000	-	-	-	1,095,053	5,910	8,940	383,690
Other disbursements	-	-	1,797,962	500	-	-	-	-
Total disbursements	100,000	-	1,797,962	500	1,095,053	5,910	8,940	383,690
Excess (deficiency) of receipts over disbursements	2,589	-	2,811	54,500	14,065	1,700	(7,377)	(39,655)
Cash and investments - ending	\$ 755,575	\$ 2,200	\$ 51,839	\$ 228,131	\$ 77,719	\$ 34,165	\$ 553,696	\$ 263,861

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	STORMWATER CONSTRUCTION	WASTEWATER BOND & IN FUND	WASTEWATER DEBT RESERVE	SEWERAGE IMPREST FUND	STORMWATER BOND & INTEREST	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION FUND
Cash and investments - beginning	\$ 465,087	\$ 333,637	\$ 452,716	\$ 600	\$ -	\$ 216,035	\$ 44,748	\$ 474,329
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,403,578	-	-
Other receipts	-	226,651	2,222	-	212,486	23,641	6,055	1,172
Total receipts	-	226,651	2,222	-	212,486	1,427,219	6,055	1,172
Disbursements:								
Personal services	-	-	-	-	-	361,442	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	215,843	-	-	212,486	921,166	5,195	15,450
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	215,843	-	-	212,486	1,282,608	5,195	15,450
Excess (deficiency) of receipts over disbursements	-	10,808	2,222	-	-	144,611	860	(14,278)
Cash and investments - ending	\$ 465,087	\$ 344,445	\$ 454,938	\$ 600	\$ -	\$ 360,646	\$ 45,608	\$ 460,051

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WATER BOND & INTEREST	WATER IMPREST FUND	WATER EXPANSION FUND	DRINKING WATER SYSTEM-BOND & INTEREST	DRINKING WATER SYSTEM-DEBT RESERVE	DRINKING WATER SYSTEM-CONSTRUCTION#2
Cash and investments - beginning	\$ 152,477	\$ 1,000	\$ 926	\$ 46,134	\$ 258,977	\$ 3,092
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	223,854	-	-	40,805	1,259	15
Total receipts	<u>223,854</u>	<u>-</u>	<u>-</u>	<u>40,805</u>	<u>1,259</u>	<u>15</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	207,070	-	-	42,981	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>207,070</u>	<u>-</u>	<u>-</u>	<u>42,981</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,784</u>	<u>-</u>	<u>-</u>	<u>(2,176)</u>	<u>1,259</u>	<u>15</u>
Cash and investments - ending	<u>\$ 169,261</u>	<u>\$ 1,000</u>	<u>\$ 926</u>	<u>\$ 43,958</u>	<u>\$ 260,236</u>	<u>\$ 3,107</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	GAS OPERATING FUND	GAS METER DEPOSIT FUND	GAS DEPRECIATION FUND	GAS DEBT RESERVE FUND	GAS IMPREST FUND	Totals
Cash and investments - beginning	\$ 209,925	\$ 199,487	\$ 891,423	\$ 61,833	\$ 2,200	\$ 10,578,808
Receipts:						
Taxes	-	-	-	-	-	2,185,307
Licenses and permits	-	-	-	-	-	12,851
Intergovernmental receipts	-	-	-	-	-	1,064,593
Charges for services	-	-	-	-	-	710,266
Fines and forfeits	-	-	-	-	-	51,626
Utility fees	2,533,704	-	-	-	-	12,701,831
Other receipts	88,714	29,820	241,954	-	-	9,824,085
Total receipts	<u>2,622,418</u>	<u>29,820</u>	<u>241,954</u>	<u>-</u>	<u>-</u>	<u>26,550,559</u>
Disbursements:						
Personal services	-	-	-	-	-	2,704,537
Supplies	-	-	-	-	-	406,572
Other services and charges	-	-	-	-	-	405,863
Capital outlay	-	-	-	-	-	1,037,267
Utility operating expenses	2,716,092	23,638	72,567	-	-	13,949,005
Other disbursements	-	-	-	-	-	7,815,651
Total disbursements	<u>2,716,092</u>	<u>23,638</u>	<u>72,567</u>	<u>-</u>	<u>-</u>	<u>26,318,895</u>
Excess (deficiency) of receipts over disbursements	<u>(93,674)</u>	<u>6,182</u>	<u>169,387</u>	<u>-</u>	<u>-</u>	<u>231,664</u>
Cash and investments - ending	<u>\$ 116,251</u>	<u>\$ 205,669</u>	<u>\$ 1,060,810</u>	<u>\$ 61,833</u>	<u>\$ 2,200</u>	<u>\$ 10,810,472</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL	MVHF	LOCAL ROAD & STREET FUND	MVHF RESTRICTED	OCRA BLIGHT CLEARANCE PROJECT	LOCAL ROAD & BRIDGE MATCHING GRANT	LAW ENFORCEMENT EDUCATION
Cash and investments - beginning	\$ 951,884	\$ 240,229	\$ 65,337	\$ -	\$ -	\$ 2,451	\$ 7,564
Receipts:							
Taxes	777,060	119,715	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,650
Intergovernmental receipts	1,016,944	240,305	42,086	113,545	-	420,391	-
Charges for services	309,880	2,016	-	-	-	-	345
Fines and forfeits	49,883	-	-	-	-	-	290
Utility fees	-	-	-	-	-	-	-
Other receipts	317,388	1,203	-	-	-	-	3,161
Total receipts	<u>2,471,155</u>	<u>363,239</u>	<u>42,086</u>	<u>113,545</u>	<u>-</u>	<u>420,391</u>	<u>6,446</u>
Disbursements:							
Personal services	1,736,996	187,606	-	-	-	-	-
Supplies	150,395	102,092	-	-	-	-	9,275
Other services and charges	198,852	27,500	6,100	-	-	-	-
Capital outlay	94,610	55,000	85,000	-	-	392,421	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	147,358	113,545	-	-	-	-	-
Total disbursements	<u>2,328,211</u>	<u>485,743</u>	<u>91,100</u>	<u>-</u>	<u>-</u>	<u>392,421</u>	<u>9,275</u>
Excess (deficiency) of receipts over disbursements	<u>142,944</u>	<u>(122,504)</u>	<u>(49,014)</u>	<u>113,545</u>	<u>-</u>	<u>27,970</u>	<u>(2,829)</u>
Cash and investments - ending	<u>\$ 1,094,828</u>	<u>\$ 117,725</u>	<u>\$ 16,323</u>	<u>\$ 113,545</u>	<u>\$ -</u>	<u>\$ 30,421</u>	<u>\$ 4,735</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GOLF COURSE	RAINY DAY FUND	RAINY DAY RESTRICTED - MAJOR MOVES	CUMM CAPITAL IMPROVMENT	CUMM. CAPITAL DEVELOPMENT	REDEVELOPMENT (TIF) FUND	POLICE DEPT-NEW EQUIP.
Cash and investments - beginning	\$ (1,362)	\$ 160,001	\$ 13,071	\$ 23,910	\$ 51,345	\$ 10,223	\$ 12,078
Receipts:							
Taxes	11,847	-	-	-	34,579	-	-
Licenses and permits	-	-	-	-	-	-	5,700
Intergovernmental receipts	28,000	-	-	11,122	6,435	-	-
Charges for services	273,950	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	48,755	-	-	-	-	-	8,156
Total receipts	<u>362,552</u>	<u>-</u>	<u>-</u>	<u>11,122</u>	<u>41,014</u>	<u>-</u>	<u>13,856</u>
Disbursements:							
Personal services	134,689	-	-	-	-	-	-
Supplies	132,172	-	-	-	-	-	-
Other services and charges	54,153	-	-	18,194	-	-	-
Capital outlay	-	-	-	-	31,829	6,500	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	8,299
Total disbursements	<u>321,014</u>	<u>-</u>	<u>-</u>	<u>18,194</u>	<u>31,829</u>	<u>6,500</u>	<u>8,299</u>
Excess (deficiency) of receipts over disbursements	<u>41,538</u>	<u>-</u>	<u>-</u>	<u>(7,072)</u>	<u>9,185</u>	<u>(6,500)</u>	<u>5,557</u>
Cash and investments - ending	<u>\$ 40,176</u>	<u>\$ 160,001</u>	<u>\$ 13,071</u>	<u>\$ 16,838</u>	<u>\$ 60,530</u>	<u>\$ 3,723</u>	<u>\$ 17,635</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FIRE EQUIP FUND	ECONOMIC DEVELOPMENT INCOME TAX	POLICE PENSION FUND	FIRE PENSION FUND	IFA CARES RELIEF ACT REIMB	PUBLIC SAFETY TAX INCOME	NEW FIRE STATION FUND	SWIMMING POOL
Cash and investments - beginning	\$ 4,995	\$ 293,762	\$ 69,984	\$ 58,359	\$ -	\$ 334,680	\$ 122,343	\$ 2,327
Receipts:								
Taxes	-	-	-	-	-	-	35,416	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	203,633	-	93,065	-	366,364	1,369	7,500
Charges for services	-	-	58,021	-	-	-	-	35,520
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	9,044	12,947	-	-	169,032	-	-	1,700
Total receipts	9,044	216,580	58,021	93,065	169,032	366,364	36,785	44,720
Disbursements:								
Personal services	-	-	116,172	22,025	-	129,139	-	26,585
Supplies	-	-	-	-	-	-	-	12,694
Other services and charges	-	-	-	-	-	-	106,000	5,836
Capital outlay	-	390,440	-	-	-	139,169	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,210	-	-	-	169,032	-	-	-
Total disbursements	5,210	390,440	116,172	22,025	169,032	268,308	106,000	45,115
Excess (deficiency) of receipts over disbursements	3,834	(173,860)	(58,151)	71,040	-	98,056	(69,215)	(395)
Cash and investments - ending	\$ 8,829	\$ 119,902	\$ 11,833	\$ 129,399	\$ -	\$ 432,736	\$ 53,128	\$ 1,932

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HUMPHREY'S PARK	OPIOID SETTLEMENT UNRESTRICTED	[ARP] AMERICAN RESCUE PLAN ACT FUND	CHRISTMAS LIGHTS DONATION FUND	GOLF COURSE DONATION IMPROVEMENT FUND	DOWNTOWN BUILDING CLEAN UP FUND	POLICE RESERVES FUND	NATIONAL NIGHT OUT
Cash and investments - beginning	\$ 57,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,348	\$ 1,000
Receipts:								
Taxes	26,241	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,886	-	-	-	-	-	-	-
Charges for services	55,572	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,190	-	587,460	100	1,295	28,500	100	8,786
Total receipts	<u>91,889</u>	<u>-</u>	<u>587,460</u>	<u>100</u>	<u>1,295</u>	<u>28,500</u>	<u>100</u>	<u>8,786</u>
Disbursements:								
Personal services	11,523	-	-	-	-	28,500	-	-
Supplies	21,054	-	-	-	-	-	-	-
Other services and charges	50,370	-	-	-	-	-	-	-
Capital outlay	8,436	-	109,125	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	60	8,073
Total disbursements	<u>91,383</u>	<u>-</u>	<u>109,125</u>	<u>-</u>	<u>-</u>	<u>28,500</u>	<u>60</u>	<u>8,073</u>
Excess (deficiency) of receipts over disbursements	<u>506</u>	<u>-</u>	<u>478,335</u>	<u>100</u>	<u>1,295</u>	<u>-</u>	<u>40</u>	<u>713</u>
Cash and investments - ending	<u>\$ 58,257</u>	<u>\$ -</u>	<u>\$ 478,335</u>	<u>\$ 100</u>	<u>\$ 1,295</u>	<u>\$ -</u>	<u>\$ 1,388</u>	<u>\$ 1,713</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TRAILER PERMIT/INSPEC FUN	PAYROLL FUND NW	PAYROLL OC	OPIOID SETTLEMENT RESTRICTED	ELECTRIC OPERATING FUND	ELECTRIC METER DEPOSIT	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 1,881	\$ 35,975	\$ -	\$ -	\$ 643,368	\$ 379,060	\$ 1,243,096	\$ 755,575
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	7,620,373	-	-	-
Other receipts	-	5,888,694	114,399	-	213,248	71,229	371,441	205,711
Total receipts	-	5,888,694	114,399	-	7,833,621	71,229	371,441	205,711
Disbursements:								
Personal services	-	-	-	-	6,332	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	7,930,197	45,038	365,624	200,000
Other disbursements	-	5,837,760	112,236	-	-	-	-	-
Total disbursements	-	5,837,760	112,236	-	7,936,529	45,038	365,624	200,000
Excess (deficiency) of receipts over disbursements	-	50,934	2,163	-	(102,908)	26,191	5,817	5,711
Cash and investments - ending	\$ 1,881	\$ 86,909	\$ 2,163	\$ -	\$ 540,460	\$ 405,251	\$ 1,248,913	\$ 761,286

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	<u>ELECTRIC IMPREST FUND</u>	<u>SANITATION OPERATING</u>	<u>SANITATION DEPRECIATION</u>	<u>SEWERAGE OPERATING FUND</u>	<u>SEWERAGE METER DEPOSITS</u>	<u>SEWERAGE DEPRECIATION FUND</u>	<u>STORMWATER OPERATING</u>	<u>STORMWATER CONSTRUCTION</u>
Cash and investments - beginning	\$ 2,200	\$ 51,839	\$ 228,131	\$ 77,719	\$ 34,165	\$ 553,696	\$ 263,861	\$ 465,087
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,175,523	-	-	351,610	-
Other receipts	-	2,258,258	30,000	1,473	9,160	27,400	-	-
Total receipts	-	2,258,258	30,000	1,176,996	9,160	27,400	351,610	-
Disbursements:								
Personal services	-	1,453	-	2,408	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	25,640
Utility operating expenses	-	-	-	1,132,326	4,490	26,600	353,968	-
Other disbursements	-	2,269,982	-	-	-	-	-	-
Total disbursements	-	2,271,435	-	1,134,734	4,490	26,600	353,968	25,640
Excess (deficiency) of receipts over disbursements	-	(13,177)	30,000	42,262	4,670	800	(2,358)	(25,640)
Cash and investments - ending	\$ 2,200	\$ 38,662	\$ 258,131	\$ 119,981	\$ 38,835	\$ 554,496	\$ 261,503	\$ 439,447

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WASTEWATER BOND & IN FUND	WASTEWATER DEBT RESERVE	SEWERAGE IMPREST FUND	STORMWATER BOND & INTEREST	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION FUND
Cash and investments - beginning	\$ 344,445	\$ 454,938	\$ 600	\$ -	\$ 360,646	\$ 45,608	\$ 460,051
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,379,391	-	-
Other receipts	226,830	51	-	213,359	18,172	7,745	300
Total receipts	<u>226,830</u>	<u>51</u>	<u>-</u>	<u>213,359</u>	<u>1,397,563</u>	<u>7,745</u>	<u>300</u>
Disbursements:							
Personal services	-	-	-	-	383,950	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	215,809	-	-	213,359	927,816	3,565	41,357
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>215,809</u>	<u>-</u>	<u>-</u>	<u>213,359</u>	<u>1,311,766</u>	<u>3,565</u>	<u>41,357</u>
Excess (deficiency) of receipts over disbursements	<u>11,021</u>	<u>51</u>	<u>-</u>	<u>-</u>	<u>85,797</u>	<u>4,180</u>	<u>(41,057)</u>
Cash and investments - ending	<u>\$ 355,466</u>	<u>\$ 454,989</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 446,443</u>	<u>\$ 49,788</u>	<u>\$ 418,994</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WATER BOND & INTEREST	WATER IMPREST FUND	WATER EXPANSION FUND	DRINKING WATER SYSTEM-BOND & INTEREST	DRINKING WATER SYSTEM-DEBT RESERVE	DRINKING WATER SYSTEM-CONSTRUCTION#2
Cash and investments - beginning	\$ 169,261	\$ 1,000	\$ 926	\$ 43,958	\$ 260,236	\$ 3,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	218,400	-	-	39,136	26	-
Total receipts	<u>218,400</u>	<u>-</u>	<u>-</u>	<u>39,136</u>	<u>26</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	208,900	-	-	40,409	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>208,900</u>	<u>-</u>	<u>-</u>	<u>40,409</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,500</u>	<u>-</u>	<u>-</u>	<u>(1,273)</u>	<u>26</u>	<u>-</u>
Cash and investments - ending	<u>\$ 178,761</u>	<u>\$ 1,000</u>	<u>\$ 926</u>	<u>\$ 42,685</u>	<u>\$ 260,262</u>	<u>\$ 3,107</u>

CITY OF LINTON
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAS OPERATING FUND	GAS METER DEPOSIT FUND	GAS DEPRECIATION FUND	GAS DEBT RESERVE FUND	GAS IMPREST FUND	Totals
Cash and investments - beginning	\$ 116,251	\$ 205,669	\$ 1,060,810	\$ 61,833	\$ 2,200	\$ 10,810,472
Receipts:						
Taxes	-	-	-	-	-	1,004,858
Licenses and permits	-	-	-	-	-	8,350
Intergovernmental receipts	-	-	-	-	-	2,555,645
Charges for services	-	-	-	-	-	735,304
Fines and forfeits	-	-	-	-	-	50,173
Utility fees	2,573,098	-	-	-	-	13,099,995
Other receipts	313,008	31,220	300,499	-	-	11,762,576
Total receipts	2,886,106	31,220	300,499	-	-	29,216,901
Disbursements:						
Personal services	4,960	-	-	-	-	2,792,338
Supplies	-	-	-	-	-	427,682
Other services and charges	-	-	-	-	-	467,005
Capital outlay	-	-	-	-	-	1,338,170
Utility operating expenses	2,863,368	22,370	301,647	-	-	14,896,843
Other disbursements	-	-	-	-	-	8,671,555
Total disbursements	2,868,328	22,370	301,647	-	-	28,593,593
Excess (deficiency) of receipts over disbursements	17,778	8,850	(1,148)	-	-	623,308
Cash and investments - ending	\$ 134,029	\$ 214,519	\$ 1,059,662	\$ 61,833	\$ 2,200	\$ 11,433,780

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

	GENERAL	MVHF	LOCAL ROAD & STREET FUND	MVHF RESTRICTED	OCRA BLIGHT CLEARANCE PROJECT	LOCAL ROAD & BRIDGE MATCHING GRANT	LAW ENFORCEMENT EDUCATION
Cash and investments - beginning	\$ 1,094,828	\$ 117,725	\$ 16,323	\$ 113,545	\$ -	\$ 30,421	\$ 4,735
Receipts:							
Taxes	732,876	143,499	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	17,100
Intergovernmental receipts	1,117,111	124,455	52,799	102,238	-	419,437	-
Charges for services	343,210	2,016	-	-	-	-	1,115
Fines and forfeits	48,563	-	-	-	-	-	225
Utility fees	-	-	-	-	-	-	-
Other receipts	421,476	1,550	-	-	201,840	-	5,315
Total receipts	<u>2,663,236</u>	<u>271,520</u>	<u>52,799</u>	<u>102,238</u>	<u>201,840</u>	<u>419,437</u>	<u>23,755</u>
Disbursements:							
Personal services	1,742,402	214,635	-	-	-	-	-
Supplies	166,959	135,238	-	-	-	-	12,809
Other services and charges	212,812	26,583	-	-	13,400	-	-
Capital outlay	22,068	-	47,452	-	188,440	21,075	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	409,731	-	-	-	-	-	-
Total disbursements	<u>2,553,972</u>	<u>376,456</u>	<u>47,452</u>	<u>-</u>	<u>201,840</u>	<u>21,075</u>	<u>12,809</u>
Excess (deficiency) of receipts over disbursements	<u>109,264</u>	<u>(104,936)</u>	<u>5,347</u>	<u>102,238</u>	<u>-</u>	<u>398,362</u>	<u>10,946</u>
Cash and investments - ending	<u>\$ 1,204,092</u>	<u>\$ 12,789</u>	<u>\$ 21,670</u>	<u>\$ 215,783</u>	<u>\$ -</u>	<u>\$ 428,783</u>	<u>\$ 15,681</u>

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

	GOLF COURSE	RAINY DAY FUND	RAINY DAY RESTRICTED - MAJOR MOVES	CUMM CAPITAL IMPROVMENT	CUMM. CAPITAL DEVELOPMENT	REDEVELOPMENT (TIF) FUND	POLICE DEPT-NEW EQUIP.
Cash and investments - beginning	\$ 40,176	\$ 160,001	\$ 13,071	\$ 16,838	\$ 60,530	\$ 3,723	\$ 17,635
Receipts:							
Taxes	15,174	-	-	-	30,210	98,891	-
Licenses and permits	-	-	-	-	-	-	5,400
Intergovernmental receipts	-	-	-	9,316	6,495	-	-
Charges for services	328,517	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	62,805	-	-	-	-	-	4,381
Total receipts	406,496	-	-	9,316	36,705	98,891	9,781
Disbursements:							
Personal services	109,162	-	-	-	-	-	-
Supplies	181,645	-	-	-	-	-	-
Other services and charges	54,004	-	-	8,620	-	-	-
Capital outlay	-	-	-	-	22,089	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	26,103
Total disbursements	344,811	-	-	8,620	22,089	-	26,103
Excess (deficiency) of receipts over disbursements	61,685	-	-	696	14,616	98,891	(16,322)
Cash and investments - ending	\$ 101,861	\$ 160,001	\$ 13,071	\$ 17,534	\$ 75,146	\$ 102,614	\$ 1,313

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

	FIRE EQUIP FUND	ECONOMIC DEVELOPMENT INCOME TAX	POLICE PENSION FUND	FIRE PENSION FUND	IFA CARES RELIEF ACT REIMB	PUBLIC SAFETY TAX INCOME	NEW FIRE STATION FUND	SWIMMING POOL
Cash and investments - beginning	\$ 8,829	\$ 119,902	\$ 11,833	\$ 129,399	\$ -	\$ 432,736	\$ 53,128	\$ 1,932
Receipts:								
Taxes	-	-	-	-	-	-	98,181	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	193,029	-	10,494	-	402,341	3,926	-
Charges for services	-	-	118,762	-	-	-	-	58,830
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10,515	7,797	-	-	-	-	-	1,199
Total receipts	10,515	200,826	118,762	10,494	-	402,341	102,107	60,029
Disbursements:								
Personal services	-	-	112,451	22,700	-	140,228	-	33,574
Supplies	-	-	-	-	-	-	-	20,785
Other services and charges	-	-	-	-	-	-	52,000	5,795
Capital outlay	-	71,858	-	-	-	278,228	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	11,820	-	-	-	-	-	-	-
Total disbursements	11,820	71,858	112,451	22,700	-	418,456	52,000	60,154
Excess (deficiency) of receipts over disbursements	(1,305)	128,968	6,311	(12,206)	-	(16,115)	50,107	(125)
Cash and investments - ending	\$ 7,524	\$ 248,870	\$ 18,144	\$ 117,193	\$ -	\$ 416,621	\$ 103,235	\$ 1,807

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

	HUMPHREY'S PARK	OPIOID SETTLEMENT UNRESTRICTED	[ARP] AMERICAN RESCUE PLAN ACT FUND	CHRISTMAS LIGHTS DONATION FUND	GOLF COURSE DONATION IMPROVEMENT FUND	DOWNTOWN BUILDING CLEAN UP FUND	POLICE RESERVES FUND	NATIONAL NIGHT OUT
Cash and investments - beginning	\$ 58,257	\$ -	\$ 478,335	\$ 100	\$ 1,295	\$ -	\$ 1,388	\$ 1,713
Receipts:								
Taxes	25,582	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,506	-	-	-	-	-	-	-
Charges for services	51,230	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,315	3,455	591,908	-	-	-	100	9,092
Total receipts	84,633	3,455	591,908	-	-	-	100	9,092
Disbursements:								
Personal services	7,080	-	-	-	-	-	-	-
Supplies	35,245	-	-	-	-	-	-	-
Other services and charges	44,684	-	-	-	-	-	-	-
Capital outlay	6,859	-	274,895	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	8,975
Total disbursements	93,868	-	274,895	-	-	-	-	8,975
Excess (deficiency) of receipts over disbursements	(9,235)	3,455	317,013	-	-	-	100	117
Cash and investments - ending	\$ 49,022	\$ 3,455	\$ 795,348	\$ 100	\$ 1,295	\$ -	\$ 1,488	\$ 1,830

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

	TRAILER PERMIT/INSPEC FUN	PAYROLL FUND NW	PAYROLL OC	OPIOID SETTLEMENT RESTRICTED	ELECTRIC OPERATING FUND	ELECTRIC METER DEPOSIT	ELECTRIC DEPRECIATION	ELECTRIC CASH RESERVE
Cash and investments - beginning	\$ 1,881	\$ 86,909	\$ 2,163	\$ -	\$ 540,460	\$ 405,251	\$ 1,248,913	\$ 761,286
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	7,749,787	-	-	-
Other receipts	-	102,067	6,184,990	8,062	840,224	49,780	210,679	201,000
Total receipts	-	102,067	6,184,990	8,062	8,590,011	49,780	210,679	201,000
Disbursements:								
Personal services	-	-	-	-	9,050	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	8,174,857	49,445	70,116	-
Other disbursements	-	188,976	6,097,029	-	210,000	-	-	200,000
Total disbursements	-	188,976	6,097,029	-	8,393,907	49,445	70,116	200,000
Excess (deficiency) of receipts over disbursements	-	(86,909)	87,961	8,062	196,104	335	140,563	1,000
Cash and investments - ending	\$ 1,881	\$ -	\$ 90,124	\$ 8,062	\$ 736,564	\$ 405,586	\$ 1,389,476	\$ 762,286

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

	<u>ELECTRIC IMPREST FUND</u>	<u>SANITATION OPERATING</u>	<u>SANITATION DEPRECIATION</u>	<u>SEWERAGE OPERATING FUND</u>	<u>SEWERAGE METER DEPOSITS</u>	<u>SEWERAGE DEPRECIATION FUND</u>	<u>STORMWATER OPERATING</u>	<u>STORMWATER CONSTRUCTION</u>
Cash and investments - beginning	\$ 2,200	\$ 38,662	\$ 258,131	\$ 119,981	\$ 38,835	\$ 554,496	\$ 261,503	\$ 439,447
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,454,873	-	-	353,941	-
Other receipts	-	2,582,764	20,001	12,229	6,670	277	-	-
Total receipts	-	2,582,764	20,001	1,467,102	6,670	277	353,941	-
Disbursements:								
Personal services	-	1,959	-	5,061	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	146,044
Utility operating expenses	-	-	-	911,013	6,530	95,950	42,897	-
Other disbursements	-	2,644,866	186,812	226,800	-	-	214,171	-
Total disbursements	-	2,646,825	186,812	1,142,874	6,530	95,950	257,068	146,044
Excess (deficiency) of receipts over disbursements	-	(64,061)	(166,811)	324,228	140	(95,673)	96,873	(146,044)
Cash and investments - ending	\$ 2,200	\$ (25,399)	\$ 91,320	\$ 444,209	\$ 38,975	\$ 458,823	\$ 358,376	\$ 293,403

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

	WASTEWATER BOND & IN FUND	WASTWATER DEBT RESERVE	SEWERAGE IMPREST FUND	STORMWATER BOND & INTEREST	WATER OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION FUND
Cash and investments - beginning	\$ 355,466	\$ 454,989	\$ 600	\$ -	\$ 446,443	\$ 49,788	\$ 418,994
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,370,878	-	-
Other receipts	230,126	5,036	-	214,171	75,737	5,260	208
Total receipts	<u>230,126</u>	<u>5,036</u>	<u>-</u>	<u>214,171</u>	<u>1,446,615</u>	<u>5,260</u>	<u>208</u>
Disbursements:							
Personal services	-	-	-	-	346,609	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	215,776	-	-	214,036	972,840	5,235	-
Other disbursements	-	-	-	-	118,816	-	-
Total disbursements	<u>215,776</u>	<u>-</u>	<u>-</u>	<u>214,036</u>	<u>1,438,265</u>	<u>5,235</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,350</u>	<u>5,036</u>	<u>-</u>	<u>135</u>	<u>8,350</u>	<u>25</u>	<u>208</u>
Cash and investments - ending	<u>\$ 369,816</u>	<u>\$ 460,025</u>	<u>\$ 600</u>	<u>\$ 135</u>	<u>\$ 454,793</u>	<u>\$ 49,813</u>	<u>\$ 419,202</u>

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

	WATER BOND & INTEREST	WATER IMPREST FUND	WATER EXPANSION FUND	DRINKING WATER SYSTEM-BOND & INTEREST	DRINKING WATER SYSTEM-DEBT RESERVE	DRINKING WATER SYSTEM-CONSTRUCTION#2
Cash and investments - beginning	\$ 178,761	\$ 1,000	\$ 926	\$ 42,685	\$ 260,262	\$ 3,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	18,200	-	-	101,443	2,850	34
Total receipts	18,200	-	-	101,443	2,850	34
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	38,876	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	38,876	-	-
Excess (deficiency) of receipts over disbursements	18,200	-	-	62,567	2,850	34
Cash and investments - ending	\$ 196,961	\$ 1,000	\$ 926	\$ 105,252	\$ 263,112	\$ 3,141

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

	GAS OPERATING FUND	GAS METER DEPOSIT FUND	GAS DEPRECIATION FUND	GAS DEBT RESERVE FUND	GAS IMPREST FUND	Totals
Cash and investments - beginning	\$ 134,029	\$ 214,519	\$ 1,059,662	\$ 61,833	\$ 2,200	\$ 11,433,780
Receipts:						
Taxes	-	-	-	-	-	1,144,413
Licenses and permits	-	-	-	-	-	22,500
Intergovernmental receipts	-	-	-	-	-	2,447,147
Charges for services	-	-	-	-	-	903,680
Fines and forfeits	-	-	-	-	-	48,788
Utility fees	2,859,481	-	-	-	-	13,788,960
Other receipts	69,365	22,625	180,347	-	-	12,467,893
Total receipts	2,928,846	22,625	180,347	-	-	30,823,381
Disbursements:						
Personal services	7,664	-	-	-	-	2,752,575
Supplies	-	-	-	-	-	552,681
Other services and charges	-	-	-	-	-	417,898
Capital outlay	-	-	-	-	-	1,079,008
Utility operating expenses	3,196,212	22,480	-	-	-	14,016,263
Other disbursements	180,000	-	-	-	-	10,724,099
Total disbursements	3,383,876	22,480	-	-	-	29,542,524
Excess (deficiency) of receipts over disbursements	(455,030)	145	180,347	-	-	1,280,857
Cash and investments - ending	\$ (321,001)	\$ 214,664	\$ 1,240,009	\$ 61,833	\$ 2,200	\$ 12,714,637

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 707,767	\$ -
Electric	26,897	1,202,166
Trash	18,356	123,128
Wastewater	61,519	267,860
Water	33,337	134,564
Gas	<u>32,670</u>	<u>600,233</u>
Totals	<u>\$ 880,546</u>	<u>\$ 2,327,951</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
De Lange Landon Public Finance	Toro Greenmaster	\$ 8,616	8/1/2020	8/1/2025
De Lange Landon Public Finance	Toro Reelmaster	12,595	5/1/2019	5/1/2024
Deere Credit Inc	4 - John Deere ZTrak Mowers	12,775	5/9/2022	5/9/2025
Linton Building Corp	New Fire Station	<u>106,000</u>	1/1/2007	1/1/2025
Total governmental activities		<u>139,986</u>		
Electric:				
CAT Financial	Back Hoe	14,734	9/24/2021	9/24/2024
Deere Credit Inc	John Deere ZTrak Mower	<u>3,270</u>	5/9/2022	5/9/2025
Total Electric		<u>18,004</u>		
Water:				
Deere Credit Inc	John Deere ZTrak Mower	<u>3,269</u>	5/9/2022	5/9/2025
Gas:				
CAT Financial	Back Hoe	<u>14,734</u>	9/24/2020	9/2/2024
Total of annual lease payments		<u>\$ 175,993</u>		
Description of Debt		Ending Principal Balance	Principal Due Within One Year	
Type	Purpose			
Wastewater:				
Revenue bonds	Wastewater Utility 2013 SRF Loan	\$ 2,205,000	\$ 181,000	
Revenue bonds	Sewage Works Revenue of 2018	<u>2,405,000</u>	<u>120,000</u>	
Total Wastewater		<u>4,610,000</u>	<u>301,000</u>	
Water:				
Revenue bonds	Water Utility 2014 SRF Loan	<u>716,000</u>	<u>82,000</u>	
Totals		<u>\$ 5,326,000</u>	<u>\$ 383,000</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/>.