

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF MITCHELL

LAWRENCE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

01/09/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark A. Bryant Susie Mann	01-01-19 to 04-30-23 05-01-23 to 12-31-23
Mayor	John D. England (Vacant) Nathan Jenkins	01-01-19 to 10-28-22 10-29-22 to 11-13-22 11-14-22 to 12-31-23
President of the Board of Public Works	John D. England (Vacant) Nathan Jenkins	01-01-19 to 10-28-22 10-29-22 to 11-13-22 11-14-22 to 12-31-23
President Pro Tempore of the Common Council	Larry P. Caudell	01-01-19 to 12-31-23
Superintendent of Utilities	Tyler Duncan	01-01-19 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MITCHELL, LAWRENCE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Mitchell (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

December 14, 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 MITCHELL
 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 FUND	\$ 544,545	\$ 2,314,599	\$ 2,168,192	\$ 690,952	\$ 2,510,611	\$ 2,333,069	\$ 868,494
MOTOR VEHICLE HIGHWAY	(10,598)	658,026	630,448	16,980	651,435	478,370	190,045
STATE DISTRIBUTION LRS	(48,939)	3,811	40,630	(85,758)	-	18,664	(104,422)
HEALTH INSURANCE CLAIMS	38,112	-	-	38,112	-	-	38,112
TRANSPORTATION OPERATING	74,117	71,609	31,525	114,201	-	231	113,970
COMMUNITY DEVELOPMENT	-	-	-	-	3	-	3
HOUSING AUTHORITY	345	-	-	345	-	-	345
LOCAL LAW ENF CONT ED	63,281	5,224	4,979	63,526	6,401	4,389	65,538
PARK & RECREATION	72,246	162,401	98,831	135,816	139,265	77,228	197,853
RAINY DAY FUND	-	-	-	-	-	76,273	(76,273)
LEVY EXCESS FUND	29	-	-	29	-	-	29
CUM CAP IMP - CIG TAX	21,264	9,938	-	31,202	9,432	-	40,634
POLICE PENSION	251,645	85,226	52,483	284,388	109,892	47,975	346,305
LOIT/PUBLIC SAFETY	240,580	154,915	92,599	302,896	151,918	95,682	359,132
FIREWORKS FUND	16,463	-	-	16,463	-	-	16,463
MITCHELL MAYORS ROUNDTABLE	482	-	-	482	-	-	482
CITY OF MITCHELL INDOT	198,252	82,479	269,720	11,011	5	10,397	619
CITY OF MITCHELL ORDINANCE ACCOUNT	24,322	-	-	24,322	-	-	24,322
BNY07 RED AUTH SINKING FUND 436160	89	409,811	409,775	125	411,753	411,877	1
BNY07 RED AUTH OPERATING&RESERVE FUND 436161	132,160	123,664	116,713	139,111	125,531	119,377	145,265
PARK COMM DEPOSITS	3,949	4,500	4,650	3,799	4,100	3,625	4,274
OLD ACCT 205	6,761	-	-	6,761	3,125	-	9,886
CEMETERY PERPETUAL CARE	116,318	4,575	-	120,893	5,850	-	126,743
DONATIONS (PLAY GROUND)	5,145	-	-	5,145	-	-	5,145
IHCDA GRANT	61	-	-	61	-	-	61
COVID-19 RESPONSE GRANT	-	-	-	-	250,000	250,000	-
INDUSTRIAL LOAN PROGRAM	11,760	-	-	11,760	-	-	11,760
FIRE DONATION FUND	-	-	-	-	350	-	350
FIREWORKS FUND	-	-	-	-	2,345	10,000	(7,655)
POLICE OFFICER RESERVE	5,174	-	-	5,174	-	-	5,174
POLICE DARE FUNDS	3,811	-	710	3,101	-	331	2,770
TIF REDEVELOPMENT BOND	62,975	232,184	294,520	639	121,892	10	122,521
PAYROLL DEFFERRED COMPENS	312	4,060	4,373	(1)	2,910	2,910	(1)
LIBERTY NATIONAL INSURANC	268	1,101	1,193	176	1,077	963	290
PAYROLL NET	(2,289)	469,035	469,035	(2,289)	430,944	430,944	(2,289)
PAYROLL HEALTH INS.	162,574	41,472	601	203,445	42,755	261	245,939
PAYROLL FEDERAL WITHHOL	603	118,631	118,553	681	122,575	122,654	602
PAYROLL FICA WITHHOLDIN	(59)	136,420	136,323	38	129,047	129,144	(59)
PAYROLL MEDICARE WITHHO	(4,350)	38,799	38,777	(4,328)	38,980	39,002	(4,350)
PAYROLL STATE WITHHOLDI	7,493	46,156	46,537	7,112	46,163	45,277	7,998
PAYROLL COUNTY ADJ. GRO	(1,218)	23,259	23,476	(1,435)	23,320	22,814	(929)
PAYROLL PERF WITHHOLDIN	(3,825)	30,265	30,265	(3,825)	30,894	30,878	(3,809)
PAYROLL POLICE PENSION	(1,953)	15,193	15,855	(2,615)	19,982	22,369	(5,002)

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
PAYROLL AMERICAN UNITED L	(7,010)	-	-	(7,010)	-	-	(7,010)
PAYROLL - VISION W/H	741	2,800	3,032	509	2,641	2,409	741
PAYROLL - DENTAL W/H	2,455	11,215	11,219	2,451	10,048	9,193	3,306
PAYROLL AULI/LTD	(5,053)	-	-	(5,053)	46	-	(5,007)
Payroll Vol. Life Ins.	1,244	5,561	6,028	777	6,078	5,658	1,197
GUARDIAN CRITICAL CARE IN	91	644	701	34	442	405	71
GUARDIAN LTD	1,337	2,727	2,945	1,119	2,588	2,401	1,306
GUARDIAN ACCIDENT INS	161	475	517	119	438	416	141
GUARDIAN CANCER INS	71	306	299	78	413	356	135
GARNISH - C. JOHNSON	-	800	800	-	-	-	-
GARNISH CASANDRA L.	-	3,536	3,535	1	-	-	1
GARNISHEE JOHNSON	2,620	3,475	-	6,095	-	-	6,095
GARNISH J HERALD	(2,200)	-	3,475	(5,675)	-	-	(5,675)
GARNISH - MATT ENGLAND	(1,310)	-	-	(1,310)	-	-	(1,310)
GARNISHEE TYLER DUNCAN	140	605	605	140	-	-	140
GARNISH RANDY TERRELL #2	280	2,864	422	2,722	-	-	2,722
GARNISHEE T TERRELL	235	3,858	3,858	235	-	-	235
PAYROLL GARNISH T. DUNCAN	323	835	835	323	8,600	8,600	323
GARNISHEE FARLY	(280)	422	2,864	(2,722)	-	-	(2,722)
GARNISHEE HERALD	702	300	300	702	-	-	702
UNIFORM FEE	125	-	-	125	-	-	125
DIRECT DEPOSIT CLEARING	2,574	579,037	579,037	2,574	622,271	622,271	2,574
PAYROLL - PAYBACK SOC SEC	400	300	-	700	300	-	1,000
SEWAGE UTILITY OPERATIN	145,797	681,672	709,462	118,007	677,327	662,832	132,502
SEWAGE METER DEPOSIT RE	69,654	10,814	9,499	70,969	13,033	7,122	76,880
SEWAGE UTL DEPRECIATION	20,000	-	-	20,000	-	-	20,000
BNY2015 SRFWW B&I 579619	162,731	172,519	170,151	165,099	170,712	170,151	165,660
BNY2015 SRFWW DSR 579620	174,239	3,634	-	177,873	867	-	178,740
BNY2015 SRFWW CONSTR 579622	(1)	1	-	-	-	-	-
SEWAGE CAPITAL PROJECTS	(102,039)	-	-	(102,039)	-	-	(102,039)
SEWAGE RESERVE FUND	2,612	-	-	2,612	-	-	2,612
SEWER INDUST. PARK	73,219	-	73,219	-	-	-	-
WATER UTILITY OPERATING	243,749	2,204,131	2,153,237	294,643	2,200,888	2,133,701	361,830
WATER UTL METER DEPOSIT	58,539	10,862	9,815	59,586	11,704	7,347	63,943
WATER UTL DEPRECIATION	1,949	-	-	1,949	-	-	1,949
BNY SRF B&I 143403 (WATER SRF)	9,540	17,855	17,767	9,628	17,785	17,766	9,647
WATER DEBT SERVICE RESERV	470,049	9,802	-	479,851	2,338	-	482,189
WATER BOND & INTEREST	(72,169)	498,765	218,383	208,213	414,047	614,079	8,181
Totals	<u>\$ 3,247,420</u>	<u>\$ 9,477,168</u>	<u>\$ 9,082,768</u>	<u>\$ 3,641,820</u>	<u>\$ 9,555,121</u>	<u>\$ 9,049,421</u>	<u>\$ 4,147,520</u>

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

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

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 868,494	\$ 2,942,518	\$ 2,509,455	\$ 1,301,557	\$ 3,112,408	\$ 2,757,488	\$ 1,656,477
MOTOR VEHICLE HIGHWAY	190,045	671,251	432,580	428,716	667,738	588,896	507,558
STATE DISTRIBUTION LRS	(104,422)	-	76,786	(181,208)	-	21,548	(202,756)
HEALTH INSURANCE CLAIMS	38,112	-	-	38,112	-	-	38,112
TRANSPORTATION OPERATING	113,970	-	567	113,403	-	-	113,403
COMMUNITY DEVELOPMENT	3	-	-	3	-	-	3
HOUSING AUTHORITY	345	-	-	345	-	-	345
LOCAL LAW ENF CONT ED	65,538	3,136	3,311	65,363	10,910	7,504	68,769
PARK & RECREATION	197,853	154,307	122,552	229,608	131,961	126,225	235,344
RAINY DAY FUND	(76,273)	-	1,884	(78,157)	138,307	-	60,150
LEVY EXCESS FUND	29	-	-	29	-	-	29
CUM CAP IMP - CIG TAX	40,634	8,937	-	49,571	7,138	10,000	46,709
POLICE PENSION	346,305	75,971	61,096	361,180	98,205	38,120	421,265
LOIT/PUBLIC SAFETY	359,132	178,399	171,058	366,473	236,056	248,499	354,030
FIREWORKS ACCOUNT (OLD)	16,463	-	-	16,463	-	-	16,463
MITCHELL MAYORS ROUNDTABLE	482	-	-	482	-	-	482
CITY OF MITCHELL INDOT	619	151,751	151,734	636	-	-	636
CITY OF MITCHELL ORDINANCE ACCOUNT	24,322	-	-	24,322	-	-	24,322
BNY07 RED AUTH SINKING FUND 436160	1	420,423	420,424	-	422,126	421,987	139
BNY07 RED AUTH OPERATING&RESERVE FUND 436161	145,265	129,549	124,572	150,242	133,486	127,209	156,519
AMERICAN RESCUE PLAN ACT	-	479,654	-	479,654	481,964	554,673	406,945
PARK COMM DEPOSITS	4,274	4,600	5,300	3,574	5,700	6,100	3,174
OLD ACCT 205	9,886	-	-	9,886	-	-	9,886
CEMETERY PERPETUAL CARE	126,743	5,600	-	132,343	5,322	-	137,665
DONATIONS (PLAY GROUND)	5,145	-	2,975	2,170	511	1,936	745
IHCDA GRANT	61	-	-	61	-	-	61
INDUSTRIAL LOAN PROGRAM	11,760	-	-	11,760	-	-	11,760
FIRE DONATION FUND	350	-	-	350	-	-	350
FIREWORKS FUND	(7,655)	7,470	10,000	(10,185)	9,715	12,000	(12,470)
POLICE OFFICER RESERVE	5,174	-	-	5,174	-	-	5,174
POLICE DARE FUNDS	2,770	-	561	2,209	-	-	2,209
TIF REDEVELOPMENT BOND	122,521	109,129	148,512	83,138	125,446	148,025	60,559
PAYROLL AFLAC	-	-	-	-	-	-	-
PAYROLL DEFFERRED COMPENS	(1)	2,623	2,623	(1)	1,910	1,910	(1)
LIBERTY NATIONAL INSURANC	290	731	791	230	585	571	244
PAYROLL NET	(2,289)	301,459	301,459	(2,289)	230,228	268,719	(40,780)
PAYROLL HEALTH INS.	245,939	42,165	-	288,104	37,930	-	326,034
PAYROLL FEDERAL WITHHOL	602	106,464	106,464	602	118,390	129,428	(10,436)
PAYROLL FICA WITHHOLDIN	(59)	124,181	124,521	(399)	134,263	144,681	(10,817)
PAYROLL MEDICARE WITHHO	(4,350)	36,717	36,781	(4,414)	39,575	42,663	(7,502)
PAYROLL STATE WITHHOLDI	7,998	43,287	44,681	6,604	46,806	51,705	1,705
PAYROLL COUNTY ADJ. GRO	(929)	22,371	23,056	(1,614)	24,202	26,626	(4,038)
PAYROLL PERF WITHHOLDIN	(3,809)	29,293	29,293	(3,809)	31,219	35,014	(7,604)

CITY OF MITCHELL
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
PAYROLL POLICE PENSION	(5,002)	16,036	22,377	(11,343)	16,611	29,067	(23,799)
PAYROLL AMERICAN UNITED L	(7,010)	-	-	(7,010)	-	-	(7,010)
PAYROLL - VISION W/H	741	2,823	3,085	479	2,791	2,831	439
PAYROLL - DENTAL W/H	3,306	11,246	12,240	2,312	11,562	11,597	2,277
PAYROLL AULI/LTD	(5,007)	22	-	(4,985)	-	-	(4,985)
Payroll Vol. Life Ins.	1,197	7,605	8,207	595	6,686	6,569	712
GUARDIAN CRITICAL CARE IN	71	332	369	34	-	-	34
GUARDIAN LTD	1,306	2,765	3,027	1,044	2,665	2,660	1,049
GUARDIAN ACCIDENT INS	141	282	305	118	171	158	131
GUARDIAN CANCER INS	135	520	555	100	548	439	209
GARNISH CASANDRA L.	1	-	-	1	-	-	1
GARNISHEE JOHNSON	6,095	-	-	6,095	-	-	6,095
GARNISH J HERALD	(5,675)	-	-	(5,675)	-	-	(5,675)
GARNISH - MATT ENGLAND	(1,310)	-	-	(1,310)	-	-	(1,310)
GARNISHEE TYLER DUNCAN	140	-	-	140	-	213	(73)
GARNISH RANDY TERRELL #2	2,722	-	-	2,722	-	-	2,722
GARNISHEE T TERRELL	235	-	-	235	-	351	(116)
PAYROLL GARNISH T. DUNCAN	323	10,702	10,677	348	6,538	6,538	348
GARNISHEE FARLY	(2,722)	-	-	(2,722)	-	-	(2,722)
GARNISHEE HERALD	702	-	-	702	-	-	702
UNIFORM FEE	125	-	-	125	-	-	125
DIRECT DEPOSIT CLEARING	2,574	690,181	690,181	2,574	839,604	880,467	(38,289)
PAYROLL - PAYBACK SOC SEC	1,000	175	-	1,175	408	-	1,583
SEWAGE UTILITY OPERATIN	132,502	707,893	673,814	166,581	746,451	751,004	162,028
SEWAGE METER DEPOSIT RE	76,880	23,925	10,962	89,843	15,256	12,665	92,434
SEWAGE UTL DEPRECIATION	20,000	-	-	20,000	-	-	20,000
BNY2015 SRFWW B&I 579619	165,660	170,171	170,150	165,681	171,519	170,151	167,049
BNY2015 SRFWW DSR 579620	178,740	17	-	178,757	1,960	-	180,717
SEWAGE CAPITAL PROJECTS	(102,039)	-	-	(102,039)	-	-	(102,039)
SEWAGE RESERVE FUND	2,612	-	-	2,612	-	-	2,612
WATER UTILITY OPERATING	361,830	2,311,686	2,242,419	431,097	2,531,524	2,314,203	648,418
WATER UTL METER DEPOSIT	63,943	14,471	10,659	67,755	15,793	12,877	70,671
WATER UTL DEPRECIATION	1,949	-	-	1,949	-	-	1,949
BNY SRF B&I 143403 (WATER SRF)	9,647	17,764	17,765	9,646	17,823	17,765	9,704
WATER DEBT SERVICE RESERV	482,189	45	-	482,234	5,288	-	487,522
WATER BOND & INTEREST	8,181	414,052	409,887	12,346	414,060	405,081	21,325
Totals	\$ 4,147,520	\$ 10,454,699	\$ 9,199,715	\$ 5,402,504	\$ 11,059,359	\$ 10,396,163	\$ 6,065,700

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

CITY OF MITCHELL
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 MITCHELL
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 MITCHELL
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 MITCHELL
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 MITCHELL
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. 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.

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 in excess of receipts.

Fund	2019 Amount Overdrawn	2020 Amount Overdrawn	2021 Amount Overdrawn	2022 Amount Overdrawn
State Distribution LRS	\$ 85,758	\$ 104,422	\$ 181,208	\$ 202,756
Rainy Day Fund	-	76,273	78,157	-
Fireworks Fund	-	7,655	10,185	12,470
Payroll Net	2,289	2,289	2,289	40,780
Payroll Federal Withhol	-	-	-	10,436
Payroll FICA Withholdin	-	59	399	10,817
Payroll Medicare Withho	4,328	4,350	4,414	7,502
Payroll County Adj. Gro	1,435	929	1,614	4,038
Payroll PERF Withholdin	3,825	3,809	3,809	7,604
Payroll Police Pension	2,615	5,002	11,343	23,799
Payroll American United L	7,010	7,010	7,010	7,010
Payroll AULI/LTD	5,053	5,007	4,985	4,985
Garnish J Herald	5,675	5,675	5,675	5,675
Garnish - Matt England	1,310	1,310	1,310	1,310
Garnishee Tyler Duncan	-	-	-	73
Garnishee T Terrell	-	-	-	116
Garnishee Farly	2,722	2,722	2,722	2,722
Direct Deposit Clearing	-	-	-	38,289
Sewage Capital Projects	102,039	102,039	102,039	102,039

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REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	COMMUNITY DEVELOPMENT	HOUSING AUTHORITY
Cash and investments - beginning	\$ 544,545	\$ (10,598)	\$ (48,939)	\$ 38,112	\$ 74,117	\$ -	\$ 345
Receipts:							
Taxes	1,221,628	387,393	-	-	45,153	-	-
Licenses and permits	2,273	-	-	-	-	-	-
Intergovernmental receipts	94,204	263,986	3,811	-	15,791	-	-
Charges for services	281,788	-	-	-	10,665	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	714,706	6,647	-	-	-	-	-
Total receipts	<u>2,314,599</u>	<u>658,026</u>	<u>3,811</u>	<u>-</u>	<u>71,609</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	838,666	461,975	-	-	23,999	-	-
Supplies	78,213	113,076	-	-	45	-	-
Other services and charges	341,393	43,511	40,630	-	7,481	-	-
Debt service - principal and interest	130,582	-	-	-	-	-	-
Capital outlay	6,469	11,886	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	772,869	-	-	-	-	-	-
Total disbursements	<u>2,168,192</u>	<u>630,448</u>	<u>40,630</u>	<u>-</u>	<u>31,525</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>146,407</u>	<u>27,578</u>	<u>(36,819)</u>	<u>-</u>	<u>40,084</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 690,952</u>	<u>\$ 16,980</u>	<u>\$ (85,758)</u>	<u>\$ 38,112</u>	<u>\$ 114,201</u>	<u>\$ -</u>	<u>\$ 345</u>

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

	LOCAL LAW ENF CONT ED	PARK & RECREATION	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY
Cash and investments - beginning	\$ 63,281	\$ 72,246	\$ -	\$ 29	\$ 21,264	\$ 251,645	\$ 240,580
Receipts:							
Taxes	-	102,416	-	-	-	-	154,915
Licenses and permits	2,060	-	-	-	-	-	-
Intergovernmental receipts	-	11,137	-	-	9,938	-	-
Charges for services	1,529	38,741	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,635	10,107	-	-	-	85,226	-
Total receipts	5,224	162,401	-	-	9,938	85,226	154,915
Disbursements:							
Personal services	-	47,492	-	-	-	52,483	-
Supplies	-	20,024	-	-	-	-	-
Other services and charges	4,979	29,147	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,760	-	-	-	-	92,599
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	408	-	-	-	-	-
Total disbursements	4,979	98,831	-	-	-	52,483	92,599
Excess (deficiency) of receipts over disbursements	245	63,570	-	-	9,938	32,743	62,316
Cash and investments - ending	\$ 63,526	\$ 135,816	\$ -	\$ 29	\$ 31,202	\$ 284,388	\$ 302,896

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

	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	BNY07 RED AUTH SINKING FUND 436160	BNY07 RED AUTH OPERATING&RESERVE FUND 436161	PARK COMM DEPOSITS
Cash and investments - beginning	\$ 16,463	\$ 482	\$ 198,252	\$ 24,322	\$ 89	\$ 132,160	\$ 3,949
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	82,479	-	-	-	-
Charges for services	-	-	-	-	-	-	4,500
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	409,811	123,664	-
Total receipts	-	-	82,479	-	409,811	123,664	4,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	4,650
Debt service - principal and interest	-	-	-	-	287,318	-	-
Capital outlay	-	-	269,720	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	122,457	116,713	-
Total disbursements	-	-	269,720	-	409,775	116,713	4,650
Excess (deficiency) of receipts over disbursements	-	-	(187,241)	-	36	6,951	(150)
Cash and investments - ending	<u>\$ 16,463</u>	<u>\$ 482</u>	<u>\$ 11,011</u>	<u>\$ 24,322</u>	<u>\$ 125</u>	<u>\$ 139,111</u>	<u>\$ 3,799</u>

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

	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	COVID-19 RESPONSE GRANT	INDUSTRIAL LOAN PROGRAM	FIRE DONATION FUND
Cash and investments - beginning	\$ 6,761	\$ 116,318	\$ 5,145	\$ 61	\$ -	\$ 11,760	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	4,575	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,575	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	4,575	-	-	-	-	-
Cash and investments - ending	<u>\$ 6,761</u>	<u>\$ 120,893</u>	<u>\$ 5,145</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 11,760</u>	<u>\$ -</u>

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

	FIREWORKS FUND	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL DEFFERRED COMPENS	LIBERTY NATIONAL INSURANC	PAYROLL NET
Cash and investments - beginning	\$ -	\$ 5,174	\$ 3,811	\$ 62,975	\$ 312	\$ 268	\$ (2,289)
Receipts:							
Taxes	-	-	-	67,585	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	164,599	4,060	1,101	469,035
Total receipts	-	-	-	232,184	4,060	1,101	469,035
Disbursements:							
Personal services	-	-	-	-	4,373	1,193	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	710	147,040	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	147,480	-	-	469,035
Total disbursements	-	-	710	294,520	4,373	1,193	469,035
Excess (deficiency) of receipts over disbursements	-	-	(710)	(62,336)	(313)	(92)	-
Cash and investments - ending	\$ -	\$ 5,174	\$ 3,101	\$ 639	\$ (1)	\$ 176	\$ (2,289)

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

	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN
Cash and investments - beginning	\$ 162,574	\$ 603	\$ (59)	\$ (4,350)	\$ 7,493	\$ (1,218)	\$ (3,825)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	41,472	118,631	136,420	38,799	46,156	23,259	30,265
Total receipts	41,472	118,631	136,420	38,799	46,156	23,259	30,265
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	601	118,553	136,323	38,777	46,537	23,476	30,265
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	601	118,553	136,323	38,777	46,537	23,476	30,265
Excess (deficiency) of receipts over disbursements	40,871	78	97	22	(381)	(217)	-
Cash and investments - ending	\$ 203,445	\$ 681	\$ 38	\$ (4,328)	\$ 7,112	\$ (1,435)	\$ (3,825)

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

	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED L	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	Payroll Vol. Life Ins.	GUARDIAN CRITICAL CARE IN
Cash and investments - beginning	\$ (1,953)	\$ (7,010)	\$ 741	\$ 2,455	\$ (5,053)	\$ 1,244	\$ 91
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,193	-	2,800	11,215	-	5,561	644
Total receipts	15,193	-	2,800	11,215	-	5,561	644
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	15,855	-	3,032	11,219	-	6,028	701
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	15,855	-	3,032	11,219	-	6,028	701
Excess (deficiency) of receipts over disbursements	(662)	-	(232)	(4)	-	(467)	(57)
Cash and investments - ending	\$ (2,615)	\$ (7,010)	\$ 509	\$ 2,451	\$ (5,053)	\$ 777	\$ 34

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

	GUARDIAN LTD	GUARDIAN ACCIDENT INS	GUARDIAN CANCER INS	GARNISH - C. JOHNSON	GARNISH CASANDRA L.	GARNISHEE JOHNSON	GARNISH J HERALD
Cash and investments - beginning	\$ 1,337	\$ 161	\$ 71	\$ -	\$ -	\$ 2,620	\$ (2,200)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,727	475	306	800	3,536	3,475	-
Total receipts	2,727	475	306	800	3,536	3,475	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,945	517	299	800	3,535	-	3,475
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,945	517	299	800	3,535	-	3,475
Excess (deficiency) of receipts over disbursements	(218)	(42)	7	-	1	3,475	(3,475)
Cash and investments - ending	\$ 1,119	\$ 119	\$ 78	\$ -	\$ 1	\$ 6,095	\$ (5,675)

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

	GARNISH - MATT ENGLAND	GARNISHEE TYLER DUNCAN	GARNISH RANDY TERRELL #2	GARNISHEE T TERRELL	PAYROLL GARNISH T. DUNCAN	GARNISHEE FARLY	GARNISHEE HERALD
Cash and investments - beginning	\$ (1,310)	\$ 140	\$ 280	\$ 235	\$ 323	\$ (280)	\$ 702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	605	2,864	3,858	835	422	300
Total receipts	-	605	2,864	3,858	835	422	300
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	422	3,858	835	2,864	300
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	605	-	-	-	-	-
Total disbursements	-	605	422	3,858	835	2,864	300
Excess (deficiency) of receipts over disbursements	-	-	2,442	-	-	(2,442)	-
Cash and investments - ending	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 323	\$ (2,722)	\$ 702

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

	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL - PAYBACK SOC SEC	SEWAGE UTILITY OPERATIN	SEWAGE METER DEPOSIT RE	SEWAGE UTL DEPRECIATION	BNY2015 SRFWW B&I 579619
Cash and investments - beginning	\$ 125	\$ 2,574	\$ 400	\$ 145,797	\$ 69,654	\$ 20,000	\$ 162,731
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	671,360	10,800	-	-
Other receipts	-	579,037	300	10,312	14	-	172,519
Total receipts	-	579,037	300	681,672	10,814	-	172,519
Disbursements:							
Personal services	-	-	-	216,552	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	579,037	-	77,943	-	-	-
Debt service - principal and interest	-	-	-	170,160	-	-	170,151
Capital outlay	-	-	-	58,541	9,499	-	-
Utility operating expenses	-	-	-	146,806	-	-	-
Other disbursements	-	-	-	39,460	-	-	-
Total disbursements	-	579,037	-	709,462	9,499	-	170,151
Excess (deficiency) of receipts over disbursements	-	-	300	(27,790)	1,315	-	2,368
Cash and investments - ending	\$ 125	\$ 2,574	\$ 700	\$ 118,007	\$ 70,969	\$ 20,000	\$ 165,099

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

	BNY2015 SRFWW DSR 579620	BNY2015 SRFWW CONSTR 579622	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	SEWER INDUST. PARK	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 174,239	\$ (1)	\$ (102,039)	\$ 2,612	\$ 73,219	\$ 243,749
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,191,942
Other receipts	3,634	1	-	-	-	12,189
Total receipts	3,634	1	-	-	-	2,204,131
Disbursements:						
Personal services	-	-	-	-	-	242,201
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	147,956
Debt service - principal and interest	-	-	-	-	-	443,188
Capital outlay	-	-	-	-	-	86,196
Utility operating expenses	-	-	-	-	-	234,833
Other disbursements	-	-	-	-	73,219	998,863
Total disbursements	-	-	-	-	73,219	2,153,237
Excess (deficiency) of receipts over disbursements	3,634	1	-	-	(73,219)	50,894
Cash and investments - ending	\$ 177,873	\$ -	\$ (102,039)	\$ 2,612	\$ -	\$ 294,643

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

	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	BNY SRF B&I 143403 (WATER SRF)	WATER DEBT SERVICE RESERV	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 58,539	\$ 1,949	\$ 9,540	\$ 470,049	\$ (72,169)	\$ 3,247,420
Receipts:						
Taxes	-	-	-	-	-	1,979,090
Licenses and permits	-	-	-	-	-	4,333
Intergovernmental receipts	-	-	-	-	-	481,346
Charges for services	-	-	-	-	-	341,798
Utility fees	10,850	-	-	-	-	2,884,952
Other receipts	12	-	17,855	9,802	498,765	3,785,649
Total receipts	10,862	-	17,855	9,802	498,765	9,477,168
Disbursements:						
Personal services	-	-	-	-	-	1,888,934
Supplies	-	-	-	-	-	211,358
Other services and charges	-	-	-	-	-	1,727,944
Debt service - principal and interest	-	-	17,765	-	218,358	1,437,522
Capital outlay	-	-	-	-	-	684,420
Utility operating expenses	-	-	-	-	25	381,664
Other disbursements	9,815	-	2	-	-	2,750,926
Total disbursements	9,815	-	17,767	-	218,383	9,082,768
Excess (deficiency) of receipts over disbursements	1,047	-	88	9,802	280,382	394,400
Cash and investments - ending	\$ 59,586	\$ 1,949	\$ 9,628	\$ 479,851	\$ 208,213	\$ 3,641,820

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	COMMUNITY DEVELOPMENT	HOUSING AUTHORITY
Cash and investments - beginning	\$ 690,952	\$ 16,980	\$ (85,758)	\$ 38,112	\$ 114,201	\$ -	\$ 345
Receipts:							
Taxes	1,394,566	397,779	-	-	-	-	-
Licenses and permits	2,615	-	-	-	-	-	-
Intergovernmental receipts	106,817	245,005	-	-	-	-	-
Charges for services	278,899	438	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	727,714	8,213	-	-	-	3	-
Total receipts	<u>2,510,611</u>	<u>651,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>
Disbursements:							
Personal services	955,089	382,543	-	-	-	-	-
Supplies	103,352	49,678	-	-	-	-	-
Other services and charges	286,899	29,535	18,664	-	231	-	-
Debt service - principal and interest	45,082	-	-	-	-	-	-
Capital outlay	10,043	15,793	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	932,604	821	-	-	-	-	-
Total disbursements	<u>2,333,069</u>	<u>478,370</u>	<u>18,664</u>	<u>-</u>	<u>231</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>177,542</u>	<u>173,065</u>	<u>(18,664)</u>	<u>-</u>	<u>(231)</u>	<u>3</u>	<u>-</u>
Cash and investments - ending	<u>\$ 868,494</u>	<u>\$ 190,045</u>	<u>\$ (104,422)</u>	<u>\$ 38,112</u>	<u>\$ 113,970</u>	<u>\$ 3</u>	<u>\$ 345</u>

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

	LOCAL LAW ENF CONT ED	PARK & RECREATION	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY
Cash and investments - beginning	\$ 63,526	\$ 135,816	\$ -	\$ 29	\$ 31,202	\$ 284,388	\$ 302,896
Receipts:							
Taxes	-	104,880	-	-	-	-	151,918
Licenses and permits	3,625	-	-	-	-	-	-
Intergovernmental receipts	-	11,331	-	-	9,432	-	-
Charges for services	966	4,700	-	-	-	-	-
Fines and forfeits	50	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,760	18,354	-	-	-	109,892	-
Total receipts	6,401	139,265	-	-	9,432	109,892	151,918
Disbursements:							
Personal services	-	19,755	-	-	-	47,975	-
Supplies	-	7,236	-	-	-	-	-
Other services and charges	4,389	21,796	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	18,441	-	-	-	-	95,682
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,000	76,273	-	-	-	-
Total disbursements	4,389	77,228	76,273	-	-	47,975	95,682
Excess (deficiency) of receipts over disbursements	2,012	62,037	(76,273)	-	9,432	61,917	56,236
Cash and investments - ending	\$ 65,538	\$ 197,853	\$ (76,273)	\$ 29	\$ 40,634	\$ 346,305	\$ 359,132

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

	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	BNY07 RED AUTH SINKING FUND 436160	BNY07 RED AUTH OPERATING&RESERVE FUND 436161	PARK COMM DEPOSITS
Cash and investments - beginning	\$ 16,463	\$ 482	\$ 11,011	\$ 24,322	\$ 125	\$ 139,111	\$ 3,799
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,100
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	5	-	411,753	125,531	-
Total receipts	-	-	5	-	411,753	125,531	4,100
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	3,625
Debt service - principal and interest	-	-	-	-	286,689	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	10,397	-	125,188	119,377	-
Total disbursements	-	-	10,397	-	411,877	119,377	3,625
Excess (deficiency) of receipts over disbursements	-	-	(10,392)	-	(124)	6,154	475
Cash and investments - ending	\$ 16,463	\$ 482	\$ 619	\$ 24,322	\$ 1	\$ 145,265	\$ 4,274

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

	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	COVID-19 RESPONSE GRANT	INDUSTRIAL LOAN PROGRAM	FIRE DONATION FUND
Cash and investments - beginning	\$ 6,761	\$ 120,893	\$ 5,145	\$ 61	\$ -	\$ 11,760	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	250,000	-	-
Charges for services	3,125	5,850	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	350
Total receipts	<u>3,125</u>	<u>5,850</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>350</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	250,000	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,125</u>	<u>5,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>
Cash and investments - ending	<u>\$ 9,886</u>	<u>\$ 126,743</u>	<u>\$ 5,145</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 11,760</u>	<u>\$ 350</u>

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

	FIREWORKS FUND	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL DEFERRED COMPENS	LIBERTY NATIONAL INSURANC	PAYROLL NET
Cash and investments - beginning	\$ -	\$ 5,174	\$ 3,101	\$ 639	\$ (1)	\$ 176	\$ (2,289)
Receipts:							
Taxes	-	-	-	121,836	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,345	-	-	56	2,910	1,077	430,944
Total receipts	<u>2,345</u>	<u>-</u>	<u>-</u>	<u>121,892</u>	<u>2,910</u>	<u>1,077</u>	<u>430,944</u>
Disbursements:							
Personal services	-	-	-	-	2,910	963	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	331	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,000	-	-	10	-	-	430,944
Total disbursements	<u>10,000</u>	<u>-</u>	<u>331</u>	<u>10</u>	<u>2,910</u>	<u>963</u>	<u>430,944</u>
Excess (deficiency) of receipts over disbursements	<u>(7,655)</u>	<u>-</u>	<u>(331)</u>	<u>121,882</u>	<u>-</u>	<u>114</u>	<u>-</u>
Cash and investments - ending	<u>\$ (7,655)</u>	<u>\$ 5,174</u>	<u>\$ 2,770</u>	<u>\$ 122,521</u>	<u>\$ (1)</u>	<u>\$ 290</u>	<u>\$ (2,289)</u>

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

	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO	PAYROLL PERF WITHHOLDIN
Cash and investments - beginning	\$ 203,445	\$ 681	\$ 38	\$ (4,328)	\$ 7,112	\$ (1,435)	\$ (3,825)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	42,755	122,575	129,047	38,980	46,163	23,320	30,894
Total receipts	42,755	122,575	129,047	38,980	46,163	23,320	30,894
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	261	122,654	129,144	39,002	45,277	22,814	30,878
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	261	122,654	129,144	39,002	45,277	22,814	30,878
Excess (deficiency) of receipts over disbursements	42,494	(79)	(97)	(22)	886	506	16
Cash and investments - ending	\$ 245,939	\$ 602	\$ (59)	\$ (4,350)	\$ 7,998	\$ (929)	\$ (3,809)

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

	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED L	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	Payroll Vol. Life Ins.	GUARDIAN CRITICAL CARE IN
Cash and investments - beginning	\$ (2,615)	\$ (7,010)	\$ 509	\$ 2,451	\$ (5,053)	\$ 777	\$ 34
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	19,982	-	2,641	10,048	46	6,078	442
Total receipts	19,982	-	2,641	10,048	46	6,078	442
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	22,369	-	2,409	9,193	-	5,658	405
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,369	-	2,409	9,193	-	5,658	405
Excess (deficiency) of receipts over disbursements	(2,387)	-	232	855	46	420	37
Cash and investments - ending	\$ (5,002)	\$ (7,010)	\$ 741	\$ 3,306	\$ (5,007)	\$ 1,197	\$ 71

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

	GUARDIAN LTD	GUARDIAN ACCIDENT INS	GUARDIAN CANCER INS	GARNISH - C. JOHNSON	GARNISH CASANDRA L.	GARNISHEE JOHNSON	GARNISH J HERALD
Cash and investments - beginning	\$ 1,119	\$ 119	\$ 78	\$ -	\$ 1	\$ 6,095	\$ (5,675)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,588	438	413	-	-	-	-
Total receipts	<u>2,588</u>	<u>438</u>	<u>413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,401	416	356	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,401</u>	<u>416</u>	<u>356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>187</u>	<u>22</u>	<u>57</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,306</u>	<u>\$ 141</u>	<u>\$ 135</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 6,095</u>	<u>\$ (5,675)</u>

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

	GARNISH - MATT ENGLAND	GARNISHEE TYLER DUNCAN	GARNISH RANDY TERRELL #2	GARNISHEE T TERRELL	PAYROLL GARNISH T. DUNCAN	GARNISHEE FARLY	GARNISHEE HERALD
Cash and investments - beginning	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 323	\$ (2,722)	\$ 702
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,600	-	-
Total receipts	-	-	-	-	8,600	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,600	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	8,600	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 323	\$ (2,722)	\$ 702

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

	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL - PAYBACK SOC SEC	SEWAGE UTILITY OPERATIN	SEWAGE METER DEPOSIT RE	SEWAGE UTL DEPRECIATION	BNY2015 SRFWW B&I 579619
Cash and investments - beginning	\$ 125	\$ 2,574	\$ 700	\$ 118,007	\$ 70,969	\$ 20,000	\$ 165,099
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	670,637	13,022	-	-
Other receipts	-	622,271	300	6,690	11	-	170,712
Total receipts	-	622,271	300	677,327	13,033	-	170,712
Disbursements:							
Personal services	-	-	-	180,402	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	622,271	-	89,883	-	-	-
Debt service - principal and interest	-	-	-	170,160	-	-	170,151
Capital outlay	-	-	-	72,340	7,122	-	-
Utility operating expenses	-	-	-	124,301	-	-	-
Other disbursements	-	-	-	25,746	-	-	-
Total disbursements	-	622,271	-	662,832	7,122	-	170,151
Excess (deficiency) of receipts over disbursements	-	-	300	14,495	5,911	-	561
Cash and investments - ending	\$ 125	\$ 2,574	\$ 1,000	\$ 132,502	\$ 76,880	\$ 20,000	\$ 165,660

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

	BNY2015 SRFWW DSR 579620	BNY2015 SRFWW CONSTR 579622	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	SEWER INDUST. PARK	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 177,873	\$ -	\$ (102,039)	\$ 2,612	\$ -	\$ 294,643
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,198,195
Other receipts	867	-	-	-	-	2,693
Total receipts	867	-	-	-	-	2,200,888
Disbursements:						
Personal services	-	-	-	-	-	269,771
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	130,990
Debt service - principal and interest	-	-	-	-	-	431,764
Capital outlay	-	-	-	-	-	135,690
Utility operating expenses	-	-	-	-	-	190,350
Other disbursements	-	-	-	-	-	975,136
Total disbursements	-	-	-	-	-	2,133,701
Excess (deficiency) of receipts over disbursements	867	-	-	-	-	67,187
Cash and investments - ending	\$ 178,740	\$ -	\$ (102,039)	\$ 2,612	\$ -	\$ 361,830

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

	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	BNY SRF B&I 143403 (WATER SRF)	WATER DEBT SERVICE RESERV	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 59,586	\$ 1,949	\$ 9,628	\$ 479,851	\$ 208,213	\$ 3,641,820
Receipts:						
Taxes	-	-	-	-	-	2,170,979
Licenses and permits	-	-	-	-	-	6,240
Intergovernmental receipts	-	-	-	-	-	622,585
Charges for services	-	-	-	-	-	298,078
Fines and forfeits	-	-	-	-	-	50
Utility fees	11,300	-	-	-	-	2,893,154
Other receipts	404	-	17,785	2,338	414,047	3,564,035
Total receipts	11,704	-	17,785	2,338	414,047	9,555,121
Disbursements:						
Personal services	-	-	-	-	-	1,859,408
Supplies	-	-	-	-	-	160,266
Other services and charges	-	-	-	-	-	1,650,120
Debt service - principal and interest	-	-	17,766	-	614,029	1,735,641
Capital outlay	-	-	-	-	-	605,442
Utility operating expenses	-	-	-	-	50	314,701
Other disbursements	7,347	-	-	-	-	2,723,843
Total disbursements	7,347	-	17,766	-	614,079	9,049,421
Excess (deficiency) of receipts over disbursements	4,357	-	19	2,338	(200,032)	505,700
Cash and investments - ending	\$ 63,943	\$ 1,949	\$ 9,647	\$ 482,189	\$ 8,181	\$ 4,147,520

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	COMMUNITY DEVELOPMENT	HOUSING AUTHORITY
Cash and investments - beginning	\$ 868,494	\$ 190,045	\$ (104,422)	\$ 38,112	\$ 113,970	\$ 3	\$ 345
Receipts:							
Taxes	880,260	398,870	-	-	-	-	-
Licenses and permits	4,730	-	-	-	-	-	-
Intergovernmental receipts	758,593	266,550	-	-	-	-	-
Charges for services	283,011	3,672	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,015,924	2,159	-	-	-	-	-
Total receipts	2,942,518	671,251	-	-	-	-	-
Disbursements:							
Personal services	934,630	339,752	-	-	-	-	-
Supplies	79,979	63,360	-	-	-	-	-
Other services and charges	259,283	21,750	76,786	-	567	-	-
Debt service - principal and interest	45,082	-	-	-	-	-	-
Capital outlay	6,327	7,718	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,184,154	-	-	-	-	-	-
Total disbursements	2,509,455	432,580	76,786	-	567	-	-
Excess (deficiency) of receipts over disbursements	433,063	238,671	(76,786)	-	(567)	-	-
Cash and investments - ending	\$ 1,301,557	\$ 428,716	\$ (181,208)	\$ 38,112	\$ 113,403	\$ 3	\$ 345

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

	LOCAL LAW ENF CONT ED	PARK & RECREATION	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY
Cash and investments - beginning	\$ 65,538	\$ 197,853	\$ (76,273)	\$ 29	\$ 40,634	\$ 346,305	\$ 359,132
Receipts:							
Taxes	-	104,279	-	-	-	-	-
Licenses and permits	1,080	-	-	-	-	-	-
Intergovernmental receipts	-	11,385	-	-	8,937	-	178,399
Charges for services	1,269	31,897	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	787	6,746	-	-	-	75,971	-
Total receipts	3,136	154,307	-	-	8,937	75,971	178,399
Disbursements:							
Personal services	-	55,449	-	-	-	61,096	-
Supplies	-	20,636	-	-	-	-	-
Other services and charges	3,311	32,437	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	12,537	-	-	-	-	171,058
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,493	1,884	-	-	-	-
Total disbursements	3,311	122,552	1,884	-	-	61,096	171,058
Excess (deficiency) of receipts over disbursements	(175)	31,755	(1,884)	-	8,937	14,875	7,341
Cash and investments - ending	\$ 65,363	\$ 229,608	\$ (78,157)	\$ 29	\$ 49,571	\$ 361,180	\$ 366,473

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

	FIREWORKS ACCOUNT (OLD)	MITCHELL MAYORS ROUNDTABLE	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	BNY07 RED AUTH SINKING FUND 436160	BNY07 RED AUTH OPERATING&RESERVE FUND 436161	AMERICAN RESCUE PLAN ACT
Cash and investments - beginning	\$ 16,463	\$ 482	\$ 619	\$ 24,322	\$ 1	\$ 145,265	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	151,751	-	-	-	479,654
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	420,423	129,549	-
Total receipts	-	-	151,751	-	420,423	129,549	479,654
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	290,883	-	-
Capital outlay	-	-	151,734	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	129,541	124,572	-
Total disbursements	-	-	151,734	-	420,424	124,572	-
Excess (deficiency) of receipts over disbursements	-	-	17	-	(1)	4,977	479,654
Cash and investments - ending	\$ 16,463	\$ 482	\$ 636	\$ 24,322	\$ -	\$ 150,242	\$ 479,654

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

	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	INDUSTRIAL LOAN PROGRAM	FIRE DONATION FUND
Cash and investments - beginning	\$ 4,274	\$ 9,886	\$ 126,743	\$ 5,145	\$ 61	\$ 11,760	\$ 350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,600	-	5,525	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	75	-	-	-	-
Total receipts	4,600	-	5,600	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,300	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,975	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,300	-	-	2,975	-	-	-
Excess (deficiency) of receipts over disbursements	(700)	-	5,600	(2,975)	-	-	-
Cash and investments - ending	\$ 3,574	\$ 9,886	\$ 132,343	\$ 2,170	\$ 61	\$ 11,760	\$ 350

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

	FIREWORKS FUND	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL AFLAC	PAYROLL DEFERRED COMPENS	LIBERTY NATIONAL INSURANC
Cash and investments - beginning	\$ (7,655)	\$ 5,174	\$ 2,770	\$ 122,521	\$ -	\$ (1)	\$ 290
Receipts:							
Taxes	-	-	-	108,993	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,470	-	-	136	-	2,623	731
Total receipts	<u>7,470</u>	<u>-</u>	<u>-</u>	<u>109,129</u>	<u>-</u>	<u>2,623</u>	<u>731</u>
Disbursements:							
Personal services	-	-	-	-	-	2,623	791
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	561	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,000	-	-	148,512	-	-	-
Total disbursements	<u>10,000</u>	<u>-</u>	<u>561</u>	<u>148,512</u>	<u>-</u>	<u>2,623</u>	<u>791</u>
Excess (deficiency) of receipts over disbursements	<u>(2,530)</u>	<u>-</u>	<u>(561)</u>	<u>(39,383)</u>	<u>-</u>	<u>-</u>	<u>(60)</u>
Cash and investments - ending	<u>\$ (10,185)</u>	<u>\$ 5,174</u>	<u>\$ 2,209</u>	<u>\$ 83,138</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 230</u>

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

	PAYROLL NET	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO
Cash and investments - beginning	\$ (2,289)	\$ 245,939	\$ 602	\$ (59)	\$ (4,350)	\$ 7,998	\$ (929)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	301,459	42,165	106,464	124,181	36,717	43,287	22,371
Total receipts	301,459	42,165	106,464	124,181	36,717	43,287	22,371
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	106,464	124,521	36,781	44,681	23,056
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	301,459	-	-	-	-	-	-
Total disbursements	301,459	-	106,464	124,521	36,781	44,681	23,056
Excess (deficiency) of receipts over disbursements	-	42,165	-	(340)	(64)	(1,394)	(685)
Cash and investments - ending	\$ (2,289)	\$ 288,104	\$ 602	\$ (399)	\$ (4,414)	\$ 6,604	\$ (1,614)

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

	PAYROLL PERF WITHHOLDIN	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED L	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	Payroll Vol. Life Ins.
Cash and investments - beginning	\$ (3,809)	\$ (5,002)	\$ (7,010)	\$ 741	\$ 3,306	\$ (5,007)	\$ 1,197
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	29,293	16,036	-	2,823	11,246	22	7,605
Total receipts	29,293	16,036	-	2,823	11,246	22	7,605
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	29,293	22,377	-	3,085	12,240	-	8,207
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	29,293	22,377	-	3,085	12,240	-	8,207
Excess (deficiency) of receipts over disbursements	-	(6,341)	-	(262)	(994)	22	(602)
Cash and investments - ending	\$ (3,809)	\$ (11,343)	\$ (7,010)	\$ 479	\$ 2,312	\$ (4,985)	\$ 595

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

	GUARDIAN CRITICAL CARE IN	GUARDIAN LTD	GUARDIAN ACCIDENT INS	GUARDIAN CANCER INS	GARNISH CASANDRA L.	GARNISHEE JOHNSON	GARNISH J HERALD
Cash and investments - beginning	\$ 71	\$ 1,306	\$ 141	\$ 135	\$ 1	\$ 6,095	\$ (5,675)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	332	2,765	282	520	-	-	-
Total receipts	332	2,765	282	520	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	369	3,027	305	555	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	369	3,027	305	555	-	-	-
Excess (deficiency) of receipts over disbursements	(37)	(262)	(23)	(35)	-	-	-
Cash and investments - ending	\$ 34	\$ 1,044	\$ 118	\$ 100	\$ 1	\$ 6,095	\$ (5,675)

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

	GARNISH - MATT ENGLAND	GARNISHEE TYLER DUNCAN	GARNISH RANDY TERRELL #2	GARNISHEE T TERRELL	PAYROLL GARNISH T. DUNCAN	GARNISHEE FARLY
Cash and investments - beginning	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 323	\$ (2,722)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	10,702	-
Total receipts	-	-	-	-	10,702	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	10,677	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	10,677	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	25	-
Cash and investments - ending	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 348	\$ (2,722)

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

	GARNISHEE HERALD	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL - PAYBACK SOC SEC	SEWAGE UTILITY OPERATIN	SEWAGE METER DEPOSIT RE
Cash and investments - beginning	\$ 702	\$ 125	\$ 2,574	\$ 1,000	\$ 132,502	\$ 76,880
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	692,691	23,919
Other receipts	-	-	690,181	175	15,202	6
Total receipts	-	-	690,181	175	707,893	23,925
Disbursements:						
Personal services	-	-	-	-	157,912	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	690,181	-	72,171	-
Debt service - principal and interest	-	-	-	-	170,160	-
Capital outlay	-	-	-	-	143,274	10,962
Utility operating expenses	-	-	-	-	115,920	-
Other disbursements	-	-	-	-	14,377	-
Total disbursements	-	-	690,181	-	673,814	10,962
Excess (deficiency) of receipts over disbursements	-	-	-	175	34,079	12,963
Cash and investments - ending	\$ 702	\$ 125	\$ 2,574	\$ 1,175	\$ 166,581	\$ 89,843

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

	SEWAGE UTL DEPRECIATION	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 20,000	\$ 165,660	\$ 178,740	\$ (102,039)	\$ 2,612	\$ 361,830
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,304,159
Other receipts	-	170,171	17	-	-	7,527
Total receipts	-	170,171	17	-	-	2,311,686
Disbursements:						
Personal services	-	-	-	-	-	269,249
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	139,454
Debt service - principal and interest	-	170,150	-	-	-	431,764
Capital outlay	-	-	-	-	-	179,781
Utility operating expenses	-	-	-	-	-	199,098
Other disbursements	-	-	-	-	-	1,023,073
Total disbursements	-	170,150	-	-	-	2,242,419
Excess (deficiency) of receipts over disbursements	-	21	17	-	-	69,267
Cash and investments - ending	\$ 20,000	\$ 165,681	\$ 178,757	\$ (102,039)	\$ 2,612	\$ 431,097

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

	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	BNY SRF B&I 143403 (WATER SRF)	WATER DEBT SERVICE RESERV	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 63,943	\$ 1,949	\$ 9,647	\$ 482,189	\$ 8,181	\$ 4,147,520
Receipts:						
Taxes	-	-	-	-	-	1,492,402
Licenses and permits	-	-	-	-	-	5,810
Intergovernmental receipts	-	-	-	-	-	1,855,269
Charges for services	-	-	-	-	-	329,974
Utility fees	14,400	-	-	-	-	3,035,169
Other receipts	71	-	17,764	45	414,052	3,736,075
Total receipts	14,471	-	17,764	45	414,052	10,454,699
Disbursements:						
Personal services	-	-	-	-	-	1,821,502
Supplies	-	-	-	-	-	163,975
Other services and charges	-	-	-	-	-	1,726,878
Debt service - principal and interest	-	-	17,765	-	409,862	1,535,666
Capital outlay	-	-	-	-	-	686,927
Utility operating expenses	-	-	-	-	-	315,018
Other disbursements	10,659	-	-	-	25	2,949,749
Total disbursements	10,659	-	17,765	-	409,887	9,199,715
Excess (deficiency) of receipts over disbursements	3,812	-	(1)	45	4,165	1,254,984
Cash and investments - ending	\$ 67,755	\$ 1,949	\$ 9,646	\$ 482,234	\$ 12,346	\$ 5,402,504

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	COMMUNITY DEVELOPMENT	HOUSING AUTHORITY
Cash and investments - beginning	\$ 1,301,557	\$ 428,716	\$ (181,208)	\$ 38,112	\$ 113,403	\$ 3	\$ 345
Receipts:							
Taxes	958,688	337,912	-	-	-	-	-
Licenses and permits	4,592	-	-	-	-	-	-
Intergovernmental receipts	703,556	323,405	-	-	-	-	-
Charges for services	280,654	5,980	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,164,918	441	-	-	-	-	-
Total receipts	<u>3,112,408</u>	<u>667,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	974,337	384,739	-	-	-	-	-
Supplies	108,609	133,800	21,548	-	-	-	-
Other services and charges	325,249	24,744	-	-	-	-	-
Debt service - principal and interest	45,082	-	-	-	-	-	-
Capital outlay	11,104	35,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,293,107	10,613	-	-	-	-	-
Total disbursements	<u>2,757,488</u>	<u>588,896</u>	<u>21,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>354,920</u>	<u>78,842</u>	<u>(21,548)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,656,477</u>	<u>\$ 507,558</u>	<u>\$ (202,756)</u>	<u>\$ 38,112</u>	<u>\$ 113,403</u>	<u>\$ 3</u>	<u>\$ 345</u>

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

	LOCAL LAW ENF CONT ED	PARK & RECREATION	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY
Cash and investments - beginning	\$ 65,363	\$ 229,608	\$ (78,157)	\$ 29	\$ 49,571	\$ 361,180	\$ 366,473
Receipts:							
Taxes	-	84,416	-	-	-	-	-
Licenses and permits	7,250	-	-	-	-	-	-
Intergovernmental receipts	-	8,866	-	-	7,138	-	167,716
Charges for services	3,620	36,553	-	-	-	-	2,000
Utility fees	-	-	-	-	-	-	-
Other receipts	40	2,126	138,307	-	-	98,205	66,340
Total receipts	10,910	131,961	138,307	-	7,138	98,205	236,056
Disbursements:							
Personal services	-	45,339	-	-	-	-	-
Supplies	-	26,178	-	-	10,000	-	-
Other services and charges	-	54,708	-	-	-	18	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,504	-	-	-	-	38,102	248,499
Total disbursements	7,504	126,225	-	-	10,000	38,120	248,499
Excess (deficiency) of receipts over disbursements	3,406	5,736	138,307	-	(2,862)	60,085	(12,443)
Cash and investments - ending	\$ 68,769	\$ 235,344	\$ 60,150	\$ 29	\$ 46,709	\$ 421,265	\$ 354,030

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

	FIREWORKS ACCOUNT (OLD)	MITCHELL MAYORS ROUNDTABLE	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	BNY07 RED AUTH SINKING FUND 436160	BNY07 RED AUTH OPERATING&RESERVE FUND 436161	AMERICAN RESCUE PLAN ACT
Cash and investments - beginning	\$ 16,463	\$ 482	\$ 636	\$ 24,322	\$ -	\$ 150,242	\$ 479,654
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	422,126	133,486	481,964
Total receipts	-	-	-	-	422,126	133,486	481,964
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	289,898	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	132,089	127,209	554,673
Total disbursements	-	-	-	-	421,987	127,209	554,673
Excess (deficiency) of receipts over disbursements	-	-	-	-	139	6,277	(72,709)
Cash and investments - ending	<u>\$ 16,463</u>	<u>\$ 482</u>	<u>\$ 636</u>	<u>\$ 24,322</u>	<u>\$ 139</u>	<u>\$ 156,519</u>	<u>\$ 406,945</u>

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

	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	INDUSTRIAL LOAN PROGRAM	FIRE DONATION FUND
Cash and investments - beginning	\$ 3,574	\$ 9,886	\$ 132,343	\$ 2,170	\$ 61	\$ 11,760	\$ 350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,700	-	5,250	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	72	511	-	-	-
Total receipts	<u>5,700</u>	<u>-</u>	<u>5,322</u>	<u>511</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,100	-	-	1,936	-	-	-
Total disbursements	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>1,936</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(400)</u>	<u>-</u>	<u>5,322</u>	<u>(1,425)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,174</u>	<u>\$ 9,886</u>	<u>\$ 137,665</u>	<u>\$ 745</u>	<u>\$ 61</u>	<u>\$ 11,760</u>	<u>\$ 350</u>

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

	FIREWORKS FUND	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL AFLAC	PAYROLL DEFERRED COMPENS	LIBERTY NATIONAL INSURANC
Cash and investments - beginning	\$ (10,185)	\$ 5,174	\$ 2,209	\$ 83,138	\$ -	\$ (1)	\$ 230
Receipts:							
Taxes	-	-	-	125,361	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	9,715	-	-	85	-	1,910	585
Total receipts	<u>9,715</u>	<u>-</u>	<u>-</u>	<u>125,446</u>	<u>-</u>	<u>1,910</u>	<u>585</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	12,000	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	148,025	-	1,910	571
Total disbursements	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>148,025</u>	<u>-</u>	<u>1,910</u>	<u>571</u>
Excess (deficiency) of receipts over disbursements	<u>(2,285)</u>	<u>-</u>	<u>-</u>	<u>(22,579)</u>	<u>-</u>	<u>-</u>	<u>14</u>
Cash and investments - ending	<u>\$ (12,470)</u>	<u>\$ 5,174</u>	<u>\$ 2,209</u>	<u>\$ 60,559</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 244</u>

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

	PAYROLL NET	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOL	PAYROLL FICA WITHHOLDIN	PAYROLL MEDICARE WITHHO	PAYROLL STATE WITHHOLDI	PAYROLL COUNTY ADJ. GRO
Cash and investments - beginning	\$ (2,289)	\$ 288,104	\$ 602	\$ (399)	\$ (4,414)	\$ 6,604	\$ (1,614)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	230,228	37,930	118,390	134,263	39,575	46,806	24,202
Total receipts	230,228	37,930	118,390	134,263	39,575	46,806	24,202
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	268,719	-	129,428	144,681	42,663	51,705	26,626
Total disbursements	268,719	-	129,428	144,681	42,663	51,705	26,626
Excess (deficiency) of receipts over disbursements	(38,491)	37,930	(11,038)	(10,418)	(3,088)	(4,899)	(2,424)
Cash and investments - ending	\$ (40,780)	\$ 326,034	\$ (10,436)	\$ (10,817)	\$ (7,502)	\$ 1,705	\$ (4,038)

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

	PAYROLL PERF WITHHOLDIN	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED L	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	Payroll Vol. Life Ins.
Cash and investments - beginning	\$ (3,809)	\$ (11,343)	\$ (7,010)	\$ 479	\$ 2,312	\$ (4,985)	\$ 595
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	31,219	16,611	-	2,791	11,562	-	6,686
Total receipts	31,219	16,611	-	2,791	11,562	-	6,686
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	35,014	29,067	-	2,831	11,597	-	6,569
Total disbursements	35,014	29,067	-	2,831	11,597	-	6,569
Excess (deficiency) of receipts over disbursements	(3,795)	(12,456)	-	(40)	(35)	-	117
Cash and investments - ending	\$ (7,604)	\$ (23,799)	\$ (7,010)	\$ 439	\$ 2,277	\$ (4,985)	\$ 712

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

	GUARDIAN CRITICAL CARE IN	GUARDIAN LTD	GUARDIAN ACCIDENT INS	GUARDIAN CANCER INS	GARNISH CASANDRA L.	GARNISHEE JOHNSON	GARNISH J HERALD
Cash and investments - beginning	\$ 34	\$ 1,044	\$ 118	\$ 100	\$ 1	\$ 6,095	\$ (5,675)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,665	171	548	-	-	-
Total receipts	-	2,665	171	548	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,660	158	439	-	-	-
Total disbursements	-	2,660	158	439	-	-	-
Excess (deficiency) of receipts over disbursements	-	5	13	109	-	-	-
Cash and investments - ending	\$ 34	\$ 1,049	\$ 131	\$ 209	\$ 1	\$ 6,095	\$ (5,675)

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

	GARNISH - MATT ENGLAND	GARNISHEE TYLER DUNCAN	GARNISH RANDY TERRELL #2	GARNISHEE T TERRELL	PAYROLL GARNISH T. DUNCAN	GARNISHEE FARLY
Cash and investments - beginning	\$ (1,310)	\$ 140	\$ 2,722	\$ 235	\$ 348	\$ (2,722)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	6,538	-
Total receipts	-	-	-	-	6,538	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	213	-	351	6,538	-
Total disbursements	-	213	-	351	6,538	-
Excess (deficiency) of receipts over disbursements	-	(213)	-	(351)	-	-
Cash and investments - ending	\$ (1,310)	\$ (73)	\$ 2,722	\$ (116)	\$ 348	\$ (2,722)

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

	GARNISHEE HERALD	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL - PAYBACK SOC SEC	SEWAGE UTILITY OPERATIN	SEWAGE METER DEPOSIT RE
Cash and investments - beginning	\$ 702	\$ 125	\$ 2,574	\$ 1,175	\$ 166,581	\$ 89,843
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	738,075	15,250
Other receipts	-	-	839,604	408	8,376	6
Total receipts	-	-	839,604	408	746,451	15,256
Disbursements:						
Personal services	-	-	-	-	264,304	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,000	-
Debt service - principal and interest	-	-	-	-	170,160	-
Capital outlay	-	-	-	-	-	12,665
Utility operating expenses	-	-	-	-	296,540	-
Other disbursements	-	-	880,467	-	-	-
Total disbursements	-	-	880,467	-	751,004	12,665
Excess (deficiency) of receipts over disbursements	-	-	(40,863)	408	(4,553)	2,591
Cash and investments - ending	\$ 702	\$ 125	\$ (38,289)	\$ 1,583	\$ 162,028	\$ 92,434

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

	SEWAGE UTL DEPRECIATION	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	WATER UTILITY OPERATING
Cash and investments - beginning	\$ 20,000	\$ 165,681	\$ 178,757	\$ (102,039)	\$ 2,612	\$ 431,097
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,524,246
Other receipts	-	171,519	1,960	-	-	7,278
Total receipts	-	171,519	1,960	-	-	2,531,524
Disbursements:						
Personal services	-	-	-	-	-	439,539
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	36,957
Debt service - principal and interest	-	170,151	-	-	-	-
Capital outlay	-	-	-	-	-	40,660
Utility operating expenses	-	-	-	-	-	325,853
Other disbursements	-	-	-	-	-	1,471,194
Total disbursements	-	170,151	-	-	-	2,314,203
Excess (deficiency) of receipts over disbursements	-	1,368	1,960	-	-	217,321
Cash and investments - ending	\$ 20,000	\$ 167,049	\$ 180,717	\$ (102,039)	\$ 2,612	\$ 648,418

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

	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	BNY SRF B&I 143403 (WATER SRF)	WATER DEBT SERVICE RESERV	WATER BOND & INTEREST	Totals
Cash and investments - beginning	\$ 67,755	\$ 1,949	\$ 9,646	\$ 482,234	\$ 12,346	\$ 5,402,504
Receipts:						
Taxes	-	-	-	-	-	1,506,377
Licenses and permits	-	-	-	-	-	11,842
Intergovernmental receipts	-	-	-	-	-	1,210,681
Charges for services	-	-	-	-	-	339,757
Utility fees	15,750	-	-	-	-	3,293,321
Other receipts	43	-	17,823	5,288	414,060	4,697,381
Total receipts	<u>15,793</u>	<u>-</u>	<u>17,823</u>	<u>5,288</u>	<u>414,060</u>	<u>11,059,359</u>
Disbursements:						
Personal services	-	-	-	-	-	2,108,258
Supplies	-	-	-	-	-	312,135
Other services and charges	-	-	-	-	-	461,676
Debt service - principal and interest	-	-	17,765	-	405,031	1,098,087
Capital outlay	-	-	-	-	-	99,429
Utility operating expenses	-	-	-	-	-	622,393
Other disbursements	12,877	-	-	-	50	5,694,185
Total disbursements	<u>12,877</u>	<u>-</u>	<u>17,765</u>	<u>-</u>	<u>405,081</u>	<u>10,396,163</u>
Excess (deficiency) of receipts over disbursements	<u>2,916</u>	<u>-</u>	<u>58</u>	<u>5,288</u>	<u>8,979</u>	<u>663,196</u>
Cash and investments - ending	<u>\$ 70,671</u>	<u>\$ 1,949</u>	<u>\$ 9,704</u>	<u>\$ 487,522</u>	<u>\$ 21,325</u>	<u>\$ 6,065,700</u>

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OTHER INFORMATION

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 11,449	\$ 395,321
Wastewater	7,970	126,538
Water	<u>4,311</u>	<u>217,682</u>
Totals	<u>\$ 23,730</u>	<u>\$ 739,541</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Mitchell Redevelopment Authority	Road & Industrial Park Improvements	\$ 295,500	2/1/2010	2/1/2027
Water:				
The Donald H Cessna Testamentary Trust	Well Field/water supply	18,874	7/1/2009	1/1/2108
Total of annual lease payments		<u>\$ 314,374</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and Loans Payable	Police Department Rehab	\$ 106,239	\$ 41,165
Wastewater:			
Revenue bonds	Waste Water Plant Upgrade	2,004,343	130,714
Water:			
Revenue bonds	Storage Tank & Booster station	1,775,000	365,000
Totals		<u>\$ 3,885,582</u>	<u>\$ 536,879</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/>.