

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF DUNKIRK

JAY COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED
06/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tina Elliott (Vacant) Kara Lowe	01-01-18 to 03-12-24 03-13-24 to 03-25-24 03-26-24 to 12-31-24
Mayor	Gene Ritter Jack Robbins	01-01-18 to 12-31-19 01-01-20 to 12-31-24
President of the Common Council	Jesse Bivens	01-01-18 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF DUNKIRK, JAY COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Dunkirk (City), which comprise the financial position and results of operations for the period of January 1, 2018 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, 2018 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, 2018 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 Leases and Debt and Schedule of Capital Assets, 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

May 29, 2024

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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.

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CITY OF DUNKIRK
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
General	\$ 1,293,631	\$ 1,567,618	\$ 1,154,539	\$ 1,706,710	\$ 1,442,085	\$ 1,197,992	\$ 1,950,803
Motor Vehicle Highway	304,884	258,021	214,122	348,783	234,320	173,828	409,275
Local Road And Street	23,842	14,431	10,999	27,274	14,459	10,809	30,924
1996 Drug Free Allotment	51	-	-	51	-	-	51
DTR Economic Development	135,768	11,423	-	147,191	-	15,000	132,191
Planning And Zoning	128	-	-	128	53	-	181
Trash Collection	24,420	134,082	147,077	11,425	132,176	136,867	6,734
Police Continuing Education	13,103	1,377	-	14,480	1,356	-	15,836
Clerks Record Perpetuation	1,628	-	-	1,628	-	-	1,628
User Fee	6,875	-	-	6,875	-	-	6,875
Rainy Day	45,121	-	-	45,121	-	-	45,121
Police-K-9	500	-	-	500	-	-	500
EDIT Jay/Blackford County	46,562	70,745	68,504	48,803	82,495	72,100	59,198
Levy Excess	6	-	-	6	-	-	6
Park Nonreverting Operating	20,915	5,439	5,188	21,166	8,512	1,367	28,311
Fire Equipment (Not Debt Service)	100	-	-	100	-	-	100
Cumulative Capital Improvement Cigarette Tax	37,311	9,767	17,975	29,103	5,397	-	34,500
Capital Improvement	839	-	-	839	-	-	839
Fire Equipment	2,658	500	-	3,158	-	-	3,158
Sewage Improv Investment	192,924	243	-	193,167	341	-	193,508
Police Pension	27,267	22,456	23,816	25,907	23,454	23,880	25,481
LOIT-Public Safety	152,172	58,545	28,797	181,920	61,556	65,292	178,184
MVH Restricted	3,185	-	3,185	-	50,832	18,485	32,347
Police Donation	5,900	3,734	5,900	3,734	3,350	-	7,084
Community Crossings Grant	-	-	-	-	212,271	212,271	-
Nonreverting Repair/Main	-	3,185	-	3,185	-	-	3,185
IHCDA Grant-Blight Elimination Project	-	32,230	-	32,230	52,795	85,025	-
Highlands Subdivision	900	-	-	900	-	-	900
Water Bond & Int - BONY	209,684	164,836	161,094	213,426	162,344	160,870	214,900
Water Debt Reserve - BONY	138,885	-	-	138,885	3,220	-	142,105
Sewage Bond & Interest - BONY	1,788	126,710	119,642	8,856	80,771	119,364	(29,737)
Sewage Debt Reserve - BONY	410,059	12,375	-	422,434	8,219	-	430,653
Payroll	(29,425)	1,004,213	974,788	-	1,015,498	1,018,534	(3,036)
Police Pension Investment	21,560	18	-	21,578	25	-	21,603
Sewage Bond & Interest Investment	655	-	-	655	-	-	655
Lien Payments	1,253	670	965	958	2,691	1,985	1,664
Credit Card Clearing Acct	1,813	104,599	103,692	2,720	186,079	186,018	2,781
Cash On Hand	150	-	-	150	-	-	150
Sewage Operating	418,665	1,782,160	1,959,956	240,869	1,613,665	1,779,865	74,669
Sewage Improvement	322,746	1,179,634	653,965	848,415	1,075,589	340,214	1,583,790
Sewage B&I - Huntington	28,264	230,205	212,295	46,174	300,982	282,029	65,127
Sewage Operating Investment	700	-	-	700	-	-	700
Water Meter Deposits	45,447	12,125	9,760	47,812	14,300	9,410	52,702
Water Utility Depreciation	180,186	129,000	9,800	299,386	201,754	9,801	491,339
Water Utility Operating	73,136	615,207	645,128	43,215	793,988	714,873	122,330
Totals	\$ 4,166,256	\$ 7,555,548	\$ 6,531,187	\$ 5,190,617	\$ 7,784,577	\$ 6,635,879	\$ 6,339,315

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

CITY OF DUNKIRK
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20			Cash and Investments 12-31-20			Cash and Investments 12-31-21		
		Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements
General	\$ 1,950,803	\$ 1,585,160	\$ 1,152,304	\$ 2,383,659	\$ 1,543,684	\$ 1,357,542	\$ 2,569,801		
Motor Vehicle Highway	409,275	184,577	154,493	439,359	175,590	123,731	491,218		
Local Road And Street	30,924	13,847	5,529	39,242	15,145	14,151	40,236		
1996 Drug Free Allotment	51	-	-	51	-	51	-		
DTR Economic Development	132,191	-	-	132,191	-	-	132,191		
Planning And Zoning	181	-	-	181	-	-	181		
Trash And Garbage Pickup	6,734	135,439	139,663	2,510	135,677	139,346	(1,159)		
Police Continuing Education	15,836	3,100	-	18,936	1,388	-	20,324		
Clerk's Record Perpetuation	1,628	-	-	1,628	-	1,628	-		
User Fee	6,875	-	-	6,875	-	-	6,875		
Rainy Day	45,121	-	-	45,121	-	-	45,121		
County Economic Development Income Tax (CEDIT)	59,198	83,606	39,375	103,429	86,867	118,263	72,033		
Levy Excess	6	-	-	6	-	6	-		
Park Nonreverting Operating	28,311	-	5,139	23,172	19,630	27,455	15,347		
Fire Equipment (Not Debt Service)	100	-	-	100	-	100	-		
Cumulative Capital Improvement - Cigarette Tax	34,500	6,276	-	40,776	6,552	1,204	46,124		
Fire Equipment	3,158	8	-	3,166	16	-	3,182		
Police Pension	25,481	35,302	25,170	35,613	66,253	26,686	75,180		
COVID - IFA CARES Act	-	73,564	73,564	-	-	-	-		
LIT - Public Safety	178,184	70,795	46,227	202,752	72,874	81,424	194,202		
MMH Restricted	32,347	44,831	56,513	20,665	49,545	29,558	40,652		
Police Donation	7,084	4,182	4,633	6,633	287	-	6,920		
Community Crossings Grant	-	199,315	199,315	-	107,037	103,310	3,727		
COVID - CARES Act	-	699	699	-	-	-	-		
Nonreverting Repair/Main	3,185	-	-	3,185	-	-	3,185		
INDOT Fed Grant - CFDA 20.205	-	18,528	-	18,528	594	-	19,122		
IHCDA Grant-Blight Elimination Project	-	7,761	2,500	5,261	-	4,716	545		
Highlands Subdivision	900	-	-	900	-	900	-		
ARP Recovery	-	-	-	-	254,618	424	254,194		
Police-K-9	500	-	-	500	-	500	-		
Capital Improvement	839	-	-	839	-	-	839		
Storm Water Construction	-	-	-	-	145,662	35,105	110,557		
Payroll	(3,036)	1,043,865	965,890	74,939	1,148,936	1,071,370	152,505		
Police Pension Investment	21,603	20	-	21,623	13	21,636	-		
Lien Payments	1,664	895	-	2,559	2,605	1,881	3,283		
Credit Card Clearing Acct	2,781	232,541	231,904	3,418	269,942	270,117	3,243		
Cash On Hand	150	-	-	150	-	-	150		
Sewage Utility Operating	74,669	1,293,705	752,110	616,264	1,316,566	780,167	1,152,663		
Sewage Improvement Investment	193,508	269	-	193,777	-	-	193,777		
Sewage Improvement	1,583,790	-	6	1,583,784	-	-	1,583,784		
Sewage Utility Bond And Interest Sinking	(29,737)	462	-	(29,275)	-	-	(29,275)		
Sewage Debt Reserve - BONY	430,653	1,545	-	432,198	40	-	432,238		
Sewage B&I - Huntington	65,127	332,702	332,420	65,409	336,925	336,920	65,414		
Sewage Bond & Interest Investment	655	-	-	655	317	-	972		
Sewage Operating Investment	700	-	-	700	-	-	700		
Water Utility Meter Deposit	52,702	13,812	9,420	57,094	16,757	16,319	57,532		
Water Utility Depreciation	491,339	-	-	491,339	-	14,347	476,992		
Water Utility Operating	122,330	816,927	534,348	404,909	875,100	649,119	630,890		
Water Utility Bond And Interest Sinking	214,900	161,091	160,559	215,432	161,050	161,160	215,322		
Water Debt Reserve - BONY	142,105	829	-	142,934	18	-	142,952		
Totals	\$ 6,339,315	\$ 6,365,653	\$ 4,891,781	\$ 7,813,187	\$ 6,809,688	\$ 5,389,136	\$ 9,233,739		

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
Opioid Settlement- Restricted	\$ -	\$ 3,002	\$ -	\$ 3,002
General	2,569,801	1,507,971	1,215,883	2,861,889
Motor Vehicle Highway	491,218	172,994	198,147	466,065
Local Road And Street	40,236	15,371	5,387	50,220
DTR Economic Development	132,191	-	75,000	57,191
Planning And Zoning	181	-	-	181
Trash And Garbage Pickup	(1,159)	138,444	142,551	(5,266)
Police Continuing Education	20,324	5,232	103	25,453
User Fee	6,875	-	-	6,875
Rainy Day	45,121	-	20,129	24,992
County Economic Development Income Tax (CEDIT)	72,033	83,537	80,269	75,301
Park Nonreverting Operating	15,347	120,178	97,061	38,464
Cumulative Capital Improvement - Cigarette Tax	46,124	5,957	39,630	12,451
Fire Equipment - Reports	3,182	5	-	3,187
Sewage Improvement Investment	193,777	-	-	193,777
Police Pension	75,180	28,891	28,456	75,615
LIT - Public Safety	194,202	70,066	53,344	210,924
MVH Restricted	40,652	47,270	26,522	61,400
Police Donation	6,920	4	-	6,924
Community Crossings Grant	3,727	144,022	147,749	-
Nonreverting Repair/Main	3,185	-	-	3,185
ARP Recovery	254,194	256,521	45,928	464,787
Opioid Settlement- Unrestricted	-	1,287	-	1,287
INDOT Fed Grant - CFDA 20.205	19,122	-	15,393	3,729
Capital Improvement	839	-	-	839
IHCDA Grant-Blight Elimination Project	545	2,485	-	3,030
Storm Water Construction	110,557	172,287	62,744	220,100
Water Utility Bond And Interest Sinking	215,322	161,442	160,646	216,118
Water Debt Reserve - BONY	142,952	1,876	-	144,828
Sewage Utility Bond And Interest Sinking	(29,275)	33	336,170	(365,412)
Sewage Debt Reserve - BONY	432,238	4,505	-	436,743
Payroll	152,505	1,153,460	1,121,755	184,210
Sewage Bond & Int Investment	972	269	-	1,241
Lien Payments	3,283	2,694	2,307	3,670
Credit Card Clearing Acct	3,243	703,675	703,775	3,143
Cash On Hand	150	-	-	150
Sewage Utility Operating	1,152,663	1,442,472	1,597,543	997,592
Sewage Improvement	1,583,784	1,089,764	-	2,673,548
Sewage B&I - Huntington	65,414	285,769	336,170	15,013
Sewage Operating Investment	700	-	-	700
Water Utility Meter Deposit	57,532	14,431	15,338	56,625
Water Utility Depreciation	476,992	606,409	-	1,083,401
Water Utility Operating	630,890	909,422	1,376,563	163,749
Totals	\$ 9,233,739	\$ 9,151,745	\$ 7,904,563	\$ 10,480,921

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

CITY OF DUNKIRK
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 DUNKIRK
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 DUNKIRK
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 DUNKIRK
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 DUNKIRK
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. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

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

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

Financial Report

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

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

Contributions

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

CITY OF DUNKIRK
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of timing differences between posting of withholdings and remittances (Payroll fund), insufficient transfers to cover bond and interest payments (Sewage Bond & Interest - BONY fund), and insufficient revenues collected to meet contractual obligations (Trash and Garbage Pickup fund).

Note 8. Subsequent Event

On March 27, 2023, the City awarded a bid in the amount of \$835,647 for storm water improvements. The improvements will be funded by ARP/Storm Water funds.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DUNKIRK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Motor Vehicle Highway	Local Road And Street	1996 Drug Free Allotment	DTR Economic Development	Planning And Zoning	Trash Collection	Police Continuing Education	Clerks Record Perpetuation	User Fee	Rainy Day
Cash and investments - beginning	\$ 1,293,631	\$ 304,884	\$ 23,842	\$ 51	\$ 135,768	\$ 128	\$ 24,420	\$ 13,103	\$ 1,628	\$ 6,875	\$ 45,121
Receipts:											
Taxes	1,401,778	135,377	-	-	-	-	-	-	-	-	-
Licenses and permits	19,353	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	88,847	116,725	14,431	-	-	-	-	-	-	-	-
Charges for services	9,504	-	-	-	-	-	134,082	1,377	-	-	-
Fines and forfeits	2,547	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	45,589	5,919	-	-	11,423	-	-	-	-	-	-
Total receipts	<u>1,567,618</u>	<u>258,021</u>	<u>14,431</u>	<u>-</u>	<u>11,423</u>	<u>-</u>	<u>134,082</u>	<u>1,377</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:											
Personal services	609,352	45,697	-	-	-	-	-	-	-	-	-
Supplies	33,366	1,002	10,999	-	-	-	-	-	-	-	-
Other services and charges	382,033	117,115	-	-	-	-	147,077	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	40,039	46,647	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	89,749	3,661	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,154,539</u>	<u>214,122</u>	<u>10,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>413,079</u>	<u>43,899</u>	<u>3,432</u>	<u>-</u>	<u>11,423</u>	<u>-</u>	<u>(12,995)</u>	<u>1,377</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,706,710</u>	<u>\$ 348,783</u>	<u>\$ 27,274</u>	<u>\$ 51</u>	<u>\$ 147,191</u>	<u>\$ 128</u>	<u>\$ 11,425</u>	<u>\$ 14,480</u>	<u>\$ 1,628</u>	<u>\$ 6,875</u>	<u>\$ 45,121</u>

CITY OF DUNKIRK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	Police-K-9	EDIT Jay/Blackford County	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improv Investment	Police Pension	LOIT-Public Safety
Cash and investments - beginning	\$ 500	\$ 46,562	\$ 6	\$ 20,915	\$ 100	\$ 37,311	\$ 839	\$ 2,658	\$ 192,924	\$ 27,267	\$ 152,172
Receipts:											
Taxes	-	70,745	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,767	-	-	-	22,456	58,545
Charges for services	-	-	-	5,318	-	-	-	4	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	121	-	-	-	496	243	-	-
Total receipts	-	70,745	-	5,439	-	9,767	-	500	243	22,456	58,545
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	224	-
Supplies	-	-	-	4,717	-	-	-	-	-	-	-
Other services and charges	-	-	-	100	-	-	-	-	-	-	28,797
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,975	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	68,504	-	371	-	-	-	-	-	23,592	-
Total disbursements	-	68,504	-	5,188	-	17,975	-	-	-	23,816	28,797
Excess (deficiency) of receipts over (under) disbursements	-	2,241	-	251	-	(8,208)	-	500	243	(1,360)	29,748
Cash and investments - ending	\$ 500	\$ 48,803	\$ 6	\$ 21,166	\$ 100	\$ 29,103	\$ 839	\$ 3,158	\$ 193,167	\$ 25,907	\$ 181,920

CITY OF DUNKIRK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	MVH Restricted	Police Donation	Community Crossings Grant	Nonreverting Repair/Main	IHCDA Grant-Blight Elimination Project	Highlands Subdivision	Water Bond & Int - BONY	Water Debt Reserve - BONY
Cash and investments - beginning	\$ 3,185	\$ 5,900	\$ -	\$ -	\$ -	\$ 900	\$ 209,684	\$ 138,885
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	32,230	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,734	-	3,185	-	-	164,836	-
Total receipts	-	3,734	-	3,185	32,230	-	164,836	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	161,094	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,185	5,900	-	-	-	-	-	-
Total disbursements	3,185	5,900	-	-	-	-	161,094	-
Excess (deficiency) of receipts over (under) disbursements	(3,185)	(2,166)	-	3,185	32,230	-	3,742	-
Cash and investments - ending	\$ -	\$ 3,734	\$ -	\$ 3,185	\$ 32,230	\$ 900	\$ 213,426	\$ 138,885

CITY OF DUNKIRK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewage Bond & Interest - BONY	Sewage Debt Reserve - BONY	Payroll	Police Pension Investment	Sewage Bond & Interest Investment	Lien Payments	Credit Card Clearing Acct	Cash On Hand
Cash and investments - beginning	\$ 1,788	\$ 410,059	\$ (29,425)	\$ 21,560	\$ 655	\$ 1,253	\$ 1,813	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	670	2,483	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	126,710	12,375	1,004,213	18	-	-	102,116	-
Total receipts	126,710	12,375	1,004,213	18	-	670	104,599	-
Disbursements:								
Personal services	-	-	947,759	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	119,642	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	27,029	-	-	965	103,692	-
Total disbursements	119,642	-	974,788	-	-	965	103,692	-
Excess (deficiency) of receipts over (under) disbursements	7,068	12,375	29,425	18	-	(295)	907	-
Cash and investments - ending	\$ 8,856	\$ 422,434	\$ -	\$ 21,578	\$ 655	\$ 958	\$ 2,720	\$ 150

CITY OF DUNKIRK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewage Operating	Sewage Improvement	Sewage B&I - Huntington	Sewage Operating Investment	Water Meter Deposits	Water Utility Depreciation	Water Utility Operating	Totals
Cash and investments - beginning	\$ 418,665	\$ 322,746	\$ 28,264	\$ 700	\$ 45,447	\$ 180,186	\$ 73,136	\$ 4,166,256
Receipts:								
Taxes	-	-	-	-	-	-	-	1,607,900
Licenses and permits	-	-	-	-	-	-	-	19,353
Intergovernmental receipts	-	-	-	-	-	-	-	343,001
Charges for services	-	-	-	-	-	-	-	153,438
Fines and forfeits	-	-	-	-	-	-	-	2,547
Utility fees	1,134,869	-	-	-	12,125	-	606,266	1,753,260
Other receipts	647,291	1,179,634	230,205	-	-	129,000	8,941	3,676,049
Total receipts	1,782,160	1,179,634	230,205	-	12,125	129,000	615,207	7,555,548
Disbursements:								
Personal services	190,270	-	-	-	-	-	153,418	1,946,720
Supplies	-	-	-	-	-	-	-	50,084
Other services and charges	50,108	-	-	-	-	-	9,384	734,614
Debt service - principal and interest	-	-	212,295	-	-	-	-	493,031
Capital outlay	-	12,865	-	-	-	9,800	-	127,326
Utility operating expenses	155,064	-	-	-	9,760	-	124,978	289,802
Other disbursements	1,564,514	641,100	-	-	-	-	357,348	2,889,610
Total disbursements	1,959,956	653,965	212,295	-	9,760	9,800	645,128	6,531,187
Excess (deficiency) of receipts over (under) disbursements	(177,796)	525,669	17,910	-	2,365	119,200	(29,921)	1,024,361
Cash and investments - ending	\$ 240,869	\$ 848,415	\$ 46,174	\$ 700	\$ 47,812	\$ 299,386	\$ 43,215	\$ 5,190,617

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

	General	Motor Vehicle Highway	Local Road And Street	1996 Drug Free Allotment	DTR Economic Development	Planning And Zoning	Trash Collection	Police Continuing Education	Clerks Record Perpetuation	User Fee	Rainy Day
Cash and investments - beginning	\$ 1,706,710	\$ 348,783	\$ 27,274	\$ 51	\$ 147,191	\$ 128	\$ 11,425	\$ 14,480	\$ 1,628	\$ 6,875	\$ 45,121
Receipts:											
Taxes	1,244,632	115,502	-	-	-	-	-	-	-	-	-
Licenses and permits	20,085	-	-	-	-	53	-	-	-	-	-
Intergovernmental receipts	88,158	58,499	14,459	-	-	-	-	-	-	-	-
Charges for services	9,626	-	-	-	-	-	132,176	1,356	-	-	-
Fines and forfeits	3,051	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	76,533	60,319	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,442,085</u>	<u>234,320</u>	<u>14,459</u>	<u>-</u>	<u>-</u>	<u>53</u>	<u>132,176</u>	<u>1,356</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:											
Personal services	647,788	49,536	-	-	-	-	-	-	-	-	-
Supplies	39,558	519	10,809	-	-	-	-	-	-	-	-
Other services and charges	409,768	52,939	-	-	-	-	136,867	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	41,388	66,906	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	59,490	3,928	-	-	15,000	-	-	-	-	-	-
Total disbursements	<u>1,197,992</u>	<u>173,828</u>	<u>10,809</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>136,867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>244,093</u>	<u>60,492</u>	<u>3,650</u>	<u>-</u>	<u>(15,000)</u>	<u>53</u>	<u>(4,691)</u>	<u>1,356</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,950,803</u>	<u>\$ 409,275</u>	<u>\$ 30,924</u>	<u>\$ 51</u>	<u>\$ 132,191</u>	<u>\$ 181</u>	<u>\$ 6,734</u>	<u>\$ 15,836</u>	<u>\$ 1,628</u>	<u>\$ 6,875</u>	<u>\$ 45,121</u>

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

	Police-K-9	EDIT Jay/Blackford County	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improv Investment	Police Pension	LOIT-Public Safety
Cash and investments - beginning	\$ 500	\$ 48,803	\$ 6	\$ 21,166	\$ 100	\$ 29,103	\$ 839	\$ 3,158	\$ 193,167	\$ 25,907	\$ 181,920
Receipts:											
Taxes	-	82,495	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,397	-	-	-	23,454	61,556
Charges for services	-	-	-	8,512	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	341	-	-
Total receipts	-	82,495	-	8,512	-	5,397	-	-	341	23,454	61,556
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	420	-
Supplies	-	-	-	958	-	-	-	-	-	-	-
Other services and charges	-	-	-	101	-	-	-	-	-	-	65,292
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	72,100	-	308	-	-	-	-	-	23,460	-
Total disbursements	-	72,100	-	1,367	-	-	-	-	-	23,880	65,292
Excess (deficiency) of receipts over (under) disbursements	-	10,395	-	7,145	-	5,397	-	-	341	(426)	(3,736)
Cash and investments - ending	\$ 500	\$ 59,198	\$ 6	\$ 28,311	\$ 100	\$ 34,500	\$ 839	\$ 3,158	\$ 193,508	\$ 25,481	\$ 178,184

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

	MVH Restricted	Police Donation	Community Crossings Grant	Nonreverting Repair/Main	IHCDA Grant-Blight Elimination Project	Highlands Subdivision	Water Bond & Int - BONY	Water Debt Reserve - BONY
Cash and investments - beginning	\$ -	\$ 3,734	\$ -	\$ 3,185	\$ 32,230	\$ 900	\$ 213,426	\$ 138,885
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	50,832	-	212,271	-	52,795	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,350	-	-	-	-	162,344	3,220
Total receipts	50,832	3,350	212,271	-	52,795	-	162,344	3,220
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	212,271	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	23,435	-
Capital outlay	18,485	-	-	-	85,025	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	137,435	-
Total disbursements	18,485	-	212,271	-	85,025	-	160,870	-
Excess (deficiency) of receipts over (under) disbursements	32,347	3,350	-	-	(32,230)	-	1,474	3,220
Cash and investments - ending	\$ 32,347	\$ 7,084	\$ -	\$ 3,185	\$ -	\$ 900	\$ 214,900	\$ 142,105

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

	Sewage Bond & Interest - BONY	Sewage Debt Reserve - BONY	Payroll	Police Pension Investment	Sewage Bond & Interest Investment	Lien Payments	Credit Card Clearing Acct	Cash On Hand
Cash and investments - beginning	\$ 8,856	\$ 422,434	\$ -	\$ 21,578	\$ 655	\$ 958	\$ 2,720	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,691	2,576	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	80,771	8,219	1,015,498	25	-	-	183,503	-
Total receipts	80,771	8,219	1,015,498	25	-	2,691	186,079	-
Disbursements:								
Personal services	-	-	991,275	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	119,364	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	27,259	-	-	1,985	186,018	-
Total disbursements	119,364	-	1,018,534	-	-	1,985	186,018	-
Excess (deficiency) of receipts over (under) disbursements	(38,593)	8,219	(3,036)	25	-	706	61	-
Cash and investments - ending	\$ (29,737)	\$ 430,653	\$ (3,036)	\$ 21,603	\$ 655	\$ 1,664	\$ 2,781	\$ 150

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

	Sewage Operating	Sewage Improvement	Sewage B&I - Huntington	Sewage Operating Investment	Water Meter Deposits	Water Utility Depreciation	Water Utility Operating	Totals
Cash and investments - beginning	\$ 240,869	\$ 848,415	\$ 46,174	\$ 700	\$ 47,812	\$ 299,386	\$ 43,215	\$ 5,190,617
Receipts:								
Taxes	-	-	-	-	-	-	-	1,442,629
Licenses and permits	-	-	-	-	-	-	-	20,138
Intergovernmental receipts	-	-	-	-	-	-	-	567,421
Charges for services	-	-	-	-	-	-	-	156,937
Fines and forfeits	-	-	-	-	-	-	-	3,051
Utility fees	1,338,465	-	-	-	14,300	-	773,688	2,126,453
Other receipts	275,200	1,075,589	300,982	-	-	201,754	20,300	3,467,948
Total receipts	1,613,665	1,075,589	300,982	-	14,300	201,754	793,988	7,784,577
Disbursements:								
Personal services	200,737	-	-	-	-	-	151,851	2,041,607
Supplies	-	-	-	-	-	-	-	51,844
Other services and charges	53,270	-	-	-	-	-	10,521	941,029
Debt service - principal and interest	-	-	282,029	-	-	-	-	424,828
Capital outlay	-	90,214	-	-	-	9,801	-	311,819
Utility operating expenses	160,667	-	-	-	9,410	-	118,586	288,663
Other disbursements	1,365,191	250,000	-	-	-	-	433,915	2,576,089
Total disbursements	1,779,865	340,214	282,029	-	9,410	9,801	714,873	6,635,879
Excess (deficiency) of receipts over (under) disbursements	(166,200)	735,375	18,953	-	4,890	191,953	79,115	1,148,698
Cash and investments - ending	\$ 74,669	\$ 1,583,790	\$ 65,127	\$ 700	\$ 52,702	\$ 491,339	\$ 122,330	\$ 6,339,315

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

	General	Motor Vehicle Highway	Local Road And Street	1996 Drug Free Allotment	DTR Economic Development	Planning And Zoning	Trash And Garbage Pickup	Police Continuing Education	Clerk's Record Perpetuation	User Fee	Rainy Day
Cash and investments - beginning	\$ 1,950,803	\$ 409,275	\$ 30,924	\$ 51	\$ 132,191	\$ 181	\$ 6,734	\$ 15,836	\$ 1,628	\$ 6,875	\$ 45,121
Receipts:											
Taxes	1,275,458	114,072	-	-	-	-	-	-	-	-	-
Licenses and permits	21,156	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	85,940	50,844	13,847	-	-	-	-	-	-	-	-
Charges for services	12,816	-	-	-	-	-	135,439	3,100	-	-	-
Fines and forfeits	2,245	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	187,545	19,661	-	-	-	-	-	-	-	-	-
Total receipts	1,585,160	184,577	13,847	-	-	-	135,439	3,100	-	-	-
Disbursements:											
Personal services	600,277	59,254	-	-	-	-	-	-	-	-	-
Supplies	44,165	922	5,529	-	-	-	-	-	-	-	-
Other services and charges	380,510	71,520	-	-	-	-	139,663	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	88,824	18,721	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	38,528	4,076	-	-	-	-	-	-	-	-	-
Total disbursements	1,152,304	154,493	5,529	-	-	-	139,663	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	432,856	30,084	8,318	-	-	-	(4,224)	3,100	-	-	-
Cash and investments - ending	\$ 2,383,659	\$ 439,359	\$ 39,242	\$ 51	\$ 132,191	\$ 181	\$ 2,510	\$ 18,936	\$ 1,628	\$ 6,875	\$ 45,121

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

	County Economic Development Income Tax (CEDIT)	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement - Cigarette Tax	Fire Equipment	Police Pension	COVID - IFA CARES Act	LIT - Public Safety	MVH Restricted	Police Donation
Cash and investments - beginning	\$ 59,198	\$ 6	\$ 28,311	\$ 100	\$ 34,500	\$ 3,158	\$ 25,481	\$ -	\$ 178,184	\$ 32,347	\$ 7,084
Receipts:											
Taxes	83,606	-	-	-	-	-	7,872	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,276	-	27,430	73,564	70,795	44,831	-
Charges for services	-	-	-	-	-	8	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	4,182
Total receipts	83,606	-	-	-	6,276	8	35,302	73,564	70,795	44,831	4,182
Disbursements:											
Personal services	-	-	-	-	-	-	408	73,564	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	46,227	48,865	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	4,600	-	-	-	-	-	-	7,648	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	39,375	-	539	-	-	-	24,762	-	-	-	4,633
Total disbursements	39,375	-	5,139	-	-	-	25,170	73,564	46,227	56,513	4,633
Excess (deficiency) of receipts over (under) disbursements	44,231	-	(5,139)	-	6,276	8	10,132	-	24,568	(11,682)	(451)
Cash and investments - ending	\$ 103,429	\$ 6	\$ 23,172	\$ 100	\$ 40,776	\$ 3,166	\$ 35,613	\$ -	\$ 202,752	\$ 20,665	\$ 6,633

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

	Community Crossings Grant	COVID - CARES Act	Nonreverting Repair/Main	INDOT Fed Grant - CFDA 20.205	IHCDA Grant-Blight Elimination Project	Highlands Subdivision	ARP Recovery	Police-K-9	Capital Improvement	Storm Water Construction	Payroll
Cash and investments - beginning	\$ -	\$ -	\$ 3,185	\$ -	\$ -	\$ 900	\$ -	\$ 500	\$ 839	\$ -	\$ (3,036)
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	199,315	699	-	18,528	7,761	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	1,043,865
Total receipts	199,315	699	-	18,528	7,761	-	-	-	-	-	1,043,865
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	939,745
Supplies	-	699	-	-	-	-	-	-	-	-	-
Other services and charges	199,315	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,500	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	26,145
Total disbursements	199,315	699	-	-	2,500	-	-	-	-	-	965,890
Excess (deficiency) of receipts over (under) disbursements	-	-	-	18,528	5,261	-	-	-	-	-	77,975
Cash and investments - ending	\$ -	\$ -	\$ 3,185	\$ 18,528	\$ 5,261	\$ 900	\$ -	\$ 500	\$ 839	\$ -	\$ 74,939

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

	Police Pension Investment	Lien Payments	Credit Card Clearing Acct	Cash On Hand	Sewage Utility Operating	Sewage Improvement Investment	Sewage Improvement	Sewage Utility Bond And Interest Sinking	Sewage Debt Reserve - BONY
Cash and investments - beginning	\$ 21,603	\$ 1,664	\$ 2,781	\$ 150	\$ 74,669	\$ 193,508	\$ 1,583,790	\$ (29,737)	\$ 430,653
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	895	44	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,280,586	-	-	-	-
Other receipts	20	-	232,497	-	13,119	269	-	462	1,545
Total receipts	20	895	232,541	-	1,293,705	269	-	462	1,545
Disbursements:									
Personal services	-	-	-	-	182,311	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	37,468	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	6	-	-
Utility operating expenses	-	-	-	-	168,081	-	-	-	-
Other disbursements	-	-	231,904	-	364,250	-	-	-	-
Total disbursements	-	-	231,904	-	752,110	-	6	-	-
Excess (deficiency) of receipts over (under) disbursements	20	895	637	-	541,595	269	(6)	462	1,545
Cash and investments - ending	\$ 21,623	\$ 2,559	\$ 3,418	\$ 150	\$ 616,264	\$ 193,777	\$ 1,583,784	\$ (29,275)	\$ 432,198

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

	Sewage B&I - Huntington	Sewage Bond & Interest Investment	Sewage Operating Investment	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Operating	Water Utility Bond And Interest Sinking	Water Debt Reserve - BONY	Totals
Cash and investments - beginning	\$ 65,127	\$ 655	\$ 700	\$ 52,702	\$ 491,339	\$ 122,330	\$ 214,900	\$ 142,105	\$ 6,339,315
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,481,008
Licenses and permits	-	-	-	-	-	-	-	-	21,156
Intergovernmental receipts	-	-	-	-	-	-	-	-	599,830
Charges for services	-	-	-	-	-	-	-	-	152,302
Fines and forfeits	-	-	-	-	-	-	-	-	2,245
Utility fees	-	-	-	13,812	-	794,588	-	-	2,088,986
Other receipts	332,702	-	-	-	-	22,339	161,091	829	2,020,126
Total receipts	332,702	-	-	13,812	-	816,927	161,091	829	6,365,653
Disbursements:									
Personal services	-	-	-	-	-	159,268	-	-	2,014,827
Supplies	-	-	-	-	-	-	-	-	51,315
Other services and charges	-	-	-	-	-	9,819	-	-	933,387
Debt service - principal and interest	332,420	-	-	-	-	-	160,559	-	492,979
Capital outlay	-	-	-	-	-	-	-	-	122,299
Utility operating expenses	-	-	-	9,420	-	118,857	-	-	296,358
Other disbursements	-	-	-	-	-	246,404	-	-	980,616
Total disbursements	332,420	-	-	9,420	-	534,348	160,559	-	4,891,781
Excess (deficiency) of receipts over (under) disbursements	282	-	-	4,392	-	282,579	532	829	1,473,872
Cash and investments - ending	\$ 65,409	\$ 655	\$ 700	\$ 57,094	\$ 491,339	\$ 404,909	\$ 215,432	\$ 142,934	\$ 7,813,187

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

	General	Motor Vehicle Highway	Local Road And Street	1996 Drug Free Allotment	DTR Economic Development	Planning And Zoning	Trash And Garbage Pickup	Police Continuing Education	Clerk's Record Perpetuation	User Fee	Rainy Day
Cash and investments - beginning	\$ 2,383,659	\$ 439,359	\$ 39,242	\$ 51	\$ 132,191	\$ 181	\$ 2,510	\$ 18,936	\$ 1,628	\$ 6,875	\$ 45,121
Receipts:											
Taxes	860,042	108,845	-	-	-	-	-	-	-	-	-
Licenses and permits	19,198	-	-	-	-	-	-	250	-	-	-
Intergovernmental receipts	501,662	55,413	15,145	-	-	-	-	-	-	-	-
Charges for services	13,158	-	-	-	-	-	135,677	1,138	-	-	-
Fines and forfeits	2,166	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	147,458	11,332	-	-	-	-	-	-	-	-	-
Total receipts	1,543,684	175,590	15,145	-	-	-	135,677	1,388	-	-	-
Disbursements:											
Personal services	761,023	72,806	-	-	-	-	-	-	-	-	-
Supplies	45,154	2,499	14,151	-	-	-	-	-	-	-	-
Other services and charges	405,626	30,741	-	-	-	-	139,346	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	93,430	12,951	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	52,309	4,734	-	51	-	-	-	-	1,628	-	-
Total disbursements	1,357,542	123,731	14,151	51	-	-	139,346	-	1,628	-	-
Excess (deficiency) of receipts over (under) disbursements	186,142	51,859	994	(51)	-	-	(3,669)	1,388	(1,628)	-	-
Cash and investments - ending	\$ 2,569,801	\$ 491,218	\$ 40,236	\$ -	\$ 132,191	\$ 181	\$ (1,159)	\$ 20,324	\$ -	\$ 6,875	\$ 45,121

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

	County Economic Development Income Tax (CEDIT)	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement - Cigarette Tax	Fire Equipment	Police Pension	COVID - IFA CARES Act	LIT - Public Safety	MVH Restricted	Police Donation
Cash and investments - beginning	\$ 103,429	\$ 6	\$ 23,172	\$ 100	\$ 40,776	\$ 3,166	\$ 35,613	\$ -	\$ 202,752	\$ 20,665	\$ 6,633
Receipts:											
Taxes	-	-	-	-	-	-	16,346	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	86,867	-	-	-	6,552	-	49,907	-	72,874	49,545	-
Charges for services	-	-	14,630	-	-	16	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,000	-	-	-	-	-	-	-	287
Total receipts	86,867	-	19,630	-	6,552	16	66,253	-	72,874	49,545	287
Disbursements:											
Personal services	-	-	-	-	-	-	207	-	-	-	-
Supplies	-	-	440	-	-	-	-	-	1,379	-	-
Other services and charges	-	-	100	-	-	-	-	-	80,045	29,558	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	26,915	-	1,204	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	118,263	6	-	100	-	-	26,479	-	-	-	-
Total disbursements	118,263	6	27,455	100	1,204	-	26,686	-	81,424	29,558	-
Excess (deficiency) of receipts over (under) disbursements	(31,396)	(6)	(7,825)	(100)	5,348	16	39,567	-	(8,550)	19,987	287
Cash and investments - ending	\$ 72,033	\$ -	\$ 15,347	\$ -	\$ 46,124	\$ 3,182	\$ 75,180	\$ -	\$ 194,202	\$ 40,652	\$ 6,920

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

	Community Crossings Grant	COVID - CARES Act	Nonreverting Repair/Main	INDOT Fed Grant - CFDA 20.205	IHCDA Grant-Blight Elimination Project	Highlands Subdivision	ARP Recovery	Police-K-9	Capital Improvement	Storm Water Construction	Payroll
Cash and investments - beginning	\$ -	\$ -	\$ 3,185	\$ 18,528	\$ 5,261	\$ 900	\$ -	\$ 500	\$ 839	\$ -	\$ 74,939
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	145,662	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	107,037	-	-	594	-	-	254,609	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	9	-	-	-	1,148,936
Total receipts	107,037	-	-	594	-	-	254,618	-	-	145,662	1,148,936
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	1,041,354
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	103,310	-	-	-	-	-	424	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,716	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	900	-	500	-	35,105	30,016
Total disbursements	103,310	-	-	-	4,716	900	424	500	-	35,105	1,071,370
Excess (deficiency) of receipts over (under) disbursements	3,727	-	-	594	(4,716)	(900)	254,194	(500)	-	110,557	77,566
Cash and investments - ending	\$ 3,727	\$ -	\$ 3,185	\$ 19,122	\$ 545	\$ -	\$ 254,194	\$ -	\$ 839	\$ 110,557	\$ 152,505

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

	Police Pension Investment	Lien Payments	Credit Card Clearing Acct	Cash On Hand	Sewage Utility Operating	Sewage Improvement Investment	Sewage Improvement	Sewage Utility Bond And Interest Sinking	Sewage Debt Reserve - BONY
Cash and investments - beginning	\$ 21,623	\$ 2,559	\$ 3,418	\$ 150	\$ 616,264	\$ 193,777	\$ 1,583,784	\$ (29,275)	\$ 432,198
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,605	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,308,997	-	-	-	-
Other receipts	13	-	269,942	-	7,569	-	-	-	40
Total receipts	13	2,605	269,942	-	1,316,566	-	-	-	40
Disbursements:									
Personal services	-	-	-	-	206,831	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	41,561	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	168,020	-	-	-	-
Other disbursements	21,636	1,881	270,117	-	363,755	-	-	-	-
Total disbursements	21,636	1,881	270,117	-	780,167	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(21,623)	724	(175)	-	536,399	-	-	-	40
Cash and investments - ending	\$ -	\$ 3,283	\$ 3,243	\$ 150	\$ 1,152,663	\$ 193,777	\$ 1,583,784	\$ (29,275)	\$ 432,238

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

	Sewage B&I - Huntington	Sewage Bond & Interest Investment	Sewage Operating Investment	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Operating	Water Utility Bond And Interest Sinking	Water Debt Reserve - BONY	Totals
Cash and investments - beginning	\$ 65,409	\$ 655	\$ 700	\$ 57,094	\$ 491,339	\$ 404,909	\$ 215,432	\$ 142,934	\$ 7,813,187
Receipts:									
Taxes	-	-	-	-	-	-	-	-	1,130,895
Licenses and permits	-	-	-	-	-	-	-	-	19,448
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,200,205
Charges for services	-	-	-	-	-	-	-	-	167,224
Fines and forfeits	-	-	-	-	-	-	-	-	2,166
Utility fees	-	-	-	16,757	-	855,428	-	-	2,181,182
Other receipts	336,925	317	-	-	-	19,672	161,050	18	2,108,568
Total receipts	336,925	317	-	16,757	-	875,100	161,050	18	6,809,688
Disbursements:									
Personal services	-	-	-	-	-	180,323	-	-	2,262,544
Supplies	-	-	-	-	-	-	-	-	63,623
Other services and charges	-	-	-	-	-	17,157	-	-	847,868
Debt service - principal and interest	336,920	-	-	-	-	-	161,160	-	498,080
Capital outlay	-	-	-	-	14,347	-	-	-	153,563
Utility operating expenses	-	-	-	16,319	-	140,268	-	-	324,607
Other disbursements	-	-	-	-	-	311,371	-	-	1,238,851
Total disbursements	336,920	-	-	16,319	14,347	649,119	161,160	-	5,389,136
Excess (deficiency) of receipts over (under) disbursements	5	317	-	438	(14,347)	225,981	(110)	18	1,420,552
Cash and investments - ending	\$ 65,414	\$ 972	\$ 700	\$ 57,532	\$ 476,992	\$ 630,890	\$ 215,322	\$ 142,952	\$ 9,233,739

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

	Opioid Settlement- Restricted	General	Motor Vehicle Highway	Local Road And Street	DTR Economic Development	Planning And Zoning	Trash And Garbage Pickup	Police Continuing Education	User Fee	Rainy Day	County Economic Development Income Tax (CEDIT)
Cash and investments - beginning	\$ -	\$ 2,569,801	\$ 491,218	\$ 40,236	\$ 132,191	\$ 181	\$ (1,159)	\$ 20,324	\$ 6,875	\$ 45,121	\$ 72,033
Receipts:											
Taxes	-	901,172	119,338	-	-	-	-	-	-	-	-
Licenses and permits	-	18,927	-	-	-	-	-	4,620	-	-	-
Intergovernmental receipts	3,002	485,192	53,458	15,371	-	-	-	-	-	-	83,537
Charges for services	-	13,443	-	-	-	-	138,444	612	-	-	-
Fines and forfeits	-	1,024	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	88,213	198	-	-	-	-	-	-	-	-
Total receipts	3,002	1,507,971	172,994	15,371	-	-	138,444	5,232	-	-	83,537
Disbursements:											
Personal services	-	680,900	90,644	-	-	-	-	-	-	-	-
Supplies	-	48,897	5,102	5,387	-	-	-	-	-	-	-
Other services and charges	-	401,944	77,042	-	-	-	142,551	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	42,628	19,132	-	-	-	-	103	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	41,514	6,227	-	75,000	-	-	-	-	20,129	80,269
Total disbursements	-	1,215,883	198,147	5,387	75,000	-	142,551	103	-	20,129	80,269
Excess (deficiency) of receipts over (under) disbursements	3,002	292,088	(25,153)	9,984	(75,000)	-	(4,107)	5,129	-	(20,129)	3,268
Cash and investments - ending	\$ 3,002	\$ 2,861,889	\$ 466,065	\$ 50,220	\$ 57,191	\$ 181	\$ (5,266)	\$ 25,453	\$ 6,875	\$ 24,992	\$ 75,301

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

	Park Nonreverting Operating	Cumulative Capital Improvement - Cigarette Tax	Fire Equipment - Reports	Sewage Improvement Investment	Police Pension	LIT - Public Safety	MVH Restricted	Police Donation	Community Crossings Grant	Nonreverting Repair/Main	ARP Recovery
Cash and investments - beginning	\$ 15,347	\$ 46,124	\$ 3,182	\$ 193,777	\$ 75,180	\$ 194,202	\$ 40,652	\$ 6,920	\$ 3,727	\$ 3,185	\$ 254,194
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,957	-	-	28,891	70,066	47,270	-	144,022	-	256,486
Charges for services	16,678	-	5	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	103,500	-	-	-	-	-	-	4	-	-	35
Total receipts	120,178	5,957	5	-	28,891	70,066	47,270	4	144,022	-	256,521
Disbursements:											
Personal services	-	-	-	-	408	-	-	-	-	-	-
Supplies	843	-	-	-	-	-	-	-	-	-	-
Other services and charges	348	-	-	-	-	53,344	26,522	-	147,749	-	45,928
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	95,128	39,630	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	742	-	-	-	28,048	-	-	-	-	-	-
Total disbursements	97,061	39,630	-	-	28,456	53,344	26,522	-	147,749	-	45,928
Excess (deficiency) of receipts over (under) disbursements	23,117	(33,673)	5	-	435	16,722	20,748	4	(3,727)	-	210,593
Cash and investments - ending	\$ 38,464	\$ 12,451	\$ 3,187	\$ 193,777	\$ 75,615	\$ 210,924	\$ 61,400	\$ 6,924	\$ -	\$ 3,185	\$ 464,787

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

	Opioid Settlement- Unrestricted	INDOT Fed Grant - CFDA 20.205	Capital Improvement	IHCDA Grant-Blight Elimination Project	Storm Water Construction	Water Utility Bond And Interest Sinking	Water Debt Reserve - BONY	Sewage Utility Bond And Interest Sinking	Sewage Debt Reserve - BONY	Payroll	Sewage Bond & Int Investment
Cash and investments - beginning	\$ -	\$ 19,122	\$ 839	\$ 545	\$ 110,557	\$ 215,322	\$ 142,952	\$ (29,275)	\$ 432,238	\$ 152,505	\$ 972
Receipts:											
Taxes	-	-	-	-	172,287	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,287	-	-	2,485	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	161,442	1,876	33	4,505	1,153,460	269
Total receipts	1,287	-	-	2,485	172,287	161,442	1,876	33	4,505	1,153,460	269
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	1,036,248	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	160,646	-	-	-	-	-
Capital outlay	-	15,393	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	62,744	-	-	336,170	-	85,507	-
Total disbursements	-	15,393	-	-	62,744	160,646	-	336,170	-	1,121,755	-
Excess (deficiency) of receipts over (under) disbursements	1,287	(15,393)	-	2,485	109,543	796	1,876	(336,137)	4,505	31,705	269
Cash and investments - ending	\$ 1,287	\$ 3,729	\$ 839	\$ 3,030	\$ 220,100	\$ 216,118	\$ 144,828	\$ (365,412)	\$ 436,743	\$ 184,210	\$ 1,241

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

	Lien Payments	Credit Card Clearing Acct	Cash On Hand	Sewage Utility Operating	Sewage Improvement	Sewage B&I - Huntington	Sewage Operating Investment	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Operating	Totals
Cash and investments - beginning	\$ 3,283	\$ 3,243	\$ 150	\$ 1,152,663	\$ 1,583,784	\$ 65,414	\$ 700	\$ 57,532	\$ 476,992	\$ 630,890	\$ 9,233,739
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	1,192,797
Licenses and permits	-	-	-	-	-	-	-	-	-	-	23,547
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	1,197,024
Charges for services	2,694	-	-	-	-	-	-	-	-	-	171,876
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	1,024
Utility fees	-	-	-	1,374,094	-	-	-	14,431	-	869,562	2,258,087
Other receipts	-	703,675	-	68,378	1,089,764	285,769	-	-	606,409	39,860	4,307,390
Total receipts	2,694	703,675	-	1,442,472	1,089,764	285,769	-	14,431	606,409	909,422	9,151,745
Disbursements:											
Personal services	-	-	-	195,961	-	-	-	-	-	170,563	2,174,724
Supplies	-	-	-	-	-	-	-	-	-	-	60,229
Other services and charges	-	-	-	39,657	-	-	-	-	-	8,633	943,718
Debt service - principal and interest	-	-	-	-	-	336,170	-	-	-	-	496,816
Capital outlay	-	-	-	-	-	-	-	-	-	-	212,014
Utility operating expenses	-	-	-	174,135	-	-	-	15,338	-	346,803	536,276
Other disbursements	2,307	703,775	-	1,187,790	-	-	-	-	-	850,564	3,480,786
Total disbursements	2,307	703,775	-	1,597,543	-	336,170	-	15,338	-	1,376,563	7,904,563
Excess (deficiency) of receipts over (under) disbursements	387	(100)	-	(155,071)	1,089,764	(50,401)	-	(907)	606,409	(467,141)	1,247,182
Cash and investments - ending	\$ 3,670	\$ 3,143	\$ 150	\$ 997,592	\$ 2,673,548	\$ 15,013	\$ 700	\$ 56,625	\$ 1,083,401	\$ 163,749	\$ 10,480,921

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OTHER INFORMATION

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

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Wastewater:			
Revenue bonds	2012 Municipal Sewage Works	\$ 2,955,000	\$ 245,000
Water:			
Revenue bonds	2010 Municipal Water Utility	1,131,000	128,000
Totals		\$ 4,086,000	\$ 373,000

CITY OF DUNKIRK
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 41,800
Infrastructure	505,988
Buildings	455,125
Improvements other than buildings	449,204
Machinery, equipment, and vehicles	<u>530,211</u>
Total governmental activities	<u>1,982,328</u>
Wastewater:	
Land	4,028,358
Infrastructure	4,239,853
Buildings	1,506,300
Machinery, equipment, and vehicles	<u>1,320,848</u>
Total Wastewater	<u>11,095,359</u>
Water:	
Land	143,100
Infrastructure	922,891
Buildings	2,317,671
Improvements other than buildings	831,724
Machinery, equipment, and vehicles	<u>788,574</u>
Total Water	<u>5,003,960</u>
Total capital assets	<u>\$ 18,081,647</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/>.