

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF RISING SUN

OHIO COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**

06/05/2024



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rae Baker Gipson	01-01-19 to 12-31-24
Mayor	Brent Bascom Steve Slack	01-01-19 to 12-31-19 01-01-20 to 12-31-24
President of the Board of Public Works	Brent Bascom Steve Slack	01-01-19 to 12-31-19 01-01-20 to 12-31-24
President Pro Tempore of the Common Council	Dennis Williams William Marksberry Bud Radcliff Tina Rumsey Bovard Lisa Hewitt Williams	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-23 01-01-24 to 12-31-24
Utility Office Manager	Erma Siekman	01-01-19 to 12-31-24
Superintendent of Utilities	Shawn Guidice (Vacant) Scott Henry	01-01-19 to 03-29-19 03-30-19 to 03-31-19 04-01-19 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF RISING SUN, OHIO COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of the City of Rising Sun (City), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2023, 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, 2023, 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, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial 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 21, 2024

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES 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 RISING SUN  
 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	\$ 1,398,664	\$ 1,861,988	\$ 2,135,010	\$ 1,125,642	\$ 2,455,876	\$ 2,037,783	\$ 1,543,735
MOTOR VEHICLE HIGHWAY	335,837	549,149	438,674	446,312	519,396	531,424	434,284
LOCAL ROAD & STREET	13,759	16,819	-	30,578	16,697	-	47,275
MVH RESTRICTED	-	49,583	50,000	(417)	43,730	43,313	-
CRIMINAL INVESTIGATION	2,674	2,000	360	4,314	2,500	189	6,625
ECONOMIC DEVELOPMENT	386,890	50,765	195,000	242,655	-	98,054	144,601
TRASH & GARBAGE PICKUP	119,775	165,584	124,777	160,582	166,702	145,373	181,911
LOCAL LAW ENF CONT ED	4,427	1,130	960	4,597	715	299	5,013
RIVERBOAT	1,852,927	2,673,153	2,429,563	2,096,517	2,544,102	2,121,121	2,519,498
PARK & RECREATION	70,921	196,876	196,201	71,596	197,254	195,101	73,749
RAINY DAY FUND	139,121	-	-	139,121	-	-	139,121
CUM CAP IMP - CIG TAX	5,690	5,264	-	10,954	4,996	-	15,950
CUM CAP DEVELOPMENT	323,163	36,657	100,000	259,820	36,487	91,648	204,659
REVEVELOPMENT GENERAL	244,088	20,511	210,615	53,984	89,823	82,363	61,444
REVENUE SHARING FUND	189,361	1,061,535	1,088,534	162,362	96,400	258,762	-
COMMUNITY DEVELOPMENT FUND	4,320,000	47,378	-	4,367,378	-	-	4,367,378
REBUILD AMERICA REDEV	17,915	1,111	-	19,026	-	-	19,026
REDEVELOPMENT RLF FUND	885,903	166,748	6,874	1,045,777	73,986	124,756	995,007
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	-	932,441	64,044	868,397	319,596	1,187,173	820
COVID CARES FUND	-	-	-	-	69,559	-	69,559
PARK SECURITY DEPOSIT	1,801	3,650	4,275	1,176	425	425	1,176
HERITAGE HALL SEC DEPOSIT	1,140	100	-	1,240	-	-	1,240
RISING SUN MEDICAL CENTER	17,250	-	16,820	430	-	-	430
EDUCATION CENTER FUND	66,113	10,000	20,541	55,572	-	15,491	40,081
BACKPACK FOOD PROGRAM	6,677	-	5,774	903	10,000	4,175	6,728
MAIN ST GRANTS	5,933	5,841	6,774	5,000	1,650	5,314	1,336
POLICE GRANTS	-	11,337	11,337	-	67,806	67,806	-
STREET DEPT GRANTS HR 41	-	22,000	-	22,000	16,160	22,000	16,160
BIGGEST LOSER PROGRAM	2,332	4,540	4,050	2,822	2,060	3,200	1,682
SPUD POLE GRANT RSRF	5,000	-	-	5,000	-	-	5,000
NAVY BEAN FUND	40,627	45,411	66,271	19,767	1,244	1,985	19,026
INSURANCE CITY HAIL STORM 10.19.16 HR 40	41,043	-	41,043	-	-	-	-
STAGE EQUIPMENT GRANT	15,670	-	-	15,670	-	-	15,670
YOUTH BALLFIELD GRANT --CEMETERY	5,000	-	5,000	-	-	-	-
DEBRIS DEFLECTOR GRANT	-	20,000	-	20,000	-	-	20,000
PARK GRANTS	1,053	3,434	335	4,152	22,330	25,355	1,127
PAYROLL	1,101	944,322	944,322	1,101	886,431	887,532	-
PAYROLL-FEDWHOLD	-	138,519	138,519	-	118,467	118,467	-
PAYROLL-FICA	-	106,983	106,983	-	97,493	97,493	-

CITY OF RISING SUN  
 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	
PAYROLL-MEDICARE	-	40,107	40,107	-	37,805	37,805	-
PAYROLL-STATE W/H	4,123	48,983	48,658	4,448	46,824	47,013	4,259
PAYROLL-COUNTY W/H	1,274	16,308	16,001	1,581	16,918	16,993	1,506
PAYROLL-CIVIL PERF	-	17,066	17,066	-	15,873	15,873	-
POLICE PERF	856	23,343	23,343	856	27,531	27,531	856
PAYROLL VOLUNTARY PERF	-	7,303	7,303	-	5,639	5,639	-
PAYROLL-HEALTH INSURANCE	2,201	25,300	25,450	2,051	24,500	28,575	(2,024)
PAYROLL-CREDIT UNION W/H	-	57,480	57,480	-	62,045	62,045	-
PAYROLL- AUL 457 W/H	-	21,988	21,988	-	23,616	23,616	-
PAYROLL - CHILD SUPPORT	-	3,536	3,536	-	3,400	3,400	-
PAYROLL-LIBERTY NATIONAL LIFE	-	6,450	6,450	-	6,872	6,872	-
LIBERTY NATIONAL--CANCER	-	2,609	2,609	-	2,987	2,987	-
CITY HRA	38,392	30,166	21,016	47,542	30,216	17,168	60,590
LIBERTY NATIONAL ACCIDENT	-	1,297	1,297	-	1,214	1,214	-
GENERAL ELECTRIC CREDIT UNION	-	2,080	2,080	-	-	-	-
LIBERTY NATIONAL CRITICAL ILLNESS	-	318	318	-	386	386	-
LIBERTY NATIONAL -- ICU	-	-	-	-	174	174	-
UTILITY PAYMENT CLEARING	3,492	482,317	482,814	2,995	677,609	676,607	3,997
WATER OPERATING	661,015	593,385	565,608	688,792	554,057	617,792	625,057
WATER CAPACITY FEES	148,475	3,631	-	152,106	2,448	-	154,554
WATER CASH DEPRECIATION	21,186	11,254	-	32,440	10,457	16	42,881
WATER METER DEPOSIT	25,119	3,525	2,550	26,094	2,900	1,675	27,319
WATER CASH RESERVE	24,658	18,267	-	42,925	9,667	-	52,592
SEWAGE OPERATING	709,004	718,346	715,219	712,131	625,951	755,307	582,775
SEWAGE CAPACITY	153,863	2,556	-	156,419	1,871	-	158,290
SEWAGE DEPRECIATION	27,108	14,511	-	41,619	12,648	-	54,267
SEWAGE CASH RESERVE	14,790	2,827	-	17,617	8,934	-	26,551
ELECTRIC OPERATING	2,388,890	4,754,923	4,983,958	2,159,855	4,337,670	4,555,448	1,942,077
ELECTRIC RESERVE FUND	204,353	42,529	-	246,882	61,627	-	308,509
ELECTRIC DEPRECIATION	184,115	89,529	-	273,644	84,129	207,779	149,994
ELECTRIC CUSTOMER DEP	168,932	16,450	14,947	170,435	16,025	10,943	175,517
ELECTRIC WORKING FUND	1,200	-	-	1,200	-	-	1,200
PAYROLL UTILITIES	15,841	836,070	833,975	17,936	905,344	904,439	18,841
INSURANCE HRA UTILITIES	10,633	13,099	10,380	13,352	13,115	10,707	15,760
<b>Totals</b>	<b>\$ 15,331,375</b>	<b>\$ 17,062,382</b>	<b>\$ 16,316,809</b>	<b>\$ 16,076,948</b>	<b>\$ 15,492,337</b>	<b>\$ 16,204,606</b>	<b>\$ 15,364,679</b>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
GENERAL FUND	\$ 1,543,735	\$ 2,938,928	\$ 2,182,140	\$ 2,300,523	\$ 2,834,859	\$ 2,163,798	\$ 2,971,584
MOTOR VEHICLE HIGHWAY	434,284	516,670	523,177	427,777	604,957	592,311	440,423
LOCAL ROAD & STREET	47,275	18,530	5,000	60,805	19,090	-	79,895
MVH RESTRICTED	-	48,329	24,425	23,904	47,962	44,662	27,204
ECONOMIC DEVELOPMENT	144,601	-	-	144,601	-	120,927	23,674
CRIMINAL INVESTIGATION	6,625	9,500	6,084	10,041	8,505	6,972	11,574
TRASH & GARBAGE PICKUP	181,911	179,260	155,257	205,914	184,870	179,895	210,889
LOCAL LAW ENF CONT ED	5,013	1,174	1,484	4,703	1,075	2,791	2,987
RIVERBOAT	2,519,498	3,282,171	2,458,639	3,343,030	2,926,731	2,466,461	3,803,300
PARK & RECREATION	73,749	212,425	220,518	65,656	215,109	201,056	79,709
RAINY DAY FUND	139,121	-	-	139,121	-	-	139,121
CUM CAP IMP - CIG TAX	15,950	4,734	10,000	10,684	4,080	-	14,764
CUM CAP DEVELOPMENT	204,659	37,810	-	242,469	39,162	-	281,631
REVEVELOPMENT GENERAL	61,444	30,195	12,551	79,088	14,400	15,106	78,382
ARP FUND	-	241,464	-	241,464	243,292	133,844	350,912
DONATION FUND	-	70	-	70	-	-	70
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	13,383	-	13,383
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	5,736	-	5,736
COMMUNITY DEVELOPMENT FUND	4,367,378	120,000	-	4,487,378	120,000	-	4,607,378
REBUILD AMERICA REDEV	19,026	-	19,026	-	-	-	-
REDEVELOPMENT RLF FUND	995,007	74,967	6,623	1,063,351	85,864	162,696	986,519
HEALTHY COMMUNITY OCCF	-	-	-	-	5,000	2,670	2,330
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	820	330,041	183,472	147,389	212,225	359,614	-
COVID CARES FUND	69,559	1,942	71,501	-	-	-	-
PARK SECURITY DEPOSIT	1,176	4,100	3,700	1,576	725	725	1,576
HERITAGE HALL SEC DEPOSIT	1,240	-	-	1,240	-	-	1,240
RISING SUN MEDICAL CENTER	430	-	430	-	-	-	-
EDUCATION CENTER FUND	40,081	-	15,658	24,423	50,000	20,604	53,819
BACKPACK FOOD PROGRAM	6,728	10,000	10,145	6,583	10,556	10,138	7,001
MAIN ST GRANTS	1,336	2,018	5,004	(1,650)	-	-	(1,650)
POLICE GRANTS	-	20,000	-	20,000	-	20,000	-
STREET DEPT GRANTS HR 41	16,160	45,500	21,551	40,109	73,375	83,484	30,000
BIGGEST LOSER PROGRAM	1,682	5,590	3,619	3,653	3,215	3,600	3,268
SPUD POLE GRANT RSRF	5,000	-	5,000	-	-	-	-
NAVY BEAN FUND	19,026	25,631	35,040	9,617	55,109	43,093	21,633
STAGE EQUIPMENT GRANT	15,670	-	15,670	-	-	-	-
DEBRIS DEFLECTOR GRANT	20,000	-	20,000	-	-	-	-
PARK GRANTS	1,127	5,330	5,330	1,127	4,540	940	4,727
PAYROLL	-	866,635	866,635	-	877,366	877,366	-
PAYROLL-FEDWHOLD	-	101,566	101,566	-	111,131	111,131	-

CITY OF RISING SUN  
 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-FICA	-	93,116	93,116	-	99,194	99,194	-
PAYROLL-MEDICARE	-	37,441	37,441	-	38,043	38,043	-
PAYROLL-STATE W/H	4,259	46,924	44,956	6,227	44,412	44,982	5,657
PAYROLL-COUNTY W/H	1,506	17,763	16,806	2,463	17,996	18,084	2,375
PAYROLL-CIVIL PERF	-	14,492	14,492	-	16,385	15,762	623
POLICE PERF	856	27,586	27,586	856	25,394	25,394	856
PAYROLL VOLUNTARY PERF	-	6,050	6,050	-	6,058	5,825	233
PAYROLL-HEALTH INSURANCE	(2,024)	45,125	44,575	(1,474)	46,850	50,050	(4,674)
PAYROLL-CREDIT UNION W/H	-	66,315	66,315	-	60,940	60,940	-
PAYROLL- AUL 457 W/H	-	24,153	24,153	-	27,482	27,482	-
PAYROLL - CHILD SUPPORT	-	4,116	4,116	-	6,853	6,853	-
PAYROLL-LIBERTY NATIONAL LIFE	-	7,097	7,097	-	6,573	6,573	-
LIBERTY NATIONAL--CANCER	-	2,535	2,535	-	1,429	1,429	-
CITY HRA	60,590	84,305	15,941	128,954	38,832	20,175	147,611
LIBERTY NATIONAL ACCIDENT	-	1,073	1,073	-	918	918	-
LIBERTY NATIONAL CRITICAL ILLNESS	-	505	505	-	538	538	-
LIBERTY NATIONAL -- ICU	-	469	469	-	270	270	-
SEWAGE OPERATING	582,775	673,603	731,646	524,732	632,586	627,633	529,685
SEWAGE CAPACITY	158,290	3,754	-	162,044	5,979	3,626	164,397
SEWAGE DEPRECIATION	54,267	1,030	-	55,297	-	55,297	-
SEWAGE CASH RESERVE	26,551	22,533	-	49,084	14,997	1,300	62,781
ELECTRIC OPERATING	1,942,077	4,431,735	4,481,396	1,892,416	4,564,331	4,698,236	1,758,511
ELECTRIC CASH RESERVE FUND	308,509	70,996	14,501	365,004	33,300	4,016	394,288
ELECTRIC DEPRECIATION	149,994	5,921	69,614	86,301	-	39,282	47,019
ELECTRIC CUSTOMER DEP	175,517	14,350	12,354	177,513	16,925	16,073	178,365
ELECTRIC WORKING FUND	1,200	-	-	1,200	-	-	1,200
WATER OPERATING	625,057	557,648	612,585	570,120	540,550	522,868	587,802
WATER CAPACITY FEES	154,554	3,640	-	158,194	2,438	-	160,632
WATER CASH DEPRECIATION	42,881	761	-	43,642	-	5,640	38,002
WATER METER DEPOSIT	27,319	1,900	2,403	26,816	3,225	2,684	27,357
WATER CASH RESERVE	52,592	15,897	-	68,489	11,154	-	79,643
PAYROLL UTILITIES	18,841	875,367	875,484	18,724	872,308	871,970	19,062
INSURANCE HRA UTILITIES	15,760	31,029	11,971	34,818	112	13,002	21,928
UTILITY PAYMENT CLEARING	3,997	1,031,542	1,032,747	2,792	1,215,997	1,213,944	4,845
Totals	\$ 15,364,679	\$ 17,355,351	\$ 15,241,172	\$ 17,478,858	\$ 17,124,386	\$ 16,121,967	\$ 18,481,277

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

CITY OF RISING SUN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GENERAL FUND	\$ 2,971,584	\$ 2,300,186	\$ 2,106,481	\$ 3,165,289
MOTOR VEHICLE HIGHWAY	440,423	554,946	571,113	424,256
LOCAL ROAD & STREET	79,895	20,263	-	100,158
MVH RESTRICTED	27,204	48,407	-	75,611
ECONOMIC DEVELOPMENT	23,674	-	2,430	21,244
CRIMINAL INVESTIGATION	11,574	2,500	4,449	9,625
TRASH & GARBAGE PICKUP	210,889	189,882	172,792	227,979
LOCAL LAW ENF CONT ED	2,987	550	1,437	2,100
RIVERBOAT	3,803,300	2,887,279	2,399,205	4,291,374
PARK & RECREATION	79,709	234,539	194,524	119,724
RAINY DAY FUND	139,121	-	-	139,121
CUM CAP IMP - CIG TAX	14,764	4,081	-	18,845
CUM CAP DEVELOPMENT	281,631	45,887	25,794	301,724
REVELOPMENT GENERAL	78,382	13,650	13,782	78,250
ARP FUND	350,912	-	100,000	250,912
DONATION FUND	70	-	-	70
OPIOID SETTLEMENT UNRESTRICTED	13,383	6,762	13,383	6,762
OPIOID SETTLEMENT RESTRICTED	5,736	17,092	5,736	17,092
COMMUNITY DEVELOPMENT FUND	4,607,378	120,000	-	4,727,378
REDEVELOPMENT RLF FUND	986,519	34,355	30,079	990,795
HEALTHY COMMUNITY OCCF	2,330	-	706	1,624
PARK SECURITY DEPOSIT	1,576	3,025	2,625	1,976
HERITAGE HALL SEC DEPOSIT	1,240	-	-	1,240
EDUCATION CENTER FUND	53,819	-	14,317	39,502
BACKPACK FOOD PROGRAM	7,001	9,184	8,560	7,625
MAIN ST GRANTS	(1,650)	1,650	-	-
POLICE GRANTS	-	10,000	10,000	-
STREET DEPT GRANTS HR 41	30,000	5,000	35,000	-
BIGGEST LOSER PROGRAM	3,268	2,930	4,300	1,898
NAVY BEAN FUND	21,633	63,533	56,673	28,493
PARK GRANTS	4,727	20,500	5,500	19,727
PAYROLL	-	933,695	933,695	-
PAYROLL-FEDWHOLD	-	107,634	107,634	-
PAYROLL-FICA	-	108,128	108,148	(20)
PAYROLL-MEDICARE	-	40,109	40,109	-
PAYROLL-STATE W/H	5,657	45,219	45,191	5,685

CITY OF RISING SUN  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
PAYROLL-COUNTY W/H	2,375	19,055	18,978	2,452
PAYROLL-CIVIL PERF	623	17,008	17,631	-
POLICE PERF	856	26,582	26,582	856
PAYROLL VOLUNTARY PERF	233	8,257	8,490	-
PAYROLL-HEALTH INSURANCE	(4,674)	45,100	40,400	26
PAYROLL-CREDIT UNION W/H	-	59,720	59,720	-
PAYROLL- AUL 457 W/H	-	38,075	38,075	-
PAYROLL - CHILD SUPPORT	-	3,510	3,510	-
PAYROLL-LIBERTY NATIONAL LIFE	-	9,876	9,876	-
LIBERTY NATIONAL--CANCER	-	1,462	1,462	-
CITY HRA	147,611	40,606	20,777	167,440
LIBERTY NATIONAL ACCIDENT	-	912	912	-
LIBERTY NATIONAL CRITICAL ILLNESS	-	981	981	-
LIBERTY NATIONAL -- ICU	-	133	133	-
WATER OPERATING	587,802	576,693	658,258	506,237
WATER CASH DEPRECIATION	38,002	-	-	38,002
WATER METER DEPOSIT	27,357	2,803	2,575	27,585
WATER CASH RESERVE	79,643	4,784	-	84,427
WATER CAPACITY FEES	160,632	8,062	-	168,694
PAYROLL UTILITIES	19,062	956,516	956,849	18,729
INSURANCE HRA UTILITIES	21,928	19,614	18,432	23,110
UTILITY PAYMENT CLEARING	4,845	1,394,636	1,395,799	3,682
SEWAGE OPERATING	529,685	682,522	743,280	468,927
SEWAGE CASH RESERVE	62,781	22,403	-	85,184
SEWAGE CAPACITY	164,397	2,363	-	166,760
ELECTRIC OPERATING	1,758,511	4,556,395	4,842,284	1,472,622
ELECTRIC DEPRECIATION	47,019	-	47,019	-
ELECTRIC CUSTOMER DEP	178,365	13,625	12,784	179,206
ELECTRIC CASH RESERVE FUND	394,288	18,585	131,863	281,010
ELECTRIC WORKING FUND	1,200	-	-	1,200
Totals	<u>\$ 18,481,277</u>	<u>\$ 16,361,264</u>	<u>\$ 16,070,333</u>	<u>\$ 18,772,208</u>

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

CITY OF RISING SUN  
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 RISING SUN  
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 RISING SUN  
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 RISING SUN  
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 RISING SUN  
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 RISING SUN  
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 multiple funds during the audit period having expenditures exceeding receipts and available cash balances. There was also a grant fund with a cash balance deficit due to the fund being set up as a reimbursable grant.

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OTHER INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 1,398,664	\$ 335,837	\$ 13,759	\$ -	\$ 2,674	\$ 386,890	\$ 119,775	\$ 4,427	\$ 1,852,927	\$ 70,921
Receipts:										
Taxes	243,585	403,062	-	-	-	-	-	-	-	-
Licenses and permits	3,328	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	203,017	78,942	16,819	49,583	-	-	-	-	2,136,471	-
Charges for services	75,506	-	-	-	-	-	165,584	-	-	119,639
Fines and forfeits	175	-	-	-	-	-	-	1,130	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,336,377	67,145	-	-	2,000	50,765	-	-	536,682	77,237
Total receipts	<u>1,861,988</u>	<u>549,149</u>	<u>16,819</u>	<u>49,583</u>	<u>2,000</u>	<u>50,765</u>	<u>165,584</u>	<u>1,130</u>	<u>2,673,153</u>	<u>196,876</u>
Disbursements:										
Personal services	1,368,720	357,621	-	-	-	-	-	-	242,867	105,329
Supplies	116,959	40,507	-	-	-	-	-	-	15,450	12,148
Other services and charges	544,265	40,044	-	-	360	-	124,777	960	111,239	68,424
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	103,891	502	-	50,000	-	195,000	-	-	68,006	10,300
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,175	-	-	-	-	-	-	-	1,992,001	-
Total disbursements	<u>2,135,010</u>	<u>438,674</u>	<u>-</u>	<u>50,000</u>	<u>360</u>	<u>195,000</u>	<u>124,777</u>	<u>960</u>	<u>2,429,563</u>	<u>196,201</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(273,022)</u>	<u>110,475</u>	<u>16,819</u>	<u>(417)</u>	<u>1,640</u>	<u>(144,235)</u>	<u>40,807</u>	<u>170</u>	<u>243,590</u>	<u>675</u>
Cash and investments - ending	<u>\$ 1,125,642</u>	<u>\$ 446,312</u>	<u>\$ 30,578</u>	<u>\$ (417)</u>	<u>\$ 4,314</u>	<u>\$ 242,655</u>	<u>\$ 160,582</u>	<u>\$ 4,597</u>	<u>\$ 2,096,517</u>	<u>\$ 71,596</u>

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

	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	COMMUNITY DEVELOPMENT FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND
Cash and investments - beginning	\$ 139,121	\$ 5,690	\$ 323,163	\$ 244,088	\$ 189,361	\$ 4,320,000	\$ 17,915	\$ 885,903	\$ -
Receipts:									
Taxes	-	-	33,960	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,264	2,697	-	1,061,535	-	-	-	932,441
Charges for services	-	-	-	9,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	11,511	-	47,378	1,111	166,748	-
Total receipts	-	5,264	36,657	20,511	1,061,535	47,378	1,111	166,748	932,441
Disbursements:									
Personal services	-	-	-	4,264	-	-	-	5,356	-
Supplies	-	-	-	621	-	-	-	545	-
Other services and charges	-	-	-	20,245	26,359	-	-	973	64,044
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	100,000	185,485	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,062,175	-	-	-	-
Total disbursements	-	-	100,000	210,615	1,088,534	-	-	6,874	64,044
Excess (deficiency) of receipts over (under) disbursements	-	5,264	(63,343)	(190,104)	(26,999)	47,378	1,111	159,874	868,397
Cash and investments - ending	\$ 139,121	\$ 10,954	\$ 259,820	\$ 53,984	\$ 162,362	\$ 4,367,378	\$ 19,026	\$ 1,045,777	\$ 868,397

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

	COVID CARES FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	RISING SUN MEDICAL CENTER	EDUCATION CENTER FUND	BACKPACK FOOD PROGRAM	MAIN ST GRANTS	POLICE GRANTS	STREET DEPT GRANTS HR 41	BIGGEST LOSER PROGRAM
Cash and investments - beginning	\$ -	\$ 1,801	\$ 1,140	\$ 17,250	\$ 66,113	\$ 6,677	\$ 5,933	\$ -	\$ -	\$ 2,332
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	3,650	100	-	-	-	5,841	11,337	22,000	4,540
Total receipts	-	3,650	100	-	10,000	-	5,841	11,337	22,000	4,540
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	16,820	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	4,275	-	-	20,541	5,774	6,774	11,337	-	4,050
Total disbursements	-	4,275	-	16,820	20,541	5,774	6,774	11,337	-	4,050
Excess (deficiency) of receipts over (under) disbursements	-	(625)	100	(16,820)	(10,541)	(5,774)	(933)	-	22,000	490
Cash and investments - ending	\$ -	\$ 1,176	\$ 1,240	\$ 430	\$ 55,572	\$ 903	\$ 5,000	\$ -	\$ 22,000	\$ 2,822

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

	SPUD POLE GRANT RSRF	NAVY BEAN FUND	INSURANCE CITY HAIL STORM 10.19.16 HR 40	STAGE EQUIPMENT GRANT	YOUTH BALLFIELD GRANT --CEMETERY	DEBRIS DEFLECTOR GRANT	PARK GRANTS	PAYROLL	PAYROLL-FEDWHOLD	PAYROLL-FICA
Cash and investments - beginning	\$ 5,000	\$ 40,627	\$ 41,043	\$ 15,670	\$ 5,000	\$ -	\$ 1,053	\$ 1,101	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	3,185	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	42,226	-	-	-	20,000	3,434	944,322	138,519	106,983
Total receipts	-	45,411	-	-	-	20,000	3,434	944,322	138,519	106,983
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	41,043	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	944,322	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	66,271	-	-	5,000	-	335	-	138,519	106,983
Total disbursements	-	66,271	41,043	-	5,000	-	335	944,322	138,519	106,983
Excess (deficiency) of receipts over (under) disbursements	-	(20,860)	(41,043)	-	(5,000)	20,000	3,099	-	-	-
Cash and investments - ending	\$ 5,000	\$ 19,767	\$ -	\$ 15,670	\$ -	\$ 20,000	\$ 4,152	\$ 1,101	\$ -	\$ -

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

	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H
Cash and investments - beginning	\$ -	\$ 4,123	\$ 1,274	\$ -	\$ 856	\$ -	\$ 2,201	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	40,107	48,983	16,308	17,066	23,343	7,303	25,300	57,480	21,988
<b>Total receipts</b>	<b>40,107</b>	<b>48,983</b>	<b>16,308</b>	<b>17,066</b>	<b>23,343</b>	<b>7,303</b>	<b>25,300</b>	<b>57,480</b>	<b>21,988</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	40,107	48,658	16,001	17,066	23,343	7,303	25,450	57,480	21,988
<b>Total disbursements</b>	<b>40,107</b>	<b>48,658</b>	<b>16,001</b>	<b>17,066</b>	<b>23,343</b>	<b>7,303</b>	<b>25,450</b>	<b>57,480</b>	<b>21,988</b>
Excess (deficiency) of receipts over (under) disbursements	-	325	307	-	-	-	(150)	-	-
Cash and investments - ending	\$ -	\$ 4,448	\$ 1,581	\$ -	\$ 856	\$ -	\$ 2,051	\$ -	\$ -

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

	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL LIFE	LIBERTY NATIONAL--CANCER	CITY HRA	LIBERTY NATIONAL ACCIDENT	GENERAL ELECTRIC CREDIT UNION	LIBERTY NATIONAL CRITICAL ILLNESS	LIBERTY NATIONAL -- ICU	UTILITY PAYMENT CLEARING	WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 38,392	\$ -	\$ -	\$ -	\$ -	\$ 3,492	\$ 661,015
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	548,178
Penalties	-	-	-	-	-	-	-	-	-	1,696
Other receipts	3,536	6,450	2,609	30,166	1,297	2,080	318	-	482,317	43,511
Total receipts	<u>3,536</u>	<u>6,450</u>	<u>2,609</u>	<u>30,166</u>	<u>1,297</u>	<u>2,080</u>	<u>318</u>	<u>-</u>	<u>482,317</u>	<u>593,385</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	210,110
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	19,448
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	336,050
Other disbursements	3,536	6,450	2,609	21,016	1,297	2,080	318	-	482,814	-
Total disbursements	<u>3,536</u>	<u>6,450</u>	<u>2,609</u>	<u>21,016</u>	<u>1,297</u>	<u>2,080</u>	<u>318</u>	<u>-</u>	<u>482,814</u>	<u>565,608</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	9,150	-	-	-	-	(497)	27,777
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,542</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,995</u>	<u>\$ 688,792</u>

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

	WATER CAPACITY FEES	WATER CASH DEPRECIATION	WATER METER DEPOSIT	WATER CASH RESERVE	SEWAGE OPERATING	SEWAGE CAPACITY	SEWAGE DEPRECIATION	SEWAGE CASH RESERVE	ELECTRIC OPERATING	ELECTRIC RESERVE FUND
Cash and investments - beginning	\$ 148,475	\$ 21,186	\$ 25,119	\$ 24,658	\$ 709,004	\$ 153,863	\$ 27,108	\$ 14,790	\$ 2,388,890	\$ 204,353
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	2,800	11,254	3,525	18,267	703,216	1,700	14,511	2,827	4,454,716	42,529
Penalties	-	-	-	-	6,483	-	-	-	16,568	-
Other receipts	831	-	-	-	8,647	856	-	-	283,639	-
Total receipts	<u>3,631</u>	<u>11,254</u>	<u>3,525</u>	<u>18,267</u>	<u>718,346</u>	<u>2,556</u>	<u>14,511</u>	<u>2,827</u>	<u>4,754,923</u>	<u>42,529</u>
Disbursements:										
Personal services	-	-	-	-	156,421	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	20,084	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	2,550	-	538,714	-	-	-	4,983,958	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>2,550</u>	<u>-</u>	<u>715,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,983,958</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,631</u>	<u>11,254</u>	<u>975</u>	<u>18,267</u>	<u>3,127</u>	<u>2,556</u>	<u>14,511</u>	<u>2,827</u>	<u>(229,035)</u>	<u>42,529</u>
Cash and investments - ending	<u>\$ 152,106</u>	<u>\$ 32,440</u>	<u>\$ 26,094</u>	<u>\$ 42,925</u>	<u>\$ 712,131</u>	<u>\$ 156,419</u>	<u>\$ 41,619</u>	<u>\$ 17,617</u>	<u>\$ 2,159,855</u>	<u>\$ 246,882</u>

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

	ELECTRIC DEPRECIATION	ELECTRIC CUSTOMER DEP	ELECTRIC WORKING FUND	PAYROLL UTILITIES	INSURANCE HRA UTILITIES	Totals
Cash and investments - beginning	\$ 184,115	\$ 168,932	\$ 1,200	\$ 15,841	\$ 10,633	\$ 15,331,375
Receipts:						
Taxes	-	-	-	-	-	680,607
Licenses and permits	-	-	-	-	-	6,513
Intergovernmental receipts	-	-	-	-	-	4,486,769
Charges for services	-	-	-	-	-	379,729
Fines and forfeits	-	-	-	-	-	1,305
Utility fees	89,529	16,450	-	-	-	5,909,502
Penalties	-	-	-	-	-	24,747
Other receipts	-	-	-	836,070	13,099	5,573,210
Total receipts	<u>89,529</u>	<u>16,450</u>	<u>-</u>	<u>836,070</u>	<u>13,099</u>	<u>17,062,382</u>
Disbursements:						
Personal services	-	-	-	-	10,380	2,461,068
Supplies	-	-	-	-	-	186,230
Other services and charges	-	-	-	-	-	1,099,085
Debt service - principal and interest	-	-	-	-	-	944,322
Capital outlay	-	-	-	-	-	713,184
Utility operating expenses	-	14,947	-	-	-	5,876,219
Other disbursements	-	-	-	833,975	-	5,036,701
Total disbursements	<u>-</u>	<u>14,947</u>	<u>-</u>	<u>833,975</u>	<u>10,380</u>	<u>16,316,809</u>
Excess (deficiency) of receipts over (under) disbursements	<u>89,529</u>	<u>1,503</u>	<u>-</u>	<u>2,095</u>	<u>2,719</u>	<u>745,573</u>
Cash and investments - ending	<u>\$ 273,644</u>	<u>\$ 170,435</u>	<u>\$ 1,200</u>	<u>\$ 17,936</u>	<u>\$ 13,352</u>	<u>\$ 16,076,948</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	CRIMINAL INVESTIGATION	ECONOMIC DEVELOPMENT	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 1,125,642	\$ 446,312	\$ 30,578	\$ (417)	\$ 4,314	\$ 242,655	\$ 160,582	\$ 4,597	\$ 2,096,517	\$ 71,596
Receipts:										
Taxes	235,153	439,229	-	-	-	-	-	-	-	-
Licenses and permits	5,570	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	347,118	70,980	16,697	43,730	-	-	-	-	2,286,489	-
Charges for services	53,717	-	-	-	-	-	166,702	-	-	111,254
Fines and forfeits	200	-	-	-	-	-	-	715	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	1,814,118	9,187	-	-	2,500	-	-	-	257,613	86,000
Total receipts	2,455,876	519,396	16,697	43,730	2,500	-	166,702	715	2,544,102	197,254
Disbursements:										
Personal services	1,375,212	354,029	-	-	-	-	-	-	285,397	114,438
Supplies	90,057	34,308	-	-	-	-	-	-	12,104	9,299
Other services and charges	488,209	130,664	-	-	189	-	145,373	299	94,835	53,964
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	84,300	12,423	-	43,313	-	98,054	-	-	16,774	17,400
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	5	-	-	-	-	-	-	-	1,712,011	-
Total disbursements	2,037,783	531,424	-	43,313	189	98,054	145,373	299	2,121,121	195,101
Excess (deficiency) of receipts over (under) disbursements	418,093	(12,028)	16,697	417	2,311	(98,054)	21,329	416	422,981	2,153
Cash and investments - ending	\$ 1,543,735	\$ 434,284	\$ 47,275	\$ -	\$ 6,625	\$ 144,601	\$ 181,911	\$ 5,013	\$ 2,519,498	\$ 73,749

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

	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	REVENUE SHARING FUND	COMMUNITY DEVELOPMENT FUND	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND
Cash and investments - beginning	\$ 139,121	\$ 10,954	\$ 259,820	\$ 53,984	\$ 162,362	\$ 4,367,378	\$ 19,026	\$ 1,045,777	\$ 868,397
Receipts:									
Taxes	-	-	34,071	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,996	2,416	-	96,400	-	-	-	319,596
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	89,823	-	-	-	73,986	-
Total receipts	-	4,996	36,487	89,823	96,400	-	-	73,986	319,596
Disbursements:									
Personal services	-	-	-	2,995	-	-	-	5,490	-
Supplies	-	-	-	-	-	-	-	600	-
Other services and charges	-	-	-	10,600	31,000	-	-	53,666	1,187,173
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	91,648	68,768	-	-	-	65,000	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	227,762	-	-	-	-
Total disbursements	-	-	91,648	82,363	258,762	-	-	124,756	1,187,173
Excess (deficiency) of receipts over (under) disbursements	-	4,996	(55,161)	7,460	(162,362)	-	-	(50,770)	(867,577)
Cash and investments - ending	\$ 139,121	\$ 15,950	\$ 204,659	\$ 61,444	\$ -	\$ 4,367,378	\$ 19,026	\$ 995,007	\$ 820

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

	COVID CARES FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	RISING SUN MEDICAL CENTER	EDUCATION CENTER FUND	BACKPACK FOOD PROGRAM	MAIN ST GRANTS	POLICE GRANTS	STREET DEPT GRANTS HR 41	BIGGEST LOSER PROGRAM	SPUD POLE GRANT RSRF	NAVY BEAN FUND
Cash and investments - beginning	\$ -	\$ 1,176	\$ 1,240	\$ 430	\$ 55,572	\$ 903	\$ 5,000	\$ -	\$ 22,000	\$ 2,822	\$ 5,000	\$ 19,767
Receipts:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	300
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	69,559	425	-	-	-	10,000	1,650	67,806	16,160	2,060	-	944
Total receipts	69,559	425	-	-	-	10,000	1,650	67,806	16,160	2,060	-	1,244
Disbursements:												
Personal services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	425	-	-	15,491	4,175	5,314	67,806	22,000	3,200	-	1,985
Total disbursements	-	425	-	-	15,491	4,175	5,314	67,806	22,000	3,200	-	1,985
Excess (deficiency) of receipts over (under) disbursements	69,559	-	-	-	(15,491)	5,825	(3,664)	-	(5,840)	(1,140)	-	(741)
Cash and investments - ending	\$ 69,559	\$ 1,176	\$ 1,240	\$ 430	\$ 40,081	\$ 6,728	\$ 1,336	\$ -	\$ 16,160	\$ 1,682	\$ 5,000	\$ 19,026

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
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 For the Year Ended December 31, 2020

	INSURANCE CITY HAIL STORM 10.19.16 HR 40	STAGE EQUIPMENT GRANT	YOUTH BALLFIELD GRANT --CEMETERY	DEBRIS DEFLECTOR GRANT	PARK GRANTS	PAYROLL	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ -	\$ 15,670	\$ -	\$ 20,000	\$ 4,152	\$ 1,101	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,330	886,431	118,467	97,493	37,805
Total receipts	-	-	-	-	22,330	886,431	118,467	97,493	37,805
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	886,431	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	25,355	1,101	118,467	97,493	37,805
Total disbursements	-	-	-	-	25,355	887,532	118,467	97,493	37,805
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(3,025)	(1,101)	-	-	-
Cash and investments - ending	\$ -	\$ 15,670	\$ -	\$ 20,000	\$ 1,127	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT
Cash and investments - beginning	\$ 4,448	\$ 1,581	\$ -	\$ 856	\$ -	\$ 2,051	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	46,824	16,918	15,873	27,531	5,639	24,500	62,045	23,616	3,400
Total receipts	46,824	16,918	15,873	27,531	5,639	24,500	62,045	23,616	3,400
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	47,013	16,993	15,873	27,531	5,639	28,575	62,045	23,616	3,400
Total disbursements	47,013	16,993	15,873	27,531	5,639	28,575	62,045	23,616	3,400
Excess (deficiency) of receipts over (under) disbursements	(189)	(75)	-	-	-	(4,075)	-	-	-
Cash and investments - ending	\$ 4,259	\$ 1,506	\$ -	\$ 856	\$ -	\$ (2,024)	\$ -	\$ -	\$ -

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

	PAYROLL-LIBERTY NATIONAL LIFE	LIBERTY NATIONAL--CANCER	CITY HRA	LIBERTY NATIONAL ACCIDENT	GENERAL ELECTRIC CREDIT UNION	LIBERTY NATIONAL CRITICAL ILLNESS	LIBERTY NATIONAL -- ICU	UTILITY PAYMENT CLEARING	WATER OPERATING	WATER CAPACITY FEES
Cash and investments - beginning	\$ -	\$ -	\$ 47,542	\$ -	\$ -	\$ -	\$ -	\$ 2,995	\$ 688,792	\$ 152,106
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	521,972	1,951
Penalties	-	-	-	-	-	-	-	-	843	-
Other receipts	6,872	2,987	30,216	1,214	-	386	174	677,609	31,242	497
<b>Total receipts</b>	<b>6,872</b>	<b>2,987</b>	<b>30,216</b>	<b>1,214</b>	<b>-</b>	<b>386</b>	<b>174</b>	<b>677,609</b>	<b>554,057</b>	<b>2,448</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	225,887	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	17,752	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	260,193	-
Other disbursements	6,872	2,987	17,168	1,214	-	386	174	676,607	113,960	-
<b>Total disbursements</b>	<b>6,872</b>	<b>2,987</b>	<b>17,168</b>	<b>1,214</b>	<b>-</b>	<b>386</b>	<b>174</b>	<b>676,607</b>	<b>617,792</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	13,048	-	-	-	-	1,002	(63,735)	2,448
Cash and investments - ending	\$ -	\$ -	\$ 60,590	\$ -	\$ -	\$ -	\$ -	\$ 3,997	\$ 625,057	\$ 154,554

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

	WATER CASH DEPRECIATION	WATER METER DEPOSIT	WATER CASH RESERVE	SEWAGE OPERATING	SEWAGE CAPACITY	SEWAGE DEPRECIATION	SEWAGE CASH RESERVE	ELECTRIC OPERATING	ELECTRIC RESERVE FUND
Cash and investments - beginning	\$ 32,440	\$ 26,094	\$ 42,925	\$ 712,131	\$ 156,419	\$ 41,619	\$ 17,617	\$ 2,159,855	\$ 246,882
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	30,000	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	2,900	-	618,817	1,361	-	-	4,253,436	-
Penalties	-	-	-	3,244	-	-	-	7,890	-
Other receipts	10,457	-	9,667	3,890	510	12,648	8,934	46,344	61,627
Total receipts	10,457	2,900	9,667	625,951	1,871	12,648	8,934	4,337,670	61,627
Disbursements:									
Personal services	-	-	-	201,468	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	17,752	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	160,367	-
Utility operating expenses	-	-	-	372,246	-	-	-	3,707,232	-
Other disbursements	16	1,675	-	163,841	-	-	-	687,849	-
Total disbursements	16	1,675	-	755,307	-	-	-	4,555,448	-
Excess (deficiency) of receipts over (under) disbursements	10,441	1,225	9,667	(129,356)	1,871	12,648	8,934	(217,778)	61,627
Cash and investments - ending	\$ 42,881	\$ 27,319	\$ 52,592	\$ 582,775	\$ 158,290	\$ 54,267	\$ 26,551	\$ 1,942,077	\$ 308,509

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

	ELECTRIC DEPRECIATION	ELECTRIC CUSTOMER DEP	ELECTRIC WORKING FUND	PAYROLL UTILITIES	INSURANCE HRA UTILITIES	Totals
Cash and investments - beginning	\$ 273,644	\$ 170,435	\$ 1,200	\$ 17,936	\$ 13,352	\$ 16,076,948
Receipts:						
Taxes	-	-	-	-	-	708,453
Licenses and permits	-	-	-	-	-	5,870
Intergovernmental receipts	-	-	-	-	-	3,218,422
Charges for services	-	-	-	-	-	331,673
Fines and forfeits	-	-	-	-	-	915
Utility fees	-	16,025	-	-	-	5,416,462
Penalties	-	-	-	-	-	11,977
Other receipts	84,129	-	-	905,344	13,115	5,798,565
<b>Total receipts</b>	<b>84,129</b>	<b>16,025</b>	<b>-</b>	<b>905,344</b>	<b>13,115</b>	<b>15,492,337</b>
Disbursements:						
Personal services	-	-	-	-	-	2,564,916
Supplies	-	-	-	-	-	146,368
Other services and charges	-	-	-	-	-	2,231,476
Debt service - principal and interest	-	-	-	-	-	886,431
Capital outlay	207,779	-	-	-	-	865,826
Utility operating expenses	-	-	-	-	-	4,339,671
Other disbursements	-	10,943	-	904,439	10,707	5,169,918
<b>Total disbursements</b>	<b>207,779</b>	<b>10,943</b>	<b>-</b>	<b>904,439</b>	<b>10,707</b>	<b>16,204,606</b>
Excess (deficiency) of receipts over (under) disbursements	(123,650)	5,082	-	905	2,408	(712,269)
Cash and investments - ending	\$ 149,994	\$ 175,517	\$ 1,200	\$ 18,841	\$ 15,760	\$ 15,364,679

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	ECONOMIC DEVELOPMENT	CRIMINAL INVESTIGATION	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 1,543,735	\$ 434,284	\$ 47,275	\$ -	\$ 144,601	\$ 6,625	\$ 181,911	\$ 5,013	\$ 2,519,498	\$ 73,749
Receipts:										
Taxes	38,514	400,441	-	-	-	-	-	-	-	-
Licenses and permits	3,524	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	566,721	80,234	18,530	48,329	-	-	-	-	3,228,400	-
Charges for services	79,246	-	-	-	-	-	179,260	-	-	124,320
Fines and forfeits	125	-	-	-	-	-	-	1,174	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	2,250,798	35,995	-	-	-	9,500	-	-	53,771	88,105
Total receipts	<u>2,938,928</u>	<u>516,670</u>	<u>18,530</u>	<u>48,329</u>	<u>-</u>	<u>9,500</u>	<u>179,260</u>	<u>1,174</u>	<u>3,282,171</u>	<u>212,425</u>
Disbursements:										
Personal services	1,362,179	377,982	-	-	-	-	-	-	262,623	119,013
Supplies	105,855	37,717	-	-	-	-	-	-	12,327	13,288
Other services and charges	596,359	75,415	-	-	-	6,084	155,257	1,484	129,147	68,086
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	35,495	32,063	5,000	24,425	-	-	-	-	96,362	20,131
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	82,252	-	-	-	-	-	-	-	1,958,180	-
Total disbursements	<u>2,182,140</u>	<u>523,177</u>	<u>5,000</u>	<u>24,425</u>	<u>-</u>	<u>6,084</u>	<u>155,257</u>	<u>1,484</u>	<u>2,458,639</u>	<u>220,518</u>
Excess (deficiency) of receipts over (under) disbursements	<u>756,788</u>	<u>(6,507)</u>	<u>13,530</u>	<u>23,904</u>	<u>-</u>	<u>3,416</u>	<u>24,003</u>	<u>(310)</u>	<u>823,532</u>	<u>(8,093)</u>
Cash and investments - ending	<u>\$ 2,300,523</u>	<u>\$ 427,777</u>	<u>\$ 60,805</u>	<u>\$ 23,904</u>	<u>\$ 144,601</u>	<u>\$ 10,041</u>	<u>\$ 205,914</u>	<u>\$ 4,703</u>	<u>\$ 3,343,030</u>	<u>\$ 65,656</u>

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

	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	ARP FUND	DONATION FUND	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	COMMUNITY DEVELOPMENT FUND
Cash and investments - beginning	\$ 139,121	\$ 15,950	\$ 204,659	\$ 61,444	\$ -	\$ -	\$ -	\$ -	\$ 4,367,378
Receipts:									
Taxes	-	-	35,020	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,734	2,790	-	241,464	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	30,195	-	70	-	-	120,000
<b>Total receipts</b>	<b>-</b>	<b>4,734</b>	<b>37,810</b>	<b>30,195</b>	<b>241,464</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
Disbursements:									
Personal services	-	-	-	3,075	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	9,476	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	10,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>12,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	(5,266)	37,810	17,644	241,464	70	-	-	120,000
Cash and investments - ending	\$ 139,121	\$ 10,684	\$ 242,469	\$ 79,088	\$ 241,464	\$ 70	\$ -	\$ -	\$ 4,487,378

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

	REBUILD AMERICA REDEV	REDEVELOPMENT RLF FUND	HEALTHY COMMUNITY OCCF	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	COVID CARES FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	RISING SUN MEDICAL CENTER	EDUCATION CENTER FUND
Cash and investments - beginning	\$ 19,026	\$ 995,007	\$ -	\$ 820	\$ 69,559	\$ 1,176	\$ 1,240	\$ 430	\$ 40,081
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	330,041	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	74,967	-	-	1,942	4,100	-	-	-
Total receipts	-	74,967	-	330,041	1,942	4,100	-	-	-
Disbursements:									
Personal services	-	5,328	-	-	-	-	-	-	-
Supplies	-	770	-	-	-	-	-	-	-
Other services and charges	19,026	525	-	183,472	71,501	-	-	430	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,700	-	-	15,658
Total disbursements	19,026	6,623	-	183,472	71,501	3,700	-	430	15,658
Excess (deficiency) of receipts over (under) disbursements	(19,026)	68,344	-	146,569	(69,559)	400	-	(430)	(15,658)
Cash and investments - ending	\$ -	\$ 1,063,351	\$ -	\$ 147,389	\$ -	\$ 1,576	\$ 1,240	\$ -	\$ 24,423

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

	BACKPACK FOOD PROGRAM	MAIN ST GRANTS	POLICE GRANTS	STREET DEPT GRANTS HR 41	BIGGEST LOSER PROGRAM	SPUD POLE GRANT RSRF	NAVY BEAN FUND	STAGE EQUIPMENT GRANT	DEBRIS DEFLECTOR GRANT	PARK GRANTS
Cash and investments - beginning	\$ 6,728	\$ 1,336	\$ -	\$ 16,160	\$ 1,682	\$ 5,000	\$ 19,026	\$ 15,670	\$ 20,000	\$ 1,127
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	2,200	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	10,000	2,018	20,000	45,500	5,590	-	23,431	-	-	5,330
Total receipts	10,000	2,018	20,000	45,500	5,590	-	25,631	-	-	5,330
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	10,145	5,004	-	21,551	3,619	5,000	35,040	15,670	20,000	5,330
Total disbursements	10,145	5,004	-	21,551	3,619	5,000	35,040	15,670	20,000	5,330
Excess (deficiency) of receipts over (under) disbursements	(145)	(2,986)	20,000	23,949	1,971	(5,000)	(9,409)	(15,670)	(20,000)	-
Cash and investments - ending	\$ 6,583	\$ (1,650)	\$ 20,000	\$ 40,109	\$ 3,653	\$ -	\$ 9,617	\$ -	\$ -	\$ 1,127

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

	PAYROLL	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,259	\$ 1,506	\$ -	\$ 856
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	866,635	101,566	93,116	37,441	46,924	17,763	14,492	27,586
Total receipts	866,635	101,566	93,116	37,441	46,924	17,763	14,492	27,586
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	866,635	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	101,566	93,116	37,441	44,956	16,806	14,492	27,586
Total disbursements	866,635	101,566	93,116	37,441	44,956	16,806	14,492	27,586
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	1,968	957	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 6,227	\$ 2,463	\$ -	\$ 856

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

	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL LIFE	LIBERTY NATIONAL--CANCER	CITY HRA	LIBERTY NATIONAL ACCIDENT
Cash and investments - beginning	\$ -	\$ (2,024)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,590	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	6,050	45,125	66,315	24,153	4,116	7,097	2,535	84,305	1,073
Total receipts	6,050	45,125	66,315	24,153	4,116	7,097	2,535	84,305	1,073
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	6,050	44,575	66,315	24,153	4,116	7,097	2,535	15,941	1,073
Total disbursements	6,050	44,575	66,315	24,153	4,116	7,097	2,535	15,941	1,073
Excess (deficiency) of receipts over (under) disbursements	-	550	-	-	-	-	-	68,364	-
Cash and investments - ending	\$ -	\$ (1,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,954	\$ -

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

	LIBERTY NATIONAL CRITICAL ILLNESS	LIBERTY NATIONAL -- ICU	SEWAGE OPERATING	SEWAGE CAPACITY	SEWAGE DEPRECIATION	SEWAGE CASH RESERVE	ELECTRIC OPERATING	ELECTRIC CASH RESERVE FUND	ELECTRIC DEPRECIATION	ELECTRIC CUSTOMER DEP
Cash and investments - beginning	\$ -	\$ -	\$ 582,775	\$ 158,290	\$ 54,267	\$ 26,551	\$ 1,942,077	\$ 308,509	\$ 149,994	\$ 175,517
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,838	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	627,898	3,100	-	-	4,359,364	-	-	14,350
Penalties	-	-	6,256	-	-	-	12,811	-	-	-
Other receipts	505	469	2,611	654	1,030	22,533	59,560	70,996	5,921	-
<b>Total receipts</b>	<b>505</b>	<b>469</b>	<b>673,603</b>	<b>3,754</b>	<b>1,030</b>	<b>22,533</b>	<b>4,431,735</b>	<b>70,996</b>	<b>5,921</b>	<b>14,350</b>
Disbursements:										
Personal services	-	-	211,653	-	-	-	350,431	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	18,170	-	-	-	18,170	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	8,047	-	64,223	-
Utility operating expenses	-	-	359,866	-	-	-	3,509,635	-	-	-
Other disbursements	505	469	141,957	-	-	-	595,113	14,501	5,391	12,354
<b>Total disbursements</b>	<b>505</b>	<b>469</b>	<b>731,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,481,396</b>	<b>14,501</b>	<b>69,614</b>	<b>12,354</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	(58,043)	3,754	1,030	22,533	(49,661)	56,495	(63,693)	1,996
Cash and investments - ending	\$ -	\$ -	\$ 524,732	\$ 162,044	\$ 55,297	\$ 49,084	\$ 1,892,416	\$ 365,004	\$ 86,301	\$ 177,513

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

	ELECTRIC WORKING FUND	WATER OPERATING	WATER CAPACITY FEES	WATER CASH DEPRECIATION	WATER METER DEPOSIT	WATER CASH RESERVE	PAYROLL UTILITIES	INSURANCE HRA UTILITIES	UTILITY PAYMENT CLEARING	Totals
Cash and investments - beginning	\$ 1,200	\$ 625,057	\$ 154,554	\$ 42,881	\$ 27,319	\$ 52,592	\$ 18,841	\$ 15,760	\$ 3,997	\$ 15,364,679
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	473,975
Licenses and permits	-	-	-	-	-	-	-	-	-	5,724
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	4,558,081
Charges for services	-	-	-	-	-	-	-	-	-	382,826
Fines and forfeits	-	-	-	-	-	-	-	-	-	1,299
Utility fees	-	537,756	3,000	-	1,900	-	-	-	-	5,547,368
Penalties	-	1,584	-	-	-	-	-	-	-	20,651
Other receipts	-	18,308	640	761	-	15,897	875,367	31,029	1,031,542	6,365,427
<b>Total receipts</b>	<b>-</b>	<b>557,648</b>	<b>3,640</b>	<b>761</b>	<b>1,900</b>	<b>15,897</b>	<b>875,367</b>	<b>31,029</b>	<b>1,031,542</b>	<b>17,355,351</b>
Disbursements:										
Personal services	-	187,084	-	-	-	-	-	-	-	2,879,368
Supplies	-	-	-	-	-	-	-	-	-	169,957
Other services and charges	-	18,170	-	-	-	-	-	-	-	1,370,772
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	866,635
Capital outlay	-	51,500	-	-	-	-	-	-	-	347,246
Utility operating expenses	-	246,602	-	-	-	-	-	-	-	4,116,103
Other disbursements	-	109,229	-	-	2,403	-	875,484	11,971	1,032,747	5,491,091
<b>Total disbursements</b>	<b>-</b>	<b>612,585</b>	<b>-</b>	<b>-</b>	<b>2,403</b>	<b>-</b>	<b>875,484</b>	<b>11,971</b>	<b>1,032,747</b>	<b>15,241,172</b>
Excess (deficiency) of receipts over (under) disbursements	-	(54,937)	3,640	761	(503)	15,897	(117)	19,058	(1,205)	2,114,179
Cash and investments - ending	\$ 1,200	\$ 570,120	\$ 158,194	\$ 43,642	\$ 26,816	\$ 68,489	\$ 18,724	\$ 34,818	\$ 2,792	\$ 17,478,858

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	ECONOMIC DEVELOPMENT	CRIMINAL INVESTIGATION	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION
Cash and investments - beginning	\$ 2,300,523	\$ 427,777	\$ 60,805	\$ 23,904	\$ 144,601	\$ 10,041	\$ 205,914	\$ 4,703	\$ 3,343,030	\$ 65,656
Receipts:										
Taxes	19,913	436,606	-	-	-	-	-	-	-	-
Licenses and permits	4,618	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	478,431	150,074	19,090	47,962	-	-	-	-	2,811,993	-
Charges for services	79,699	-	-	-	-	-	184,870	-	-	129,109
Fines and forfeits	250	-	-	-	-	-	-	1,075	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	2,251,948	18,277	-	-	-	8,505	-	-	114,738	86,000
Total receipts	<u>2,834,859</u>	<u>604,957</u>	<u>19,090</u>	<u>47,962</u>	<u>-</u>	<u>8,505</u>	<u>184,870</u>	<u>1,075</u>	<u>2,926,731</u>	<u>215,109</u>
Disbursements:										
Personal services	1,338,591	433,445	-	-	-	-	-	-	327,904	115,720
Supplies	117,116	60,606	-	-	-	-	-	-	15,616	14,678
Other services and charges	596,833	91,293	-	-	-	6,972	179,895	2,791	263,053	51,823
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	107,851	6,967	-	44,662	120,927	-	-	-	64,100	18,835
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,407	-	-	-	-	-	-	-	1,795,788	-
Total disbursements	<u>2,163,798</u>	<u>592,311</u>	<u>-</u>	<u>44,662</u>	<u>120,927</u>	<u>6,972</u>	<u>179,895</u>	<u>2,791</u>	<u>2,466,461</u>	<u>201,056</u>
Excess (deficiency) of receipts over (under) disbursements	<u>671,061</u>	<u>12,646</u>	<u>19,090</u>	<u>3,300</u>	<u>(120,927)</u>	<u>1,533</u>	<u>4,975</u>	<u>(1,716)</u>	<u>460,270</u>	<u>14,053</u>
Cash and investments - ending	<u>\$ 2,971,584</u>	<u>\$ 440,423</u>	<u>\$ 79,895</u>	<u>\$ 27,204</u>	<u>\$ 23,674</u>	<u>\$ 11,574</u>	<u>\$ 210,889</u>	<u>\$ 2,987</u>	<u>\$ 3,803,300</u>	<u>\$ 79,709</u>

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

	RAINY DAY FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	ARP FUND	DONATION FUND	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	COMMUNITY DEVELOPMENT FUND	REBUILD AMERICA REDEV
Cash and investments - beginning	\$ 139,121	\$ 10,684	\$ 242,469	\$ 79,088	\$ 241,464	\$ 70	\$ -	\$ -	\$ 4,487,378	\$ -
Receipts:										
Taxes	-	-	36,479	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,080	2,683	-	243,292	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	14,400	-	-	13,383	5,736	120,000	-
Total receipts	-	4,080	39,162	14,400	243,292	-	13,383	5,736	120,000	-
Disbursements:										
Personal services	-	-	-	7,263	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,843	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	133,844	-	-	-	-	-
Total disbursements	-	-	-	15,106	133,844	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	4,080	39,162	(706)	109,448	-	13,383	5,736	120,000	-
Cash and investments - ending	\$ 139,121	\$ 14,764	\$ 281,631	\$ 78,382	\$ 350,912	\$ 70	\$ 13,383	\$ 5,736	\$ 4,607,378	\$ -

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

	REDEVELOPMENT RLF FUND	HEALTHY COMMUNITY OCCF	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	COVID CARES FUND	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	RISING SUN MEDICAL CENTER	EDUCATION CENTER FUND	BACKPACK FOOD PROGRAM
Cash and investments - beginning	\$ 1,063,351	\$ -	\$ 147,389	\$ -	\$ 1,576	\$ 1,240	\$ -	\$ 24,423	\$ 6,583
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	212,225	-	-	-	-	-	2,485
Charges for services	-	-	-	-	-	-	-	50,000	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	85,864	5,000	-	-	725	-	-	-	8,071
Total receipts	85,864	5,000	212,225	-	725	-	-	50,000	10,556
Disbursements:									
Personal services	7,750	-	-	-	-	-	-	-	-
Supplies	732	-	-	-	-	-	-	-	-
Other services and charges	154,214	2,670	359,614	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	725	-	-	20,604	10,138
Total disbursements	162,696	2,670	359,614	-	725	-	-	20,604	10,138
Excess (deficiency) of receipts over (under) disbursements	(76,832)	2,330	(147,389)	-	-	-	-	29,396	418
Cash and investments - ending	\$ 986,519	\$ 2,330	\$ -	\$ -	\$ 1,576	\$ 1,240	\$ -	\$ 53,819	\$ 7,001

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

	MAIN ST GRANTS	POLICE GRANTS	STREET DEPT GRANTS HR 41	BIGGEST LOSER PROGRAM	SPUD POLE GRANT RSRF	NAVY BEAN FUND	STAGE EQUIPMENT GRANT	DEBRIS DEFLECTOR GRANT	PARK GRANTS	PAYROLL
Cash and investments - beginning	\$ (1,650)	\$ 20,000	\$ 40,109	\$ 3,653	\$ -	\$ 9,617	\$ -	\$ -	\$ 1,127	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,290	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	73,375	3,215	-	52,819	-	-	4,540	877,366
Total receipts	-	-	73,375	3,215	-	55,109	-	-	4,540	877,366
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	877,366
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	20,000	83,484	3,600	-	43,093	-	-	940	-
Total disbursements	-	20,000	83,484	3,600	-	43,093	-	-	940	877,366
Excess (deficiency) of receipts over (under) disbursements	-	(20,000)	(10,109)	(385)	-	12,016	-	-	3,600	-
Cash and investments - ending	\$ (1,650)	\$ -	\$ 30,000	\$ 3,268	\$ -	\$ 21,633	\$ -	\$ -	\$ 4,727	\$ -

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

	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,227	\$ 2,463	\$ -	\$ 856	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	111,131	99,194	38,043	44,412	17,996	16,385	25,394	6,058
Total receipts	111,131	99,194	38,043	44,412	17,996	16,385	25,394	6,058
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	111,131	99,194	38,043	44,982	18,084	15,762	25,394	5,825
Total disbursements	111,131	99,194	38,043	44,982	18,084	15,762	25,394	5,825
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(570)	(88)	623	-	233
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 5,657	\$ 2,375	\$ 623	\$ 856	\$ 233

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

	PAYROLL-HEALTH INSURANCE	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL LIFE	LIBERTY NATIONAL--CANCER	CITY HRA	LIBERTY NATIONAL ACCIDENT	LIBERTY NATIONAL CRITICAL ILLNESS
Cash and investments - beginning	\$ (1,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,954	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	46,850	60,940	27,482	6,853	6,573	1,429	38,832	918	538
Total receipts	46,850	60,940	27,482	6,853	6,573	1,429	38,832	918	538
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	50,050	60,940	27,482	6,853	6,573	1,429	20,175	918	538
Total disbursements	50,050	60,940	27,482	6,853	6,573	1,429	20,175	918	538
Excess (deficiency) of receipts over (under) disbursements	(3,200)	-	-	-	-	-	18,657	-	-
Cash and investments - ending	\$ (4,674)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,611	\$ -	\$ -

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

	LIBERTY NATIONAL -- ICU	SEWAGE OPERATING	SEWAGE CAPACITY	SEWAGE DEPRECIATION	SEWAGE CASH RESERVE	ELECTRIC OPERATING	ELECTRIC CASH RESERVE FUND	ELECTRIC DEPRECIATION	ELECTRIC CUSTOMER DEP	ELECTRIC WORKING FUND
Cash and investments - beginning	\$ -	\$ 524,732	\$ 162,044	\$ 55,297	\$ 49,084	\$ 1,892,416	\$ 365,004	\$ 86,301	\$ 177,513	\$ 1,200
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	50,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	623,005	5,326	-	-	4,423,117	-	-	16,925	-
Penalties	-	7,167	-	-	-	14,933	-	-	-	-
Other receipts	270	2,414	653	-	14,997	76,281	33,300	-	-	-
Total receipts	270	632,586	5,979	-	14,997	4,564,331	33,300	-	16,925	-
Disbursements:										
Personal services	-	165,748	-	-	-	429,185	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	19,750	-	-	-	19,842	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	30,331	-	-	-	-
Utility operating expenses	-	328,478	-	-	-	3,698,320	-	-	-	-
Other disbursements	270	113,657	3,626	55,297	1,300	520,558	4,016	39,282	16,073	-
Total disbursements	270	627,633	3,626	55,297	1,300	4,698,236	4,016	39,282	16,073	-
Excess (deficiency) of receipts over (under) disbursements	-	4,953	2,353	(55,297)	13,697	(133,905)	29,284	(39,282)	852	-
Cash and investments - ending	\$ -	\$ 529,685	\$ 164,397	\$ -	\$ 62,781	\$ 1,758,511	\$ 394,288	\$ 47,019	\$ 178,365	\$ 1,200

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

	WATER OPERATING	WATER CAPACITY FEES	WATER CASH DEPRECIATION	WATER METER DEPOSIT	WATER CASH RESERVE	PAYROLL UTILITIES	INSURANCE HRA UTILITIES	UTILITY PAYMENT CLEARING	Totals
Cash and investments - beginning	\$ 570,120	\$ 158,194	\$ 43,642	\$ 26,816	\$ 68,489	\$ 18,724	\$ 34,818	\$ 2,792	\$ 17,478,858
Receipts:									
Taxes	-	-	-	-	-	-	-	-	492,998
Licenses and permits	-	-	-	-	-	-	-	-	6,908
Intergovernmental receipts	5,000	-	-	-	-	-	-	-	4,027,315
Charges for services	-	-	-	-	-	-	-	-	443,678
Fines and forfeits	-	-	-	-	-	-	-	-	1,325
Utility fees	527,791	1,800	-	3,225	-	-	-	-	5,601,189
Penalties	1,799	-	-	-	-	-	-	-	23,899
Other receipts	5,960	638	-	-	11,154	872,308	112	1,215,997	6,527,074
Total receipts	540,550	2,438	-	3,225	11,154	872,308	112	1,215,997	17,124,386
Disbursements:									
Personal services	187,075	-	-	-	-	-	-	-	3,012,681
Supplies	-	-	-	-	-	-	-	-	208,748
Other services and charges	19,750	-	-	-	-	-	-	-	1,776,343
Debt service - principal and interest	-	-	-	-	-	-	-	-	877,366
Capital outlay	-	-	-	-	-	-	-	-	393,673
Utility operating expenses	230,845	-	-	-	-	-	-	-	4,257,643
Other disbursements	85,198	-	5,640	2,684	-	871,970	13,002	1,213,944	5,595,513
Total disbursements	522,868	-	5,640	2,684	-	871,970	13,002	1,213,944	16,121,967
Excess (deficiency) of receipts over (under) disbursements	17,682	2,438	(5,640)	541	11,154	338	(12,890)	2,053	1,002,419
Cash and investments - ending	\$ 587,802	\$ 160,632	\$ 38,002	\$ 27,357	\$ 79,643	\$ 19,062	\$ 21,928	\$ 4,845	\$ 18,481,277

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	ECONOMIC DEVELOPMENT	CRIMINAL INVESTIGATION	TRASH & GARBAGE PICKUP	LOCAL LAW ENF CONT ED	RIVERBOAT	PARK & RECREATION	RAINY DAY FUND
Cash and investments - beginning	\$ 2,971,584	\$ 440,423	\$ 79,895	\$ 27,204	\$ 23,674	\$ 11,574	\$ 210,889	\$ 2,987	\$ 3,803,300	\$ 79,709	\$ 139,121
Receipts:											
Taxes	40,015	471,345	-	-	-	-	-	-	-	-	-
Licenses and permits	4,862	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	533,929	79,972	20,263	48,407	-	-	-	-	2,868,905	-	-
Charges for services	71,390	-	-	-	-	-	189,882	-	-	137,819	-
Fines and forfeits	75	-	-	-	-	-	-	550	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,649,915	3,629	-	-	-	2,500	-	-	18,374	96,720	-
Total receipts	<u>2,300,186</u>	<u>554,946</u>	<u>20,263</u>	<u>48,407</u>	<u>-</u>	<u>2,500</u>	<u>189,882</u>	<u>550</u>	<u>2,887,279</u>	<u>234,539</u>	<u>-</u>
Disbursements:											
Personal services	1,324,910	466,012	-	-	-	-	-	-	319,703	115,214	-
Supplies	125,729	52,451	-	-	-	-	-	-	12,415	15,371	-
Other services and charges	587,017	47,406	-	-	-	4,449	172,792	1,437	141,453	50,337	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	52,325	5,244	-	-	2,430	-	-	-	126,262	13,602	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	16,500	-	-	-	-	-	-	-	1,799,372	-	-
Total disbursements	<u>2,106,481</u>	<u>571,113</u>	<u>-</u>	<u>-</u>	<u>2,430</u>	<u>4,449</u>	<u>172,792</u>	<u>1,437</u>	<u>2,399,205</u>	<u>194,524</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>193,705</u>	<u>(16,167)</u>	<u>20,263</u>	<u>48,407</u>	<u>(2,430)</u>	<u>(1,949)</u>	<u>17,090</u>	<u>(887)</u>	<u>488,074</u>	<u>40,015</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,165,289</u>	<u>\$ 424,256</u>	<u>\$ 100,158</u>	<u>\$ 75,611</u>	<u>\$ 21,244</u>	<u>\$ 9,625</u>	<u>\$ 227,979</u>	<u>\$ 2,100</u>	<u>\$ 4,291,374</u>	<u>\$ 119,724</u>	<u>\$ 139,121</u>

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	REVEVELOPMENT GENERAL	ARP FUND	DONATION FUND	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	COMMUNITY DEVELOPMENT FUND	REDEVELOPMENT RLF FUND	HEALTHY COMMUNITY OCCF
Cash and investments - beginning	\$ 14,764	\$ 281,631	\$ 78,382	\$ 350,912	\$ 70	\$ 13,383	\$ 5,736	\$ 4,607,378	\$ 986,519	\$ 2,330
Receipts:										
Taxes	-	43,007	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,081	2,880	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	13,650	-	-	6,762	17,092	120,000	34,355	-
Total receipts	4,081	45,887	13,650	-	-	6,762	17,092	120,000	34,355	-
Disbursements:										
Personal services	-	-	6,265	-	-	-	-	-	7,750	-
Supplies	-	-	-	-	-	-	-	-	753	-
Other services and charges	-	-	4,512	-	-	13,383	5,736	-	21,576	706
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	25,794	3,005	100,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	25,794	13,782	100,000	-	13,383	5,736	-	30,079	706
Excess (deficiency) of receipts over (under) disbursements	4,081	20,093	(132)	(100,000)	-	(6,621)	11,356	120,000	4,276	(706)
Cash and investments - ending	\$ 18,845	\$ 301,724	\$ 78,250	\$ 250,912	\$ 70	\$ 6,762	\$ 17,092	\$ 4,727,378	\$ 990,795	\$ 1,624

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PARK SECURITY DEPOSIT	HERITAGE HALL SEC DEPOSIT	EDUCATION CENTER FUND	BACKPACK FOOD PROGRAM	MAIN ST GRANTS	POLICE GRANTS	STREET DEPT GRANTS HR 41	BIGGEST LOSER PROGRAM	NAVY BEAN FUND	PARK GRANTS	PAYROLL
Cash and investments - beginning	\$ 1,576	\$ 1,240	\$ 53,819	\$ 7,001	\$ (1,650)	\$ -	\$ 30,000	\$ 3,268	\$ 21,633	\$ 4,727	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	2,735	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,025	-	-	9,184	1,650	10,000	5,000	2,930	60,798	20,500	933,695
Total receipts	3,025	-	-	9,184	1,650	10,000	5,000	2,930	63,533	20,500	933,695
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	933,695
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,625	-	14,317	8,560	-	10,000	35,000	4,300	56,673	5,500	-
Total disbursements	2,625	-	14,317	8,560	-	10,000	35,000	4,300	56,673	5,500	933,695
Excess (deficiency) of receipts over (under) disbursements	400	-	(14,317)	624	1,650	-	(30,000)	(1,370)	6,860	15,000	-
Cash and investments - ending	\$ 1,976	\$ 1,240	\$ 39,502	\$ 7,625	\$ -	\$ -	\$ -	\$ 1,898	\$ 28,493	\$ 19,727	\$ -

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PAYROLL-FEDWHOLD	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-CIVIL PERF	POLICE PERF	PAYROLL VOLUNTARY PERF	PAYROLL-HEALTH INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,657	\$ 2,375	\$ 623	\$ 856	\$ 233	\$ (4,674)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	107,634	108,128	40,109	45,219	19,055	17,008	26,582	8,257	45,100
Total receipts	107,634	108,128	40,109	45,219	19,055	17,008	26,582	8,257	45,100
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	107,634	108,148	40,109	45,191	18,978	17,631	26,582	8,490	40,400
Total disbursements	107,634	108,148	40,109	45,191	18,978	17,631	26,582	8,490	40,400
Excess (deficiency) of receipts over (under) disbursements	-	(20)	-	28	77	(623)	-	(233)	4,700
Cash and investments - ending	\$ -	\$ (20)	\$ -	\$ 5,685	\$ 2,452	\$ -	\$ 856	\$ -	\$ 26

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	PAYROLL-CREDIT UNION W/H	PAYROLL- AUL 457 W/H	PAYROLL - CHILD SUPPORT	PAYROLL-LIBERTY NATIONAL LIFE	LIBERTY NATIONAL--CANCER	CITY HRA	LIBERTY NATIONAL ACCIDENT	LIBERTY NATIONAL CRITICAL ILLNESS	LIBERTY NATIONAL -- ICU	WATER OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,611	\$ -	\$ -	\$ -	\$ 587,802
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	6,000
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	538,842
Penalties	-	-	-	-	-	-	-	-	-	1,596
Other receipts	59,720	38,075	3,510	9,876	1,462	40,606	912	981	133	30,255
<b>Total receipts</b>	<b>59,720</b>	<b>38,075</b>	<b>3,510</b>	<b>9,876</b>	<b>1,462</b>	<b>40,606</b>	<b>912</b>	<b>981</b>	<b>133</b>	<b>576,693</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	268,910
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	23,076
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	57,700
Utility operating expenses	-	-	-	-	-	-	-	-	-	230,493
Other disbursements	59,720	38,075	3,510	9,876	1,462	20,777	912	981	133	78,079
<b>Total disbursements</b>	<b>59,720</b>	<b>38,075</b>	<b>3,510</b>	<b>9,876</b>	<b>1,462</b>	<b>20,777</b>	<b>912</b>	<b>981</b>	<b>133</b>	<b>658,258</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	19,829	-	-	-	(81,565)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,440	\$ -	\$ -	\$ -	\$ 506,237

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	WATER CASH DEPRECIATION	WATER METER DEPOSIT	WATER CASH RESERVE	WATER CAPACITY FEES	PAYROLL UTILITIES	INSURANCE HRA UTILITIES	UTILITY PAYMENT CLEARING	SEWAGE OPERATING	SEWAGE CASH RESERVE	SEWAGE CAPACITY
Cash and investments - beginning	\$ 38,002	\$ 27,357	\$ 79,643	\$ 160,632	\$ 19,062	\$ 21,928	\$ 4,845	\$ 529,685	\$ 62,781	\$ 164,397
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	25,000	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	2,803	-	7,400	-	-	-	648,882	-	1,700
Penalties	-	-	-	-	-	-	-	6,349	-	-
Other receipts	-	-	4,784	662	956,516	19,614	1,394,636	2,291	22,403	663
Total receipts	-	2,803	4,784	8,062	956,516	19,614	1,394,636	682,522	22,403	2,363
Disbursements:										
Personal services	-	-	-	-	-	-	-	188,062	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	22,976	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	94,539	-	-
Utility operating expenses	-	-	-	-	-	-	-	307,073	-	-
Other disbursements	-	2,575	-	-	956,849	18,432	1,395,799	130,630	-	-
Total disbursements	-	2,575	-	-	956,849	18,432	1,395,799	743,280	-	-
Excess (deficiency) of receipts over (under) disbursements	-	228	4,784	8,062	(333)	1,182	(1,163)	(60,758)	22,403	2,363
Cash and investments - ending	\$ 38,002	\$ 27,585	\$ 84,427	\$ 168,694	\$ 18,729	\$ 23,110	\$ 3,682	\$ 468,927	\$ 85,184	\$ 166,760

CITY OF RISING SUN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC CUSTOMER DEP	ELECTRIC CASH RESERVE FUND	ELECTRIC WORKING FUND	Totals
Cash and investments - beginning	\$ 1,758,511	\$ 47,019	\$ 178,365	\$ 394,288	\$ 1,200	\$ 18,481,277
Receipts:						
Taxes	-	-	-	-	-	554,367
Licenses and permits	-	-	-	-	-	7,597
Intergovernmental receipts	-	-	-	-	-	3,589,437
Charges for services	-	-	-	-	-	399,091
Fines and forfeits	-	-	-	-	-	625
Utility fees	4,513,915	-	13,625	-	-	5,727,167
Penalties	13,799	-	-	-	-	21,744
Other receipts	28,681	-	-	18,585	-	6,061,236
Total receipts	<u>4,556,395</u>	<u>-</u>	<u>13,625</u>	<u>18,585</u>	<u>-</u>	<u>16,361,264</u>
Disbursements:						
Personal services	492,578	-	-	-	-	3,189,404
Supplies	-	-	-	-	-	206,719
Other services and charges	22,976	-	-	-	-	1,119,832
Debt service - principal and interest	-	-	-	-	-	933,695
Capital outlay	19,669	-	-	104,477	-	605,047
Utility operating expenses	3,845,821	-	-	-	-	4,383,387
Other disbursements	461,240	47,019	12,784	27,386	-	5,632,249
Total disbursements	<u>4,842,284</u>	<u>47,019</u>	<u>12,784</u>	<u>131,863</u>	<u>-</u>	<u>16,070,333</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(285,889)</u>	<u>(47,019)</u>	<u>841</u>	<u>(113,278)</u>	<u>-</u>	<u>290,931</u>
Cash and investments - ending	<u>\$ 1,472,622</u>	<u>\$ -</u>	<u>\$ 179,206</u>	<u>\$ 281,010</u>	<u>\$ 1,200</u>	<u>\$ 18,772,208</u>

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CITY OF RISING SUN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2023

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Water	-	4,657
Wastewater	-	7,422
Electric	-	76,174
	<u>          </u>	<u>          </u>
Totals	<u>\$ -</u>	<u>\$ 88,253</u>

CITY OF RISING SUN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Board of Works RS	Beautification	\$ 942	04/01/23	04/01/24
City of Rising Sun	Human and Social Svc	<u>5,442</u>	08/01/23	07/31/24
Total governmental activities		<u>6,384</u>		
Total of annual lease payments		<u><u>\$ 6,384</u></u>		

CITY OF RISING SUN  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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	\$ 2,740,397
Infrastructure	9,892,691
Buildings	4,136,266
Improvements other than buildings	7,404,197
Machinery, equipment, and vehicles	<u>2,270,869</u>
Total governmental activities	<u>26,444,420</u>
Water:	
Land	88,000
Infrastructure	1,059,390
Machinery, equipment, and vehicles	<u>210,471</u>
Total Water	<u>1,357,861</u>
Wastewater:	
Infrastructure	8,850,000
Machinery, equipment, and vehicles	<u>220,400</u>
Total Wastewater	<u>9,070,400</u>
Electric:	
Land	90,000
Infrastructure	1,300,000
Buildings	408,671
Machinery, equipment, and vehicles	<u>653,504</u>
Total Electric	<u>2,452,175</u>
Total capital assets	<u>\$ 39,324,856</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/>.