

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

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF LYNNVILLE

WARRICK COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
12/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lauri Stockus	01-01-20 to 12-31-24
President of the Town Council	Stacy C. Tevault Rachel Titzer	01-01-20 to 12-31-21 01-01-22 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF LYNNVILLE, WARRICK COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Lynnville (Town), which comprise the financial position and results of operations for the period of January 1, 2020 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 Town for the period of January 1, 2020 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 Town, for the period of January 1, 2020 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 Town, 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 Town 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 Town'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 Town'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, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 25, 2024



FINANCIAL STATEMENTS AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The Town'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 Town'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 Town. It is presented as intended by the Town.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	12-31-21
General Fund	\$ 113,706	\$ 69,048	\$ 101,755	\$ 80,999	\$ 87,013	\$ 86,967	\$ 81,045
MVH	258,000	273,769	509,269	22,500	37,068	22,554	37,014
LRS	13,774	18,083	20,698	11,159	17,526	12,400	16,285
MVH Restricted	-	16,855	3,507	13,348	18,627	18,735	13,240
CDBG Grant	-	-	-	-	125,000	125,000	-
Lynnville Park	176,343	225,178	239,966	161,555	263,457	298,362	126,650
LIT	156,987	53,514	165,501	45,000	69,424	73,208	41,216
Fire Protection Territory	113,301	145,780	107,167	151,914	155,238	108,713	198,439
CCI	33,816	2,451	27,266	9,001	2,322	9,042	2,281
Tecumseh Trail-Maintenance and Donations	-	-	-	-	800	-	800
Sp. Fire Protection Equipment	26,287	24,544	35,163	15,668	24,561	17,250	22,979
CLFRF Grant	-	-	-	-	108,371	-	108,371
Rainy Day Fund	35,291	18,345	-	53,636	-	7,000	46,636
Payroll Fund	2,993	232,086	232,926	2,153	257,383	257,457	2,079
Sewer Construction Fund	2,511	86,567	86,567	2,511	-	-	2,511
Community Center	25,566	11,915	10,277	27,204	16,073	12,062	31,215
Public Improvement Projects	-	343,081	-	343,081	-	11,494	331,587
Fire Protection Territory - New Vehicle	-	13,465	-	13,465	-	-	13,465
Ball Park Donations	240	-	240	-	-	-	-
Donations	460	2,460	2,717	203	11,100	11,303	-
Wastewater Utility-Operating	340,728	350,354	350,353	340,729	488,574	480,680	348,623
Wastewater Util-Bond And Interest	84,694	55,000	54,148	85,546	73,500	146,782	12,264
Wastewater Utility-Deprec/Improve	66,515	31,150	16,773	80,892	12,000	-	92,892
Wastewater Utility-Other #1	350	-	350	-	-	-	-
Wastewater Utility-Digital Meters	113,163	62,306	4,293	171,176	4,500	102,403	73,273
Water Utility-Operating	137,666	220,757	245,662	112,761	233,545	203,925	142,381
Water Utility-Bond And Interest	28,728	1,000	29,728	-	-	-	-
Water Utility-Deprec/Improve	66,314	13,800	23,145	56,969	6,000	17,099	45,870
Water Utility-Customer Deposit	45,009	3,900	8,309	40,600	4,100	3,105	41,595
Water Utility-Digital Meters	49,839	39,337	809	88,367	30,520	118,887	-
Spurgeon WWTP Project	-	-	-	-	100,856	101,435	(579)
Totals	\$ 1,892,281	\$ 2,314,745	\$ 2,276,589	\$ 1,930,437	\$ 2,147,558	\$ 2,245,863	\$ 1,832,132

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

TOWN OF LYNNVILLE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
General Fund	\$ 81,045	\$ 87,360	\$ 88,965	\$ 79,440	\$ 85,642	\$ 89,920	\$ 75,162
MVH	37,014	38,305	25,355	49,964	36,485	53,036	33,413
LRS	16,285	18,064	5,439	28,910	17,917	10,514	36,313
MVH Restricted	13,240	15,804	-	29,044	16,396	7,638	37,802
Opioid Settlement Restricted	-	1,705	-	1,705	382	-	2,087
Opioid Settlement Unrestricted	-	731	-	731	131	-	862
ARPA Grant-Community Center	-	40,254	26,597	13,657	160,852	172,709	1,800
Lynnville Park	126,650	259,932	229,372	157,210	287,887	271,568	173,529
LIT	41,216	50,612	51,750	40,078	75,372	54,644	60,806
Fire Protection Territory	198,439	158,575	158,460	198,554	156,597	134,617	220,534
CCI	2,281	1,917	-	4,198	1,918	-	6,116
Teumseh Trail-Maintenance and Donations	800	27,106	25,855	2,051	5,000	6,350	701
Sp. Fire Protection Equipment	22,979	24,747	39,548	8,178	29,547	22,024	15,701
ARP Grant	108,371	109,191	162,644	54,918	-	44,619	10,299
Public Safety	-	49,316	5,199	44,117	57,688	33,411	68,394
Rainy Day Fund	46,636	16,889	6,069	57,456	-	6,249	51,207
Payroll Fund	2,079	275,824	272,689	5,214	314,097	316,212	3,099
Sewer Construction Fund	2,511	-	-	2,511	-	2,511	-
Community Center	31,215	18,780	33,076	16,919	17,041	15,844	18,116
Public Improvement Projects	331,587	-	34,492	297,095	-	8,300	288,795
Fire Protection Territory - New Vehicle	13,465	19,525	-	32,990	-	-	32,990
Donations	-	1,840	1,703	137	6,991	1,826	5,302
Wastewater Utility-Operating	348,623	361,365	423,181	286,807	379,997	454,610	212,194
Wastewater Util-Bond And Interest	12,264	121,500	-	133,764	78,000	75,180	136,584
Wastewater Utility-Deprec/Improve	92,892	17,103	21,774	88,221	15,597	64,614	39,204
Spurgeon WWTP Project	(579)	2,657,308	1,978,241	678,488	-	292,407	386,081
Wastewater Utility-Digital Meters	73,273	5,250	78,523	-	-	-	-
Water Utility-Operating	142,381	227,659	245,386	124,654	241,845	349,857	16,642
Water Utility-Depreciation/Improve	45,870	10,810	15,311	41,369	7,835	14,806	34,398
Water Utility-Customer Deposit	41,595	4,450	1,784	44,261	2,100	3,571	42,790
Totals	\$ 1,832,132	\$ 4,621,922	\$ 3,931,413	\$ 2,522,641	\$ 1,995,317	\$ 2,507,037	\$ 2,010,921

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

TOWN OF LYNNVILLE
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council 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 Town.

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 Town.

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.

TOWN OF LYNNVILLE
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 Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF LYNNVILLE
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 Town 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 Town. 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 Town. 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 Town 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 Town 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 Town 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 Town 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.

TOWN OF LYNNVILLE
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 Town 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 Town 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 Town 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. Cash Balance Deficit

The financial statements contain a fund with a deficit in cash. This is a result of expenditures from that fund exceeding receipts into the fund.



OTHER INFORMATION

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

	General Fund	MVH	LRS	MVH Restricted	CDBG Grant	Lynnville Park	LIT	Fire Protection Territory	CCI
Cash and investments - beginning	\$ 113,706	\$ 258,000	\$ 13,774	\$ -	\$ -	\$ 176,343	\$ 156,987	\$ 113,301	\$ 33,816
Receipts:									
Taxes	47,327	-	-	-	-	-	53,514	129,425	-
Licenses and permits	131	-	-	-	-	2,000	-	-	-
Intergovernmental receipts	20,162	33,769	18,083	16,855	-	-	-	14,959	2,451
Charges for services	-	-	-	-	-	210,128	-	1,200	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,428	240,000	-	-	-	13,050	-	196	-
Total receipts	69,048	273,769	18,083	16,855	-	225,178	53,514	145,780	2,451
Disbursements:									
Personal services	39,699	15,707	-	-	-	84,866	-	-	-
Supplies	7,679	-	-	3,507	-	15,676	-	22,819	-
Other services and charges	40,236	9,293	12,400	-	-	52,282	11,295	40,968	-
Debt service - principal and interest	-	-	-	-	-	1,783	27,300	-	-
Capital outlay	2,387	-	-	-	-	67,997	57,161	43,380	27,266
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	11,754	484,269	8,298	-	-	17,362	69,745	-	-
Total disbursements	101,755	509,269	20,698	3,507	-	239,966	165,501	107,167	27,266
Excess (deficiency) of receipts over (under) disbursements	(32,707)	(235,500)	(2,615)	13,348	-	(14,788)	(111,987)	38,613	(24,815)
Cash and investments - ending	\$ 80,999	\$ 22,500	\$ 11,159	\$ 13,348	\$ -	\$ 161,555	\$ 45,000	\$ 151,914	\$ 9,001

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

	Tecumseh Trail-Maintenance and Donations	Sp. Fire Protection Equipment	CLFRF Grant	Rainy Day Fund	Payroll Fund	Sewer Construction Fund	Community Center	Public Improvement Projects	Fire Protection Territory - New Vehicle
Cash and investments - beginning	\$ -	\$ 26,287	\$ -	\$ 35,291	\$ 2,993	\$ 2,511	\$ 25,566	\$ -	\$ -
Receipts:									
Taxes	-	22,001	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,543	-	-	-	86,567	-	-	-
Charges for services	-	-	-	-	-	-	1,525	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	18,345	232,086	-	10,390	343,081	13,465
Total receipts	-	24,544	-	18,345	232,086	86,567	11,915	343,081	13,465
Disbursements:									
Personal services	-	-	-	-	232,926	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	86,567	9,502	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	35,163	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	775	-	-
Total disbursements	-	35,163	-	-	232,926	86,567	10,277	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(10,619)	-	18,345	(840)	-	1,638	343,081	13,465
Cash and investments - ending	\$ -	\$ 15,668	\$ -	\$ 53,636	\$ 2,153	\$ 2,511	\$ 27,204	\$ 343,081	\$ 13,465

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

	Ball Park Donations	Donations	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Wastewater Utility-Other #1	Wastewater Utility-Digital Meters	Water Utility-Operating
Cash and investments - beginning	\$ 240	\$ 460	\$ 340,728	\$ 84,694	\$ 66,515	\$ 350	\$ 113,163	\$ 137,666
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	349,751	-	-	-	-	220,103
Other receipts	-	2,460	603	55,000	31,150	-	62,306	654
Total receipts	-	2,460	350,354	55,000	31,150	-	62,306	220,757
Disbursements:								
Personal services	-	-	45,861	-	-	-	-	42,606
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	12,200	-	-	-	-	5,478
Debt service - principal and interest	-	-	-	54,148	-	-	-	-
Capital outlay	-	-	-	-	773	-	-	-
Utility operating expenses	-	-	139,500	-	16,000	-	4,293	153,554
Other disbursements	240	2,717	152,792	-	-	350	-	44,024
Total disbursements	240	2,717	350,353	54,148	16,773	350	4,293	245,662
Excess (deficiency) of receipts over (under) disbursements	(240)	(257)	1	852	14,377	(350)	58,013	(24,905)
Cash and investments - ending	\$ -	\$ 203	\$ 340,729	\$ 85,546	\$ 80,892	\$ -	\$ 171,176	\$ 112,761

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

	Water Utility-Bond And Interest	Water Utility-Deprec/Improve	Water Utility-Customer Deposit	Water Utility-Digital Meters	Spurgeon WWTP Project	Totals
Cash and investments - beginning	\$ 28,728	\$ 66,314	\$ 45,009	\$ 49,839	\$ -	\$ 1,892,281
Receipts:						
Taxes	-	-	-	-	-	252,267
Licenses and permits	-	-	-	-	-	2,131
Intergovernmental receipts	-	-	-	-	-	195,389
Charges for services	-	-	-	-	-	212,853
Utility fees	-	-	3,900	-	-	573,754
Other receipts	1,000	13,800	-	39,337	-	1,078,351
Total receipts	1,000	13,800	3,900	39,337	-	2,314,745
Disbursements:						
Personal services	-	-	-	-	-	461,665
Supplies	-	-	-	-	-	49,681
Other services and charges	-	-	-	-	-	280,221
Debt service - principal and interest	-	-	-	-	-	83,231
Capital outlay	-	19,145	-	-	-	253,272
Utility operating expenses	-	4,000	-	809	-	318,156
Other disbursements	29,728	-	8,309	-	-	830,363
Total disbursements	29,728	23,145	8,309	809	-	2,276,589
Excess (deficiency) of receipts over (under) disbursements	(28,728)	(9,345)	(4,409)	38,528	-	38,156
Cash and investments - ending	\$ -	\$ 56,969	\$ 40,600	\$ 88,367	\$ -	\$ 1,930,437

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

	General Fund	MVH	LRS	MVH Restricted	CDBG Grant	Lynnville Park	LIT	Fire Protection Territory	CCI
Cash and investments - beginning	\$ 80,999	\$ 22,500	\$ 11,159	\$ 13,348	\$ -	\$ 161,555	\$ 45,000	\$ 151,914	\$ 9,001
Receipts:									
Taxes	63,019	-	-	-	-	-	-	138,575	-
Licenses and permits	746	-	-	-	-	-	-	-	-
Intergovernmental receipts	19,626	37,068	17,526	18,627	125,000	7,595	69,424	14,915	2,322
Charges for services	-	-	-	-	-	163,393	-	1,005	-
Fines and forfeits	-	-	-	-	-	2,918	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	3,622	-	-	-	-	89,551	-	743	-
Total receipts	<u>87,013</u>	<u>37,068</u>	<u>17,526</u>	<u>18,627</u>	<u>125,000</u>	<u>263,457</u>	<u>69,424</u>	<u>155,238</u>	<u>2,322</u>
Personal services	38,466	18,848	-	-	-	105,970	2,270	10,000	2,000
Supplies	7,727	-	-	-	-	22,348	5,668	23,515	-
Other services and charges	28,056	2,273	12,400	18,735	-	72,271	11,556	29,541	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,614	-	-	-	-	81,602	52,714	45,657	7,042
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,104	1,433	-	-	125,000	16,171	1,000	-	-
Total disbursements	<u>86,967</u>	<u>22,554</u>	<u>12,400</u>	<u>18,735</u>	<u>125,000</u>	<u>298,362</u>	<u>73,208</u>	<u>108,713</u>	<u>9,042</u>
Excess (deficiency) of receipts over (under) disbursements	<u>46</u>	<u>14,514</u>	<u>5,126</u>	<u>(108)</u>	<u>-</u>	<u>(34,905)</u>	<u>(3,784)</u>	<u>46,525</u>	<u>(6,720)</u>
Cash and investments - ending	<u>\$ 81,045</u>	<u>\$ 37,014</u>	<u>\$ 16,285</u>	<u>\$ 13,240</u>	<u>\$ -</u>	<u>\$ 126,650</u>	<u>\$ 41,216</u>	<u>\$ 198,439</u>	<u>\$ 2,281</u>

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

	Tecumseh Trail-Maintenance and Donations	Sp. Fire Protection Equipment	CLFRF Grant	Rainy Day Fund	Payroll Fund	Sewer Construction Fund	Community Center	Public Improvement Projects	Fire Protection Territory - New Vehicle
Cash and investments - beginning	\$ -	\$ 15,668	\$ -	\$ 53,636	\$ 2,153	\$ 2,511	\$ 27,204	\$ 343,081	\$ 13,465
Receipts:									
Taxes	-	22,094	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,467	108,371	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,055	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	800	-	-	-	257,383	-	10,018	-	-
Total receipts	<u>800</u>	<u>24,561</u>	<u>108,371</u>	<u>-</u>	<u>257,383</u>	<u>-</u>	<u>16,073</u>	<u>-</u>	<u>-</u>
Personal services	-	-	-	-	248,094	-	-	-	-
Supplies	-	-	-	-	-	-	7,707	-	-
Other services and charges	-	-	-	-	-	-	3,005	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	17,250	-	114	-	-	-	11,494	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	6,886	9,363	-	1,350	-	-
Total disbursements	<u>-</u>	<u>17,250</u>	<u>-</u>	<u>7,000</u>	<u>257,457</u>	<u>-</u>	<u>12,062</u>	<u>11,494</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>800</u>	<u>7,311</u>	<u>108,371</u>	<u>(7,000)</u>	<u>(74)</u>	<u>-</u>	<u>4,011</u>	<u>(11,494)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 800</u>	<u>\$ 22,979</u>	<u>\$ 108,371</u>	<u>\$ 46,636</u>	<u>\$ 2,079</u>	<u>\$ 2,511</u>	<u>\$ 31,215</u>	<u>\$ 331,587</u>	<u>\$ 13,465</u>

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

	Ball Park Donations	Donations	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Wastewater Utility-Other #1	Wastewater Utility-Digital Meters	Water Utility-Operating
Cash and investments - beginning	\$ -	\$ 203	\$ 340,729	\$ 85,546	\$ 80,892	\$ -	\$ 171,176	\$ 112,761
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	483,955	-	-	-	-	232,532
Penalties	-	-	4,437	-	-	-	-	832
Other receipts	-	11,100	182	73,500	12,000	-	4,500	181
Total receipts	-	11,100	488,574	73,500	12,000	-	4,500	233,545
Personal services	-	-	37,731	-	-	-	-	37,731
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	7,972	-	-	-	-	6,072
Debt service - principal and interest	-	-	-	146,782	-	-	-	-
Capital outlay	-	-	-	-	-	-	102,403	-
Utility operating expenses	-	-	344,952	-	-	-	-	154,089
Other disbursements	-	11,303	90,025	-	-	-	-	6,033
Total disbursements	-	11,303	480,680	146,782	-	-	102,403	203,925
Excess (deficiency) of receipts over (under) disbursements	-	(203)	7,894	(73,282)	12,000	-	(97,903)	29,620
Cash and investments - ending	\$ -	\$ -	\$ 348,623	\$ 12,264	\$ 92,892	\$ -	\$ 73,273	\$ 142,381

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

	Water Utility-Bond And Interest	Water Utility-Deprec/Improve	Water Utility-Customer Deposit	Water Utility-Digital Meters	Spurgeon WWTP Project	Totals
Cash and investments - beginning	\$ -	\$ 56,969	\$ 40,600	\$ 88,367	\$ -	\$ 1,930,437
Receipts:						
Taxes	-	-	-	-	-	223,688
Licenses and permits	-	-	-	-	-	746
Intergovernmental receipts	-	-	-	-	-	422,941
Charges for services	-	-	-	-	-	170,453
Fines and forfeits	-	-	-	-	-	2,918
Utility fees	-	-	4,100	-	100,856	821,443
Penalties	-	-	-	-	-	5,269
Other receipts	-	6,000	-	30,520	-	500,100
Total receipts	-	6,000	4,100	30,520	100,856	2,147,558
Disbursements:						
Personal services	-	-	-	-	-	501,110
Supplies	-	-	-	-	-	66,965
Other services and charges	-	-	-	-	-	191,881
Debt service - principal and interest	-	-	-	-	-	146,782
Capital outlay	-	17,099	-	118,887	101,435	559,311
Utility operating expenses	-	-	-	-	-	499,041
Other disbursements	-	-	3,105	-	-	280,773
Total disbursements	-	17,099	3,105	118,887	101,435	2,245,863
Excess (deficiency) of receipts over (under) disbursements	-	(11,099)	995	(88,367)	(579)	(98,305)
Cash and investments - ending	\$ -	\$ 45,870	\$ 41,595	\$ -	\$ (579)	\$ 1,832,132

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

	General Fund	MVH	LRS	MVH Restricted	Opioid Settlement Restricted	Opioid Settlement Unrestricted	ARPA Grant-Community Center	Lynnville Park	LIT
Cash and investments - beginning	\$ 81,045	\$ 37,014	\$ 16,285	\$ 13,240	\$ -	\$ -	\$ -	\$ 126,650	\$ 41,216
Receipts:									
Taxes	65,788	-	-	-	-	-	-	-	-
Licenses and permits	215	-	-	-	-	-	-	-	-
Intergovernmental receipts	19,803	38,305	18,064	15,804	-	-	40,254	-	50,612
Charges for services	-	-	-	-	-	-	-	257,970	-
Fines and forfeits	500	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	1,054	-	-	-	1,705	731	-	1,962	-
Total receipts	<u>87,360</u>	<u>38,305</u>	<u>18,064</u>	<u>15,804</u>	<u>1,705</u>	<u>731</u>	<u>40,254</u>	<u>259,932</u>	<u>50,612</u>
Disbursements:									
Personal services	36,515	17,918	-	-	-	-	-	101,208	20,612
Supplies	3,336	6,079	5,439	-	-	-	-	15,150	-
Other services and charges	23,458	-	-	-	-	-	-	57,328	-
Capital outlay	3,845	-	-	-	-	-	-	20,473	27,282
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	21,811	1,358	-	-	-	-	26,597	35,213	3,856
Total disbursements	<u>88,965</u>	<u>25,355</u>	<u>5,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,597</u>	<u>229,372</u>	<u>51,750</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,605)</u>	<u>12,950</u>	<u>12,625</u>	<u>15,804</u>	<u>1,705</u>	<u>731</u>	<u>13,657</u>	<u>30,560</u>	<u>(1,138)</u>
Cash and investments - ending	<u>\$ 79,440</u>	<u>\$ 49,964</u>	<u>\$ 28,910</u>	<u>\$ 29,044</u>	<u>\$ 1,705</u>	<u>\$ 731</u>	<u>\$ 13,657</u>	<u>\$ 157,210</u>	<u>\$ 40,078</u>

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

	Fire Protection Territory	CCI	Tecumseh Trail-Maintenance and Donations	Sp. Fire Protection Equipment	ARP Grant	Public Safety	Rainy Day Fund	Payroll Fund	Sewer Construction Fund
Cash and investments - beginning	\$ 198,439	\$ 2,281	\$ 800	\$ 22,979	\$ 108,371	\$ -	\$ 46,636	\$ 2,079	\$ 2,511
Receipts:									
Taxes	141,877	-	-	22,261	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,847	1,917	-	2,486	109,191	49,316	-	-	-
Charges for services	680	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	171	-	27,106	-	-	-	16,889	275,824	-
Total receipts	158,575	1,917	27,106	24,747	109,191	49,316	16,889	275,824	-
Disbursements:									
Personal services	10,399	-	-	-	-	-	-	272,687	-
Supplies	35,883	-	-	-	-	50	-	-	-
Other services and charges	34,776	-	1,857	-	9,758	5,149	-	-	-
Capital outlay	55,702	-	23,998	35,548	152,886	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	21,700	-	-	4,000	-	-	6,069	2	-
Total disbursements	158,460	-	25,855	39,548	162,644	5,199	6,069	272,689	-
Excess (deficiency) of receipts over (under) disbursements	115	1,917	1,251	(14,801)	(53,453)	44,117	10,820	3,135	-
Cash and investments - ending	\$ 198,554	\$ 4,198	\$ 2,051	\$ 8,178	\$ 54,918	\$ 44,117	\$ 57,456	\$ 5,214	\$ 2,511

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

	Community Center	Public Improvement Projects	Fire Protection Territory - New Vehicle	Donations	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Spurgeon WWTP Project
Cash and investments - beginning	\$ 31,215	\$ 331,587	\$ 13,465	\$ -	\$ 348,623	\$ 12,264	\$ 92,892	\$ (579)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	8,150	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	354,283	-	6,074	2,657,308
Penalties	-	-	-	-	4,052	-	-	-
Other receipts	10,630	-	19,525	1,840	3,030	121,500	11,029	-
Total receipts	18,780	-	19,525	1,840	361,365	121,500	17,103	2,657,308
Disbursements:								
Personal services	-	-	-	-	42,209	-	-	-
Supplies	-	34,492	-	-	-	-	-	-
Other services and charges	33,054	-	-	-	10,297	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,978,241
Utility operating expenses	-	-	-	-	282,922	-	-	-
Other disbursements	22	-	-	1,703	87,753	-	21,774	-
Total disbursements	33,076	34,492	-	1,703	423,181	-	21,774	1,978,241
Excess (deficiency) of receipts over (under) disbursements	(14,296)	(34,492)	19,525	137	(61,816)	121,500	(4,671)	679,067
Cash and investments - ending	\$ 16,919	\$ 297,095	\$ 32,990	\$ 137	\$ 286,807	\$ 133,764	\$ 88,221	\$ 678,488

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

	Wastewater Utility-Digital Meters	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ 73,273	\$ 142,381	\$ 45,870	\$ 41,595	\$ 1,832,132
Receipts:					
Taxes	-	-	-	-	229,926
Licenses and permits	-	-	-	-	215
Intergovernmental receipts	-	-	-	-	361,599
Charges for services	-	-	-	-	266,800
Fines and forfeits	-	-	-	-	500
Utility fees	-	226,041	-	4,450	3,248,156
Penalties	-	660	-	-	4,712
Other receipts	5,250	958	10,810	-	510,014
Total receipts	<u>5,250</u>	<u>227,659</u>	<u>10,810</u>	<u>4,450</u>	<u>4,621,922</u>
Disbursements:					
Personal services	-	42,209	-	-	543,757
Supplies	-	-	-	-	100,429
Other services and charges	-	7,879	-	-	183,556
Capital outlay	-	-	-	-	2,297,975
Utility operating expenses	-	175,475	-	1,784	460,181
Other disbursements	78,523	19,823	15,311	-	345,515
Total disbursements	<u>78,523</u>	<u>245,386</u>	<u>15,311</u>	<u>1,784</u>	<u>3,931,413</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(73,273)</u>	<u>(17,727)</u>	<u>(4,501)</u>	<u>2,666</u>	<u>690,509</u>
Cash and investments - ending	\$ -	\$ 124,654	\$ 41,369	\$ 44,261	\$ 2,522,641

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

	General Fund	MVH	LRS	MVH Restricted	Opioid Settlement Restricted	Opioid Settlement Unrestricted	ARPA Grant-Community Center	Lynnville Park	LIT
Cash and investments - beginning	\$ 79,440	\$ 49,964	\$ 28,910	\$ 29,044	\$ 1,705	\$ 731	\$ 13,657	\$ 157,210	\$ 40,078
Receipts:									
Taxes	64,718	-	-	-	-	-	-	-	-
Licenses and permits	440	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,977	36,485	17,917	16,396	-	-	150,852	-	75,372
Charges for services	-	-	-	-	-	-	-	182,180	-
Fines and forfeits	-	-	-	-	-	-	-	1,660	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	2,507	-	-	-	382	131	10,000	104,047	-
Total receipts	<u>85,642</u>	<u>36,485</u>	<u>17,917</u>	<u>16,396</u>	<u>382</u>	<u>131</u>	<u>160,852</u>	<u>287,887</u>	<u>75,372</u>
Disbursements:									
Personal services	46,209	22,346	-	-	-	-	-	120,908	19,115
Supplies	9,885	29,028	10,514	-	-	-	-	14,767	-
Other services and charges	28,498	-	-	7,638	-	-	-	54,530	33,029
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,731	-	-	-	-	-	172,709	65,692	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	3,597	1,662	-	-	-	-	-	15,671	2,500
Total disbursements	<u>89,920</u>	<u>53,036</u>	<u>10,514</u>	<u>7,638</u>	<u>-</u>	<u>-</u>	<u>172,709</u>	<u>271,568</u>	<u>54,644</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,278)</u>	<u>(16,551)</u>	<u>7,403</u>	<u>8,758</u>	<u>382</u>	<u>131</u>	<u>(11,857)</u>	<u>16,319</u>	<u>20,728</u>
Cash and investments - ending	<u>\$ 75,162</u>	<u>\$ 33,413</u>	<u>\$ 36,313</u>	<u>\$ 37,802</u>	<u>\$ 2,087</u>	<u>\$ 862</u>	<u>\$ 1,800</u>	<u>\$ 173,529</u>	<u>\$ 60,806</u>

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

	Fire Protection Territory	CCI	Tecumseh Trail-Maintenance and Donations	Sp. Fire Protection Equipment	ARP Grant	Public Safety	Rainy Day Fund	Payroll Fund	Sewer Construction Fund
Cash and investments - beginning	\$ 198,554	\$ 4,198	\$ 2,051	\$ 8,178	\$ 54,918	\$ 44,117	\$ 57,456	\$ 5,214	\$ 2,511
Receipts:									
Taxes	137,165	-	-	26,723	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,495	1,918	-	2,824	-	57,688	-	-	-
Charges for services	4,288	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	649	-	5,000	-	-	-	-	314,097	-
Total receipts	156,597	1,918	5,000	29,547	-	57,688	-	314,097	-
Disbursements:									
Personal services	14,867	-	-	-	-	-	-	304,877	-
Supplies	26,765	-	5,869	-	-	5,698	-	-	-
Other services and charges	45,743	-	481	-	-	22,403	6,249	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	39,742	-	-	22,024	34,619	5,310	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	7,500	-	-	-	10,000	-	-	11,335	2,511
Total disbursements	134,617	-	6,350	22,024	44,619	33,411	6,249	316,212	2,511
Excess (deficiency) of receipts over (under) disbursements	21,980	1,918	(1,350)	7,523	(44,619)	24,277	(6,249)	(2,115)	(2,511)
Cash and investments - ending	\$ 220,534	\$ 6,116	\$ 701	\$ 15,701	\$ 10,299	\$ 68,394	\$ 51,207	\$ 3,099	\$ -

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

	Community Center	Public Improvement Projects	Fire Protection Territory - New Vehicle	Donations	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Deprec/Improve	Spurgeon WWTP Project
Cash and investments - beginning	\$ 16,919	\$ 297,095	\$ 32,990	\$ 137	\$ 286,807	\$ 133,764	\$ 88,221	\$ 678,488
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	6,346	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	370,285	-	-	-
Penalties	-	-	-	-	3,405	-	-	-
Other receipts	10,695	-	-	6,991	6,307	78,000	15,597	-
Total receipts	17,041	-	-	6,991	379,997	78,000	15,597	-
Disbursements:								
Personal services	-	-	-	-	46,198	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	13,719	-	-	-	9,040	-	-	-
Debt service - principal and interest	-	-	-	-	-	75,180	-	-
Capital outlay	-	8,300	-	-	-	-	64,614	292,407
Utility operating expenses	-	-	-	-	309,304	-	-	-
Other disbursements	2,125	-	-	1,826	90,068	-	-	-
Total disbursements	15,844	8,300	-	1,826	454,610	75,180	64,614	292,407
Excess (deficiency) of receipts over (under) disbursements	1,197	(8,300)	-	5,165	(74,613)	2,820	(49,017)	(292,407)
Cash and investments - ending	\$ 18,116	\$ 288,795	\$ 32,990	\$ 5,302	\$ 212,194	\$ 136,584	\$ 39,204	\$ 386,081

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

	Wastewater Utility-Digital Meters	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Totals
Cash and investments - beginning	\$ -	\$ 124,654	\$ 41,369	\$ 44,261	\$ 2,522,641
Receipts:					
Taxes	-	-	-	-	228,606
Licenses and permits	-	-	-	-	440
Intergovernmental receipts	-	-	-	-	391,924
Charges for services	-	-	-	-	192,814
Fines and forfeits	-	-	-	-	1,660
Utility fees	-	235,468	-	2,100	607,853
Penalties	-	517	-	-	3,922
Other receipts	-	5,860	7,835	-	568,098
Total receipts	-	241,845	7,835	2,100	1,995,317
Disbursements:					
Personal services	-	46,198	-	-	620,718
Supplies	-	-	-	-	102,526
Other services and charges	-	9,197	-	-	230,527
Debt service - principal and interest	-	-	-	-	75,180
Capital outlay	-	-	14,806	-	721,954
Utility operating expenses	-	276,202	-	-	585,506
Other disbursements	-	18,260	-	3,571	170,626
Total disbursements	-	349,857	14,806	3,571	2,507,037
Excess (deficiency) of receipts over (under) disbursements	-	(108,012)	(6,971)	(1,471)	(511,720)
Cash and investments - ending	\$ -	\$ 16,642	\$ 34,398	\$ 42,790	\$ 2,010,921

TOWN OF LYNNVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental Activities	\$ 41,629	\$ 16,108
Wastewater	35,807	24,731
Water	<u>9,331</u>	<u>13,026</u>
Totals	<u>\$ 86,767</u>	<u>\$ 53,865</u>

TOWN OF LYNNVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Wastewater:			
Revenue bonds	Build New Water Treatment Plant - Loan 92-05	\$ 416,640	\$ 15,697
Revenue bonds	Build New Water Treatment Plant - Loan 92-07	1,146,942	43,211
Revenue bonds	Update Wastewater Treatment Plant - Loan 92-04	46,000	5,243
Revenue bonds	Update Wastewater Treatment Plant - Loan 92-02	<u>97,000</u>	<u>10,729</u>
Total Wastewater		<u>1,706,582</u>	<u>74,880</u>
Totals		<u>\$ 1,706,582</u>	<u>\$ 74,880</u>

OTHER REPORTS

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