

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF LAKE STATION

LAKE COUNTY, INDIANA

January 1, 2018 to December 31, 2021



FILED
12/06/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Joe Castellano	01-01-18 to 05-04-18
	(Vacant)	05-05-18 to 06-10-18
	Brenda Samuels	06-11-18 to 12-31-22
Mayor	Christopher Anderson	01-01-18 to 12-31-19
	William Carroll	01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Christopher Anderson	01-01-18 to 12-31-19
	William Carroll	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Ericka Castillo	01-01-18 to 12-31-18
	Carlos Luna	01-01-19 to 12-31-19
	Rick Long	01-01-20 to 12-31-20
	Neil Anderson	01-01-21 to 12-31-21
	Fred Williams	01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAKE STATION, LAKE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the City of Lake Station (City), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, 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 as of December 31, 2021, 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, as of December 31, 2021, 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)

Emphasis of Matter - Sale of City Water Utility

As discussed in Note 9 to the Financial Statements, the City's water utility was sold in 2019 to a private corporation. This sale resulted in significant increases to Water Operating Fund receipts and disbursements and General Fund receipts in 2019. Cash and investment balances as of December 31, 2019, also increased for both the Water Operating Fund and General Fund due to this sale.

Management's Responsibilities 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 made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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



Beth Kelley, CPA, CFE
Deputy State Examiner

November 22, 2022

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

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

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ (1,692,064)	\$ 7,475,033	\$ 7,407,203	\$ (1,624,234)	\$ 13,897,041	\$ 4,735,993	\$ 7,536,814
MOTOR VEHICLE HIGHWAY	56,669	829,540	827,169	59,040	425,476	378,289	106,227
LOCAL ROAD AND STREET	161,193	254,790	210,032	205,951	256,430	260,232	202,149
MVH Restricted	-	-	-	-	270,556	94,245	176,311
PARK NON-REVERTING FUND	248,460	107,275	72,574	283,161	107,805	162,869	228,097
EMPLOYEES HEALTH INSURANCE FUND	-	752,662	752,608	54	-	-	54
ALCOHOL PROGRAM MONITOR	(527)	1,450	749	174	750	924	-
ECONOMIC/RE DEVELOPMENT	47,637	4,825	6,504	45,958	4,725	3,100	47,583
DRUNK DRIVING /BLITZ	426	4,804	5,759	(529)	33,717	41,757	(8,569)
REFUSE DEPARTMENT	146,611	1,046,545	848,731	344,425	1,004,162	1,021,282	327,305
School Resource Officer Grant Fund	-	50,000	42,863	7,137	50,000	38,858	18,279
PARK CONST (2008 BLDG)	3,440	247,005	8,526	241,919	7,800	249,719	-
LOCAL LAW ENFOR.CON'T ED.	12,431	9,870	19,930	2,371	11,110	10,409	3,072
CLERK'S RECORD PERP	10,029	3,827	-	13,856	4,747	-	18,603
DEFERRAL - OV	6,053	6,019	9,838	2,234	1,080	3,314	-
UNSAFE BUILDING NON-REVER	10,398	900	10,000	1,298	-	1,298	-
RIVERBOAT -INFRASTRUCTURE	131,187	81,346	10,000	202,533	87,886	246,630	43,789
PARK AND RECREATION FUND	167,386	151,789	267,702	51,473	209,923	188,265	73,131
USERS FEE-L.S. CONT	2,044	2,455	4,280	219	35,795	28,724	7,290
FIRE HAZARDOUS NON-REVERT	16,756	1,800	13,000	5,556	2,645	5,157	3,044
CANINE FUND(POLICE)	1,500	-	599	901	-	-	901
CEDIT	159,989	387,057	384,310	162,736	1,224,142	1,113,822	273,056
DRUG SEIZURE (FEDERAL)	10,664	-	10,000	664	6,120	3,503	3,281
MAJOR MOVES CONSTRUCTION	49,599	-	31,479	18,120	-	-	18,120
GARNI-KD	-	-	-	-	8,208	8,208	-
COMMUNITY CROSSING GRANT	-	232,803	232,803	-	5,918	5,918	-
JAG GRANT	-	-	-	-	34,923	48,588	(13,665)
FIRE / EMS GRANTS	-	204,820	204,820	-	-	-	-
STORMWATER MS4	841,518	257,915	702,823	396,610	294,160	632,245	58,525
MUNICIPAL COMPLEX	5,462	-	5,462	-	-	-	-
COMPOST	131,562	150	75,150	56,562	2,030	46,876	11,716
CUMULATIVE CAPITAL IMPROV	87,419	29,388	25,283	91,524	28,723	10,400	109,847
PAY - GUARDIAN	20	8,153	6,022	2,151	7,883	10,034	-
GARNI-MC	-	506	506	-	2,266	2,266	-
GARNI-VC	-	-	-	-	2,475	2,475	-
DRUG SEIZURE (STATE)	13,385	-	10,000	3,385	839	1,620	2,604
PAY - LIBERTY NATIONAL	235	9,007	8,094	1,148	16,134	16,342	940
POLICE PENSION FUND	336,558	316,609	464,834	188,333	602,317	438,041	352,609
Court	226,135	255,057	279,267	201,925	288,580	295,824	194,681
LOIT Safety	111,877	262,492	241,706	132,663	324,866	319,796	137,753
CIVIC CENTER	9,373	4,200	13,573	-	-	-	-
GRAND BLVD LAKE ENHAN	15,529	-	8,823	6,706	11,088	541	17,253
GENERAL OBLIGATION BOND	109,949	39,915	149,525	339	214,389	156,250	58,478
1380 PARK BOND 625	368	212,363	130,700	82,031	141,694	196,569	27,156
1386 EXEMPT PARK BOND 693	73,248	96,388	166,833	2,803	170,297	173,100	-
POLICE DONATION FUND	7,778	1,950	1,395	8,333	2,555	3,000	7,888

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
STREETS & SANI CLOTHING	20	-	-	20	-	-	20
LOIT SPECIAL DISTRIBUTION	24,646	27,045	-	51,691	-	-	51,691
PARK DONATION FUND	31,528	1,660	-	33,188	3,498	1,483	35,203
PARK SECURITY DEP	6,000	20,737	21,866	4,871	20,100	23,862	1,109
DEFERRAL - POLICE	16,916	6,020	18,911	4,025	1,080	5,105	-
DEFERRAL - IF	42,736	4,825	35,668	11,893	253	12,146	-
MUNICIPAL BOND 614	18,674	1,442,696	1,168,778	292,592	714,965	931,200	76,357
PARK CAPITAL IMPROVE.FUND	170	-	-	170	-	-	170
SEWAGE	621,122	1,509,631	1,563,545	567,208	1,508,867	1,465,301	610,774
PAY-DD-NET	(302)	2,987,109	2,986,807	-	352,840	352,840	-
PAY-DIRECT DEPOSIT	-	-	-	-	2,986,771	2,986,771	-
PAY-FED W/H	(35,996)	348,968	312,972	-	358,640	358,640	-
PAY-FICA	-	274,411	274,411	-	336,923	336,923	-
PAY-MEDI	-	99,848	99,848	-	114,294	114,294	-
PAY-STATE	7,041	122,655	129,696	-	138,164	138,164	-
PAY-COUNTY	3,368	49,847	53,215	-	54,350	54,350	-
PAY-PERF	(5,039)	5,039	-	-	-	-	-
PAY-INPP	-	103,784	103,784	-	105,492	105,492	-
PAY-AFLAC	2,506	15,387	16,287	1,606	16,137	17,291	452
PAY-SUPPORT FEES	-	385	385	-	220	220	-
PAY-CHILD SUPPORT	333	32,988	33,321	-	39,652	39,652	-
PAY-DENTAL	551	4,597	5,148	-	5,161	4,768	393
PAY-457 2%	3,843	19,474	23,317	-	15,397	15,397	-
PAY-457 VOL%	564	6,642	7,206	-	6,520	6,520	-
PAY-457 C/P	1,802	-	1,802	-	-	-	-
PAY-FOP DUES	660	3,968	4,628	-	3,555	3,555	-
PAY-CIN LIFE INS	812	2,945	3,583	174	2,870	2,870	174
PAY-HEALTH	10,078	82,923	93,001	-	96,852	96,852	-
PAY-PP LEGAL	50	814	717	147	609	562	194
PAY-UNION DUES	900	12,034	12,934	-	13,760	13,760	-
PAY-VISION	663	5,303	5,966	-	6,354	5,866	488
PAY-VOL CIVIL PERF	122	16,035	16,157	-	23,797	23,797	-
SANITARY DIST OPERATING	783,386	3,675,093	3,837,793	620,686	3,316,830	3,002,858	934,658
WATER UTILITY OPERA	(145,985)	3,224,485	2,934,659	143,841	23,755,192	21,598,049	2,300,984
WATER DEPOSITS	76,566	24,639	22,434	78,771	98,021	176,792	-
WATER SRF - BOND	65,008	-	65,008	-	-	-	-
WATER SRF - SINK BOND INT	30,364	730,137	344,313	416,188	524,073	940,261	-
WATER SRF - SINK RESERVE	728,249	42,469	6,749	763,969	13,730	777,699	-
STORM WATER UTILITY	-	657,509	434,478	223,031	622,515	488,703	356,843
Totals	\$ 3,811,653	\$ 28,912,810	\$ 28,310,862	\$ 4,413,601	\$ 55,058,757	\$ 45,058,526	\$ 14,413,832

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

CITY OF LAKE STATION
 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	\$ 7,536,814	\$ 6,320,714	\$ 7,319,355	\$ 6,538,173	\$ 4,442,652	\$ 4,604,944	\$ 6,375,881
MOTOR VEHICLE HIGHWAY	106,227	347,897	408,222	45,902	321,623	358,214	9,311
LOCAL ROAD AND STREET	202,149	248,921	211,508	239,562	268,515	229,998	278,079
MVH - RESTRICTED	176,311	238,615	244,307	170,619	361,113	48,966	482,766
PARK NON-REVERTING FUND	228,097	30,684	74,572	184,209	85,242	165,091	104,360
EMPLOYEES HEALTH INSURANCE FUND	54	-	54	-	-	-	-
CARES ACT - COVID 19	-	385,075	385,075	-	1,337,138	-	1,337,138
ECONOMIC/RE DEVELOPMENT	47,583	4,725	-	52,308	4,725	-	57,033
DRUNK DRIVING /BLITZ	(8,569)	30,559	29,303	(7,313)	14,854	21,376	(13,835)
REFUSE DEPARTMENT	327,305	894,040	1,784,207	(562,862)	1,575,137	992,078	20,197
LAKE STATION ALLOCATION AREA	-	-	-	-	1,020,099	52,539	967,560
LOCAL LAW ENFOR.CON'T ED.	3,072	15,345	6,738	11,679	35,645	6,224	41,100
CLERK'S RECORD PERP	18,603	3,494	350	21,747	4,305	6,607	19,445
RIVERBOAT -INFRASTRUCTURE	43,789	64,921	79,033	29,677	97,151	21,908	104,920
PARK AND RECREATION FUND	73,131	136,386	116,100	93,417	243,219	204,935	131,701
USERS FEE-L.S. CONT	7,290	15,994	-	23,284	23,343	1,330	45,297
CEDIT	273,056	797,908	795,949	275,015	954,142	878,977	350,180
MAJOR MOVES CONSTRUCTION	18,120	-	18,000	120	-	120	-
FIRE HAZARDOUS NON-REVERT	3,044	-	-	3,044	1,627	-	4,671
COMMUNITY CROSSING GRANT	-	514,919	426,714	88,205	-	88,205	-
REDEVELOPMENT GENERAL	-	-	-	-	148,107	148,107	-
JAG GRANT	(13,665)	55,234	62,533	(20,964)	22,898	1,934	-
FEMA AFG-S GRANT	-	56,928	56,133	795	-	795	-
CUMULATIVE CAPITAL IMPROV	109,847	27,259	36,592	100,514	25,830	38,927	87,417
STORMWATER MS4	58,525	387,500	441,206	4,819	360,688	337,530	27,977
COMPOST	11,716	98,565	50,583	59,698	3,289	52,487	10,500
DRUG SEIZURE (STATE)	2,604	3,963	-	6,567	1,966	6,600	1,933
PAY-LIBERTY NATIONAL	940	17,411	16,454	1,897	16,693	18,210	380
POLICE PENSION FUND	352,609	383,458	395,203	340,864	402,688	385,435	358,117
CARES PROVIDER RELIEF FUND	-	8,137	8,124	13	-	13	-
City Court	194,681	238,663	190,103	243,241	478,786	362,252	359,775
LOIT Safety	137,753	372,289	335,683	174,359	385,649	384,994	175,014
GRAND BLVD LAKE ENHAN	17,253	5,988	-	23,241	12,196	-	35,437
GENERAL OBLIGATION BOND	58,478	218,301	228,825	47,954	147,822	147,550	48,226
PARK BONDS	27,156	344,817	341,950	30,023	267,105	237,700	59,428
POLICE DONATION FUND	7,888	1,000	799	8,089	12,134	4,317	15,906
STREETS & SANI CLOTHING	20	-	20	-	-	-	-
LOIT SPECIAL DISTRIBUTION	51,691	-	-	51,691	-	51,691	-
PARK DONATION FUND	35,203	-	5,570	29,633	2,169	7,929	23,873
PARK SECURITY DEP	1,109	17,300	17,893	516	19,275	17,900	1,891
FIRE DONATION FUND	-	-	-	-	1,000	-	1,000
MUNICIPAL BOND 614	76,357	1,621,956	1,395,000	303,313	869,988	930,200	243,101
PARK CAPITAL IMPROVE.FUND	170	-	-	170	-	170	-
SEWAGE	610,774	1,200,223	1,276,678	534,319	1,200,000	1,298,998	435,321

CITY OF LAKE STATION
 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		Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	
CANINE FUND (POLICE)	901	-	163	738	-	676	62
DRUG SEIZURE (FEDERAL)	3,281	24	-	3,305	-	3,300	5
PAYROLL - NET PAY	-	209,347	209,347	-	155,537	155,537	-
PAY-DIRECT DEPOSIT	-	3,290,313	3,290,313	-	3,258,592	3,258,592	-
PAY-FED W/H	-	421,973	421,814	159	387,079	389,756	(2,518)
PAY-FICA	-	332,616	332,537	79	321,364	322,728	(1,285)
PAY-MEDI	-	122,308	122,297	11	118,133	118,201	(57)
PAY-STATE	-	146,228	146,215	13	141,231	141,244	-
PAY-COUNTY	-	55,991	55,985	6	55,513	55,519	-
PAY-INPP	-	111,392	109,783	1,609	116,257	117,866	-
PAY-HSA	-	525	525	-	4,199	4,199	-
PAY-AFLAC	452	14,356	14,668	140	15,594	15,346	388
PAY-SUPPORT FEES	-	330	330	-	55	55	-
PAY-CHILD SUPPORT	-	35,722	35,722	-	21,611	21,611	-
PAY-DENTAL	393	5,404	5,797	-	5,912	5,912	-
PAY-457 2%	-	14,511	14,511	-	14,298	14,298	-
PAY-457 VOL%	-	6,248	6,248	-	5,866	5,866	-
PAY-FOP DUES	-	3,908	3,908	-	4,028	4,028	-
GARNI-KD	-	2,736	2,736	-	-	-	-
GARNI-VC	-	1,088	1,088	-	-	-	-
GARNI-JH	-	1,540	1,540	-	1,820	1,820	-
GARNI-WJ	-	1,754	1,754	-	-	-	-
School Resource Officer Grant Fund	18,279	37,500	18,280	37,499	-	-	37,499
PAY-GUARDIAN	-	7,388	7,388	-	7,100	6,834	266
PAY-ALLSTATE	-	1,368	1,368	-	1,786	1,721	65
DRUG BUY MONEY	-	2,000	-	2,000	-	-	2,000
GARNI-FK	-	3,045	3,045	-	1,958	1,958	-
PAY-CIN LIFE INS	174	2,980	2,980	174	2,822	2,870	126
PAY-HEALTH	-	99,288	99,288	-	96,450	96,282	168
PAY-PP LEGAL	194	609	585	218	216	434	-
PAY-UNION DUES	-	12,086	12,086	-	9,604	9,604	-
PAY-VISION	488	6,720	7,208	-	7,429	7,429	-
PAY-VOL CIVIL PERF	-	33,471	33,443	28	37,292	37,226	94
PAY-CINTAS	-	-	-	-	228	228	-
STORM WATER UTILITY	356,843	705,477	725,188	337,132	1,100,516	807,577	630,071
SANITARY DIST OPERATING	934,658	3,786,584	3,333,191	1,388,051	4,021,518	4,688,197	721,372
WATER UTILITY OPERA	2,300,984	6,903	2,307,887	-	-	-	-
Totals	\$ 14,413,832	\$ 24,592,922	\$ 28,088,054	\$ 10,918,700	\$ 25,082,821	\$ 22,412,165	\$ 13,589,356

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

CITY OF LAKE STATION
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, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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 LAKE STATION
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: 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 LAKE STATION
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 LAKE STATION
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 LAKE STATION
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

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

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.

CITY OF LAKE STATION
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

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. Prior to the sale of the water utility, this was a result of a structural imbalance in revenues and disbursements that was carried forward over the last nine years due to the state imposed tax caps, low property tax collection rates, and overspending of appropriations by prior administrations. This was remedied in 2019 with the sale of the water utility, see Note 9 for additional information. The remaining cash balance deficits were a result of outstanding grant reimbursements that were not received by December 31 of the respective year.

Note 8. Holding Corporation

The City has entered into a capital lease with the Lake Station 2008 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City and park improvements. The lessor has been determined to be a related-party of the City. Lease payments during the years 2018, 2019, 2020, and 2021 totaled \$924,000, \$930,000, \$930,000, and \$929,000, respectively.

Note 9. Sale of Water Utility

The City sold its water utility in October 2019 to Indiana American Water for \$20,680,000. At the closing of the sale of the water utility, \$10,241,098 in proceeds was disbursed for various closing costs. The largest of these costs were for the payoff of the Water Utility's State Revolving Fund loan owed to the Indiana Finance Authority for \$9,510,344. Of the remaining sale proceeds of \$10,438,902, a one-time transfer of \$9,000,000 was transferred from the water fund into the General Fund. The remainder was retained in the Water Utility Opera fund to pay costs owed by the water utility prior to the sale.

CITY OF LAKE STATION
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 10. Subsequent Events

The City received funding from the American Rescue Plan Act of 2021 (ARPA). The amount allotted to the City totaled \$2,679,337. The City received a one-half distribution of the ARPA funding, in the amount of \$1,337,138, on July 26, 2021. The balance of the allotment in the amount of \$1,342,199 was received on August 17, 2022. The funds are held in a separate fund. A plan on how the City will use the ARPA funds was prepared and approved through Ordinance 2021-09 by the Common Council on May 13, 2021, and Ordinance 2022-05 by the Common Council on April 14, 2022.

Note 11. Combined Funds

Funds related to the City's park bonds debt service were reported individually in the current financial statements for the period of January 1, 2018 through December 31, 2019, but were combined into one fund in the current financial statements for the period of January 1, 2020 through December 31, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH Restricted	PARK NON-REVERTING FUND	EMPLOYEES HEALTH INSURANCE FUND	ALCOHOL PROGRAM MONITOR	ECONOMIC/RE DEVELOPMENT	DRUNK DRIVING /BLITZ	REFUSE DEPARTMENT	School Resource Officer Grant Fund
Cash and investments - beginning	\$ (1,692,064)	\$ 56,669	\$ 161,193	\$ -	\$ 248,460	\$ -	\$ (527)	\$ 47,637	\$ 426	\$ 146,611	\$ -
Receipts:											
Taxes	2,460,324	121,166	-	-	-	-	-	-	-	-	-
Licenses and permits	332,965	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	50,349	587,968	251,061	-	-	-	-	-	-	-	50,000
Charges for services	371,169	-	-	-	22,025	-	-	-	-	962,246	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	4,260,226	120,406	3,729	-	85,250	752,662	1,450	4,825	4,804	84,299	-
Total receipts	7,475,033	829,540	254,790	-	107,275	752,662	1,450	4,825	4,804	1,046,545	50,000
Disbursements:											
Personal services	2,613,277	566,331	-	-	-	752,608	749	2,117	5,759	320,517	42,863
Supplies	127,664	37,021	121,050	-	-	-	-	-	-	90,807	-
Other services and charges	869,361	25,364	35,000	-	56,710	-	-	-	-	239,977	-
Debt service - principal and interest	1,541,092	122,487	-	-	-	-	-	-	-	-	-
Capital outlay	28,214	75,966	53,982	-	15,864	-	-	4,387	-	197,430	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,227,595	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,407,203	827,169	210,032	-	72,574	752,608	749	6,504	5,759	848,731	42,863
Excess (deficiency) of receipts over disbursements	67,830	2,371	44,758	-	34,701	54	701	(1,679)	(955)	197,814	7,137
Cash and investments - ending	\$ (1,624,234)	\$ 59,040	\$ 205,951	\$ -	\$ 283,161	\$ 54	\$ 174	\$ 45,958	\$ (529)	\$ 344,425	\$ 7,137

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

	PARK CONST (2008 BLDG)	LOCAL LAW ENFOR.CONT ED.	CLERK'S RECORD PERP	DEFERRAL OV	UNSAFE BUILDING NON-REVER	RIVERBOAT -INFRASTRUCTURE	PARK AND RECREATION FUND	USERS FEE-L.S. CONT	FIRE HAZARDOUS NON-REVERT	CANINE FUND(POLICE)	CEDIT
Cash and investments - beginning	\$ 3,440	\$ 12,431	\$ 10,029	\$ 6,053	\$ 10,398	\$ 131,187	\$ 167,386	\$ 2,044	\$ 16,756	\$ 1,500	\$ 159,989
Receipts:											
Taxes	-	-	-	-	-	-	112,772	-	-	-	315,832
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	81,346	1,272	-	-	-	-
Charges for services	-	9,870	-	-	-	-	37,245	-	1,800	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	247,005	-	3,827	6,019	900	-	500	2,455	-	-	71,225
Total receipts	247,005	9,870	3,827	6,019	900	81,346	151,789	2,455	1,800	-	387,057
Disbursements:											
Personal services	-	-	-	9,838	-	-	185,459	-	-	-	40,312
Supplies	-	-	-	-	-	-	19,031	-	-	599	-
Other services and charges	8,526	19,930	-	-	10,000	10,000	52,255	4,280	-	-	257,730
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,000	-	13,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,957	-	-	-	86,268
Total disbursements	8,526	19,930	-	9,838	10,000	10,000	267,702	4,280	13,000	599	384,310
Excess (deficiency) of receipts over disbursements	238,479	(10,060)	3,827	(3,819)	(9,100)	71,346	(115,913)	(1,825)	(11,200)	(599)	2,747
Cash and investments - ending	\$ 241,919	\$ 2,371	\$ 13,856	\$ 2,234	\$ 1,298	\$ 202,533	\$ 51,473	\$ 219	\$ 5,556	\$ 901	\$ 162,736

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

	DRUG SEIZURE (FEDERAL)	MAJOR MOVES CONSTRUCTION	GARNI-KD	COMMUNITY CROSSING GRANT	JAG GRANT	FIRE / EMS GRANTS	STORMWATER MS4	MUNICIPAL COMPLEX	COMPOST	CUMULATIVE CAPITAL IMPROV	PAY GUARDIAN
Cash and investments - beginning	\$ 10,664	\$ 49,599	\$ -	\$ -	\$ -	\$ -	\$ 841,518	\$ 5,462	\$ 131,562	\$ 87,419	\$ 20
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	232,803	-	204,820	-	-	-	29,388	-
Charges for services	-	-	-	-	-	-	257,880	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	35	-	150	-	8,153
Total receipts	-	-	-	232,803	-	204,820	257,915	-	150	29,388	8,153
Disbursements:											
Personal services	-	-	-	-	-	-	309,042	-	-	-	-
Supplies	10,000	-	-	-	-	204,820	48,756	-	-	-	-
Other services and charges	-	31,479	-	232,803	-	-	309,477	-	15,150	25,283	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	35,548	5,462	60,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	6,022
Total disbursements	10,000	31,479	-	232,803	-	204,820	702,823	5,462	75,150	25,283	6,022
Excess (deficiency) of receipts over disbursements	(10,000)	(31,479)	-	-	-	-	(444,908)	(5,462)	(75,000)	4,105	2,131
Cash and investments - ending	\$ 664	\$ 18,120	\$ -	\$ -	\$ -	\$ -	\$ 396,610	\$ -	\$ 56,562	\$ 91,524	\$ 2,151

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

	GARNI-MC	GARNI-VC	DRUG SEIZURE (STATE)	PAY - LIBERTY NATIONAL	POLICE PENSION FUND	Court	LOIT Safety	CIVIC CENTER	GRAND BLVD LAKE ENHAN	GENERAL OBLIGATION BOND	1380 PARK BOND 625
Cash and investments - beginning	\$ -	\$ -	\$ 13,385	\$ 235	\$ 336,558	\$ 226,135	\$ 111,877	\$ 9,373	\$ 15,529	\$ 109,949	\$ 368
Receipts:											
Taxes	-	-	-	-	-	-	262,492	-	-	34,915	210,135
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	316,609	-	-	-	-	-	1,128
Charges for services	-	-	-	-	-	-	-	4,200	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	506	-	-	9,007	-	255,057	-	-	-	5,000	1,100
Total receipts	506	-	-	9,007	316,609	255,057	262,492	4,200	-	39,915	212,363
Disbursements:											
Personal services	506	-	-	-	600	-	174,632	-	-	-	-
Supplies	-	-	-	-	-	-	67,074	-	-	-	-
Other services and charges	-	-	-	-	464,234	-	-	13,573	8,823	500	2,200
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	149,025	128,500
Capital outlay	-	-	10,000	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,094	-	279,267	-	-	-	-	-
Total disbursements	506	-	10,000	8,094	464,834	279,267	241,706	13,573	8,823	149,525	130,700
Excess (deficiency) of receipts over disbursements	-	-	(10,000)	913	(148,225)	(24,210)	20,786	(9,373)	(8,823)	(109,610)	81,663
Cash and investments - ending	\$ -	\$ -	\$ 3,385	\$ 1,148	\$ 188,333	\$ 201,925	\$ 132,663	\$ -	\$ 6,706	\$ 339	\$ 82,031

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

	1386 EXEMPT PARK BOND 693	POLICE DONATION FUND	STREETS & SANI CLOTHING	LOIT SPECIAL DISTRIBUTION	PARK DONATION FUND	PARK SECURITY DEP	DEFERRAL POLICE	DEFERRAL IF	MUNICIPAL BOND 614	PARK CAPITAL IMPROVE.FUND	SEWAGE
Cash and investments - beginning	\$ 73,248	\$ 7,778	\$ 20	\$ 24,646	\$ 31,528	\$ 6,000	\$ 16,916	\$ 42,736	\$ 18,674	\$ 170	\$ 621,122
Receipts:											
Taxes	30,061	-	-	27,045	-	-	-	-	1,435,252	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	227	-	-	-	-	-	-	-	7,444	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	1,200,000
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	66,100	1,950	-	-	1,660	20,737	6,020	4,825	-	-	309,631
Total receipts	96,388	1,950	-	27,045	1,660	20,737	6,020	4,825	1,442,696	-	1,509,631
Disbursements:											
Personal services	-	-	-	-	-	-	18,911	35,668	-	-	558,648
Supplies	-	1,395	-	-	-	21,866	-	-	-	-	163,728
Other services and charges	2,200	-	-	-	-	-	-	-	-	-	265,673
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,168,778	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	10,788
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	164,633	-	-	-	-	-	-	-	-	-	564,708
Total disbursements	166,833	1,395	-	-	-	21,866	18,911	35,668	1,168,778	-	1,563,545
Excess (deficiency) of receipts over disbursements	(70,445)	555	-	27,045	1,660	(1,129)	(12,891)	(30,843)	273,918	-	(53,914)
Cash and investments - ending	\$ 2,803	\$ 8,333	\$ 20	\$ 51,691	\$ 33,188	\$ 4,871	\$ 4,025	\$ 11,893	\$ 292,592	\$ 170	\$ 567,208

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

	PAY-DD-NET	PAY-DIRECT DEPOSIT	PAY-FED W/H	PAY-FICA	PAY-MEDI	PAY-STATE	PAY-COUNTY	PAY-PERF	PAY-INPP	PAY-AFLAC	PAY-SUPPORT FEES
Cash and investments - beginning	\$ (302)	\$ -	\$ (35,996)	\$ -	\$ -	\$ 7,041	\$ 3,368	\$ (5,039)	\$ -	\$ 2,506	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,987,109	-	348,968	274,411	99,848	122,655	49,847	5,039	103,784	15,387	385
Total receipts	2,987,109	-	348,968	274,411	99,848	122,655	49,847	5,039	103,784	15,387	385
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,986,807	-	312,972	274,411	99,848	129,696	53,215	-	103,784	16,287	385
Total disbursements	2,986,807	-	312,972	274,411	99,848	129,696	53,215	-	103,784	16,287	385
Excess (deficiency) of receipts over disbursements	302	-	35,996	-	-	(7,041)	(3,368)	5,039	-	(900)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,606	\$ -

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

	PAY-CHILD SUPPORT	PAY-DENTAL	PAY-457 2%	PAY-457 VOL%	PAY-457 C/P	PAY-FOP DUES	PAY-CIN LIFE INS	PAY-HEALTH	PAY-PP LEGAL	PAY-UNION DUES	PAY-VISION
Cash and investments - beginning	\$ 333	\$ 551	\$ 3,843	\$ 564	\$ 1,802	\$ 660	\$ 812	\$ 10,078	\$ 50	\$ 900	\$ 663
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	32,988	4,597	19,474	6,642	-	3,968	2,945	82,923	814	12,034	5,303
Total receipts	32,988	4,597	19,474	6,642	-	3,968	2,945	82,923	814	12,034	5,303
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	33,321	5,148	23,317	7,206	1,802	4,628	3,583	93,001	717	12,934	5,966
Total disbursements	33,321	5,148	23,317	7,206	1,802	4,628	3,583	93,001	717	12,934	5,966
Excess (deficiency) of receipts over disbursements	(333)	(551)	(3,843)	(564)	(1,802)	(660)	(638)	(10,078)	97	(900)	(663)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174	\$ -	\$ 147	\$ -	\$ -

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

	PAY-VOL CIVIL PERF	SANITARY DIST OPERATING	WATER UTILITY OPERA	WATER DEPOSITS	WATER SRF - BOND	WATER SRF - SINK BOND INT	WATER SRF - SINK RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 122	\$ 783,386	\$ (145,985)	\$ 76,566	\$ 65,008	\$ 30,364	\$ 728,249	\$ -	\$ 3,811,653
Receipts:									
Taxes	-	-	-	-	-	-	-	-	5,009,994
Licenses and permits	-	-	-	-	-	-	-	-	332,965
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,814,415
Charges for services	-	-	-	-	-	-	-	-	2,866,435
Utility fees	-	3,095,883	1,940,433	-	-	-	-	-	5,036,316
Other receipts	16,035	579,210	1,284,052	24,639	-	730,137	42,469	657,509	13,852,685
Total receipts	16,035	3,675,093	3,224,485	24,639	-	730,137	42,469	657,509	28,912,810
Disbursements:									
Personal services	-	36,851	232,173	-	-	-	-	11,727	5,918,588
Supplies	-	-	-	-	-	-	-	-	913,811
Other services and charges	-	-	95,974	-	-	-	-	-	3,056,502
Debt service - principal and interest	-	-	779,926	-	-	344,313	-	-	4,234,121
Capital outlay	-	477,357	23,430	-	-	-	-	93,685	1,114,113
Utility operating expenses	-	2,822,206	640,729	-	-	-	-	329,066	3,792,001
Other disbursements	16,157	501,379	1,162,427	22,434	65,008	-	6,749	-	9,281,726
Total disbursements	16,157	3,837,793	2,934,659	22,434	65,008	344,313	6,749	434,478	28,310,862
Excess (deficiency) of receipts over disbursements	(122)	(162,700)	289,826	2,205	(65,008)	385,824	35,720	223,031	601,948
Cash and investments - ending	\$ -	\$ 620,686	\$ 143,841	\$ 78,771	\$ -	\$ 416,188	\$ 763,969	\$ 223,031	\$ 4,413,601

CITY OF LAKE STATION
 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 AND STREET	MVH Restricted	PARK NON-REVERTING FUND	EMPLOYEES HEALTH INSURANCE FUND	ALCOHOL PROGRAM MONITOR	ECONOMIC/RE DEVELOPMENT	DRUNK DRIVING /BLITZ	REFUSE DEPARTMENT	School Resource Officer Grant Fund
Cash and investments - beginning	\$ (1,624,234)	\$ 59,040	\$ 205,951	\$ -	\$ 283,161	\$ 54	\$ 174	\$ 45,958	\$ (529)	\$ 344,425	\$ 7,137
Receipts:											
Taxes	2,860,646	-	-	-	-	-	-	-	-	-	-
Licenses and permits	335,411	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	57,894	425,476	256,430	270,556	-	-	-	-	-	-	50,000
Charges for services	99,779	-	-	-	18,035	-	-	-	-	920,374	-
Fines and forfeits	52,298	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	10,491,013	-	-	-	89,770	-	750	4,725	33,717	83,788	-
Total receipts	13,897,041	425,476	256,430	270,556	107,805	-	750	4,725	33,717	1,004,162	50,000
Disbursements:											
Personal services	2,611,091	347,669	-	-	-	-	924	-	41,757	373,932	38,858
Supplies	65,444	24,377	133,830	-	-	-	-	-	-	84,739	-
Other services and charges	676,531	6,243	25,000	-	108,648	-	-	-	-	386,156	-
Debt service - principal and interest	1,041,638	-	-	-	-	-	-	-	-	-	-
Capital outlay	67,935	-	101,402	94,245	54,171	-	-	3,100	-	176,455	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	273,354	-	-	-	50	-	-	-	-	-	-
Total disbursements	4,735,993	378,289	260,232	94,245	162,869	-	924	3,100	41,757	1,021,282	38,858
Excess (deficiency) of receipts over disbursements	9,161,048	47,187	(3,802)	176,311	(55,064)	-	(174)	1,625	(8,040)	(17,120)	11,142
Cash and investments - ending	\$ 7,536,814	\$ 106,227	\$ 202,149	\$ 176,311	\$ 228,097	\$ 54	\$ -	\$ 47,583	\$ (8,569)	\$ 327,305	\$ 18,279

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

	PARK CONST (2008 BLDG)	LOCAL LAW ENFOR.CONT ED.	CLERK'S RECORD PERP	DEFERRAL - OV	UNSAFE BUILDING NON-REVER	RIVERBOAT -INFRASTRUCTURE	PARK AND RECREATION FUND	USERS FEE-L.S. CONT	FIRE HAZARDOUS NON-REVERT	CANINE FUND(POLICE)	CEDIT
Cash and investments - beginning	\$ 241,919	\$ 2,371	\$ 13,856	\$ 2,234	\$ 1,298	\$ 202,533	\$ 51,473	\$ 219	\$ 5,556	\$ 901	\$ 162,736
Receipts:											
Taxes	-	-	-	-	-	-	134,089	-	-	-	345,926
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	87,886	1,019	-	-	-	-
Charges for services	-	10,860	-	-	-	-	44,319	18,255	2,645	-	340,110
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	7,800	250	4,747	1,080	-	-	30,496	17,540	-	-	538,106
Total receipts	7,800	11,110	4,747	1,080	-	87,886	209,923	35,795	2,645	-	1,224,142
Disbursements:											
Personal services	-	-	-	3,314	-	-	146,944	28,724	-	-	414,252
Supplies	-	-	-	-	-	-	18,419	-	-	-	49,443
Other services and charges	249,719	10,409	-	-	1,298	246,630	20,253	-	-	-	251,742
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	300,000
Capital outlay	-	-	-	-	-	-	-	-	5,157	-	80,057
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,649	-	-	-	18,328
Total disbursements	249,719	10,409	-	3,314	1,298	246,630	188,265	28,724	5,157	-	1,113,822
Excess (deficiency) of receipts over disbursements	(241,919)	701	4,747	(2,234)	(1,298)	(158,744)	21,658	7,071	(2,512)	-	110,320
Cash and investments - ending	\$ -	\$ 3,072	\$ 18,603	\$ -	\$ -	\$ 43,789	\$ 73,131	\$ 7,290	\$ 3,044	\$ 901	\$ 273,056

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

	DRUG SEIZURE (FEDERAL)	MAJOR MOVES CONSTRUCTION	GARNI-KD	COMMUNITY CROSSING GRANT	JAG GRANT	FIRE / EMS GRANTS	STORMWATER MS4	MUNICIPAL COMPLEX	COMPOST	CUMULATIVE CAPITAL IMPROV	PAY - GUARDIAN
Cash and investments - beginning	\$ 664	\$ 18,120	\$ -	\$ -	\$ -	\$ -	\$ 396,610	\$ -	\$ 56,562	\$ 91,524	\$ 2,151
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,918	34,923	-	-	-	-	28,723	-
Charges for services	-	-	-	-	-	-	294,160	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	6,120	-	8,208	-	-	-	-	-	2,030	-	7,883
Total receipts	6,120	-	8,208	5,918	34,923	-	294,160	-	2,030	28,723	7,883
Disbursements:											
Personal services	-	-	8,208	-	40,864	-	383,735	-	31,918	-	-
Supplies	3,503	-	-	-	700	-	47,739	-	-	-	-
Other services and charges	-	-	-	5,918	7,024	-	200,771	-	1,219	400	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	13,739	10,000	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	10,034
Total disbursements	3,503	-	8,208	5,918	48,588	-	632,245	-	46,876	10,400	10,034
Excess (deficiency) of receipts over disbursements	2,617	-	-	-	(13,665)	-	(338,085)	-	(44,846)	18,323	(2,151)
Cash and investments - ending	\$ 3,281	\$ 18,120	\$ -	\$ -	\$ (13,665)	\$ -	\$ 58,525	\$ -	\$ 11,716	\$ 109,847	\$ -

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

	GARNI-MC	GARNI-VC	DRUG SEIZURE (STATE)	PAY - LIBERTY NATIONAL	POLICE PENSION FUND	Court	LOIT Safety	CIVIC CENTER	GRAND BLVD LAKE ENHAN	GENERAL OBLIGATION BOND	1380 PARK BOND 625
Cash and investments - beginning	\$ -	\$ -	\$ 3,385	\$ 1,148	\$ 188,333	\$ 201,925	\$ 132,663	\$ -	\$ 6,706	\$ 339	\$ 82,031
Receipts:											
Taxes	-	-	-	-	-	-	323,386	-	-	214,389	140,897
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	602,317	-	-	-	-	-	797
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	288,580	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,266	2,475	839	16,134	-	-	1,500	-	11,088	-	-
Total receipts	2,266	2,475	839	16,134	602,317	288,580	324,886	-	11,088	214,389	141,694
Disbursements:											
Personal services	2,266	2,475	-	-	600	-	211,157	-	-	-	-
Supplies	-	-	-	-	-	-	83,639	-	-	-	-
Other services and charges	-	-	-	-	437,441	-	-	-	541	600	1,100
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	155,650	125,500
Capital outlay	-	-	1,620	-	-	-	25,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	16,342	-	295,824	-	-	-	-	69,969
Total disbursements	2,266	2,475	1,620	16,342	438,041	295,824	319,796	-	541	156,250	196,569
Excess (deficiency) of receipts over disbursements	-	-	(781)	(208)	164,276	(7,244)	5,090	-	10,547	58,139	(54,875)
Cash and investments - ending	\$ -	\$ -	\$ 2,604	\$ 940	\$ 352,609	\$ 194,681	\$ 137,753	\$ -	\$ 17,253	\$ 58,478	\$ 27,156

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

	1386 EXEMPT PARK BOND 693	POLICE DONATION FUND	STREETS & SANI CLOTHING	LOIT SPECIAL DISTRIBUTION	PARK DONATION FUND	PARK SECURITY DEP	DEFERRAL - POLICE	DEFERRAL - IF	MUNICIPAL BOND 614	PARK CAPITAL IMPROVE.FUND	SEWAGE
Cash and investments - beginning	\$ 2,803	\$ 8,333	\$ 20	\$ 51,691	\$ 33,188	\$ 4,871	\$ 4,025	\$ 11,893	\$ 292,592	\$ 170	\$ 567,208
Receipts:											
Taxes	99,764	-	-	-	-	-	-	-	713,610	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	564	-	-	-	-	-	-	-	1,355	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	1,200,000
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	69,969	2,555	-	-	3,498	20,100	1,080	253	-	-	308,867
Total receipts	170,297	2,555	-	-	3,498	20,100	1,080	253	714,965	-	1,508,867
Disbursements:											
Personal services	-	-	-	-	-	-	5,105	12,146	-	-	632,884
Supplies	-	3,000	-	-	1,483	23,862	-	-	-	-	142,058
Other services and charges	1,100	-	-	-	-	-	-	-	1,200	-	348,655
Debt service - principal and interest	65,000	-	-	-	-	-	-	-	930,000	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	41,704
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	107,000	-	-	-	-	-	-	-	-	-	300,000
Total disbursements	173,100	3,000	-	-	1,483	23,862	5,105	12,146	931,200	-	1,465,301
Excess (deficiency) of receipts over disbursements	(2,803)	(445)	-	-	2,015	(3,762)	(4,025)	(11,893)	(216,235)	-	43,566
Cash and investments - ending	\$ -	\$ 7,888	\$ 20	\$ 51,691	\$ 35,203	\$ 1,109	\$ -	\$ -	\$ 76,357	\$ 170	\$ 610,774

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

	PAY-DD-NET	PAY-DIRECT DEPOSIT	PAY-FED W/H	PAY-FICA	PAY-MEDI	PAY-STATE	PAY-COUNTY	PAY-PERF	PAY-INPP	PAY-AFLAC	PAY-SUPPORT FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,606	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	352,840	2,986,771	358,640	336,923	114,294	138,164	54,350	-	105,492	16,137	220
Total receipts	352,840	2,986,771	358,640	336,923	114,294	138,164	54,350	-	105,492	16,137	220
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	352,840	2,986,771	358,640	336,923	114,294	138,164	54,350	-	105,492	17,291	220
Total disbursements	352,840	2,986,771	358,640	336,923	114,294	138,164	54,350	-	105,492	17,291	220
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	(1,154)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ -

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

	PAY-CHILD SUPPORT	PAY-DENTAL	PAY-457 2%	PAY-457 VOL%	PAY-457 C/P	PAY-FOP DUES	PAY-CIN LIFE INS	PAY-HEALTH	PAY-PP LEGAL	PAY-UNION DUES	PAY-VISION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174	\$ -	\$ 147	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	39,652	5,161	15,397	6,520	-	3,555	2,870	96,852	609	13,760	6,354
Total receipts	39,652	5,161	15,397	6,520	-	3,555	2,870	96,852	609	13,760	6,354
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	39,652	4,768	15,397	6,520	-	3,555	2,870	96,852	562	13,760	5,866
Total disbursements	39,652	4,768	15,397	6,520	-	3,555	2,870	96,852	562	13,760	5,866
Excess (deficiency) of receipts over disbursements	-	393	-	-	-	-	-	-	47	-	488
Cash and investments - ending	\$ -	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ 174	\$ -	\$ 194	\$ -	\$ 488

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

	PAY-VOL CIVIL PERF	SANITARY DIST OPERATING	WATER UTILITY OPERA	WATER DEPOSITS	WATER SRF - BOND	WATER SRF - SINK BOND INT	WATER SRF - SINK RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ -	\$ 620,686	\$ 143,841	\$ 78,771	\$ -	\$ 416,188	\$ 763,969	\$ 223,031	\$ 4,413,601
Receipts:									
Taxes	-	-	-	-	-	-	-	-	4,832,707
Licenses and permits	-	-	-	-	-	-	-	-	335,411
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,823,858
Charges for services	-	-	-	-	-	-	-	-	2,948,537
Fines and forfeits	-	-	-	-	-	-	-	-	340,878
Utility fees	-	3,126,830	1,854,645	-	-	-	-	622,515	5,603,990
Other receipts	23,797	190,000	21,900,547	98,021	-	524,073	13,730	-	39,173,376
Total receipts	23,797	3,316,830	23,755,192	98,021	-	524,073	13,730	622,515	55,058,757
Disbursements:									
Personal services	-	49,500	233,358	-	-	-	-	34,451	5,656,132
Supplies	-	-	-	-	-	-	-	-	682,236
Other services and charges	-	-	100,742	-	-	-	-	-	3,089,340
Debt service - principal and interest	-	-	520,226	-	-	940,261	777,699	-	4,855,974
Capital outlay	-	181,885	19,530	-	-	-	-	79,741	955,741
Utility operating expenses	-	2,577,609	1,072,101	-	-	-	-	374,511	4,024,221
Other disbursements	23,797	193,864	19,652,092	176,792	-	-	-	-	25,794,882
Total disbursements	23,797	3,002,858	21,598,049	176,792	-	940,261	777,699	488,703	45,058,526
Excess (deficiency) of receipts over disbursements	-	313,972	2,157,143	(78,771)	-	(416,188)	(763,969)	133,812	10,000,231
Cash and investments - ending	\$ -	\$ 934,658	\$ 2,300,984	\$ -	\$ -	\$ -	\$ -	\$ 356,843	\$ 14,413,832

CITY OF LAKE STATION
 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 AND STREET	MVH - RESTRICTED	PARK NON-REVERTING FUND	EMPLOYEES HEALTH INSURANCE FUND	CARES ACT - COVID 19	ECONOMIC/RE DEVELOPMENT	DRUNK DRIVING /BLITZ	REFUSE DEPARTMENT	LAKE STATION ALLOCATION AREA
Cash and investments - beginning	\$ 7,536,814	\$ 106,227	\$ 202,149	\$ 176,311	\$ 228,097	\$ 54	\$ -	\$ 47,583	\$ (8,569)	\$ 327,305	\$ -
Receipts:											
Taxes	2,106,944	106,674	-	-	-	-	-	-	-	-	-
Licenses and permits	327,981	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	82,651	219,883	247,487	238,615	-	-	-	-	-	-	-
Charges for services	112,696	-	-	-	15,604	-	-	-	-	872,151	-
Fines and forfeits	68,485	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,621,957	21,340	1,434	-	15,080	-	385,075	4,725	30,559	21,889	-
Total receipts	6,320,714	347,897	248,921	238,615	30,684	-	385,075	4,725	30,559	894,040	-
Disbursements:											
Personal services	2,786,078	408,222	-	-	-	-	323,462	-	29,303	476,648	-
Supplies	84,742	-	142,562	-	13,520	-	61,613	-	-	70,002	-
Other services and charges	787,737	-	48,014	-	46,819	54	-	-	-	471,270	-
Debt service - principal and interest	654,250	-	-	-	-	-	-	-	-	-	-
Capital outlay	2,357,872	-	20,173	244,307	14,233	-	-	-	-	288,259	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	648,676	-	759	-	-	-	-	-	-	478,028	-
Total disbursements	7,319,355	408,222	211,508	244,307	74,572	54	385,075	-	29,303	1,784,207	-
Excess (deficiency) of receipts over disbursements	(998,641)	(60,325)	37,413	(5,692)	(43,888)	(54)	-	4,725	1,256	(890,167)	-
Cash and investments - ending	\$ 6,538,173	\$ 45,902	\$ 239,562	\$ 170,619	\$ 184,209	\$ -	\$ -	\$ 52,308	\$ (7,313)	\$ (562,862)	\$ -

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

	LOCAL LAW ENFOR.CON'T ED.	CLERK'S RECORD PERP	RIVERBOAT -INFRASTRUCTURE	PARK AND RECREATION FUND	USERS FEE-L.S. CONT	CEDIT	MAJOR MOVES CONSTRUCTION	FIRE HAZARDOUS NON-REVERT	COMMUNITY CROSSING GRANT	REDEVELOPMENT GENERAL	JAG GRANT
Cash and investments - beginning	\$ 3,072	\$ 18,603	\$ 43,789	\$ 73,131	\$ 7,290	\$ 273,056	\$ 18,120	\$ 3,044	\$ -	\$ -	\$ (13,665)
Receipts:											
Taxes	-	-	-	102,896	-	346,128	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	64,921	1,829	-	-	-	514,919	-	-	55,234
Charges for services	14,845	-	-	31,661	-	451,780	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	500	3,494	-	-	15,994	-	-	-	-	-	-
Total receipts	15,345	3,494	64,921	136,386	15,994	797,908	-	-	514,919	-	55,234
Disbursements:											
Personal services	-	-	-	98,838	-	472,270	-	-	-	-	58,963
Supplies	-	350	-	9,199	-	40,672	-	-	-	-	-
Other services and charges	6,738	-	79,033	3,917	-	31,226	-	-	426,714	-	3,570
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	251,781	18,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,146	-	-	-	-	-	-	-
Total disbursements	6,738	350	79,033	116,100	-	795,949	18,000	-	426,714	-	62,533
Excess (deficiency) of receipts over disbursements	8,607	3,144	(14,112)	20,286	15,994	1,959	(18,000)	-	88,205	-	(7,299)
Cash and investments - ending	\$ 11,679	\$ 21,747	\$ 29,677	\$ 93,417	\$ 23,284	\$ 275,015	\$ 120	\$ 3,044	\$ 88,205	\$ -	\$ (20,964)

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

	FEMA AFG-S GRANT	CUMULATIVE CAPITAL IMPROV	STORMWATER MS4	COMPOST	DRUG SEIZURE (STATE)	PAY-LIBERTY NATIONAL	POLICE PENSION FUND	CARES PROVIDER RELIEF FUND	City Court	LOIT Safety	GRAND BLVD LAKE ENHAN
Cash and investments - beginning	\$ -	\$ 109,847	\$ 58,525	\$ 11,716	\$ 2,604	\$ 940	\$ 352,609	\$ -	\$ 194,681	\$ 137,753	\$ 17,253
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	372,289	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	56,928	27,259	-	-	-	-	383,458	-	-	-	-
Charges for services	-	-	387,500	-	-	-	-	8,137	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	238,663	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	98,565	3,963	17,411	-	-	-	-	5,988
Total receipts	56,928	27,259	387,500	98,565	3,963	17,411	383,458	8,137	238,663	372,289	5,988
Disbursements:											
Personal services	-	-	295,355	32,049	-	-	600	-	-	135,191	-
Supplies	56,133	16,003	48,670	4,829	-	-	-	8,124	-	50,000	-
Other services and charges	-	9,877	97,181	-	-	-	394,603	-	-	40,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	10,712	-	13,704	-	-	-	-	-	110,492	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1	-	16,454	-	-	190,103	-	-
Total disbursements	56,133	36,592	441,206	50,583	-	16,454	395,203	8,124	190,103	335,683	-
Excess (deficiency) of receipts over disbursements	795	(9,333)	(53,706)	47,982	3,963	957	(11,745)	13	48,560	36,606	5,988
Cash and investments - ending	\$ 795	\$ 100,514	\$ 4,819	\$ 59,698	\$ 6,567	\$ 1,897	\$ 340,864	\$ 13	\$ 243,241	\$ 174,359	\$ 23,241

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

	GENERAL OBLIGATION BOND	PARK BONDS	POLICE DONATION FUND	STREETS & SANI CLOTHING	LOIT SPECIAL DISTRIBUTION	PARK DONATION FUND	PARK SECURITY DEP	FIRE DONATION FUND	MUNICIPAL BOND 614	PARK CAPITAL IMPROVE.FUND	SEWAGE
Cash and investments - beginning	\$ 58,478	\$ 27,156	\$ 7,888	\$ 20	\$ 51,691	\$ 35,203	\$ 1,109	\$ -	\$ 76,357	\$ 170	\$ 610,774
Receipts:											
Taxes	140,527	229,325	-	-	-	-	-	-	1,153,037	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,374	2,242	-	-	-	-	-	-	3,919	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	1,200,000
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	76,400	113,250	1,000	-	-	-	17,300	-	465,000	-	223
Total receipts	218,301	344,817	1,000	-	-	-	17,300	-	1,621,956	-	1,200,223
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	717,955
Supplies	-	-	799	20	-	-	17,893	-	-	-	167,200
Other services and charges	-	124,700	-	-	-	5,570	-	-	-	-	362,354
Debt service - principal and interest	228,825	217,250	-	-	-	-	-	-	1,395,000	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	29,169
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	228,825	341,950	799	20	-	5,570	17,893	-	1,395,000	-	1,276,678
Excess (deficiency) of receipts over disbursements	(10,524)	2,867	201	(20)	-	(5,570)	(593)	-	226,956	-	(76,455)
Cash and investments - ending	\$ 47,954	\$ 30,023	\$ 8,089	\$ -	\$ 51,691	\$ 29,633	\$ 516	\$ -	\$ 303,313	\$ 170	\$ 534,319

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

	CANINE FUND (POLICE)	DRUG SEIZURE (FEDERAL)	PAYROLL - NET PAY	PAY-DIRECT DEPOSIT	PAY-FED W/H	PAY-FICA	PAY-MEDI	PAY-STATE	PAY-COUNTY	PAY-INPP	PAY-HSA
Cash and investments - beginning	\$ 901	\$ 3,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	24	209,347	3,290,313	421,973	332,616	122,308	146,228	55,991	111,392	525
Total receipts	-	24	209,347	3,290,313	421,973	332,616	122,308	146,228	55,991	111,392	525
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	163	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	209,347	3,290,313	421,814	332,537	122,297	146,215	55,985	109,783	525
Total disbursements	163	-	209,347	3,290,313	421,814	332,537	122,297	146,215	55,985	109,783	525
Excess (deficiency) of receipts over disbursements	(163)	24	-	-	159	79	11	13	6	1,609	-
Cash and investments - ending	\$ 738	\$ 3,305	\$ -	\$ -	\$ 159	\$ 79	\$ 11	\$ 13	\$ 6	\$ 1,609	\$ -

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

	PAY-AFLAC	PAY-SUPPORT FEES	PAY-CHILD SUPPORT	PAY-DENTAL	PAY-457 2%	PAY-457 VOL%	PAY-FOP DUES	GARNI-KD	GARNI-VC	GARNI-JH	GARNI-WJ
Cash and investments - beginning	\$ 452	\$ -	\$ -	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	14,356	330	35,722	5,404	14,511	6,248	3,908	2,736	1,088	1,540	1,754
Total receipts	14,356	330	35,722	5,404	14,511	6,248	3,908	2,736	1,088	1,540	1,754
Disbursements:											
Personal services	-	-	-	-	-	-	-	2,736	1,088	1,540	1,754
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	14,668	330	35,722	5,797	14,511	6,248	3,908	-	-	-	-
Total disbursements	14,668	330	35,722	5,797	14,511	6,248	3,908	2,736	1,088	1,540	1,754
Excess (deficiency) of receipts over disbursements	(312)	-	-	(393)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	School Resource Officer Grant Fund	PAY-GUARDIAN	PAY-ALLSTATE	DRUG BUY MONEY	GARNI-FK	PAY-CIN LIFE INS	PAY-HEALTH	PAY-PP LEGAL
Cash and investments - beginning	\$ 18,279	\$ -	\$ -	\$ -	\$ -	\$ 174	\$ -	\$ 194
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	37,500	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	7,388	1,368	2,000	3,045	2,980	99,288	609
Total receipts	37,500	7,388	1,368	2,000	3,045	2,980	99,288	609
Disbursements:								
Personal services	18,280	-	-	-	3,045	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	7,388	1,368	-	-	2,980	99,288	585
Total disbursements	18,280	7,388	1,368	-	3,045	2,980	99,288	585
Excess (deficiency) of receipts over disbursements	19,220	-	-	2,000	-	-	-	24
Cash and investments - ending	\$ 37,499	\$ -	\$ -	\$ 2,000	\$ -	\$ 174	\$ -	\$ 218

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

	PAY-UNION DUES	PAY-VISION	PAY-VOL CIVIL PERF	PAY-CINTAS	STORM WATER UTILITY	SANITARY DIST OPERATING	WATER UTILITY OPERA	Totals
Cash and investments - beginning	\$ -	\$ 488	\$ -	\$ -	\$ 356,843	\$ 934,658	\$ 2,300,984	\$ 14,413,832
Receipts:								
Taxes	-	-	-	-	-	-	-	4,557,820
Licenses and permits	-	-	-	-	-	-	-	327,981
Intergovernmental receipts	-	-	-	-	-	-	-	1,938,219
Charges for services	-	-	-	-	-	-	-	3,094,374
Fines and forfeits	-	-	-	-	-	-	-	307,148
Utility fees	-	-	-	-	705,477	2,943,248	6,903	3,655,628
Other receipts	12,086	6,720	33,471	-	-	843,336	-	10,711,752
Total receipts	12,086	6,720	33,471	-	705,477	3,786,584	6,903	24,592,922
Disbursements:								
Personal services	-	-	-	-	34,599	49,219	-	5,947,195
Supplies	-	-	-	-	-	-	-	792,494
Other services and charges	-	-	-	-	-	-	-	2,939,377
Debt service - principal and interest	-	-	-	-	-	-	-	2,495,325
Capital outlay	-	-	-	-	204,910	570,810	-	4,134,422
Utility operating expenses	-	-	-	-	485,679	2,712,876	-	3,198,555
Other disbursements	12,086	7,208	33,443	-	-	286	2,307,887	8,580,686
Total disbursements	12,086	7,208	33,443	-	725,188	3,333,191	2,307,887	28,088,054
Excess (deficiency) of receipts over disbursements	-	(488)	28	-	(19,711)	453,393	(2,300,984)	(3,495,132)
Cash and investments - ending	\$ -	\$ -	\$ 28	\$ -	\$ 337,132	\$ 1,388,051	\$ -	\$ 10,918,700

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH - RESTRICTED	PARK NON-REVERTING FUND	EMPLOYEES HEALTH INSURANCE FUND	CARES ACT - COVID 19	ECONOMIC/RE DEVELOPMENT	DRUNK DRIVING /BLITZ	REFUSE DEPARTMENT	LAKE STATION ALLOCATION AREA
Cash and investments - beginning	\$ 6,538,173	\$ 45,902	\$ 239,562	\$ 170,619	\$ 184,209	\$ -	\$ -	\$ 52,308	\$ (7,313)	\$ (562,862)	\$ -
Receipts:											
Taxes	2,567,063	75,006	-	-	-	-	-	-	-	-	1,020,099
Licenses and permits	364,766	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	95,603	244,019	268,515	361,113	-	-	-	-	-	-	-
Charges for services	103,477	-	-	-	16,641	-	-	-	-	1,037,867	-
Fines and forfeits	65,288	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,246,455	2,598	-	-	68,601	-	1,337,138	4,725	14,854	537,270	-
Total receipts	4,442,652	321,623	268,515	361,113	85,242	-	1,337,138	4,725	14,854	1,575,137	1,020,099
Disbursements:											
Personal services	3,030,800	358,214	-	-	-	-	-	-	21,376	385,593	-
Supplies	105,228	-	154,393	-	-	-	-	-	-	84,732	-
Other services and charges	875,791	-	70,000	-	112,388	-	-	-	-	398,691	52,539
Debt service - principal and interest	500,000	-	-	-	-	-	-	-	-	-	-
Capital outlay	44,217	-	5,605	48,966	52,403	-	-	-	-	122,742	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	48,908	-	-	-	300	-	-	-	-	320	-
Total disbursements	4,604,944	358,214	229,998	48,966	165,091	-	-	-	21,376	992,078	52,539
Excess (deficiency) of receipts over disbursements	(162,292)	(36,591)	38,517	312,147	(79,849)	-	1,337,138	4,725	(6,522)	583,059	967,560
Cash and investments - ending	\$ 6,375,881	\$ 9,311	\$ 278,079	\$ 482,766	\$ 104,360	\$ -	\$ 1,337,138	\$ 57,033	\$ (13,835)	\$ 20,197	\$ 967,560

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

	LOCAL LAW ENFOR.CON'T ED.	CLERK'S RECORD PERP	RIVERBOAT -INFRASTRUCTURE	PARK AND RECREATION FUND	USERS FEE-L.S. CONT	CEDIT	MAJOR MOVES CONSTRUCTION	FIRE HAZARDOUS NON-REVERT	COMMUNITY CROSSING GRANT	REDEVELOPMENT GENERAL	JAG GRANT
Cash and investments - beginning	\$ 11,679	\$ 21,747	\$ 29,677	\$ 93,417	\$ 23,284	\$ 275,015	\$ 120	\$ 3,044	\$ 88,205	\$ -	\$ (20,964)
Receipts:											
Taxes	-	-	-	151,858	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	97,151	2,700	-	385,300	-	-	-	-	22,898
Charges for services	35,645	-	-	37,921	-	568,842	-	1,627	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,305	-	50,740	23,343	-	-	-	-	148,107	-
Total receipts	35,645	4,305	97,151	243,219	23,343	954,142	-	1,627	-	148,107	22,898
Disbursements:											
Personal services	-	-	-	170,115	-	584,440	-	-	-	-	1,234
Supplies	-	6,607	-	23,461	-	42,741	-	-	-	-	700
Other services and charges	6,224	-	21,908	8,761	1,330	43,044	-	-	88,205	48,107	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	100,000	-
Capital outlay	-	-	-	-	-	208,752	120	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,598	-	-	-	-	-	-	-
Total disbursements	6,224	6,607	21,908	204,935	1,330	878,977	120	-	88,205	148,107	1,934
Excess (deficiency) of receipts over disbursements	29,421	(2,302)	75,243	38,284	22,013	75,165	(120)	1,627	(88,205)	-	20,964
Cash and investments - ending	\$ 41,100	\$ 19,445	\$ 104,920	\$ 131,701	\$ 45,297	\$ 350,180	\$ -	\$ 4,671	\$ -	\$ -	\$ -

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

	FEMA AFG-S GRANT	CUMULATIVE CAPITAL IMPROV	STORMWATER MS4	COMPOST	DRUG SEIZURE (STATE)	PAY-LIBERTY NATIONAL	POLICE PENSION FUND	CARES PROVIDER RELIEF FUND	City Court	LOIT Safety	GRAND BLVD LAKE ENHAN
Cash and investments - beginning	\$ 795	\$ 100,514	\$ 4,819	\$ 59,698	\$ 6,567	\$ 1,897	\$ 340,864	\$ 13	\$ 243,241	\$ 174,359	\$ 23,241
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,830	-	-	-	-	402,688	-	-	384,149	-
Charges for services	-	-	360,688	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	478,786	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,289	1,966	16,693	-	-	-	1,500	12,196
Total receipts	-	25,830	360,688	3,289	1,966	16,693	402,688	-	478,786	385,649	12,196
Disbursements:											
Personal services	-	-	268,396	28,969	-	-	600	-	-	190,021	-
Supplies	795	13,854	37,446	14,981	-	-	-	13	-	75,373	-
Other services and charges	-	14,361	31,688	-	-	-	384,835	-	-	53,311	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	10,712	-	8,317	6,600	-	-	-	-	66,289	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	220	-	18,210	-	-	362,252	-	-
Total disbursements	795	38,927	337,530	52,487	6,600	18,210	385,435	13	362,252	384,994	-
Excess (deficiency) of receipts over disbursements	(795)	(13,097)	23,158	(49,198)	(4,634)	(1,517)	17,253	(13)	116,534	655	12,196
Cash and investments - ending	\$ -	\$ 87,417	\$ 27,977	\$ 10,500	\$ 1,933	\$ 380	\$ 358,117	\$ -	\$ 359,775	\$ 175,014	\$ 35,437

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

	GENERAL OBLIGATION BOND	PARK BONDS	POLICE DONATION FUND	STREETS & SANI CLOTHING	LOIT SPECIAL DISTRIBUTION	PARK DONATION FUND	PARK SECURITY DEP	FIRE DONATION FUND	MUNICIPAL BOND 614	PARK CAPITAL IMPROVE.FUND	SEWAGE
Cash and investments - beginning	\$ 47,954	\$ 30,023	\$ 8,089	\$ -	\$ 51,691	\$ 29,633	\$ 516	\$ -	\$ 303,313	\$ 170	\$ 534,319
Receipts:											
Taxes	146,175	264,127	-	-	-	-	-	-	866,997	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,647	2,978	-	-	-	-	-	-	2,991	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	1,200,000
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	12,134	-	-	2,169	19,275	1,000	-	-	-
Total receipts	147,822	267,105	12,134	-	-	2,169	19,275	1,000	869,988	-	1,200,000
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	751,826
Supplies	-	-	4,317	-	-	-	17,900	-	-	-	139,142
Other services and charges	-	131,700	-	-	-	7,929	-	-	1,200	-	366,030
Debt service - principal and interest	147,550	106,000	-	-	-	-	-	-	929,000	-	-
Capital outlay	-	-	-	-	51,691	-	-	-	-	-	42,000
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	170	-
Total disbursements	147,550	237,700	4,317	-	51,691	7,929	17,900	-	930,200	170	1,298,998
Excess (deficiency) of receipts over disbursements	272	29,405	7,817	-	(51,691)	(5,760)	1,375	1,000	(60,212)	(170)	(98,998)
Cash and investments - ending	\$ 48,226	\$ 59,428	\$ 15,906	\$ -	\$ -	\$ 23,873	\$ 1,891	\$ 1,000	\$ 243,101	\$ -	\$ 435,321

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

	CANINE FUND (POLICE)	DRUG SEIZURE (FEDERAL)	PAYROLL - NET PAY	PAY-DIRECT DEPOSIT	PAY-FED W/H	PAY-FICA	PAY-MEDI	PAY-STATE	PAY-COUNTY	PAY-INPP	PAY-HSA
Cash and investments - beginning	\$ 738	\$ 3,305	\$ -	\$ -	\$ 159	\$ 79	\$ 11	\$ 13	\$ 6	\$ 1,609	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	155,537	3,258,592	387,079	321,364	118,133	141,231	55,513	116,257	4,199
Total receipts	-	-	155,537	3,258,592	387,079	321,364	118,133	141,231	55,513	116,257	4,199
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	-	-
Supplies	676	3,300	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	155,537	3,258,592	389,756	322,728	118,201	141,244	55,519	117,866	4,199
Total disbursements	676	3,300	155,537	3,258,592	389,756	322,728	118,201	141,244	55,519	117,866	4,199
Excess (deficiency) of receipts over disbursements	(676)	(3,300)	-	-	(2,677)	(1,364)	(68)	(13)	(6)	(1,609)	-
Cash and investments - ending	\$ 62	\$ 5	\$ -	\$ -	\$ (2,518)	\$ (1,285)	\$ (57)	\$ -	\$ -	\$ -	\$ -

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

	PAY-AFLAC	PAY-SUPPORT FEES	PAY-CHILD SUPPORT	PAY-DENTAL	PAY-457 2%	PAY-457 VOL%	PAY-FOP DUES	GARNI-KD	GARNI-VC	GARNI-JH	GARNI-WJ
Cash and investments - beginning	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-	-
Other receipts	15,594	55	21,611	5,912	14,298	5,866	4,028	-	-	1,820	-
Total receipts	15,594	55	21,611	5,912	14,298	5,866	4,028	-	-	1,820	-
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	1,820	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-	-
Other disbursements	15,346	55	21,611	5,912	14,298	5,866	4,028	-	-	-	-
Total disbursements	15,346	55	21,611	5,912	14,298	5,866	4,028	-	-	1,820	-
Excess (deficiency) of receipts over disbursements	248	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	School Resource Officer Grant Fund	PAY-GUARDIAN	PAY-ALLSTATE	DRUG BUY MONEY	GARNI-FK	PAY-CIN LIFE INS	PAY-HEALTH	PAY-PP LEGAL
Cash and investments - beginning	\$ 37,499	\$ -	\$ -	\$ 2,000	\$ -	\$ 174	\$ -	\$ 218
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	7,100	1,786	-	1,958	2,822	96,450	216
Total receipts	-	7,100	1,786	-	1,958	2,822	96,450	216
Disbursements:								
Personal services	-	-	-	-	1,958	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,834	1,721	-	-	2,870	96,282	434
Total disbursements	-	6,834	1,721	-	1,958	2,870	96,282	434
Excess (deficiency) of receipts over disbursements	-	266	65	-	-	(48)	168	(218)
Cash and investments - ending	\$ 37,499	\$ 266	\$ 65	\$ 2,000	\$ -	\$ 126	\$ 168	\$ -

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

	PAY-UNION DUES	PAY-VISION	PAY-VOL CIVIL PERF	PAY-CINTAS	STORM WATER UTILITY	SANITARY DIST OPERATING	WATER UTILITY OPERA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 28	\$ -	\$ 337,132	\$ 1,388,051	\$ -	\$ 10,918,700
Receipts:								
Taxes	-	-	-	-	-	-	-	5,091,325
Licenses and permits	-	-	-	-	-	-	-	364,766
Intergovernmental receipts	-	-	-	-	-	-	-	2,297,582
Charges for services	-	-	-	-	-	-	-	3,362,708
Fines and forfeits	-	-	-	-	-	-	-	544,074
Utility fees	-	-	-	-	1,100,516	3,363,155	-	4,463,671
Other receipts	9,604	7,429	37,292	228	-	658,363	-	8,958,695
Total receipts	9,604	7,429	37,292	228	1,100,516	4,021,518	-	25,082,821
Disbursements:								
Personal services	-	-	-	-	34,580	49,499	-	5,879,441
Supplies	-	-	-	-	-	-	-	725,659
Other services and charges	-	-	-	-	-	-	-	2,718,042
Debt service - principal and interest	-	-	-	-	-	-	-	1,782,550
Capital outlay	-	-	-	-	294,476	1,246,189	-	2,209,079
Utility operating expenses	-	-	-	-	478,521	2,537,278	-	3,015,799
Other disbursements	9,604	7,429	37,226	228	-	855,231	-	6,081,595
Total disbursements	9,604	7,429	37,226	228	807,577	4,688,197	-	22,412,165
Excess (deficiency) of receipts over disbursements	-	-	66	-	292,939	(666,679)	-	2,670,656
Cash and investments - ending	\$ -	\$ -	\$ 94	\$ -	\$ 630,071	\$ 721,372	\$ -	\$ 13,589,356

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OTHER INFORMATION

CITY OF LAKE STATION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
1st Bank of Livingston -Gov Lease	Police Car 2018	\$ 6,879	12/27/2018	12/27/2022
Crossroads (Republic 1st)	2018 Ambulance	20,923	10/9/2020	9/10/2025
FLEX-Stryker	2018 Amb vehicle equipment	31,462	11/17/2020	8/1/2023
Ford Motor Credit	Two 2019 trucks - Fire	25,728	2/22/2019	2/22/2022
Johnson Melloh Solutions	Wind-solar system	11,364	7/31/2019	8/1/2027
KS State Bank	Ambulance 2018	45,188	1/24/2019	2/1/2024
KS State Bank	Ambulance 2019	33,255	7/2/2019	2/1/2024
Lease Service Ctr (NCL)	2019 Mower -Park	2,403	6/17/2020	7/17/2024
Santander	2020 Durango -Police (TD)	8,414	5/12/2020	5/12/2023
Santander	(4) 2020 Dodge -Police (Bosak)	28,525	8/5/2020	8/5/2023
Santander	2020 Durango -Police (TD) 8141	8,217	9/8/2020	9/8/2023
Santander	2021 Ford Explorer - Police	11,608	6/11/2022	6/11/2025
Santander	2021 Explorer B-8316	11,897	10/27/2021	10/20/2025
Santander (Community)	Fire Truck 2014	59,609	5/1/2016	5/1/2025
Star Capital Group	2012 Chevy PU (Local Roads)	4,810	10/22/2020	5/1/2023
TCF Equipment Finance #305	Side Loader - Refuse 2018	57,688	3/7/2019	3/7/2023
TCF Equipment Finance #306	Refuse side loader 2020	59,828	8/22/2019	8/22/2024
U.S. Bank	Park - First Mortgage Bond 2013B	108,000	12/31/2013	12/31/2024
U.S. Bank	Municipal Building	932,000	7/15/2018	1/15/2031
U.S. Bank	Park - First Mortgage Bond 2013A	125,500	6/30/2014	12/31/2024
Total governmental activities		<u>1,593,298</u>		
Stormwater:				
Centier Bank	2013 Vactor Truck	<u>71,606</u>	3/4/2019	9/4/2023
Total of annual lease payments		<u>\$ 1,664,904</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Judgment Bond 2013	\$ 275,000	\$ 140,000
Totals		<u>\$ 275,000</u>	<u>\$ 140,000</u>

CITY OF LAKE STATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	\$ 7,699,049
Infrastructure	3,966,375
Buildings	5,243,014
Improvements other than buildings	247,971
Machinery, equipment, and vehicles	<u>6,674,572</u>
Total governmental activities	<u>23,830,981</u>
Stormwater:	
Infrastructure	2,300
Machinery, equipment, and vehicles	347,000
Construction in progress	<u>210,219</u>
Total Stormwater	<u>559,519</u>
Wastewater:	
Land	79,170
Infrastructure	19,504,675
Machinery, equipment, and vehicles	1,166,830
Construction in progress	<u>1,972,604</u>
Total Wastewater	<u>22,723,279</u>
Total capital assets	<u>\$ 47,113,779</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/>.