

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF MARION

GRANT COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
12/19/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Julie Flores	01-01-21 to 12-31-22
Mayor	Jess Alumbaugh	01-01-21 to 12-31-22
President of the Board of Public Works and Safety	Alex Huskey	01-01-21 to 12-31-22
President of the Common Council	Deborah Cain Brian Cowgill Brad Luzadder	01-01-21 to 12-31-21 01-01-22 to 06-07-22 06-08-22 to 12-31-22
Utilities Director	John Binkerd	01-01-21 to 12-31-22
President of the Utility Service Board	Robert Logan	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MARION, GRANT COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Marion (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement 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 statement referred to above does 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 statement referred to above presents 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* 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 statement, the City prepares its financial statement 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 statement 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)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 and *Government Auditing Standards* 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 statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 statement.
- 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, 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 statement 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 statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement 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 statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

November 21, 2022

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

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

The City's Annual Financial Report 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 statement contained in this report and the financial information presented in the City's Annual Financial Report 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 MARION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
ARP Coronavirus Local Fiscal Recovery	\$ -	\$ 3,154,286	\$ -	\$ 3,154,286
Reimbursable Fire Grant	150	-	-	150
Federal Domestic Assistance	-	35,657	35,657	-
General	3,767,693	26,513,813	24,877,665	5,403,841
Motor Vehicle Highway	289,146	1,913,589	1,623,971	578,764
Local Road and Street	44,859	481,348	338,820	187,387
MVH Restricted	8,268	572,352	429,480	151,140
Aviation	27,959	448,272	449,762	26,469
Park Non Reverting	11,043	633,380	494,055	150,368
Employees Flex Spend	65,959	100,582	94,990	71,551
Marion Economic Dev Comm	9,411	75	-	9,486
Blight Elimination Program	-	8,820	8,820	-
Parking Enforcement	21,390	4,611	23,000	3,001
INDOT In Dept of Trans	92,479	6,692	-	99,171
Abandoned Vehicle	3,655	25,472	12,016	17,111
Owner Occupied Rehabilitation	-	123,023	123,023	-
Local Law Enforcement Continuing Education	65,250	59,445	22,446	102,249
Unsafe Building	93,721	46,949	80,649	60,021
Park and Recreation	192,653	693,263	574,565	311,351
User Fee	57,390	2,160	-	59,550
Rainy Day	11,568	-	-	11,568
County Economic Development Income Tax	340,731	1,274,741	1,097,736	517,736
City Probation Checking Account	-	20,532	20,532	-
Cumulative Capital Improvement	22,330	61,535	69,602	14,263
Cumulative Capital Development	2,526	209,802	39,732	172,596
TIF Allocation	3,658,434	8,076,953	7,574,230	4,161,157
Local Road and Bridge Matching Grant	778	-	-	778
Fire Dept Canine	3,225	-	2,912	313
Police Pension	68,523	759,579	779,440	48,662
Fire Pension	(69,826)	1,297,231	1,227,403	2
County Share Clerk's Fees	3,414	22,683	22,403	3,694
LOIT Special Distribution	1,169	-	-	1,169
City Clerk Checking Acct	157,169	256,437	255,157	158,449
Donation	1,478	-	-	1,478
Animal Control Non Revert	4,021	172,540	142,060	34,501
Reduce Drunk Driving	(530)	6,267	2,922	2,815
Fire Department Donations	28,860	80,916	11,081	98,695
Police Dept Donations	41,256	13,984	9,230	46,010
Environmental Public Nuisance	48,401	13,567	29,950	32,018
Signal Preemption Grant - Engineering	21,302	42,751	32,259	31,794
Victim's Advocacy Grant	(679)	51,624	41,508	9,437
Emergency Gas Award	2,755	-	-	2,755
Community Foundation Pickleball Grant	235	-	-	235
Group Gasoline Fund	3,362	311,173	309,288	5,247
Public Works Scrapping	3,142	-	-	3,142
Landlord Registration Fee	24,174	7,385	11,726	19,833
Supplemental Adult Probation Services	617	-	-	617
Body Camera Grant	-	130,000	130,000	-
Neighborhood Assoc Cont	228	350	-	578
MPD-Seizure Money	12,164	-	-	12,164
PR - Allstate Cancer PT	-	318	318	-
IIRF	238,479	146	5,365	233,260
City Bond & Interest	44,447	236,888	227,188	54,147
Park Bond	52,276	857,420	869,728	39,968
Park District Refunding Bond Series 2014	771	-	-	771
COIT Refunding Bond 2014	12,203	-	-	12,203
Debt Service Bond Series B	1	-	-	1
Industrial Dev CREED	885,978	90	445,228	440,840
Airport Capital Improvement	326,064	411,111	249,912	487,263
Justice Assistance Grant	331	-	-	331
Special Projects	4,165	-	-	4,165
Aviation CARES Act	-	13,000	-	13,000
Insurance Reserve	189,018	6,179,637	5,355,806	1,012,849
Levy Excess	3,264	-	-	3,264
Court Cost Due County	17,454	13,454	13,454	17,454
PR - Net	-	71,174	71,174	-

CITY OF MARION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments			Cash and Investments 12-31-21
	01-01-21	Receipts	Disbursements	
10PR - Federal	-	1,048,229	1,048,229	-
PR - FICA	-	384,953	384,953	-
PR - Medicare	-	277,105	277,105	-
PR - State	-	381,046	381,046	-
PR - County	-	233,735	233,735	-
PR - Civil Perf	-	18,429	18,429	-
PR - Voluntary Perf	-	80,561	80,561	-
PR - Direct Deposit	-	8,759,220	8,759,220	-
PR - Aflac Accident PT	-	3,693	3,693	-
PR - Aflac Cancer PT	-	3,417	3,417	-
PR - Aflac PRP PT	-	887	887	-
PR - Aflac Dental Employee	-	112,954	112,954	-
PR - Aflac Disability	-	4,423	4,423	-
PR - Aflac Life Ins	-	737	737	-
PR - Allstate Life	-	200	200	-
PR - Flex Reimbursement	-	99,672	99,672	-
PR - Cincinnati Life Ins	-	2,040	2,040	-
PR - Transamerica	-	814	814	-
PR - Fire Union Dues	-	27,760	27,760	-
PR - Police Union Dues	-	21,205	21,205	-
PR - Transportation Union	-	5,584	5,584	-
PR - Street Union Dues	-	3,629	3,629	-
PR - YMCA Dues	-	10,205	10,205	-
PR - Chaplaincy Program	-	4,833	4,833	-
PR - Firefighters PAC	-	3,823	3,823	-
PR - United Way	-	1,033	1,033	-
PR - Credit Union	-	340,153	340,153	-
PR - Child Support Fee	-	302	302	-
PR - Misc Fees	-	26	26	-
PR - Child Support	-	58,362	58,362	-
PR - AMERICAN UNITED LIFE INSURANCE	-	24,900	24,900	-
PR - Garnishment	-	11,458	11,458	-
Cancer Services of Grant County	-	1,586	1,586	-
PR - Delinquent Co Taxes	-	400	400	-
PR - IRS LEVY 3	-	821	821	-
State An Child Sup Fee	-	385	385	-
COM-Vehicles	-	27,350	27,350	-
Grange Life Insurance	-	5,244	5,244	-
OneAmerica	-	44,282	44,282	-
Monumental Life	-	426	426	-
Liberty National	-	45,535	45,535	-
CAIC ACCIDENT	-	10,473	10,473	-
CAIC Critical Illness	-	8,747	8,747	-
Allstate: Critical Illness	-	362	362	-
City of Marion Health Ins	-	469,780	469,780	-
Employee Aircards	-	420	420	-
Petty Cash	200	-	-	200
Cash Change	200	-	-	200
Storm Water Operating	203,003	1,918,846	1,918,849	203,000
Storm Water Depreciation	247,430	117,121	50,357	314,194
Storm Water Operating Petty Cash	200	-	-	200
Storm Water Equipment Reserve	726,450	167,248	25,243	868,455
Storm Water Equipment and Replacement	259,063	384,670	276,611	367,122
Wastewater Operating	656,011	6,926,979	6,926,990	656,000
Wastewater Customer Deposit	216,958	49,805	52,763	214,000
Wastewater Depreciation	486,167	694,332	171,873	1,008,626
WW Bond & Interest	329,358	1,013,711	762,113	580,956
WW Operating Petty Cash	930	-	-	930
WW 2015 Bond Reserve	608,513	-	-	608,513
Wastewater Long Term Control Plan	2,147,495	1,168,162	670,358	2,645,299
Wastewater Equipment and Replacement	380,764	521,930	337,822	564,872
Wastewater Construction	-	11,254,104	3,459,970	7,794,134
Wastewater Bond Reserve 2021	-	708,900	-	708,900
Water Operating	626,007	4,801,025	4,801,032	626,000
Water Consumer Deposit	229,236	55,236	59,936	224,536
Water Depreciation	843,425	348,103	452,007	739,521

CITY OF MARION
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Water Operating Petty Cash	900	-	-	900
Water Quail Hollow	21,700	-	-	21,700
Water Equipment and Replacement	685,077	144,940	139,788	690,229
Water H2O Community	1,384	510	-	1,894
Solid Waste Operating	246,003	2,063,369	2,063,372	246,000
Solid Waste Customer Deposits	89,930	133,370	128,971	94,329
Solid Waste Capital Lease	220,000	220,000	220,000	220,000
Solid Waste Depreciation	230,445	130,112	200,455	160,102
Solid Waste Petty Cash	100	100	-	200
Totals	<u>\$ 20,373,253</u>	<u>\$ 100,780,849</u>	<u>\$ 83,495,972</u>	<u>\$ 37,658,130</u>

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

CITY OF MARION
NOTES TO FINANCIAL STATEMENT

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 statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

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 statement. 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 MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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 MARION
NOTES TO FINANCIAL STATEMENT
(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 statement. 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 MARION
NOTES TO FINANCIAL STATEMENT
(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. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' 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 36-8-7). 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.

CITY OF MARION
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

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

Plan Description

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

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

Financial Report

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

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

Contributions

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

Note 7. Other Postemployment Benefits

The City provides to eligible retirees and their spouses postemployment health benefits as authorized by Indiana Code 5-10-8, to all employees who retire from the City on or after 20 years of service or incur a job related disability. The City pays a fixed monthly amount per eligible retiree, spouse, and family. Disbursements for these postemployment benefits were recognized on a pay-as-you-go basis. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

REQUIRED SUPPLEMENTARY INFORMATION

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

	ARP Coronavirus Local Fiscal Recovery	Reimbursable Fire Grant	Federal Domestic Assistance	General	Motor Vehicle Highway
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ 3,767,693	\$ 289,146
Receipts:					
Taxes	-	-	-	12,967,253	1,199,866
Licenses and permits	-	-	-	290,797	2,910
Intergovernmental receipts	-	-	35,657	7,599,072	710,415
Charges for services	-	-	-	1,160,278	-
Fines and forfeits	-	-	-	46,933	-
Utility fees	-	-	-	-	-
Other receipts	3,154,286	-	-	4,449,480	398
Total receipts	<u>3,154,286</u>	<u>-</u>	<u>35,657</u>	<u>26,513,813</u>	<u>1,913,589</u>
Disbursements:					
Personal services	-	-	-	15,989,204	1,195,532
Supplies	-	-	-	410,327	328,314
Other services and charges	-	-	35,657	3,991,173	100,125
Debt service - principal and interest	-	-	-	704,745	-
Capital outlay	-	-	-	311,758	-
Other disbursements	-	-	-	3,470,458	-
Total disbursements	<u>-</u>	<u>-</u>	<u>35,657</u>	<u>24,877,665</u>	<u>1,623,971</u>
Excess (deficiency) of receipts over disbursements	<u>3,154,286</u>	<u>-</u>	<u>-</u>	<u>1,636,148</u>	<u>289,618</u>
Cash and investments - ending	<u>\$ 3,154,286</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 5,403,841</u>	<u>\$ 578,764</u>

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

	Local Road and Street	MVH Restricted	Aviation	Park Non Reverting	Employees Flex Spend
Cash and investments - beginning	\$ 44,859	\$ 8,268	\$ 27,959	\$ 11,043	\$ 65,959
Receipts:					
Taxes	-	-	299,788	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	481,348	572,352	20,534	-	-
Charges for services	-	-	-	610,310	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	127,950	23,070	100,582
Total receipts	<u>481,348</u>	<u>572,352</u>	<u>448,272</u>	<u>633,380</u>	<u>100,582</u>
Disbursements:					
Personal services	-	-	-	132,637	-
Supplies	-	429,480	4,127	262,575	-
Other services and charges	338,820	-	296,915	98,563	-
Debt service - principal and interest	-	-	127,720	-	-
Capital outlay	-	-	21,000	-	-
Other disbursements	-	-	-	280	94,990
Total disbursements	<u>338,820</u>	<u>429,480</u>	<u>449,762</u>	<u>494,055</u>	<u>94,990</u>
Excess (deficiency) of receipts over disbursements	<u>142,528</u>	<u>142,872</u>	<u>(1,490)</u>	<u>139,325</u>	<u>5,592</u>
Cash and investments - ending	<u>\$ 187,387</u>	<u>\$ 151,140</u>	<u>\$ 26,469</u>	<u>\$ 150,368</u>	<u>\$ 71,551</u>

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

	Marion Economic Dev Comm	Blight Elimination Program	Parking Enforcement	INDOT In Dept of Trans	Abandoned Vehicle
Cash and investments - beginning	\$ 9,411	\$ -	\$ 21,390	\$ 92,479	\$ 3,655
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,820	-	6,692	-
Charges for services	-	-	4,611	-	25,472
Fines and forfeits	75	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>75</u>	<u>8,820</u>	<u>4,611</u>	<u>6,692</u>	<u>25,472</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,820	23,000	-	12,016
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,820</u>	<u>23,000</u>	<u>-</u>	<u>12,016</u>
Excess (deficiency) of receipts over disbursements	<u>75</u>	<u>-</u>	<u>(18,389)</u>	<u>6,692</u>	<u>13,456</u>
Cash and investments - ending	<u>\$ 9,486</u>	<u>\$ -</u>	<u>\$ 3,001</u>	<u>\$ 99,171</u>	<u>\$ 17,111</u>

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

	Owner Occupied Rehabilitation	Local Law Enforcement Continuing Education	Unsafe Building	Park and Recreation	User Fee
Cash and investments - beginning	\$ -	\$ 65,250	\$ 93,721	\$ 192,653	\$ 57,390
Receipts:					
Taxes	-	-	-	599,679	-
Licenses and permits	-	12,130	-	-	-
Intergovernmental receipts	123,023	-	-	41,067	-
Charges for services	-	5,362	-	6,524	2,160
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	41,953	46,949	45,993	-
Total receipts	<u>123,023</u>	<u>59,445</u>	<u>46,949</u>	<u>693,263</u>	<u>2,160</u>
Disbursements:					
Personal services	-	-	-	302,872	-
Supplies	-	-	-	31,958	-
Other services and charges	123,023	1,150	80,649	193,742	-
Debt service - principal and interest	-	-	-	45,993	-
Capital outlay	-	21,296	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>123,023</u>	<u>22,446</u>	<u>80,649</u>	<u>574,565</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>36,999</u>	<u>(33,700)</u>	<u>118,698</u>	<u>2,160</u>
Cash and investments - ending	\$ -	\$ 102,249	\$ 60,021	\$ 311,351	\$ 59,550

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

	Rainy Day	County Economic Development Income Tax	City Probation Checking Account	Cumulative Capital Improvement	Cumulative Capital Development
Cash and investments - beginning	\$ 11,568	\$ 340,731	\$ -	\$ 22,330	\$ 2,526
Receipts:					
Taxes	-	-	-	-	196,349
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,274,741	-	61,535	13,453
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	20,532	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,274,741	20,532	61,535	209,802
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,097,736	-	-	39,732
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	69,602	-
Other disbursements	-	-	20,532	-	-
Total disbursements	-	1,097,736	20,532	69,602	39,732
Excess (deficiency) of receipts over disbursements	-	177,005	-	(8,067)	170,070
Cash and investments - ending	\$ 11,568	\$ 517,736	\$ -	\$ 14,263	\$ 172,596

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

	TIF Allocation	Local Road and Bridge Matching Grant	Fire Dept Canine	Police Pension	Fire Pension
Cash and investments - beginning	\$ 3,658,434	\$ 778	\$ 3,225	\$ 68,523	\$ (69,826)
Receipts:					
Taxes	8,074,238	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,715	-	-	759,579	1,297,231
Total receipts	<u>8,076,953</u>	<u>-</u>	<u>-</u>	<u>759,579</u>	<u>1,297,231</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,232,702	-	-	779,440	1,227,403
Debt service - principal and interest	1,341,528	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,912	-	-
Total disbursements	<u>7,574,230</u>	<u>-</u>	<u>2,912</u>	<u>779,440</u>	<u>1,227,403</u>
Excess (deficiency) of receipts over disbursements	<u>502,723</u>	<u>-</u>	<u>(2,912)</u>	<u>(19,861)</u>	<u>69,828</u>
Cash and investments - ending	<u>\$ 4,161,157</u>	<u>\$ 778</u>	<u>\$ 313</u>	<u>\$ 48,662</u>	<u>\$ 2</u>

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

	County Share Clerk's Fees	LOIT Special Distribution	City Clerk Checking Acct	Donation	Animal Control Non Revert
Cash and investments - beginning	\$ 3,414	\$ 1,169	\$ 157,169	\$ 1,478	\$ 4,021
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	22,683	-	256,437	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	172,540
Total receipts	<u>22,683</u>	<u>-</u>	<u>256,437</u>	<u>-</u>	<u>172,540</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	26,477
Other services and charges	-	-	-	-	115,583
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,403	-	255,157	-	-
Total disbursements	<u>22,403</u>	<u>-</u>	<u>255,157</u>	<u>-</u>	<u>142,060</u>
Excess (deficiency) of receipts over disbursements	<u>280</u>	<u>-</u>	<u>1,280</u>	<u>-</u>	<u>30,480</u>
Cash and investments - ending	<u>\$ 3,694</u>	<u>\$ 1,169</u>	<u>\$ 158,449</u>	<u>\$ 1,478</u>	<u>\$ 34,501</u>

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

	Reduce Drunk Driving	Fire Department Donations	Police Dept Donations	Environmental Public Nuisance	Signal Preemption Grant - Engineering
Cash and investments - beginning	\$ (530)	\$ 28,860	\$ 41,256	\$ 48,401	\$ 21,302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,267	-	-	-	7,106
Charges for services	-	1,510	-	13,567	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	79,406	13,984	-	35,645
Total receipts	<u>6,267</u>	<u>80,916</u>	<u>13,984</u>	<u>13,567</u>	<u>42,751</u>
Disbursements:					
Personal services	2,342	-	-	-	-
Supplies	-	-	9,230	-	-
Other services and charges	-	3,806	-	20,693	32,259
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	7,275	-	9,257	-
Other disbursements	580	-	-	-	-
Total disbursements	<u>2,922</u>	<u>11,081</u>	<u>9,230</u>	<u>29,950</u>	<u>32,259</u>
Excess (deficiency) of receipts over disbursements	<u>3,345</u>	<u>69,835</u>	<u>4,754</u>	<u>(16,383)</u>	<u>10,492</u>
Cash and investments - ending	<u>\$ 2,815</u>	<u>\$ 98,695</u>	<u>\$ 46,010</u>	<u>\$ 32,018</u>	<u>\$ 31,794</u>

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

	Victim's Advocacy Grant	Emergency Gas Award	Community Foundation Pickleball Grant	Group Gasoline Fund	Public Works Scrapping
Cash and investments - beginning	\$ (679)	\$ 2,755	\$ 235	\$ 3,362	\$ 3,142
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,044	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	13,580	-	-	311,173	-
Total receipts	51,624	-	-	311,173	-
Disbursements:					
Personal services	41,508	-	-	-	-
Supplies	-	-	-	309,288	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	41,508	-	-	309,288	-
Excess (deficiency) of receipts over disbursements	10,116	-	-	1,885	-
Cash and investments - ending	\$ 9,437	\$ 2,755	\$ 235	\$ 5,247	\$ 3,142

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

	Landlord Registration Fee	Supplemental Adult Probation Services	Body Camera Grant	Neighborhood Assoc Cont	MPD-Seizure Money
Cash and investments - beginning	\$ 24,174	\$ 617	\$ -	\$ 228	\$ 12,164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	7,385	-	-	-	-
Intergovernmental receipts	-	-	130,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	350	-
Total receipts	<u>7,385</u>	<u>-</u>	<u>130,000</u>	<u>350</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,726	-	130,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,726</u>	<u>-</u>	<u>130,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,341)</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,833</u>	<u>\$ 617</u>	<u>\$ -</u>	<u>\$ 578</u>	<u>\$ 12,164</u>

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

	PR - Allstate Cancer PT	IIRF	City Bond & Interest	Park Bond	Park District Refunding Bond Series 2014
Cash and investments - beginning	\$ -	\$ 238,479	\$ 44,447	\$ 52,276	\$ 771
Receipts:					
Taxes	-	-	225,725	533,492	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,163	26,406	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	318	146	-	297,522	-
Total receipts	318	146	236,888	857,420	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	227,188	869,728	-
Capital outlay	-	-	-	-	-
Other disbursements	318	5,365	-	-	-
Total disbursements	318	5,365	227,188	869,728	-
Excess (deficiency) of receipts over disbursements	-	(5,219)	9,700	(12,308)	-
Cash and investments - ending	\$ -	\$ 233,260	\$ 54,147	\$ 39,968	\$ 771

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

	COIT Refunding Bond 2014	Debt Service Bond Series B	Industrial Dev CREED	Airport Capital Improvement	Justice Assistance Grant
Cash and investments - beginning	\$ 12,203	\$ 1	\$ 885,978	\$ 326,064	\$ 331
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	90	330,509	-
Charges for services	-	-	-	80,602	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	90	411,111	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	81,524	6,000	-
Debt service - principal and interest	-	-	363,704	-	-
Capital outlay	-	-	-	243,912	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	445,228	249,912	-
Excess (deficiency) of receipts over disbursements	-	-	(445,138)	161,199	-
Cash and investments - ending	\$ 12,203	\$ 1	\$ 440,840	\$ 487,263	\$ 331

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

	Special Projects	Aviation CARES Act	Insurance Reserve	Levy Excess	Court Cost Due County
Cash and investments - beginning	\$ 4,165	\$ -	\$ 189,018	\$ 3,264	\$ 17,454
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	13,454
Utility fees	-	-	-	-	-
Other receipts	-	-	6,179,637	-	-
Total receipts	-	13,000	6,179,637	-	13,454
Disbursements:					
Personal services	-	-	4,087,112	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,268,694	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	13,454
Total disbursements	-	-	5,355,806	-	13,454
Excess (deficiency) of receipts over disbursements	-	13,000	823,831	-	-
Cash and investments - ending	\$ 4,165	\$ 13,000	\$ 1,012,849	\$ 3,264	\$ 17,454

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

	PR - Net	10PR - Federal	PR - FICA	PR - Medicare	PR - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	71,174	1,048,229	384,953	277,105	381,046
Total receipts	<u>71,174</u>	<u>1,048,229</u>	<u>384,953</u>	<u>277,105</u>	<u>381,046</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	71,174	1,048,229	384,953	277,105	381,046
Total disbursements	<u>71,174</u>	<u>1,048,229</u>	<u>384,953</u>	<u>277,105</u>	<u>381,046</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - County	PR - Civil Perf	PR - Voluntary Perf	PR - Direct Deposit	PR - Aflac Accident PT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	233,735	18,429	80,561	8,759,220	3,693
Total receipts	<u>233,735</u>	<u>18,429</u>	<u>80,561</u>	<u>8,759,220</u>	<u>3,693</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	233,735	18,429	80,561	8,759,220	3,693
Total disbursements	<u>233,735</u>	<u>18,429</u>	<u>80,561</u>	<u>8,759,220</u>	<u>3,693</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Aflac Cancer PT	PR - Aflac PRP PT	PR - Aflac Dental Employee	PR - Aflac Disability	PR - Aflac Life Ins
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,417	887	112,954	4,423	737
Total receipts	<u>3,417</u>	<u>887</u>	<u>112,954</u>	<u>4,423</u>	<u>737</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,417	887	112,954	4,423	737
Total disbursements	<u>3,417</u>	<u>887</u>	<u>112,954</u>	<u>4,423</u>	<u>737</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PR - Allstate Life	PR - Flex Reimbursement	PR - Cincinnati Life Ins	PR - Transamerica	PR - Fire Union Dues
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	200	99,672	2,040	814	27,760
Total receipts	<u>200</u>	<u>99,672</u>	<u>2,040</u>	<u>814</u>	<u>27,760</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	200	99,672	2,040	814	27,760
Total disbursements	<u>200</u>	<u>99,672</u>	<u>2,040</u>	<u>814</u>	<u>27,760</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Police Union Dues	PR - Transportation Union	PR - Street Union Dues	PR - YMCA Dues	PR - Chaplaincy Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	21,205	5,584	3,629	10,205	4,833
Total receipts	<u>21,205</u>	<u>5,584</u>	<u>3,629</u>	<u>10,205</u>	<u>4,833</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	21,205	5,584	3,629	10,205	4,833
Total disbursements	<u>21,205</u>	<u>5,584</u>	<u>3,629</u>	<u>10,205</u>	<u>4,833</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Firefighters PAC	PR - United Way	PR - Credit Union	PR - Child Support Fee	PR - Misc Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	3,823	1,033	340,153	302	26
Total receipts	<u>3,823</u>	<u>1,033</u>	<u>340,153</u>	<u>302</u>	<u>26</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,823	1,033	340,153	302	26
Total disbursements	<u>3,823</u>	<u>1,033</u>	<u>340,153</u>	<u>302</u>	<u>26</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - Child Support	PR - AMERICAN UNITED LIFE INSURANCE	PR - Garnishment	Cancer Services of Grant County	PR - Delinquent Co Taxes
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	58,362	24,900	11,458	1,586	400
Total receipts	<u>58,362</u>	<u>24,900</u>	<u>11,458</u>	<u>1,586</u>	<u>400</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	58,362	24,900	11,458	1,586	400
Total disbursements	<u>58,362</u>	<u>24,900</u>	<u>11,458</u>	<u>1,586</u>	<u>400</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PR - IRS LEVY 3	State An Child Sup Fee	COM-Vehicles	Grange Life Insurance	OneAmerica
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	821	385	27,350	5,244	44,282
Total receipts	<u>821</u>	<u>385</u>	<u>27,350</u>	<u>5,244</u>	<u>44,282</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	821	385	27,350	5,244	44,282
Total disbursements	<u>821</u>	<u>385</u>	<u>27,350</u>	<u>5,244</u>	<u>44,282</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Monumental Life	Liberty National	CAIC ACCIDENT	CAIC Critical Illness	Allstate: Critical Illnes
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	426	45,535	10,473	8,747	362
Total receipts	<u>426</u>	<u>45,535</u>	<u>10,473</u>	<u>8,747</u>	<u>362</u>
Disbursements:					
Personal services	-	-	-	-	362
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	426	45,535	10,473	8,747	-
Total disbursements	<u>426</u>	<u>45,535</u>	<u>10,473</u>	<u>8,747</u>	<u>362</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	City of Marion Health Ins	Employee Aircards	Petty Cash	Cash Change	Storm Water Operating
Cash and investments - beginning	\$ -	\$ -	\$ 200	\$ 200	\$ 203,003
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	1,918,846
Other receipts	469,780	420	-	-	-
Total receipts	469,780	420	-	-	1,918,846
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	469,780	420	-	-	1,918,849
Total disbursements	469,780	420	-	-	1,918,849
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3)
Cash and investments - ending	\$ -	\$ -	\$ 200	\$ 200	\$ 203,000

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

	Storm Water Depreciation	Storm Water Operating Petty Cash	Storm Water Equipment Reserve	Storm Water Equipment and Replacement	Wastewater Operating
Cash and investments - beginning	\$ 247,430	\$ 200	\$ 726,450	\$ 259,063	\$ 656,011
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	6,926,979
Other receipts	117,121	-	167,248	384,670	-
Total receipts	117,121	-	167,248	384,670	6,926,979
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50,357	-	25,243	276,611	6,926,990
Total disbursements	50,357	-	25,243	276,611	6,926,990
Excess (deficiency) of receipts over disbursements	66,764	-	142,005	108,059	(11)
Cash and investments - ending	\$ 314,194	\$ 200	\$ 868,455	\$ 367,122	\$ 656,000

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

	Wastewater Customer Deposit	Wastewater Depreciation	WW Bond & Interest	WW Operating Petty Cash	WW 2015 Bond Reserve
Cash and investments - beginning	\$ 216,958	\$ 486,167	\$ 329,358	\$ 930	\$ 608,513
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	49,805	694,332	1,013,711	-	-
Total receipts	49,805	694,332	1,013,711	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	52,763	171,873	762,113	-	-
Total disbursements	52,763	171,873	762,113	-	-
Excess (deficiency) of receipts over disbursements	(2,958)	522,459	251,598	-	-
Cash and investments - ending	\$ 214,000	\$ 1,008,626	\$ 580,956	\$ 930	\$ 608,513

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

	Wastewater Long Term Control Plan	Wastewater Equipment and Replacement	Wastewater Construction	Wastewater Bond Reserve 2021	Water Operating
Cash and investments - beginning	\$ 2,147,495	\$ 380,764	\$ -	\$ -	\$ 626,007
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	1,168,162	-	-	-	4,801,025
Other receipts	-	521,930	11,254,104	708,900	-
Total receipts	<u>1,168,162</u>	<u>521,930</u>	<u>11,254,104</u>	<u>708,900</u>	<u>4,801,025</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	670,358	337,822	3,459,970	-	4,801,032
Total disbursements	<u>670,358</u>	<u>337,822</u>	<u>3,459,970</u>	<u>-</u>	<u>4,801,032</u>
Excess (deficiency) of receipts over disbursements	<u>497,804</u>	<u>184,108</u>	<u>7,794,134</u>	<u>708,900</u>	<u>(7)</u>
Cash and investments - ending	<u>\$ 2,645,299</u>	<u>\$ 564,872</u>	<u>\$ 7,794,134</u>	<u>\$ 708,900</u>	<u>\$ 626,000</u>

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

	Water Consumer Deposit	Water Depreciation	Water Operating Petty Cash	Water Quail Hollow
Cash and investments - beginning	\$ 229,236	\$ 843,425	\$ 900	\$ 21,700
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	55,236	348,103	-	-
Total receipts	<u>55,236</u>	<u>348,103</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	59,936	452,007	-	-
Total disbursements	<u>59,936</u>	<u>452,007</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,700)</u>	<u>(103,904)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 224,536</u>	<u>\$ 739,521</u>	<u>\$ 900</u>	<u>\$ 21,700</u>

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

	Water Equipment and Replacement	Water H2O Community	Solid Waste Operating	Solid Waste Customer Deposits
Cash and investments - beginning	\$ 685,077	\$ 1,384	\$ 246,003	\$ 89,930
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	2,063,369	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	144,940	510	-	133,370
Total receipts	<u>144,940</u>	<u>510</u>	<u>2,063,369</u>	<u>133,370</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	139,788	-	2,063,372	128,971
Total disbursements	<u>139,788</u>	<u>-</u>	<u>2,063,372</u>	<u>128,971</u>
Excess (deficiency) of receipts over disbursements	<u>5,152</u>	<u>510</u>	<u>(3)</u>	<u>4,399</u>
Cash and investments - ending	<u>\$ 690,229</u>	<u>\$ 1,894</u>	<u>\$ 246,000</u>	<u>\$ 94,329</u>

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

	Solid Waste Capital Lease	Solid Waste Depreciation	Solid Waste Petty Cash	Totals
Cash and investments - beginning	\$ 220,000	\$ 230,445	\$ 100	\$ 20,373,253
Receipts:				
Taxes	-	-	-	24,096,390
Licenses and permits	-	-	-	313,222
Intergovernmental receipts	-	-	-	11,511,294
Charges for services	220,000	130,112	100	4,323,977
Fines and forfeits	-	-	-	360,114
Utility fees	-	-	-	14,815,012
Other receipts	-	-	-	45,360,840
Total receipts	<u>220,000</u>	<u>130,112</u>	<u>100</u>	<u>100,780,849</u>
Disbursements:				
Personal services	-	-	-	21,751,569
Supplies	-	-	-	1,811,776
Other services and charges	-	-	-	16,350,951
Debt service - principal and interest	-	-	-	3,680,606
Capital outlay	-	-	-	684,100
Other disbursements	220,000	200,455	-	39,216,970
Total disbursements	<u>220,000</u>	<u>200,455</u>	<u>-</u>	<u>83,495,972</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(70,343)</u>	<u>100</u>	<u>17,284,877</u>
Cash and investments - ending	<u>\$ 220,000</u>	<u>\$ 160,102</u>	<u>\$ 200</u>	<u>\$ 37,658,130</u>

OTHER INFORMATION

CITY OF MARION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 703,829	\$ -
Storm Water	15,800	782,738
Wastewater	177,007	669,092
Water	81,048	362,149
Trash	5,362	147,868
Totals	\$ 983,046	\$ 1,961,847

CITY OF MARION
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of Marion	Heating and Cooling System	\$ 126,384	03/02/12	03/02/26
City of Marion	3 Ram 5500 Truck	63,676	04/22/20	04/22/22
City of Marion	John Deere Tractor	9,257	04/27/21	04/27/23
City of Marion	2 John Deere Mower & Gator	12,048	07/01/20	07/01/22
City of Marion	Skid Steer	<u>6,228</u>	07/06/21	07/06/23
Total governmental activities		<u>217,593</u>		
Trash:				
City of Marion Municipal Utilities	Solid Waste Equipment-2016	163,213	03/01/17	03/01/26
City of Marion Municipal Utilities	Solid Waster Equipment-2017	<u>73,889</u>	03/01/18	03/01/27
Total Trash		<u>237,102</u>		
Total of annual lease payments		<u>\$ 454,695</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2016 Series B Bonds	\$ 545,000	\$ 60,850
General obligation bonds	2016 Taxable Bonds Series A	1,565,000	164,175
General obligation bonds	Park District Refunding Bonds of 2014	1,795,000	384,802
General obligation bonds	Redevelopment District County Option Income Tax Revenue Refunding Bonds of 2014	2,960,000	429,500
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds 2013	2,860,000	437,463
Revenue bonds	Redevelopment District Taxable Tax Increment Revenue Bonds of 2005	195,000	105,325
Revenue bonds	Taxable Economic Development Revenue Bonds fo 2019	3,220,000	341,260
Revenue bonds	Taxable Economic Development Revenue Bonds Series A-1	10,035,000	912,674
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2008	6,590,000	694,305
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2011A	1,815,000	163,625
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2012	40,000,000	-
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	870,000	463,250
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	5,430,000	639,175
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2015	2,795,000	-
Revenue bonds	Taxable Economic Development Revenue Bonds Series A-2	2,470,000	222,405
Revenue bonds	Variable Rate Demand Economic Development Revenue Bond Series 2005A	1,865,000	-
Revenue bonds	Taxable Economic Development Revenue Bonds Series 2013	2,642,487	
Notes and Loans Payable	2020 Aviation Loan	<u>366,484</u>	<u>48,363</u>
Total governmental activities		<u>88,018,971</u>	<u>5,067,172</u>
Wastewater:			
Revenue bonds	Sewage Revenue Bond 2015	6,895,000	587,063
Revenue bonds	Sewage Works Revenue Bond Series 2021	<u>11,000,000</u>	<u>683,556</u>
Total Wastewater		<u>17,895,000</u>	<u>1,270,619</u>
Totals		<u>\$ 105,913,971</u>	<u>\$ 6,337,791</u>

CITY OF MARION
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	\$ 2,392,358
Infrastructure	19,023,388
Buildings	7,985,761
Improvements other than buildings	1,576,492
Machinery, equipment, and vehicles	<u>10,012,900</u>
Total governmental activities	<u>40,990,899</u>
Storm Water:	
Infrastructure	19,772,107
Buildings	59,859
Machinery, equipment, and vehicles	2,599,274
Construction in progress	186,463
Books and other	<u>2,021</u>
Total Storm Water	<u>22,619,724</u>
Wastewater:	
Land	285,355
Infrastructure	31,247,626
Buildings	26,397,860
Machinery, equipment, and vehicles	8,105,042
Construction in progress	2,297,609
Books and other	<u>6,208</u>
Total Wastewater	<u>68,339,700</u>
Water:	
Land	340,174
Infrastructure	36,993,127
Buildings	14,582,099
Machinery, equipment, and vehicles	3,273,100
Construction in progress	69,298
Books and other	<u>4,139</u>
Total Water	<u>55,261,937</u>
Trash:	
Machinery, equipment, and vehicles	2,071,737
Books and other	<u>1,646</u>
Total Trash	<u>2,073,383</u>
Total capital assets	<u>\$ 189,285,643</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/>.