

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF MUNCIE

DELAWARE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**

12/22/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Craig Wright	01-01-21 to 12-31-22
Mayor	Honorable Dan Ridenour	01-01-21 to 12-31-22
President of the Common Council	Jeff Robinson	01-01-21 to 12-31-22
President of the Board of Public Works and Safety	Linda Gregory	01-01-21 to 12-31-22
President of the Sanitary District Board	Stephen Brand	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MUNCIE, DELAWARE 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 Muncie (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 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 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 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

December 8, 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 MUNCIE  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
GENERAL FUND	\$ 2,779,285	\$ 26,880,289	\$ 27,209,786	\$ 2,449,788
MOTOR VEHICLE HIGHWAY	1,025,889	2,953,015	3,095,246	883,658
LOCAL ROAD AND STREET	(291,772)	1,536,392	922,923	321,697
MVH RESTRICTED	-	2,841,852	1,513,250	1,328,602
PARKING METER	57,248	161,375	191,432	27,191
ECONOMIC DEVELOPMENT OPERATING	35,119	-	-	35,119
CD FY19 CDBG PROGRAM	(125)	268,956	268,831	-
CLERK'S RECORDS PERPETUATION	138,611	17,371	26,868	129,114
PARKS AND RECREATION	612,706	1,824,732	1,685,734	751,704
RAINY DAY	538,319	-	-	538,319
CUMULATIVE CAPITAL IMPROVEMENT	-	143,996	143,996	-
CENTER TOWNSHIP REVENUE	417,129	3,554,571	2,799,293	1,172,407
POLICE PENSION	294,581	3,642,350	3,688,175	248,756
FIRE PENSION	467,045	3,333,691	3,383,790	416,946
COIT PUBLIC SAFETY (FIRE)	540,933	1,573,488	1,838,042	276,379
BOND REVENUE/TUHEY POOL	71,234	227,621	214,375	84,480
MPD RESERVES GRANT	1,600	-	-	1,600
LAND BANK	11	-	-	11
MPD FUEL SURCHARGE	894	-	894	-
HISTORIC PRESERVATION	2,004	-	-	2,004
MUNCIE ENDURATHON GRANT	167	-	-	167
REGIONS BANK INDIANA STAMPING BOND	7,351	5,672	4,000	9,023
MPD TOWING	36,924	48,793	53,090	32,627
REDEVELOPMENT TIF INDIANA STAMPING	-	11,345	11,345	-
MPD DOMESTIC VIOLENCE DONATIONS AND CONTRIBUTIONS	14,906	12,379	13,032	14,253
ANIMAL SHELTER NON-REVERTING FUND	7,442	6,452	-	13,894
COHEN PEACE CONFERENCE	50	-	-	50
CITY LEVY EXCESS	116	-	-	116
CD FY14 HOME PROGRAM	2,707	-	2,707	-
MFD SAFE STATION	197	-	-	197
RDC TIF 2014 MULTI TIF BOND	642,944	1,285	-	644,229
BATH HOUSE-GEORGE & FRANCES BALL	42,591	-	23,873	18,718
CD FY15 CDBG PROGRAM	7	-	7	-
CD FY15 HOME PROGRAM	(9,720)	12,089	2,369	-
BIKE MUNCIE	1,240	-	-	1,240
HARDEST HIT FUND	(101,401)	153,095	51,694	-
PUBLIC DEFENDER FEE	6,106	2,851	-	8,957
LOIT SPECIAL DISTRIBUTION	19	-	-	19
CD FY16 CDBG PROGRAM	46,006	-	46,006	-
CD FY16 HOME PROGRAM	4,351	12,037	16,388	-
ANIMAL SHELTER ADOPTION FEES	22,475	12,157	25,114	9,518
ECONOMIC DEVELOPMENT GRANT	1,003,914	24,935,874	25,939,788	-
SERIES 2014	3	1,690,970	1,097,846	593,127
CD FY17 CDBG PROGRAM	(2,850)	32,580	29,730	-
CD FY17 HOME PROGRAM	(16,802)	40,740	23,938	-
MUNCIE CONSOLIDATED	1,756,409	4,799,199	3,733,779	2,821,829
PRAIRIE CREEK GRANT/CF & DC	17,662	-	17,662	-
MSD COWEN SERVICE AREA	98,322	110	98,432	-
REDEVELOPMENT PILOT III	50,074	50,140	-	100,214
MRC GENERAL FUND	153,156	236,796	348,047	41,905
VILLAGE PARKING GARAGE	238,182	1,226	31,407	208,001
COIT PUBLIC SAFETY (POLICE)	485,479	1,614,450	1,638,194	461,735
CD FY18 CDBG PROGRAM	6,962	28,544	30,053	5,453
CD FY18 HOME PROGRAM	(14,467)	121,459	111,475	(4,483)
MPD VICTIM ADVOCATE 2018-2019	59,074	-	59,074	-
CD FY19 HOME PROGRAM	(20,220)	124,203	101,869	2,114
MPD OPO 2019-2020	7,468	9,872	17,340	-
MPD BODY CAM FEES	2,350	450	-	2,800
MPD DUI 2018-2019	10	-	10	-
MPD DOMESTIC VIOLENCE 2019-2020	(2,474)	2,991	517	-
RDC T.I.F. MUNCIE NEBO ROAD	75,499	436	2,500	73,435
PETCO FOUNDATION GRANT	-	25,000	22,835	2,165
COVID - GRANT FUND	(18,388)	18,388	-	-
CD FY20 CDBG PROGRAM	(25,846)	924,925	917,916	(18,837)
CD FY20 HOME PROGRAM	(35,329)	210,822	177,458	(1,965)
MPD OPO 2020-2021	1	50,928	50,929	-

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
MPD DUI 2019-2020	5,395	2,109	7,504	-
MPD DUI 2020-2021	-	9,537	9,537	-
BALL BROTHERS GRANT	13,876	5,000	6,876	12,000
CD CDBG-CV CARES GRANT	(10,463)	722,151	713,397	(1,709)
GRANTS	67,327	66,581	125,092	8,816
MPD VICTIM ADVOCATE 2020	(43,282)	213,075	176,980	(7,187)
MPD STOP DOMESTIC VIOLENCE	(768)	-	22,473	(23,241)
RDC TIF DELAWARE DYNAMICS	275	308	-	583
ED INCOME TAX REV SINK BND 2013	-	300,000	300,000	-
MRC SERIES 2019A MAP / HILLCROFT	3,774	-	-	3,774
MRC SERIES 2019B CANAL ACCUTECH	1,843,809	3,400	962,578	884,631
MRC SERIES 2019C MADJAX / CARDINAL	613,911	332,524	533,889	412,546
NEBO ROAD 2019 BOND	17,613	47	-	17,660
CITY OF MUNCIE SHORTFALL (ARP)	-	2,701,141	1,120,102	1,581,039
PRAIRIE CREEK RESERVIOR (ARP)	-	500,000	96,559	403,441
ARP CORONAVIRUS LOCAL FISCAL REC	-	16,170,383	14,709,141	1,461,242
MPD CRIME PREVENTION FUND	-	3,097	2,503	594
CD MISC NON HUD	-	760	760	-
CD FY 21 CDBG PROGRAM	-	53,546	68,209	(14,663)
MPD OPO 2021-2022	-	-	1,478	(1,478)
MPD JAG GRANT 2020	-	19,755	13,398	6,357
MPD STOP DOMESTIC VIOLENCE 21-22	-	-	6,735	(6,735)
MUN CONSOLIDATED #3	-	1,107	-	1,107
CEMETERY OPERATING	378,147	737,545	554,239	561,453
PROBATION	506,001	62,216	272,589	295,628
PARK GRANT	13,047	-	3,367	9,680
POLICE DONATION	6,656	1,341	2,636	5,361
PARKS AND RECREATION #3	320,333	794,262	769,881	344,714
ARBORIST LICENSE	36,724	49,467	83,978	2,213
PARK NON-REVERTING	2,197	2,500	-	4,697
PARK DEPT-BURT WHITELEY	12,375	5,422	-	17,797
BEECH GROVE CUMULATIVE BUILDING MAINTENANCE	272,802	98,322	34,396	336,728
MPD INTERDICTION	616	-	616	-
MPD LEBG SAFETY/BULLETPROOF VEST GRANT	7,320	6,888	14,208	-
MPD UNIFORM FORFEITURE	300	-	300	-
MPD DARE	6,132	-	3,628	2,504
MPD K-9 SPECIAL OLYMPICS	267	21,550	3,320	18,497
MPD TRAFFIC DIVISION	8,746	-	8,746	-
MPD ARSON INVESTIGATIONS	8,209	-	6,800	1,409
MPD POLICE TRAINING	965	1,308	-	2,273
LAW ENFORCEMENT CONTINUING EDUCATION	90,207	46,657	63,228	73,636
FIRE DEPARTMENT DONATIONS	51,754	16,960	67,781	933
MUNCIE-DELAWARE HAZ-MAT TEAM	171	-	-	171
ANIMAL SHELTER DONATION	25,588	62,558	48,869	39,277
ALARM ORDINANCE	1,043	-	-	1,043
REDEVELOPMENT TECH PARK	17	181,931	140,976	40,972
REDEVELOPMENT COMMISSION	25,270	1	25,271	-
INDUSTRIAL DEVELOP REVOLVING LOAN	897,899	253,257	629,215	521,941
CD UNSAFE BUILDING FUND	139,381	122,841	75,993	186,229
PARK WHITE RIVER BEAUTIFICATION	224	-	-	224
PARK BEAUTIFICATION PROGRAM	225	-	-	225
DRUG TASK FORCE FEDERAL FORFEITURE	101	5,980	-	6,081
E.D.I.T.	625,608	4,081,766	4,336,243	371,131
URBAN DEVELOPMENT	672	-	-	672
HEALTH INSURANCE	5,572,899	10,311,266	10,404,686	5,479,479
BEECH GROVE THOMPSON TRUST	10,502	24	-	10,526
BEECH GROVE CEMETERY TRUST	27,579	63	-	27,642
BEECH GROVE GRACE MARING	43,481	99	-	43,580
BEECH GROVE HARDIN RHOADS	19,845	45	-	19,890
PAYROLL	128,007	36,082,266	36,084,864	125,409
BEECH GROVE PRE-NEED	181,072	12,206	12,892	180,386
USER FEE LAW ENFORCEMENT EDUCATION	34,689	11,589	11,574	34,704
SECURITY DEPOSIT	46,900	-	46,900	-
COURT COST DUE COUNTY	-	103,240	103,240	-
CITY COURT	82,103	795,353	785,883	91,573
SANITATION	7,702,800	7,632,137	13,371,013	1,963,924

CITY OF MUNCIE  
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
CUMULATIVE BUILDING AND SINKING	1,149,956	458,229	537,173	1,071,012
RESERVE OPERATING AND MAINTENANCE	864,579	34,933	899,512	-
MSD NEW EQUIPMENT	42,352	-	42,352	-
SEWAGE WORKS SINKING	110,753	5,881,337	5,991,665	425
SEWAGE DEBT SERVICE RESERVE	8,150,936	371,700	-	8,522,636
STORM WATER BOND PAYMENT	13,320	3,117,339	3,130,613	46
STORM WATER FEE/DELAWARE COUNTY	12,997,568	6,508,965	4,575,727	14,930,806
RECYCLING	233,766	138,799	18,783	353,782
RAINY DAY-MSD	178,655	1,289,539	-	1,468,194
5 YEAR PLANNED REPLACEMENT	255,962	-	255,962	-
MSD IMPROVEMENT RESERVE FUND	1,529,603	1,804	68,807	1,462,600
2016 BOND SEWAGE CONSTRUCTION	1,600,000	-	1,600,000	-
2017 BAN SEWAGE CONSTRUCTION	695,039	265	695,304	-
2019 BAN SEWAGE CONSTRUCTION	7,534,337	545	6,893,013	641,869
MSD GREENLINE / CNG FUEL STATION	306,141	394,597	225,128	475,610
MSD 2021 REVENUE BONDS	-	24,389,605	4,270,950	20,118,655
SEWAGE GENERAL	9,750,757	22,394,105	20,471,790	11,673,072
Totals	<u>\$ 76,447,443</u>	<u>\$ 231,745,300</u>	<u>\$ 218,204,381</u>	<u>\$ 89,988,362</u>

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

CITY OF MUNCIE  
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 MUNCIE  
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.

*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 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 MUNCIE  
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.

*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 MUNCIE  
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 MUNCIE  
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 MUNCIE  
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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursements for grant expenditures not being received by December 31, 2021.

CITY OF MUNCIE  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Subsequent Events**

On January 26, 2022, the Muncie Sanitary District awarded the Storer Estates Project in the amount of \$3,424,475.

On August 3, 2022, the City issued Redevelopment District Tax Increment Revenue Bonds, Series 2022, in the amount of \$3,415,000.

**Note 9. Other Postemployment Benefits**

The City provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the City for this year and in future years. Information regarding these benefits can be obtained by contacting the City.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MUNCIE  
 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
Cash and investments - beginning	\$ 2,779,285	\$ 1,025,889	\$ (291,772)	\$ -
Receipts:				
Taxes	16,307,673	-	-	-
Licenses and permits	284,228	86,530	-	-
Intergovernmental receipts	6,044,025	2,704,613	995,510	2,478,907
Charges for services	1,579,402	-	-	-
Fines and forfeits	259,669	-	-	-
Utility fees	-	-	-	-
Other receipts	2,405,292	161,872	540,882	362,945
Total receipts	26,880,289	2,953,015	1,536,392	2,841,852
Disbursements:				
Personal services	20,640,112	1,214,198	-	256,015
Supplies	449,958	275,535	-	129,442
Other services and charges	5,943,867	642,016	922,923	13,188
Debt service - principal and interest	100	-	-	-
Capital outlay	175,749	963,497	-	1,114,605
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	27,209,786	3,095,246	922,923	1,513,250
Excess (deficiency) of receipts over disbursements	(329,497)	(142,231)	613,469	1,328,602
Cash and investments - ending	\$ 2,449,788	\$ 883,658	\$ 321,697	\$ 1,328,602

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

	PARKING METER	ECONOMIC DEVELOPMENT OPERATING	CD FY19 CDBG PROGRAM	CLERK'S RECORDS PERPETUATION
Cash and investments - beginning	\$ 57,248	\$ 35,119	\$ (125)	\$ 138,611
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	268,956	-
Charges for services	161,375	-	-	18
Fines and forfeits	-	-	-	17,353
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>161,375</u>	<u>-</u>	<u>268,956</u>	<u>17,371</u>
Disbursements:				
Personal services	-	-	40,715	-
Supplies	-	-	-	-
Other services and charges	191,432	-	227,983	26,868
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	133	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>191,432</u>	<u>-</u>	<u>268,831</u>	<u>26,868</u>
Excess (deficiency) of receipts over disbursements	<u>(30,057)</u>	<u>-</u>	<u>125</u>	<u>(9,497)</u>
Cash and investments - ending	<u>\$ 27,191</u>	<u>\$ 35,119</u>	<u>\$ -</u>	<u>\$ 129,114</u>

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

	PARKS AND RECREATION	RAINY DAY	CUMULATIVE CAPITAL IMPROVEMENT	CENTER TOWNSHIP REVENUE
Cash and investments - beginning	\$ 612,706	\$ 538,319	\$ -	\$ 417,129
Receipts:				
Taxes	1,437,403	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	135,266	-	143,996	-
Charges for services	72,472	-	-	3,480,917
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	179,591	-	-	73,654
Total receipts	<u>1,824,732</u>	<u>-</u>	<u>143,996</u>	<u>3,554,571</u>
Disbursements:				
Personal services	1,141,253	-	-	913,689
Supplies	148,524	-	-	249,020
Other services and charges	380,193	-	-	1,399,649
Debt service - principal and interest	-	-	-	-
Capital outlay	15,764	-	-	50,000
Utility operating expenses	-	-	-	-
Other disbursements	-	-	143,996	186,935
Total disbursements	<u>1,685,734</u>	<u>-</u>	<u>143,996</u>	<u>2,799,293</u>
Excess (deficiency) of receipts over disbursements	<u>138,998</u>	<u>-</u>	<u>-</u>	<u>755,278</u>
Cash and investments - ending	<u>\$ 751,704</u>	<u>\$ 538,319</u>	<u>\$ -</u>	<u>\$ 1,172,407</u>

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

	POLICE PENSION	FIRE PENSION	COIT PUBLIC SAFETY (FIRE)	BOND REVENUE/TUHEY POOL
Cash and investments - beginning	\$ 294,581	\$ 467,045	\$ 540,933	\$ 71,234
Receipts:				
Taxes	1,526,919	753,473	-	217,640
Licenses and permits	-	-	-	-
Intergovernmental receipts	143,624	71,244	1,570,677	9,981
Charges for services	1,971,807	2,508,974	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	2,811	-
Total receipts	<u>3,642,350</u>	<u>3,333,691</u>	<u>1,573,488</u>	<u>227,621</u>
Disbursements:				
Personal services	3,687,699	3,382,928	1,643,549	-
Supplies	-	308	93,616	-
Other services and charges	476	554	27,244	214,375
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	73,633	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>3,688,175</u>	<u>3,383,790</u>	<u>1,838,042</u>	<u>214,375</u>
Excess (deficiency) of receipts over disbursements	<u>(45,825)</u>	<u>(50,099)</u>	<u>(264,554)</u>	<u>13,246</u>
Cash and investments - ending	<u>\$ 248,756</u>	<u>\$ 416,946</u>	<u>\$ 276,379</u>	<u>\$ 84,480</u>

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

	MPD RESERVES GRANT	LAND BANK	MPD FUEL SURCHARGE	HISTORIC PRESERVATION
Cash and investments - beginning	\$ 1,600	\$ 11	\$ 894	\$ 2,004
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	894	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	894	-
Excess (deficiency) of receipts over disbursements	-	-	(894)	-
Cash and investments - ending	\$ 1,600	\$ 11	\$ -	\$ 2,004

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

	MUNCIE ENDURATHON GRANT	Regions Bank INDIANA STAMPING BOND	MPD TOWING	Redevelopment TIF Indiana STAMPING
Cash and investments - beginning	\$ 167	\$ 7,351	\$ 36,924	\$ -
Receipts:				
Taxes	-	-	-	11,345
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	5,672	48,793	-
Total receipts	-	5,672	48,793	11,345
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	4,000	53,090	11,345
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	4,000	53,090	11,345
Excess (deficiency) of receipts over disbursements	-	1,672	(4,297)	-
Cash and investments - ending	\$ 167	\$ 9,023	\$ 32,627	\$ -

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

	MPD Domestic VIOLENCE Donations and Contributions	ANIMAL SHELTER NON-REVERTING FUND	COHEN PEACE CONFERENCE	CITY LEVY EXCESS
Cash and investments - beginning	\$ 14,906	\$ 7,442	\$ 50	\$ 116
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	6,452	-	-
Utility fees	-	-	-	-
Other receipts	12,379	-	-	-
Total receipts	12,379	6,452	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	13,032	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	13,032	-	-	-
Excess (deficiency) of receipts over disbursements	(653)	6,452	-	-
Cash and investments - ending	\$ 14,253	\$ 13,894	\$ 50	\$ 116

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

	CD FY14 HOME PROGRAM	MFD SAFE STATION	RDC TIF 2014 MULTI TIF BOND	Bath house- George & FRANCES BALL
Cash and investments - beginning	\$ 2,707	\$ 197	\$ 642,944	\$ 42,591
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	1,285	-
Total receipts	-	-	1,285	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	23,873
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	2,707	-	-	-
Total disbursements	2,707	-	-	23,873
Excess (deficiency) of receipts over disbursements	(2,707)	-	1,285	(23,873)
Cash and investments - ending	\$ -	\$ 197	\$ 644,229	\$ 18,718

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

	CD FY15 CDBG PROGRAM	CD FY15 HOME PROGRAM	BIKE MUNCIE	HARDEST HIT FUND
Cash and investments - beginning	\$ 7	\$ (9,720)	\$ 1,240	\$ (101,401)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	2,809	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	9,280	-	153,095
Total receipts	-	12,089	-	153,095
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	2,369	-	51,694
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	7	-	-	-
Total disbursements	7	2,369	-	51,694
Excess (deficiency) of receipts over disbursements	(7)	9,720	-	101,401
Cash and investments - ending	\$ -	\$ -	\$ 1,240	\$ -

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

	PUBLIC DEFENDER FEE	LOIT SPECIAL DISTRIBUTION	CD FY16 CDBG PROGRAM	CD FY16 HOME PROGRAM
Cash and investments - beginning	\$ 6,106	\$ 19	\$ 46,006	\$ 4,351
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	10,332
Charges for services	-	-	-	-
Fines and forfeits	2,851	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	1,705
Total receipts	<u>2,851</u>	<u>-</u>	<u>-</u>	<u>12,037</u>
Disbursements:				
Personal services	-	-	-	53
Supplies	-	-	-	-
Other services and charges	-	-	-	16,335
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	46,006	-
Total disbursements	<u>-</u>	<u>-</u>	<u>46,006</u>	<u>16,388</u>
Excess (deficiency) of receipts over disbursements	<u>2,851</u>	<u>-</u>	<u>(46,006)</u>	<u>(4,351)</u>
Cash and investments - ending	<u>\$ 8,957</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>

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

	ANIMAL SHELTER ADOPTION FEES	ECONOMIC DEVELOPMENT GRANT	SERIES 2014	CD FY17 CDBG PROGRAM
Cash and investments - beginning	\$ 22,475	\$ 1,003,914	\$ 3	\$ (2,850)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	32,580
Charges for services	-	-	-	-
Fines and forfeits	12,157	-	-	-
Utility fees	-	-	-	-
Other receipts	-	24,935,874	1,690,970	-
Total receipts	<u>12,157</u>	<u>24,935,874</u>	<u>1,690,970</u>	<u>32,580</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	25,114	25,939,788	1,097,846	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	29,730
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>25,114</u>	<u>25,939,788</u>	<u>1,097,846</u>	<u>29,730</u>
Excess (deficiency) of receipts over disbursements	<u>(12,957)</u>	<u>(1,003,914)</u>	<u>593,124</u>	<u>2,850</u>
Cash and investments - ending	<u>\$ 9,518</u>	<u>\$ -</u>	<u>\$ 593,127</u>	<u>\$ -</u>

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

	CD FY17 HOME PROGRAM	MUNCIE CONSOLIDATED	Prairie Creek Grant/ CF & DC	MSD COWEN SERVICE AREA
Cash and investments - beginning	\$ (16,802)	\$ 1,756,409	\$ 17,662	\$ 98,322
Receipts:				
Taxes	-	4,073,171	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	38,033	-	-	-
Charges for services	-	69,400	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	2,707	656,628	-	110
Total receipts	40,740	4,799,199	-	110
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	23,938	3,733,779	17,662	19
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	98,413
Total disbursements	23,938	3,733,779	17,662	98,432
Excess (deficiency) of receipts over disbursements	16,802	1,065,420	(17,662)	(98,322)
Cash and investments - ending	\$ -	\$ 2,821,829	\$ -	\$ -

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	REDEVELOPMENT PILOT III	MRC GENERAL FUND	VILLAGE PARKING GARAGE	COIT PUBLIC SAFETY (POLICE)
Cash and investments - beginning	\$ 50,074	\$ 153,156	\$ 238,182	\$ 485,479
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	50,140	-	-	1,560,677
Charges for services	-	158,965	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	77,831	1,226	53,773
Total receipts	<u>50,140</u>	<u>236,796</u>	<u>1,226</u>	<u>1,614,450</u>
Disbursements:				
Personal services	-	-	-	921,902
Supplies	-	-	-	50,152
Other services and charges	-	348,047	31,407	287,576
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	378,564
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>348,047</u>	<u>31,407</u>	<u>1,638,194</u>
Excess (deficiency) of receipts over disbursements	<u>50,140</u>	<u>(111,251)</u>	<u>(30,181)</u>	<u>(23,744)</u>
Cash and investments - ending	<u>\$ 100,214</u>	<u>\$ 41,905</u>	<u>\$ 208,001</u>	<u>\$ 461,735</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CD FY18 CDBG PROGRAM	CD FY18 HOME PROGRAM	MPD VICTIM ADVOCATE 2018-2019	CD FY19 HOME PROGRAM
Cash and investments - beginning	\$ 6,962	\$ (14,467)	\$ 59,074	\$ (20,220)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	28,350	91,459	-	124,203
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	194	30,000	-	-
Total receipts	<u>28,544</u>	<u>121,459</u>	<u>-</u>	<u>124,203</u>
Disbursements:				
Personal services	-	32,701	-	2,501
Supplies	-	-	-	-
Other services and charges	30,053	78,774	-	99,368
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	59,074	-
Total disbursements	<u>30,053</u>	<u>111,475</u>	<u>59,074</u>	<u>101,869</u>
Excess (deficiency) of receipts over disbursements	<u>(1,509)</u>	<u>9,984</u>	<u>(59,074)</u>	<u>22,334</u>
Cash and investments - ending	<u>\$ 5,453</u>	<u>\$ (4,483)</u>	<u>\$ -</u>	<u>\$ 2,114</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MPD OPO 2019-2020	MPD BODY CAM FEES	MPD DUI 2018-2019	MPD DOMESTIC VIOLENCE 2019-2020
Cash and investments - beginning	\$ 7,468	\$ 2,350	\$ 10	\$ (2,474)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	2,991
Charges for services	-	-	-	-
Fines and forfeits	-	450	-	-
Utility fees	-	-	-	-
Other receipts	9,872	-	-	-
Total receipts	9,872	450	-	2,991
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	10	517
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	17,340	-	-	-
Total disbursements	17,340	-	10	517
Excess (deficiency) of receipts over disbursements	(7,468)	450	(10)	2,474
Cash and investments - ending	\$ -	\$ 2,800	\$ -	\$ -

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	RDC T.I.F. MUNCIE NEBO ROAD	PETCO FOUNDATION GRANT	COVID - GRANT FUND	CD FY20 CDBG PROGRAM
Cash and investments - beginning	\$ 75,499	\$ -	\$ (18,388)	\$ (25,846)
Receipts:				
Taxes	436	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	18,388	924,890
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	25,000	-	35
Total receipts	<u>436</u>	<u>25,000</u>	<u>18,388</u>	<u>924,925</u>
Disbursements:				
Personal services	-	-	-	231,732
Supplies	-	-	-	7,678
Other services and charges	2,500	22,835	-	573,964
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	104,542
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,500</u>	<u>22,835</u>	<u>-</u>	<u>917,916</u>
Excess (deficiency) of receipts over disbursements	<u>(2,064)</u>	<u>2,165</u>	<u>18,388</u>	<u>7,009</u>
Cash and investments - ending	<u>\$ 73,435</u>	<u>\$ 2,165</u>	<u>\$ -</u>	<u>\$ (18,837)</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	CD FY20 HOME PROGRAM	MPD OPO 2020-2021	MPD DUI 2019-2020	MPD DUI 2020-2021
Cash and investments - beginning	\$ (35,329)	\$ 1	\$ 5,395	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	209,884	50,928	-	9,537
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	938	-	2,109	-
Total receipts	<u>210,822</u>	<u>50,928</u>	<u>2,109</u>	<u>9,537</u>
Disbursements:				
Personal services	27,349	-	-	-
Supplies	-	-	-	-
Other services and charges	150,109	28,074	7,504	8,406
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	22,855	-	1,131
Total disbursements	<u>177,458</u>	<u>50,929</u>	<u>7,504</u>	<u>9,537</u>
Excess (deficiency) of receipts over disbursements	<u>33,364</u>	<u>(1)</u>	<u>(5,395)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1,965)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	BALL BROTHERS GRANT	CD CDBG-CV CARES GRANT	GRANTS	MPD VICTIM ADVOCATE 2020
Cash and investments - beginning	\$ 13,876	\$ (10,463)	\$ 67,327	\$ (43,282)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	722,151	66,581	140,501
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	5,000	-	-	72,574
Total receipts	<u>5,000</u>	<u>722,151</u>	<u>66,581</u>	<u>213,075</u>
Disbursements:				
Personal services	-	19,624	-	174,239
Supplies	-	-	-	2,741
Other services and charges	6,876	693,773	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	125,092	-
Total disbursements	<u>6,876</u>	<u>713,397</u>	<u>125,092</u>	<u>176,980</u>
Excess (deficiency) of receipts over disbursements	<u>(1,876)</u>	<u>8,754</u>	<u>(58,511)</u>	<u>36,095</u>
Cash and investments - ending	<u>\$ 12,000</u>	<u>\$ (1,709)</u>	<u>\$ 8,816</u>	<u>\$ (7,187)</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	MPD STOP DOMESTIC VIOLENCE	RDC TIF DELAWARE DYNAMICS	ED Income Tax REV SINK BND 2013	MRC Series 2019A MAP / HILLCROFT
Cash and investments - beginning	\$ (768)	\$ 275	\$ -	\$ 3,774
Receipts:				
Taxes	-	308	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	300,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	308	300,000	-
Disbursements:				
Personal services	18,020	-	-	-
Supplies	1,216	-	-	-
Other services and charges	3,237	-	-	-
Debt service - principal and interest	-	-	300,000	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	22,473	-	300,000	-
Excess (deficiency) of receipts over disbursements	(22,473)	308	-	-
Cash and investments - ending	\$ (23,241)	\$ 583	\$ -	\$ 3,774

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MRC Series 2019B CANAL ACCUTECH	MRC Series 2019C MADJAX / CARDINAL	NEBO ROAD 2019 BOND	CITY OF MUNCIE SHORTFALL (ARP)
Cash and investments - beginning	\$ 1,843,809	\$ 613,911	\$ 17,613	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	3,400	332,524	47	2,701,141
Total receipts	<u>3,400</u>	<u>332,524</u>	<u>47</u>	<u>2,701,141</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	962,578	533,889	-	403,478
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	716,624
Total disbursements	<u>962,578</u>	<u>533,889</u>	<u>-</u>	<u>1,120,102</u>
Excess (deficiency) of receipts over disbursements	<u>(959,178)</u>	<u>(201,365)</u>	<u>47</u>	<u>1,581,039</u>
Cash and investments - ending	<u>\$ 884,631</u>	<u>\$ 412,546</u>	<u>\$ 17,660</u>	<u>\$ 1,581,039</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended December 31, 2021

	PRAIRIE CREEK RESERVIOR (ARP)	ARP CORONAVIRUS LOCAL FISCAL REC	MPD CRIME PREVENTION FUND	CD MISC NON HUD
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	760
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	500,000	16,170,383	3,097	-
Total receipts	<u>500,000</u>	<u>16,170,383</u>	<u>3,097</u>	<u>760</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	96,559	-	2,503	760
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	14,709,141	-	-
Total disbursements	<u>96,559</u>	<u>14,709,141</u>	<u>2,503</u>	<u>760</u>
Excess (deficiency) of receipts over disbursements	<u>403,441</u>	<u>1,461,242</u>	<u>594</u>	<u>-</u>
Cash and investments - ending	<u>\$ 403,441</u>	<u>\$ 1,461,242</u>	<u>\$ 594</u>	<u>\$ -</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended December 31, 2021

	CD FY 21 CDBG PROGRAM	MPD OPO 2021-2022	MPD JAG GRANT 2020	MPD STOP DOMESTIC VIOLENCE 21-22
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	53,546	-	19,755	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>53,546</u>	<u>-</u>	<u>19,755</u>	<u>-</u>
Disbursements:				
Personal services	3	-	-	6,735
Supplies	-	-	-	-
Other services and charges	68,206	1,478	13,398	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>68,209</u>	<u>1,478</u>	<u>13,398</u>	<u>6,735</u>
Excess (deficiency) of receipts over disbursements	<u>(14,663)</u>	<u>(1,478)</u>	<u>6,357</u>	<u>(6,735)</u>
Cash and investments - ending	<u>\$ (14,663)</u>	<u>\$ (1,478)</u>	<u>\$ 6,357</u>	<u>\$ (6,735)</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MUN CONSOLIDATED #3	CEMETERY OPERATING	PROBATION	PARK GRANT
Cash and investments - beginning	\$ -	\$ 378,147	\$ 506,001	\$ 13,047
Receipts:				
Taxes	1,107	411,256	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	38,624	-	-
Charges for services	-	117,561	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	170,104	62,216	-
Total receipts	<u>1,107</u>	<u>737,545</u>	<u>62,216</u>	<u>-</u>
Disbursements:				
Personal services	-	445,632	272,589	-
Supplies	-	39,869	-	-
Other services and charges	-	67,375	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	1,363	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	3,367
Total disbursements	<u>-</u>	<u>554,239</u>	<u>272,589</u>	<u>3,367</u>
Excess (deficiency) of receipts over disbursements	<u>1,107</u>	<u>183,306</u>	<u>(210,373)</u>	<u>(3,367)</u>
Cash and investments - ending	<u>\$ 1,107</u>	<u>\$ 561,453</u>	<u>\$ 295,628</u>	<u>\$ 9,680</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	POLICE DONATION	PARKS AND RECREATION #3	ARBORIST LICENSE	PARK NON-REVERTING
Cash and investments - beginning	\$ 6,656	\$ 320,333	\$ 36,724	\$ 2,197
Receipts:				
Taxes	-	5,568	-	-
Licenses and permits	-	-	3,854	-
Intergovernmental receipts	-	-	150	-
Charges for services	-	788,694	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	1,341	-	45,463	2,500
Total receipts	<u>1,341</u>	<u>794,262</u>	<u>49,467</u>	<u>2,500</u>
Disbursements:				
Personal services	-	404,735	-	-
Supplies	-	95,248	-	-
Other services and charges	2,636	158,386	83,978	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	111,512	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,636</u>	<u>769,881</u>	<u>83,978</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,295)</u>	<u>24,381</u>	<u>(34,511)</u>	<u>2,500</u>
Cash and investments - ending	<u>\$ 5,361</u>	<u>\$ 344,714</u>	<u>\$ 2,213</u>	<u>\$ 4,697</u>

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	PARK DEPT-BURT WHITELEY	Beech Grove CUMULATIVE BUILDING MAINTENANCE	MPD INTERDICTION	MPD LEBG Safety/ Bulletproof Vest GRANT
Cash and investments - beginning	\$ 12,375	\$ 272,802	\$ 616	\$ 7,320
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	6,888
Charges for services	-	98,322	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	5,422	-	-	-
Total receipts	5,422	98,322	-	6,888
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	12,319	616	14,208
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	22,077	-	-
Total disbursements	-	34,396	616	14,208
Excess (deficiency) of receipts over disbursements	5,422	63,926	(616)	(7,320)
Cash and investments - ending	\$ 17,797	\$ 336,728	\$ -	\$ -

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	MPD UNIFORM FORFEITURE	MPD DARE	MPD K-9 SPECIAL OLYMPICS	MPD TRAFFIC DIVISION
Cash and investments - beginning	\$ 300	\$ 6,132	\$ 267	\$ 8,746
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	21,550	-
Total receipts	-	-	21,550	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	300	3,628	3,320	8,746
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	300	3,628	3,320	8,746
Excess (deficiency) of receipts over disbursements	(300)	(3,628)	18,230	(8,746)
Cash and investments - ending	\$ -	\$ 2,504	\$ 18,497	\$ -

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	MPD ARSON INVESTIGATIONS	MPD POLICE TRAINING	LAW ENFORCEMENT CONTINUING EDUCATION	FIRE DEPARTMENT DONATIONS
Cash and investments - beginning	\$ 8,209	\$ 965	\$ 90,207	\$ 51,754
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	14,974	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,308	10,107	-
Fines and forfeits	-	-	3,654	-
Utility fees	-	-	-	-
Other receipts	-	-	17,922	16,960
Total receipts	-	1,308	46,657	16,960
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	6,800	-	63,228	67,781
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	6,800	-	63,228	67,781
Excess (deficiency) of receipts over disbursements	(6,800)	1,308	(16,571)	(50,821)
Cash and investments - ending	\$ 1,409	\$ 2,273	\$ 73,636	\$ 933

CITY OF MUNCIE  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	MUNCIE-DELAWARE HAZ-MAT TEAM	ANIMAL SHELTER DONATION	ALARM ORDINANCE	REDEVELOPMENT TECH PARK
Cash and investments - beginning	\$ 171	\$ 25,588	\$ 1,043	\$ 17
Receipts:				
Taxes	-	-	-	81,919
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	100,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	62,558	-	12
Total receipts	-	62,558	-	181,931
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	48,869	-	140,976
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	48,869	-	140,976
Excess (deficiency) of receipts over disbursements	-	13,689	-	40,955
Cash and investments - ending	\$ 171	\$ 39,277	\$ 1,043	\$ 40,972

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

	REDEVELOPMENT COMMISSION	INDUSTRIAL DEVELOP REVOLVING LOAN	CD UNSAFE BUILDING FUND	PARK WHITE RIVER BEAUTIFICATION
Cash and investments - beginning	\$ 25,270	\$ 897,899	\$ 139,381	\$ 224
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	1	253,257	122,841	-
Total receipts	1	253,257	122,841	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	25,271	629,215	75,993	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	25,271	629,215	75,993	-
Excess (deficiency) of receipts over disbursements	(25,270)	(375,958)	46,848	-
Cash and investments - ending	\$ -	\$ 521,941	\$ 186,229	\$ 224

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

	PARK BEAUTIFICATION PROGRAM	Drug Task FORCE FEDERAL FORFEITURE	E.D.I.T.	URBAN DEVELOPMENT
Cash and investments - beginning	\$ 225	\$ 101	\$ 625,608	\$ 672
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	3,973,038	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	5,980	108,728	-
Total receipts	-	5,980	4,081,766	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	4,336,243	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	4,336,243	-
Excess (deficiency) of receipts over disbursements	-	5,980	(254,477)	-
Cash and investments - ending	\$ 225	\$ 6,081	\$ 371,131	\$ 672

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

	HEALTH INSURANCE	BEECH GROVE THOMPSON TRUST	BEECH GROVE CEMETERY TRUST	BEECH GROVE GRACE MARING
Cash and investments - beginning	\$ 5,572,899	\$ 10,502	\$ 27,579	\$ 43,481
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	10,311,266	24	63	99
Total receipts	10,311,266	24	63	99
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	10,404,686	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	10,404,686	-	-	-
Excess (deficiency) of receipts over disbursements	(93,420)	24	63	99
Cash and investments - ending	\$ 5,479,479	\$ 10,526	\$ 27,642	\$ 43,580

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

	BEECH GROVE HARDIN RHOADS	PAYROLL	BEECH GROVE PRE-NEED	User Fee LAW ENFORCEMENT EDUCATION
Cash and investments - beginning	\$ 19,845	\$ 128,007	\$ 181,072	\$ 34,689
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	11,589
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	11,885	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	45	36,082,266	321	-
Total receipts	45	36,082,266	12,206	11,589
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	11,574
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	36,084,864	12,892	-
Total disbursements	-	36,084,864	12,892	11,574
Excess (deficiency) of receipts over disbursements	45	(2,598)	(686)	15
Cash and investments - ending	\$ 19,890	\$ 125,409	\$ 180,386	\$ 34,704

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

	SECURITY DEPOSIT	COURT COST DUE COUNTY	CITY COURT	SANITATION
Cash and investments - beginning	\$ 46,900	\$ -	\$ 82,103	\$ 7,702,800
Receipts:				
Taxes	-	-	-	5,619,651
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	1,948,062
Charges for services	-	-	-	-
Fines and forfeits	-	103,190	795,353	-
Utility fees	-	-	-	-
Other receipts	-	50	-	64,424
Total receipts	-	103,240	795,353	7,632,137
Disbursements:				
Personal services	-	-	-	3,091,211
Supplies	-	-	-	-
Other services and charges	46,900	-	-	-
Debt service - principal and interest	-	-	-	6,304,462
Capital outlay	-	-	-	624,225
Utility operating expenses	-	-	-	3,351,115
Other disbursements	-	103,240	785,883	-
Total disbursements	46,900	103,240	785,883	13,371,013
Excess (deficiency) of receipts over disbursements	(46,900)	-	9,470	(5,738,876)
Cash and investments - ending	\$ -	\$ -	\$ 91,573	\$ 1,963,924

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

	CUMULATIVE BUILDING AND SINKING	RESERVE OPERATING AND MAINTENANCE	MSD NEW EQUIPMENT	SEWAGE WORKS SINKING
Cash and investments - beginning	\$ 1,149,956	\$ 864,579	\$ 42,352	\$ 110,753
Receipts:				
Taxes	409,379	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	46,376	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	2,474	34,933	-	5,881,337
Total receipts	<u>458,229</u>	<u>34,933</u>	<u>-</u>	<u>5,881,337</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	5,991,665
Capital outlay	-	-	42,352	-
Utility operating expenses	-	-	-	-
Other disbursements	537,173	899,512	-	-
Total disbursements	<u>537,173</u>	<u>899,512</u>	<u>42,352</u>	<u>5,991,665</u>
Excess (deficiency) of receipts over disbursements	<u>(78,944)</u>	<u>(864,579)</u>	<u>(42,352)</u>	<u>(110,328)</u>
Cash and investments - ending	<u>\$ 1,071,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425</u>

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

	SEWAGE DEBT SERVICE RESERVE	STORM WATER BOND PAYMENT	STORM WATER FEE/DELAWARE COUNTY	RECYCLING
Cash and investments - beginning	\$ 8,150,936	\$ 13,320	\$ 12,997,568	\$ 233,766
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	137,800
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	371,700	3,117,339	6,508,965	999
Total receipts	371,700	3,117,339	6,508,965	138,799
Disbursements:				
Personal services	-	-	261,584	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	3,130,613	8,330	-
Capital outlay	-	-	50,971	-
Utility operating expenses	-	-	1,096,616	18,783
Other disbursements	-	-	3,158,226	-
Total disbursements	-	3,130,613	4,575,727	18,783
Excess (deficiency) of receipts over disbursements	371,700	(13,274)	1,933,238	120,016
Cash and investments - ending	\$ 8,522,636	\$ 46	\$ 14,930,806	\$ 353,782

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

	RAINY DAY-MSD	5 YEAR PLANNED REPLACEMENT	MSD IMPROVEMENT RESERVE FUND	2016 BOND SEWAGE CONSTRUCTION
Cash and investments - beginning	\$ 178,655	\$ 255,962	\$ 1,529,603	\$ 1,600,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	1,289,539	-	1,804	-
Total receipts	1,289,539	-	1,804	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	1,581,825
Utility operating expenses	-	-	68,807	18,175
Other disbursements	-	255,962	-	-
Total disbursements	-	255,962	68,807	1,600,000
Excess (deficiency) of receipts over disbursements	1,289,539	(255,962)	(67,003)	(1,600,000)
Cash and investments - ending	\$ 1,468,194	\$ -	\$ 1,462,600	\$ -

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

	2017 BAN SEWAGE CONSTRUCTION	2019 BAN SEWAGE CONSTRUCTION	MSD Greenline / Cng Fuel Station
Cash and investments - beginning	\$ 695,039	\$ 7,534,337	\$ 306,141
Receipts:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental receipts	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Utility fees	-	-	-
Other receipts	265	545	394,597
Total receipts	<u>265</u>	<u>545</u>	<u>394,597</u>
Disbursements:			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	-	-	-
Debt service - principal and interest	304,264	-	-
Capital outlay	-	6,643,630	-
Utility operating expenses	391,040	249,383	225,128
Other disbursements	-	-	-
Total disbursements	<u>695,304</u>	<u>6,893,013</u>	<u>225,128</u>
Excess (deficiency) of receipts over disbursements	<u>(695,039)</u>	<u>(6,892,468)</u>	<u>169,469</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 641,869</u>	<u>\$ 475,610</u>

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

	MSD 2021 REVENUE BONDS	SEWAGE GENERAL	Totals
Cash and investments - beginning	\$ -	\$ 9,750,757	\$ 76,447,443
Receipts:			
Taxes	-	-	30,857,248
Licenses and permits	-	-	401,175
Intergovernmental receipts	-	-	25,276,232
Charges for services	-	-	11,031,207
Fines and forfeits	-	-	1,201,129
Utility fees	-	22,065,804	22,065,804
Other receipts	<u>24,389,605</u>	<u>328,301</u>	<u>140,912,505</u>
Total receipts	<u>24,389,605</u>	<u>22,394,105</u>	<u>231,745,300</u>
Disbursements:			
Personal services	-	7,669,577	46,500,345
Supplies	-	-	1,543,307
Other services and charges	-	-	61,674,473
Debt service - principal and interest	-	-	16,039,434
Capital outlay	3,486,563	209,900	15,658,558
Utility operating expenses	784,387	6,380,587	12,584,021
Other disbursements	<u>-</u>	<u>6,211,726</u>	<u>64,204,243</u>
Total disbursements	<u>4,270,950</u>	<u>20,471,790</u>	<u>218,204,381</u>
Excess (deficiency) of receipts over disbursements	<u>20,118,655</u>	<u>1,922,315</u>	<u>13,540,919</u>
Cash and investments - ending	<u>\$ 20,118,655</u>	<u>\$ 11,673,072</u>	<u>\$ 89,988,362</u>

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 671,214	\$ 1,419,601
Wastewater	<u>548,121</u>	<u>2,815,639</u>
Totals	<u>\$ 1,219,335</u>	<u>\$ 4,235,240</u>

CITY OF MUNCIE  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 9,014,478
Infrastructure	306,616,000
Buildings	55,831,019
Improvements other than buildings	1,133,242
Machinery, equipment, and vehicles	<u>4,323,730</u>
Total governmental activities	<u>376,918,469</u>
Wastewater:	
Infrastructure	14,244,647
Machinery, equipment, and vehicles	25,011,659
Construction in progress	<u>34,007,451</u>
Total Wastewater	<u>73,263,757</u>
Total capital assets	<u>\$ 450,182,226</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/>.