

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF BICKNELL

KNOX COUNTY, INDIANA

January 1, 2018 to December 31, 2021



**FILED**  
02/27/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rebecca L. McGlone Rebecca L. Nickless	01-01-18 to 12-31-19 01-01-20 to 12-31-22
Mayor	Thomas L. Estabrook	01-01-18 to 12-31-22
President of the Board of Public Works	Thomas L. Estabrook	01-01-18 to 12-31-22
President Pro Tempore of the Common Council	Richard R. Byrer	01-01-18 to 12-31-22
Superintendent of Water Utility	Earl E. Horst	01-01-18 to 12-31-22
Superintendent of Wastewater Utility	William E. Soltwedel	01-01-18 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BICKNELL, KNOX COUNTY, INDIANA

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

We have audited the accompanying financial statements of the City of Bicknell (City), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, and the related notes to the financial statements as listed in the Table of Contents.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the City as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the City, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

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

**Other Information**

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

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

December 1, 2022

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

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

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

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

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

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
PAYROLL SUPERIOR COURT I	\$ -	\$ 1,504	\$ 1,504	\$ -	\$ 188	\$ 188	\$ -
GENERAL FUND	929,289	875,292	1,004,632	799,949	788,731	774,808	813,872
MOTOR VEHICLE HIGHWAY (MVH)	97,727	211,865	163,677	145,915	201,524	191,974	155,465
LOCAL ROAD & STREET (LR&S)	43,538	26,166	20,446	49,258	24,937	29,247	44,948
MOTOR VEHICLE HIGHWAY (RESTRICTED)	-	-	-	-	62,732	25,009	37,723
EDIT	166,376	138,092	117,697	186,771	195,898	263,562	119,107
SANITATION-STREET	44,516	99,809	88,713	55,612	98,003	89,751	63,864
LOCAL LAW ENF CONT ED	2,039	6,141	5,481	2,699	3,617	3,771	2,545
CLERKS RECORD PERPETUATION	2,813	1,331	1,209	2,935	4,721	138	7,518
RIVERBOAT	24,566	17,268	15,000	26,834	17,268	18,595	25,507
PARK & RECREATION	44,932	69,642	68,856	45,718	67,670	77,366	36,022
USER FEE FUND	(191)	12,585	12,007	387	20,086	20,450	23
RAINY DAY	23,408	-	-	23,408	-	-	23,408
CUM CAP IMP - CIG TAX	23,474	6,814	-	30,288	6,660	8,643	28,305
POLICE PENSION	51,969	21,119	31,076	42,012	29,889	17,065	54,836
GENERAL DONATION	10,232	16,703	16,342	10,593	12,069	8,203	14,459
DUKE ENERGY	1,920	169,744	170,756	908	175,905	175,686	1,127
FIRE DONATION	38,854	12,118	4,222	46,750	1,604	1,887	46,467
BLIGHT ELIMINATION	(15,769)	87,857	174,386	(102,298)	93,991	176,975	(185,282)
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	570,222	-	561,143	9,079	555,889	564,968	-
PPG - PREDEVELOPMENT PLANNING GRANT (WATER)	(7,500)	22,500	15,000	-	-	-	-
PARK RINK	1,975	1,300	1,338	1,937	1,300	910	2,327
GOLF CART	2,922	340	25	3,237	-	-	3,237
PARK TRUST	4,879	-	-	4,879	-	-	4,879
INDUSTRY RENTAL	25,251	139,203	15,000	149,454	42,000	60,000	131,454
PARK DONATION	2,436	17,396	17,906	1,926	18,895	8,503	12,318
EQUIPMENT DEBT	1,120	-	-	1,120	-	-	1,120
RECYCLING ASST GRANT	10,734	13,000	11,454	12,280	13,000	22,604	2,676
SPECIAL EVENTS	78	650	350	378	-	300	78
JUDICIAL	2,150	899	1,264	1,785	2,647	1,788	2,644
SANI-TIP	88,586	84,567	85,409	87,744	75,547	74,295	88,996
NET PAYROLL	-	709,064	709,064	-	673,247	673,247	-
USER FEE Knox County	-	-	-	-	7,708	7,708	-
USER FEE Prosecutor	-	-	-	-	23,428	23,428	-
USER FEE State Police	-	-	-	-	2,120	-	2,120

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
USER FEE DNR	-	-	-	-	28	-	28
USER FEE County Sheriff	-	-	-	-	40	40	-
PAYROLL FEDERAL W/H	-	80,256	80,256	-	83,481	83,480	1
PAYROLL FICA W/H	-	92,967	92,967	-	94,150	94,150	-
PAYROLL MEDICARE W/H	-	27,324	27,324	-	26,385	26,385	-
PAYROLL STATE W/H	-	31,902	31,902	-	30,855	29,837	1,018
PAYROLL KNOX	-	8,871	8,871	-	8,865	8,463	402
PAYROLL YMCA	-	678	678	-	336	336	-
PAYROLL RETIREMENT WH	(250)	20,024	19,773	1	24,914	24,914	1
PAYROLL INSURANCE	477	6,270	6,169	578	5,808	6,324	62
PAYROLL IND STATE COLLECTION	-	23,530	23,530	-	22,790	22,515	275
PAYROLL SUPERIOR II	-	650	650	-	650	650	-
PAYROLL PHYSICAL REIMBURSEMENT	-	1,042	1,042	-	2,054	2,054	-
PAYROLL US DEPARTMENT OF EDUCATION	-	3,580	3,580	-	433	433	-
PAYROLL UNITED WAY	-	144	144	-	144	144	-
PAYROLL GREENE	-	416	416	-	61	61	-
PAYROLL HARTBELL	-	250	250	-	263	263	-
SEWAGE UTILITY OPERATING	129,871	776,936	784,705	122,102	779,151	820,351	80,902
SEWAGE DEPRECIATION	333,285	442,964	384,923	391,326	429,009	405,599	414,736
SEWAGE METER DEPOSIT	44,942	8,354	7,429	45,867	8,283	7,299	46,851
WASTEWATER SRF BOND & INTEREST	638,748	283,072	271,944	649,876	285,522	271,872	663,526
WASTEWATER SRF DEBT SERVICE RESERVE	281,584	4,529	-	286,113	5,995	-	292,108
WATER UTILITY OPERATING	90,763	643,345	643,030	91,078	611,000	639,230	62,848
WATER METER DEPOSIT	32,853	4,533	4,366	33,020	4,784	4,552	33,252
WATER DEPRECIATION	328,007	253,698	138,579	443,126	415,403	465,735	392,794
ONB-WATER BOND & INTEREST	8,315	97,078	97,600	7,793	42,743	50,536	-
WATER DEBT SERVICE	61,046	-	-	61,046	-	-	61,046
BICKNELL CITY COURT-ODYSSEY	1,560	55,805	44,666	12,699	144,283	151,590	5,392
STORM WATER UTILITY	48,667	80,830	74,691	54,806	82,492	76,852	60,446
Totals	\$ 4,192,414	\$ 5,712,017	\$ 6,063,442	\$ 3,840,989	\$ 6,331,196	\$ 6,514,734	\$ 3,657,451

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

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

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL FUND	\$ 813,872	\$ 907,128	\$ 825,448	\$ 895,552	\$ 974,693	\$ 934,568	\$ 935,677
MOTOR VEHICLE HIGHWAY (MVH)	155,465	193,907	173,839	175,533	198,129	185,947	187,715
LOCAL ROAD & STREET (LR&S)	44,948	23,749	21,478	47,219	27,390	47,024	27,585
MOTOR VEHICLE HIGHWAY (RESTRICTED)	37,723	50,410	55,900	32,233	61,146	45,000	48,379
EDIT	119,107	148,647	117,845	149,909	178,299	176,566	151,642
SANITATION-STREET	63,864	106,023	96,121	73,766	111,242	106,859	78,149
LOCAL LAW ENF CONT ED	2,545	581	1,440	1,686	161	52	1,795
CLERKS RECORD PERPETUATION	7,518	1,205	527	8,196	249	-	8,445
RIVERBOAT	25,507	17,268	23,050	19,725	17,249	21,000	15,974
PARK RINK	2,327	650	781	2,196	-	755	1,441
USER FEE Edwardsport	23	-	24	(1)	5	-	4
RAINY DAY	23,408	-	-	23,408	-	-	23,408
CUM CAP IMP - CIG TAX	28,305	6,320	6,579	28,046	5,990	5,000	29,036
POLICE PENSION	54,836	5,372	5,077	55,131	-	-	55,131
GENERAL DONATION	14,459	-	-	14,459	6,964	394	21,029
DUKE ENERGY	1,127	35,806	36,476	457	-	457	-
GovCard Clearing	-	59,872	59,320	552	134,799	135,351	-
COVID CARES ACT RELIEF FUNDS GRANT (IFA)	-	50,240	50,240	-	36,355	36,355	-
ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	-	-	-	-	320,597	17,438	303,159
FIRE DONATION	46,467	12,504	33,798	25,173	3,101	9,718	18,556
BLIGHT ELIMINATION	(185,282)	150,800	-	(34,482)	34,482	-	-
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	-	446,833	399,672	47,161	856,018	861,135	42,044
PARK & RECREATION	36,022	74,851	58,674	52,199	94,634	84,811	62,022
GOLF CART	3,237	-	-	3,237	-	3,237	-
PARK TRUST	4,879	-	-	4,879	-	-	4,879
INDUSTRY RENTAL	131,454	35,675	28,228	138,901	21,325	2,260	157,966
PARK DONATION	12,318	19,154	10,439	21,033	162,761	173,892	9,902
EQUIPMENT DEBT	1,120	-	-	1,120	-	-	1,120
FEMA GRANT - FIRE RADIOS	-	66,796	66,796	-	-	-	-
RECYCLING ASSISTANT GRANT	2,676	13,000	15,349	327	13,000	9,637	3,690
REHAB GRANT	-	5,094	5,094	-	35,438	35,238	200
SPECIAL EVENTS	78	-	-	78	-	-	78
JUDICIAL	2,644	785	809	2,620	245	1,935	930
PAYROLL - Internal Revenue Service	-	1,254	1,254	-	-	-	-
SANI-TIP	88,996	84,733	84,297	89,432	94,472	99,980	83,924

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	12-31-20	Receipts	Disbursements	
NET PAYROLL	-	567,609	567,609	-	603,761	603,761	-
USER FEE Knox County	-	3,332	3,080	252	728	252	728
USER FEE Prosecutor	-	7,558	7,558	-	276	-	276
USER FEE State Police	2,120	512	2,572	60	56	60	56
USER FEE DNR	28	8	36	-	56	-	56
USER FEE County Sheriff	-	40	36	4	12	4	12
PAYROLL FEDERAL W/H	1	62,188	62,188	1	66,523	66,523	1
PAYROLL FICA W/H	-	86,429	86,429	-	94,469	94,469	-
PAYROLL MEDICARE W/H	-	21,802	21,802	-	23,397	23,397	-
PAYROLL STATE W/H	1,018	26,280	27,298	-	27,334	27,334	-
PAYROLL KNOX	402	7,304	7,706	-	7,835	7,835	-
PAYROLL RETIREMENT WH	1	46,728	44,754	1,975	53,814	55,789	-
PAYROLL INSURANCE	62	4,772	4,810	24	4,474	4,473	25
PAYROLL IND STATE COLLECTION	275	11,966	12,241	-	10,455	10,455	-
PAYROLL SUPERIOR II	-	650	650	-	460	460	-
PAYROLL PHYSICAL REIMBURSEMENT	-	25	25	-	-	-	-
PAYROLL CIRCUIT COURT	-	-	-	-	2,177	2,177	-
PAYROLL UNITED WAY	-	164	164	-	150	150	-
SEWAGE UTILITY OPERATING	80,902	832,464	777,885	135,481	795,532	812,712	118,301
SEWAGE DEPRECIATION	414,736	477,199	448,671	443,264	438,282	434,796	446,750
SEWAGE METER DEPOSIT	46,851	7,156	4,855	49,152	7,842	6,971	50,023
WASTEWATER SRF BOND & INTEREST	663,526	277,159	271,800	668,885	251,838	271,725	648,998
WASTEWATER SRF DEBT SERVICE RESERVE	292,108	1,439	-	293,547	19	-	293,566
WATER UTILITY OPERATING	62,848	620,943	590,165	93,626	611,906	618,732	86,800
WATER METER DEPOSIT	33,252	3,860	2,750	34,362	5,063	4,708	34,717
WATER DEPRECIATION	392,794	320,637	248,346	465,085	340,694	453,613	352,166
WATER DEBT SERVICE	61,046	-	-	61,046	-	61,046	-
BICKNELL CITY COURT-ODYSSEY	5,392	34,677	39,145	924	10,302	9,923	1,303
STORM WATER UTILITY	60,446	80,760	70,947	70,259	80,603	73,786	77,076
Totals	<u>\$ 3,657,451</u>	<u>\$ 6,022,318</u>	<u>\$ 5,482,077</u>	<u>\$ 4,197,692</u>	<u>\$ 6,826,802</u>	<u>\$ 6,639,760</u>	<u>\$ 4,384,734</u>

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

CITY OF BICKNELL  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

**B. Basis of Accounting**

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

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

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

CITY OF BICKNELL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF BICKNELL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF BICKNELL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plan**

*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 BICKNELL  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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

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

*Contributions*

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

**Note 7. Cash Balance Deficits**

The financial statements contain one fund with a deficit in cash. This is a result of the fund being set up for reimbursable grants. The reimbursement for expenditures made by the City were not received by December 31, 2018, 2019, and 2020.

REQUIRED SUPPLEMENTARY INFORMATION

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

	PAYROLL SUPERIOR COURT I	GENERAL FUND	MOTOR VEHICLE HIGHWAY (MVH)	LOCAL ROAD & STREET (LR&S)	MOTOR VEHICLE HIGHWAY (RESTRICTED)	EDIT
Cash and investments - beginning	\$ -	\$ 929,289	\$ 97,727	\$ 43,538	\$ -	\$ 166,376
Receipts:						
Taxes	-	717,262	196,928	-	-	138,092
Licenses and permits	-	9,154	-	-	-	-
Intergovernmental receipts	-	25,486	1,621	25,113	-	-
Charges for services	-	-	-	1,053	-	-
Fines and forfeits	-	6,847	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,504	116,543	13,316	-	-	-
Total receipts	1,504	875,292	211,865	26,166	-	138,092
Disbursements:						
Personal services	-	449,687	95,317	-	-	-
Supplies	-	86,029	4,167	20,446	-	-
Other services and charges	-	351,857	42,932	-	-	117,697
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	102,347	21,261	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,504	14,712	-	-	-	-
Total disbursements	1,504	1,004,632	163,677	20,446	-	117,697
Excess (deficiency) of receipts over disbursements	-	(129,340)	48,188	5,720	-	20,395
Cash and investments - ending	\$ -	\$ 799,949	\$ 145,915	\$ 49,258	\$ -	\$ 186,771

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

	SANITATION-STREET	LOCAL LAW ENF CONT ED	CLERKS RECORD PERPETUATION	RIVERBOAT	PARK & RECREATION	USER FEE FUND
Cash and investments - beginning	\$ 44,516	\$ 2,039	\$ 2,813	\$ 24,566	\$ 44,932	\$ (191)
Receipts:						
Taxes	97,184	-	-	-	66,691	-
Licenses and permits	-	1,040	-	-	-	-
Intergovernmental receipts	2,585	-	-	17,268	1,774	-
Charges for services	-	113	-	-	-	-
Fines and forfeits	-	552	1,331	-	-	12,585
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	40	4,436	-	-	1,177	-
Total receipts	99,809	6,141	1,331	17,268	69,642	12,585
Disbursements:						
Personal services	88,713	-	-	-	41,622	-
Supplies	-	-	1,209	-	20,042	-
Other services and charges	-	5,481	-	15,000	7,192	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	12,007
Total disbursements	88,713	5,481	1,209	15,000	68,856	12,007
Excess (deficiency) of receipts over disbursements	11,096	660	122	2,268	786	578
Cash and investments - ending	\$ 55,612	\$ 2,699	\$ 2,935	\$ 26,834	\$ 45,718	\$ 387

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

	RAINY DAY	CUM CAP IMP - CIG TAX	POLICE PENSION	GENERAL DONATION	DUKE ENERGY	FIRE DONATION
Cash and investments - beginning	\$ 23,408	\$ 23,474	\$ 51,969	\$ 10,232	\$ 1,920	\$ 38,854
Receipts:						
Taxes	-	-	20,572	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,814	547	-	-	-
Charges for services	-	-	-	-	-	6,000
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	16,703	169,744	6,118
Total receipts	-	6,814	21,119	16,703	169,744	12,118
Disbursements:						
Personal services	-	-	30,976	-	-	100
Supplies	-	-	-	-	-	-
Other services and charges	-	-	100	-	-	4,122
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	16,342	170,756	-
Total disbursements	-	-	31,076	16,342	170,756	4,222
Excess (deficiency) of receipts over disbursements	-	6,814	(9,957)	361	(1,012)	7,896
Cash and investments - ending	\$ 23,408	\$ 30,288	\$ 42,012	\$ 10,593	\$ 908	\$ 46,750

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

	BLIGHT ELIMINATION	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PPG - PREDEVELOPMENT PLANNING GRANT (WATER)	PARK RINK	GOLF CART	PARK TRUST
Cash and investments - beginning	\$ (15,769)	\$ 570,222	\$ (7,500)	\$ 1,975	\$ 2,922	\$ 4,879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	340	-
Intergovernmental receipts	-	-	22,500	-	-	-
Charges for services	-	-	-	1,300	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	87,857	-	-	-	-	-
Total receipts	<u>87,857</u>	<u>-</u>	<u>22,500</u>	<u>1,300</u>	<u>340</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	279	25	-
Other services and charges	-	-	-	1,059	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	174,386	561,143	15,000	-	-	-
Total disbursements	<u>174,386</u>	<u>561,143</u>	<u>15,000</u>	<u>1,338</u>	<u>25</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(86,529)</u>	<u>(561,143)</u>	<u>7,500</u>	<u>(38)</u>	<u>315</u>	<u>-</u>
Cash and investments - ending	<u>\$ (102,298)</u>	<u>\$ 9,079</u>	<u>\$ -</u>	<u>\$ 1,937</u>	<u>\$ 3,237</u>	<u>\$ 4,879</u>

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

	INDUSTRY RENTAL	PARK DONATION	EQUIPMENT DEBT	RECYCLING ASST GRANT	SPECIAL EVENTS	JUDICIAL
Cash and investments - beginning	\$ 25,251	\$ 2,436	\$ 1,120	\$ 10,734	\$ 78	\$ 2,150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	115,203	215	-	-	-	-
Fines and forfeits	-	-	-	-	-	899
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	24,000	17,181	-	13,000	650	-
Total receipts	139,203	17,396	-	13,000	650	899
Disbursements:						
Personal services	-	-	-	11,454	-	-
Supplies	-	-	-	-	-	254
Other services and charges	-	-	-	-	350	770
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	15,000	17,906	-	-	-	240
Total disbursements	15,000	17,906	-	11,454	350	1,264
Excess (deficiency) of receipts over disbursements	124,203	(510)	-	1,546	300	(365)
Cash and investments - ending	\$ 149,454	\$ 1,926	\$ 1,120	\$ 12,280	\$ 378	\$ 1,785

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

	SANI-TIP	NET PAYROLL	USER FEE Knox County	USER FEE Prosecutor	USER FEE State Police	USER FEE DNR
Cash and investments - beginning	\$ 88,586	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	67,832	-	-	-	-	-
Fines and forfeits	1,957	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	14,778	709,064	-	-	-	-
Total receipts	<u>84,567</u>	<u>709,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	10,540	-	-	-	-	-
Supplies	47,562	-	-	-	-	-
Other services and charges	12,307	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	15,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	709,064	-	-	-	-
Total disbursements	<u>85,409</u>	<u>709,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(842)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 87,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	USER FEE County Sheriff	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL KNOX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	80,256	92,967	27,324	31,902	8,871
Total receipts	-	80,256	92,967	27,324	31,902	8,871
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	80,256	92,967	27,324	31,902	8,871
Total disbursements	-	80,256	92,967	27,324	31,902	8,871
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL YMCA	PAYROLL RETIREMENT WH	PAYROLL INSURANCE	PAYROLL IND STATE COLLECTION	PAYROLL SUPERIOR II	PAYROLL PHYSICAL REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ (250)	\$ 477	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	678	20,024	6,270	23,530	650	1,042
Total receipts	678	20,024	6,270	23,530	650	1,042
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	678	19,773	6,169	23,530	650	1,042
Total disbursements	678	19,773	6,169	23,530	650	1,042
Excess (deficiency) of receipts over disbursements	-	251	101	-	-	-
Cash and investments - ending	\$ -	\$ 1	\$ 578	\$ -	\$ -	\$ -

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

	PAYROLL US DEPARTMENT OF EDUCATION	PAYROLL UNITED WAY	PAYROLL GREENE	PAYROLL HARTBELL	SEWAGE UTILITY OPERATING	SEWAGE DEPRECIATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 129,871	\$ 333,285
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	736,413	-
Penalties	-	-	-	-	20,465	-
Other receipts	3,580	144	416	250	20,058	442,964
Total receipts	3,580	144	416	250	776,936	442,964
Disbursements:						
Personal services	-	-	-	-	173,234	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,901	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,715	94,633
Utility operating expenses	-	-	-	-	134,541	15,598
Other disbursements	3,580	144	416	250	451,314	274,692
Total disbursements	3,580	144	416	250	784,705	384,923
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,769)	58,041
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 122,102	\$ 391,326

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

	SEWAGE METER DEPOSIT	WASTEWATER SRF BOND & INTEREST	WASTEWATER SRF DEBT SERVICE RESERVE	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION
Cash and investments - beginning	\$ 44,942	\$ 638,748	\$ 281,584	\$ 90,763	\$ 32,853	\$ 328,007
Receipts:						
Taxes	-	-	-	34,040	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	8,050	-	-	585,974	4,405	-
Penalties	-	-	-	14,837	-	-
Other receipts	304	283,072	4,529	8,494	128	253,698
Total receipts	8,354	283,072	4,529	643,345	4,533	253,698
Disbursements:						
Personal services	-	-	-	140,249	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	14,256	-	-
Debt service - principal and interest	-	271,944	-	-	-	-
Capital outlay	-	-	-	10,449	-	115,404
Utility operating expenses	-	-	-	60,083	-	-
Other disbursements	7,429	-	-	417,993	4,366	23,175
Total disbursements	7,429	271,944	-	643,030	4,366	138,579
Excess (deficiency) of receipts over disbursements	925	11,128	4,529	315	167	115,119
Cash and investments - ending	\$ 45,867	\$ 649,876	\$ 286,113	\$ 91,078	\$ 33,020	\$ 443,126

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

	ONB-WATER BOND & INTEREST	WATER DEBT SERVICE	BICKNELL CITY COURT-ODYSSEY	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 8,315	\$ 61,046	\$ 1,560	\$ 48,667	\$ 4,192,414
Receipts:					
Taxes	-	-	-	-	1,270,769
Licenses and permits	-	-	-	-	10,534
Intergovernmental receipts	-	-	-	-	103,708
Charges for services	-	-	-	-	191,716
Fines and forfeits	-	-	55,805	-	79,976
Utility fees	-	-	-	80,275	1,415,117
Penalties	-	-	-	-	35,302
Other receipts	97,078	-	-	555	2,604,895
Total receipts	97,078	-	55,805	80,830	5,712,017
Disbursements:					
Personal services	-	-	-	-	1,041,892
Supplies	-	-	-	-	180,013
Other services and charges	-	-	-	-	592,024
Debt service - principal and interest	97,600	-	-	-	369,544
Capital outlay	-	-	-	50,146	415,955
Utility operating expenses	-	-	-	60	210,282
Other disbursements	-	-	44,666	24,485	3,253,732
Total disbursements	97,600	-	44,666	74,691	6,063,442
Excess (deficiency) of receipts over disbursements	(522)	-	11,139	6,139	(351,425)
Cash and investments - ending	\$ 7,793	\$ 61,046	\$ 12,699	\$ 54,806	\$ 3,840,989

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

	PAYROLL SUPERIOR COURT I	GENERAL FUND	MOTOR VEHICLE HIGHWAY (MVH)	LOCAL ROAD & STREET (LR&S)	MOTOR VEHICLE HIGHWAY (RESTRICTED)	EDIT
Cash and investments - beginning	\$ -	\$ 799,949	\$ 145,915	\$ 49,258	\$ -	\$ 186,771
Receipts:						
Taxes	-	655,522	183,169	-	-	195,898
Licenses and permits	-	25,291	-	-	-	-
Intergovernmental receipts	-	27,344	4,133	24,937	62,732	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	19,997	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	188	60,577	14,222	-	-	-
Total receipts	188	788,731	201,524	24,937	62,732	195,898
Disbursements:						
Personal services	-	421,910	101,017	-	-	-
Supplies	-	45,466	12,477	9,247	-	-
Other services and charges	-	250,523	40,675	-	-	215,562
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	55,042	37,805	-	25,009	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	188	1,867	-	20,000	-	48,000
Total disbursements	188	774,808	191,974	29,247	25,009	263,562
Excess (deficiency) of receipts over disbursements	-	13,923	9,550	(4,310)	37,723	(67,664)
Cash and investments - ending	\$ -	\$ 813,872	\$ 155,465	\$ 44,948	\$ 37,723	\$ 119,107

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

	<u>SANITATION-STREET</u>	<u>LOCAL LAW ENF CONT ED</u>	<u>CLERKS RECORD PERPETUATION</u>	<u>RIVERBOAT</u>	<u>PARK &amp; RECREATION</u>	<u>USER FEE FUND</u>
Cash and investments - beginning	\$ 55,612	\$ 2,699	\$ 2,935	\$ 26,834	\$ 45,718	\$ 387
Receipts:						
Taxes	94,729	-	-	-	65,425	-
Licenses and permits	-	860	-	-	-	-
Intergovernmental receipts	3,251	-	-	17,268	2,245	-
Charges for services	-	93	-	-	-	-
Fines and forfeits	-	-	4,721	-	-	20,086
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	23	2,664	-	-	-	-
Total receipts	<u>98,003</u>	<u>3,617</u>	<u>4,721</u>	<u>17,268</u>	<u>67,670</u>	<u>20,086</u>
Disbursements:						
Personal services	89,751	-	-	-	44,611	-
Supplies	-	-	138	-	26,733	-
Other services and charges	-	3,771	-	8,595	6,022	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	10,000	-	20,450
Total disbursements	<u>89,751</u>	<u>3,771</u>	<u>138</u>	<u>18,595</u>	<u>77,366</u>	<u>20,450</u>
Excess (deficiency) of receipts over disbursements	<u>8,252</u>	<u>(154)</u>	<u>4,583</u>	<u>(1,327)</u>	<u>(9,696)</u>	<u>(364)</u>
Cash and investments - ending	<u>\$ 63,864</u>	<u>\$ 2,545</u>	<u>\$ 7,518</u>	<u>\$ 25,507</u>	<u>\$ 36,022</u>	<u>\$ 23</u>

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

	RAINY DAY	CUM CAP IMP - CIG TAX	POLICE PENSION	GENERAL DONATION	DUKE ENERGY	FIRE DONATION
Cash and investments - beginning	\$ 23,408	\$ 30,288	\$ 42,012	\$ 10,593	\$ 908	\$ 46,750
Receipts:						
Taxes	-	-	28,897	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,660	992	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	12,069	175,905	1,604
Total receipts	-	6,660	29,889	12,069	175,905	1,604
Disbursements:						
Personal services	-	-	16,965	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	100	-	-	1,887
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,643	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	8,203	175,686	-
Total disbursements	-	8,643	17,065	8,203	175,686	1,887
Excess (deficiency) of receipts over disbursements	-	(1,983)	12,824	3,866	219	(283)
Cash and investments - ending	\$ 23,408	\$ 28,305	\$ 54,836	\$ 14,459	\$ 1,127	\$ 46,467

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

	BLIGHT ELIMINATION	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PPG - PREDEVELOPMENT PLANNING GRANT (WATER)	PARK RINK	GOLF CART	PARK TRUST
Cash and investments - beginning	\$ (102,298)	\$ 9,079	\$ -	\$ 1,937	\$ 3,237	\$ 4,879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,300	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	93,991	555,889	-	-	-	-
<b>Total receipts</b>	<b>93,991</b>	<b>555,889</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>-</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	910	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	176,975	564,968	-	-	-	-
<b>Total disbursements</b>	<b>176,975</b>	<b>564,968</b>	<b>-</b>	<b>910</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(82,984)	(9,079)	-	390	-	-
Cash and investments - ending	\$ (185,282)	\$ -	\$ -	\$ 2,327	\$ 3,237	\$ 4,879

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

	INDUSTRY RENTAL	PARK DONATION	EQUIPMENT DEBT	RECYCLING ASST GRANT	SPECIAL EVENTS	JUDICIAL
Cash and investments - beginning	\$ 149,454	\$ 1,926	\$ 1,120	\$ 12,280	\$ 378	\$ 1,785
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	220	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,647
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	42,000	18,675	-	13,000	-	-
Total receipts	42,000	18,895	-	13,000	-	2,647
Disbursements:						
Personal services	-	-	-	22,604	-	-
Supplies	-	-	-	-	-	503
Other services and charges	-	-	-	-	300	985
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	60,000	8,503	-	-	-	300
Total disbursements	60,000	8,503	-	22,604	300	1,788
Excess (deficiency) of receipts over disbursements	(18,000)	10,392	-	(9,604)	(300)	859
Cash and investments - ending	\$ 131,454	\$ 12,318	\$ 1,120	\$ 2,676	\$ 78	\$ 2,644

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

	SANI-TIP	NET PAYROLL	USER FEE Knox County	USER FEE Prosecutor	USER FEE State Police	USER FEE DNR
Cash and investments - beginning	\$ 87,744	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	69,792	-	-	-	-	-
Fines and forfeits	2,344	-	7,708	23,428	2,120	28
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,411	673,247	-	-	-	-
<b>Total receipts</b>	<b>75,547</b>	<b>673,247</b>	<b>7,708</b>	<b>23,428</b>	<b>2,120</b>	<b>28</b>
Disbursements:						
Personal services	11,926	-	-	-	-	-
Supplies	53,863	-	-	-	-	-
Other services and charges	8,506	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	673,247	7,708	23,428	-	-
<b>Total disbursements</b>	<b>74,295</b>	<b>673,247</b>	<b>7,708</b>	<b>23,428</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,252	-	-	-	2,120	28
Cash and investments - ending	\$ 88,996	\$ -	\$ -	\$ -	\$ 2,120	\$ 28

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

	USER FEE County Sheriff	PAYROLL FEDERAL W/H	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL KNOX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	40	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	83,481	94,150	26,385	30,855	8,865
Total receipts	40	83,481	94,150	26,385	30,855	8,865
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	40	83,480	94,150	26,385	29,837	8,463
Total disbursements	40	83,480	94,150	26,385	29,837	8,463
Excess (deficiency) of receipts over disbursements	-	1	-	-	1,018	402
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ -	\$ 1,018	\$ 402

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

	PAYROLL YMCA	PAYROLL RETIREMENT WH	PAYROLL INSURANCE	PAYROLL IND STATE COLLECTION	PAYROLL SUPERIOR II	PAYROLL PHYSICAL REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ 1	\$ 578	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	336	24,914	5,808	22,790	650	2,054
<b>Total receipts</b>	<b>336</b>	<b>24,914</b>	<b>5,808</b>	<b>22,790</b>	<b>650</b>	<b>2,054</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	336	24,914	6,324	22,515	650	2,054
<b>Total disbursements</b>	<b>336</b>	<b>24,914</b>	<b>6,324</b>	<b>22,515</b>	<b>650</b>	<b>2,054</b>
Excess (deficiency) of receipts over disbursements	-	-	(516)	275	-	-
Cash and investments - ending	\$ -	\$ 1	\$ 62	\$ 275	\$ -	\$ -

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

	PAYROLL US DEPARTMENT OF EDUCATION	PAYROLL UNITED WAY	PAYROLL GREENE	PAYROLL HARTBELL	SEWAGE UTILITY OPERATING	SEWAGE DEPRECIATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 122,102	\$ 391,326
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	711,791	-
Penalties	-	-	-	-	30,103	-
Other receipts	433	144	61	263	37,257	429,009
Total receipts	433	144	61	263	779,151	429,009
Disbursements:						
Personal services	-	-	-	-	179,679	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	21,685	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,715	96,190
Utility operating expenses	-	-	-	-	135,464	11,826
Other disbursements	433	144	61	263	476,808	297,583
Total disbursements	433	144	61	263	820,351	405,599
Excess (deficiency) of receipts over disbursements	-	-	-	-	(41,200)	23,410
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 80,902	\$ 414,736

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

	SEWAGE METER DEPOSIT	WASTEWATER SRF BOND & INTEREST	WASTEWATER SRF DEBT SERVICE RESERVE	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER DEPRECIATION
Cash and investments - beginning	\$ 45,867	\$ 649,876	\$ 286,113	\$ 91,078	\$ 33,020	\$ 443,126
Receipts:						
Taxes	-	-	-	34,153	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	7,833	-	-	553,928	4,659	-
Penalties	-	-	-	15,721	-	-
Other receipts	450	285,522	5,995	7,198	125	415,403
Total receipts	8,283	285,522	5,995	611,000	4,784	415,403
Disbursements:						
Personal services	-	-	-	127,928	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	14,724	-	-
Debt service - principal and interest	-	271,872	-	-	-	-
Capital outlay	-	-	-	5,209	-	440,629
Utility operating expenses	-	-	-	81,368	-	-
Other disbursements	7,299	-	-	410,001	4,552	25,106
Total disbursements	7,299	271,872	-	639,230	4,552	465,735
Excess (deficiency) of receipts over disbursements	984	13,650	5,995	(28,230)	232	(50,332)
Cash and investments - ending	\$ 46,851	\$ 663,526	\$ 292,108	\$ 62,848	\$ 33,252	\$ 392,794

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

	ONB-WATER BOND & INTEREST	WATER DEBT SERVICE	BICKNELL CITY COURT-ODYSSEY	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 7,793	\$ 61,046	\$ 12,699	\$ 54,806	\$ 3,840,989
Receipts:					
Taxes	-	-	-	-	1,257,793
Licenses and permits	-	-	-	-	26,151
Intergovernmental receipts	-	-	-	-	149,562
Charges for services	-	-	-	-	71,405
Fines and forfeits	-	-	144,283	-	227,402
Utility fees	-	-	-	79,392	1,357,603
Penalties	-	-	-	-	45,824
Other receipts	42,743	-	-	3,100	3,195,456
Total receipts	<u>42,743</u>	<u>-</u>	<u>144,283</u>	<u>82,492</u>	<u>6,331,196</u>
Disbursements:					
Personal services	-	-	-	-	1,016,391
Supplies	-	-	-	-	148,427
Other services and charges	-	-	-	-	574,245
Debt service - principal and interest	50,536	-	-	-	322,408
Capital outlay	-	-	-	51,977	727,219
Utility operating expenses	-	-	-	94	228,752
Other disbursements	-	-	151,590	24,781	3,497,292
Total disbursements	<u>50,536</u>	<u>-</u>	<u>151,590</u>	<u>76,852</u>	<u>6,514,734</u>
Excess (deficiency) of receipts over disbursements	<u>(7,793)</u>	<u>-</u>	<u>(7,307)</u>	<u>5,640</u>	<u>(183,538)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 61,046</u>	<u>\$ 5,392</u>	<u>\$ 60,446</u>	<u>\$ 3,657,451</u>

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY (MVH)	LOCAL ROAD & STREET (LR&S)	MOTOR VEHICLE HIGHWAY (RESTRICTED)	EDIT	SANITATION-STREET
Cash and investments - beginning	\$ 813,872	\$ 155,465	\$ 44,948	\$ 37,723	\$ 119,107	\$ 63,864
Receipts:						
Taxes	699,877	172,678	-	-	148,647	88,855
Licenses and permits	24,714	-	-	-	-	-
Intergovernmental receipts	110,026	20,915	23,749	50,410	-	17,023
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,440	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	66,071	314	-	-	-	145
Total receipts	907,128	193,907	23,749	50,410	148,647	106,023
Disbursements:						
Personal services	222,458	103,004	-	-	-	96,121
Supplies	26,469	2,251	6,478	-	-	-
Other services and charges	518,788	45,544	-	-	68,345	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	54,516	23,040	-	15,900	22,000	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,217	-	15,000	40,000	27,500	-
Total disbursements	825,448	173,839	21,478	55,900	117,845	96,121
Excess (deficiency) of receipts over disbursements	81,680	20,068	2,271	(5,490)	30,802	9,902
Cash and investments - ending	\$ 895,552	\$ 175,533	\$ 47,219	\$ 32,233	\$ 149,909	\$ 73,766

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

	LOCAL LAW ENF CONT ED	CLERKS RECORD PERPETUATION	RIVERBOAT	PARK RINK	USER FEE Edwardsport	RAINY DAY
Cash and investments - beginning	\$ 2,545	\$ 7,518	\$ 25,507	\$ 2,327	\$ 23	\$ 23,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,268	-	-	-
Charges for services	50	-	-	650	-	-
Fines and forfeits	-	1,205	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	531	-	-	-	-	-
Total receipts	581	1,205	17,268	650	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	527	-	-	-	-
Other services and charges	1,440	-	8,050	781	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	15,000	-	24	-
Total disbursements	1,440	527	23,050	781	24	-
Excess (deficiency) of receipts over disbursements	(859)	678	(5,782)	(131)	(24)	-
Cash and investments - ending	\$ 1,686	\$ 8,196	\$ 19,725	\$ 2,196	\$ (1)	\$ 23,408

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

	CUM CAP IMP - CIG TAX	POLICE PENSION	GENERAL DONATION	DUKE ENERGY	GovCard Clearing	COVID CARES ACT RELIEF FUNDS GRANT (IFA)
Cash and investments - beginning	\$ 28,305	\$ 54,836	\$ 14,459	\$ 1,127	\$ -	\$ -
Receipts:						
Taxes	-	4,508	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,320	864	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	35,806	59,872	50,240
Total receipts	6,320	5,372	-	35,806	59,872	50,240
Disbursements:						
Personal services	-	5,077	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,579	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	5,000	-	-	36,476	59,320	50,240
Total disbursements	6,579	5,077	-	36,476	59,320	50,240
Excess (deficiency) of receipts over disbursements	(259)	295	-	(670)	552	-
Cash and investments - ending	\$ 28,046	\$ 55,131	\$ 14,459	\$ 457	\$ 552	\$ -

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

	ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	FIRE DONATION	BLIGHT ELIMINATION	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PARK & RECREATION	GOLF CART
Cash and investments - beginning	\$ -	\$ 46,467	\$ (185,282)	\$ -	\$ 36,022	\$ 3,237
Receipts:						
Taxes	-	-	-	-	62,241	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,550	-
Charges for services	-	6,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	6,504	150,800	446,833	60	-
<b>Total receipts</b>	<b>-</b>	<b>12,504</b>	<b>150,800</b>	<b>446,833</b>	<b>74,851</b>	<b>-</b>
Disbursements:						
Personal services	-	-	-	-	43,839	-
Supplies	-	-	-	-	9,469	-
Other services and charges	-	33,798	-	-	5,366	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	399,672	-	-
<b>Total disbursements</b>	<b>-</b>	<b>33,798</b>	<b>-</b>	<b>399,672</b>	<b>58,674</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(21,294)	150,800	47,161	16,177	-
Cash and investments - ending	\$ -	\$ 25,173	\$ (34,482)	\$ 47,161	\$ 52,199	\$ 3,237

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

	PARK TRUST	INDUSTRY RENTAL	PARK DONATION	EQUIPMENT DEBT	FEMA GRANT - FIRE RADIOS	RECYCLING ASSISTANT GRANT
Cash and investments - beginning	\$ 4,879	\$ 131,454	\$ 12,318	\$ 1,120	\$ -	\$ 2,676
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,000	145	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	33,675	19,009	-	66,796	13,000
Total receipts	-	35,675	19,154	-	66,796	13,000
Disbursements:						
Personal services	-	-	-	-	-	15,349
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	66,796	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	28,228	10,439	-	-	-
Total disbursements	-	28,228	10,439	-	66,796	15,349
Excess (deficiency) of receipts over disbursements	-	7,447	8,715	-	-	(2,349)
Cash and investments - ending	\$ 4,879	\$ 138,901	\$ 21,033	\$ 1,120	\$ -	\$ 327

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

	REHAB GRANT	SPECIAL EVENTS	JUDICIAL	PAYROLL - Internal Revenue Service	SANI-TIP	NET PAYROLL
Cash and investments - beginning	\$ -	\$ 78	\$ 2,644	\$ -	\$ 88,996	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	75,071	-
Fines and forfeits	-	-	785	-	1,825	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	5,094	-	-	1,254	7,837	567,609
Total receipts	5,094	-	785	1,254	84,733	567,609
Disbursements:						
Personal services	-	-	-	-	12,832	-
Supplies	-	-	328	-	52,201	-
Other services and charges	-	-	356	-	10,264	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,000	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	5,094	-	125	1,254	-	567,609
Total disbursements	5,094	-	809	1,254	84,297	567,609
Excess (deficiency) of receipts over disbursements	-	-	(24)	-	436	-
Cash and investments - ending	\$ -	\$ 78	\$ 2,620	\$ -	\$ 89,432	\$ -

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

	USER FEE Knox County	USER FEE Prosecutor	USER FEE State Police	USER FEE DNR	USER FEE County Sheriff	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ -	\$ -	\$ 2,120	\$ 28	\$ -	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,332	7,558	512	8	40	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	62,188
<b>Total receipts</b>	<b>3,332</b>	<b>7,558</b>	<b>512</b>	<b>8</b>	<b>40</b>	<b>62,188</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,080	7,558	2,572	36	36	62,188
<b>Total disbursements</b>	<b>3,080</b>	<b>7,558</b>	<b>2,572</b>	<b>36</b>	<b>36</b>	<b>62,188</b>
Excess (deficiency) of receipts over disbursements	252	-	(2,060)	(28)	4	-
Cash and investments - ending	\$ 252	\$ -	\$ 60	\$ -	\$ 4	\$ 1

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL KNOX	PAYROLL RETIREMENT WH	PAYROLL INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ 1,018	\$ 402	\$ 1	\$ 62
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	86,429	21,802	26,280	7,304	46,728	4,772
Total receipts	86,429	21,802	26,280	7,304	46,728	4,772
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	86,429	21,802	27,298	7,706	44,754	4,810
Total disbursements	86,429	21,802	27,298	7,706	44,754	4,810
Excess (deficiency) of receipts over disbursements	-	-	(1,018)	(402)	1,974	(38)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,975	\$ 24

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

	PAYROLL IND STATE COLLECTION	PAYROLL SUPERIOR II	PAYROLL PHYSICAL REIMBURSEMENT	PAYROLL CIRCUIT COURT	PAYROLL UNITED WAY	SEWAGE UTILITY OPERATING
Cash and investments - beginning	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ 80,902
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	738,527
Penalties	-	-	-	-	-	26,275
Other receipts	11,966	650	25	-	164	67,662
Total receipts	<u>11,966</u>	<u>650</u>	<u>25</u>	<u>-</u>	<u>164</u>	<u>832,464</u>
Disbursements:						
Personal services	-	-	-	-	-	183,342
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	27,004
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,015
Utility operating expenses	-	-	-	-	-	87,627
Other disbursements	12,241	650	25	-	164	464,897
Total disbursements	<u>12,241</u>	<u>650</u>	<u>25</u>	<u>-</u>	<u>164</u>	<u>777,885</u>
Excess (deficiency) of receipts over disbursements	<u>(275)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,579</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,481</u>

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

	SEWAGE DEPRECIATION	SEWAGE METER DEPOSIT	WASTEWATER SRF BOND & INTEREST	WASTEWATER SRF DEBT SERVICE RESERVE	WATER UTILITY OPERATING	WATER METER DEPOSIT
Cash and investments - beginning	\$ 414,736	\$ 46,851	\$ 663,526	\$ 292,108	\$ 62,848	\$ 33,252
Receipts:						
Taxes	-	-	-	-	33,055	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	7,050	-	-	559,343	3,825
Penalties	-	-	-	-	18,481	-
Other receipts	477,199	106	277,159	1,439	10,064	35
Total receipts	<u>477,199</u>	<u>7,156</u>	<u>277,159</u>	<u>1,439</u>	<u>620,943</u>	<u>3,860</u>
Disbursements:						
Personal services	-	-	-	-	148,780	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	22,197	-
Debt service - principal and interest	-	-	271,800	-	-	-
Capital outlay	174,755	-	-	-	12,000	-
Utility operating expenses	22,115	-	-	-	39,953	-
Other disbursements	251,801	4,855	-	-	367,235	2,750
Total disbursements	<u>448,671</u>	<u>4,855</u>	<u>271,800</u>	<u>-</u>	<u>590,165</u>	<u>2,750</u>
Excess (deficiency) of receipts over disbursements	<u>28,528</u>	<u>2,301</u>	<u>5,359</u>	<u>1,439</u>	<u>30,778</u>	<u>1,110</u>
Cash and investments - ending	<u>\$ 443,264</u>	<u>\$ 49,152</u>	<u>\$ 668,885</u>	<u>\$ 293,547</u>	<u>\$ 93,626</u>	<u>\$ 34,362</u>

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

	WATER DEPRECIATION	WATER DEBT SERVICE	BICKNELL CITY COURT-ODYSSEY	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 392,794	\$ 61,046	\$ 5,392	\$ 60,446	\$ 3,657,451
Receipts:					
Taxes	-	-	-	-	1,209,861
Licenses and permits	-	-	-	-	24,714
Intergovernmental receipts	-	-	-	-	259,125
Charges for services	-	-	-	-	83,916
Fines and forfeits	-	-	34,677	-	56,382
Utility fees	-	-	-	80,370	1,389,115
Penalties	-	-	-	-	44,756
Other receipts	320,637	-	-	390	2,954,449
Total receipts	320,637	-	34,677	80,760	6,022,318
Disbursements:					
Personal services	-	-	-	-	830,802
Supplies	-	-	-	-	97,723
Other services and charges	-	-	-	-	741,933
Debt service - principal and interest	-	-	-	-	271,800
Capital outlay	227,103	-	-	55,154	676,858
Utility operating expenses	-	-	-	256	149,951
Other disbursements	21,243	-	39,145	15,537	2,713,010
Total disbursements	248,346	-	39,145	70,947	5,482,077
Excess (deficiency) of receipts over disbursements	72,291	-	(4,468)	9,813	540,241
Cash and investments - ending	\$ 465,085	\$ 61,046	\$ 924	\$ 70,259	\$ 4,197,692

CITY OF BICKNELL  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	GENERAL FUND	MOTOR VEHICLE HIGHWAY (MVH)	LOCAL ROAD & STREET (LR&S)	MOTOR VEHICLE HIGHWAY (RESTRICTED)	EDIT	SANITATION-STREET
Cash and investments - beginning	\$ 895,552	\$ 175,533	\$ 47,219	\$ 32,233	\$ 149,909	\$ 73,766
Receipts:						
Taxes	566,064	175,634	-	-	-	93,164
Licenses and permits	20,258	-	-	-	-	-
Intergovernmental receipts	324,920	21,902	26,389	61,146	178,299	17,823
Charges for services	-	-	1,001	-	-	-
Fines and forfeits	2,191	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	61,260	593	-	-	-	255
Total receipts	974,693	198,129	27,390	61,146	178,299	111,242
Disbursements:						
Personal services	201,589	113,735	-	-	-	106,859
Supplies	23,951	5,423	47,024	-	-	-
Other services and charges	555,736	32,226	-	-	158,566	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	77,930	34,563	-	45,000	18,000	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	75,362	-	-	-	-	-
Total disbursements	934,568	185,947	47,024	45,000	176,566	106,859
Excess (deficiency) of receipts over disbursements	40,125	12,182	(19,634)	16,146	1,733	4,383
Cash and investments - ending	\$ 935,677	\$ 187,715	\$ 27,585	\$ 48,379	\$ 151,642	\$ 78,149

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

	LOCAL LAW ENF CONT ED	CLERKS RECORD PERPETUATION	RIVERBOAT	PARK RINK	USER FEE Edwardsport	RAINY DAY
Cash and investments - beginning	\$ 1,686	\$ 8,196	\$ 19,725	\$ 2,196	\$ (1)	\$ 23,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,249	-	-	-
Charges for services	25	-	-	-	-	-
Fines and forfeits	-	249	-	-	5	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	136	-	-	-	-	-
Total receipts	161	249	17,249	-	5	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	52	-	21,000	755	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	52	-	21,000	755	-	-
Excess (deficiency) of receipts over disbursements	109	249	(3,751)	(755)	5	-
Cash and investments - ending	\$ 1,795	\$ 8,445	\$ 15,974	\$ 1,441	\$ 4	\$ 23,408

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

	CUM CAP IMP - CIG TAX	POLICE PENSION	GENERAL DONATION	DUKE ENERGY	GovCard Clearing	COVID CARES ACT RELIEF FUNDS GRANT (IFA)
Cash and investments - beginning	\$ 28,046	\$ 55,131	\$ 14,459	\$ 457	\$ 552	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,990	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	6,964	-	134,799	36,355
Total receipts	5,990	-	6,964	-	134,799	36,355
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	394	457	135,351	36,355
Total disbursements	5,000	-	394	457	135,351	36,355
Excess (deficiency) of receipts over disbursements	990	-	6,570	(457)	(552)	-
Cash and investments - ending	\$ 29,036	\$ 55,131	\$ 21,029	\$ -	\$ -	\$ -

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

	ARP CORONAVIRUS LOCAL FISCAL RECOVERY GRANT FUND	FIRE DONATION	BLIGHT ELIMINATION	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	PARK & RECREATION	GOLF CART
Cash and investments - beginning	\$ -	\$ 25,173	\$ (34,482)	\$ 47,161	\$ 52,199	\$ 3,237
Receipts:						
Taxes	-	-	-	-	79,845	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	320,597	-	-	-	14,650	-
Charges for services	-	3,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	101	34,482	856,018	139	-
<b>Total receipts</b>	<b>320,597</b>	<b>3,101</b>	<b>34,482</b>	<b>856,018</b>	<b>94,634</b>	<b>-</b>
Disbursements:						
Personal services	-	-	-	-	48,369	-
Supplies	-	-	-	-	29,607	3,237
Other services and charges	-	9,718	-	-	6,835	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	17,438	-	-	861,135	-	-
<b>Total disbursements</b>	<b>17,438</b>	<b>9,718</b>	<b>-</b>	<b>861,135</b>	<b>84,811</b>	<b>3,237</b>
Excess (deficiency) of receipts over disbursements	303,159	(6,617)	34,482	(5,117)	9,823	(3,237)
Cash and investments - ending	\$ 303,159	\$ 18,556	\$ -	\$ 42,044	\$ 62,022	\$ -

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

	PARK TRUST	INDUSTRY RENTAL	PARK DONATION	EQUIPMENT DEBT	FEMA GRANT - FIRE RADIO	RECYCLING ASSISTANT GRANT
Cash and investments - beginning	\$ 4,879	\$ 138,901	\$ 21,033	\$ 1,120	\$ -	\$ 327
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,200	175	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	20,125	162,586	-	-	13,000
Total receipts	-	21,325	162,761	-	-	13,000
Disbursements:						
Personal services	-	-	-	-	-	9,637
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	2,260	173,892	-	-	-
Total disbursements	-	2,260	173,892	-	-	9,637
Excess (deficiency) of receipts over disbursements	-	19,065	(11,131)	-	-	3,363
Cash and investments - ending	\$ 4,879	\$ 157,966	\$ 9,902	\$ 1,120	\$ -	\$ 3,690

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

	REHAB GRANT	SPECIAL EVENTS	JUDICIAL	PAYROLL - Internal Revenue Service	SANI-TIP	NET PAYROLL
Cash and investments - beginning	\$ -	\$ 78	\$ 2,620	\$ -	\$ 89,432	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	79,027	-
Fines and forfeits	-	-	245	-	3,264	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	35,438	-	-	-	12,181	603,761
Total receipts	35,438	-	245	-	94,472	603,761
Disbursements:						
Personal services	-	-	-	-	13,310	-
Supplies	-	-	1,102	-	62,948	-
Other services and charges	-	-	338	-	5,436	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	18,286	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	35,238	-	495	-	-	603,761
Total disbursements	35,238	-	1,935	-	99,980	603,761
Excess (deficiency) of receipts over disbursements	200	-	(1,690)	-	(5,508)	-
Cash and investments - ending	\$ 200	\$ 78	\$ 930	\$ -	\$ 83,924	\$ -

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

	USER FEE Knox County	USER FEE Prosecutor	USER FEE State Police	USER FEE DNR	USER FEE County Sheriff	PAYROLL FEDERAL W/H
Cash and investments - beginning	\$ 252	\$ -	\$ 60	\$ -	\$ 4	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	728	276	56	56	12	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	66,523
<b>Total receipts</b>	<b>728</b>	<b>276</b>	<b>56</b>	<b>56</b>	<b>12</b>	<b>66,523</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	252	-	60	-	4	66,523
<b>Total disbursements</b>	<b>252</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>4</b>	<b>66,523</b>
Excess (deficiency) of receipts over disbursements	476	276	(4)	56	8	-
Cash and investments - ending	\$ 728	\$ 276	\$ 56	\$ 56	\$ 12	\$ 1

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

	PAYROLL FICA W/H	PAYROLL MEDICARE W/H	PAYROLL STATE W/H	PAYROLL KNOX	PAYROLL RETIREMENT WH	PAYROLL INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,975	\$ 24
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	94,469	23,397	27,334	7,835	53,814	4,474
Total receipts	94,469	23,397	27,334	7,835	53,814	4,474
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	94,469	23,397	27,334	7,835	55,789	4,473
Total disbursements	94,469	23,397	27,334	7,835	55,789	4,473
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,975)	1
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25

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

	PAYROLL IND STATE COLLECTION	PAYROLL SUPERIOR II	PAYROLL PHYSICAL REIMBURSEMENT	PAYROLL CIRCUIT COURT	PAYROLL UNITED WAY	SEWAGE UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,481
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	733,534
Penalties	-	-	-	-	-	20,283
Other receipts	10,455	460	-	2,177	150	41,715
Total receipts	<u>10,455</u>	<u>460</u>	<u>-</u>	<u>2,177</u>	<u>150</u>	<u>795,532</u>
Disbursements:						
Personal services	-	-	-	-	-	203,038
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	30,778
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	139,299
Other disbursements	10,455	460	-	2,177	150	439,597
Total disbursements	<u>10,455</u>	<u>460</u>	<u>-</u>	<u>2,177</u>	<u>150</u>	<u>812,712</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,180)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,301</u>

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

	SEWAGE DEPRECIATION	SEWAGE METER DEPOSIT	WASTEWATER SRF BOND & INTEREST	WASTEWATER SRF DEBT SERVICE RESERVE	WATER UTILITY OPERATING	WATER METER DEPOSIT
Cash and investments - beginning	\$ 443,264	\$ 49,152	\$ 668,885	\$ 293,547	\$ 93,626	\$ 34,362
Receipts:						
Taxes	-	-	-	-	32,880	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	7,443	-	-	555,350	4,812
Penalties	-	-	-	-	12,814	-
Other receipts	438,282	399	251,838	19	10,862	251
Total receipts	<u>438,282</u>	<u>7,842</u>	<u>251,838</u>	<u>19</u>	<u>611,906</u>	<u>5,063</u>
Disbursements:						
Personal services	-	-	-	-	169,313	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	24,164	-
Debt service - principal and interest	-	-	271,725	-	-	-
Capital outlay	163,466	-	-	-	-	-
Utility operating expenses	19,529	-	-	-	81,930	-
Other disbursements	251,801	6,971	-	-	343,325	4,708
Total disbursements	<u>434,796</u>	<u>6,971</u>	<u>271,725</u>	<u>-</u>	<u>618,732</u>	<u>4,708</u>
Excess (deficiency) of receipts over disbursements	<u>3,486</u>	<u>871</u>	<u>(19,887)</u>	<u>19</u>	<u>(6,826)</u>	<u>355</u>
Cash and investments - ending	<u>\$ 446,750</u>	<u>\$ 50,023</u>	<u>\$ 648,998</u>	<u>\$ 293,566</u>	<u>\$ 86,800</u>	<u>\$ 34,717</u>

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

	WATER DEPRECIATION	WATER DEBT SERVICE	BICKNELL CITY COURT-ODYSSEY	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 465,085	\$ 61,046	\$ 924	\$ 70,259	\$ 4,197,692
Receipts:					
Taxes	-	-	-	-	947,587
Licenses and permits	-	-	-	-	20,258
Intergovernmental receipts	-	-	-	-	988,965
Charges for services	-	-	-	-	84,428
Fines and forfeits	-	-	10,302	-	17,384
Utility fees	-	-	-	80,002	1,381,141
Penalties	-	-	-	-	33,097
Other receipts	340,694	-	-	601	3,353,942
Total receipts	340,694	-	10,302	80,603	6,826,802
Disbursements:					
Personal services	-	-	-	-	865,850
Supplies	-	-	-	-	173,292
Other services and charges	-	-	-	-	845,604
Debt service - principal and interest	-	-	-	-	271,725
Capital outlay	427,792	-	-	72,411	862,448
Utility operating expenses	-	-	-	625	241,383
Other disbursements	25,821	61,046	9,923	750	3,379,458
Total disbursements	453,613	61,046	9,923	73,786	6,639,760
Excess (deficiency) of receipts over disbursements	(112,919)	(61,046)	379	6,817	187,042
Cash and investments - ending	\$ 352,166	\$ -	\$ 1,303	\$ 77,076	\$ 4,384,734

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OTHER INFORMATION

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 90,466	\$ 122,688
Wastewater	23,776	63,294
Water	6,099	45,163
Court	-	47,158
Storm Water	<u>5,203</u>	<u>7,258</u>
Totals	<u>\$ 125,544</u>	<u>\$ 285,561</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Government Leasing and Finance	New Fire Truck	\$ 36,729	11/19/2021	11/2/2027
Regions Bank	Kubota 16060 Cub Tractor with front loader and cutter	<u>6,535</u>	2/26/2019	2/26/2022
Total governmental activities		<u>43,264</u>		
Wastewater:				
Ally Financial	2020 Ram 2500	13,796	4/21/2020	4/21/2020
Regions Bank	Kubota 16060 Cub Tractor with front loader and cutter	<u>5,500</u>	2/26/2019	2/26/2022
Total Wastewater		<u>19,296</u>		
Water:				
Ford Motor Credit Company LLC	2018 F-250 Super Cab w/8' Service Body w/Toolbox	<u>5,209</u>	8/27/2018	2/27/2022
Total of annual lease payments		<u>\$ 67,769</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater:			
Notes and Loans Payable	Wastewater Treatment Plant	\$ 1,508,985	\$ 255,224
Water:			
Notes and Loans Payable	Water Plant 2nd Filter	<u>53,718</u>	<u>10,113</u>
Totals		<u>\$ 1,562,703</u>	<u>\$ 265,337</u>

CITY OF BICKNELL  
 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	\$ 52,500
Infrastructure	270,680
Buildings	3,051,291
Improvements other than buildings	85,338
Machinery, equipment, and vehicles	<u>1,866,762</u>
Total governmental activities	<u>5,326,571</u>
Wastewater:	
Land	44,563
Infrastructure	15,438
Buildings	3,510,794
Improvements other than buildings	4,878,103
Machinery, equipment, and vehicles	<u>1,902,445</u>
Total Wastewater	<u>10,351,343</u>
Water:	
Land	105,150
Infrastructure	10,993
Buildings	935,681
Improvements other than buildings	6,161,249
Machinery, equipment, and vehicles	<u>228,242</u>
Total Water	<u>7,441,315</u>
Court:	
Total Court	<u>-</u>
Storm Water:	
Infrastructure	80,679
Improvements other than buildings	5,456
Machinery, equipment, and vehicles	<u>11,655</u>
Total Storm Water	<u>97,790</u>
Total capital assets	<u>\$ 23,217,019</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/>.