

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF SEYMOUR

JACKSON COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
07/06/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Darrin Boas	01-01-22 to 12-31-23
Mayor	Matthew Nicholson	01-01-22 to 12-31-23
President of the Board of Public Works and Safety	Matthew Nicholson	01-01-22 to 12-31-23
President Pro Tempore of the Common Council	David W. Earley	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF SEYMOUR, JACKSON 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 Seymour (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2023, 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

June 21, 2023

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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 SEYMOUR
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 6,372,173	\$ 17,769,769	\$ 15,984,759	\$ 8,157,183
MVH	550,510	811,992	786,247	576,255
LOCAL ROAD AND STREET	431,887	184,631	127,204	489,314
MVH Restricted	813,327	425,055	275,113	963,269
THOROUGHFARE	598	-	-	598
PARK & REC. ACTIVITY N.R.	79,169	173,338	90,856	161,651
POLICE SEIZURE FUND	9,238	15,291	11,661	12,868
ECONOMIC DEVELOPMENT	15,404	-	-	15,404
LANDFILL COST NON-REVERT.	189,361	649,347	633,961	204,747
TRANSIT OPERATING RESERVE FUND	55,837	55,810	-	111,647
CURB APPEAL GRANT	4,315	10,000	7,489	6,826
LAW ENFORCEMENT TRAINING	49,367	64,563	33,013	80,917
PARK & RECREATION FUND	127,450	1,461,813	1,550,484	38,779
RAINY DAY FUND	6,190	-	-	6,190
LOIT - PUBLIC SAFETY	767,521	926,779	964,542	729,758
FIRE DEPT-HAZARDOUS WASTE	4,839	-	420	4,419
CERTIFIED TECHNOLOGY PARK 2012	619,455	100,000	-	719,455
2021 BUILDING CORP BONDS PROJECT FUND	7,097,680	8,019	5,250,133	1,855,566
CUMULATIVE CAPITAL DEV.	488,674	408,664	220,710	676,628
TIF BURKART DR./1-65 ALLO	6,919,281	6,369,333	4,859,698	8,428,916
CUMULATIVE FIRE EQUIPMENT	222,536	23,110	13,903	231,743
CUMULATIVE CAPITAL IMPR.	65,480	39,147	-	104,627
2020 GO CONSTRUCTION FUND	1,184,887	93,361	918,392	359,856
EDIT TAX FUND	326,325	1,429,831	1,320,560	435,596
SIHO INSURANCE BANK ACCOUNT	772,437	4,223,029	4,517,448	478,018
POLICE PENSION	207,586	487,237	476,082	218,741
FIRE PENSION	282,421	390,465	448,662	224,224
ELECTRICAL LICENSING	13,565	2,760	2,985	13,340
POLICE DEPT. PETTY CASH	150	-	-	150
DEPT. OF PUBLIC WORKS PETTY CASH	100	-	-	100
TRANSIT CARE ACT	241,417	221,988	463,405	-
ARP - AMERICAN RESCUE PLAN ACT OF 2021	2,253,097	2,276,094	1,250,619	3,278,572
2016 A/B G.O.BOND CAPITALIZED INTEREST	9	-	-	9
OPIOID SETTLEMENT UNRESTRICTED	-	4,112	-	4,112
OPIOID SETTLEMENT RESTRICTED	-	16,933	-	16,933
SILGAN ALLOCATION FUND	-	36,362	9,091	27,271
RDC BOND & INTEREST 2011	526	2,678,265	2,678,265	526
RDC DEBT RESERVE 2011	167,116	428	-	167,544
REDEVELOPMENT DISTRICT 2019 BOND CAPITAL	34,606	2	34,608	-
REDEVELOPMENT DISTRICT 2020 BAN	318,800	32	41,600	277,232
BONDS & INT. 2005 & 2010	268,411	1,330,162	1,376,676	221,897
RECYCLING FUND	63,709	94,525	26,569	131,665
POLICE DEPT CONCESSION FUND	434	9,597	9,856	175
FIRE DEPT. EDUCATIONAL N.R	32,637	6,138	13,988	24,787
SIDEWALK FUND	10,790	-	-	10,790
2016-B GENERAL OBLIGATION BOND	43,753	89	13,012	30,830
CITY HALL CONCESSION FUND	601	-	-	601
DEPT.OF PUBLIC WORKS FACILITY CONCESSION	661	899	-	1,560
TRAILS DEVELOPMENT FUND	10,846	315	98	11,063
GRANT HOLDING FUND	192,913	2,552,117	1,264,935	1,480,095
REGION XI	31,151	-	575	30,576
SEYMOUR COMMUNITY CENTER	5,178	13,441	16,439	2,180
PARK & REC. LEAGUE N.R.	135,424	105,832	134,950	106,306
PARK & REC.PETTY CASH	500	-	-	500
PARK & RECREATION ONLINE	377	71,289	71,362	304
POLICE FEDERAL SEIZURE FUND	8,261	17,079	3,140	22,200
D.A.R.E. POLICE FUND	9,573	5,931	9,697	5,807
CITY OF SEYMOUR BUSHMAN PROJECT	339,404	377,481	201,510	515,375
2020 RDA RESTRICTED RESERVE ACCOUNT	778,140	-	-	778,140
POLICE DEPT ONLINE	122	4,029	4,009	142
JACKSON CO CO-OP CREDIT UNION	-	46,484	46,484	-
AFA LIFE INSURANCE	93	24,634	25,907	(1,180)
AFA LONG-TERM DISABILITY	469	44,273	44,742	-
AFA ACCIDENT/CANCER	(229)	32,669	27,246	5,194
US BANK	-	8,281	8,281	-
Switzerland County	-	173	173	-
DD TRUEBLOOD COLLEGE FUND	-	136	136	-
David Wilson/Maria Wilson	-	1,096	1,096	-
German American Bank	-	63,104	63,104	-
AFA/Flex Plan	(680)	9,072	8,392	-
Fifth Third Bank	-	14,002	14,002	-
PAYROLL-FEDERAL W/H	(1,165)	321,849	320,684	-

CITY OF SEYMOUR
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
PAYROLL-FICA	22	138,224	137,321	925
PAYROLL-MEDICARE	9	56,160	49,885	6,284
PAYROLL-STATE W/H	21,852	390,022	411,874	-
PAYROLL-COUNTY W/H	23,900	215,143	232,050	6,993
PAYROLL-PERF	1,240	19,591	20,831	-
Napoleon State Bank	-	7,523	7,523	-
VSP VISION INSURANCE	(20,852)	34,953	14,101	-
PAYROLL-INDIANA POLICE	458	176,006	176,464	-
Texas Life Insurance	55	20,600	19,373	1,282
PAYROLL-IND.FIRE PENSION	(142)	111,487	111,345	-
CHASE BANK	-	28,836	28,836	-
WOODFOREST NATIONAL BANK	-	27,372	27,372	-
Beacon Credit Union	-	20,663	20,663	-
JOSHUA SPIVEY	-	1,600	1,600	-
Keaton Gay/First Financial Bank	-	400	350	50
Cody Bishop/Kendra Moore	-	1,056	1,056	-
GARNISHMENTS	161	-	-	161
PAYROLL-FILING FEES	-	334	276	58
PAYROLL-UNITED FUND	-	2,859	2,418	441
PAYROLL-CHRISTMAS CLUB	-	23,240	23,240	-
SCOTT COUNTY TAX	598	3,948	4,546	-
SIHO	1,036	614,839	560,010	55,865
PAYROLL-SAVINGS PLAN	-	42,602	42,602	-
PAYROLL-POLICE DUES	-	12,340	11,670	670
PAYROLL-FIRE DUES	-	11,673	11,200	473
PAYROLL-NATIONWIDE RET SO	-	18,080	17,935	145
PAYROLL-FRANKLIN LIFE	3,600	2,456	6,056	-
PAYROLL-AFLAC	730	-	-	730
EE Social Security	2,025	11,581	13,606	-
CITY SHARE FICA	-	335,209	335,209	-
CITY SH MEDICARE	5	244,461	244,466	-
CITY SHARE PERF	2,964	1,695,866	1,698,830	-
CITY SHARE UNEMPLOYMENT	166	11,583	11,749	-
NET PAYROLL	(1,963)	6,545,086	6,542,932	191
U S Bank/Connersville	-	13,576	13,576	-
WASHINGTON COUNTY TAX	58	848	441	465
Michael Payne/Jessica Payne	-	1,840	1,840	-
JACKSON COUNTY BANK	-	646,060	646,060	-
NATIONAL CITY BANK	272	216,950	217,222	-
IBT/Old National Bank	313	173,814	174,127	-
CENTRA CREDIT UNION	364	492,974	493,338	-
IRWIN UNION BANK/First Financial	-	207,705	207,705	-
ERIC CHASE/HEATHER CHASE	-	1,120	1,120	-
Crane Federal Credit Union	-	13,555	13,555	-
Reimb. charges incurred by employee	49	-	-	49
Wells Fargo Bank	-	4,641	4,641	-
OLD NATIONAL BANK	-	4,955	4,955	-
Jonathan Bray/Andrea Bray	(600)	600	-	-
Delta Dental	3,003	152,898	156,835	(934)
DAVID J. WILSON-ROSEMARY	-	2,708	2,708	-
Capital One Direct Deposit	-	15,296	15,296	-
PEOPLES BANK	948	272,515	273,463	-
Ameritas Life Ins Corp. (DENTAL)	(571)	571	-	-
DIRECT DEPOSIT-ELI LILLY	-	13,214	13,214	-
NATIONAL CITY BANK/SOUTHE	1,490	11,153	12,643	-
DD/Bancorp/PayPal	-	800	800	-
DD CENTRA CREDIT SAVINGS	(20)	13,457	13,437	-
Lawrence County Tax	116	1,085	1,201	-
MARION COUNTY TAX	363	1,251	1,492	122
REIMBURSE OVERPAYMENTS	44	-	-	44
AUL LOAN PAYBACK	-	14,566	14,114	452
BARTHOLOMEW COUNTY TAX	675	4,887	5,562	-
Michael Cooper/Lisa Cooper	-	2,000	2,000	-
DD STATE BANK OF MEDORA	-	26,508	26,508	-
Fifth Third Bank original	-	18,884	18,884	-
Indiana Members Credit Union/Bar-Cons Credit union	-	4,739	4,739	-
AUL DEFERRED COMP	95	231,752	223,029	8,818
AFLAC LIFE INSURANCE	143	361	504	-
AFLAC/CAIC	1,348	5,115	2,329	4,134
Main Source Bank/First Financial	-	33,857	33,857	-
Jefferson County Tax	25	387	387	25
Christopher Cooper/Kiersten Warren	-	1,776	1,776	-

CITY OF SEYMOUR
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
DIR DEP-CHASE BANK GREENFIELD	-	1,080	1,080	-
USAA BANK	-	12,062	12,062	-
SUPPORTING HEROS INC	553	6,249	5,528	1,274
Ripley County	-	191	191	-
Navy Federal Credit Union	-	24,595	24,595	-
EE Federal W/H	-	712,113	712,113	-
Voluntary Civil PERF	-	558	558	-
VSP	-	1,305	1,305	-
IN FIRE Retirement	-	77,643	77,643	-
Child Support	-	27,067	27,067	-
Employer Social Security	-	204,661	203,051	1,610
AFA Long Term Disb	-	30,006	30,006	-
AFA Flex Account	-	6,255	4,975	1,280
Child Support Davis/03c01-2106-DC-003133	-	1,480	1,480	-
SMSU OPERATING	4,215,969	9,751,550	12,126,916	1,840,603
SMSU ON-LINE PAYMENTS	109,039	1,833,012	1,773,507	168,544
SMSU IMPROVEMENT	70,651	2,820,378	-	2,891,029
2021 BOND & INTEREST ACCOUNT	13,472	1,120,674	1,121,375	12,771
SRF DEBT RESERVE 2021	2,523,776	-	-	2,523,776
SMSU PETTY CASH	150	-	-	150
2013 REFUNDING BOND (SRF)	13,936	45	-	13,981
2015 BOND & INTEREST	378	1,099,536	1,099,534	380
SMSU 2017 BOND & INTEREST (CLARIFIER)	4	99,228	99,232	-
S.M.S.U. -STORMWATER UTILITY	929,161	1,206,964	1,422,844	713,281
Totals	<u>\$ 40,545,775</u>	<u>\$ 78,983,120</u>	<u>\$ 78,814,782</u>	<u>\$ 40,714,113</u>

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

CITY OF SEYMOUR
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 SEYMOUR
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 SEYMOUR
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 SEYMOUR
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.

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

CITY OF SEYMOUR
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

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.

CITY OF SEYMOUR
NOTES TO FINANCIAL STATEMENT
(Continued)

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 payroll withholding funds which have not been reconciled as of December 31, 2022, to determine the cause of the negative fund balances.

Note 8. Holding Corporation

The City has entered into a capital lease with the City of Seymour Municipal Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2022 totaled \$261,000.

Note 9. Other Postemployment Benefits

The City provides health insurance benefits to eligible police and fire retirees and their spouses. 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.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MVH	LOCAL ROAD AND STREET	MVH Restricted	THOROUGHFARE
Cash and investments - beginning	\$ 6,372,173	\$ 550,510	\$ 431,887	\$ 813,327	\$ 598
Receipts:					
Taxes	9,320,061	338,425	-	-	-
Licenses and permits	188,488	-	-	-	-
Intergovernmental receipts	5,557,952	450,806	184,346	425,055	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,561	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,699,707	22,761	285	-	-
Total receipts	17,769,769	811,992	184,631	425,055	-
Disbursements:					
Personal services	12,472,598	675,197	-	95,704	-
Supplies	526,593	26,089	125,995	46,094	-
Other services and charges	1,347,075	28,440	1,209	133,315	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	18,425	31,133	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,620,068	25,388	-	-	-
Total disbursements	15,984,759	786,247	127,204	275,113	-
Excess (deficiency) of receipts over disbursements	1,785,010	25,745	57,427	149,942	-
Cash and investments - ending	\$ 8,157,183	\$ 576,255	\$ 489,314	\$ 963,269	\$ 598

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

	PARK & REC. ACTIVITY N.R.	POLICE SEIZURE FUND	ECONOMIC DEVELOPMENT	LANDFILL COST NON-REVERT.	TRANSIT OPERATING RESERVE FUND
Cash and investments - beginning	\$ 79,169	\$ 9,238	\$ 15,404	\$ 189,361	\$ 55,837
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	127,217	-	-	545,292	48,510
Fines and forfeits	-	6,000	-	-	-
Utility fees	-	-	-	-	-
Other receipts	46,121	9,291	-	104,055	7,300
Total receipts	173,338	15,291	-	649,347	55,810
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	27,660	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	63,196	11,661	-	633,961	-
Total disbursements	90,856	11,661	-	633,961	-
Excess (deficiency) of receipts over disbursements	82,482	3,630	-	15,386	55,810
Cash and investments - ending	\$ 161,651	\$ 12,868	\$ 15,404	\$ 204,747	\$ 111,647

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

	CURB APPEAL GRANT	LAW ENFORCEMENT TRAINING	PARK & RECREATION FUND	RAINY DAY FUND	LOIT - PUBLIC SAFETY
Cash and investments - beginning	\$ 4,315	\$ 49,367	\$ 127,450	\$ 6,190	\$ 767,521
Receipts:					
Taxes	-	-	938,908	-	-
Licenses and permits	-	31,920	-	-	-
Intergovernmental receipts	-	-	71,518	-	845,873
Charges for services	-	14,382	72,366	-	-
Fines and forfeits	-	1,163	-	-	-
Utility fees	-	-	-	-	-
Other receipts	10,000	17,098	379,021	-	80,906
Total receipts	10,000	64,563	1,461,813	-	926,779
Disbursements:					
Personal services	-	-	722,775	-	-
Supplies	-	-	152,681	-	372,246
Other services and charges	7,489	33,013	190,535	-	443,877
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	143,575
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	484,493	-	4,844
Total disbursements	7,489	33,013	1,550,484	-	964,542
Excess (deficiency) of receipts over disbursements	2,511	31,550	(88,671)	-	(37,763)
Cash and investments - ending	\$ 6,826	\$ 80,917	\$ 38,779	\$ 6,190	\$ 729,758

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

	FIRE DEPT-HAZARDOUS WASTE	CERTIFIED TECHNOLOGY PARK 2012	2021 BUILDING CORP BONDS PROJECT FUND	CUMULATIVE CAPITAL DEV.	TIF BURKART DR./1-65 ALLO
Cash and investments - beginning	\$ 4,839	\$ 619,455	\$ 7,097,680	\$ 488,674	\$ 6,919,281
Receipts:					
Taxes	-	-	-	379,718	6,369,333
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	28,946	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	100,000	8,019	-	-
Total receipts	-	100,000	8,019	408,664	6,369,333
Disbursements:					
Personal services	-	-	-	-	-
Supplies	420	-	-	28,000	-
Other services and charges	-	-	317,358	-	2,079,990
Debt service - principal and interest	-	-	-	69,279	-
Capital outlay	-	-	4,932,775	123,431	192,213
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	2,587,495
Total disbursements	420	-	5,250,133	220,710	4,859,698
Excess (deficiency) of receipts over disbursements	(420)	100,000	(5,242,114)	187,954	1,509,635
Cash and investments - ending	\$ 4,419	\$ 719,455	\$ 1,855,566	\$ 676,628	\$ 8,428,916

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

	CUMULATIVE FIRE EQUIPMENT	CUMULATIVE CAPITAL IMPR.	2020 GO CONSTRUCTION FUND	EDIT TAX FUND	SIHO INSURANCE BANK ACCOUNT
Cash and investments - beginning	\$ 222,536	\$ 65,480	\$ 1,184,887	\$ 326,325	\$ 772,437
Receipts:					
Taxes	21,480	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,563	39,147	-	1,429,831	-
Charges for services	-	-	-	-	-
Fines and forfeits	67	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	93,361	-	4,223,029
Total receipts	<u>23,110</u>	<u>39,147</u>	<u>93,361</u>	<u>1,429,831</u>	<u>4,223,029</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	13,903	-	-	-	-
Other services and charges	-	-	-	1,320,560	4,517,448
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	918,392	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>13,903</u>	<u>-</u>	<u>918,392</u>	<u>1,320,560</u>	<u>4,517,448</u>
Excess (deficiency) of receipts over disbursements	<u>9,207</u>	<u>39,147</u>	<u>(825,031)</u>	<u>109,271</u>	<u>(294,419)</u>
Cash and investments - ending	<u>\$ 231,743</u>	<u>\$ 104,627</u>	<u>\$ 359,856</u>	<u>\$ 435,596</u>	<u>\$ 478,018</u>

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

	POLICE PENSION	FIRE PENSION	ELECTRICAL LICENSING	POLICE DEPT. PETTY CASH	DEPT. OF PUBLIC WORKS PETTY CASH
Cash and investments - beginning	\$ 207,586	\$ 282,421	\$ 13,565	\$ 150	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	2,760	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	487,237	390,465	-	-	-
Total receipts	487,237	390,465	2,760	-	-
Disbursements:					
Personal services	475,982	448,202	-	-	-
Supplies	-	-	-	-	-
Other services and charges	100	460	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	2,985	-	-
Total disbursements	476,082	448,662	2,985	-	-
Excess (deficiency) of receipts over disbursements	11,155	(58,197)	(225)	-	-
Cash and investments - ending	\$ 218,741	\$ 224,224	\$ 13,340	\$ 150	\$ 100

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

	TRANSIT CARE ACT	ARP - AMERICAN RESCUE PLAN ACT OF 2021	2016 A/B G.O.BOND CAPITALIZED INTEREST	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED
Cash and investments - beginning	\$ 241,417	\$ 2,253,097	\$ 9	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,112	16,933
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	221,988	2,276,094	-	-	-
Total receipts	221,988	2,276,094	-	4,112	16,933
Disbursements:					
Personal services	-	-	-	-	-
Supplies	434,554	1,250,619	-	-	-
Other services and charges	8,658	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	20,193	-	-	-	-
Total disbursements	463,405	1,250,619	-	-	-
Excess (deficiency) of receipts over disbursements	(241,417)	1,025,475	-	4,112	16,933
Cash and investments - ending	\$ -	\$ 3,278,572	\$ 9	\$ 4,112	\$ 16,933

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

	SILGAN ALLOCATION FUND	RDC BOND & INTEREST 2011	RDC DEBT RESERVE 2011	REDEVELOPMENT DISTRICT 2019 BOND CAPITAL	REDEVELOPMENT DISTRICT 2020 BAN
Cash and investments - beginning	\$ -	\$ 526	\$ 167,116	\$ 34,606	\$ 318,800
Receipts:					
Taxes	36,362	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	2,678,265	428	2	32
Total receipts	<u>36,362</u>	<u>2,678,265</u>	<u>428</u>	<u>2</u>	<u>32</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	34,608	41,600
Debt service - principal and interest	-	2,678,265	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	9,091	-	-	-	-
Total disbursements	<u>9,091</u>	<u>2,678,265</u>	<u>-</u>	<u>34,608</u>	<u>41,600</u>
Excess (deficiency) of receipts over disbursements	<u>27,271</u>	<u>-</u>	<u>428</u>	<u>(34,606)</u>	<u>(41,568)</u>
Cash and investments - ending	<u>\$ 27,271</u>	<u>\$ 526</u>	<u>\$ 167,544</u>	<u>\$ -</u>	<u>\$ 277,232</u>

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

	BONDS & INT. 2005 & 2010	RECYCLING FUND	POLICE DEPT CONCESSION FUND	FIRE DEPT. EDUCATIONAL N.R.	SIDEWALK FUND
Cash and investments - beginning	\$ 268,411	\$ 63,709	\$ 434	\$ 32,637	\$ 10,790
Receipts:					
Taxes	1,246,142	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	83,409	-	-	-	-
Charges for services	-	6,328	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	611	88,197	9,597	6,138	-
Total receipts	<u>1,330,162</u>	<u>94,525</u>	<u>9,597</u>	<u>6,138</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	26,569	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	1,376,576	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	100	-	9,856	13,988	-
Total disbursements	<u>1,376,676</u>	<u>26,569</u>	<u>9,856</u>	<u>13,988</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(46,514)</u>	<u>67,956</u>	<u>(259)</u>	<u>(7,850)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 221,897</u>	<u>\$ 131,665</u>	<u>\$ 175</u>	<u>\$ 24,787</u>	<u>\$ 10,790</u>

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

	2016-B GENERAL OBLIGATION BOND	CITY HALL CONCESSION FUND	DEPT.OF PUBLIC WORKS FACILITY CONCESSION	TRAILS DEVELOPMENT FUND	GRANT HOLDING FUND
Cash and investments - beginning	\$ 43,753	\$ 601	\$ 661	\$ 10,846	\$ 192,913
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,548,117
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	89	-	899	315	4,000
Total receipts	89	-	899	315	2,552,117
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	13,012	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	98	1,264,935
Total disbursements	13,012	-	-	98	1,264,935
Excess (deficiency) of receipts over disbursements	(12,923)	-	899	217	1,287,182
Cash and investments - ending	\$ 30,830	\$ 601	\$ 1,560	\$ 11,063	\$ 1,480,095

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

	REGION XI	SEYMOUR COMMUNITY CENTER	PARK & REC. LEAGUE N.R.	PARK & REC. PETTY CASH	PARK & RECREATION ONLINE
Cash and investments - beginning	\$ 31,151	\$ 5,178	\$ 135,424	\$ 500	\$ 377
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	7,354	48,488	-	71,289
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	6,087	57,344	-	-
Total receipts	-	13,441	105,832	-	71,289
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	5,413	-	-
Other services and charges	-	-	4,472	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	575	16,439	125,065	-	71,362
Total disbursements	575	16,439	134,950	-	71,362
Excess (deficiency) of receipts over disbursements	(575)	(2,998)	(29,118)	-	(73)
Cash and investments - ending	\$ 30,576	\$ 2,180	\$ 106,306	\$ 500	\$ 304

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

	POLICE FEDERAL SEIZURE FUND	D.A.R.E. POLICE FUND	CITY OF SEYMOUR BUSHMAN PROJECT	2020 RDA RESTRICTED RESERVE ACCOUNT	POLICE DEPT ONLINE
Cash and investments - beginning	\$ 8,261	\$ 9,573	\$ 339,404	\$ 778,140	\$ 122
Receipts:					
Taxes	-	-	377,481	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	17,079	5,931	-	-	4,029
Total receipts	17,079	5,931	377,481	-	4,029
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	4,009
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,140	9,697	201,510	-	-
Total disbursements	3,140	9,697	201,510	-	4,009
Excess (deficiency) of receipts over disbursements	13,939	(3,766)	175,971	-	20
Cash and investments - ending	\$ 22,200	\$ 5,807	\$ 515,375	\$ 778,140	\$ 142

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

	JACKSON CO CO-OP CREDIT UNION	AFA LIFE INSURANCE	AFA LONG-TERM DISABILITY	AFA ACCIDENT/CANCER	US BANK
Cash and investments - beginning	\$ -	\$ 93	\$ 469	\$ (229)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	46,484	24,634	44,273	32,669	8,281
Total receipts	46,484	24,634	44,273	32,669	8,281
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	46,484	25,907	44,742	27,246	8,281
Total disbursements	46,484	25,907	44,742	27,246	8,281
Excess (deficiency) of receipts over disbursements	-	(1,273)	(469)	5,423	-
Cash and investments - ending	\$ -	\$ (1,180)	\$ -	\$ 5,194	\$ -

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

	Switzerland County	DD TRUEBLOOD COLLEGE FUND	David Wilson/Maria Wilson	German American Bank	AFA/Flex Plan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (680)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	173	136	1,096	63,104	9,072
Total receipts	173	136	1,096	63,104	9,072
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	173	136	1,096	63,104	8,392
Total disbursements	173	136	1,096	63,104	8,392
Excess (deficiency) of receipts over disbursements	-	-	-	-	680
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Fifth Third Bank	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ -	\$ (1,165)	\$ 22	\$ 9
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	14,002	321,849	138,224	56,160
Total receipts	<u>14,002</u>	<u>321,849</u>	<u>138,224</u>	<u>56,160</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	14,002	320,684	137,321	49,885
Total disbursements	<u>14,002</u>	<u>320,684</u>	<u>137,321</u>	<u>49,885</u>
Excess (deficiency) of receipts over disbursements	-	1,165	903	6,275
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 925</u>	<u>\$ 6,284</u>

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

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL-PERF	Napoleon State Bank	VSP VISION INSURANCE
Cash and investments - beginning	\$ 21,852	\$ 23,900	\$ 1,240	\$ -	\$ (20,852)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	390,022	215,143	19,591	7,523	34,953
Total receipts	390,022	215,143	19,591	7,523	34,953
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	411,874	232,050	20,831	7,523	14,101
Total disbursements	411,874	232,050	20,831	7,523	14,101
Excess (deficiency) of receipts over disbursements	(21,852)	(16,907)	(1,240)	-	20,852
Cash and investments - ending	\$ -	\$ 6,993	\$ -	\$ -	\$ -

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

	PAYROLL-INDIANA POLICE	Texas Life Insurance	PAYROLL-IND.FIRE PENSION	CHASE BANK	WOODFOREST NATIONAL BANK
Cash and investments - beginning	\$ 458	\$ 55	\$ (142)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	176,006	20,600	111,487	28,836	27,372
Total receipts	176,006	20,600	111,487	28,836	27,372
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	176,464	19,373	111,345	28,836	27,372
Total disbursements	176,464	19,373	111,345	28,836	27,372
Excess (deficiency) of receipts over disbursements	(458)	1,227	142	-	-
Cash and investments - ending	\$ -	\$ 1,282	\$ -	\$ -	\$ -

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

	Beacon Credit Union	JOSHUA SPIVEY	Keaton Gay/First Financial Bank	Cody Bishop/Kendra Moore	GARNISHMENTS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 161
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	20,663	1,600	400	1,056	-
Total receipts	20,663	1,600	400	1,056	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	20,663	1,600	350	1,056	-
Total disbursements	20,663	1,600	350	1,056	-
Excess (deficiency) of receipts over disbursements	-	-	50	-	-
Cash and investments - ending	\$ -	\$ -	\$ 50	\$ -	\$ 161

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

	PAYROLL-FILING FEES	PAYROLL-UNITED FUND	PAYROLL-CHRISTMAS CLUB	SCOTT COUNTY TAX	SIHO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 598	\$ 1,036
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	334	2,859	23,240	3,948	614,839
Total receipts	334	2,859	23,240	3,948	614,839
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	276	2,418	23,240	4,546	560,010
Total disbursements	276	2,418	23,240	4,546	560,010
Excess (deficiency) of receipts over disbursements	58	441	-	(598)	54,829
Cash and investments - ending	\$ 58	\$ 441	\$ -	\$ -	\$ 55,865

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

	PAYROLL-SAVINGS PLAN	PAYROLL-POLICE DUES	PAYROLL-FIRE DUES	PAYROLL-NATIONWIDE RET SO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	42,602	12,340	11,673	18,080
Total receipts	42,602	12,340	11,673	18,080
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	42,602	11,670	11,200	17,935
Total disbursements	42,602	11,670	11,200	17,935
Excess (deficiency) of receipts over disbursements	-	670	473	145
Cash and investments - ending	\$ -	\$ 670	\$ 473	\$ 145

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

	PAYROLL-FRANKLIN LIFE	PAYROLL-AFLAC	EE Social Security	CITY SHARE FICA	CITY SH MEDICARE
Cash and investments - beginning	\$ 3,600	\$ 730	\$ 2,025	\$ -	\$ 5
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,456	-	11,581	335,209	244,461
Total receipts	2,456	-	11,581	335,209	244,461
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	6,056	-	13,606	335,209	244,466
Total disbursements	6,056	-	13,606	335,209	244,466
Excess (deficiency) of receipts over disbursements	(3,600)	-	(2,025)	-	(5)
Cash and investments - ending	\$ -	\$ 730	\$ -	\$ -	\$ -

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

	CITY SHARE PERF	CITY SHARE UNEMPLOYMENT	NET PAYROLL	U S Bank/Connersville	WASHINGTON COUNTY TAX
Cash and investments - beginning	\$ 2,964	\$ 166	\$ (1,963)	\$ -	\$ 58
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,695,866	11,583	6,545,086	13,576	848
Total receipts	1,695,866	11,583	6,545,086	13,576	848
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,698,830	11,749	6,542,932	13,576	441
Total disbursements	1,698,830	11,749	6,542,932	13,576	441
Excess (deficiency) of receipts over disbursements	(2,964)	(166)	2,154	-	407
Cash and investments - ending	\$ -	\$ -	\$ 191	\$ -	\$ 465

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

	Michael Payne/Jessica Payne	JACKSON COUNTY BANK	NATIONAL CITY BANK	IBT/Old National Bank	CENTRA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ 272	\$ 313	\$ 364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,840	646,060	216,950	173,814	492,974
Total receipts	1,840	646,060	216,950	173,814	492,974
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,840	646,060	217,222	174,127	493,338
Total disbursements	1,840	646,060	217,222	174,127	493,338
Excess (deficiency) of receipts over disbursements	-	-	(272)	(313)	(364)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	IRWIN UNION BANK/First Financial	ERIC CHASE/HEATHER CHASE	Crane Federal Credit Union	Reimb. charges incurred by employee	Wells Fargo Bank
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 49	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	207,705	1,120	13,555	-	4,641
Total receipts	207,705	1,120	13,555	-	4,641
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	207,705	1,120	13,555	-	4,641
Total disbursements	207,705	1,120	13,555	-	4,641
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 49	\$ -

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

	OLD NATIONAL BANK	Jonathan Bray/Andrea Bray	Delta Dental	DAVID J. WILSON-ROSEMARY	Capital One Direct Deposit
Cash and investments - beginning	\$ -	\$ (600)	\$ 3,003	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	4,955	600	152,898	2,708	15,296
Total receipts	4,955	600	152,898	2,708	15,296
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	4,955	-	156,835	2,708	15,296
Total disbursements	4,955	-	156,835	2,708	15,296
Excess (deficiency) of receipts over disbursements	-	600	(3,937)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (934)	\$ -	\$ -

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

	PEOPLES BANK	Ameritas Life Ins Corp. (DENTAL)	DIRECT DEPOSIT-ELI LILLY	NATIONAL CITY BANK/SOUTHE	DD/Bancorp/PayPal
Cash and investments - beginning	\$ 948	\$ (571)	\$ -	\$ 1,490	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	272,515	571	13,214	11,153	800
Total receipts	272,515	571	13,214	11,153	800
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	273,463	-	13,214	12,643	800
Total disbursements	273,463	-	13,214	12,643	800
Excess (deficiency) of receipts over disbursements	(948)	571	-	(1,490)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	DD CENTRA CREDIT SAVINGS	Lawrence County Tax	MARION COUNTY TAX	REIMBURSE OVERPAYMENTS	AUL LOAN PAYBACK
Cash and investments - beginning	\$ (20)	\$ 116	\$ 363	\$ 44	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	13,457	1,085	1,251	-	14,566
Total receipts	13,457	1,085	1,251	-	14,566
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	13,437	1,201	1,492	-	14,114
Total disbursements	13,437	1,201	1,492	-	14,114
Excess (deficiency) of receipts over disbursements	20	(116)	(241)	-	452
Cash and investments - ending	\$ -	\$ -	\$ 122	\$ 44	\$ 452

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

	BARTHOLOMEW COUNTY TAX	Michael Cooper/Lisa Cooper	DD STATE BANK OF MEDORA	Fifth Third Bank original	Indiana Members Credit Union/Bar-Cons Credit union
Cash and investments - beginning	\$ 675	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	4,887	2,000	26,508	18,884	4,739
Total receipts	4,887	2,000	26,508	18,884	4,739
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,562	2,000	26,508	18,884	4,739
Total disbursements	5,562	2,000	26,508	18,884	4,739
Excess (deficiency) of receipts over disbursements	(675)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	AUL DEFERRED COMP	AFLAC LIFE INSURANCE	AFLAC/CAIC	Main Source Bank/First Financial	Jefferson County Tax
Cash and investments - beginning	\$ 95	\$ 143	\$ 1,348	\$ -	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	231,752	361	5,115	33,857	387
Total receipts	231,752	361	5,115	33,857	387
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	223,029	504	2,329	33,857	387
Total disbursements	223,029	504	2,329	33,857	387
Excess (deficiency) of receipts over disbursements	8,723	(143)	2,786	-	-
Cash and investments - ending	\$ 8,818	\$ -	\$ 4,134	\$ -	\$ 25

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

	Christopher Cooper/Kiersten Warren	DIR DEP-CHASE BANK GREENFIELD	USAA BANK	SUPPORTING HEROS INC	Ripley County
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 553	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,776	1,080	12,062	6,249	191
Total receipts	1,776	1,080	12,062	6,249	191
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,776	1,080	12,062	5,528	191
Total disbursements	1,776	1,080	12,062	5,528	191
Excess (deficiency) of receipts over disbursements	-	-	-	721	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,274	\$ -

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

	Navy Federal Credit Union	EE Federal W/H	Voluntary Civil PERF	VSP	IN FIRE Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	24,595	712,113	558	1,305	77,643
Total receipts	24,595	712,113	558	1,305	77,643
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	24,595	712,113	558	1,305	77,643
Total disbursements	24,595	712,113	558	1,305	77,643
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Child Support	Employer Social Security	AFA Long Term Disb	AFA Flex Account
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	27,067	204,661	30,006	6,255
Total receipts	<u>27,067</u>	<u>204,661</u>	<u>30,006</u>	<u>6,255</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	27,067	203,051	30,006	4,975
Total disbursements	<u>27,067</u>	<u>203,051</u>	<u>30,006</u>	<u>4,975</u>
Excess (deficiency) of receipts over disbursements	-	1,610	-	1,280
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,610</u>	<u>\$ -</u>	<u>\$ 1,280</u>

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

	Child Support Davis/03c01-2106-DC-003133	SMSU OPERATING	SMSU ON-LINE PAYMENTS	SMSU IMPROVEMENT
Cash and investments - beginning	\$ -	\$ 4,215,969	\$ 109,039	\$ 70,651
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	8,932,106	-	-
Other receipts	1,480	819,444	1,833,012	2,820,378
Total receipts	1,480	9,751,550	1,833,012	2,820,378
Disbursements:				
Personal services	-	813,046	-	-
Supplies	-	-	-	-
Other services and charges	-	357,105	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	2,838,616	-	-
Other disbursements	1,480	8,118,149	1,773,507	-
Total disbursements	1,480	12,126,916	1,773,507	-
Excess (deficiency) of receipts over disbursements	-	(2,375,366)	59,505	2,820,378
Cash and investments - ending	\$ -	\$ 1,840,603	\$ 168,544	\$ 2,891,029

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

	2021 BOND & INTEREST ACCOUNT	SRF DEBT RESERVE 2021	SMSU PETTY CASH	2013 REFUNDING BOND (SRF)
Cash and investments - beginning	\$ 13,472	\$ 2,523,776	\$ 150	\$ 13,936
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	1,120,674	-	-	45
Total receipts	<u>1,120,674</u>	<u>-</u>	<u>-</u>	<u>45</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	1,120,675	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	700	-	-	-
Total disbursements	<u>1,121,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(701)</u>	<u>-</u>	<u>-</u>	<u>45</u>
Cash and investments - ending	<u>\$ 12,771</u>	<u>\$ 2,523,776</u>	<u>\$ 150</u>	<u>\$ 13,981</u>

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

	2015 BOND & INTEREST	SMSU 2017 BOND & INTEREST (CLARIFIER)	S.M.S.U. -STORMWATER UTILITY	Totals
Cash and investments - beginning	\$ 378	\$ 4	\$ 929,161	\$ 40,545,775
Receipts:				
Taxes	-	-	-	19,027,910
Licenses and permits	-	-	-	223,168
Intergovernmental receipts	-	-	-	11,687,608
Charges for services	-	-	-	941,226
Fines and forfeits	-	-	-	10,791
Utility fees	-	-	1,204,537	10,136,643
Other receipts	1,099,536	99,228	2,427	36,955,774
Total receipts	1,099,536	99,228	1,206,964	78,983,120
Disbursements:				
Personal services	-	-	458,007	16,161,511
Supplies	-	-	-	3,009,176
Other services and charges	-	-	172,881	11,071,862
Debt service - principal and interest	1,099,534	99,232	-	6,443,561
Capital outlay	-	-	-	6,372,956
Utility operating expenses	-	-	312,304	3,150,920
Other disbursements	-	-	479,652	32,604,796
Total disbursements	1,099,534	99,232	1,422,844	78,814,782
Excess (deficiency) of receipts over disbursements	2	(4)	(215,880)	168,338
Cash and investments - ending	\$ 380	\$ -	\$ 713,281	\$ 40,714,113

OTHER INFORMATION

CITY OF SEYMOUR
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 483,870	\$ -
Smsu Operating	192,153	511,546
Smsu Stormwater Utility	<u>13,244</u>	<u>77,852</u>
Totals	<u>\$ 689,267</u>	<u>\$ 589,398</u>

CITY OF SEYMOUR
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bushman Estataes	Residential Development	\$ 200,000	9/15/2013	2/1/2031
De Lage Landen Public Finance LLC	Trash Truck Lease	65,493	4/6/2020	3/6/2025
City of Seymour Municipal Facilities Building Corporation	New Fire Station/City Hall remodel	462,000	10/13/2021	2/1/2041
Seymour Redevelopment Authority	Public Works Facility	326,000	6/14/2012	1/15/2032
Seymour Redevelopment Authority	Burkhart Blvd Phase 1	1,280,000	12/17/2019	2/1/2039
Seymour Redevelopment Authority	City of Seymour Redevelopment Commission	344,000	12/1/2020	2/1/2040
Seymour Redevelopment District	Downtown Park	<u>398,275</u>	6/15/2017	7/15/2027
Total governmental activities		<u>3,075,768</u>		
Total of annual lease payments		<u>\$ 3,075,768</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General obligation bonds	Seymour General Obligation Bonds 2020		\$ 910,000	\$ 910,000
Revenue bonds	Redevelopment District Tax Increment Revenue Bond 2019		<u>1,790,000</u>	<u>80,000</u>
Total governmental activities			<u>2,700,000</u>	<u>990,000</u>
Smsu Operating:				
Revenue bonds	Sewage Works Revenue Bonds of 2015		12,720,000	730,000
Revenue bonds	Sewage Works Revenue Refunding Bonds - Series 2021		7,700,000	855,000
Revenue bonds	Seymour Sewage Works Revenue Bonds Series 2017		<u>3,000,000</u>	<u>3,000,000</u>
Total Smsu Operating			<u>23,420,000</u>	<u>4,585,000</u>
Totals			<u>\$ 26,120,000</u>	<u>\$ 5,575,000</u>

CITY OF SEYMOUR
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 3,722,850
Infrastructure	56,693,644
Buildings	16,126,312
Improvements other than buildings	2,348,751
Machinery, equipment, and vehicles	<u>11,685,464</u>
Total governmental activities	<u>90,577,021</u>
Smsu Operating:	
Land	112,575
Infrastructure	37,169,901
Buildings	32,610,425
Improvements other than buildings	133,525
Machinery, equipment, and vehicles	<u>4,811,203</u>
Total Smsu Operating	<u>74,837,629</u>
Smsu Stormwater Utility:	
Total Smsu Stormwater Utility	<u>-</u>
Total capital assets	<u>\$ 165,414,650</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/>.