

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

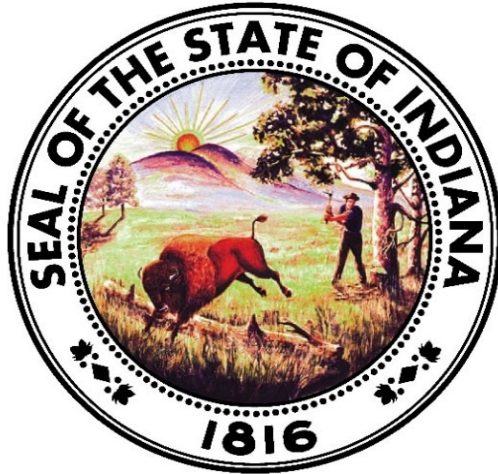
FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF ELKHART

ELKHART COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

07/10/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	Jamie Arce	01-01-23 to 12-31-24
Mayor	Rod Roberson	01-01-23 to 12-31-24
President of the Board of Public Works	Michael C. Machlan	01-01-23 to 12-31-24
President of the Common Council	Arvis Dawson	01-01-23 to 12-31-24
Clerk of the City Court	Debra Barrett	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF ELKHART, ELKHART 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 Elkhart (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 20, 2024, 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 20, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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 ELKHART
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GENERAL	\$ 46,461,014	\$ 71,684,350	\$ 54,501,931	\$ 63,643,433
MVH	2,488,909	7,915,963	7,816,412	2,588,460
LOCAL ROAD & STREET	972,227	1,038,869	1,500,000	511,096
MVH RESTRICTED	864,388	1,161,147	1,405,451	620,084
AVIATION	941,870	1,453,639	1,408,009	987,500
PARKING ENFORCEMENT	235,088	25,670	-	260,758
LERNER CONCESSIONS	1,098	-	-	1,098
COMMUNITY DEVELOPMENT	31,876	616,228	851,264	(203,160)
LAW ENFORCEMENT EDUCATION	184,088	50,778	28,325	206,541
RECORD PERPETUATION	95,479	35,426	14,286	116,619
UNSAFE BUILDING	624,521	230,390	545,613	309,298
E 911	118,001	72,639	76,681	113,959
PARK & RECREATION	3,941,121	2,891,748	2,997,119	3,835,750
RAINY DAY FUND	10,804,690	887,027	-	11,691,717
Opioid Settlement Unrestricted	87,394	15,638	-	103,032
Opioid Settlement Restricted	203,920	56,515	-	260,435
MAJOR MOVES CONSTRUCTION	5,262,158	380,623	-	5,642,781
CUM CAPITAL DEVELOPMENT	547,078	1,298,036	1,038,032	807,082
CUMULATIVE SEWER	548,224	310,959	222,715	636,468
CUM FIRE EQUIP & POLICE	2,809,795	1,829,512	1,241,880	3,397,427
CEDIT	4,593,907	7,407,442	6,933,492	5,067,857
CUM CAPITAL IMPROVEMENT	225,624	97,881	164,868	158,637
CENTRAL GARAGE	1,475,472	2,356,864	2,794,069	1,038,267
POLICE PENSION	1,466,134	2,002,446	2,093,163	1,375,417
FIRE PENSION	2,715,811	2,485,231	2,706,915	2,494,127
CARES PROVIDER RELIEF	1	-	-	1
COUNTY COURT FEES	10,093	167,605	171,919	5,779
LOIT PUBLIC SAFETY	2,183,099	7,943,287	5,955,141	4,171,245
SALES TAX	1,871	18,718	18,387	2,202
DISASTER RELIEF	-	24,958	-	24,958
LERNER THEATRE BOX OFFICE	564,179	1,913,665	1,757,380	720,464
COVID-19 GRANT - CDBG	(33,009)	62,110	29,081	20
DOJ COVID-19 GRANT - PD	2,294	-	-	2,294
COVID-19 EMERGENCY RESPNS	130,726	97,361	-	228,087
ECON DEV REVOLVING FUND	-	2,000,000	2,000,000	-
ARP GRANT	17,016,837	-	1,824,744	15,192,093
FLOOD RELIEF - CDBG	15	-	85	(70)
Foundry Settlement Proceeds	1,340,821	155,000	519,774	976,047
CONSTRUCTION RETAINAGE	883,561	767,682	500	1,650,743
State Matching Grants	642,600	27,000	642,600	27,000
COMMUNITY PROMOTION	-	10,000	6,891	3,109
ELKHART CITY COURT ODYSSEY ACCOUNT	144,916	1,298,458	1,257,757	185,617
AVIATION DONATION	4,748	11,026	10,846	4,928
SAFETY CHAMPIONS DONATION	142	-	-	142
BAYER CORP DONATION	1,127	-	-	1,127
CIVIL RIGHTS DONATION	692	-	-	692
COMM VIOLENCE PJT DONATIO	176	-	-	176
PARK GRANTS	4,425	-	-	4,425
PROBATION USERS FEE	252,845	113,709	145,212	221,342
THEFT PROGRAM	224,048	27,665	539	251,174
HUMAN RELATIONS GRANT	158,336	85,900	86,059	158,177
FLEX SPENDING	67,140	240,692	226,556	81,276
CEMETERY	540,454	884,971	855,139	570,286
HIGH DIVE PARK GRANT	19,644	-	-	19,644
ST GRT IDEM SMALL MENTOR	61,013	-	-	61,013
NYC RR CONCESSIONS	28,350	11,225	14,075	25,500
TAX ABATEMENT	665,462	139,535	-	804,997
DUI/OPERATING UNDER INFLU	-	569	-	569
ENVIRONMENTAL CENTER	112,096	625,543	341,709	395,930
GREATER ELKHART FUND	729,556	108,943	-	838,499
LICENSE EXAMINATION	36,957	3,901	-	40,858
MAUSOLEUM OPERATIONS	65,297	17,570	10,878	71,989
NYC RR MUSEUM	203,466	162,497	281,619	84,344
LERNER THEATRE	1,186,907	1,818,579	1,729,186	1,276,300
REDEVELOPMENT	-	44,069	441	43,628
UMPTA	11,167	-	-	11,167

CITY OF ELKHART
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
TOLSON DRUG ELIMINATION	35	-	-	35
FACT (FATAL ACCIDENT CRAS	196	-	-	196
PARK PROGRAM	843,616	226,580	247,914	822,282
BCCE / SEAT BELT	-	12,555	-	12,555
ST GRT ST JOE RIVER	17,292	-	-	17,292
CD REHAB/REVOLVING LOAN	405,283	1,200	57,335	349,148
CD BUSINESS LOAN GRANT	211,872	69,493	24,289	257,076
DEA ASSET SHARING	9,469	62,992	25,933	46,528
NOISE ORDINANCE	35,268	7,237	-	42,505
STU STATLER CRIME FUND	60,951	1,089	-	62,040
ANIMAL CONTROL ORDINANCE	36,905	112,584	140,450	9,039
RIVERBOAT FUND	1,147,536	840,705	-	1,988,241
LOIT SPEC DISTR - 2016	1,641,059	459,764	944,848	1,155,975
LOCAL RD & BRIDGE MATCH	394,581	-	43,290	351,291
PARK BOND 2019 RESERVE	283,295	-	-	283,295
PARK BOND 2019 ALLOCATION	407,113	704,495	718,450	393,158
PARK BOND ANTICIPATION NO	4,986	-	-	4,986
RIVERWALK COMMONS	1,760	-	-	1,760
HORIZON FUND	312,546	-	-	312,546
ELKHART CAPITAL OUTLAY	21,071,814	1,190,755	777,229	21,485,340
URBAN WOOD PROGRAM	2,730	-	-	2,730
CURB & GUTTER/BOND DEPOSIT	63,361	12,700	12,000	64,061
LERNER CAPITAL	115,711	-	-	115,711
AVIATION FEDERAL	79,135	474,009	448,593	104,551
DOWNTOWN DEVELOPMENT	8,177	-	-	8,177
HIGHWAY IMPROVEMENT	94,864	-	-	94,864
PARK CAPITAL	6,524	-	-	6,524
TIF RESERVE DWNTWN FUND	1,043,563	-	-	1,043,563
TIF DOWNTOWN ALLOCATION	4,648,086	3,283,233	2,625,257	5,306,062
TIF ALLOCATION PIERRE MOR	-	361,072	178,814	182,258
TIF DOWNTOWN CAPITAL	68,478	-	-	68,478
TIF SOUTHWEST ALLOCATION	-	1,347,198	704,389	642,809
TIF AEROPLEX ALLOCATION	1,407,077	500,778	12,562	1,895,293
TIF ALLOCATION STERLING E	-	377,255	187,694	189,561
TIF ALLOCATION CASS ST AR	12,412,196	4,665,247	1,923,396	15,154,047
TIF BAYER/TECH PARK ALLOC	996,802	267,316	20,489	1,243,629
TIF ALLOCATION S.MAIN GAT	-	531,053	190,702	340,351
TIF CONSOLIDATED S ALLOCA	6,790,996	1,293,955	1,831,125	6,253,826
GROUP INSURANCE	1,832,610	10,172,551	10,970,818	1,034,343
DEPT OF HOMELAND SECU	58	-	-	58
FIRE DEPT FEMA GRANT	-	300,000	300,000	-
POLICE GRANT FUND	-	37,582	28,332	9,250
INSURANCE AVIATION	2,952	-	-	2,952
INSURANCE FIRE DEPT	21,832	-	-	21,832
INSURANCE POLICE DEPT	118,290	-	32,404	85,886
INSURANCE PUBLIC WORKS	77,171	20,056	86,427	10,800
INSURANCE MOTOR VEH	17,800	2,072	1,639	18,233
INSURANCE CEMETERY	100	-	-	100
INSURANCE PARK & REC	54,303	-	-	54,303
INSURANCE BLDG & GRNDS	6,661	-	-	6,661
INSURANCE ESCROW	31,927	-	-	31,927
INSURANCE CENT GARAGE	76,012	119,021	74,990	120,043
INSURANCE SEWER	14,677	-	-	14,677
PENSION TRUST FUND	2,111,342	8,516,399	8,626,226	2,001,515
HRA GROUP INSURANCE FUND	488,793	-	-	488,793
LIABILITY INSURANCE TRUST	3,824,284	1,886,038	2,011,429	3,698,893
CEMETERY PERPETUAL CARE	91,904	7,030	-	98,934
MAUSOLEUM PREP CARE	53,248	7,924	-	61,172
PRAIRIE ST CEMETERY PREP	75,657	-	-	75,657
GENERAL DONATION	45,327	795	19,382	26,740
MAYOR'S DONATION	9,464	11,000	6,132	14,332
FOOD DRIVE DONATION	4,453	-	-	4,453
FIRE EDUCATIONAL DONATION	1,638	-	-	1,638
FIRE DONATION FUND	16,866	-	113	16,753
AMBULANCE ESCROW DONATION	10,035	-	-	10,035
SURVIVE ALIVE DONATION	4,726	3,718	1,956	6,488

CITY OF ELKHART
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
HISTORIC PRES DONATION	5,380	-	-	5,380
BUILDING DONATION	251	-	-	251
GEN DOWNTOWN DONATION	1,253	-	-	1,253
RIVERWALK COMMONS DONATION	2,875	-	-	2,875
POLICE DONATION	31,047	9,652	2,838	37,861
INTERSECTION DONATION	650	-	-	650
BEARDSLEY MEM DONATION	4,537	-	-	4,537
TOLSON YOUTH	7,562	-	-	7,562
COMMUNICATION DONATION	4,911	-	199	4,712
EMS DONATION	1,783	-	-	1,783
TREE PLANTING DONATION	679	-	-	679
NYC RR MUSEUM DONATION	10,253	8,600	14,058	4,795
CEMETERY DONATION	41,766	-	-	41,766
PARKS DONATION	125,377	46,907	43,004	129,280
LERNER THEATER DONATION	32,491	-	-	32,491
RR OVERPASS	927,925	-	-	927,925
RR SAFETY BLD INDIANA	76,830	-	-	76,830
ELCO THEATRE BLD INDIANA	17,274	-	-	17,274
TOLSON SCHOLARSHIP	2,221	-	-	2,221
ENVIRO CTR -EDUCATION	27,033	14,704	10,575	31,162
DESS DONATION FUND	374	-	-	374
PUBLIC WORKS DONATION	3,174	-	1,001	2,173
NEIGHBORHOOD STABILIZATIO	817	-	-	817
NSP 3	309	-	-	309
IHCDA IN HOUSING COMM DEV	608	-	-	608
STORM WATER	1,211,016	1,011,850	879,544	1,343,322
STORMWATER CAPITAL	1,452,582	300,000	831,302	921,280
SEWER DEPREC & SURPLUS	21,975,730	846,162	12,067,684	10,754,208
WW BROWNFIELD CONSTRUCTION 23	-	4,091,138	-	4,091,138
WW OAKLAND CONSTRUCTION 23	-	21,318,686	1,990,914	19,327,772
WWTP OPERATING	3,345,495	7,504,082	8,162,569	2,687,008
WWTP BOND & INTEREST	428,111	3,701,896	3,545,103	584,904
SEWER REPLACEMENT	4,148,650	3,372,578	1,675,949	5,845,279
SEWER BOND SINKING FUND	2,559,643	522,280	-	3,081,923
CSO-LTCP FUND	975	-	-	975
SEWER INS FUND	819	428,244	424,578	4,485
WWTP TRUNK LINE EXT	922,988	225,498	137,152	1,011,334
SEWER GUARANTEE DEPOSITS	111,564	22,223	-	133,787
WWTP REVENUE FUND	1,427,610	14,956,323	14,161,297	2,222,636
WTR ELKHART BAN 23	-	818,195	25,541	792,654
WTR REVENUE	673,689	7,739,327	7,397,026	1,015,990
WTR OPERATING	1,222,481	6,786,305	6,222,953	1,785,833
WTR DEPRECIATION	2,053,831	-	596,654	1,457,177
WTR GUARANTEE DEPOSIT	232,675	27,482	6,000	254,157
WATER TANK MAINTENANCE	1,135,925	-	-	1,135,925
WTR MAIN EXTENSION	969,253	78,482	352,376	695,359
AQUATIC FISHERIES FUND	176,161	147,500	104,999	218,662
Totals	<u>\$ 223,953,924</u>	<u>\$ 236,952,824</u>	<u>\$ 198,154,666</u>	<u>\$ 262,752,082</u>

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

CITY OF ELKHART
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, fire, and 911), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, 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, 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 ELKHART
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, 911 telephone services, 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 ELKHART
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 ELKHART
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF ELKHART
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF ELKHART
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

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

Financial Report

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

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

Contributions

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of a reimbursable grant included in the fund. The reimbursements for expenditures made by the City were not received by December 31, 2023.

Note 8. Other Postemployment Benefits

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

OTHER INFORMATION

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	GENERAL	MVH	LOCAL ROAD & STREET	MVH RESTRICTED	AVIATION
Cash and investments - beginning	\$ 46,461,014	\$ 2,488,909	\$ 972,227	\$ 864,388	\$ 941,870
Receipts:					
Taxes	34,870,935	5,335,075	-	-	1,061,394
Licenses and permits	544,721	-	-	-	-
Intergovernmental receipts	27,923,027	2,555,256	1,032,280	1,161,147	56,942
Charges for services	24,455	14,904	-	-	324,080
Fines and forfeits	150,024	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	8,171,188	10,728	6,589	-	11,223
Total receipts	71,684,350	7,915,963	1,038,869	1,161,147	1,453,639
Disbursements:					
Personal services	41,583,800	4,491,759	-	-	931,909
Supplies	2,213,504	1,375,985	1,500,000	1,405,451	68,875
Other services and charges	7,936,302	844,573	-	-	163,303
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,151,586	1,104,095	-	-	209,132
Utility operating expenses	-	-	-	-	-
Other disbursements	616,739	-	-	-	34,790
Total disbursements	54,501,931	7,816,412	1,500,000	1,405,451	1,408,009
Excess (deficiency) of receipts over (under) disbursements	17,182,419	99,551	(461,131)	(244,304)	45,630
Cash and investments - ending	\$ 63,643,433	\$ 2,588,460	\$ 511,096	\$ 620,084	\$ 987,500

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>PARKING ENFORCEMENT</u>	<u>LERNER CONCESSIONS</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>LAW ENFORCEMENT EDUCATION</u>
Cash and investments - beginning	\$ 235,088	\$ 1,098	\$ 31,876	\$ 184,088
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	248,997	-
Charges for services	-	-	250,000	50,778
Fines and forfeits	25,670	-	-	-
Utility fees	-	-	-	-
Penalties	-	-	-	-
Other receipts	-	-	117,231	-
Total receipts	<u>25,670</u>	<u>-</u>	<u>616,228</u>	<u>50,778</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	851,264	28,325
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>851,264</u>	<u>28,325</u>
Excess (deficiency) of receipts over (under) disbursements	<u>25,670</u>	<u>-</u>	<u>(235,036)</u>	<u>22,453</u>
Cash and investments - ending	<u>\$ 260,758</u>	<u>\$ 1,098</u>	<u>\$ (203,160)</u>	<u>\$ 206,541</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	RECORD PERPETUATION	UNSAFE BUILDING	E 911	PARK & RECREATION	RAINY DAY FUND
Cash and investments - beginning	\$ 95,479	\$ 624,521	\$ 118,001	\$ 3,941,121	\$ 10,804,690
Receipts:					
Taxes	-	-	-	2,478,865	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,064	-
Charges for services	-	-	72,639	279,499	361,448
Fines and forfeits	35,426	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	230,390	-	2,320	525,579
Total receipts	<u>35,426</u>	<u>230,390</u>	<u>72,639</u>	<u>2,891,748</u>	<u>887,027</u>
Disbursements:					
Personal services	-	-	-	1,433,985	-
Supplies	-	-	-	194,287	-
Other services and charges	14,286	545,613	76,681	502,619	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	130,736	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	735,492	-
Total disbursements	<u>14,286</u>	<u>545,613</u>	<u>76,681</u>	<u>2,997,119</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>21,140</u>	<u>(315,223)</u>	<u>(4,042)</u>	<u>(105,371)</u>	<u>887,027</u>
Cash and investments - ending	<u>\$ 116,619</u>	<u>\$ 309,298</u>	<u>\$ 113,959</u>	<u>\$ 3,835,750</u>	<u>\$ 11,691,717</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Settlement Unrestricted	Opioid Settlement Restricted	MAJOR MOVES CONSTRUCTION	CUM CAPITAL DEVELOPMENT	CUMULATIVE SEWER
Cash and investments - beginning	\$ 87,394	\$ 203,920	\$ 5,262,158	\$ 547,078	\$ 548,224
Receipts:					
Taxes	-	-	-	1,167,043	294,634
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	60,924	16,325
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	15,638	56,515	380,623	70,069	-
Total receipts	15,638	56,515	380,623	1,298,036	310,959
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	942	-
Other services and charges	-	-	-	683,389	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	353,701	222,715
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,038,032	222,715
Excess (deficiency) of receipts over (under) disbursements	15,638	56,515	380,623	260,004	88,244
Cash and investments - ending	\$ 103,032	\$ 260,435	\$ 5,642,781	\$ 807,082	\$ 636,468

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CUM FIRE EQUIP & POLICE	CREDIT	CUM CAPITAL IMPROVEMENT	CENTRAL GARAGE	POLICE PENSION
Cash and investments - beginning	\$ 2,809,795	\$ 4,593,907	\$ 225,624	\$ 1,475,472	\$ 1,466,134
Receipts:					
Taxes	77,474	-	-	2,169,507	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,087	7,400,296	97,881	114,716	2,002,446
Charges for services	1,747,951	-	-	-	-
Fines and forfeits	-	1,028	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	6,118	-	72,641	-
Total receipts	<u>1,829,512</u>	<u>7,407,442</u>	<u>97,881</u>	<u>2,356,864</u>	<u>2,002,446</u>
Disbursements:					
Personal services	-	-	-	1,494,202	-
Supplies	-	-	164,868	862,589	6,995
Other services and charges	489,730	3,759,992	-	373,933	2,086,168
Debt service - principal and interest	182,430	-	-	-	-
Capital outlay	569,720	23,500	-	63,345	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	3,150,000	-	-	-
Total disbursements	<u>1,241,880</u>	<u>6,933,492</u>	<u>164,868</u>	<u>2,794,069</u>	<u>2,093,163</u>
Excess (deficiency) of receipts over (under) disbursements	<u>587,632</u>	<u>473,950</u>	<u>(66,987)</u>	<u>(437,205)</u>	<u>(90,717)</u>
Cash and investments - ending	<u>\$ 3,397,427</u>	<u>\$ 5,067,857</u>	<u>\$ 158,637</u>	<u>\$ 1,038,267</u>	<u>\$ 1,375,417</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FIRE PENSION	CARES PROVIDER RELIEF	COUNTY COURT FEES	LOIT PUBLIC SAFETY	SALES TAX	DISASTER RELIEF
Cash and investments - beginning	\$ 2,715,811	\$ 1	\$ 10,093	\$ 2,183,099	\$ 1,871	\$ -
Receipts:						
Taxes	-	-	-	-	18,718	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,485,231	-	-	7,943,287	-	24,958
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	167,605	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,485,231</u>	<u>-</u>	<u>167,605</u>	<u>7,943,287</u>	<u>18,718</u>	<u>24,958</u>
Disbursements:						
Personal services	-	-	-	5,955,141	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,706,915	-	171,919	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	18,387	-
Total disbursements	<u>2,706,915</u>	<u>-</u>	<u>171,919</u>	<u>5,955,141</u>	<u>18,387</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(221,684)</u>	<u>-</u>	<u>(4,314)</u>	<u>1,988,146</u>	<u>331</u>	<u>24,958</u>
Cash and investments - ending	<u>\$ 2,494,127</u>	<u>\$ 1</u>	<u>\$ 5,779</u>	<u>\$ 4,171,245</u>	<u>\$ 2,202</u>	<u>\$ 24,958</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LERNER THEATRE BOX OFFICE	COVID-19 GRANT - CDBG	DOJ COVID-19 GRANT - PD	COVID-19 EMERGENCY RESPNS	ECON DEV REVOLVING FUND
Cash and investments - beginning	\$ 564,179	\$ (33,009)	\$ 2,294	\$ 130,726	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	62,110	-	97,361	-
Charges for services	1,896,768	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	16,897	-	-	-	2,000,000
Total receipts	1,913,665	62,110	-	97,361	2,000,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,756,036	29,081	-	-	2,000,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,344	-	-	-	-
Total disbursements	1,757,380	29,081	-	-	2,000,000
Excess (deficiency) of receipts over (under) disbursements	156,285	33,029	-	97,361	-
Cash and investments - ending	\$ 720,464	\$ 20	\$ 2,294	\$ 228,087	\$ -

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ARP GRANT	FLOOD RELIEF - CDBG	Foundry Settlement Proceeds	CONSTRUCTION RETAINAGE	State Matching Grants
Cash and investments - beginning	\$ 17,016,837	\$ 15	\$ 1,340,821	\$ 883,561	\$ 642,600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	155,000	767,682	-
Total receipts	<u>-</u>	<u>-</u>	<u>155,000</u>	<u>767,682</u>	<u>27,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,824,744	85	519,774	500	642,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,824,744</u>	<u>85</u>	<u>519,774</u>	<u>500</u>	<u>642,600</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,824,744)</u>	<u>(85)</u>	<u>(364,774)</u>	<u>767,182</u>	<u>(615,600)</u>
Cash and investments - ending	<u>\$ 15,192,093</u>	<u>\$ (70)</u>	<u>\$ 976,047</u>	<u>\$ 1,650,743</u>	<u>\$ 27,000</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMMUNITY PROMOTION	ELKHART CITY COURT ODYSSEY ACCOUNT	AVIATION DONATION	SAFETY CHAMPIONS DONATION	BAYER CORP DONATION
Cash and investments - beginning	\$ -	\$ 144,916	\$ 4,748	\$ 142	\$ 1,127
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,298,458	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	10,000	-	11,026	-	-
Total receipts	10,000	1,298,458	11,026	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	10,846	-	-
Other services and charges	6,891	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	1,257,757	-	-	-
Total disbursements	6,891	1,257,757	10,846	-	-
Excess (deficiency) of receipts over (under) disbursements	3,109	40,701	180	-	-
Cash and investments - ending	\$ 3,109	\$ 185,617	\$ 4,928	\$ 142	\$ 1,127

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CIVIL RIGHTS DONATION	COMM VIOLENCE PJT DONATIO	PARK GRANTS	PROBATION USERS FEE	THEFT PROGRAM	HUMAN RELATIONS GRANT
Cash and investments - beginning	\$ 692	\$ 176	\$ 4,425	\$ 252,845	\$ 224,048	\$ 158,336
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	85,900
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	113,709	27,665	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	113,709	27,665	85,900
Disbursements:						
Personal services	-	-	-	145,212	-	53,249
Supplies	-	-	-	-	-	99
Other services and charges	-	-	-	-	539	30,047
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,664
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	145,212	539	86,059
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(31,503)	27,126	(159)
Cash and investments - ending	\$ 692	\$ 176	\$ 4,425	\$ 221,342	\$ 251,174	\$ 158,177

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FLEX SPENDING	CEMETERY	HIGH DIVE PARK GRANT	ST GRT IDEM SMALL MENTOR	NYC RR CONCESSIONS
Cash and investments - beginning	\$ 67,140	\$ 540,454	\$ 19,644	\$ 61,013	\$ 28,350
Receipts:					
Taxes	-	609,696	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	32,288	-	-	-
Charges for services	-	241,955	-	-	11,225
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	240,692	1,032	-	-	-
Total receipts	<u>240,692</u>	<u>884,971</u>	<u>-</u>	<u>-</u>	<u>11,225</u>
Disbursements:					
Personal services	-	777,363	-	-	-
Supplies	-	32,892	-	-	10,854
Other services and charges	-	44,884	-	-	3,221
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	226,556	-	-	-	-
Total disbursements	<u>226,556</u>	<u>855,139</u>	<u>-</u>	<u>-</u>	<u>14,075</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,136</u>	<u>29,832</u>	<u>-</u>	<u>-</u>	<u>(2,850)</u>
Cash and investments - ending	<u>\$ 81,276</u>	<u>\$ 570,286</u>	<u>\$ 19,644</u>	<u>\$ 61,013</u>	<u>\$ 25,500</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TAX ABATEMENT	DUI/OPERATING UNDER INFLU	ENVIRONMENTAL CENTER	GREATER ELKHART FUND	LICENSE EXAMINATION
Cash and investments - beginning	\$ 665,462	\$ -	\$ 112,096	\$ 729,556	\$ 36,957
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	569	25,000	-	-
Charges for services	-	-	-	-	3,901
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	139,535	-	600,543	108,943	-
Total receipts	139,535	569	625,543	108,943	3,901
Disbursements:					
Personal services	-	-	197,220	-	-
Supplies	-	-	35,707	-	-
Other services and charges	-	-	62,179	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	46,603	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	341,709	-	-
Excess (deficiency) of receipts over (under) disbursements	139,535	569	283,834	108,943	3,901
Cash and investments - ending	\$ 804,997	\$ 569	\$ 395,930	\$ 838,499	\$ 40,858

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MAUSOLEUM OPERATIONS	NYC RR MUSEUM	LERNER THEATRE	REDEVELOPMENT	UMPTA
Cash and investments - beginning	\$ 65,297	\$ 203,466	\$ 1,186,907	\$ -	\$ 11,167
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	17,570	37,497	837,253	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	125,000	981,326	44,069	-
Total receipts	17,570	162,497	1,818,579	44,069	-
Disbursements:					
Personal services	-	113,440	1,109,155	-	-
Supplies	5,778	2,660	35,101	-	-
Other services and charges	5,100	165,479	438,508	441	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	146,422	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	40	-	-	-
Total disbursements	10,878	281,619	1,729,186	441	-
Excess (deficiency) of receipts over (under) disbursements	6,692	(119,122)	89,393	43,628	-
Cash and investments - ending	\$ 71,989	\$ 84,344	\$ 1,276,300	\$ 43,628	\$ 11,167

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TOLSON DRUG ELIMINATION	FACT (FATAL ACCIDENT CRAS	PARK PROGRAM	BCCE / SEAT BELT	ST GRT ST JOE RIVER
Cash and investments - beginning	\$ 35	\$ 196	\$ 843,616	\$ -	\$ 17,292
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,555	-
Charges for services	-	-	226,524	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	56	-	-
Total receipts	-	-	226,580	12,555	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	98,995	-	-
Other services and charges	-	-	146,746	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	2,173	-	-
Total disbursements	-	-	247,914	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(21,334)	12,555	-
Cash and investments - ending	\$ 35	\$ 196	\$ 822,282	\$ 12,555	\$ 17,292

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CD REHAB/REVOLVING LOAN	CD BUSINESS LOAN GRANT	DEA ASSET SHARING	NOISE ORDINANCE	STU STATLER CRIME FUND
Cash and investments - beginning	\$ 405,283	\$ 211,872	\$ 9,469	\$ 35,268	\$ 60,951
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	62,992	-	-
Charges for services	-	-	-	-	1,089
Fines and forfeits	-	-	-	7,237	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,200	69,493	-	-	-
Total receipts	<u>1,200</u>	<u>69,493</u>	<u>62,992</u>	<u>7,237</u>	<u>1,089</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	34,603	24,289	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	22,732	-	25,933	-	-
Total disbursements	<u>57,335</u>	<u>24,289</u>	<u>25,933</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(56,135)</u>	<u>45,204</u>	<u>37,059</u>	<u>7,237</u>	<u>1,089</u>
Cash and investments - ending	<u>\$ 349,148</u>	<u>\$ 257,076</u>	<u>\$ 46,528</u>	<u>\$ 42,505</u>	<u>\$ 62,040</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ANIMAL CONTROL ORDINANCE	RIVERBOAT FUND	LOIT SPEC DISTR - 2016	LOCAL RD & BRIDGE MATCH	PARK BOND 2019 RESERVE
Cash and investments - beginning	\$ 36,905	\$ 1,147,536	\$ 1,641,059	\$ 394,581	\$ 283,295
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	8,594	-	-	-	-
Intergovernmental receipts	-	840,705	459,764	-	-
Charges for services	3,990	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	100,000	-	-	-	-
Total receipts	112,584	840,705	459,764	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,300	-	-	-	-
Other services and charges	139,150	-	944,848	43,290	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	140,450	-	944,848	43,290	-
Excess (deficiency) of receipts over (under) disbursements	(27,866)	840,705	(485,084)	(43,290)	-
Cash and investments - ending	\$ 9,039	\$ 1,988,241	\$ 1,155,975	\$ 351,291	\$ 283,295

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PARK BOND 2019 ALLOCATION	PARK BOND ANTICIPATION NO	RIVERWALK COMMONS	HORIZON FUND	ELKHART CAPITAL OUTLAY
Cash and investments - beginning	\$ 407,113	\$ 4,986	\$ 1,760	\$ 312,546	\$ 21,071,814
Receipts:					
Taxes	674,795	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,700	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	1,190,755
Total receipts	<u>704,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,755</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	750	-	-	-	-
Debt service - principal and interest	717,700	-	-	-	-
Capital outlay	-	-	-	-	777,229
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>718,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,229</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,955)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,526</u>
Cash and investments - ending	<u>\$ 393,158</u>	<u>\$ 4,986</u>	<u>\$ 1,760</u>	<u>\$ 312,546</u>	<u>\$ 21,485,340</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	URBAN WOOD PROGRAM	CURB & GUTTER/BOND DEPOSIT	LERNER CAPITAL	AVIATION FEDERAL	DOWNTOWN DEVELOPMENT
Cash and investments - beginning	\$ 2,730	\$ 63,361	\$ 115,711	\$ 79,135	\$ 8,177
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	439,219	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	12,700	-	34,790	-
Total receipts	-	12,700	-	474,009	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	448,593	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	12,000	-	-	-
Total disbursements	-	12,000	-	448,593	-
Excess (deficiency) of receipts over (under) disbursements	-	700	-	25,416	-
Cash and investments - ending	\$ 2,730	\$ 64,061	\$ 115,711	\$ 104,551	\$ 8,177

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	HIGHWAY IMPROVEMENT	PARK CAPITAL	TIF RESERVE DWTWN FUND	TIF DOWNTOWN ALLOCATION	TIF ALLOCATION PIERRE MOR
Cash and investments - beginning	\$ 94,864	\$ 6,524	\$ 1,043,563	\$ 4,648,086	\$ -
Receipts:					
Taxes	-	-	-	3,119,869	361,072
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	163,364	-
Total receipts	-	-	-	3,283,233	361,072
Disbursements:					
Personal services	-	-	-	21,193	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	952,249	-
Debt service - principal and interest	-	-	-	1,299,343	-
Capital outlay	-	-	-	200,574	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	151,898	178,814
Total disbursements	-	-	-	2,625,257	178,814
Excess (deficiency) of receipts over (under) disbursements	-	-	-	657,976	182,258
Cash and investments - ending	\$ 94,864	\$ 6,524	\$ 1,043,563	\$ 5,306,062	\$ 182,258

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TIF DOWNTOWN CAPITAL	TIF SOUTHWEST ALLOCATION	TIF AEROPLEX ALLOCATION	TIF ALLOCATION STERLING E	TIF ALLOCATION CASS ST AR
Cash and investments - beginning	\$ 68,478	\$ -	\$ 1,407,077	\$ -	\$ 12,412,196
Receipts:					
Taxes	-	1,347,198	500,778	377,255	3,746,747
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	918,500
Total receipts	-	1,347,198	500,778	377,255	4,665,247
Disbursements:					
Personal services	-	-	1,987	-	17,882
Supplies	-	-	-	-	-
Other services and charges	-	-	10,575	-	464,769
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,440,745
Utility operating expenses	-	-	-	-	-
Other disbursements	-	704,389	-	187,694	-
Total disbursements	-	704,389	12,562	187,694	1,923,396
Excess (deficiency) of receipts over (under) disbursements	-	642,809	488,216	189,561	2,741,851
Cash and investments - ending	\$ 68,478	\$ 642,809	\$ 1,895,293	\$ 189,561	\$ 15,154,047

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TIF BAYER/TECH PARK ALLOC	TIF ALLOCATION S.MAIN GAT	TIF CONSOLIDATED S ALLOCA	GROUP INSURANCE	DEPT OF HOMELAND SECU
Cash and investments - beginning	\$ 996,802	\$ -	\$ 6,790,996	\$ 1,832,610	\$ 58
Receipts:					
Taxes	267,316	531,053	31,856	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	1,262,099	10,172,551	-
Total receipts	267,316	531,053	1,293,955	10,172,551	-
Disbursements:					
Personal services	6,623	-	18,544	9,765,208	-
Supplies	-	-	-	-	-
Other services and charges	13,866	-	1,812,581	1,205,610	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	190,702	-	-	-
Total disbursements	20,489	190,702	1,831,125	10,970,818	-
Excess (deficiency) of receipts over (under) disbursements	246,827	340,351	(537,170)	(798,267)	-
Cash and investments - ending	\$ 1,243,629	\$ 340,351	\$ 6,253,826	\$ 1,034,343	\$ 58

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FIRE DEPT FEMA GRANT	POLICE GRANT FUND	INSURANCE AVIATION	INSURANCE FIRE DEPT	INSURANCE POLICE DEPT	INSURANCE PUBLIC WORKS
Cash and investments - beginning	\$ -	\$ -	\$ 2,952	\$ 21,832	\$ 118,290	\$ 77,171
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	300,000	37,582	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	20,056
Total receipts	<u>300,000</u>	<u>37,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,056</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	10,240	-	-	32,404	-
Other services and charges	-	-	-	-	-	21,433
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	300,000	18,092	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	64,994
Total disbursements	<u>300,000</u>	<u>28,332</u>	<u>-</u>	<u>-</u>	<u>32,404</u>	<u>86,427</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>9,250</u>	<u>-</u>	<u>-</u>	<u>(32,404)</u>	<u>(66,371)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 9,250</u>	<u>\$ 2,952</u>	<u>\$ 21,832</u>	<u>\$ 85,886</u>	<u>\$ 10,800</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	INSURANCE MOTOR VEH	INSURANCE CEMETERY	INSURANCE PARK & REC	INSURANCE BLDG & GRNDS	INSURANCE ESCROW	INSURANCE CENT GARAGE
Cash and investments - beginning	\$ 17,800	\$ 100	\$ 54,303	\$ 6,661	\$ 31,927	\$ 76,012
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,072	-	-	-	-	119,021
Total receipts	2,072	-	-	-	-	119,021
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,639	-	-	-	-	74,990
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,639	-	-	-	-	74,990
Excess (deficiency) of receipts over (under) disbursements	433	-	-	-	-	44,031
Cash and investments - ending	\$ 18,233	\$ 100	\$ 54,303	\$ 6,661	\$ 31,927	\$ 120,043

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	INSURANCE SEWER	PENSION TRUST FUND	HRA GROUP INSURANCE FUND	LIABILITY INSURANCE TRUST	CEMETERY PERPETUAL CARE
Cash and investments - beginning	\$ 14,677	\$ 2,111,342	\$ 488,793	\$ 3,824,284	\$ 91,904
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,930
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	8,516,399	-	1,886,038	1,100
Total receipts	-	8,516,399	-	1,886,038	7,030
Disbursements:					
Personal services	-	8,626,226	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,011,429	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,626,226	-	2,011,429	-
Excess (deficiency) of receipts over (under) disbursements	-	(109,827)	-	(125,391)	7,030
Cash and investments - ending	\$ 14,677	\$ 2,001,515	\$ 488,793	\$ 3,698,893	\$ 98,934

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MAUSOLEUM PREP CARE	PRAIRIE ST CEMETERY PREP	GENERAL DONATION	MAYOR'S DONATION	FOOD DRIVE DONATION
Cash and investments - beginning	\$ 53,248	\$ 75,657	\$ 45,327	\$ 9,464	\$ 4,453
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,924	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	795	11,000	-
Total receipts	<u>7,924</u>	<u>-</u>	<u>795</u>	<u>11,000</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	5,132	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	19,382	1,000	-
Total disbursements	<u>-</u>	<u>-</u>	<u>19,382</u>	<u>6,132</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,924</u>	<u>-</u>	<u>(18,587)</u>	<u>4,868</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,172</u>	<u>\$ 75,657</u>	<u>\$ 26,740</u>	<u>\$ 14,332</u>	<u>\$ 4,453</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FIRE EDUCATIONAL DONATION	FIRE DONATION FUND	AMBULANCE ESCROW DONATION	SURVIVE ALIVE DONATION	HISTORIC PRES DONATION
Cash and investments - beginning	\$ 1,638	\$ 16,866	\$ 10,035	\$ 4,726	\$ 5,380
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	3,718	-
Total receipts	-	-	-	3,718	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	113	-	446	-
Other services and charges	-	-	-	1,510	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	113	-	1,956	-
Excess (deficiency) of receipts over (under) disbursements	-	(113)	-	1,762	-
Cash and investments - ending	\$ 1,638	\$ 16,753	\$ 10,035	\$ 6,488	\$ 5,380

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BUILDING DONATION	GEN DOWNTOWN DONATION	RIVERWALK COMMONS DONATION	POLICE DONATION	INTERSECTION DONATION
Cash and investments - beginning	\$ 251	\$ 1,253	\$ 2,875	\$ 31,047	\$ 650
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	9,652	-
Total receipts	-	-	-	9,652	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,938	-
Other services and charges	-	-	-	900	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,838	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	6,814	-
Cash and investments - ending	\$ 251	\$ 1,253	\$ 2,875	\$ 37,861	\$ 650

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BEARDSLEY MEM DONATION	TOLSON YOUTH	COMMUNICATION DONATION	EMS DONATION	TREE PLANTING DONATION
Cash and investments - beginning	\$ 4,537	\$ 7,562	\$ 4,911	\$ 1,783	\$ 679
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	199	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	199	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(199)	-	-
Cash and investments - ending	\$ 4,537	\$ 7,562	\$ 4,712	\$ 1,783	\$ 679

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	NYC RR MUSEUM DONATION	CEMETERY DONATION	PARKS DONATION	LERNER THEATER DONATION	RR OVERPASS	RR SAFETY BLD INDIANA
Cash and investments - beginning	\$ 10,253	\$ 41,766	\$ 125,377	\$ 32,491	\$ 927,925	\$ 76,830
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	8,600	-	46,907	-	-	-
Total receipts	8,600	-	46,907	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	4,784	-	5,521	-	-	-
Other services and charges	9,274	-	37,483	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,058	-	43,004	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(5,458)	-	3,903	-	-	-
Cash and investments - ending	\$ 4,795	\$ 41,766	\$ 129,280	\$ 32,491	\$ 927,925	\$ 76,830

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ELCO THEATRE BLD <u>INDIANA</u>	TOLSON SCHOLARSHIP	ENVIRO CTR -EDUCATION	DESS DONATION FUND	PUBLIC WORKS DONATION
Cash and investments - beginning	\$ 17,274	\$ 2,221	\$ 27,033	\$ 374	\$ 3,174
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	14,704	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>14,704</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	10,575	-	1,001
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>10,575</u>	<u>-</u>	<u>1,001</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>4,129</u>	<u>-</u>	<u>(1,001)</u>
Cash and investments - ending	<u>\$ 17,274</u>	<u>\$ 2,221</u>	<u>\$ 31,162</u>	<u>\$ 374</u>	<u>\$ 2,173</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	NEIGHBORHOOD STABILIZATIO	NSP 3	IHCDA IN HOUSING COMM DEV	STORM WATER	STORMWATER CAPITAL
Cash and investments - beginning	\$ 817	\$ 309	\$ 608	\$ 1,211,016	\$ 1,452,582
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	1,011,850	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	300,000
Total receipts	-	-	-	1,011,850	300,000
Disbursements:					
Personal services	-	-	-	271,782	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	484,577
Utility operating expenses	-	-	-	307,762	-
Other disbursements	-	-	-	300,000	346,725
Total disbursements	-	-	-	879,544	831,302
Excess (deficiency) of receipts over (under) disbursements	-	-	-	132,306	(531,302)
Cash and investments - ending	\$ 817	\$ 309	\$ 608	\$ 1,343,322	\$ 921,280

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SEWER DEPREC & SURPLUS	WW BROWNFIELD CONSTRUCTION 23	WW OAKLAND CONSTRUCTION 23	WWTP OPERATING	WWTP BOND & INTEREST
Cash and investments - beginning	\$ 21,975,730	\$ -	\$ -	\$ 3,345,495	\$ 428,111
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	846,162	4,091,138	21,318,686	7,504,082	3,701,896
Total receipts	846,162	4,091,138	21,318,686	7,504,082	3,701,896
Disbursements:					
Personal services	-	-	-	3,311,298	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	3,545,103
Capital outlay	12,067,684	-	1,990,914	128,644	-
Utility operating expenses	-	-	-	4,722,627	-
Other disbursements	-	-	-	-	-
Total disbursements	12,067,684	-	1,990,914	8,162,569	3,545,103
Excess (deficiency) of receipts over (under) disbursements	(11,221,522)	4,091,138	19,327,772	(658,487)	156,793
Cash and investments - ending	\$ 10,754,208	\$ 4,091,138	\$ 19,327,772	\$ 2,687,008	\$ 584,904

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SEWER REPLACEMENT	SEWER BOND SINKING FUND	CSO-LTCP FUND	SEWER INS FUND	WWTP TRUNK LINE EXT
Cash and investments - beginning	\$ 4,148,650	\$ 2,559,643	\$ 975	\$ 819	\$ 922,988
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	212,234	225,498
Penalties	-	-	-	-	-
Other receipts	3,372,578	522,280	-	216,010	-
Total receipts	<u>3,372,578</u>	<u>522,280</u>	<u>-</u>	<u>428,244</u>	<u>225,498</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,675,949	-	-	-	136,497
Utility operating expenses	-	-	-	419,737	-
Other disbursements	-	-	-	4,841	655
Total disbursements	<u>1,675,949</u>	<u>-</u>	<u>-</u>	<u>424,578</u>	<u>137,152</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,696,629</u>	<u>522,280</u>	<u>-</u>	<u>3,666</u>	<u>88,346</u>
Cash and investments - ending	<u>\$ 5,845,279</u>	<u>\$ 3,081,923</u>	<u>\$ 975</u>	<u>\$ 4,485</u>	<u>\$ 1,011,334</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	SEWER GUARANTEE DEPOSITS	WWTP REVENUE FUND	WTR ELKHART BAN 23	WTR REVENUE
Cash and investments - beginning	<u>\$ 111,564</u>	<u>\$ 1,427,610</u>	<u>\$ -</u>	<u>\$ 673,689</u>
Receipts:				
Taxes	-	-	-	351,088
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	22,223	14,661,358	-	6,871,724
Penalties	-	213,678	-	92,374
Other receipts	-	81,287	818,195	424,141
	<u>22,223</u>	<u>14,956,323</u>	<u>818,195</u>	<u>7,739,327</u>
Total receipts				
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	25,541	-
Other disbursements	-	14,161,297	-	7,397,026
	<u>-</u>	<u>14,161,297</u>	<u>25,541</u>	<u>7,397,026</u>
Total disbursements				
Excess (deficiency) of receipts over (under) disbursements	<u>22,223</u>	<u>795,026</u>	<u>792,654</u>	<u>342,301</u>
Cash and investments - ending	<u>\$ 133,787</u>	<u>\$ 2,222,636</u>	<u>\$ 792,654</u>	<u>\$ 1,015,990</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	WTR OPERATING	WTR DEPRECIATION	WTR GUARANTEE DEPOSIT	WATER TANK MAINTENANCE
Cash and investments - beginning	\$ 1,222,481	\$ 2,053,831	\$ 232,675	\$ 1,135,925
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	27,482	-
Penalties	-	-	-	-
Other receipts	6,786,305	-	-	-
Total receipts	<u>6,786,305</u>	<u>-</u>	<u>27,482</u>	<u>-</u>
Disbursements:				
Personal services	2,870,278	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	122,244	596,654	-	-
Utility operating expenses	3,230,431	-	-	-
Other disbursements	-	-	6,000	-
Total disbursements	<u>6,222,953</u>	<u>596,654</u>	<u>6,000</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>563,352</u>	<u>(596,654)</u>	<u>21,482</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,785,833</u>	<u>\$ 1,457,177</u>	<u>\$ 254,157</u>	<u>\$ 1,135,925</u>

CITY OF ELKHART
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	WTR MAIN EXTENSION	AQUATIC FISHERIES FUND	Totals
Cash and investments - beginning	\$ 969,253	\$ 176,161	\$ 223,953,924
Receipts:			
Taxes	-	-	59,392,368
Licenses and permits	-	-	553,315
Intergovernmental receipts	-	87,500	55,859,109
Charges for services	-	-	6,417,380
Fines and forfeits	-	-	1,826,822
Utility fees	53,482	-	23,085,851
Penalties	-	-	306,052
Other receipts	25,000	60,000	89,511,927
Total receipts	<u>78,482</u>	<u>147,500</u>	<u>236,952,824</u>
Disbursements:			
Personal services	-	40,555	83,238,011
Supplies	-	10,052	8,093,226
Other services and charges	-	29,489	37,212,094
Debt service - principal and interest	-	-	5,744,576
Capital outlay	352,376	24,903	25,341,301
Utility operating expenses	-	-	8,706,098
Other disbursements	-	-	29,819,360
Total disbursements	<u>352,376</u>	<u>104,999</u>	<u>198,154,666</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(273,894)</u>	<u>42,501</u>	<u>38,798,158</u>
Cash and investments - ending	<u>\$ 695,359</u>	<u>\$ 218,662</u>	<u>\$ 262,752,082</u>

CITY OF ELKHART
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 108,449	\$ 4,086,374
Storm Water	-	-
Wastewater	-	2,472,777
Water	-	1,341,117
Aquatics	-	-
Totals	<u>\$ 108,449</u>	<u>\$ 7,900,268</u>

CITY OF ELKHART
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Leasing 2 Inc	Sutphen Heavy Rescue Fire Engine	\$ 182,430	01/15/23	01/15/27
Republic First National Bank	MSA G1 SCBA Breathing Apparatus for Fire Department	<u>154,536</u>	12/11/20	12/11/25
Total of annual lease payments		<u>\$ 336,966</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Economic Development Revenue Bond Series 2017	\$ 4,505,000	\$ 300,000
Revenue bonds	Park District Refunding Bonds Series 2019	3,830,000	570,000
Revenue bonds	TIF 2015	<u>6,085,000</u>	<u>420,000</u>
Total governmental activities		<u>14,420,000</u>	<u>1,290,000</u>
Wastewater:			
Revenue bonds	2010 Revenue Bonds Series A EPA Brownfield	196,950	30,300
Revenue bonds	2010 Revenue Bonds Series B EPA Brownfield	295,425	45,450
Revenue bonds	Elkhart - Elkhart Civil City - Sewage Works Revenue Bonds Series 2023C (Taxable) (Brownfield Bonds)	1,000,000	27,000
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2021	4,235,000	585,000
Revenue bonds	Sewage Works Revenue Bonds of 2021	31,304,000	605,000
Revenue bonds	Sewage Works Revenue Bonds Series 2023A	20,725,000	304,000
Revenue bonds	Sewage Works Revenue Bonds Series 2023B	3,000,000	66,000
Revenue bonds	Sewage Works SRF Loan of 2014	<u>13,035,219</u>	<u>1,070,659</u>
Total Wastewater		<u>73,791,594</u>	<u>2,733,409</u>
Totals		<u>\$ 88,211,594</u>	<u>\$ 4,023,409</u>

CITY OF ELKHART
SCHEDULE OF CAPITAL ASSETS
December 31, 2023

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	\$ 17,956,902
Infrastructure	174,022,472
Buildings	17,787,668
Improvements other than buildings	93,411,475
Machinery, equipment, and vehicles	50,475,823
Construction in progress	<u>2,110,771</u>
Total governmental activities	<u>355,765,111</u>
Storm Water:	
Land	224,650
Infrastructure	139,000
Improvements other than buildings	15,164,525
Machinery, equipment, and vehicles	858,093
Construction in progress	<u>42,579</u>
Total Storm Water	<u>16,428,847</u>
Wastewater:	
Land	918,653
Infrastructure	72,680,276
Buildings	24,876,877
Improvements other than buildings	10,935,746
Machinery, equipment, and vehicles	<u>39,467,679</u>
Total Wastewater	<u>148,879,231</u>
Water:	
Land	946,453
Infrastructure	49,991,180
Buildings	1,551,198
Improvements other than buildings	4,152,882
Machinery, equipment, and vehicles	<u>7,261,167</u>
Total Water	<u>63,902,880</u>
Aquatics:	
Machinery, equipment, and vehicles	<u>91,944</u>
Total capital assets	<u>\$ 585,068,013</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/>.