

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF HUNTINGBURG

DUBOIS COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
12/11/2017



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## SCHEDULE OF OFFICIALS

| <u>Office</u>   | <u>Official</u>   | <u>Term</u>  |
|---|---|--|
| Clerk-Treasurer   | Thomas A. Dippel  | 01-01-12 to 12-31-19   |
| Mayor   | Dennis W. Spinner   | 01-01-12 to 12-31-19   |
| President of the Board of<br>Public Works               | Dennis W. Spinner   | 01-01-12 to 12-31-19   |
| President of the Common Council                         | Amy D. Lehr<br>Tim W. Wehr  | 01-01-13 to 12-31-15<br>01-01-16 to 12-31-17   |
| Superintendent of Water, Gas,<br>and Electric Utilities | Tony Traylor  | 01-01-13 to 01-23-13   |
| Superintendent of Water Utility                         | Tony Traylor<br>(Vacant)<br>Todd Williams<br>(Vacant)<br>Gregg Miller<br>(Vacant)<br>Jason Stamm<br>Gary Meyerholtz | 01-24-13 to 10-04-13<br>10-05-13 to 12-01-13<br>12-02-13 to 01-08-16<br>01-09-16 to 02-05-16<br>02-06-16 to 05-25-16<br>05-26-16 to 07-08-16<br>07-09-16 to 10-28-16<br>10-29-16 to 12-31-17 |
| Superintendent of Wastewater Utility                    | Mike Kemp   | 01-01-13 to 12-31-17   |
| Superintendent of Energy Utilities                      | John Reutepohler  | 01-24-13 to 12-31-17   |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF HUNTINGBURG, DUBOIS COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Huntingburg (City), for the period of January 1, 2013 to December 31, 2016. The City's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

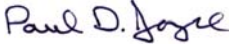
As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive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

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2013 to December 31, 2016, referred to above, present the financial position and results of operations of the City based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules 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, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 24, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF HUNTINGBURG  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014

| Fund                                | Cash and Investments |              |               | Cash and Investments |              |               | Cash and Investments |
|-------------------------------------|----------------------|--------------|---------------|----------------------|--------------|---------------|----------------------|
|                                     | 01-01-13             | Receipts     | Disbursements | 12-31-13             | Receipts     | Disbursements |                      |
| General                             | \$ 1,987,181         | \$ 1,915,388 | \$ 1,821,868  | \$ 2,080,701         | \$ 1,934,232 | \$ 1,938,567  | \$ 2,076,366         |
| Motor Vehicle Highway               | 332,741              | 942,046      | 778,729       | 496,058              | 973,964      | 1,056,553     | 413,469              |
| Local Road And Street               | 178,918              | 32,494       | -             | 211,412              | 33,533       | 55,451        | 189,494              |
| Economic Development Operating      | 7,941                | -            | -             | 7,941                | -            | -             | 7,941                |
| Transportation                      | 138,487              | 104,900      | 106,859       | 136,528              | 128,584      | 119,727       | 145,385              |
| Unsafe Building Fund                | 21,001               | 6,202        | 11,664        | 15,539               | 6,399        | 8,100         | 13,838               |
| Riverboat                           | 252,619              | 35,881       | 10,000        | 278,500              | 35,881       | 67,760        | 246,621              |
| Parks And Recreation                | 349,319              | 632,444      | 679,291       | 302,472              | 711,223      | 726,318       | 287,377              |
| Rainy Day                           | 642,813              | -            | 99,501        | 543,312              | -            | 117,341       | 425,971              |
| Cumulative Capl Imprv Cigarette Tax | 78,373               | 16,260       | -             | 94,633               | 16,022       | 44,000        | 66,655               |
| Cumulative Fire                     | 230,377              | 23,141       | -             | 253,518              | 23,123       | -             | 276,641              |
| Place Based Grant-Veterans Memorial | 11,705               | 37,000       | 31,809        | 16,896               | -            | 16,896        | -                    |
| CEDIT Capital Projects              | 1,052,794            | -            | 1,052,794     | -                    | -            | -             | -                    |
| Self-Insurance                      | 1,279,382            | 784,252      | 665,643       | 1,397,991            | 893,209      | 738,666       | 1,552,534            |
| Police Pension                      | 142,559              | 66,870       | 67,525        | 141,904              | 68,082       | 72,832        | 137,154              |
| Transportation Change               | 15                   | -            | -             | 15                   | -            | -             | 15                   |
| Veterans Memorial Fund              | 17,701               | 2,385        | 7,829         | 12,257               | 1,490        | 4,469         | 9,278                |
| 10th Street Extension               | -                    | 11,931       | 11,931        | -                    | 167          | 167           | -                    |
| OFS Economic Development Area-TIF   | 278                  | 268          | -             | 546                  | 266          | -             | 812                  |
| ARRA Transit                        | 875                  | 10,765       | 11,640        | -                    | -            | -             | -                    |
| Mayor's Roundtable                  | -                    | 2,303        | 1,278         | 1,025                | 3,750        | 855           | 3,920                |
| Downtown Revitalization             | -                    | 2,500        | -             | 2,500                | 42,500       | 45,000        | -                    |
| NW Projects TIF                     | -                    | 5,778        | 5,778         | -                    | -            | -             | -                    |
| Overpass (TIF)                      | -                    | 24,163       | 24,163        | -                    | 247,937      | 247,937       | -                    |
| Arbor Fund                          | -                    | -            | -             | -                    | 710          | 363           | 347                  |
| Police Station Renovation           | -                    | -            | -             | -                    | 108,064      | 108,064       | -                    |
| Fire Station Renovation             | -                    | -            | -             | -                    | 64,642       | 64,642        | -                    |
| Police Auxiliary                    | 1,584                | -            | -             | 1,584                | -            | -             | 1,584                |
| General Cash Change                 | 850                  | -            | -             | 850                  | -            | -             | 850                  |
| Revolving Loan                      | 71,635               | 15,159       | -             | 86,794               | 19,083       | 25,036        | 80,841               |
| League Stadium                      | 5,717                | 12,869       | 7,180         | 11,406               | 12,613       | 13,254        | 10,765               |
| Police Special                      | 17,619               | 5,331        | -             | 22,950               | 4,207        | 8,475         | 18,682               |
| Golf/Park Project                   | 20,150               | 10,090       | 22,285        | 7,955                | 5,000        | -             | 12,955               |
| Industrial Park Projects            | -                    | 200,653      | 200,653       | -                    | 78,311       | 78,311        | -                    |
| Chestnut V                          | 934                  | -            | -             | 934                  | 64           | 998           | -                    |
| IHFA                                | 15,276               | -            | -             | 15,276               | -            | -             | 15,276               |
| Redevelopment TIF NW                | 2,372,910            | 707,550      | 46,846        | 3,033,614            | 887,870      | 482,927       | 3,438,557            |
| Redevelopment TIF Ind Park          | 1,585,748            | 392,002      | 231,192       | 1,746,558            | 396,498      | 110,211       | 2,032,845            |
| Redevelopment TIF Styline East      | 363,403              | 118,266      | -             | 481,669              | 127,276      | 1,492         | 607,453              |

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

CITY OF HUNTINGBURG  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014  
(Continued)

| Fund                                | Cash and Investments |                      |                      | Cash and Investments |                      |                      | Cash and Investments |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | 01-01-13             | Receipts             | Disbursements        | 12-31-13             | Receipts             | Disbursements        |                      |
| Redevelopment TIF 400W-City         | 47,207               | 63,786               | 42,099               | 68,894               | 67,717               | -                    | 136,611              |
| Redevelopment TIF 400W-County       | 43                   | 92,123               | 92,111               | 55                   | 109,343              | 93,430               | 15,968               |
| Police Special Equip And Donations  | 1,711                | 2,698                | 2,188                | 2,221                | 860                  | 700                  | 2,381                |
| Police Special Covert Operations    | 510                  | -                    | -                    | 510                  | -                    | -                    | 510                  |
| Police Special Oper Pullover        | 216                  | -                    | -                    | 216                  | -                    | -                    | 216                  |
| Core Property                       | 38,300               | -                    | -                    | 38,300               | -                    | -                    | 38,300               |
| Santa Fund                          | 250                  | -                    | -                    | 250                  | 1,400                | 1,650                | -                    |
| TIF-Moenkhaus & 9Th                 | -                    | 596                  | 596                  | -                    | 43,675               | 43,675               | -                    |
| Park & Rec Cash Change              | 100                  | -                    | 100                  | -                    | -                    | -                    | -                    |
| Bond & Interest Fund                | 9,093                | 24,427               | 23,053               | 10,467               | 15,765               | 24,900               | 1,332                |
| Cumulative Sewer                    | 5,207                | -                    | -                    | 5,207                | -                    | -                    | 5,207                |
| EDIT Curb and Gutter                | 167,490              | -                    | 167,490              | -                    | -                    | -                    | -                    |
| EDIT Projects                       | -                    | 1,648,152            | 232,612              | 1,415,540            | 476,001              | 302,772              | 1,588,769            |
| Maintenance                         | 3,736                | 581                  | 788                  | 3,529                | 943                  | 3,659                | 813                  |
| Combined Utility                    | 108,641              | 16,727,695           | 16,731,804           | 104,532              | 18,718,878           | 18,748,390           | 75,020               |
| Reimbursed Clearing                 | -                    | 22,196               | 22,196               | -                    | 24,585               | 24,585               | -                    |
| Consumer Meter Interest             | 1,246                | 2,673                | 1,246                | 2,673                | 63,167               | 63,171               | 2,669                |
| Combined Utility Cash Change        | 2,000                | -                    | -                    | 2,000                | -                    | -                    | 2,000                |
| Payroll                             | 168,143              | 3,851,529            | 3,832,809            | 186,863              | 4,051,035            | 4,014,889            | 223,009              |
| Electric Utility-Operating          | 4,835,779            | 9,741,413            | 9,235,765            | 5,341,427            | 9,691,839            | 10,184,239           | 4,849,027            |
| Electric Utility-Customer Deposit   | 81,275               | 27,300               | 26,100               | 82,475               | 31,300               | 21,900               | 91,875               |
| Electric Cash Reserve               | 1,454,500            | 16,000               | 131,250              | 1,339,250            | 1,000,000            | 218,750              | 2,120,500            |
| Electric-IMPA                       | 8,249                | 8,048                | 1,609                | 14,688               | 6,371                | 9,772                | 11,287               |
| Wastewater Utility-Operating        | 62,369               | 1,778,123            | 1,734,032            | 106,460              | 1,692,283            | 1,772,099            | 26,644               |
| Wastewater Util-Bond And Interest   | 130,124              | 123,824              | 123,680              | 130,268              | 136,621              | 135,922              | 130,967              |
| Wastewater Utility-Customer Deposit | 44,895               | 15,125               | 14,350               | 45,670               | 15,275               | 11,400               | 49,545               |
| Wastewater Utility-Debt Reserve     | 383,053              | 16,009               | -                    | 399,062              | 16,009               | -                    | 415,071              |
| Sewer Works Construction            | 99,368               | 118                  | 50,635               | 48,851               | 11,422               | 51,338               | 8,935                |
| Wastewater Bond & Interest SRF      | 152,362              | 290,247              | 291,246              | 151,363              | 288,691              | 289,248              | 150,806              |
| Water Utility-Operating             | 539,644              | 3,042,783            | 2,862,123            | 720,304              | 4,684,548            | 4,065,411            | 1,339,441            |
| Water Utility-Bond And Interest     | 41,187               | 567,006              | 566,470              | 41,723               | 524,176              | 565,768              | 131                  |
| Water Utility-Customer Deposit      | 29,140               | 9,700                | 9,225                | 29,615               | 10,150               | 7,550                | 32,215               |
| Water Utility-Debt Reserve          | 707,531              | -                    | 31                   | 707,500              | 232,000              | 579,500              | 360,000              |
| Water Capital Savings               | 220,000              | 120,000              | -                    | 340,000              | 497,000              | 489,500              | 347,500              |
| Gas Utility-Operating               | 2,183,908            | 4,037,602            | 3,638,028            | 2,583,482            | 5,466,963            | 5,687,392            | 2,363,053            |
| Gas Utility-Customer Deposit        | 60,915               | 20,200               | 16,600               | 64,515               | 20,800               | 14,500               | 70,815               |
| Gas Cash Reserve                    | 225,000              | 175,000              | 131,250              | 268,750              | 200,000              | 218,750              | 250,000              |
| Totals                              | <u>\$ 22,994,097</u> | <u>\$ 48,543,845</u> | <u>\$ 45,877,944</u> | <u>\$ 25,659,998</u> | <u>\$ 54,923,517</u> | <u>\$ 53,799,272</u> | <u>\$ 26,784,243</u> |

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

CITY OF HUNTINGBURG  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

| Fund   | Cash and Investments |              |               | Cash and Investments |              |               | Cash and Investments |
|--|----------------------|--------------|---------------|----------------------|--------------|---------------|----------------------|
|  | 01-01-15             | Receipts     | Disbursements | 12-31-15             | Receipts     | Disbursements | 12-31-16             |
| General  | \$ 2,076,366         | \$ 1,642,161 | \$ 1,909,031  | \$ 1,809,496         | \$ 1,992,495 | \$ 1,924,934  | \$ 1,877,057         |
| Motor Vehicle Highway                              | 413,469              | 1,290,931    | 942,638       | 761,762              | 1,055,232    | 1,115,653     | 701,341              |
| Local Road And Street                              | 189,494              | 34,778       | 59,190        | 165,082              | 34,890       | 17,283        | 182,689              |
| Economic Development Operating                     | 7,941                | -            | -             | 7,941                | -            | -             | 7,941                |
| Transportation                                     | 145,385              | 103,959      | 115,465       | 133,879              | 125,635      | 120,768       | 138,746              |
| Unsafe Building Fund                               | 13,838               | 4,200        | 10,023        | 8,015                | -            | 1,131         | 6,884                |
| Riverboat  | 246,621              | 35,881       | 108,465       | 174,037              | 35,880       | 23,640        | 186,277              |
| Parks And Recreation                               | 287,377              | 967,348      | 765,063       | 489,662              | 871,907      | 796,037       | 565,532              |
| Rainy Day  | 425,971              | -            | 4,979         | 420,992              | 109,503      | 5,000         | 525,495              |
| LOIT Special Distribution                          | -                    | -            | -             | -                    | 328,508      | 133,460       | 195,048              |
| Rainy Day Restricted NW TIF                        | -                    | -            | -             | -                    | 607,262      | 607,262       | -                    |
| Cumulative Capl Imprv Cigarette Tax                | 66,655               | 15,214       | 16,055        | 65,814               | 15,438       | -             | 81,252               |
| Cumulative Fire                                    | 276,641              | 24,596       | 20,215        | 281,022              | 23,930       | -             | 304,952              |
| Self-Insurance                                     | 1,552,534            | 1,216,995    | 1,150,408     | 1,619,121            | 1,126,699    | 976,852       | 1,768,968            |
| Police Pension                                     | 137,154              | 64,203       | 60,303        | 141,054              | 60,779       | 60,814        | 141,019              |
| Transportation Change                              | 15                   | -            | -             | 15                   | -            | -             | 15                   |
| Veterans Memorial Fund                             | 9,278                | 1,295        | 2,035         | 8,538                | 1,920        | 5,093         | 5,365                |
| OFS Economic Development Area-TIF                  | 812                  | 274          | -             | 1,086                | 4,910        | -             | 5,996                |
| Mayor's Roundtable                                 | 3,920                | 1,250        | 492           | 4,678                | 2,084        | 2,350         | 4,412                |
| Overpass (TIF)                                     | -                    | 383,195      | 383,194       | 1                    | 618,726      | 618,726       | 1                    |
| Arbor Fund   | 347                  | 990          | -             | 1,337                | 995          | -             | 2,332                |
| Police Station Renovation                          | -                    | 170,660      | 170,660       | -                    | -            | -             | -                    |
| Fire Station Renovation                            | -                    | 429,830      | 429,830       | -                    | 2,298        | 2,298         | -                    |
| Other Grants                                       | -                    | 38,640       | 38,640        | -                    | 90,141       | 50,541        | 39,600               |
| Special Donations                                  | -                    | 600          | -             | 600                  | -            | 600           | -                    |
| Fire Department Equipment                          | -                    | 5,500        | 4,657         | 843                  | -            | -             | 843                  |
| Northwest Projects-TIF                             | -                    | 52,425       | 52,425        | -                    | 39,730       | 39,730        | -                    |
| Redevelop Commission-Construction Series A         | -                    | 832,216      | 425,034       | 407,182              | 502          | 355,450       | 52,234               |
| Redevelop Commission-Construction Series B         | -                    | 3,072,874    | 75,368        | 2,997,506            | 4,995        | 2,348,782     | 653,719              |
| Redevelopment Authority                            | -                    | 2,832,870    | 1,077,493     | 1,755,377            | 86           | 1,579,031     | 176,432              |
| Rainy Day Restricted Ind PK TIF                    | -                    | -            | -             | -                    | 345,999      | 345,999       | -                    |
| State Grant Local Road and Bridge Matching General | -                    | -            | -             | -                    | 133,460      | -             | 133,460              |
| State Grant Local Road and Bridge Matching NW TIF  | -                    | -            | -             | -                    | 607,262      | 263,081       | 344,181              |
| State Grant Local Road and Bridge Match Ind PKTIF  | -                    | -            | -             | -                    | 345,999      | 1,818         | 344,181              |
| Park Special Events                                | -                    | -            | -             | -                    | 800          | 200           | 600                  |
| Police Auxiliary                                   | 1,584                | -            | -             | 1,584                | -            | -             | 1,584                |
| General Cash Change                                | 850                  | -            | -             | 850                  | -            | -             | 850                  |
| Revolving Loan                                     | 80,841               | 15,620       | 46,036        | 50,425               | 30,049       | -             | 80,474               |
| League Stadium                                     | 10,765               | 11,926       | 13,124        | 9,567                | 13,718       | 1,696         | 21,589               |
| Police Special                                     | 18,682               | 4,028        | -             | 22,710               | 5,162        | -             | 27,872               |
| Golf/Park Project                                  | 12,955               | 8,500        | 12,955        | 8,500                | 5,000        | -             | 13,500               |
| Industrial Park Projects                           | -                    | 148,745      | 148,745       | -                    | -            | -             | -                    |
| Chestnut V   | -                    | 30,734       | 30,734        | -                    | 142,664      | 142,664       | -                    |
| IHFA   | 15,276               | -            | -             | 15,276               | -            | -             | 15,276               |

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

CITY OF HUNTINGBURG  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016  
(Continued)

| Fund                                | Cash and<br>Investments<br>01-01-15 | Receipts             | Disbursements        | Cash and<br>Investments<br>12-31-15 | Receipts             | Disbursements        | Cash and<br>Investments<br>12-31-16 |
|-------------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| Redevelopment TIF NW                | 3,438,557                           | 1,120,050            | 2,181,926            | 2,376,681                           | 911,231              | 1,751,831            | 1,536,081                           |
| Redevelopment TIF Ind Park          | 2,032,845                           | 355,148              | 376,023              | 2,011,970                           | 324,245              | 412,999              | 1,923,216                           |
| Redevelopment TIF Styline East      | 607,453                             | 105,295              | 29,283               | 683,465                             | 99,818               | -                    | 783,283                             |
| Redevelopment TIF 400W-City         | 136,611                             | 59,425               | -                    | 196,036                             | 59,018               | -                    | 255,054                             |
| Redevelopment TIF 400W-County       | 15,968                              | 88,776               | 90,390               | 14,354                              | 91,844               | 92,440               | 13,758                              |
| Police Special Equip And Donations  | 2,381                               | 12,528               | 14,331               | 578                                 | 1,855                | 1,124                | 1,309                               |
| Police Special Covert Operations    | 510                                 | -                    | -                    | 510                                 | -                    | -                    | 510                                 |
| Police Special Oper Pullover        | 216                                 | -                    | -                    | 216                                 | -                    | -                    | 216                                 |
| Core Property                       | 38,300                              | -                    | -                    | 38,300                              | -                    | -                    | 38,300                              |
| Special Events                      | -                                   | 7,300                | 7,204                | 96                                  | 425                  | 496                  | 25                                  |
| TIF-Moenkhaus & 9Th                 | -                                   | 638,818              | 638,818              | -                                   | 2,257                | 2,257                | -                                   |
| Bond & Interest Fund                | 1,332                               | -                    | -                    | 1,332                               | -                    | -                    | 1,332                               |
| Cumulative Sewer                    | 5,207                               | -                    | -                    | 5,207                               | -                    | -                    | 5,207                               |
| EDIT Projects                       | 1,588,769                           | 469,849              | 379,103              | 1,679,515                           | 504,183              | 252,512              | 1,931,186                           |
| Maintenance                         | 813                                 | 675                  | 1,129                | 359                                 | 1,054                | 1,203                | 210                                 |
| Combined Utility                    | 75,020                              | 17,660,609           | 17,654,997           | 80,632                              | 16,704,539           | 16,686,217           | 98,954                              |
| Reimbursed Clearing                 | -                                   | 27,622               | 27,622               | -                                   | 24,785               | 24,785               | -                                   |
| Consumer Meter Interest             | 2,669                               | 52,005               | 54,126               | 548                                 | 50,789               | 51,118               | 219                                 |
| Combined Utility Cash Change        | 2,000                               | -                    | -                    | 2,000                               | -                    | -                    | 2,000                               |
| Payroll                             | 223,009                             | 4,113,254            | 4,109,233            | 227,030                             | 4,141,506            | 4,136,018            | 232,518                             |
| Electric Utility-Operating          | 4,849,027                           | 9,451,160            | 10,027,353           | 4,272,834                           | 10,626,942           | 10,121,268           | 4,778,508                           |
| Electric Utility-Customer Deposit   | 91,875                              | 31,000               | 23,900               | 98,975                              | 32,700               | 23,500               | 108,175                             |
| Electric Cash Reserve               | 2,120,500                           | 1,000,000            | 175,000              | 2,945,500                           | 220,397              | 1,362,195            | 1,803,702                           |
| Electric-IMPA                       | 11,287                              | 6,577                | -                    | 17,864                              | 4,945                | 6,185                | 16,624                              |
| Sewer Bond & Interest Fund Cash-ONB | -                                   | -                    | -                    | -                                   | 78,168               | 64,532               | 13,636                              |
| Sewerworks Construction-ONB         | -                                   | -                    | -                    | -                                   | 1,875,229            | 1,875,229            | -                                   |
| Wastewater Utility-Operating        | 26,644                              | 3,364,528            | 3,381,114            | 10,058                              | 3,508,158            | 3,257,549            | 260,667                             |
| Wastewater Util-Bond And Interest   | 130,967                             | 129,358              | 203,035              | 57,290                              | 135,751              | 133,023              | 60,018                              |
| Wastewater Utility-Customer Deposit | 49,545                              | 15,100               | 11,275               | 53,370                              | 19,375               | 16,750               | 55,995                              |
| Wastewater Utility-Debt Reserve     | 415,071                             | 2,110                | -                    | 417,181                             | 670                  | 60                   | 417,791                             |
| Sewer Works Construction            | 8,935                               | 2                    | 8,937                | -                                   | -                    | -                    | -                                   |
| Wastewater Bond & Interest SRF      | 150,806                             | 317,942              | 316,072              | 152,676                             | 291,827              | 291,901              | 152,602                             |
| Water Cash Reserve                  | -                                   | 50,000               | -                    | 50,000                              | 100,000              | 50,000               | 100,000                             |
| Water Utility-Operating             | 1,339,441                           | 3,281,586            | 3,192,052            | 1,428,975                           | 3,216,092            | 3,792,132            | 852,935                             |
| Water Utility-Bond And Interest     | 131                                 | 556,031              | 553,485              | 2,677                               | 552,156              | 551,858              | 2,975                               |
| Water Utility-Customer Deposit      | 32,215                              | 10,165               | 7,400                | 34,980                              | 10,025               | 8,225                | 36,780                              |
| Water Utility-Debt Reserve          | 360,000                             | -                    | -                    | 360,000                             | -                    | -                    | 360,000                             |
| Water Capital Savings               | 347,500                             | -                    | -                    | 347,500                             | -                    | -                    | 347,500                             |
| Gas Utility-Operating               | 2,363,053                           | 4,076,839            | 3,996,813            | 2,443,079                           | 2,907,423            | 3,088,495            | 2,262,007                           |
| Gas Utility-Customer Deposit        | 70,815                              | 20,725               | 14,200               | 77,340                              | 19,200               | 15,300               | 81,240                              |
| Gas Cash Reserve                    | 250,000                             | 300,000              | 175,000              | 375,000                             | 250,000              | 225,000              | 400,000                             |
| <b>Totals</b>                       | <b>\$ 26,784,243</b>                | <b>\$ 60,766,915</b> | <b>\$ 55,723,078</b> | <b>\$ 31,828,080</b>                | <b>\$ 55,551,265</b> | <b>\$ 59,837,095</b> | <b>\$ 27,542,250</b>                |

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

CITY OF HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses 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 HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

CITY OF HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*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 February 15. These rates were based upon the preceding year's January 1 (lien date) assessed valuations adjusted for various tax credits. 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 HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

CITY OF HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

*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. 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.

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. The plan also provides for death and disability benefits.

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. (888) 526-1687

*Funding Policy*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

CITY OF HUNTINGBURG  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7.  *Holding Corporation***

The City has entered into a capital lease with Huntingburg Redevelopment Authority (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and construction 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 years 2013, 2014, 2015, and 2016 totaled \$0, \$0, \$0, and \$128,200, respectively.

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#### OTHER INFORMATION - UNEXAMINED

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

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

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

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CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

|  | General             | Motor<br>Vehicle<br>Highway | Local<br>Road<br>And<br>Street | Economic<br>Development<br>Operating | Transportation    | Unsafe<br>Building<br>Fund | Riverboat         | Parks<br>And<br>Recreation | Rainy<br>Day      |
|--|---------------------|-----------------------------|--------------------------------|--------------------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| Cash and investments - beginning                   | \$ 1,987,181        | \$ 332,741                  | \$ 178,918                     | \$ 7,941                             | \$ 138,487        | \$ 21,001                  | \$ 252,619        | \$ 349,319                 | \$ 642,813        |
| Receipts:  |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Taxes  | 786,213             | 614,710                     | -                              | -                                    | 34,238            | -                          | -                 | 488,788                    | -                 |
| Licenses and permits                               | 35,598              | 550                         | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Intergovernmental receipts                         | 1,017,574           | 308,630                     | 32,494                         | -                                    | 62,504            | -                          | 35,881            | 59,530                     | -                 |
| Charges for services                               | 35,957              | 1,221                       | -                              | -                                    | 8,158             | -                          | -                 | 84,126                     | -                 |
| Fines and forfeits                                 | 10,765              | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Other receipts                                     | 29,281              | 16,935                      | -                              | -                                    | -                 | 6,202                      | -                 | -                          | -                 |
| Total receipts                                     | <u>1,915,388</u>    | <u>942,046</u>              | <u>32,494</u>                  | <u>-</u>                             | <u>104,900</u>    | <u>6,202</u>               | <u>35,881</u>     | <u>632,444</u>             | <u>-</u>          |
| Disbursements:                                     |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Personal services                                  | 1,240,715           | 522,661                     | -                              | -                                    | 79,623            | 166                        | -                 | 329,724                    | -                 |
| Supplies   | 143,792             | 179,915                     | -                              | -                                    | 13,568            | -                          | -                 | 84,376                     | -                 |
| Other services and charges                         | 318,129             | 74,573                      | -                              | -                                    | 13,668            | 11,498                     | 10,000            | 241,118                    | 99,501            |
| Debt service - principal and interest              | -                   | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Capital outlay                                     | 119,177             | 1,580                       | -                              | -                                    | -                 | -                          | -                 | 24,073                     | -                 |
| Other disbursements                                | 55                  | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Total disbursements                                | <u>1,821,868</u>    | <u>778,729</u>              | <u>-</u>                       | <u>-</u>                             | <u>106,859</u>    | <u>11,664</u>              | <u>10,000</u>     | <u>679,291</u>             | <u>99,501</u>     |
| Excess (deficiency) of receipts over disbursements | <u>93,520</u>       | <u>163,317</u>              | <u>32,494</u>                  | <u>-</u>                             | <u>(1,959)</u>    | <u>(5,462)</u>             | <u>25,881</u>     | <u>(46,847)</u>            | <u>(99,501)</u>   |
| Cash and investments - ending                      | <u>\$ 2,080,701</u> | <u>\$ 496,058</u>           | <u>\$ 211,412</u>              | <u>\$ 7,941</u>                      | <u>\$ 136,528</u> | <u>\$ 15,539</u>           | <u>\$ 278,500</u> | <u>\$ 302,472</u>          | <u>\$ 543,312</u> |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Cumulative<br>Capl<br>Imprv<br>Cigarette<br>Tax | Cumulative<br>Fire | Place<br>Based<br>Grant-Veterans<br>Memorial | CEDIT<br>Capital<br>Projects | Self-Insurance | Police<br>Pension | Transportation<br>Change | Veterans<br>Memorial<br>Fund | 10th<br>Street<br>Extension |
|--|---|--------------------|--|------------------------------|----------------|-------------------|--------------------------|------------------------------|-----------------------------|
| Cash and investments - beginning                   | \$ 78,373                                       | \$ 230,377         | \$ 11,705                                    | \$ 1,052,794                 | \$ 1,279,382   | \$ 142,559        | \$ 15                    | \$ 17,701                    | \$ -                        |
| Receipts:  |   |                    |  |                              |                |                   |                          |                              |                             |
| Taxes  | -   | 20,629             | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Licenses and permits                               | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Intergovernmental receipts                         | 16,260  | 2,512              | 25,000                                       | -                            | -              | 66,870            | -                        | -                            | -                           |
| Charges for services                               | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Fines and forfeits                                 | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other receipts                                     | -   | -                  | 12,000                                       | -                            | 784,252        | -                 | -                        | 2,385                        | 11,931                      |
| Total receipts                                     | 16,260  | 23,141             | 37,000                                       | -                            | 784,252        | 66,870            | -                        | 2,385                        | 11,931                      |
| Disbursements:                                     |   |                    |  |                              |                |                   |                          |                              |                             |
| Personal services                                  | -   | -                  | -  | -                            | -              | 182               | -                        | -                            | 11,811                      |
| Supplies   | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other services and charges                         | -   | -                  | 31,809                                       | -                            | -              | -                 | -                        | 2,829                        | 120                         |
| Debt service - principal and interest              | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Capital outlay                                     | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other disbursements                                | -   | -                  | -  | 1,052,794                    | 665,643        | 67,343            | -                        | 5,000                        | -                           |
| Total disbursements                                | -   | -                  | 31,809                                       | 1,052,794                    | 665,643        | 67,525            | -                        | 7,829                        | 11,931                      |
| Excess (deficiency) of receipts over disbursements | 16,260  | 23,141             | 5,191  | (1,052,794)                  | 118,609        | (655)             | -                        | (5,444)                      | -                           |
| Cash and investments - ending                      | \$ 94,633                                       | \$ 253,518         | \$ 16,896                                    | \$ -                         | \$ 1,397,991   | \$ 141,904        | \$ 15                    | \$ 12,257                    | \$ -                        |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | OFS<br>Economic<br>Development<br>Area-TIF | ARRA<br>Transit | Mayor's<br>Roundtable | Downtown<br>Revitalization | NW<br>Projects<br>TIF | Overpass<br>(TIF) | Arbor<br>Fund | Police<br>Station<br>Renovation | Fire<br>Station<br>Renovation |
|--|--|-----------------|-----------------------|----------------------------|-----------------------|-------------------|---------------|---------------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ 278                                     | \$ 875          | \$ -                  | \$ -                       | \$ -                  | \$ -              | \$ -          | \$ -                            | \$ -                          |
| Receipts:  |  |                 |                       |                            |                       |                   |               |                                 |                               |
| Taxes  | 267  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Licenses and permits                               | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Intergovernmental receipts                         | -  | 10,765          | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Charges for services                               | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Fines and forfeits                                 | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other receipts                                     | 1  | -               | 2,303                 | 2,500                      | 5,778                 | 24,163            | -             | -                               | -                             |
| Total receipts                                     | <u>268</u>                                 | <u>10,765</u>   | <u>2,303</u>          | <u>2,500</u>               | <u>5,778</u>          | <u>24,163</u>     | <u>-</u>      | <u>-</u>                        | <u>-</u>                      |
| Disbursements:                                     |  |                 |                       |                            |                       |                   |               |                                 |                               |
| Personal services                                  | -  | -               | -                     | -                          | -                     | 24,139            | -             | -                               | -                             |
| Supplies   | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other services and charges                         | -  | 11,640          | 1,278                 | -                          | -                     | 24                | -             | -                               | -                             |
| Debt service - principal and interest              | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Capital outlay                                     | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other disbursements                                | -  | -               | -                     | -                          | 5,778                 | -                 | -             | -                               | -                             |
| Total disbursements                                | <u>-</u>                                   | <u>11,640</u>   | <u>1,278</u>          | <u>-</u>                   | <u>5,778</u>          | <u>24,163</u>     | <u>-</u>      | <u>-</u>                        | <u>-</u>                      |
| Excess (deficiency) of receipts over disbursements | <u>268</u>                                 | <u>(875)</u>    | <u>1,025</u>          | <u>2,500</u>               | <u>-</u>              | <u>-</u>          | <u>-</u>      | <u>-</u>                        | <u>-</u>                      |
| Cash and investments - ending                      | <u>\$ 546</u>                              | <u>\$ -</u>     | <u>\$ 1,025</u>       | <u>\$ 2,500</u>            | <u>\$ -</u>           | <u>\$ -</u>       | <u>\$ -</u>   | <u>\$ -</u>                     | <u>\$ -</u>                   |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Police<br>Auxiliary | General<br>Cash<br>Change | Revolving<br>Loan | League<br>Stadium | Police<br>Special | Golf/Park<br>Project | Industrial<br>Park<br>Projects | Chestnut<br>V | IHFA      |
|--|---------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|--------------------------------|---------------|-----------|
| Cash and investments - beginning                   | \$ 1,584            | \$ 850                    | \$ 71,635         | \$ 5,717          | \$ 17,619         | \$ 20,150            | \$ -                           | \$ 934        | \$ 15,276 |
| Receipts:  |                     |                           |                   |                   |                   |                      |                                |               |           |
| Taxes  | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Licenses and permits                               | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Intergovernmental receipts                         | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Charges for services                               | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Fines and forfeits                                 | -                   | -                         | -                 | 10,639            | -                 | -                    | -                              | -             | -         |
| Other receipts                                     | -                   | -                         | 15,159            | 2,230             | 5,331             | 10,090               | 200,653                        | -             | -         |
| Total receipts                                     | -                   | -                         | 15,159            | 12,869            | 5,331             | 10,090               | 200,653                        | -             | -         |
| Disbursements:                                     |                     |                           |                   |                   |                   |                      |                                |               |           |
| Personal services                                  | -                   | -                         | -                 | -                 | -                 | -                    | 18,368                         | -             | -         |
| Supplies   | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Other services and charges                         | -                   | -                         | -                 | 7,180             | -                 | 22,285               | -                              | -             | -         |
| Debt service - principal and interest              | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Capital outlay                                     | -                   | -                         | -                 | -                 | -                 | -                    | 182,285                        | -             | -         |
| Other disbursements                                | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Total disbursements                                | -                   | -                         | -                 | 7,180             | -                 | 22,285               | 200,653                        | -             | -         |
| Excess (deficiency) of receipts over disbursements | -                   | -                         | 15,159            | 5,689             | 5,331             | (12,195)             | -                              | -             | -         |
| Cash and investments - ending                      | \$ 1,584            | \$ 850                    | \$ 86,794         | \$ 11,406         | \$ 22,950         | \$ 7,955             | \$ -                           | \$ 934        | \$ 15,276 |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|   | Redevelopment<br>TIF<br>NW | Redevelopment<br>TIF<br>Ind<br>Park | Redevelopment<br>TIF<br>Styline<br>East | Redevelopment<br>TIF<br>400W-City | Redevelopment<br>TIF<br>400W-County | Police<br>Special<br>Equip<br>And<br>Donations | Police<br>Special<br>Covert<br>Operations | Police<br>Special<br>Oper<br>Pullover | Core<br>Property |
|---|----------------------------|-------------------------------------|---|-----------------------------------|-------------------------------------|--|---|---------------------------------------|------------------|
| Cash and investments - beginning                      | \$ 2,372,910               | \$ 1,585,748                        | \$ 363,403                              | \$ 47,207                         | \$ 43                               | \$ 1,711                                       | \$ 510                                    | \$ 216                                | \$ 38,300        |
| Receipts:   |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Taxes   |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Licenses and permits                                  | 702,843                    | 388,604                             | 117,540                                 | 63,687                            | 92,111                              | -  | -   | -                                     | -                |
| Intergovernmental receipts                            | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Charges for services                                  | -                          | -                                   | -                                       | -                                 | -                                   | 1,688  | -   | -                                     | -                |
| Fines and forfeits                                    | -                          | -                                   | -                                       | -                                 | -                                   | 110  | -   | -                                     | -                |
| Other receipts  | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
|   | <u>4,707</u>               | <u>3,398</u>                        | <u>726</u>                              | <u>99</u>                         | <u>12</u>                           | <u>900</u>                                     | <u>-</u>                                  | <u>-</u>                              | <u>-</u>         |
| Total receipts  | <u>707,550</u>             | <u>392,002</u>                      | <u>118,266</u>                          | <u>63,786</u>                     | <u>92,123</u>                       | <u>2,698</u>                                   | <u>-</u>                                  | <u>-</u>                              | <u>-</u>         |
| Disbursements:  |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Personal services                                     |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Supplies  | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Other services and charges                            | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Debt service - principal and interest                 | 17,688                     | 17,229                              | -                                       | -                                 | -                                   | 2,188  | -   | -                                     | -                |
| Capital outlay  | -                          | -                                   | -                                       | 42,099                            | 92,111                              | -  | -   | -                                     | -                |
| Other disbursements                                   | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
|   | <u>29,158</u>              | <u>213,963</u>                      | <u>-</u>                                | <u>-</u>                          | <u>-</u>                            | <u>-</u>                                       | <u>-</u>                                  | <u>-</u>                              | <u>-</u>         |
| Total disbursements                                   | <u>46,846</u>              | <u>231,192</u>                      | <u>-</u>                                | <u>42,099</u>                     | <u>92,111</u>                       | <u>2,188</u>                                   | <u>-</u>                                  | <u>-</u>                              | <u>-</u>         |
| Excess (deficiency) of receipts over<br>disbursements | <u>660,704</u>             | <u>160,810</u>                      | <u>118,266</u>                          | <u>21,687</u>                     | <u>12</u>                           | <u>510</u>                                     | <u>-</u>                                  | <u>-</u>                              | <u>-</u>         |
| Cash and investments - ending                         | <u>\$ 3,033,614</u>        | <u>\$ 1,746,558</u>                 | <u>\$ 481,669</u>                       | <u>\$ 68,894</u>                  | <u>\$ 55</u>                        | <u>\$ 2,221</u>                                | <u>\$ 510</u>                             | <u>\$ 216</u>                         | <u>\$ 38,300</u> |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Santa<br>Fund | TIF-Moenkhaus<br>&<br>9Th | Park<br>&<br>Rec<br>Cash<br>Change | Bond<br>&<br>Interest<br>Fund | Cumulative<br>Sewer | EDIT<br>Curb<br>and<br>Gutter | EDIT<br>Projects    | Maintenance     |
|--|---------------|---------------------------|------------------------------------|-------------------------------|---------------------|-------------------------------|---------------------|-----------------|
| Cash and investments - beginning                   | \$ 250        | \$ -                      | \$ 100                             | \$ 9,093                      | \$ 5,207            | \$ 167,490                    | \$ -                | \$ 3,736        |
| Receipts:  |               |                           |                                    |                               |                     |                               |                     |                 |
| Taxes  | -             | -                         | -                                  | 21,775                        | -                   | -                             | -                   | -               |
| Licenses and permits                               | -             | -                         | -                                  | -                             | -                   | -                             | -                   | -               |
| Intergovernmental receipts                         | -             | -                         | -                                  | 2,652                         | -                   | -                             | 425,330             | -               |
| Charges for services                               | -             | -                         | -                                  | -                             | -                   | -                             | -                   | 581             |
| Fines and forfeits                                 | -             | -                         | -                                  | -                             | -                   | -                             | -                   | -               |
| Other receipts                                     | -             | 596                       | -                                  | -                             | -                   | -                             | 1,222,822           | -               |
| Total receipts                                     | <u>-</u>      | <u>596</u>                | <u>-</u>                           | <u>24,427</u>                 | <u>-</u>            | <u>-</u>                      | <u>1,648,152</u>    | <u>581</u>      |
| Disbursements:                                     |               |                           |                                    |                               |                     |                               |                     |                 |
| Personal services                                  | -             | 133                       | -                                  | -                             | -                   | -                             | 33,164              | -               |
| Supplies   | -             | -                         | -                                  | -                             | -                   | -                             | 2,293               | 788             |
| Other services and charges                         | -             | 463                       | -                                  | -                             | -                   | -                             | 197,155             | -               |
| Debt service - principal and interest              | -             | -                         | -                                  | 23,053                        | -                   | -                             | -                   | -               |
| Capital outlay                                     | -             | -                         | -                                  | -                             | -                   | -                             | -                   | -               |
| Other disbursements                                | -             | -                         | 100                                | -                             | -                   | 167,490                       | -                   | -               |
| Total disbursements                                | <u>-</u>      | <u>596</u>                | <u>100</u>                         | <u>23,053</u>                 | <u>-</u>            | <u>167,490</u>                | <u>232,612</u>      | <u>788</u>      |
| Excess (deficiency) of receipts over disbursements | <u>-</u>      | <u>-</u>                  | <u>(100)</u>                       | <u>1,374</u>                  | <u>-</u>            | <u>(167,490)</u>              | <u>1,415,540</u>    | <u>(207)</u>    |
| Cash and investments - ending                      | <u>\$ 250</u> | <u>\$ -</u>               | <u>\$ -</u>                        | <u>\$ 10,467</u>              | <u>\$ 5,207</u>     | <u>\$ -</u>                   | <u>\$ 1,415,540</u> | <u>\$ 3,529</u> |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|   | Combined<br>Utility | Reimbursed<br>Clearing | Consumer<br>Meter<br>Interest | Combined<br>Utility<br>Cash<br>Change | Payroll    | Electric<br>Utility-Operating | Electric<br>Utility-Customer<br>Deposit | Electric<br>Cash<br>Reserve |
|---|---------------------|------------------------|-------------------------------|---------------------------------------|------------|-------------------------------|---|-----------------------------|
| Cash and investments - beginning                      | \$ 108,641          | \$ -                   | \$ 1,246                      | \$ 2,000                              | \$ 168,143 | \$ 4,835,779                  | \$ 81,275                               | \$ 1,454,500                |
| Receipts:   |                     |                        |                               |                                       |            |                               |   |                             |
| Taxes   | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Licenses and permits                                  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Intergovernmental receipts                            | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Charges for services                                  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Fines and forfeits                                    | 1,100               | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other receipts  | 16,726,595          | 22,196                 | 2,673                         | -                                     | 3,851,529  | 9,741,413                     | 27,300                                  | 16,000                      |
| Total receipts  | 16,727,695          | 22,196                 | 2,673                         | -                                     | 3,851,529  | 9,741,413                     | 27,300                                  | 16,000                      |
| Disbursements:  |                     |                        |                               |                                       |            |                               |   |                             |
| Personal services                                     | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Supplies  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other services and charges                            | 36                  | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Debt service - principal and interest                 | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Capital outlay  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other disbursements                                   | 16,731,768          | 22,196                 | 1,246                         | -                                     | 3,832,809  | 9,235,765                     | 26,100                                  | 131,250                     |
| Total disbursements                                   | 16,731,804          | 22,196                 | 1,246                         | -                                     | 3,832,809  | 9,235,765                     | 26,100                                  | 131,250                     |
| Excess (deficiency) of receipts over<br>disbursements | (4,109)             | -                      | 1,427                         | -                                     | 18,720     | 505,648                       | 1,200                                   | (115,250)                   |
| Cash and investments - ending                         | \$ 104,532          | \$ -                   | \$ 2,673                      | \$ 2,000                              | \$ 186,863 | \$ 5,341,427                  | \$ 82,475                               | \$ 1,339,250                |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Electric-IMPA | Wastewater<br>Utility-Operating | Wastewater<br>Util-Bond<br>And<br>Interest | Wastewater<br>Utility-Customer<br>Deposit | Wastewater<br>Utility-Debt<br>Reserve | Sewer<br>Works<br>Construction | Wastewater<br>Bond<br>&<br>Interest<br>SRF | Water<br>Utility-Operating |
|--|---------------|---------------------------------|--|---|---------------------------------------|--------------------------------|--|----------------------------|
| Cash and investments - beginning                   | \$ 8,249      | \$ 62,369                       | \$ 130,124                                 | \$ 44,895                                 | \$ 383,053                            | \$ 99,368                      | \$ 152,362                                 | \$ 539,644                 |
| Receipts:  |               |                                 |  |   |                                       |                                |  |                            |
| Taxes  | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Licenses and permits                               | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Intergovernmental receipts                         | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Charges for services                               | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Fines and forfeits                                 | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other receipts                                     | 8,048         | 1,778,123                       | 123,824                                    | 15,125                                    | 16,009                                | 118                            | 290,247                                    | 3,042,783                  |
| Total receipts                                     | 8,048         | 1,778,123                       | 123,824                                    | 15,125                                    | 16,009                                | 118                            | 290,247                                    | 3,042,783                  |
| Disbursements:                                     |               |                                 |  |   |                                       |                                |  |                            |
| Personal services                                  | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Supplies   | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other services and charges                         | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Debt service - principal and interest              | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Capital outlay                                     | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other disbursements                                | 1,609         | 1,734,032                       | 123,680                                    | 14,350                                    | -                                     | 50,635                         | 291,246                                    | 2,862,123                  |
| Total disbursements                                | 1,609         | 1,734,032                       | 123,680                                    | 14,350                                    | -                                     | 50,635                         | 291,246                                    | 2,862,123                  |
| Excess (deficiency) of receipts over disbursements | 6,439         | 44,091                          | 144  | 775                                       | 16,009                                | (50,517)                       | (999)                                      | 180,660                    |
| Cash and investments - ending                      | \$ 14,688     | \$ 106,460                      | \$ 130,268                                 | \$ 45,670                                 | \$ 399,062                            | \$ 48,851                      | \$ 151,363                                 | \$ 720,304                 |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

|  | Water<br>Utility-Bond<br>And<br>Interest | Water<br>Utility-Customer<br>Deposit | Water<br>Utility-Debt<br>Reserve | Water<br>Capital<br>Savings | Gas<br>Utility-Operating | Gas<br>Utility-Customer<br>Deposit | Gas<br>Cash<br>Reserve | Totals        |
|--|--|--------------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|------------------------|---------------|
| Cash and investments - beginning                   | \$ 41,187                                | \$ 29,140                            | \$ 707,531                       | \$ 220,000                  | \$ 2,183,908             | \$ 60,915                          | \$ 225,000             | \$ 22,994,097 |
| Receipts:  |  |                                      |                                  |                             |                          |                                    |                        |               |
| Taxes  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 3,331,405     |
| Licenses and permits                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 36,148        |
| Intergovernmental receipts                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,067,690     |
| Charges for services                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 130,153       |
| Fines and forfeits                                 | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 22,504        |
| Other receipts                                     | 567,006                                  | 9,700                                | -                                | 120,000                     | 4,037,602                | 20,200                             | 175,000                | 42,955,945    |
| Total receipts                                     | 567,006                                  | 9,700                                | -                                | 120,000                     | 4,037,602                | 20,200                             | 175,000                | 48,543,845    |
| Disbursements:                                     |  |                                      |                                  |                             |                          |                                    |                        |               |
| Personal services                                  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,260,686     |
| Supplies   | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 424,732       |
| Other services and charges                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 1,080,411     |
| Debt service - principal and interest              | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 157,263       |
| Capital outlay                                     | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 327,115       |
| Other disbursements                                | 566,470                                  | 9,225                                | 31                               | -                           | 3,638,028                | 16,600                             | 131,250                | 41,627,737    |
| Total disbursements                                | 566,470                                  | 9,225                                | 31                               | -                           | 3,638,028                | 16,600                             | 131,250                | 45,877,944    |
| Excess (deficiency) of receipts over disbursements | 536                                      | 475                                  | (31)                             | 120,000                     | 399,574                  | 3,600                              | 43,750                 | 2,665,901     |
| Cash and investments - ending                      | \$ 41,723                                | \$ 29,615                            | \$ 707,500                       | \$ 340,000                  | \$ 2,583,482             | \$ 64,515                          | \$ 268,750             | \$ 25,659,998 |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

|  | General             | Motor<br>Vehicle<br>Highway | Local<br>Road<br>And<br>Street | Economic<br>Development<br>Operating | Transportation    | Unsafe<br>Building<br>Fund | Riverboat         | Parks<br>And<br>Recreation | Rainy<br>Day      |
|--|---------------------|-----------------------------|--------------------------------|--------------------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| Cash and investments - beginning                   | \$ 2,080,701        | \$ 496,058                  | \$ 211,412                     | \$ 7,941                             | \$ 136,528        | \$ 15,539                  | \$ 278,500        | \$ 302,472                 | \$ 543,312        |
| Receipts:  |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Taxes  | 394,658             | 616,479                     | -                              | -                                    | 47,876            | -                          | -                 | 530,821                    | -                 |
| Licenses and permits                               | 53,198              | 775                         | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Intergovernmental receipts                         | 1,064,261           | 342,878                     | 33,533                         | -                                    | 72,082            | -                          | 35,881            | 60,290                     | -                 |
| Charges for services                               | 41,892              | 1,499                       | -                              | -                                    | 8,626             | -                          | -                 | 120,112                    | -                 |
| Fines and forfeits                                 | 6,741               | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Other receipts                                     | 373,482             | 12,333                      | -                              | -                                    | -                 | 6,399                      | -                 | -                          | -                 |
| Total receipts                                     | <u>1,934,232</u>    | <u>973,964</u>              | <u>33,533</u>                  | <u>-</u>                             | <u>128,584</u>    | <u>6,399</u>               | <u>35,881</u>     | <u>711,223</u>             | <u>-</u>          |
| Disbursements:                                     |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Personal services                                  | 1,292,306           | 553,672                     | -                              | -                                    | 88,978            | 141                        | -                 | 353,529                    | -                 |
| Supplies   | 153,704             | 313,712                     | -                              | -                                    | 14,592            | -                          | -                 | 109,565                    | -                 |
| Other services and charges                         | 321,275             | 72,201                      | 55,451                         | -                                    | 16,157            | 7,959                      | -                 | 198,621                    | 117,341           |
| Debt service - principal and interest              | -                   | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Capital outlay                                     | 171,282             | 116,968                     | -                              | -                                    | -                 | -                          | -                 | 64,603                     | -                 |
| Other disbursements                                | -                   | -                           | -                              | -                                    | -                 | -                          | 67,760            | -                          | -                 |
| Total disbursements                                | <u>1,938,567</u>    | <u>1,056,553</u>            | <u>55,451</u>                  | <u>-</u>                             | <u>119,727</u>    | <u>8,100</u>               | <u>67,760</u>     | <u>726,318</u>             | <u>117,341</u>    |
| Excess (deficiency) of receipts over disbursements | <u>(4,335)</u>      | <u>(82,589)</u>             | <u>(21,918)</u>                | <u>-</u>                             | <u>8,857</u>      | <u>(1,701)</u>             | <u>(31,879)</u>   | <u>(15,095)</u>            | <u>(117,341)</u>  |
| Cash and investments - ending                      | <u>\$ 2,076,366</u> | <u>\$ 413,469</u>           | <u>\$ 189,494</u>              | <u>\$ 7,941</u>                      | <u>\$ 145,385</u> | <u>\$ 13,838</u>           | <u>\$ 246,621</u> | <u>\$ 287,377</u>          | <u>\$ 425,971</u> |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|   | Cumulative<br>Capl<br>Imprv<br>Cigarette<br>Tax | Cumulative<br>Fire | Place<br>Based<br>Grant-Veterans<br>Memorial | CEDIT<br>Capital<br>Projects | Self-Insurance | Police<br>Pension | Transportation<br>Change | Veterans<br>Memorial<br>Fund | 10th<br>Street<br>Extension |
|---|---|--------------------|--|------------------------------|----------------|-------------------|--------------------------|------------------------------|-----------------------------|
| Cash and investments - beginning                      | \$ 94,633                                       | \$ 253,518         | \$ 16,896                                    | \$ -                         | \$ 1,397,991   | \$ 141,904        | \$ 15                    | \$ 12,257                    | \$ -                        |
| Receipts:   |   |                    |  |                              |                |                   |                          |                              |                             |
| Taxes   | -   | 20,766             | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Licenses and permits                                  | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Intergovernmental receipts                            | 16,022  | 2,357              | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Charges for services                                  | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Fines and forfeits                                    | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other receipts  | -   | -                  | -  | -                            | 893,209        | 68,082            | -                        | 1,490                        | 167                         |
| Total receipts  | 16,022  | 23,123             | -  | -                            | 893,209        | 68,082            | -                        | 1,490                        | 167                         |
| Disbursements:  |   |                    |  |                              |                |                   |                          |                              |                             |
| Personal services                                     | -   | -                  | -  | -                            | -              | 184               | -                        | -                            | 167                         |
| Supplies  | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other services and charges                            | 44,000  | -                  | 16,896                                       | -                            | -              | -                 | 4,469                    | -                            | -                           |
| Debt service - principal and interest                 | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Capital outlay  | -   | -                  | -  | -                            | -              | -                 | -                        | -                            | -                           |
| Other disbursements                                   | -   | -                  | -  | -                            | 738,666        | 72,648            | -                        | -                            | -                           |
| Total disbursements                                   | 44,000  | -                  | 16,896                                       | -                            | 738,666        | 72,832            | -                        | 4,469                        | 167                         |
| Excess (deficiency) of receipts over<br>disbursements | (27,978)  | 23,123             | (16,896)                                     | -                            | 154,543        | (4,750)           | -                        | (2,979)                      | -                           |
| Cash and investments - ending                         | \$ 66,655                                       | \$ 276,641         | \$ -   | \$ -                         | \$ 1,552,534   | \$ 137,154        | \$ 15                    | \$ 9,278                     | \$ -                        |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|  | OFS<br>Economic<br>Development<br>Area-TIF | ARRA<br>Transit | Mayor's<br>Roundtable | Downtown<br>Revitalization | NW<br>Projects<br>TIF | Overpass<br>(TIF) | Arbor<br>Fund | Police<br>Station<br>Renovation | Fire<br>Station<br>Renovation |
|--|--|-----------------|-----------------------|----------------------------|-----------------------|-------------------|---------------|---------------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ 546                                     | \$ -            | \$ 1,025              | \$ 2,500                   | \$ -                  | \$ -              | \$ -          | \$ -                            | \$ -                          |
| Receipts:  |  |                 |                       |                            |                       |                   |               |                                 |                               |
| Taxes  | 265  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Licenses and permits                               | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Intergovernmental receipts                         | -  | -               | -                     | 40,000                     | -                     | -                 | -             | -                               | -                             |
| Charges for services                               | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Fines and forfeits                                 | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other receipts                                     | 1  | -               | 3,750                 | 2,500                      | -                     | 247,937           | 710           | 108,064                         | 64,642                        |
| Total receipts                                     | <u>266</u>                                 | <u>-</u>        | <u>3,750</u>          | <u>42,500</u>              | <u>-</u>              | <u>247,937</u>    | <u>710</u>    | <u>108,064</u>                  | <u>64,642</u>                 |
| Disbursements:                                     |  |                 |                       |                            |                       |                   |               |                                 |                               |
| Personal services                                  | -  | -               | -                     | -                          | -                     | 13,427            | -             | 73,423                          | 23,948                        |
| Supplies   | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other services and charges                         | -  | -               | 855                   | -                          | -                     | 234,510           | 363           | 34,641                          | 40,694                        |
| Debt service - principal and interest              | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Capital outlay                                     | -  | -               | -                     | -                          | -                     | -                 | -             | -                               | -                             |
| Other disbursements                                | -  | -               | -                     | 45,000                     | -                     | -                 | -             | -                               | -                             |
| Total disbursements                                | <u>-</u>                                   | <u>-</u>        | <u>855</u>            | <u>45,000</u>              | <u>-</u>              | <u>247,937</u>    | <u>363</u>    | <u>108,064</u>                  | <u>64,642</u>                 |
| Excess (deficiency) of receipts over disbursements | <u>266</u>                                 | <u>-</u>        | <u>2,895</u>          | <u>(2,500)</u>             | <u>-</u>              | <u>-</u>          | <u>347</u>    | <u>-</u>                        | <u>-</u>                      |
| Cash and investments - ending                      | <u>\$ 812</u>                              | <u>\$ -</u>     | <u>\$ 3,920</u>       | <u>\$ -</u>                | <u>\$ -</u>           | <u>\$ -</u>       | <u>\$ 347</u> | <u>\$ -</u>                     | <u>\$ -</u>                   |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|  | Police<br>Auxiliary | General<br>Cash<br>Change | Revolving<br>Loan | League<br>Stadium | Police<br>Special | Golf/Park<br>Project | Industrial<br>Park<br>Projects | Chestnut<br>V | IHFA      |
|--|---------------------|---------------------------|-------------------|-------------------|-------------------|----------------------|--------------------------------|---------------|-----------|
| Cash and investments - beginning                   | \$ 1,584            | \$ 850                    | \$ 86,794         | \$ 11,406         | \$ 22,950         | \$ 7,955             | \$ -                           | \$ 934        | \$ 15,276 |
| Receipts:  |                     |                           |                   |                   |                   |                      |                                |               |           |
| Taxes  | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Licenses and permits                               | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Intergovernmental receipts                         | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Charges for services                               | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Fines and forfeits                                 | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Other receipts                                     | -                   | -                         | 19,083            | 12,613            | 4,207             | 5,000                | 78,311                         | 64            | -         |
| Total receipts                                     | -                   | -                         | 19,083            | 12,613            | 4,207             | 5,000                | 78,311                         | 64            | -         |
| Disbursements:                                     |                     |                           |                   |                   |                   |                      |                                |               |           |
| Personal services                                  | -                   | -                         | -                 | -                 | -                 | -                    | 1,178                          | 998           | -         |
| Supplies   | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Other services and charges                         | -                   | -                         | 36                | 13,254            | 8,475             | -                    | -                              | -             | -         |
| Debt service - principal and interest              | -                   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         |
| Capital outlay                                     | -                   | -                         | -                 | -                 | -                 | -                    | 77,133                         | -             | -         |
| Other disbursements                                | -                   | -                         | 25,000            | -                 | -                 | -                    | -                              | -             | -         |
| Total disbursements                                | -                   | -                         | 25,036            | 13,254            | 8,475             | -                    | 78,311                         | 998           | -         |
| Excess (deficiency) of receipts over disbursements | -                   | -                         | (5,953)           | (641)             | (4,268)           | 5,000                | -                              | (934)         | -         |
| Cash and investments - ending                      | \$ 1,584            | \$ 850                    | \$ 80,841         | \$ 10,765         | \$ 18,682         | \$ 12,955            | \$ -                           | \$ -          | \$ 15,276 |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|  | Redevelopment<br>TIF<br>NW | Redevelopment<br>TIF<br>Ind<br>Park | Redevelopment<br>TIF<br>Styline<br>East | Redevelopment<br>TIF<br>400W-City | Redevelopment<br>TIF<br>400W-County | Police<br>Special<br>Equip<br>And<br>Donations | Police<br>Special<br>Covert<br>Operations | Police<br>Special<br>Oper<br>Pullover | Core<br>Property |
|--|----------------------------|-------------------------------------|---|-----------------------------------|-------------------------------------|--|---|---------------------------------------|------------------|
| Cash and investments - beginning                   | \$ 3,033,614               | \$ 1,746,558                        | \$ 481,669                              | \$ 68,894                         | \$ 55                               | \$ 2,221                                       | \$ 510                                    | \$ 216                                | \$ 38,300        |
| Receipts:  |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Taxes  | 683,555                    | 393,562                             | 126,425                                 | 67,565                            | 109,315                             | -  | -   | -                                     | -                |
| Licenses and permits                               | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Intergovernmental receipts                         | 167,152                    | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Charges for services                               | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Fines and forfeits                                 | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Other receipts                                     | 37,163                     | 2,936                               | 851                                     | 152                               | 28                                  | 860  | -   | -                                     | -                |
| Total receipts                                     | 887,870                    | 396,498                             | 127,276                                 | 67,717                            | 109,343                             | 860  | -   | -                                     | -                |
| Disbursements:                                     |                            |                                     |   |                                   |                                     |  |   |                                       |                  |
| Personal services                                  | -                          | -                                   | 1,492                                   | -                                 | -                                   | -  | -   | -                                     | -                |
| Supplies   | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Other services and charges                         | 16,511                     | 31,900                              | -                                       | -                                 | -                                   | 700  | -   | -                                     | -                |
| Debt service - principal and interest              | -                          | -                                   | -                                       | -                                 | 93,430                              | -  | -   | -                                     | -                |
| Capital outlay                                     | -                          | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Other disbursements                                | 466,416                    | 78,311                              | -                                       | -                                 | -                                   | -  | -   | -                                     | -                |
| Total disbursements                                | 482,927                    | 110,211                             | 1,492                                   | -                                 | 93,430                              | 700  | -   | -                                     | -                |
| Excess (deficiency) of receipts over disbursements | 404,943                    | 286,287                             | 125,784                                 | 67,717                            | 15,913                              | 160  | -   | -                                     | -                |
| Cash and investments - ending                      | \$ 3,438,557               | \$ 2,032,845                        | \$ 607,453                              | \$ 136,611                        | \$ 15,968                           | \$ 2,381                                       | \$ 510                                    | \$ 216                                | \$ 38,300        |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|   | Santa<br>Fund | TIF-Moenkhaus<br>&<br>9Th | Park<br>&<br>Rec<br>Cash<br>Change | Bond<br>&<br>Interest<br>Fund | Cumulative<br>Sewer | EDIT<br>Curb<br>and<br>Gutter | EDIT<br>Projects | Maintenance |
|---|---------------|---------------------------|------------------------------------|-------------------------------|---------------------|-------------------------------|------------------|-------------|
| Cash and investments - beginning                      | \$ 250        | \$ -                      | \$ -                               | \$ 10,467                     | \$ 5,207            | \$ -                          | \$ 1,415,540     | \$ 3,529    |
| Receipts:   |               |                           |                                    |                               |                     |                               |                  |             |
| Taxes   | -             | -                         | -                                  | 14,276                        | -                   | -                             | -                | -           |
| Licenses and permits                                  | -             | -                         | -                                  | -                             | -                   | -                             | -                | -           |
| Intergovernmental receipts                            | -             | -                         | -                                  | 1,489                         | -                   | -                             | 453,989          | -           |
| Charges for services                                  | -             | -                         | -                                  | -                             | -                   | -                             | 16,513           | 943         |
| Fines and forfeits                                    | -             | -                         | -                                  | -                             | -                   | -                             | -                | -           |
| Other receipts  | 1,400         | 43,675                    | -                                  | -                             | -                   | -                             | 5,499            | -           |
| Total receipts  | 1,400         | 43,675                    | -                                  | 15,765                        | -                   | -                             | 476,001          | 943         |
| Disbursements:  |               |                           |                                    |                               |                     |                               |                  |             |
| Personal services                                     | -             | 10,722                    | -                                  | -                             | -                   | -                             | 60,675           | -           |
| Supplies  | -             | -                         | -                                  | -                             | -                   | -                             | 312              | 3,659       |
| Other services and charges                            | 1,650         | 32,953                    | -                                  | -                             | -                   | -                             | 228,295          | -           |
| Debt service - principal and interest                 | -             | -                         | -                                  | 24,900                        | -                   | -                             | -                | -           |
| Capital outlay  | -             | -                         | -                                  | -                             | -                   | -                             | -                | -           |
| Other disbursements                                   | -             | -                         | -                                  | -                             | -                   | -                             | 13,490           | -           |
| Total disbursements                                   | 1,650         | 43,675                    | -                                  | 24,900                        | -                   | -                             | 302,772          | 3,659       |
| Excess (deficiency) of receipts over<br>disbursements | (250)         | -                         | -                                  | (9,135)                       | -                   | -                             | 173,229          | (2,716)     |
| Cash and investments - ending                         | \$ -          | \$ -                      | \$ -                               | \$ 1,332                      | \$ 5,207            | \$ -                          | \$ 1,588,769     | \$ 813      |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|   | Combined<br>Utility | Reimbursed<br>Clearing | Consumer<br>Meter<br>Interest | Combined<br>Utility<br>Cash<br>Change | Payroll    | Electric<br>Utility-Operating | Electric<br>Utility-Customer<br>Deposit | Electric<br>Cash<br>Reserve |
|---|---------------------|------------------------|-------------------------------|---------------------------------------|------------|-------------------------------|---|-----------------------------|
| Cash and investments - beginning                      | \$ 104,532          | \$ -                   | \$ 2,673                      | \$ 2,000                              | \$ 186,863 | \$ 5,341,427                  | \$ 82,475                               | \$ 1,339,250                |
| Receipts:   |                     |                        |                               |                                       |            |                               |   |                             |
| Taxes   | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Licenses and permits                                  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Intergovernmental receipts                            | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Charges for services                                  | 1,660               | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Fines and forfeits                                    | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other receipts  | 18,717,218          | 24,585                 | 63,167                        | -                                     | 4,051,035  | 9,691,839                     | 31,300                                  | 1,000,000                   |
| Total receipts  | 18,718,878          | 24,585                 | 63,167                        | -                                     | 4,051,035  | 9,691,839                     | 31,300                                  | 1,000,000                   |
| Disbursements:  |                     |                        |                               |                                       |            |                               |   |                             |
| Personal services                                     | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Supplies  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other services and charges                            | 105                 | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Debt service - principal and interest                 | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Capital outlay  | -                   | -                      | -                             | -                                     | -          | -                             | -                                       | -                           |
| Other disbursements                                   | 18,748,285          | 24,585                 | 63,171                        | -                                     | 4,014,889  | 10,184,239                    | 21,900                                  | 218,750                     |
| Total disbursements                                   | 18,748,390          | 24,585                 | 63,171                        | -                                     | 4,014,889  | 10,184,239                    | 21,900                                  | 218,750                     |
| Excess (deficiency) of receipts over<br>disbursements | (29,512)            | -                      | (4)                           | -                                     | 36,146     | (492,400)                     | 9,400                                   | 781,250                     |
| Cash and investments - ending                         | \$ 75,020           | \$ -                   | \$ 2,669                      | \$ 2,000                              | \$ 223,009 | \$ 4,849,027                  | \$ 91,875                               | \$ 2,120,500                |

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|  | Electric-IMPA | Wastewater<br>Utility-Operating | Wastewater<br>Util-Bond<br>And<br>Interest | Wastewater<br>Utility-Customer<br>Deposit | Wastewater<br>Utility-Debt<br>Reserve | Sewer<br>Works<br>Construction | Wastewater<br>Bond<br>&<br>Interest<br>SRF | Water<br>Utility-Operating |
|--|---------------|---------------------------------|--|---|---------------------------------------|--------------------------------|--|----------------------------|
| Cash and investments - beginning                   | \$ 14,688     | \$ 106,460                      | \$ 130,268                                 | \$ 45,670                                 | \$ 399,062                            | \$ 48,851                      | \$ 151,363                                 | \$ 720,304                 |
| Receipts:  |               |                                 |  |   |                                       |                                |  |                            |
| Taxes  | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Licenses and permits                               | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Intergovernmental receipts                         | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Charges for services                               | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Fines and forfeits                                 | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other receipts                                     | 6,371         | 1,692,283                       | 136,621                                    | 15,275                                    | 16,009                                | 11,422                         | 288,691                                    | 4,684,548                  |
| Total receipts                                     | 6,371         | 1,692,283                       | 136,621                                    | 15,275                                    | 16,009                                | 11,422                         | 288,691                                    | 4,684,548                  |
| Disbursements:                                     |               |                                 |  |   |                                       |                                |  |                            |
| Personal services                                  | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Supplies   | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other services and charges                         | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Debt service - principal and interest              | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Capital outlay                                     | -             | -                               | -  | -   | -                                     | -                              | -  | -                          |
| Other disbursements                                | 9,772         | 1,772,099                       | 135,922                                    | 11,400                                    | -                                     | 51,338                         | 289,248                                    | 4,065,411                  |
| Total disbursements                                | 9,772         | 1,772,099                       | 135,922                                    | 11,400                                    | -                                     | 51,338                         | 289,248                                    | 4,065,411                  |
| Excess (deficiency) of receipts over disbursements | (3,401)       | (79,816)                        | 699  | 3,875                                     | 16,009                                | (39,916)                       | (557)                                      | 619,137                    |
| Cash and investments - ending                      | \$ 11,287     | \$ 26,644                       | \$ 130,967                                 | \$ 49,545                                 | \$ 415,071                            | \$ 8,935                       | \$ 150,806                                 | \$ 1,339,441               |

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 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

|  | Water<br>Utility-Bond<br>And<br>Interest | Water<br>Utility-Customer<br>Deposit | Water<br>Utility-Debt<br>Reserve | Water<br>Capital<br>Savings | Gas<br>Utility-Operating | Gas<br>Utility-Customer<br>Deposit | Gas<br>Cash<br>Reserve | Totals        |
|--|--|--------------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|------------------------|---------------|
| Cash and investments - beginning                   | \$ 41,723                                | \$ 29,615                            | \$ 707,500                       | \$ 340,000                  | \$ 2,583,482             | \$ 64,515                          | \$ 268,750             | \$ 25,659,998 |
| Receipts:  |  |                                      |                                  |                             |                          |                                    |                        |               |
| Taxes  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 3,005,563     |
| Licenses and permits                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 53,973        |
| Intergovernmental receipts                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,289,934     |
| Charges for services                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 191,245       |
| Fines and forfeits                                 | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 6,741         |
| Other receipts                                     | 524,176                                  | 10,150                               | 232,000                          | 497,000                     | 5,466,963                | 20,800                             | 200,000                | 49,376,061    |
| Total receipts                                     | 524,176                                  | 10,150                               | 232,000                          | 497,000                     | 5,466,963                | 20,800                             | 200,000                | 54,923,517    |
| Disbursements:                                     |  |                                      |                                  |                             |                          |                                    |                        |               |
| Personal services                                  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,474,840     |
| Supplies   | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 595,544       |
| Other services and charges                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 1,499,312     |
| Debt service - principal and interest              | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 118,330       |
| Capital outlay                                     | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 429,986       |
| Other disbursements                                | 565,768                                  | 7,550                                | 579,500                          | 489,500                     | 5,687,392                | 14,500                             | 218,750                | 48,681,260    |
| Total disbursements                                | 565,768                                  | 7,550                                | 579,500                          | 489,500                     | 5,687,392                | 14,500                             | 218,750                | 53,799,272    |
| Excess (deficiency) of receipts over disbursements | (41,592)                                 | 2,600                                | (347,500)                        | 7,500                       | (220,429)                | 6,300                              | (18,750)               | 1,124,245     |
| Cash and investments - ending                      | \$ 131                                   | \$ 32,215                            | \$ 360,000                       | \$ 347,500                  | \$ 2,363,053             | \$ 70,815                          | \$ 250,000             | \$ 26,784,243 |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

|  | General             | Motor<br>Vehicle<br>Highway | Local<br>Road<br>And<br>Street | Economic<br>Development<br>Operating | Transportation    | Unsafe<br>Building<br>Fund | Riverboat         | Parks<br>And<br>Recreation | Rainy<br>Day      |
|--|---------------------|-----------------------------|--------------------------------|--------------------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| Cash and investments - beginning                   | \$ 2,076,366        | \$ 413,469                  | \$ 189,494                     | \$ 7,941                             | \$ 145,385        | \$ 13,838                  | \$ 246,621        | \$ 287,377                 | \$ 425,971        |
| Receipts:  |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Taxes  | 81,160              | 901,108                     | -                              | -                                    | 26,126            | -                          | -                 | 762,904                    | -                 |
| Licenses and permits                               | 92,187              | 1,000                       | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Intergovernmental receipts                         | 1,045,687           | 362,840                     | 34,778                         | -                                    | 68,211            | -                          | 35,881            | 80,026                     | -                 |
| Charges for services                               | 35,800              | 1,221                       | -                              | -                                    | 9,622             | -                          | -                 | 124,418                    | -                 |
| Fines and forfeits                                 | 11,210              | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Other receipts                                     | 376,117             | 24,762                      | -                              | -                                    | -                 | 4,200                      | -                 | -                          | -                 |
| Total receipts                                     | <u>1,642,161</u>    | <u>1,290,931</u>            | <u>34,778</u>                  | <u>-</u>                             | <u>103,959</u>    | <u>4,200</u>               | <u>35,881</u>     | <u>967,348</u>             | <u>-</u>          |
| Disbursements:                                     |                     |                             |                                |                                      |                   |                            |                   |                            |                   |
| Personal services                                  | 1,373,225           | 566,649                     | -                              | -                                    | 89,424            | -                          | -                 | 359,137                    | -                 |
| Supplies   | 119,118             | 206,735                     | -                              | -                                    | 11,635            | -                          | -                 | 85,495                     | -                 |
| Other services and charges                         | 293,550             | 115,516                     | 59,190                         | -                                    | 14,406            | 10,023                     | -                 | 144,862                    | -                 |
| Debt service - principal and interest              | -                   | -                           | -                              | -                                    | -                 | -                          | -                 | -                          | -                 |
| Capital outlay                                     | 123,138             | 53,738                      | -                              | -                                    | -                 | -                          | -                 | 175,569                    | -                 |
| Other disbursements                                | -                   | -                           | -                              | -                                    | -                 | -                          | 108,465           | -                          | 4,979             |
| Total disbursements                                | <u>1,909,031</u>    | <u>942,638</u>              | <u>59,190</u>                  | <u>-</u>                             | <u>115,465</u>    | <u>10,023</u>              | <u>108,465</u>    | <u>765,063</u>             | <u>4,979</u>      |
| Excess (deficiency) of receipts over disbursements | <u>(266,870)</u>    | <u>348,293</u>              | <u>(24,412)</u>                | <u>-</u>                             | <u>(11,506)</u>   | <u>(5,823)</u>             | <u>(72,584)</u>   | <u>202,285</u>             | <u>(4,979)</u>    |
| Cash and investments - ending                      | <u>\$ 1,809,496</u> | <u>\$ 761,762</u>           | <u>\$ 165,082</u>              | <u>\$ 7,941</u>                      | <u>\$ 133,879</u> | <u>\$ 8,015</u>            | <u>\$ 174,037</u> | <u>\$ 489,662</u>          | <u>\$ 420,992</u> |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | LOIT<br>Special<br>Distribution | Rainy<br>Day<br>Restricted<br>NW<br>TIF | Cumulative<br>Capl<br>Imprv<br>Cigarette<br>Tax | Cumulative<br>Fire | Self-Insurance | Police<br>Pension | Transportation<br>Change | Veterans<br>Memorial<br>Fund | OFS<br>Economic<br>Development<br>Area-TIF |
|--|---------------------------------|---|---|--------------------|----------------|-------------------|--------------------------|------------------------------|--|
| Cash and investments - beginning                   | \$ -                            | \$ -                                    | \$ 66,655                                       | \$ 276,641         | \$ 1,552,534   | \$ 137,154        | \$ 15                    | \$ 9,278                     | \$ 812                                     |
| Receipts:  |                                 |   |   |                    |                |                   |                          |                              |  |
| Taxes  | -                               | -                                       | -   | 22,261             | -              | -                 | -                        | -                            | 273  |
| Licenses and permits                               | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Intergovernmental receipts                         | -                               | -                                       | 15,214  | 2,335              | -              | -                 | -                        | -                            | -  |
| Charges for services                               | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Fines and forfeits                                 | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Other receipts                                     | -                               | -                                       | -   | -                  | 1,216,995      | 64,203            | -                        | 1,295                        | 1  |
| Total receipts                                     | -                               | -                                       | 15,214  | 24,596             | 1,216,995      | 64,203            | -                        | 1,295                        | 274  |
| Disbursements:                                     |                                 |   |   |                    |                |                   |                          |                              |  |
| Personal services                                  | -                               | -                                       | -   | -                  | -              | 188               | -                        | -                            | -  |
| Supplies   | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Other services and charges                         | -                               | -                                       | 16,055  | 20,215             | -              | -                 | -                        | 2,035                        | -  |
| Debt service - principal and interest              | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Capital outlay                                     | -                               | -                                       | -   | -                  | -              | -                 | -                        | -                            | -  |
| Other disbursements                                | -                               | -                                       | -   | -                  | 1,150,408      | 60,115            | -                        | -                            | -  |
| Total disbursements                                | -                               | -                                       | 16,055  | 20,215             | 1,150,408      | 60,303            | -                        | 2,035                        | -  |
| Excess (deficiency) of receipts over disbursements | -                               | -                                       | (841)   | 4,381              | 66,587         | 3,900             | -                        | (740)                        | 274  |
| Cash and investments - ending                      | \$ -                            | \$ -                                    | \$ 65,814                                       | \$ 281,022         | \$ 1,619,121   | \$ 141,054        | \$ 15                    | \$ 8,538                     | \$ 1,086                                   |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Mayor's<br>Roundtable | Overpass<br>(TIF) | Arbor<br>Fund   | Police<br>Station<br>Renovation | Fire<br>Station<br>Renovation | Other<br>Grants | Special<br>Donations | Fire<br>Department<br>Equipment | Northwest<br>Projects-TIF |
|--|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------|-----------------|----------------------|---------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 3,920              | \$ -              | \$ 347          | \$ -                            | \$ -                          | \$ -            | \$ -                 | \$ -                            | \$ -                      |
| Receipts:  |                       |                   |                 |                                 |                               |                 |                      |                                 |                           |
| Taxes  | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Licenses and permits                               | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Intergovernmental receipts                         | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Charges for services                               | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Fines and forfeits                                 | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Other receipts                                     | 1,250                 | 383,195           | 990             | 170,660                         | 429,830                       | 38,640          | 600                  | 5,500                           | 52,425                    |
| Total receipts                                     | <u>1,250</u>          | <u>383,195</u>    | <u>990</u>      | <u>170,660</u>                  | <u>429,830</u>                | <u>38,640</u>   | <u>600</u>           | <u>5,500</u>                    | <u>52,425</u>             |
| Disbursements:                                     |                       |                   |                 |                                 |                               |                 |                      |                                 |                           |
| Personal services                                  | -                     | 3,692             | -               | 46,429                          | 161,110                       | -               | -                    | -                               | 52,425                    |
| Supplies   | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Other services and charges                         | 492                   | 379,502           | -               | 124,231                         | 268,720                       | 38,640          | -                    | 4,657                           | -                         |
| Debt service - principal and interest              | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Capital outlay                                     | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Other disbursements                                | -                     | -                 | -               | -                               | -                             | -               | -                    | -                               | -                         |
| Total disbursements                                | <u>492</u>            | <u>383,194</u>    | <u>-</u>        | <u>170,660</u>                  | <u>429,830</u>                | <u>38,640</u>   | <u>-</u>             | <u>4,657</u>                    | <u>52,425</u>             |
| Excess (deficiency) of receipts over disbursements | <u>758</u>            | <u>1</u>          | <u>990</u>      | <u>-</u>                        | <u>-</u>                      | <u>-</u>        | <u>600</u>           | <u>843</u>                      | <u>-</u>                  |
| Cash and investments - ending                      | <u>\$ 4,678</u>       | <u>\$ 1</u>       | <u>\$ 1,337</u> | <u>\$ -</u>                     | <u>\$ -</u>                   | <u>\$ -</u>     | <u>\$ 600</u>        | <u>\$ 843</u>                   | <u>\$ -</u>               |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Redevelop<br>Commission-<br>Construction<br>Series<br>A | Redevelop<br>Commission-<br>Construction<br>Series<br>B | Redevelopment<br>Authority | Rainy<br>Day<br>Restricted<br>Ind<br>PK TIF | State Grant<br>Local Road<br>and Bridge<br>Matching<br>General | State Grant<br>Local Road<br>and Bridge<br>Matching<br>NW TIF | State Grant<br>Local Road<br>and Bridge<br>Match<br>Ind PKTIF | Park<br>Special<br>Events | Police<br>Auxiliary |
|--|---|---|----------------------------|---|--|---|---|---------------------------|---------------------|
| Cash and investments - beginning                   | \$ -  | \$ -  | \$ -                       | \$ -  | \$ -   | \$ -  | \$ -  | \$ -                      | \$ 1,584            |
| Receipts:  |   |   |                            |   |  |   |   |                           |                     |
| Taxes  | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Licenses and permits                               | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Intergovernmental receipts                         | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Charges for services                               | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Fines and forfeits                                 | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Other receipts                                     | 832,216   | 3,072,874   | 2,832,870                  | -   | -  | -   | -   | -                         | -                   |
| Total receipts                                     | <u>832,216</u>  | <u>3,072,874</u>  | <u>2,832,870</u>           | <u>-</u>                                    | <u>-</u>   | <u>-</u>  | <u>-</u>  | <u>-</u>                  | <u>-</u>            |
| Disbursements:                                     |   |   |                            |   |  |   |   |                           |                     |
| Personal services                                  | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Supplies   | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Other services and charges                         | 75,367  | 75,368  | 124,610                    | -   | -  | -   | -   | -                         | -                   |
| Debt service - principal and interest              | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Capital outlay                                     | 349,667   | -   | 605,898                    | -   | -  | -   | -   | -                         | -                   |
| Other disbursements                                | -   | -   | 346,985                    | -   | -  | -   | -   | -                         | -                   |
| Total disbursements                                | <u>425,034</u>  | <u>75,368</u>   | <u>1,077,493</u>           | <u>-</u>                                    | <u>-</u>   | <u>-</u>  | <u>-</u>  | <u>-</u>                  | <u>-</u>            |
| Excess (deficiency) of receipts over disbursements | <u>407,182</u>  | <u>2,997,506</u>  | <u>1,755,377</u>           | <u>-</u>                                    | <u>-</u>   | <u>-</u>  | <u>-</u>  | <u>-</u>                  | <u>-</u>            |
| Cash and investments - ending                      | <u>\$ 407,182</u>                                       | <u>\$ 2,997,506</u>                                     | <u>\$ 1,755,377</u>        | <u>\$ -</u>                                 | <u>\$ -</u>  | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>               | <u>\$ 1,584</u>     |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|   | General<br>Cash<br>Change | Revolving<br>Loan | League<br>Stadium | Police<br>Special | Golf/Park<br>Project | Industrial<br>Park<br>Projects | Chestnut<br>V | IHFA      | Redevelopment<br>TIF<br>NW |
|---|---------------------------|-------------------|-------------------|-------------------|----------------------|--------------------------------|---------------|-----------|----------------------------|
| Cash and investments - beginning                      | \$ 850                    | \$ 80,841         | \$ 10,765         | \$ 18,682         | \$ 12,955            | \$ -                           | \$ -          | \$ 15,276 | \$ 3,438,557               |
| Receipts:   |                           |                   |                   |                   |                      |                                |               |           |                            |
| Taxes   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | 569,593                    |
| Licenses and permits                                  | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Intergovernmental receipts                            | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Charges for services                                  | -                         | 232               | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Fines and forfeits                                    | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Other receipts  | -                         | 15,388            | 11,926            | 4,028             | 8,500                | 148,745                        | 30,734        | -         | 550,457                    |
| Total receipts  | -                         | 15,620            | 11,926            | 4,028             | 8,500                | 148,745                        | 30,734        | -         | 1,120,050                  |
| Disbursements:  |                           |                   |                   |                   |                      |                                |               |           |                            |
| Personal services                                     | -                         | -                 | -                 | -                 | -                    | 52,425                         | 30,734        | -         | -                          |
| Supplies  | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Other services and charges                            | -                         | 36                | 13,124            | -                 | 12,955               | -                              | -             | -         | 766                        |
| Debt service - principal and interest                 | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | 248,597                    |
| Capital outlay  | -                         | -                 | -                 | -                 | -                    | 96,320                         | -             | -         | 3,571                      |
| Other disbursements                                   | -                         | 46,000            | -                 | -                 | -                    | -                              | -             | -         | 1,928,992                  |
| Total disbursements                                   | -                         | 46,036            | 13,124            | -                 | 12,955               | 148,745                        | 30,734        | -         | 2,181,926                  |
| Excess (deficiency) of receipts over<br>disbursements | -                         | (30,416)          | (1,198)           | 4,028             | (4,455)              | -                              | -             | -         | (1,061,876)                |
| Cash and investments - ending                         | \$ 850                    | \$ 50,425         | \$ 9,567          | \$ 22,710         | \$ 8,500             | \$ -                           | \$ -          | \$ 15,276 | \$ 2,376,681               |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Redevelopment<br>TIF<br>Ind<br>Park | Redevelopment<br>TIF<br>Styline<br>East | Redevelopment<br>TIF<br>400W-City | Redevelopment<br>TIF<br>400W-County | Police<br>Special<br>Equip<br>And<br>Donations | Police<br>Special<br>Covert<br>Operations | Police<br>Special<br>Oper<br>Pullover | Core<br>Property | Special<br>Events |
|--|-------------------------------------|---|-----------------------------------|-------------------------------------|--|---|---------------------------------------|------------------|-------------------|
| Cash and investments - beginning                   | \$ 2,032,845                        | \$ 607,453                              | \$ 136,611                        | \$ 15,968                           | \$ 2,381                                       | \$ 510                                    | \$ 216                                | \$ 38,300        | \$ -              |
| Receipts:  |                                     |   |                                   |                                     |  |   |                                       |                  |                   |
| Taxes  | 351,917                             | 104,272                                 | 59,172                            | 88,739                              | -  | -   | -                                     | -                | -                 |
| Licenses and permits                               | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Intergovernmental receipts                         | -                                   | -                                       | -                                 | -                                   | 1,616  | -   | -                                     | -                | -                 |
| Charges for services                               | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Fines and forfeits                                 | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other receipts                                     | 3,231                               | 1,023                                   | 253                               | 37                                  | 10,912   | -   | -                                     | -                | 7,300             |
| Total receipts                                     | 355,148                             | 105,295                                 | 59,425                            | 88,776                              | 12,528   | -   | -                                     | -                | 7,300             |
| Disbursements:                                     |                                     |   |                                   |                                     |  |   |                                       |                  |                   |
| Personal services                                  | -                                   | 160                                     | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Supplies   | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other services and charges                         | 377                                 | 29,123                                  | -                                 | -                                   | 14,331   | -   | -                                     | -                | -                 |
| Debt service - principal and interest              | -                                   | -                                       | -                                 | 90,390                              | -  | -   | -                                     | -                | -                 |
| Capital outlay                                     | 3,571                               | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other disbursements                                | 372,075                             | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | 7,204             |
| Total disbursements                                | 376,023                             | 29,283                                  | -                                 | 90,390                              | 14,331   | -   | -                                     | -                | 7,204             |
| Excess (deficiency) of receipts over disbursements | (20,875)                            | 76,012                                  | 59,425                            | (1,614)                             | (1,803)  | -   | -                                     | -                | 96                |
| Cash and investments - ending                      | \$ 2,011,970                        | \$ 683,465                              | \$ 196,036                        | \$ 14,354                           | \$ 578   | \$ 510                                    | \$ 216                                | \$ 38,300        | \$ 96             |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | TIF-Moenkhaus<br>&<br>9Th | Bond<br>&<br>Interest<br>Fund | Cumulative<br>Sewer | EDIT<br>Projects | Maintenance | Combined<br>Utility | Reimbursed<br>Clearing | Consumer<br>Meter<br>Interest |
|--|---------------------------|-------------------------------|---------------------|------------------|-------------|---------------------|------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ -                      | \$ 1,332                      | \$ 5,207            | \$ 1,588,769     | \$ 813      | \$ 75,020           | \$ -                   | \$ 2,669                      |
| Receipts:  |                           |                               |                     |                  |             |                     |                        |                               |
| Taxes  | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Licenses and permits                               | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Intergovernmental receipts                         | -                         | -                             | -                   | 461,727          | -           | -                   | -                      | -                             |
| Charges for services                               | -                         | -                             | -                   | -                | 675         | 1,210               | -                      | -                             |
| Fines and forfeits                                 | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Other receipts                                     | 638,818                   | -                             | -                   | 8,122            | -           | 17,659,399          | 27,622                 | 52,005                        |
| Total receipts                                     | 638,818                   | -                             | -                   | 469,849          | 675         | 17,660,609          | 27,622                 | 52,005                        |
| Disbursements:                                     |                           |                               |                     |                  |             |                     |                        |                               |
| Personal services                                  | 102,954                   | -                             | -                   | 63,537           | -           | -                   | -                      | -                             |
| Supplies   | -                         | -                             | -                   | -                | 1,129       | -                   | -                      | -                             |
| Other services and charges                         | 535,864                   | -                             | -                   | 315,566          | -           | 128                 | -                      | -                             |
| Debt service - principal and interest              | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Capital outlay                                     | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Other disbursements                                | -                         | -                             | -                   | -                | -           | 17,654,869          | 27,622                 | 54,126                        |
| Total disbursements                                | 638,818                   | -                             | -                   | 379,103          | 1,129       | 17,654,997          | 27,622                 | 54,126                        |
| Excess (deficiency) of receipts over disbursements | -                         | -                             | -                   | 90,746           | (454)       | 5,612               | -                      | (2,121)                       |
| Cash and investments - ending                      | \$ -                      | \$ 1,332                      | \$ 5,207            | \$ 1,679,515     | \$ 359      | \$ 80,632           | \$ -                   | \$ 548                        |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|   | Combined<br>Utility<br>Cash<br>Change | Payroll    | Electric<br>Utility-Operating | Electric<br>Utility-Customer<br>Deposit | Electric<br>Cash<br>Reserve | Electric-IMPA | Sewer<br>Bond<br>&<br>Interest<br>Fund Cash-ONB | Sewerworks<br>Construction-ONB |
|---|---------------------------------------|------------|-------------------------------|---|-----------------------------|---------------|---|--------------------------------|
| Cash and investments - beginning                      | \$ 2,000                              | \$ 223,009 | \$ 4,849,027                  | \$ 91,875                               | \$ 2,120,500                | \$ 11,287     | \$ -  | \$ -                           |
| Receipts:   |                                       |            |                               |   |                             |               |   |                                |
| Taxes   | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Licenses and permits                                  | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Intergovernmental receipts                            | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Charges for services                                  | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Fines and forfeits                                    | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Other receipts  | -                                     | 4,113,254  | 9,451,160                     | 31,000                                  | 1,000,000                   | 6,577         | -   | -                              |
| Total receipts  | -                                     | 4,113,254  | 9,451,160                     | 31,000                                  | 1,000,000                   | 6,577         | -   | -                              |
| Disbursements:  |                                       |            |                               |   |                             |               |   |                                |
| Personal services                                     | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Supplies  | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Other services and charges                            | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Debt service - principal and interest                 | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Capital outlay  | -                                     | -          | -                             | -                                       | -                           | -             | -   | -                              |
| Other disbursements                                   | -                                     | 4,109,233  | 10,027,353                    | 23,900                                  | 175,000                     | -             | -   | -                              |
| Total disbursements                                   | -                                     | 4,109,233  | 10,027,353                    | 23,900                                  | 175,000                     | -             | -   | -                              |
| Excess (deficiency) of receipts over<br>disbursements | -                                     | 4,021      | (576,193)                     | 7,100                                   | 825,000                     | 6,577         | -   | -                              |
| Cash and investments - ending                         | \$ 2,000                              | \$ 227,030 | \$ 4,272,834                  | \$ 98,975                               | \$ 2,945,500                | \$ 17,864     | \$ -  | \$ -                           |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Wastewater<br>Utility-Operating | Wastewater<br>Util-Bond<br>And<br>Interest | Wastewater<br>Utility-Customer<br>Deposit | Wastewater<br>Utility-Debt<br>Reserve | Sewer<br>Works<br>Construction | Wastewater<br>Bond<br>&<br>Interest<br>SRF | Water<br>Cash<br>Reserve | Water<br>Utility-Operating |
|--|---------------------------------|--|---|---------------------------------------|--------------------------------|--|--------------------------|----------------------------|
| Cash and investments - beginning                   | \$ 26,644                       | \$ 130,967                                 | \$ 49,545                                 | \$ 415,071                            | \$ 8,935                       | \$ 150,806                                 | \$ -                     | \$ 1,339,441               |
| Receipts:  |                                 |  |   |                                       |                                |  |                          |                            |
| Taxes  | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Licenses and permits                               | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Intergovernmental receipts                         | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Charges for services                               | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Fines and forfeits                                 | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other receipts                                     | 3,364,528                       | 129,358                                    | 15,100                                    | 2,110                                 | 2                              | 317,942                                    | 50,000                   | 3,281,586                  |
| Total receipts                                     | <u>3,364,528</u>                | <u>129,358</u>                             | <u>15,100</u>                             | <u>2,110</u>                          | <u>2</u>                       | <u>317,942</u>                             | <u>50,000</u>            | <u>3,281,586</u>           |
| Disbursements:                                     |                                 |  |   |                                       |                                |  |                          |                            |
| Personal services                                  | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Supplies   | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other services and charges                         | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Debt service - principal and interest              | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Capital outlay                                     | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other disbursements                                | 3,381,114                       | 203,035                                    | 11,275                                    | -                                     | 8,937                          | 316,072                                    | -                        | 3,192,052                  |
| Total disbursements                                | <u>3,381,114</u>                | <u>203,035</u>                             | <u>11,275</u>                             | <u>-</u>                              | <u>8,937</u>                   | <u>316,072</u>                             | <u>-</u>                 | <u>3,192,052</u>           |
| Excess (deficiency) of receipts over disbursements | <u>(16,586)</u>                 | <u>(73,677)</u>                            | <u>3,825</u>                              | <u>2,110</u>                          | <u>(8,935)</u>                 | <u>1,870</u>                               | <u>50,000</u>            | <u>89,534</u>              |
| Cash and investments - ending                      | <u>\$ 10,058</u>                | <u>\$ 57,290</u>                           | <u>\$ 53,370</u>                          | <u>\$ 417,181</u>                     | <u>\$ -</u>                    | <u>\$ 152,676</u>                          | <u>\$ 50,000</u>         | <u>\$ 1,428,975</u>        |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

|  | Water<br>Utility-Bond<br>And<br>Interest | Water<br>Utility-Customer<br>Deposit | Water<br>Utility-Debt<br>Reserve | Water<br>Capital<br>Savings | Gas<br>Utility-Operating | Gas<br>Utility-Customer<br>Deposit | Gas<br>Cash<br>Reserve | Totals        |
|--|--|--------------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|------------------------|---------------|
| Cash and investments - beginning                   | \$ 131                                   | \$ 32,215                            | \$ 360,000                       | \$ 347,500                  | \$ 2,363,053             | \$ 70,815                          | \$ 250,000             | \$ 26,784,243 |
| Receipts:  |  |                                      |                                  |                             |                          |                                    |                        |               |
| Taxes  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,967,525     |
| Licenses and permits                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 93,187        |
| Intergovernmental receipts                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,108,315     |
| Charges for services                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 173,178       |
| Fines and forfeits                                 | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 11,210        |
| Other receipts                                     | 556,031                                  | 10,165                               | -                                | -                           | 4,076,839                | 20,725                             | 300,000                | 55,413,500    |
| Total receipts                                     | 556,031                                  | 10,165                               | -                                | -                           | 4,076,839                | 20,725                             | 300,000                | 60,766,915    |
| Disbursements:                                     |  |                                      |                                  |                             |                          |                                    |                        |               |
| Personal services                                  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,902,089     |
| Supplies   | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 424,112       |
| Other services and charges                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,689,709     |
| Debt service - principal and interest              | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 338,987       |
| Capital outlay                                     | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 1,411,472     |
| Other disbursements                                | 553,485                                  | 7,400                                | -                                | -                           | 3,996,813                | 14,200                             | 175,000                | 47,956,709    |
| Total disbursements                                | 553,485                                  | 7,400                                | -                                | -                           | 3,996,813                | 14,200                             | 175,000                | 55,723,078    |
| Excess (deficiency) of receipts over disbursements | 2,546                                    | 2,765                                | -                                | -                           | 80,026                   | 6,525                              | 125,000                | 5,043,837     |
| Cash and investments - ending                      | \$ 2,677                                 | \$ 34,980                            | \$ 360,000                       | \$ 347,500                  | \$ 2,443,079             | \$ 77,340                          | \$ 375,000             | \$ 31,828,080 |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

|  | General      | Motor<br>Vehicle<br>Highway | Local<br>Road<br>And<br>Street | Economic<br>Development<br>Operating | Transportation | Unsafe<br>Building<br>Fund | Riverboat  | Parks<br>And<br>Recreation | Rainy<br>Day |
|--|--------------|-----------------------------|--------------------------------|--------------------------------------|----------------|----------------------------|------------|----------------------------|--------------|
| Cash and investments - beginning                   | \$ 1,809,496 | \$ 761,762                  | \$ 165,082                     | \$ 7,941                             | \$ 133,879     | \$ 8,015                   | \$ 174,037 | \$ 489,662                 | \$ 420,992   |
| Receipts:  |              |                             |                                |                                      |                |                            |            |                            |              |
| Taxes  | 376,592      | 691,224                     | -                              | -                                    | 36,118         | -                          | -          | 655,560                    | 109,503      |
| Licenses and permits                               | 52,045       | 850                         | -                              | -                                    | -              | -                          | -          | -                          | -            |
| Intergovernmental receipts                         | 722,884      | 350,796                     | 34,890                         | -                                    | 79,639         | -                          | 35,880     | 65,350                     | -            |
| Charges for services                               | 38,503       | 1,465                       | -                              | -                                    | 9,878          | -                          | -          | 145,497                    | -            |
| Fines and forfeits                                 | 6,304        | -                           | -                              | -                                    | -              | -                          | -          | -                          | -            |
| Other receipts                                     | 796,167      | 10,897                      | -                              | -                                    | -              | -                          | -          | 5,500                      | -            |
| Total receipts                                     | 1,992,495    | 1,055,232                   | 34,890                         | -                                    | 125,635        | -                          | 35,880     | 871,907                    | 109,503      |
| Disbursements:                                     |              |                             |                                |                                      |                |                            |            |                            |              |
| Personal services                                  | 1,328,032    | 549,061                     | -                              | -                                    | 92,262         | -                          | -          | 398,847                    | -            |
| Supplies   | 171,377      | 306,188                     | -                              | -                                    | 14,653         | -                          | -          | 109,924                    | -            |
| Other services and charges                         | 306,038      | 180,330                     | 17,283                         | -                                    | 13,853         | 1,131                      | 23,640     | 237,698                    | 5,000        |
| Debt service - principal and interest              | -            | -                           | -                              | -                                    | -              | -                          | -          | -                          | -            |
| Capital outlay                                     | 119,124      | 80,074                      | -                              | -                                    | -              | -                          | -          | 49,568                     | -            |
| Other disbursements                                | 363          | -                           | -                              | -                                    | -              | -                          | -          | -                          | -            |
| Total disbursements                                | 1,924,934    | 1,115,653                   | 17,283                         | -                                    | 120,768        | 1,131                      | 23,640     | 796,037                    | 5,000        |
| Excess (deficiency) of receipts over disbursements | 67,561       | (60,421)                    | 17,607                         | -                                    | 4,867          | (1,131)                    | 12,240     | 75,870                     | 104,503      |
| Cash and investments - ending                      | \$ 1,877,057 | \$ 701,341                  | \$ 182,689                     | \$ 7,941                             | \$ 138,746     | \$ 6,884                   | \$ 186,277 | \$ 565,532                 | \$ 525,495   |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | LOIT<br>Special<br>Distribution | Rainy<br>Day<br>Restricted<br>NW<br>TIF | Cumulative<br>Capl<br>Imprv<br>Cigarette<br>Tax | Cumulative<br>Fire | Self-Insurance      | Police<br>Pension | Transportation<br>Change | Veterans<br>Memorial<br>Fund | OFS<br>Economic<br>Development<br>Area-TIF |
|--|---------------------------------|---|---|--------------------|---------------------|-------------------|--------------------------|------------------------------|--|
| Cash and investments - beginning                   | \$ -                            | \$ -                                    | \$ 65,814                                       | \$ 281,022         | \$ 1,619,121        | \$ 141,054        | \$ 15                    | \$ 8,538                     | \$ 1,086                                   |
| Receipts:  |                                 |   |   |                    |                     |                   |                          |                              |  |
| Taxes  | 328,508                         | -                                       | -   | 21,761             | -                   | -                 | -                        | -                            | 4,904                                      |
| Licenses and permits                               | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Intergovernmental receipts                         | -                               | -                                       | 15,438  | 2,169              | -                   | -                 | -                        | -                            | -  |
| Charges for services                               | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Fines and forfeits                                 | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Other receipts                                     | -                               | 607,262                                 | -   | -                  | 1,126,699           | 60,779            | -                        | 1,920                        | 6  |
| Total receipts                                     | <u>328,508</u>                  | <u>607,262</u>                          | <u>15,438</u>                                   | <u>23,930</u>      | <u>1,126,699</u>    | <u>60,779</u>     | <u>-</u>                 | <u>1,920</u>                 | <u>4,910</u>                               |
| Disbursements:                                     |                                 |   |   |                    |                     |                   |                          |                              |  |
| Personal services                                  | -                               | -                                       | -   | -                  | -                   | 188               | -                        | -                            | -  |
| Supplies   | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Other services and charges                         | -                               | -                                       | -   | -                  | -                   | -                 | -                        | 5,093                        | -  |
| Debt service - principal and interest              | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Capital outlay                                     | -                               | -                                       | -   | -                  | -                   | -                 | -                        | -                            | -  |
| Other disbursements                                | 133,460                         | 607,262                                 | -   | -                  | 976,852             | 60,626            | -                        | -                            | -  |
| Total disbursements                                | <u>133,460</u>                  | <u>607,262</u>                          | <u>-</u>  | <u>-</u>           | <u>976,852</u>      | <u>60,814</u>     | <u>-</u>                 | <u>5,093</u>                 | <u>-</u>                                   |
| Excess (deficiency) of receipts over disbursements | <u>195,048</u>                  | <u>-</u>                                | <u>15,438</u>                                   | <u>23,930</u>      | <u>149,847</u>      | <u>(35)</u>       | <u>-</u>                 | <u>(3,173)</u>               | <u>4,910</u>                               |
| Cash and investments - ending                      | <u>\$ 195,048</u>               | <u>\$ -</u>                             | <u>\$ 81,252</u>                                | <u>\$ 304,952</u>  | <u>\$ 1,768,968</u> | <u>\$ 141,019</u> | <u>\$ 15</u>             | <u>\$ 5,365</u>              | <u>\$ 5,996</u>                            |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Mayor's<br>Roundtable | Overpass<br>(TIF) | Arbor<br>Fund   | Police<br>Station<br>Renovation | Fire<br>Station<br>Renovation | Other<br>Grants  | Special<br>Donations | Fire<br>Department<br>Equipment | Northwest<br>Projects-TIF |
|--|-----------------------|-------------------|-----------------|---------------------------------|-------------------------------|------------------|----------------------|---------------------------------|---------------------------|
| Cash and investments - beginning                   | \$ 4,678              | \$ 1              | \$ 1,337        | \$ -                            | \$ -                          | \$ -             | \$ 600               | \$ 843                          | \$ -                      |
| Receipts:  |                       |                   |                 |                                 |                               |                  |                      |                                 |                           |
| Taxes  | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Licenses and permits                               | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Intergovernmental receipts                         | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Charges for services                               | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Fines and forfeits                                 | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Other receipts                                     | 2,084                 | 618,726           | 995             | -                               | 2,298                         | 90,141           | -                    | -                               | 39,730                    |
| Total receipts                                     | <u>2,084</u>          | <u>618,726</u>    | <u>995</u>      | <u>-</u>                        | <u>2,298</u>                  | <u>90,141</u>    | <u>-</u>             | <u>-</u>                        | <u>39,730</u>             |
| Disbursements:                                     |                       |                   |                 |                                 |                               |                  |                      |                                 |                           |
| Personal services                                  | -                     | -                 | -               | -                               | 2,298                         | -                | -                    | -                               | -                         |
| Supplies   | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Other services and charges                         | 2,350                 | 618,726           | -               | -                               | -                             | 50,541           | 600                  | -                               | 39,730                    |
| Debt service - principal and interest              | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Capital outlay                                     | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Other disbursements                                | -                     | -                 | -               | -                               | -                             | -                | -                    | -                               | -                         |
| Total disbursements                                | <u>2,350</u>          | <u>618,726</u>    | <u>-</u>        | <u>-</u>                        | <u>2,298</u>                  | <u>50,541</u>    | <u>600</u>           | <u>-</u>                        | <u>39,730</u>             |
| Excess (deficiency) of receipts over disbursements | <u>(266)</u>          | <u>-</u>          | <u>995</u>      | <u>-</u>                        | <u>-</u>                      | <u>39,600</u>    | <u>(600)</u>         | <u>-</u>                        | <u>-</u>                  |
| Cash and investments - ending                      | <u>\$ 4,412</u>       | <u>\$ 1</u>       | <u>\$ 2,332</u> | <u>\$ -</u>                     | <u>\$ -</u>                   | <u>\$ 39,600</u> | <u>\$ -</u>          | <u>\$ 843</u>                   | <u>\$ -</u>               |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Redevelop<br>Commission-<br>Construction<br>Series<br>A | Redevelop<br>Commission-<br>Construction<br>Series<br>B | Redevelopment<br>Authority | Rainy<br>Day<br>Restricted<br>Ind<br>PK TIF | State Grant<br>Local Road<br>and Bridge<br>Matching<br>General | State Grant<br>Local Road<br>and Bridge<br>Matching<br>NW TIF | State Grant<br>Local Road<br>and Bridge<br>Match<br>Ind PKTIF | Park<br>Special<br>Events | Police<br>Auxiliary |
|--|---|---|----------------------------|---|--|---|---|---------------------------|---------------------|
| Cash and investments - beginning                   | \$ 407,182  | \$ 2,997,506  | \$ 1,755,377               | \$ -  | \$ -   | \$ -  | \$ -  | \$ -                      | \$ 1,584            |
| Receipts:  |   |   |                            |   |  |   |   |                           |                     |
| Taxes  | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Licenses and permits                               | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Intergovernmental receipts                         | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Charges for services                               | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Fines and forfeits                                 | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Other receipts                                     | 502   | 4,995   | 86                         | 345,999                                     | 133,460  | 607,262   | 345,999   | 800                       | -                   |
| Total receipts                                     | <u>502</u>  | <u>4,995</u>  | <u>86</u>                  | <u>345,999</u>                              | <u>133,460</u>   | <u>607,262</u>  | <u>345,999</u>  | <u>800</u>                | <u>-</u>            |
| Disbursements:                                     |   |   |                            |   |  |   |   |                           |                     |
| Personal services                                  | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Supplies   | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Other services and charges                         | -   | -   | -                          | -   | -  | 263,081   | 1,818   | -                         | -                   |
| Debt service - principal and interest              | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Capital outlay                                     | -   | -   | -                          | -   | -  | -   | -   | -                         | -                   |
| Other disbursements                                | 355,450   | 2,348,782   | 1,579,031                  | 345,999                                     | -  | -   | -   | 200                       | -                   |
| Total disbursements                                | <u>355,450</u>  | <u>2,348,782</u>  | <u>1,579,031</u>           | <u>345,999</u>                              | <u>-</u>   | <u>263,081</u>  | <u>1,818</u>  | <u>200</u>                | <u>-</u>            |
| Excess (deficiency) of receipts over disbursements | <u>(354,948)</u>  | <u>(2,343,787)</u>                                      | <u>(1,578,945)</u>         | <u>-</u>                                    | <u>133,460</u>   | <u>344,181</u>  | <u>344,181</u>  | <u>600</u>                | <u>-</u>            |
| Cash and investments - ending                      | <u>\$ 52,234</u>  | <u>\$ 653,719</u>                                       | <u>\$ 176,432</u>          | <u>\$ -</u>                                 | <u>\$ 133,460</u>  | <u>\$ 344,181</u>   | <u>\$ 344,181</u>   | <u>\$ 600</u>             | <u>\$ 1,584</u>     |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | General<br>Cash<br>Change | Revolving<br>Loan | League<br>Stadium | Police<br>Special | Golf/Park<br>Project | Industrial<br>Park<br>Projects | Chestnut<br>V | IHFA      | Redevelopment<br>TIF<br>NW |
|--|---------------------------|-------------------|-------------------|-------------------|----------------------|--------------------------------|---------------|-----------|----------------------------|
| Cash and investments - beginning                   | \$ 850                    | \$ 50,425         | \$ 9,567          | \$ 22,710         | \$ 8,500             | \$ -                           | \$ -          | \$ 15,276 | \$ 2,376,681               |
| Receipts:  |                           |                   |                   |                   |                      |                                |               |           |                            |
| Taxes  | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | 586,219                    |
| Licenses and permits                               | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Intergovernmental receipts                         | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Charges for services                               | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Fines and forfeits                                 | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Other receipts                                     | -                         | 30,049            | 13,718            | 5,162             | 5,000                | -                              | 142,664       | -         | 325,012                    |
| Total receipts                                     | -                         | 30,049            | 13,718            | 5,162             | 5,000                | -                              | 142,664       | -         | 911,231                    |
| Disbursements:                                     |                           |                   |                   |                   |                      |                                |               |           |                            |
| Personal services                                  | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Supplies   | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | -                          |
| Other services and charges                         | -                         | -                 | 1,696             | -                 | -                    | -                              | -             | -         | -                          |
| Debt service - principal and interest              | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | 316,425                    |
| Capital outlay                                     | -                         | -                 | -                 | -                 | -                    | -                              | 142,664       | -         | -                          |
| Other disbursements                                | -                         | -                 | -                 | -                 | -                    | -                              | -             | -         | 1,435,406                  |
| Total disbursements                                | -                         | -                 | 1,696             | -                 | -                    | -                              | 142,664       | -         | 1,751,831                  |
| Excess (deficiency) of receipts over disbursements | -                         | 30,049            | 12,022            | 5,162             | 5,000                | -                              | -             | -         | (840,600)                  |
| Cash and investments - ending                      | \$ 850                    | \$ 80,474         | \$ 21,589         | \$ 27,872         | \$ 13,500            | \$ -                           | \$ -          | \$ 15,276 | \$ 1,536,081               |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Redevelopment<br>TIF<br>Ind<br>Park | Redevelopment<br>TIF<br>Styline<br>East | Redevelopment<br>TIF<br>400W-City | Redevelopment<br>TIF<br>400W-County | Police<br>Special<br>Equip<br>And<br>Donations | Police<br>Special<br>Covert<br>Operations | Police<br>Special<br>Oper<br>Pullover | Core<br>Property | Special<br>Events |
|--|-------------------------------------|---|-----------------------------------|-------------------------------------|--|---|---------------------------------------|------------------|-------------------|
| Cash and investments - beginning                   | \$ 2,011,970                        | \$ 683,465                              | \$ 196,036                        | \$ 14,354                           | \$ 578   | \$ 510                                    | \$ 216                                | \$ 38,300        | \$ 96             |
| Receipts:  |                                     |   |                                   |                                     |  |   |                                       |                  |                   |
| Taxes  | 319,656                             | 98,217                                  | 58,536                            | 91,793                              | -  | -   | -                                     | -                | -                 |
| Licenses and permits                               | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Intergovernmental receipts                         | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Charges for services                               | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Fines and forfeits                                 | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other receipts                                     | 4,589                               | 1,601                                   | 482                               | 51                                  | 1,855  | -   | -                                     | -                | 425               |
| Total receipts                                     | 324,245                             | 99,818                                  | 59,018                            | 91,844                              | 1,855  | -   | -                                     | -                | 425               |
| Disbursements:                                     |                                     |   |                                   |                                     |  |   |                                       |                  |                   |
| Personal services                                  | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Supplies   | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other services and charges                         | -                                   | -                                       | -                                 | -                                   | 1,124  | -   | -                                     | -                | 496               |
| Debt service - principal and interest              | 64,100                              | -                                       | -                                 | 92,440                              | -  | -   | -                                     | -                | -                 |
| Capital outlay                                     | -                                   | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Other disbursements                                | 348,899                             | -                                       | -                                 | -                                   | -  | -   | -                                     | -                | -                 |
| Total disbursements                                | 412,999                             | -                                       | -                                 | 92,440                              | 1,124  | -   | -                                     | -                | 496               |
| Excess (deficiency) of receipts over disbursements | (88,754)                            | 99,818                                  | 59,018                            | (596)                               | 731  | -   | -                                     | -                | (71)              |
| Cash and investments - ending                      | \$ 1,923,216                        | \$ 783,283                              | \$ 255,054                        | \$ 13,758                           | \$ 1,309                                       | \$ 510                                    | \$ 216                                | \$ 38,300        | \$ 25             |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | TIF-Moenkhaus<br>&<br>9Th | Bond<br>&<br>Interest<br>Fund | Cumulative<br>Sewer | EDIT<br>Projects | Maintenance | Combined<br>Utility | Reimbursed<br>Clearing | Consumer<br>Meter<br>Interest |
|--|---------------------------|-------------------------------|---------------------|------------------|-------------|---------------------|------------------------|-------------------------------|
| Cash and investments - beginning                   | \$ -                      | \$ 1,332                      | \$ 5,207            | \$ 1,679,515     | \$ 359      | \$ 80,632           | \$ -                   | \$ 548                        |
| Receipts:  |                           |                               |                     |                  |             |                     |                        |                               |
| Taxes  | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Licenses and permits                               | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Intergovernmental receipts                         | -                         | -                             | -                   | 499,899          | -           | -                   | -                      | -                             |
| Charges for services                               | -                         | -                             | -                   | -                | 1,054       | 1,155               | 24,785                 | -                             |
| Fines and forfeits                                 | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Other receipts                                     | 2,257                     | -                             | -                   | 4,284            | -           | 16,703,384          | -                      | 50,789                        |
| Total receipts                                     | 2,257                     | -                             | -                   | 504,183          | 1,054       | 16,704,539          | 24,785                 | 50,789                        |
| Disbursements:                                     |                           |                               |                     |                  |             |                     |                        |                               |
| Personal services                                  | -                         | -                             | -                   | 70,943           | -           | -                   | -                      | -                             |
| Supplies   | -                         | -                             | -                   | -                | 1,203       | -                   | -                      | -                             |
| Other services and charges                         | -                         | -                             | -                   | 181,569          | -           | -                   | 24,785                 | -                             |
| Debt service - principal and interest              | -                         | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Capital outlay                                     | 2,257                     | -                             | -                   | -                | -           | -                   | -                      | -                             |
| Other disbursements                                | -                         | -                             | -                   | -                | -           | 16,686,217          | -                      | 51,118                        |
| Total disbursements                                | 2,257                     | -                             | -                   | 252,512          | 1,203       | 16,686,217          | 24,785                 | 51,118                        |
| Excess (deficiency) of receipts over disbursements | -                         | -                             | -                   | 251,671          | (149)       | 18,322              | -                      | (329)                         |
| Cash and investments - ending                      | \$ -                      | \$ 1,332                      | \$ 5,207            | \$ 1,931,186     | \$ 210      | \$ 98,954           | \$ -                   | \$ 219                        |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Combined<br>Utility<br>Cash<br>Change | Payroll    | Electric<br>Utility-Operating | Electric<br>Utility-Customer<br>Deposit | Electric<br>Cash<br>Reserve | Electric-IMP | Sewer<br>Bond<br>&<br>Interest<br>Fund Cash-ONB | Sewerworks<br>Construction-ONB |
|--|---------------------------------------|------------|-------------------------------|---|-----------------------------|--------------|---|--------------------------------|
| Cash and investments - beginning                   | \$ 2,000                              | \$ 227,030 | \$ 4,272,834                  | \$ 98,975                               | \$ 2,945,500                | \$ 17,864    | \$ -  | \$ -                           |
| Receipts:  |                                       |            |                               |   |                             |              |   |                                |
| Taxes  | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Licenses and permits                               | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Intergovernmental receipts                         | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Charges for services                               | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Fines and forfeits                                 | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Other receipts                                     | -                                     | 4,141,506  | 10,626,942                    | 32,700                                  | 220,397                     | 4,945        | 78,168  | 1,875,229                      |
| Total receipts                                     | -                                     | 4,141,506  | 10,626,942                    | 32,700                                  | 220,397                     | 4,945        | 78,168  | 1,875,229                      |
| Disbursements:                                     |                                       |            |                               |   |                             |              |   |                                |
| Personal services                                  | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Supplies   | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Other services and charges                         | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Debt service - principal and interest              | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Capital outlay                                     | -                                     | -          | -                             | -                                       | -                           | -            | -   | -                              |
| Other disbursements                                | -                                     | 4,136,018  | 10,121,268                    | 23,500                                  | 1,362,195                   | 6,185        | 64,532  | 1,875,229                      |
| Total disbursements                                | -                                     | 4,136,018  | 10,121,268                    | 23,500                                  | 1,362,195                   | 6,185        | 64,532  | 1,875,229                      |
| Excess (deficiency) of receipts over disbursements | -                                     | 5,488      | 505,674                       | 9,200                                   | (1,141,798)                 | (1,240)      | 13,636  | -                              |
| Cash and investments - ending                      | \$ 2,000                              | \$ 232,518 | \$ 4,778,508                  | \$ 108,175                              | \$ 1,803,702                | \$ 16,624    | \$ 13,636                                       | \$ -                           |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Wastewater<br>Utility-Operating | Wastewater<br>Util-Bond<br>And<br>Interest | Wastewater<br>Utility-Customer<br>Deposit | Wastewater<br>Utility-Debt<br>Reserve | Sewer<br>Works<br>Construction | Wastewater<br>Bond<br>&<br>Interest<br>SRF | Water<br>Cash<br>Reserve | Water<br>Utility-Operating |
|--|---------------------------------|--|---|---------------------------------------|--------------------------------|--|--------------------------|----------------------------|
| Cash and investments - beginning                   | \$ 10,058                       | \$ 57,290                                  | \$ 53,370                                 | \$ 417,181                            | \$ -                           | \$ 152,676                                 | \$ 50,000                | \$ 1,428,975               |
| Receipts:  |                                 |  |   |                                       |                                |  |                          |                            |
| Taxes  | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Licenses and permits                               | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Intergovernmental receipts                         | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Charges for services                               | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Fines and forfeits                                 | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other receipts                                     | 3,508,158                       | 135,751                                    | 19,375                                    | 670                                   | -                              | 291,827                                    | 100,000                  | 3,216,092                  |
| Total receipts                                     | <u>3,508,158</u>                | <u>135,751</u>                             | <u>19,375</u>                             | <u>670</u>                            | <u>-</u>                       | <u>291,827</u>                             | <u>100,000</u>           | <u>3,216,092</u>           |
| Disbursements:                                     |                                 |  |   |                                       |                                |  |                          |                            |
| Personal services                                  | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Supplies   | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other services and charges                         | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Debt service - principal and interest              | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Capital outlay                                     | -                               | -  | -   | -                                     | -                              | -  | -                        | -                          |
| Other disbursements                                | 3,257,549                       | 133,023                                    | 16,750                                    | 60                                    | -                              | 291,901                                    | 50,000                   | 3,792,132                  |
| Total disbursements                                | <u>3,257,549</u>                | <u>133,023</u>                             | <u>16,750</u>                             | <u>60</u>                             | <u>-</u>                       | <u>291,901</u>                             | <u>50,000</u>            | <u>3,792,132</u>           |
| Excess (deficiency) of receipts over disbursements | <u>250,609</u>                  | <u>2,728</u>                               | <u>2,625</u>                              | <u>610</u>                            | <u>-</u>                       | <u>(74)</u>                                | <u>50,000</u>            | <u>(576,040)</u>           |
| Cash and investments - ending                      | <u>\$ 260,667</u>               | <u>\$ 60,018</u>                           | <u>\$ 55,995</u>                          | <u>\$ 417,791</u>                     | <u>\$ -</u>                    | <u>\$ 152,602</u>                          | <u>\$ 100,000</u>        | <u>\$ 852,935</u>          |

CITY OF HUNTINGBURG  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

|  | Water<br>Utility-Bond<br>And<br>Interest | Water<br>Utility-Customer<br>Deposit | Water<br>Utility-Debt<br>Reserve | Water<br>Capital<br>Savings | Gas<br>Utility-Operating | Gas<br>Utility-Customer<br>Deposit | Gas<br>Cash<br>Reserve | Totals               |
|--|--|--------------------------------------|----------------------------------|-----------------------------|--------------------------|------------------------------------|------------------------|----------------------|
| Cash and investments - beginning                   | \$ 2,677                                 | \$ 34,980                            | \$ 360,000                       | \$ 347,500                  | \$ 2,443,079             | \$ 77,340                          | \$ 375,000             | \$ 31,828,080        |
| Receipts:  |  |                                      |                                  |                             |                          |                                    |                        |                      |
| Taxes  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 3,378,591            |
| Licenses and permits                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 52,895               |
| Intergovernmental receipts                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 1,806,945            |
| Charges for services                               | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 222,337              |
| Fines and forfeits                                 | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 6,304                |
| Other receipts                                     | 552,156                                  | 10,025                               | -                                | -                           | 2,907,423                | 19,200                             | 250,000                | 50,084,193           |
| Total receipts                                     | <u>552,156</u>                           | <u>10,025</u>                        | <u>-</u>                         | <u>-</u>                    | <u>2,907,423</u>         | <u>19,200</u>                      | <u>250,000</u>         | <u>55,551,265</u>    |
| Disbursements:                                     |  |                                      |                                  |                             |                          |                                    |                        |                      |
| Personal services                                  | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 2,441,631            |
| Supplies   | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 603,345              |
| Other services and charges                         | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 1,976,582            |
| Debt service - principal and interest              | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 472,965              |
| Capital outlay                                     | -  | -                                    | -                                | -                           | -                        | -                                  | -                      | 393,687              |
| Other disbursements                                | 551,858                                  | 8,225                                | -                                | -                           | 3,088,495                | 15,300                             | 225,000                | 53,948,885           |
| Total disbursements                                | <u>551,858</u>                           | <u>8,225</u>                         | <u>-</u>                         | <u>-</u>                    | <u>3,088,495</u>         | <u>15,300</u>                      | <u>225,000</u>         | <u>59,837,095</u>    |
| Excess (deficiency) of receipts over disbursements | <u>298</u>                               | <u>1,800</u>                         | <u>-</u>                         | <u>-</u>                    | <u>(181,072)</u>         | <u>3,900</u>                       | <u>25,000</u>          | <u>(4,285,830)</u>   |
| Cash and investments - ending                      | <u>\$ 2,975</u>                          | <u>\$ 36,780</u>                     | <u>\$ 360,000</u>                | <u>\$ 347,500</u>           | <u>\$ 2,262,007</u>      | <u>\$ 81,240</u>                   | <u>\$ 400,000</u>      | <u>\$ 27,542,250</u> |

CITY OF HUNTINGBURG  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2016

| Government or Enterprise | Accounts<br>Payable | Accounts<br>Receivable |
|--------------------------|---------------------|------------------------|
| Electric                 | \$ 1,077,666        | \$ 1,064,846           |
| Wastewater               | 116,310             | 41,051                 |
| Water                    | 59,807              | 40,295                 |
| Gas                      | 315,716             | 95,259                 |
| Governmental activities  | 229,563             | 49,445                 |
| Totals                   | \$ 1,799,062        | \$ 1,290,896           |

CITY OF HUNTINGBURG  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

| Lessor  | Purpose   | Annual Lease Payment        | Lease Beginning Date    | Lease Ending Date      |
|---|---|-----------------------------|-------------------------|------------------------|
| Governmental activities:  |   |                             |                         |                        |
| U.S. Bancorp Government Leasing and Finance Inc.<br>Huntingburg Redevelopment Authority | Street Dept - 2012 Ford Model F-650 Truck with 10 foot Galion dump bed and 10 foot Western Snow plow<br>Huntingburg Redevelopment Authority - Economic Development Lease Rental Bonds of 2015 | \$ 25,513<br><u>174,400</u> | 11/10/2014<br>1/15/2016 | 8/10/2017<br>1/15/2040 |
| Total of annual lease payments  |   | <u>\$ 199,913</u>           |                         |                        |

| Type                          | Description of Debt                            | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|--|--------------------------|--|
| Governmental activities:      |  |                          |  |
| Revenue bonds                 | Series A - TIF Projects                        | \$ 755,000               | \$ 51,550                                  |
| Revenue bonds                 | Series B - TIF Projects                        | 2,600,000                | 202,275                                    |
| Revenue bonds                 | Huntingburg Economic Development - TIF Farbest | <u>943,033</u>           | <u>89,250</u>                              |
| Total governmental activities |  | <u>4,298,033</u>         | <u>343,075</u>                             |
| Wastewater:                   |  |                          |  |
| Revenue bonds                 | Sewage Works Revenue Bonds of 2010             | 892,500                  | 75,039                                     |
| Revenue bonds                 | Sewage Works Project                           | 981,000                  | 215,470                                    |
| Revenue bonds                 | Sewage Works Refunding Revenue Bonds of 2015   | 1,480,000                | 124,440                                    |
| Revenue bonds                 | Sewer Works Revenue Bond of 2016-ONB           | 1,375,000                | 57,700                                     |
| Notes and loans payable       | Sewer Force Main project                       | <u>916,798</u>           | <u>15,432</u>                              |
| Total Wastewater              |  | <u>5,645,298</u>         | <u>488,081</u>                             |
| Water:                        |  |                          |  |
| Revenue bonds                 | Waterworks Refunding Revenue Bonds of 2014     | <u>2,620,000</u>         | <u>552,405</u>                             |
| Totals                        |  | <u>\$ 12,563,331</u>     | <u>\$ 1,383,561</u>                        |

CITY OF HUNTINGBURG  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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<br>Balance |
|------------------------------------|-------------------|
| Governmental activities:           |                   |
| Land                               | \$ 282,596        |
| Buildings                          | 3,702,316         |
| Improvements other than buildings  | 11,991,591        |
| Machinery, equipment, and vehicles | 3,647,533         |
| Total governmental activities      | 19,624,036        |
| Electric:                          |                   |
| Land                               | 201,260           |
| Buildings                          | 584,489           |
| Improvements other than buildings  | 7,428,646         |
| Machinery, equipment, and vehicles | 2,822,466         |
| Total Electric                     | 11,036,861        |
| Wastewater:                        |                   |
| Land                               | 239,249           |
| Buildings                          | 1,425,919         |
| Improvements other than buildings  | 14,802,139        |
| Machinery, equipment, and vehicles | 1,654,310         |
| Construction in progress           | 2,338,719         |
| Total Wastewater                   | 20,460,336        |
| Water:                             |                   |
| Land                               | 97,299            |
| Buildings                          | 5,561,313         |
| Improvements other than buildings  | 8,350,168         |
| Machinery, equipment, and vehicles | 2,045,037         |
| Construction in progress           | 91,058            |
| Total Water                        | 16,144,875        |
| Gas:                               |                   |
| Land                               | 26,362            |
| Buildings                          | 394,983           |
| Improvements other than buildings  | 3,205,834         |
| Machinery, equipment, and vehicles | 749,631           |
| Construction in progress           | 13,813            |
| Total Gas                          | 4,390,623         |
| Total capital assets               | \$ 71,656,731     |

#### 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/>.