

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CITY OF MICHIGAN CITY
LAPORTE COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
03/01/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-11
Notes to Financial Statement	12-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-39
Schedule of Payables and Receivables	40
Schedule of Leases and Debt	41
Schedule of Capital Assets	42
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	44-45
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	48
Notes to Schedule of Expenditures of Federal Awards	49
Schedule of Findings and Questioned Costs	50-51
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings	54-57
Corrective Action Plan	58-59
Other Reports	60

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	Richard Murphy	01-01-16 to 12-31-18
Mayor	Ron Meer	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Stephen Janus	01-01-16 to 12-31-18
President of the Common Council	Timothy Bietry Chris Schwanke Donald Przybylinski	01-01-16 to 12-31-16 01-01-17 to 12-01-17 12-02-17 to 12-31-18
Superintendent of the Water Utility	Randall E. Russell	01-01-16 to 12-31-18
Sanitary District Manager	Michael Kuss	01-01-16 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MICHIGAN CITY, LAPORTE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Michigan City (City), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2016.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 17, 2018, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

January 17, 2018



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE CITY OF MICHIGAN CITY, LAPORTE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Michigan City (City), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated January 17, 2018, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

January 17, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF MICHIGAN CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	
General Fund	\$ 4,448,676	\$ 21,089,227	\$ 23,208,653	\$ 2,329,250
Motor Vehicle Highway	308,545	1,167,815	1,373,628	102,732
Local Road And Street	70,444	395,698	324,789	141,353
M C Unsafe Building Fund	12,260	6,150	2,106	16,304
Animal Control	3,858	5,733	4,045	5,546
Riverboat Gaming	10,408,929	10,549,496	15,036,942	5,921,483
Park And Recreation	432,565	2,866,865	2,392,179	907,251
LOIT Special Distribution Fund	-	1,122,996	-	1,122,996
Levy Excess	54,926	-	-	54,926
DEA Forfeiture	61,022	21,148	20,982	61,188
Cumulative Capital Development	121,526	489,290	75,246	535,570
Cumulative Channel Maintenance	2,230,405	196,430	-	2,426,835
Cumulative Capital Improvement	76,475	80,849	47,071	110,253
CEDIT	1,356,163	2,676,893	3,471,184	561,872
Police Pension	191,802	1,563,289	1,508,462	246,629
Fire Pension	110,129	1,346,670	1,349,227	107,572
MCRD Bonds 2010 Sinking	118	755,043	755,161	-
MCRD Bonds 2011 Reserve	494,908	1,299	737	495,470
MCRD Bonds 2011 Bond Interest	68	-	-	68
City Donation Fund - EOC Activity	11,194	-	-	11,194
MC Economic Dev Revolving Loan Fund	303,384	539,610	210,000	632,994
Lake Michigan Costal Prog Grant	1,350	-	1,350	-
CZ 115 - MC Esplande Plan	5,000	-	-	5,000
AIP 15 Grant	47,873	-	-	47,873
MCRD Bonds 2010 Oper & Reserve	21,658	5,028	1,100	25,586
MCRD Bonds 2011 Sinking	1	498,809	498,768	42
Commission For Women Fund	29,924	26,083	16,782	39,225
Security Deposit Fund	13,940	25,900	26,050	13,790
AIP 16 Grant	803	-	-	803
MCRD Bonds 2011 Oper & Reserve	9,634	4,065	1,600	12,099
EPA Beach Act Grant	36,843	20,453	20,453	36,843
CZM Fedder Alley Marram Grass	(18,750)	18,750	-	-
CZM Kayak Launch Hanson Park	(41,404)	44,715	-	3,311
CZM Lighthouse Museum Restoration	1,276	37,100	-	38,376
CMAQ IN950045 Vehicle Replacement	(33,471)	169,743	136,272	-
AIP 17 Grant	572	-	-	572
Public Arts Committee Donation Fund	23,201	25,000	23,319	24,882
Commission on SSAAM Donation Fund	14,342	20,700	18,243	16,799
Human Rights Commission Donation Fund	4,831	7,453	5,138	7,146
Daniel Bruce Memorial Donation Fund	4,335	-	-	4,335
New Police Station Project Fund	1,933,848	4,406,214	6,269,303	70,759
Triangle Bus Project	(63,630)	256,198	215,677	(23,109)
AIP 18 Grant	(36,455)	33,883	-	(2,572)
SSTIF Refunding 2015 Capital	18,566	-	250	18,316
SSTIF Refunding 2015 Debt Reserve	336,309	-	-	336,309
Wabash Streetscape Construction	1,655,793	78,200	1,668,678	65,315
Wabash Streetscape Debt Reserve	216,073	-	-	216,073
CDBG 2014 B14MC180022	-	180,540	180,540	-
CDBG 2015 B15MC180022	-	472,917	472,917	-
Winding Creek Cove Project	24,179	75,200	-	99,379
AIP 19 Grant	1,536	133,082	151,415	(16,797)
CDBG 2016 B-16-MC-180022	-	35,021	35,021	-
Animal Control Board Donation	-	1,404	99	1,305
MC Promise Scholarship Fund	-	2,500,000	7,855	2,492,145
Worker Training Program Fund	-	2,500	-	2,500
SCU State Forfeiture Fund	-	56,122	50,756	5,366
AIP 20 Grant	-	37,135	41,261	(4,126)
Cemetery Operating	369,081	493,181	467,826	394,436
Zoo Donation	208,469	100,168	138,905	169,732
Controlled Substance Excise	1,927	-	-	1,927
Fire Donation	6,028	21,228	17,807	9,449
Park Gift And Donation	20,311	17,051	33,793	3,569
Police Donation	13,312	75,085	59,277	29,120
Golf	79,395	632,265	630,047	81,613
Park Concession	155,800	274,591	246,351	184,040
MCPA Receiving	-	2,550	2,550	-
Zoo Education Nonreverting	7,645	12,139	15,943	3,841
Senior Center Nonreverting	17,304	12,487	14,550	15,241
Park And Recreation Nonreverting	42,193	84,429	66,523	60,099
Patriot Park Nonreverting	14,971	1,800	4,100	12,671
Michigan City Tree Fund	441	91	132	400
Michigan City Youth Council	212	-	-	212

CITY OF MICHIGAN CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Millennium Park Brick	63,382	125	-	63,507
Mayor's Special Events	1,355	24,386	22,108	3,633
Demolition Recovery	2,569	1	-	2,570
Barker Civic Center	67,905	215,860	171,223	112,542
Police Continuing Education	109,430	38,526	39,753	108,203
Aviation Operating	48,607	216,687	216,137	49,157
Aviation Fuel	48,134	186,548	180,271	54,411
Cemetery Extension	32,343	51,863	51,595	32,611
Cemetery Merchandise And Commission	25,100	108,824	106,287	27,637
Singing Sands Bike Trail Grant	53,720	97,748	58,364	93,104
Redevelopment Operating	46,454	201,801	231,167	17,088
Refunding Bonds 2011 Operating And Reserve	10,553	1,418	1,237	10,734
Refunding Bonds 2011 Reserve	212,023	557	267	212,313
INDOT Traffic Study Grant	29,631	1,110	30,741	-
MCPD Seizure Fund	44,070	-	-	44,070
2009 Cops Grant	204,395	-	204,395	-
Refunding Bonds 2011 Sinking	-	258,841	258,804	37
MCRD Bonds 2010 Debt Svc Rsv	753,891	698	-	754,589
Park And Recreation Capital Improve	38,721	3,800	-	42,521
Blue Chip Development	4,541,183	633,682	2,282,231	2,892,634
Coolspring Ave Reconstruction Grant	660,495	-	-	660,495
Northeast TIF	318,004	284,544	250,774	351,774
Southside TIF	12,038,065	3,986,120	1,552,759	14,471,426
Northside TIF	15,448,549	4,784,258	9,454,180	10,778,627
Michigan Blvd Reconstruction Grant	4,367	-	-	4,367
AIP 14 Grant	6,259	-	-	6,259
Employee Health & Life Insurance	47,171	97,443	97,288	47,326
Cemetery Blanket And Wreath	32,713	11,455	24,702	19,466
Cemetery Flower Fund	26,246	46	404	25,888
Cemetery Dabbert Vault	2,333	4	-	2,337
Cemetery Lutz Vault	4,422	6	-	4,428
Cemetery PM GW Trust	1,043,843	30,631	21,015	1,053,459
Cemetery PM SL Trust	532,367	24,474	11,063	545,778
Cemetery Extension Trust	610,159	53,544	44,223	619,480
Cemetery Mds And Comm Trust	32,316	48,475	55,671	25,120
MC Employee Medical Trust	649,345	8,226,612	7,463,090	1,412,867
MC Employee Benefit Trust	233,697	515,214	686,267	62,644
Intergovernmental Wagering Tax	63	2,246,482	2,246,481	64
SRF Debt Reserve Fund	475,020	847	-	475,867
SRF Bond and Interest Fund	203,771	475,209	475,000	203,980
Vehicle Replacement Fund	83,126	352,502	340,941	94,687
Equipment Replacement Fund	662,077	400,008	10,400	1,051,685
SRF - Construction Additional Projects	-	831,525	831,525	-
SRF Construction Prison Project	237,600	-	237,600	-
Sanitary District Rainy Day Fund	-	81,308	-	81,308
Sewage Works Operating	1,169,617	10,046,475	10,109,539	1,106,553
Sewage Works Improvement	995,516	500,026	344,764	1,150,778
Sewage Works - Indian Springs Proj	-	50,913	50,913	-
Sewage Works - Whippoorwill Proj	-	4,663	4,663	-
Sanitary District Operating	624,132	560,004	677,307	506,829
Sanitary District Refuse	511,894	2,617,437	2,345,447	783,884
Sanitary District Special Revenue	11,609	4,301	-	15,910
Sanitary District Levy Excess	8,522	-	-	8,522
Debt Reserve	14,410	173,296	-	187,706
Payment in Lieu of Taxes	185,097	444,616	444,000	185,713
Water Dept Operating	1,108,949	8,476,984	8,720,411	865,522
Water Dept Bond And Interest	466,226	1,384,622	1,369,384	481,464
Water Dept Improvement	8,934,887	1,127,742	7,760,278	2,302,351
Water Dept Customer Deposit	598,448	128,748	103,743	623,453
Water Dept Contingencies	597,087	345,188	21,775	920,500
Water Utility - Imprest Funds	5,350	-	-	5,350
Water Dept/Great Lakes Dock and Materials Retainage	-	241,917	191,611	50,306
Water Dept/Thieneman Construction Retainage	-	184,982	-	184,982
MCPA Operating	1,234,070	2,221,930	2,168,870	1,287,130
MCPA Security Deposit	9,821	-	-	9,821
MCPA Suplus - Horizon	2,369,672	404,990	21,259	2,753,403
Totals	\$ 84,373,444	\$ 109,185,797	\$ 123,312,990	\$ 70,246,251

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

CITY OF MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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 MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

CITY OF MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(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. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

CITY OF MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Plan Description

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

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.

E. Water Utility Pension Plan

Plan Description

The Water Works has a defined contribution pension plan administered by McKready and Keene, Inc., as authorized by Indiana Code 8-1.5-3-7. The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by written agreement between the governing board of the Water Works and the Plan Administrator. The Plan Administrator issues a publicly available financial report that includes financial statements and required supplementary information of the plan. That report may be obtained by contacting:

McKready and Keen, Inc.
7941 Castleway Drive
P.O. Box 50460
Indianapolis, IN 46250-0460
Ph (317) 849-4333

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members are established by the written agreement between the governing board of the Water Works and the Plan Administrator. Plan members are required to contribute 3 percent of the annual covered salary. The Water Works is required to contribute at an actuarially determined rate.

CITY OF MICHIGAN CITY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the City were not received by December 31, 2016.

Note 8. Other Postemployment Benefits

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

OTHER INFORMATION - UNAUDITED

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

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

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

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

	General Fund	Motor Vehicle Highway	Local Road And Street	M C Unsafe Building Fund	Animal Control	Riverboat Gaming	Park And Recreation
Cash and investments - beginning	\$ 4,448,676	\$ 308,545	\$ 70,444	\$ 12,260	\$ 3,858	\$ 10,408,929	\$ 432,565
Receipts:							
Taxes	13,076,244	35,609	-	-	-	-	1,684,580
Licenses and permits	876,404	-	-	6,150	-	-	-
Intergovernmental receipts	3,907,709	1,129,792	295,698	-	-	9,994,187	120,900
Charges for services	128,891	-	-	-	-	-	983,082
Fines and forfeits	47,908	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,052,071	2,414	100,000	-	5,733	555,309	78,303
Total receipts	<u>21,089,227</u>	<u>1,167,815</u>	<u>395,698</u>	<u>6,150</u>	<u>5,733</u>	<u>10,549,496</u>	<u>2,866,865</u>
Disbursements:							
Personal services	18,218,626	1,008,897	-	-	-	144,177	1,629,557
Supplies	727,758	201,944	324,789	-	-	-	206,444
Other services and charges	2,255,611	162,787	-	2,106	4,045	169,009	553,053
Debt service - principal and interest	-	-	-	-	-	2,011,919	-
Capital outlay	-	-	-	-	-	6,959,862	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,006,658	-	-	-	-	5,751,975	3,125
Total disbursements	<u>23,208,653</u>	<u>1,373,628</u>	<u>324,789</u>	<u>2,106</u>	<u>4,045</u>	<u>15,036,942</u>	<u>2,392,179</u>
Excess (deficiency) of receipts over disbursements	<u>(2,119,426)</u>	<u>(205,813)</u>	<u>70,909</u>	<u>4,044</u>	<u>1,688</u>	<u>(4,487,446)</u>	<u>474,686</u>
Cash and investments - ending	\$ <u>2,329,250</u>	\$ <u>102,732</u>	\$ <u>141,353</u>	\$ <u>16,304</u>	\$ <u>5,546</u>	\$ <u>5,921,483</u>	\$ <u>907,251</u>

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

	LOIT Special Distribution Fund	Levy Excess	DEA Forfeiture	Cumulative Capital Development	Cumulative Channel Maintenance	Cumulative Capital Improvement	CEDIT
Cash and investments - beginning	\$ -	\$ 54,926	\$ 61,022	\$ 121,526	\$ 2,230,405	\$ 76,475	\$ 1,356,163
Receipts:							
Taxes	-	-	-	456,526	161,610	-	-
Licenses and permits	-	-	-	-	23,222	-	-
Intergovernmental receipts	1,122,996	-	21,059	32,764	11,598	80,231	2,604,886
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	89	-	-	618	72,007
Total receipts	<u>1,122,996</u>	<u>-</u>	<u>21,148</u>	<u>489,290</u>	<u>196,430</u>	<u>80,849</u>	<u>2,676,893</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,990	-	-	-	29,695
Other services and charges	-	-	16,992	-	-	20,610	3,030,835
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	75,246	-	26,461	240,654
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	170,000
Total disbursements	<u>-</u>	<u>-</u>	<u>20,982</u>	<u>75,246</u>	<u>-</u>	<u>47,071</u>	<u>3,471,184</u>
Excess (deficiency) of receipts over disbursements	<u>1,122,996</u>	<u>-</u>	<u>166</u>	<u>414,044</u>	<u>196,430</u>	<u>33,778</u>	<u>(794,291)</u>
Cash and investments - ending	<u>\$ 1,122,996</u>	<u>\$ 54,926</u>	<u>\$ 61,188</u>	<u>\$ 535,570</u>	<u>\$ 2,426,835</u>	<u>\$ 110,253</u>	<u>\$ 561,872</u>

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

	Police Pension	Fire Pension	MCRD Bonds 2010 Sinking	MCRD Bonds 2011 Reserve	MCRD Bonds 2011 Bond Interest	City Donation Fund - EOC Activity	MC Economic Dev Revolving Loan Fund
Cash and investments - beginning	\$ 191,802	\$ 110,129	\$ 118	\$ 494,908	\$ 68	\$ 11,194	\$ 303,384
Receipts:							
Taxes	1,563,279	1,344,375	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10	2,295	755,043	1,299	-	-	539,610
Total receipts	<u>1,563,289</u>	<u>1,346,670</u>	<u>755,043</u>	<u>1,299</u>	<u>-</u>	<u>-</u>	<u>539,610</u>
Disbursements:							
Personal services	2,368	2,368	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,288	10,148	-	-	-	-	210,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,504,806	1,336,711	755,161	737	-	-	-
Total disbursements	<u>1,508,462</u>	<u>1,349,227</u>	<u>755,161</u>	<u>737</u>	<u>-</u>	<u>-</u>	<u>210,000</u>
Excess (deficiency) of receipts over disbursements	<u>54,827</u>	<u>(2,557)</u>	<u>(118)</u>	<u>562</u>	<u>-</u>	<u>-</u>	<u>329,610</u>
Cash and investments - ending	<u>\$ 246,629</u>	<u>\$ 107,572</u>	<u>\$ -</u>	<u>\$ 495,470</u>	<u>\$ 68</u>	<u>\$ 11,194</u>	<u>\$ 632,994</u>

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

	Lake Michigan Costal Prog Grant	CZ 115 - MC Esplande Plan	AIP 15 Grant	MCRD Bonds 2010 Oper & Reserve	MCRD Bonds 2011 Sinking	Commission For Women Fund	Security Deposit Fund
Cash and investments - beginning	\$ 1,350	\$ 5,000	\$ 47,873	\$ 21,658	\$ 1	\$ 29,924	\$ 13,940
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	25,900
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	5,028	498,809	26,083	-
Total receipts	-	-	-	5,028	498,809	26,083	25,900
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,350	-	-	1,100	-	16,782	26,050
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	498,768	-	-
Total disbursements	1,350	-	-	1,100	498,768	16,782	26,050
Excess (deficiency) of receipts over disbursements	(1,350)	-	-	3,928	41	9,301	(150)
Cash and investments - ending	\$ -	\$ 5,000	\$ 47,873	\$ 25,586	\$ 42	\$ 39,225	\$ 13,790

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

	AIP 16 Grant	MCRD Bonds 2011 Oper & Reserve	EPA Beach Act Grant	CZM Fedder Alley Marram Grass	CZM Kayak Launch Hanson Park	CZM Lighthouse Museum Restoration	CMAQ IN950045 Vehicle Replacement
Cash and investments - beginning	\$ 803	\$ 9,634	\$ 36,843	\$ (18,750)	\$ (41,404)	\$ 1,276	\$ (33,471)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,453	18,750	44,715	37,100	109,018
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	4,065	-	-	-	-	60,725
Total receipts	-	4,065	20,453	18,750	44,715	37,100	169,743
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,600	20,453	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	136,272
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,600	20,453	-	-	-	136,272
Excess (deficiency) of receipts over disbursements	-	2,465	-	18,750	44,715	37,100	33,471
Cash and investments - ending	\$ 803	\$ 12,099	\$ 36,843	\$ -	\$ 3,311	\$ 38,376	\$ -

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

	AIP 17 Grant	Public Arts Committee Donation Fund	Commission on SSAAM Donation Fund	Human Rights Commission Donation Fund	Daniel Bruce Memorial Donation Fund	New Police Station Project Fund	Triangle Bus Project
Cash and investments - beginning	\$ 572	\$ 23,201	\$ 14,342	\$ 4,831	\$ 4,335	\$ 1,933,848	\$ (63,630)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	185,501
Charges for services	-	-	-	-	-	-	8,961
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	25,000	20,700	7,453	-	4,406,214	61,736
Total receipts	-	25,000	20,700	7,453	-	4,406,214	256,198
Disbursements:							
Personal services	-	-	-	-	-	-	134,457
Supplies	-	357	18	-	-	-	11,152
Other services and charges	-	22,962	18,225	5,138	-	-	70,068
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,269,303	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	23,319	18,243	5,138	-	6,269,303	215,677
Excess (deficiency) of receipts over disbursements	-	1,681	2,457	2,315	-	(1,863,089)	40,521
Cash and investments - ending	\$ 572	\$ 24,882	\$ 16,799	\$ 7,146	\$ 4,335	\$ 70,759	\$ (23,109)

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

	AIP 18 Grant	SSTIF Refunding 2015 Capital	SSTIF Refunding 2015 Debt Reserve	Wabash Streetscape Construction	Wabash Streetscape Debt Reserve	CDBG 2014 B14MC180022	CDBG 2015 B15MC180022
Cash and investments - beginning	\$ (36,455)	\$ 18,566	\$ 336,309	\$ 1,655,793	\$ 216,073	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,883	-	-	78,200	-	180,540	472,917
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	33,883	-	-	78,200	-	180,540	472,917
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	250	-	96,336	-	180,540	472,917
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,572,342	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	250	-	1,668,678	-	180,540	472,917
Excess (deficiency) of receipts over disbursements	33,883	(250)	-	(1,590,478)	-	-	-
Cash and investments - ending	\$ (2,572)	\$ 18,316	\$ 336,309	\$ 65,315	\$ 216,073	\$ -	\$ -

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

	Winding Creek Cove Project	AIP 19 Grant	CDBG 2016 B-16-MC-180022	Animal Control Board Donation	MC Promise Scholarship Fund	Worker Training Program Fund	SCU State Forfeiture Fund
Cash and investments - beginning	\$ 24,179	\$ 1,536	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	105,828	35,021	-	-	-	56,122
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,500	-
Utility fees	-	-	-	-	-	-	-
Other receipts	75,200	27,254	-	1,404	2,500,000	-	-
Total receipts	75,200	133,082	35,021	1,404	2,500,000	2,500	56,122
Disbursements:							
Personal services	-	-	-	-	7,855	-	-
Supplies	-	-	-	99	-	-	-
Other services and charges	-	-	35,021	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	151,415	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	50,756
Total disbursements	-	151,415	35,021	99	7,855	-	50,756
Excess (deficiency) of receipts over disbursements	75,200	(18,333)	-	1,305	2,492,145	2,500	5,366
Cash and investments - ending	\$ 99,379	\$ (16,797)	\$ -	\$ 1,305	\$ 2,492,145	\$ 2,500	\$ 5,366

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

	AIP 20 Grant	Cemetery Operating	Zoo Donation	Controlled Substance Excise	Fire Donation	Park Gift And Donation	Police Donation
Cash and investments - beginning	\$ -	\$ 369,081	\$ 208,469	\$ 1,927	\$ 6,028	\$ 20,311	\$ 13,312
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	37,135	-	-	-	-	-	-
Charges for services	-	457,685	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	35,496	100,168	-	21,228	17,051	75,085
Total receipts	<u>37,135</u>	<u>493,181</u>	<u>100,168</u>	<u>-</u>	<u>21,228</u>	<u>17,051</u>	<u>75,085</u>
Disbursements:							
Personal services	-	388,407	-	-	-	-	-
Supplies	-	12,026	23,610	-	17,807	31,118	54,763
Other services and charges	-	45,207	115,295	-	-	2,675	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	41,261	-	-	-	-	-	4,514
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	22,186	-	-	-	-	-
Total disbursements	<u>41,261</u>	<u>467,826</u>	<u>138,905</u>	<u>-</u>	<u>17,807</u>	<u>33,793</u>	<u>59,277</u>
Excess (deficiency) of receipts over disbursements	<u>(4,126)</u>	<u>25,355</u>	<u>(38,737)</u>	<u>-</u>	<u>3,421</u>	<u>(16,742)</u>	<u>15,808</u>
Cash and investments - ending	\$ <u>(4,126)</u>	\$ <u>394,436</u>	\$ <u>169,732</u>	\$ <u>1,927</u>	\$ <u>9,449</u>	\$ <u>3,569</u>	\$ <u>29,120</u>

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

	Golf	Park Concession	MCPA Receiving	Zoo Education Nonreverting	Senior Center Nonreverting	Park And Recreation Nonreverting	Patriot Park Nonreverting
Cash and investments - beginning	\$ 79,395	\$ 155,800	\$ -	\$ 7,645	\$ 17,304	\$ 42,193	\$ 14,971
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	608,686	270,573	2,550	-	12,487	79,000	1,800
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	23,579	4,018	-	12,139	-	5,429	-
Total receipts	<u>632,265</u>	<u>274,591</u>	<u>2,550</u>	<u>12,139</u>	<u>12,487</u>	<u>84,429</u>	<u>1,800</u>
Disbursements:							
Personal services	368,646	46,477	-	-	-	-	-
Supplies	140,734	126,974	-	6,500	-	7,462	4,100
Other services and charges	120,267	28,412	246	1,443	8,550	59,061	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	25,488	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	400	19,000	2,304	8,000	6,000	-	-
Total disbursements	<u>630,047</u>	<u>246,351</u>	<u>2,550</u>	<u>15,943</u>	<u>14,550</u>	<u>66,523</u>	<u>4,100</u>
Excess (deficiency) of receipts over disbursements	<u>2,218</u>	<u>28,240</u>	<u>-</u>	<u>(3,804)</u>	<u>(2,063)</u>	<u>17,906</u>	<u>(2,300)</u>
Cash and investments - ending	<u>\$ 81,613</u>	<u>\$ 184,040</u>	<u>\$ -</u>	<u>\$ 3,841</u>	<u>\$ 15,241</u>	<u>\$ 60,099</u>	<u>\$ 12,671</u>

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

	Michigan City Tree Fund	Michigan City Youth Council	Millennium Park Brick	Mayor's Special Events	Demolition Recovery	Barker Civic Center	Police Continuing Education
Cash and investments - beginning	\$ 441	\$ 212	\$ 63,382	\$ 1,355	\$ 2,569	\$ 67,905	\$ 109,430
Receipts:							
Taxes	-	-	-	-	-	160,697	-
Licenses and permits	-	-	-	-	-	-	18,050
Intergovernmental receipts	-	-	-	-	-	11,533	-
Charges for services	-	-	-	-	-	-	16,003
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	91	-	125	24,386	1	43,630	4,473
Total receipts	91	-	125	24,386	1	215,860	38,526
Disbursements:							
Personal services	-	-	-	-	-	117,775	-
Supplies	132	-	-	-	-	2,753	15,411
Other services and charges	-	-	-	-	-	50,695	24,342
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	22,108	-	-	-
Total disbursements	132	-	-	22,108	-	171,223	39,753
Excess (deficiency) of receipts over disbursements	(41)	-	125	2,278	1	44,637	(1,227)
Cash and investments - ending	\$ 400	\$ 212	\$ 63,507	\$ 3,633	\$ 2,570	\$ 112,542	\$ 108,203

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

	Aviation Operating	Aviation Fuel	Cemetery Extension	Cemetery Merchandise And Commission	Singing Sands Bike Trail Grant	Redevelopment Operating	Refunding Bonds 2011 Operating And Reserve
Cash and investments - beginning	\$ 48,607	\$ 48,134	\$ 32,343	\$ 25,100	\$ 53,720	\$ 46,454	\$ 10,553
Receipts:							
Taxes	162,523	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,664	-	-	-	67,748	-	-
Charges for services	17,500	186,548	51,863	108,824	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	25,000	-	-	-	30,000	201,801	1,418
Total receipts	<u>216,687</u>	<u>186,548</u>	<u>51,863</u>	<u>108,824</u>	<u>97,748</u>	<u>201,801</u>	<u>1,418</u>
Disbursements:							
Personal services	150,154	-	-	-	-	210,541	-
Supplies	9,550	150,882	-	-	-	-	-
Other services and charges	56,433	4,389	-	-	-	20,613	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	58,364	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	25,000	51,595	106,287	-	13	1,237
Total disbursements	<u>216,137</u>	<u>180,271</u>	<u>51,595</u>	<u>106,287</u>	<u>58,364</u>	<u>231,167</u>	<u>1,237</u>
Excess (deficiency) of receipts over disbursements	<u>550</u>	<u>6,277</u>	<u>268</u>	<u>2,537</u>	<u>39,384</u>	<u>(29,366)</u>	<u>181</u>
Cash and investments - ending	<u>\$ 49,157</u>	<u>\$ 54,411</u>	<u>\$ 32,611</u>	<u>\$ 27,637</u>	<u>\$ 93,104</u>	<u>\$ 17,088</u>	<u>\$ 10,734</u>

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

	Refunding Bonds 2011 Reserve	INDOT Traffic Study Grant	MCPD Seizure Fund	2009 Cops Grant	Refunding Bonds 2011 Sinking	MCRD Bonds 2010 Debt Svc Rsv	Park And Recreation Capital Improve
Cash and investments - beginning	\$ 212,023	\$ 29,631	\$ 44,070	\$ 204,395	\$ -	\$ 753,891	\$ 38,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,110	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,800
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	557	-	-	-	258,841	698	-
Total receipts	557	1,110	-	-	258,841	698	3,800
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	267	30,741	-	204,395	258,804	-	-
Total disbursements	267	30,741	-	204,395	258,804	-	-
Excess (deficiency) of receipts over disbursements	290	(29,631)	-	(204,395)	37	698	3,800
Cash and investments - ending	\$ 212,313	\$ -	\$ 44,070	\$ -	\$ 37	\$ 754,589	\$ 42,521

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

	Blue Chip Development	Coolspring Ave Reconstruction Grant	Northeast TIF	Southside TIF	Northside TIF	Michigan Blvd Reconstruction Grant	AIP 14 Grant
Cash and investments - beginning	\$ 4,541,183	\$ 660,495	\$ 318,004	\$ 12,038,065	\$ 15,448,549	\$ 4,367	\$ 6,259
Receipts:							
Taxes	-	-	284,399	3,974,386	4,710,768	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	633,682	-	145	11,734	73,490	-	-
Total receipts	633,682	-	284,544	3,986,120	4,784,258	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	240,307	-	1,990	963,139	7,257,861	-	-
Debt service - principal and interest	-	-	248,784	589,414	1,568,331	-	-
Capital outlay	2,041,924	-	-	-	627,216	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	206	772	-	-
Total disbursements	2,282,231	-	250,774	1,552,759	9,454,180	-	-
Excess (deficiency) of receipts over disbursements	(1,648,549)	-	33,770	2,433,361	(4,669,922)	-	-
Cash and investments - ending	\$ 2,892,634	\$ 660,495	\$ 351,774	\$ 14,471,426	\$ 10,778,627	\$ 4,367	\$ 6,259

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

	Employee Health & Life Insurance	Cemetery Blanket And Wreath	Cemetery Flower Fund	Cemetery Dabbert Vault	Cemetery Lutz Vault	Cemetery PM GW Trust	Cemetery PM SL Trust
Cash and investments - beginning	\$ 47,171	\$ 32,713	\$ 26,246	\$ 2,333	\$ 4,422	\$ 1,043,843	\$ 532,367
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	11,448	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	97,443	7	46	4	6	30,631	24,474
Total receipts	97,443	11,455	46	4	6	30,631	24,474
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,265	2,206
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	97,288	24,702	404	-	-	16,750	8,857
Total disbursements	97,288	24,702	404	-	-	21,015	11,063
Excess (deficiency) of receipts over disbursements	155	(13,247)	(358)	4	6	9,616	13,411
Cash and investments - ending	\$ 47,326	\$ 19,466	\$ 25,888	\$ 2,337	\$ 4,428	\$ 1,053,459	\$ 545,778

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

	Cemetery Extension Trust	Cemetery Mds And Comm Trust	MC Employee Medical Trust	MC Employee Benefit Trust	Intergovernmental Wagering Tax	SRF Debt Reserve Fund	SRF Bond and Interest Fund
Cash and investments - beginning	\$ 610,159	\$ 32,316	\$ 649,345	\$ 233,697	\$ 63	\$ 475,020	\$ 203,771
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,246,482	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	53,544	48,475	8,226,612	515,214	-	847	475,209
Total receipts	53,544	48,475	8,226,612	515,214	2,246,482	847	475,209
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,546	260	-	2,962	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	475,000
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	41,677	55,411	7,463,090	683,305	2,246,481	-	-
Total disbursements	44,223	55,671	7,463,090	686,267	2,246,481	-	475,000
Excess (deficiency) of receipts over disbursements	9,321	(7,196)	763,522	(171,053)	1	847	209
Cash and investments - ending	\$ 619,480	\$ 25,120	\$ 1,412,867	\$ 62,644	\$ 64	\$ 475,867	\$ 203,980

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

	Vehicle Replacement Fund	Equipment Replacement Fund	SRF - Construction Additional Projects	SRF Construction Prison Project	Sanitary District Rainy Day Fund	Sewage Works Operating	Sewage Works Improvement
Cash and investments - beginning	\$ 83,126	\$ 662,077	\$ -	\$ 237,600	\$ -	\$ 1,169,617	\$ 995,516
Receipts:							
Taxes	-	-	-	-	81,308	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	50,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	8,702,680	-
Other receipts	352,502	400,008	831,525	-	-	1,343,795	450,026
Total receipts	<u>352,502</u>	<u>400,008</u>	<u>831,525</u>	<u>-</u>	<u>81,308</u>	<u>10,046,475</u>	<u>500,026</u>
Disbursements:							
Personal services	-	-	-	-	-	2,614,438	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	250,749	-
Debt service - principal and interest	340,941	-	-	-	-	553,875	-
Capital outlay	-	10,400	801,837	-	-	965,155	312,954
Utility operating expenses	-	-	29,688	-	-	3,986,474	31,810
Other disbursements	-	-	-	237,600	-	1,738,848	-
Total disbursements	<u>340,941</u>	<u>10,400</u>	<u>831,525</u>	<u>237,600</u>	<u>-</u>	<u>10,109,539</u>	<u>344,764</u>
Excess (deficiency) of receipts over disbursements	<u>11,561</u>	<u>389,608</u>	<u>-</u>	<u>(237,600)</u>	<u>81,308</u>	<u>(63,064)</u>	<u>155,262</u>
Cash and investments - ending	<u>\$ 94,687</u>	<u>\$ 1,051,685</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,308</u>	<u>\$ 1,106,553</u>	<u>\$ 1,150,778</u>

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

	Sewage Works - Indian Springs Proj	Sewage Works - Whippoorwill Proj	Sanitary District Operating	Sanitary District Refuse	Sanitary District Special Revenue	Sanitary District Levy Excess	Debt Reserve
Cash and investments - beginning	\$ -	\$ -	\$ 624,132	\$ 511,894	\$ 11,609	\$ 8,522	\$ 14,410
Receipts:							
Taxes	-	-	282,458	2,187,783	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	269,418	420,814	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	4,047	-	-
Other receipts	50,913	4,663	8,128	8,840	254	-	173,296
Total receipts	50,913	4,663	560,004	2,617,437	4,301	-	173,296
Disbursements:							
Personal services	-	-	287,208	890,286	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	60,810	-	-	-
Debt service - principal and interest	50,913	4,663	-	-	-	-	-
Capital outlay	-	-	14,751	1,880	-	-	-
Utility operating expenses	-	-	375,348	1,392,471	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	50,913	4,663	677,307	2,345,447	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(117,303)	271,990	4,301	-	173,296
Cash and investments - ending	\$ -	\$ -	\$ 506,829	\$ 783,884	\$ 15,910	\$ 8,522	\$ 187,706

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

	Payment in Lieu of Taxes	Water Dept Operating	Water Dept Bond And Interest	Water Dept Improvement	Water Dept Customer Deposit	Water Dept Contingencies	Water Utility - Imprest Funds
Cash and investments - beginning	\$ 185,097	\$ 1,108,949	\$ 466,226	\$ 8,934,887	\$ 598,448	\$ 597,087	\$ 5,350
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	7,979,265	-	-	-	-	-
Other receipts	444,616	497,719	1,384,622	1,127,742	128,748	345,188	-
Total receipts	444,616	8,476,984	1,384,622	1,127,742	128,748	345,188	-
Disbursements:							
Personal services	-	1,763,635	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,369,264	-	-	-	-
Capital outlay	-	216,128	-	7,760,222	-	-	-
Utility operating expenses	-	2,976,478	-	-	-	-	-
Other disbursements	444,000	3,764,170	120	56	103,743	21,775	-
Total disbursements	444,000	8,720,411	1,369,384	7,760,278	103,743	21,775	-
Excess (deficiency) of receipts over disbursements	616	(243,427)	15,238	(6,632,536)	25,005	323,413	-
Cash and investments - ending	\$ 185,713	\$ 865,522	\$ 481,464	\$ 2,302,351	\$ 623,453	\$ 920,500	\$ 5,350

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

	Water Dept/ Great Lakes Dock and Materials Retainage	Water Dept/ Thieneman Construction Retainage	MCPA Operating	MCPA Security Deposit	MCPA Surplus - Horizon	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 1,234,070	\$ 9,821	\$ 2,369,672	\$ 84,373,444
Receipts:						
Taxes	-	-	-	-	-	30,166,545
Licenses and permits	-	-	-	-	-	923,826
Intergovernmental receipts	-	-	-	-	-	23,815,772
Charges for services	-	-	2,211,614	-	-	5,187,215
Fines and forfeits	-	-	-	-	-	50,408
Utility fees	-	-	-	-	-	16,685,992
Other receipts	241,917	184,982	10,316	-	404,990	32,356,039
Total receipts	241,917	184,982	2,221,930	-	404,990	109,185,797
Disbursements:						
Personal services	-	-	698,664	-	-	28,684,536
Supplies	-	-	377,122	-	-	2,487,190
Other services and charges	-	-	675,310	-	-	17,405,309
Debt service - principal and interest	-	-	-	-	-	7,213,104
Capital outlay	-	-	5,557	-	21,259	28,340,465
Utility operating expenses	-	-	-	-	-	8,792,269
Other disbursements	191,611	-	412,217	-	-	30,390,117
Total disbursements	191,611	-	2,168,870	-	21,259	123,312,990
Excess (deficiency) of receipts over disbursements	50,306	184,982	53,060	-	383,731	(14,127,193)
Cash and investments - ending	\$ 50,306	\$ 184,982	\$ 1,287,130	\$ 9,821	\$ 2,753,403	\$ 70,246,251

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater Utility	\$ -	\$ 863,277
Water Utility	462,818	551,484
Port Authority	444	732,157
Governmental activities	<u>3,343</u>	<u>168,640</u>
Totals	<u>\$ 466,605</u>	<u>\$ 2,315,558</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wastewater Utility:				
Crossroads Bank	Equipment	\$ 57,801	12/19/2013	12/19/2017
Crossroads Bank	Equipment	216,405	12/19/2013	09/01/2018
Crossroads Bank	Equipment	<u>66,735</u>	12/19/2013	09/01/2018
Total of annual lease payments		<u>\$ 340,941</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Redevelopment Auth NE Roeske Ave Bonds of 1999	\$ 310,711	\$ 497,154
General obligation bonds	Redevelopment Auth Refunding Bonds 2011 (Cleveland Ave)	1,035,000	255,456
General obligation bonds	Redevelopment Dist Refunding Bonds 2015 (400 N)	3,290,000	334,561
General obligation bonds	Redevelopment Auth Lafayette/Barker Bonds of 2010	7,700,000	749,455
General obligation bonds	Redevelopment Auth Elston Grove Bonds of 2011	4,595,000	492,831
General obligation bonds	Redevelopment Dist Bonds Series 2015 (Wabash Streetscape)	3,115,000	212,091
General obligation bonds	Bond Anticipation Note of 2015 (MCPD)	<u>6,030,000</u>	<u>2,024,845</u>
Total governmental activities		<u>26,075,711</u>	<u>4,566,393</u>
Wastewater Utility:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2005	-	-
Notes and loans payable	Sewage Works Revenue Bonds Series 2013 (SRF Loan)	2,370,000	140,000
Notes and loans payable	Sewage Works Revenue Bonds Series 2014A (SRF Loan)	4,737,000	263,000
Notes and loans payable	Sewage Works Revenue Bonds Series 2014B (SRF Loan)	1,225,400	72,000
Notes and loans payable	MCSO Small issue Loan Trail Creek Project (Whippoorwill)	52,950	6,523
Notes and loans payable	Indian Springs Wastewater Improv Project IFA Loan 2004	<u>712,935</u>	<u>23,580</u>
Total Wastewater Utility		<u>9,098,285</u>	<u>505,103</u>
Water Utility:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2004	6,000,000	1,188,950
Revenue bonds	Waterworks Revenue Bonds Series 2015	<u>8,625,000</u>	<u>252,531</u>
Total Water Utility		<u>14,625,000</u>	<u>1,441,481</u>
Totals		<u>\$ 49,798,996</u>	<u>\$ 6,512,977</u>

CITY OF MICHIGAN CITY
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 Balance
Governmental activities:	
Land	\$ 6,650,816
Infrastructure	123,091,392
Buildings	38,809,524
Improvements other than buildings	21,248,567
Machinery, equipment, and vehicles	25,086,829
Construction in progress	<u>555,183</u>
Total governmental activities	<u>215,442,311</u>
Wastewater Utility:	
Land	849,079
Infrastructure	77,186,468
Buildings	25,823,355
Improvements other than buildings	1,583,232
Machinery, equipment, and vehicles	13,258,773
Construction in progress	<u>816,291</u>
Total Wastewater Utility	<u>119,517,198</u>
Water Utility:	
Land	110,993
Infrastructure	29,372,393
Buildings	10,226,007
Improvements other than buildings	20,141,071
Machinery, equipment, and vehicles	<u>2,887,536</u>
Total Water Utility	<u>62,738,000</u>
Port Authority:	
Land	2,038,751
Infrastructure	4,809,751
Buildings	5,975,101
Improvements other than buildings	1,031,629
Machinery, equipment, and vehicles	<u>860,248</u>
Total Port Authority	<u>14,715,480</u>
Total capital assets	<u>\$ 412,412,989</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE CITY OF MICHIGAN CITY, LAPORTE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited the City of Michigan City's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2016. The City's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2016.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control over Compliance

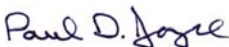
Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001, that we consider to be a material weakness.

The City's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

January 17, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the City. The schedule and notes are presented as intended by the City.

CITY OF MICHIGAN CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Watershed Restoration and Enhancement Agreement Authority Cheney Run Project	Indiana Lake and River Enhancement Program	10.693	FY 2016	\$ -	\$ 55,080
Total - Department of Agriculture				-	55,080
Department of Commerce					
Coastal Zone Management Administration Awards Fedder's Alley Grass	Indiana Department of Natural Resources	11.419	CZM322	-	18,750
Wabash St Rain Gardens/Bioswale Project		11.419	E16-5-MKMO421	-	78,200
Lighthouse Museum Reconstruction		11.419	FY 2016	-	37,100
ADA Kayak Launch Project		11.419	FY 2016	-	44,715
Total - Department of Commerce				-	178,765
Department of Housing and Urban Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/ Entitlement Grants					
CDBG 2014	Direct	14.218	B-14-MC-180022	1,795	180,540
CDBG 2015		14.218	B-15-MC-180022	96,919	472,917
CDBG 2016		14.218	B-16-MC-180022	-	35,021
Total - CDBG - Entitlement Grants Cluster				98,714	688,478
Total - Department of Housing and Urban Development				98,714	688,478
Department of Justice					
Equitable Sharing Program DEA Forfeiture	Direct	16.922	15-DEA-610596	-	21,059
Total - Department of Justice				-	21,059
Department of Transportation					
Federal Transit Cluster					
Federal Transit Formula Grants					
Transit Operating	Direct	20.507	IN-90-4672	-	80,224
CMAQ Transit Bus		20.507	IN-95-0045	-	109,018
Transit Triangle		20.507	IN-95-0052	-	185,501
Total - Federal Transit Formula Grants				-	374,743
Total - Federal Transit Cluster				-	374,743
Highway Planning and Construction Cluster					
Highway Planning and Construction					
Singing Sands Lighthouse Trail Phase I	Indiana Department of Transportation	20.205	DES #301165	-	9,984
Barker Rd/Woodland Ave Intersection Improvement		20.205	DES #810302	-	1,554
Singing Sands Lighthouse Trail Phase II		20.205	DES #1500324	-	57,764
Total - Highway Planning and Construction Cluster				-	69,302
Highway Safety Cluster					
State and Community Highway Safety Operation Pull Over	Indiana Criminal Justice Institute	20.600	ID #4551	-	9,628
Total - Highway Safety Cluster				-	9,628
Airport Improvement Program					
AIP 18	Direct	20.106	3-18-055-018-2014	-	33,883
AIP 19		20.106	3-18-055-019-2015	-	92,421
AIP 20		20.106	3-18-055-020	-	37,135
Total - Airport Improvement Program				-	163,439
Total - Department of Transportation				-	617,112
Environmental Protection Agency					
State Clean Diesel Grant Program 2016 Emission Reduction Project	Indiana Department of Environmental Management	66.040	00E667-03	-	50,000
Beach Monitoring and Notification Program Implementation Grants Beach Act Grant	Indiana Department of Environmental Management	66.472	A305-5-220	-	20,453
Total - Environmental Protection Agency				-	70,453
Total federal awards expended				\$ 98,714	\$ 1,630,947

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF MICHIGAN CITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2016. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF MICHIGAN CITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
CDBG - Entitlement Grants Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-001

Subject: Community Development Block Grants/Entitlement Grants - Suspension and Debarment
 Federal Agency: Department of Housing and Urban Development
 Federal Program: Community Development Block Grants/Entitlement Grants
 CFDA Number: 14.218
 Federal Award Numbers and Years (or Other Identifying Numbers): B-14-MC-180022, B-15-MC-180022, B-16-MC-180022
 Compliance Requirement: Procurement and Suspension and Debarment
 Audit Finding: Material Weakness

CITY OF MICHIGAN CITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The City had not established an effective internal control system related to the grant agreement and the suspension and debarment requirements of the Procurement and Suspension and Debarment compliance requirement. There was no evidence of oversight related to the City's procedures for ensuring that vendors were not suspended or debarred, or otherwise excluded from participation in federal programs.

Context

This was a systemic issue, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the City at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the City's management establish controls, including segregation of duties, related to the grant agreement and the Suspension and Debarment requirements of the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the City. The documents are presented as intended by the City.



MICHIGAN CITY INDIANA

Office of City Controller - Richard Murphy, City Controller - Phone: 219.873.1404 - Fax: 219.873.1542 - email: rmurphy@emichigancity.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: NA

Contact Person Responsible for Corrective Action: Richard Murphy

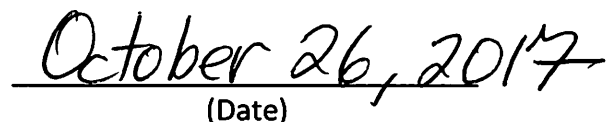
Contact Phone Number: (219) 873-1404

Status of Audit Finding: As of November 2015, electronic disbursements have been added to the claims docket for approval by the Board of Public Works and Safety. Bank reconciliation work papers are being reviewed and initialed and the work papers used to verify bank deposits are being maintained and filed with other monthly documentation.

The City established and adopted an Internal Controls Policy on pursuant to I.C. 5-11-1-27 on December 20, 2016.


(Signature)


(Title)


(Date)

RON MEER – MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Boulevard, Michigan City, IN 46360 ~ 219.873.1400 ~ fax 219.873.1515
web ~ emichigancity.com e-mail ~ mayormeer@emichigancity.com



MICHIGAN CITY INDIANA

Office of City Controller - Richard Murphy, City Controller - Phone: 219.873.1404 - Fax: 219.873.1542 - email: rmurphy@emichigancity.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002 - SUSPENSION AND DEBARMENT

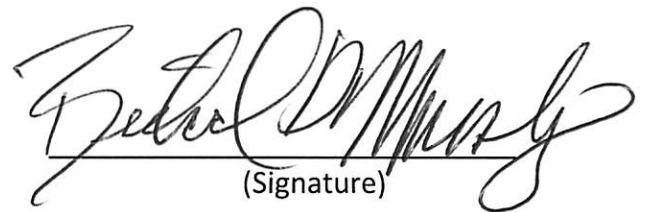
Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: NA

Contact Person Responsible for Corrective Action: Richard Murphy

Contact Phone Number: (219) 873-1404

Status of Audit Finding: In March of 2016, the Controller's office updated its Policies and Procedures on awarding bids including the suspension and debarment compliance requirements applicable to federal grants and forwarded it to the Port Authority.


(Signature)


(Title)


(Date)

RON MEER – MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Boulevard, Michigan City, IN 46360 ~ 219.873.1400 ~ fax 219.873.1515
web ~ emichigancity.com e-mail ~ mayormeer@emichigancity.com



MICHIGAN CITY INDIANA

Office of City Controller - Richard Murphy, City Controller - Phone: 219.873.1404 - Fax: 219.873.1542 - email: rmurphy@cmichigancity.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-003- PROCUREMENT, SUSPENSION, AND DEBARMENT

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: NA

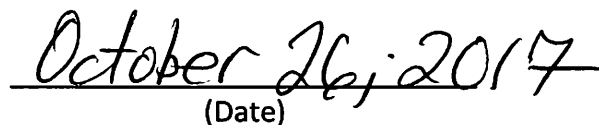
Contact Person Responsible for Corrective Action: Richard Murphy

Contact Phone Number: (219) 873-1404

Status of Audit Finding: On April 4, 2016, the Board of Works adopted Resolution 2809 APPOINTING THE SUPERINTENDANT OF CENTRAL SERVICES/CENTRAL MAINTENANCE AS THE "PURCHASING AGENT" FOR PURPOSES OF THE COMPETATIVE PROCUREMENT FOR PETROLEUM PRODUCTS. This Resolution states the Policy and Procedures for the competitive procurement for petroleum products for the City.


(Signature)


(Title)


(Date)

RON MEER – MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Boulevard, Michigan City, IN 46360 ~ 219.873.1400 ~ fax 219.873.1515
web ~ emichigancity.com e-mail ~ mayormeer@emichigancity.com



MICHIGAN CITY INDIANA

Office of City Controller - Richard Murphy, City Controller - Phone: 219.873.1404 - Fax: 219.873.1542 - email: rmurphy@emichigancity.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-004 – CASH MANAGEMENT, MATCHING, PROGRAM INCOME, AND REPORTING

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: NA

Contact Person Responsible for Corrective Action: Richard Murphy

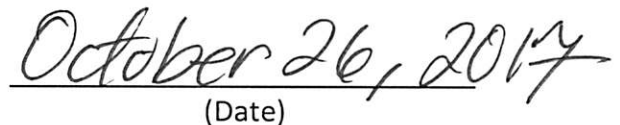
Contact Phone Number: (219) 873-1404

Status of Audit Finding: On March 7, 2016, the Controller's Office updated its Policy and Procedures Manual on Grant Administration to include a signature from the Assistant Controller and the Transit Director. The signatures will verify the accuracy of the numbers prepared and submitted.

The Controller's Office is currently working on establishing an internal controls policy to manage and track the matching portion of our Transit Grants.


(Signature)


(Title)


(Date)

RON MEER – MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Boulevard, Michigan City, IN 46360 ~ 219.873.1400 ~ fax 219.873.1515
web ~ emichigancity.com e-mail ~ mayormeer@emichigancity.com



MICHIGAN CITY INDIANA

CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Judith Pinkston

Contact Phone Number: 219-873-1419

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Internal Control will be corrected to alleviate risk related to achieving the defined objectives of the CDBG Grant. A checklist (see attached) that has been used to control all documents related to a contractor's qualifications to enter into construction agreements with the City will be modified. A category for the Debarment Website System for Award Management (SAM) will be added to the checklist.

This will ensure that the City does not contract with a disbarred contractor and meets the requirements of internal control as established by "The Standards for Internal Control in Federal Government".

Anticipated Completion Date: January 26, 2018

Community Development Block Grant Administrator

January 9, 2018

RON MEER – MAYOR

City of Michigan City ~ City Hall ~ 100 East Michigan Boulevard, Michigan City, IN 46360 ~ 219.873.1400 ~ fax 219.873.1515

web ~ emichigancity.com e-mail ~ mayormeer@emichigancity.com

CHECKLIST

Instructions: All documents listed below are required for a complete submittal. The checklist is to help facilitate the completion of the minimum required attachments to your submittal. The checklist must be completed as part of the submittal. Check each line as acknowledgement of attachment to your submittal. To help ensure that all documents are properly identified and to expedite review, please submit in the order of the checklist.

- _____ Completed Application
- _____ Copy of W-9
- _____ Certificate of Insurance
- _____ Worker's Compensation Insurance (if employees)
Or
Workers Compensation Clearance Certificate (no employees)
- _____ Copy of Lead Based Paint License or Certifications (HUD, EPA, RRP)
- _____ Complete Section 3 documents (attach regardless of applicability)
- _____ Women / Minority Business Enterprises Certification (MBE/WBE) State Certification
(if applicable)
- _____ Copy of E-Verify Documentation
- _____ Non-Collusion Affidavit
- _____ Compliance Affidavit
- _____ Conflict of Interest Disclosure Form
- _____ City of Michigan City EEO Package (A copy must be taken / delivered to the Michigan City Human Rights Department)
- _____ Debarment Website System for Award Management (SAM) checked

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/>.