

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF HUNTINGTON

HUNTINGTON COUNTY, INDIANA

January 1, 2015 to December 31, 2016



FILED
05/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Christi A. McElhaney	01-01-12 to 12-31-19
Mayor	Brooks L. Fetters	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Brooks L. Fetters	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	Joseph E. Blomeke Charles E. Chapman	01-01-15 to 12-31-17 01-01-18 to 12-31-18
Utilities Coordinator	Marilyn K. Ratliff	01-01-15 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF HUNTINGTON, HUNTINGTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Huntington (City), which comprises the financial position and results of operations for the period of January 1, 2015 to 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. 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 period of January 1, 2015 to 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 period of January 1, 2015 to December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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.


Paul D. Joyce, CPA
State Examiner

April 9, 2018

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
General	\$ 3,072,633	\$ 9,071,277	\$ 8,614,184	\$ 3,529,726	\$ 10,004,303	\$ 10,449,287	\$ 3,084,742
Motor Vehicle Highway	1,282,795	858,113	1,167,540	973,368	797,203	1,222,013	548,558
Local Road and Street	19,664	80,764	86,647	13,781	95,228	88,822	20,187
Aviation	137,031	299,845	333,774	103,102	351,564	381,523	73,143
Park Rec Center	32,147	40,687	43,217	29,617	42,069	42,039	29,647
Health Insurance Claim	1,407,208	2,462,265	2,559,776	1,309,697	2,290,627	2,291,662	1,308,662
Solid Waste	1,249,107	1,197,360	907,969	1,538,498	905,012	893,371	1,550,139
Refuse Container Replace	1,760	3,480	3,875	1,365	4,057	2,609	2,813
Parking Lot	19,737	18,115	12,647	25,205	15,526	38,110	2,621
Community Development Historic Grant	84	11,740	10,168	1,656	500	119	2,037
Indiana Housing Grant	-	276,084	276,084	-	14,822	14,822	-
LLECE	31,118	12,460	8,626	34,952	25,851	10,701	50,102
Building Demo Repair and Construction	613	26,474	11,602	15,485	25,083	29,898	10,670
Park and Recreation	557,501	652,439	787,867	422,073	556,866	759,787	219,152
Rainy Day	853,707	-	501	853,206	-	50,090	803,116
K-9 Training	1,473	-	815	658	-	489	169
CEDIT	90,579	927,698	567,998	450,279	894,314	1,129,704	214,889
LOIT Special Distribution	-	-	-	-	1,121,976	335,605	786,371
Levy Excess	1,150	-	-	1,150	-	-	1,150
Cinergy TIF	142,840	151,982	218,831	75,991	75,991	151,982	-
Aviation Rev Gas and Oil	45,479	131,685	146,168	30,996	119,757	77,487	73,266
Aviation Federal Grant	2,377	313,250	313,199	2,428	323,980	323,980	2,428
Cumulative Capital Development	359,724	81,014	418,058	22,680	81,134	39,231	64,583
Park Capital	1,162	-	-	1,162	-	-	1,162
General Improvement	6,313	544	6,857	-	112	-	112
Cumulative Capital Improvement	78,038	65,682	99,656	44,064	44,325	36,819	51,570
TIF 2008 Consolidated	4,050,516	7,641,644	5,088,095	6,604,065	2,084,341	2,259,731	6,428,675
Airport Capital	257,802	590,000	537,548	310,254	170,400	279,937	200,717
Aviation Special Events Non Reverting	2,114	-	1,367	747	600	-	1,347
Police Pension	381,310	783,405	763,326	401,389	758,092	762,918	396,563
Fire Pension	321,531	891,667	916,372	296,826	893,561	903,558	286,829
Riverboat	535,925	103,023	450,000	188,948	147,787	-	336,735
Public Safety LOIT	246	846,252	819,632	26,866	864,644	882,533	8,977
GO Bond Debt Service	39,546	214,502	170,112	83,936	188,369	167,612	104,693
Mayor Prayer Breakfast	19	642	660	1	551	550	2
Street Vending	68	-	-	68	-	-	68
Park Building Deposit	7,711	1,445	5,324	3,832	671	620	3,883
No-Revert No-Ref Bldg Dep	850	-	-	850	-	-	850
HUD	35,966	932	15,698	21,200	408	12,526	9,082
Park Donation	23,425	8	9,792	13,641	4,068	17,624	85
Revolving Loan	407,631	-	-	407,631	-	407,631	-
Trails/Greenway Donation	22,597	-	14,984	7,613	15	-	7,628
Police Reserve Donations	3,528	-	98	3,430	-	-	3,430
Police LACE	1,305	4,112	5,229	188	5,724	5,724	188
GO Bond	77,640	-	-	77,640	-	77,640	-
Fire Dept Donations	6,077	5,168	7,925	3,320	16,303	9,589	10,034
Storm Water Bond	161,061	393,758	374,945	179,874	410,046	371,145	218,775
Federal Drug Seizure	15,650	75	4,112	11,613	-	-	11,613

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
Payroll	-	361,089	361,089	-	311,738	311,738	-
Payroll Federal W/H	-	793,382	793,382	-	795,527	795,527	-
Payroll FICA W/H	-	333,829	333,829	-	332,997	332,997	-
Payroll Medicare W/H	-	166,214	166,214	-	169,892	169,892	-
Payroll State Tax	-	250,935	250,935	-	252,764	252,764	-
Payroll County Tax	-	111,325	111,325	-	111,902	111,902	-
Payroll PERF	-	395,118	395,118	-	396,977	396,977	-
Payroll Police PERF	-	88,278	88,278	-	93,688	93,688	-
Payroll Fire PERF	-	101,359	101,359	-	103,800	103,800	-
Payroll Vision Insurance	-	17,202	17,202	-	19,123	19,123	-
Payroll Health Insurance	-	408,339	408,339	-	396,905	396,905	-
Payroll Life Insurance	-	7,205	7,205	-	7,242	7,242	-
Payroll Accident IN-AFLAC	-	7,121	7,121	-	5,522	5,522	-
Payroll Fire Dues	-	20,379	20,379	-	20,786	20,786	-
Payroll United Way	-	3,232	3,232	-	3,677	3,677	-
Payroll 457-AUL	-	158,707	158,707	-	143,764	143,764	-
Payroll Union Dues	-	17,215	17,215	-	17,400	17,400	-
Payroll Garnishments	-	40,649	40,649	-	38,504	38,504	-
Section 125	-	34,389	34,389	-	29,403	29,403	-
Payroll AUL Life	-	17,593	17,593	-	16,504	16,504	-
Fire PAC	-	791	791	-	788	788	-
Payroll Direct Deposit	-	5,157,844	5,157,844	-	5,219,180	5,219,180	-
Payroll 457-AMER	-	241,252	241,252	-	19,302	19,302	-
Payroll Fidelity Life	-	14,604	14,604	-	13,222	13,222	-
Payroll Continental American	-	4,606	4,606	-	3,347	3,347	-
Payroll Dental Insurance	-	18,993	18,993	-	18,601	18,601	-
Payroll Police Vehicle	-	-	-	-	4,295	4,295	-
Payroll Omaha Life	-	-	-	-	7,539	7,539	-
Sewage Operating	15,495	5,783,144	5,614,731	183,908	6,051,861	5,967,708	268,061
Sewage Plant Depreciation	124,839	309,700	391,927	42,612	678,700	394,171	327,141
Sewage Plant Bond and Interest	2,762,737	3,031,177	2,952,806	2,841,108	3,034,803	2,984,731	2,891,180
Sewage Debt Reserve	1,654,257	344,961	-	1,999,218	348,248	-	2,347,466
2016 Sewage BAN-General	-	-	-	-	130,154	130,154	-
2011 WPC SRF	-	12,685	12,685	-	559,281	559,281	-
2013 SRF Frederick Street	-	718,653	718,653	-	439,936	439,936	-
2013B SRF WW Rabbit Run	2,919,506	-	2,292,895	626,611	174	626,752	33
Water Operating	107,216	3,442,221	3,491,409	58,028	3,697,479	3,538,886	216,621
Water Cons Dep	397,649	71,725	62,945	406,429	84,645	64,991	426,083
Water Depreciation	80,301	195,500	268,471	7,330	54,400	5,759	55,971
2011 SRF Water Bond and Interest	352,452	712,907	705,651	359,708	705,820	705,390	360,138
2011 SRF Water Debt Reserve	494,403	141,258	-	635,661	83,462	-	719,123
2011 SRF Water Construction	6,827	-	6,827	-	-	-	-
Totals	\$ 24,662,440	\$ 51,695,172	\$ 51,071,928	\$ 25,285,684	\$ 47,759,232	\$ 48,501,636	\$ 24,543,280

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

CITY OF HUNTINGTON
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 HUNTINGTON
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 HUNTINGTON
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 HUNTINGTON
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 HUNTINGTON
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 HUNTINGTON
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.

Note 7. Subsequent Events

On August 4, 2017, the City approved a bond with U.S. Bank totaling \$2,010,000 for the redevelopment project of the landfill. Additionally, on August 7, 2017, the City approved a bond with U.S. Bank to close a part of the landfill, totaling \$2,010,000.

On November 14, 2017, the City adopted Ordinance 20-C-17 for improvements and renovations to the sewage works system of the City. In conjunction with this Ordinance, the City approved a bond totaling \$10,644,000 to finance the improvements and renovations.

Note 8. Other Postemployment Benefits

The City provides to eligible retirees the following benefits: health insurance at the employee rate. 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.

Note 9. Riverboat Transfer to Airport

On August 11, 2015, Resolution 8-R-15 was approved by the City Common Council to allow the expenditure and repayment of Riverboat funds in the amount of \$450,000 to the Airport for hanger construction. This amount is to be repaid by the Aviation fund to the Riverboat fund over 10 years.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	General	Motor Vehicle Highway	Local Road and Street	Aviation	Park Rec Center	Health Insurance Claim	Solid Waste
Cash and investments - beginning	\$ 3,072,633	\$ 1,282,795	\$ 19,664	\$ 137,031	\$ 32,147	\$ 1,407,208	\$ 1,249,107
Receipts:							
Taxes	5,386,699	156,154	-	157,680	-	-	391,452
Licenses and permits	35,563	-	-	-	-	-	-
Intergovernmental receipts	3,401,015	627,972	80,764	14,645	-	-	36,347
Charges for services	18,304	-	-	65,704	40,687	-	757,169
Fines and forfeits	84,275	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	145,421	73,987	-	61,816	-	2,462,265	12,392
Total receipts	<u>9,071,277</u>	<u>858,113</u>	<u>80,764</u>	<u>299,845</u>	<u>40,687</u>	<u>2,462,265</u>	<u>1,197,360</u>
Disbursements:							
Personal services	5,719,742	195,966	-	15,684	-	-	230,366
Supplies	251,273	92,328	-	5,324	-	-	73,469
Other services and charges	1,682,268	475,917	-	172,762	43,217	-	235,396
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	72,850	378,645	86,647	-	-	-	279,564
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	888,051	24,684	-	140,004	-	2,559,776	89,174
Total disbursements	<u>8,614,184</u>	<u>1,167,540</u>	<u>86,647</u>	<u>333,774</u>	<u>43,217</u>	<u>2,559,776</u>	<u>907,969</u>
Excess (deficiency) of receipts over disbursements	<u>457,093</u>	<u>(309,427)</u>	<u>(5,883)</u>	<u>(33,929)</u>	<u>(2,530)</u>	<u>(97,511)</u>	<u>289,391</u>
Cash and investments - ending	<u>\$ 3,529,726</u>	<u>\$ 973,368</u>	<u>\$ 13,781</u>	<u>\$ 103,102</u>	<u>\$ 29,617</u>	<u>\$ 1,309,697</u>	<u>\$ 1,538,498</u>

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

	Refuse Container Replace	Parking Lot	Community Development Historic Grant	Indiana Housing Grant	LLECE	Building Demo Repair and Construction	Park and Recreation
Cash and investments - beginning	\$ 1,760	\$ 19,737	\$ 84	\$ -	\$ 31,118	\$ 613	\$ 557,501
Receipts:							
Taxes	-	-	-	-	-	-	585,802
Licenses and permits	-	-	-	-	6,130	-	-
Intergovernmental receipts	-	-	11,740	276,084	-	-	54,382
Charges for services	3,480	18,115	-	-	4,037	-	4,971
Fines and forfeits	-	-	-	-	163	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,130	26,474	7,284
Total receipts	<u>3,480</u>	<u>18,115</u>	<u>11,740</u>	<u>276,084</u>	<u>12,460</u>	<u>26,474</u>	<u>652,439</u>
Disbursements:							
Personal services	-	-	-	-	87	-	330,109
Supplies	-	1,194	-	-	-	-	45,930
Other services and charges	-	328	10,168	276,084	-	11,602	259,712
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	11,095	-	-	-	-	106,521
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,875	30	-	-	8,539	-	45,595
Total disbursements	<u>3,875</u>	<u>12,647</u>	<u>10,168</u>	<u>276,084</u>	<u>8,626</u>	<u>11,602</u>	<u>787,867</u>
Excess (deficiency) of receipts over disbursements	<u>(395)</u>	<u>5,468</u>	<u>1,572</u>	<u>-</u>	<u>3,834</u>	<u>14,872</u>	<u>(135,428)</u>
Cash and investments - ending	<u>\$ 1,365</u>	<u>\$ 25,205</u>	<u>\$ 1,656</u>	<u>\$ -</u>	<u>\$ 34,952</u>	<u>\$ 15,485</u>	<u>\$ 422,073</u>

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

	<u>Rainy Day</u>	<u>K-9 Training</u>	<u>CEDIT</u>	<u>LOIT Special Distribution</u>	<u>Levy Excess</u>	<u>Cinergy TIF</u>	<u>Aviation Rev Gas and Oil</u>
Cash and investments - beginning	\$ 853,707	\$ 1,473	\$ 90,579	\$ -	\$ 1,150	\$ 142,840	\$ 45,479
Receipts:							
Taxes	-	-	-	-	-	151,982	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	816,991	-	-	-	-
Charges for services	-	-	-	-	-	-	130,000
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	110,707	-	-	-	1,685
Total receipts	-	-	927,698	-	-	151,982	131,685
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	815	-	-	-	-	-
Other services and charges	501	-	567,998	-	-	-	86,168
Debt service - principal and interest	-	-	-	-	-	218,831	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	60,000
Total disbursements	501	815	567,998	-	-	218,831	146,168
Excess (deficiency) of receipts over disbursements	(501)	(815)	359,700	-	-	(66,849)	(14,483)
Cash and investments - ending	\$ 853,206	\$ 658	\$ 450,279	\$ -	\$ 1,150	\$ 75,991	\$ 30,996

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

	Aviation Federal Grant	Cumulative Capital Development	Park Capital	General Improvement	Cumulative Capital Improvement	TIF 2008 Consolidated	Airport Capital
Cash and investments - beginning	\$ 2,377	\$ 359,724	\$ 1,162	\$ 6,313	\$ 78,038	\$ 4,050,516	\$ 257,802
Receipts:							
Taxes	-	67,534	-	-	-	7,641,644	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	313,250	6,280	-	-	43,682	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	7,200	-	544	22,000	-	590,000
Total receipts	<u>313,250</u>	<u>81,014</u>	<u>-</u>	<u>544</u>	<u>65,682</u>	<u>7,641,644</u>	<u>590,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	76	-	3,308,193	-
Debt service - principal and interest	-	-	-	-	-	393,659	-
Capital outlay	313,199	418,058	-	6,781	99,656	1,386,243	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	537,548
Total disbursements	<u>313,199</u>	<u>418,058</u>	<u>-</u>	<u>6,857</u>	<u>99,656</u>	<u>5,088,095</u>	<u>537,548</u>
Excess (deficiency) of receipts over disbursements	<u>51</u>	<u>(337,044)</u>	<u>-</u>	<u>(6,313)</u>	<u>(33,974)</u>	<u>2,553,549</u>	<u>52,452</u>
Cash and investments - ending	<u>\$ 2,428</u>	<u>\$ 22,680</u>	<u>\$ 1,162</u>	<u>\$ -</u>	<u>\$ 44,064</u>	<u>\$ 6,604,065</u>	<u>\$ 310,254</u>

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

	Aviation Special Events Non Reverting	Police Pension	Fire Pension	Riverboat	Public Safety LOIT	GO Bond Debt Service	Mayor Prayer Breakfast
Cash and investments - beginning	\$ 2,114	\$ 381,310	\$ 321,531	\$ 535,925	\$ 246	\$ 39,546	\$ 19
Receipts:							
Taxes	-	-	-	-	-	200,719	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	103,023	846,252	13,783	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	783,405	891,667	-	-	-	642
Total receipts	-	783,405	891,667	103,023	846,252	214,502	642
Disbursements:							
Personal services	-	763,203	916,252	-	-	-	-
Supplies	-	-	-	-	7,900	-	-
Other services and charges	-	123	120	-	10,882	-	-
Debt service - principal and interest	-	-	-	-	-	170,112	-
Capital outlay	-	-	-	-	160,337	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,367	-	-	450,000	640,513	-	660
Total disbursements	1,367	763,326	916,372	450,000	819,632	170,112	660
Excess (deficiency) of receipts over disbursements	(1,367)	20,079	(24,705)	(346,977)	26,620	44,390	(18)
Cash and investments - ending	\$ 747	\$ 401,389	\$ 296,826	\$ 188,948	\$ 26,866	\$ 83,936	\$ 1

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

	Street Vending	Park Building Deposit	No-Revert No-Ref Bldg Dep	HUD	Park Donation	Revolving Loan	Trails/Greenway Donation
Cash and investments - beginning	\$ 68	\$ 7,711	\$ 850	\$ 35,966	\$ 23,425	\$ 407,631	\$ 22,597
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,445	-	932	8	-	-
Total receipts	-	1,445	-	932	8	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,792	-	14,984
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,324	-	15,698	-	-	-
Total disbursements	-	5,324	-	15,698	9,792	-	14,984
Excess (deficiency) of receipts over disbursements	-	(3,879)	-	(14,766)	(9,784)	-	(14,984)
Cash and investments - ending	\$ 68	\$ 3,832	\$ 850	\$ 21,200	\$ 13,641	\$ 407,631	\$ 7,613

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

	Police Reserve Donations	Police LACE	GO Bond	Fire Dept Donations	Storm Water Bond	Federal Drug Seizure	Payroll
Cash and investments - beginning	\$ 3,528	\$ 1,305	\$ 77,640	\$ 6,077	\$ 161,061	\$ 15,650	\$ -
Receipts:							
Taxes	-	-	-	-	368,443	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,315	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	4,112	-	5,168	-	75	361,089
Total receipts	-	4,112	-	5,168	393,758	75	361,089
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	98	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	374,945	-	-
Capital outlay	-	5,229	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,925	-	4,112	361,089
Total disbursements	98	5,229	-	7,925	374,945	4,112	361,089
Excess (deficiency) of receipts over disbursements	(98)	(1,117)	-	(2,757)	18,813	(4,037)	-
Cash and investments - ending	\$ 3,430	\$ 188	\$ 77,640	\$ 3,320	\$ 179,874	\$ 11,613	\$ -

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

	Payroll Federal W/H	Payroll FICA W/H	Payroll Medicare W/H	Payroll State Tax	Payroll County Tax	Payroll PERF	Payroll Police PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	793,382	333,829	166,214	250,935	111,325	395,118	88,278
Total receipts	<u>793,382</u>	<u>333,829</u>	<u>166,214</u>	<u>250,935</u>	<u>111,325</u>	<u>395,118</u>	<u>88,278</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	793,382	333,829	166,214	250,935	111,325	395,118	88,278
Total disbursements	<u>793,382</u>	<u>333,829</u>	<u>166,214</u>	<u>250,935</u>	<u>111,325</u>	<u>395,118</u>	<u>88,278</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Fire PERF	Payroll Vision Insurance	Payroll Health Insurance	Payroll Life Insurance	Payroll Accident IN-AFLAC	Payroll Fire Dues	Payroll United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	101,359	17,202	408,339	7,205	7,121	20,379	3,232
Total receipts	<u>101,359</u>	<u>17,202</u>	<u>408,339</u>	<u>7,205</u>	<u>7,121</u>	<u>20,379</u>	<u>3,232</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	101,359	17,202	408,339	7,205	7,121	20,379	3,232
Total disbursements	<u>101,359</u>	<u>17,202</u>	<u>408,339</u>	<u>7,205</u>	<u>7,121</u>	<u>20,379</u>	<u>3,232</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll 457-AUL	Payroll Union Dues	Payroll Garnishments	Section 125	Payroll AUL Life	Fire PAC	Payroll Direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	158,707	17,215	40,649	34,389	17,593	791	5,157,844
Total receipts	<u>158,707</u>	<u>17,215</u>	<u>40,649</u>	<u>34,389</u>	<u>17,593</u>	<u>791</u>	<u>5,157,844</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	158,707	17,215	40,649	34,389	17,593	791	5,157,844
Total disbursements	<u>158,707</u>	<u>17,215</u>	<u>40,649</u>	<u>34,389</u>	<u>17,593</u>	<u>791</u>	<u>5,157,844</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll 457-AMER	Payroll Fidelity Life	Payroll Continental American	Payroll Dental Insurance	Payroll Police Vehicle	Payroll Omaha Life	Sewage Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,495
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	5,783,138
Other receipts	241,252	14,604	4,606	18,993	-	-	6
Total receipts	<u>241,252</u>	<u>14,604</u>	<u>4,606</u>	<u>18,993</u>	<u>-</u>	<u>-</u>	<u>5,783,144</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	1,928,893
Other disbursements	241,252	14,604	4,606	18,993	-	-	3,685,838
Total disbursements	<u>241,252</u>	<u>14,604</u>	<u>4,606</u>	<u>18,993</u>	<u>-</u>	<u>-</u>	<u>5,614,731</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,413</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,908</u>

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

	Sewage Plant Depreciation	Sewage Plant Bond and Interest	Sewage Debt Reserve	2016 Sewage BAN-General	2011 WPC SRF	2013 SRF Frederick Street	2013B SRF WW Rabbit Run
Cash and investments - beginning	\$ 124,839	\$ 2,762,737	\$ 1,654,257	\$ -	\$ -	\$ -	\$ 2,919,506
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	309,700	3,031,177	344,961	-	12,685	718,653	-
Total receipts	<u>309,700</u>	<u>3,031,177</u>	<u>344,961</u>	<u>-</u>	<u>12,685</u>	<u>718,653</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	2,952,806	-	-	-	-	-
Capital outlay	291,927	-	-	-	12,685	718,653	2,292,895
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	100,000	-	-	-	-	-	-
Total disbursements	<u>391,927</u>	<u>2,952,806</u>	<u>-</u>	<u>-</u>	<u>12,685</u>	<u>718,653</u>	<u>2,292,895</u>
Excess (deficiency) of receipts over disbursements	<u>(82,227)</u>	<u>78,371</u>	<u>344,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,292,895)</u>
Cash and investments - ending	<u>\$ 42,612</u>	<u>\$ 2,841,108</u>	<u>\$ 1,999,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 626,611</u>

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

	Water Operating	Water Cons Dep	Water Depreciation	2011 SRF Water Bond and Interest	2011 SRF Water Debt Reserve	2011 SRF Water Construction	Totals
Cash and investments - beginning	\$ 107,216	\$ 397,649	\$ 80,301	\$ 352,452	\$ 494,403	\$ 6,827	\$ 24,662,440
Receipts:							
Taxes	-	-	-	-	-	-	15,108,109
Licenses and permits	-	-	-	-	-	-	41,693
Intergovernmental receipts	-	-	-	-	-	-	6,671,525
Charges for services	-	-	-	-	-	-	1,042,467
Fines and forfeits	-	-	-	-	-	-	84,438
Utility fees	3,342,215	-	-	-	-	-	9,125,353
Other receipts	100,006	71,725	195,500	712,907	141,258	-	19,621,587
Total receipts	<u>3,442,221</u>	<u>71,725</u>	<u>195,500</u>	<u>712,907</u>	<u>141,258</u>	<u>-</u>	<u>51,695,172</u>
Disbursements:							
Personal services	-	-	-	-	-	-	8,171,409
Supplies	-	-	-	-	-	-	478,331
Other services and charges	-	-	-	-	-	-	7,141,515
Debt service - principal and interest	-	-	-	705,651	-	-	4,816,004
Capital outlay	-	-	268,471	-	-	6,827	6,941,059
Utility operating expenses	2,448,571	-	-	-	-	-	4,377,464
Other disbursements	1,042,838	62,945	-	-	-	-	19,146,146
Total disbursements	<u>3,491,409</u>	<u>62,945</u>	<u>268,471</u>	<u>705,651</u>	<u>-</u>	<u>6,827</u>	<u>51,071,928</u>
Excess (deficiency) of receipts over disbursements	<u>(49,188)</u>	<u>8,780</u>	<u>(72,971)</u>	<u>7,256</u>	<u>141,258</u>	<u>(6,827)</u>	<u>623,244</u>
Cash and investments - ending	<u>\$ 58,028</u>	<u>\$ 406,429</u>	<u>\$ 7,330</u>	<u>\$ 359,708</u>	<u>\$ 635,661</u>	<u>\$ -</u>	<u>\$ 25,285,684</u>

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

	General	Motor Vehicle Highway	Local Road and Street	Aviation	Park Rec Center	Health Insurance Claim	Solid Waste
Cash and investments - beginning	\$ 3,529,726	\$ 973,368	\$ 13,781	\$ 103,102	\$ 29,617	\$ 1,309,697	\$ 1,538,498
Receipts:							
Taxes	5,745,687	173,408	-	233,456	-	-	378,065
Licenses and permits	49,234	-	-	-	-	-	-
Intergovernmental receipts	3,506,392	622,610	80,864	21,426	-	-	34,700
Charges for services	22,193	-	-	86,641	42,069	-	471,323
Fines and forfeits	32,023	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	648,774	1,185	14,364	10,041	-	2,290,627	20,924
Total receipts	10,004,303	797,203	95,228	351,564	42,069	2,290,627	905,012
Disbursements:							
Personal services	5,881,419	195,055	-	17,167	-	-	246,401
Supplies	237,480	62,675	-	6,511	-	-	66,747
Other services and charges	1,699,452	480,219	-	206,981	42,039	-	413,032
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,736,321	459,143	88,822	-	-	-	91,833
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	894,615	24,921	-	150,864	-	2,291,662	75,358
Total disbursements	10,449,287	1,222,013	88,822	381,523	42,039	2,291,662	893,371
Excess (deficiency) of receipts over disbursements	(444,984)	(424,810)	6,406	(29,959)	30	(1,035)	11,641
Cash and investments - ending	\$ 3,084,742	\$ 548,558	\$ 20,187	\$ 73,143	\$ 29,647	\$ 1,308,662	\$ 1,550,139

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

	Refuse Container Replace	Parking Lot	Community Development Historic Grant	Indiana Housing Grant	LLECE	Building Demo Repair and Construction	Park and Recreation
Cash and investments - beginning	\$ 1,365	\$ 25,205	\$ 1,656	\$ -	\$ 34,952	\$ 15,485	\$ 422,073
Receipts:							
Taxes	-	-	-	-	-	-	499,696
Licenses and permits	-	-	-	-	8,670	-	-
Intergovernmental receipts	-	-	500	14,822	-	-	45,881
Charges for services	4,057	15,526	-	-	3,425	-	4,839
Fines and forfeits	-	-	-	-	76	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	13,680	25,083	6,450
Total receipts	4,057	15,526	500	14,822	25,851	25,083	556,866
Disbursements:							
Personal services	-	-	-	-	58	-	377,898
Supplies	-	4,517	-	-	-	-	60,089
Other services and charges	-	346	119	14,822	-	29,898	213,484
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	33,247	-	-	-	-	55,934
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,609	-	-	-	10,643	-	52,382
Total disbursements	2,609	38,110	119	14,822	10,701	29,898	759,787
Excess (deficiency) of receipts over disbursements	1,448	(22,584)	381	-	15,150	(4,815)	(202,921)
Cash and investments - ending	\$ 2,813	\$ 2,621	\$ 2,037	\$ -	\$ 50,102	\$ 10,670	\$ 219,152

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

	<u>Rainy Day</u>	<u>K-9 Training</u>	<u>CEDIT</u>	<u>LOIT Special Distribution</u>	<u>Levy Excess</u>	<u>Cinergy TIF</u>	<u>Aviation Rev Gas and Oil</u>
Cash and investments - beginning	\$ 853,206	\$ 658	\$ 450,279	\$ -	\$ 1,150	\$ 75,991	\$ 30,996
Receipts:							
Taxes	-	-	-	-	-	75,991	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	845,844	1,121,976	-	-	-
Charges for services	-	-	-	-	-	-	119,757
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	48,470	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>894,314</u>	<u>1,121,976</u>	<u>-</u>	<u>75,991</u>	<u>119,757</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	489	-	-	-	-	-
Other services and charges	50,090	-	1,129,704	-	-	-	67,487
Debt service - principal and interest	-	-	-	-	-	151,982	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	335,605	-	-	10,000
Total disbursements	<u>50,090</u>	<u>489</u>	<u>1,129,704</u>	<u>335,605</u>	<u>-</u>	<u>151,982</u>	<u>77,487</u>
Excess (deficiency) of receipts over disbursements	<u>(50,090)</u>	<u>(489)</u>	<u>(235,390)</u>	<u>786,371</u>	<u>-</u>	<u>(75,991)</u>	<u>42,270</u>
Cash and investments - ending	<u>\$ 803,116</u>	<u>\$ 169</u>	<u>\$ 214,889</u>	<u>\$ 786,371</u>	<u>\$ 1,150</u>	<u>\$ -</u>	<u>\$ 73,266</u>

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

	Aviation Federal Grant	Cumulative Capital Development	Park Capital	General Improvement	Cumulative Capital Improvement	TIF 2008 Consolidated	Airport Capital
Cash and investments - beginning	\$ 2,428	\$ 22,680	\$ 1,162	\$ -	\$ 44,064	\$ 6,604,065	\$ 310,254
Receipts:							
Taxes	-	67,710	-	-	-	1,808,145	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	323,980	6,224	-	-	44,325	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	7,200	-	112	-	276,196	170,400
Total receipts	<u>323,980</u>	<u>81,134</u>	<u>-</u>	<u>112</u>	<u>44,325</u>	<u>2,084,341</u>	<u>170,400</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	805,897	-
Debt service - principal and interest	-	-	-	-	-	561,123	-
Capital outlay	323,980	39,231	-	-	36,819	892,711	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	279,937
Total disbursements	<u>323,980</u>	<u>39,231</u>	<u>-</u>	<u>-</u>	<u>36,819</u>	<u>2,259,731</u>	<u>279,937</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>41,903</u>	<u>-</u>	<u>112</u>	<u>7,506</u>	<u>(175,390)</u>	<u>(109,537)</u>
Cash and investments - ending	<u>\$ 2,428</u>	<u>\$ 64,583</u>	<u>\$ 1,162</u>	<u>\$ 112</u>	<u>\$ 51,570</u>	<u>\$ 6,428,675</u>	<u>\$ 200,717</u>

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

	Aviation Special Events Non Reverting	Police Pension	Fire Pension	Riverboat	Public Safety LOIT	GO Bond Debt Service	Mayor Prayer Breakfast
Cash and investments - beginning	\$ 747	\$ 401,389	\$ 296,826	\$ 188,948	\$ 26,866	\$ 83,936	\$ 1
Receipts:							
Taxes	-	-	-	-	-	176,747	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	102,787	864,644	11,622	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	600	758,092	893,561	45,000	-	-	551
Total receipts	600	758,092	893,561	147,787	864,644	188,369	551
Disbursements:							
Personal services	-	762,670	903,457	-	-	-	-
Supplies	-	-	-	-	18,180	-	-
Other services and charges	-	248	101	-	15,498	-	-
Debt service - principal and interest	-	-	-	-	-	167,612	-
Capital outlay	-	-	-	-	198,658	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	650,197	-	550
Total disbursements	-	762,918	903,558	-	882,533	167,612	550
Excess (deficiency) of receipts over disbursements	600	(4,826)	(9,997)	147,787	(17,889)	20,757	1
Cash and investments - ending	\$ 1,347	\$ 396,563	\$ 286,829	\$ 336,735	\$ 8,977	\$ 104,693	\$ 2

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

	Street Vending	Park Building Deposit	No-Revert No-Ref Bldg Dep	HUD	Park Donation	Revolving Loan	Trails/Greenway Donation
Cash and investments - beginning	\$ 68	\$ 3,832	\$ 850	\$ 21,200	\$ 13,641	\$ 407,631	\$ 7,613
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	671	-	408	4,068	-	15
Total receipts	-	671	-	408	4,068	-	15
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	407,631	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,624	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	620	-	12,526	-	-	-
Total disbursements	-	620	-	12,526	17,624	407,631	-
Excess (deficiency) of receipts over disbursements	-	51	-	(12,118)	(13,556)	(407,631)	15
Cash and investments - ending	\$ 68	\$ 3,883	\$ 850	\$ 9,082	\$ 85	\$ -	\$ 7,628

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

	Police Reserve Donations	Police LACE	GO Bond	Fire Dept Donations	Storm Water Bond	Federal Drug Seizure	Payroll
Cash and investments - beginning	\$ 3,430	\$ 188	\$ 77,640	\$ 3,320	\$ 179,874	\$ 11,613	\$ -
Receipts:							
Taxes	-	-	-	-	384,737	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,309	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	5,724	-	16,303	-	-	311,738
Total receipts	-	5,724	-	16,303	410,046	-	311,738
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	371,145	-	-
Capital outlay	-	5,724	77,640	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,589	-	-	311,738
Total disbursements	-	5,724	77,640	9,589	371,145	-	311,738
Excess (deficiency) of receipts over disbursements	-	-	(77,640)	6,714	38,901	-	-
Cash and investments - ending	\$ 3,430	\$ 188	\$ -	\$ 10,034	\$ 218,775	\$ 11,613	\$ -

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

	Payroll Federal W/H	Payroll FICA W/H	Payroll Medicare W/H	Payroll State Tax	Payroll County Tax	Payroll PERF	Payroll Police PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	795,527	332,997	169,892	252,764	111,902	396,977	93,688
Total receipts	<u>795,527</u>	<u>332,997</u>	<u>169,892</u>	<u>252,764</u>	<u>111,902</u>	<u>396,977</u>	<u>93,688</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	795,527	332,997	169,892	252,764	111,902	396,977	93,688
Total disbursements	<u>795,527</u>	<u>332,997</u>	<u>169,892</u>	<u>252,764</u>	<u>111,902</u>	<u>396,977</u>	<u>93,688</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Fire PERF	Payroll Vision Insurance	Payroll Health Insurance	Payroll Life Insurance	Payroll Accident IN-AFLAC	Payroll Fire Dues	Payroll United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	103,800	19,123	396,905	7,242	5,522	20,786	3,677
Total receipts	<u>103,800</u>	<u>19,123</u>	<u>396,905</u>	<u>7,242</u>	<u>5,522</u>	<u>20,786</u>	<u>3,677</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	103,800	19,123	396,905	7,242	5,522	20,786	3,677
Total disbursements	<u>103,800</u>	<u>19,123</u>	<u>396,905</u>	<u>7,242</u>	<u>5,522</u>	<u>20,786</u>	<u>3,677</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll 457-AUL	Payroll Union Dues	Payroll Garnishments	Section 125	Payroll AUL Life	Fire PAC	Payroll Direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	143,764	17,400	38,504	29,403	16,504	788	5,219,180
Total receipts	<u>143,764</u>	<u>17,400</u>	<u>38,504</u>	<u>29,403</u>	<u>16,504</u>	<u>788</u>	<u>5,219,180</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	143,764	17,400	38,504	29,403	16,504	788	5,219,180
Total disbursements	<u>143,764</u>	<u>17,400</u>	<u>38,504</u>	<u>29,403</u>	<u>16,504</u>	<u>788</u>	<u>5,219,180</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll 457-AMER	Payroll Fidelity Life	Payroll Continental American	Payroll Dental Insurance	Payroll Police Vehicle	Payroll Omaha Life	Sewage Operating
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,908
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	6,051,592
Other receipts	19,302	13,222	3,347	18,601	4,295	7,539	269
Total receipts	19,302	13,222	3,347	18,601	4,295	7,539	6,051,861
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	2,010,561
Other disbursements	19,302	13,222	3,347	18,601	4,295	7,539	3,957,147
Total disbursements	19,302	13,222	3,347	18,601	4,295	7,539	5,967,708
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	84,153
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,061

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

	Sewage Plant Depreciation	Sewage Plant Bond and Interest	Sewage Debt Reserve	2016 Sewage BAN-General	2011 WPC SRF	2013 SRF Frederick Street	2013B SRF WW Rabbit Run
Cash and investments - beginning	\$ 42,612	\$ 2,841,108	\$ 1,999,218	\$ -	\$ -	\$ -	\$ 626,611
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	678,700	3,034,803	348,248	130,154	559,281	439,936	174
Total receipts	<u>678,700</u>	<u>3,034,803</u>	<u>348,248</u>	<u>130,154</u>	<u>559,281</u>	<u>439,936</u>	<u>174</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	2,984,731	-	-	-	-	-
Capital outlay	394,171	-	-	-	559,281	439,936	626,752
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	130,154	-	-	-
Total disbursements	<u>394,171</u>	<u>2,984,731</u>	<u>-</u>	<u>130,154</u>	<u>559,281</u>	<u>439,936</u>	<u>626,752</u>
Excess (deficiency) of receipts over disbursements	<u>284,529</u>	<u>50,072</u>	<u>348,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(626,578)</u>
Cash and investments - ending	<u>\$ 327,141</u>	<u>\$ 2,891,180</u>	<u>\$ 2,347,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>

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

	Water Operating	Water Cons Dep	Water Depreciation	2011 SRF Water Bond and Interest	2011 SRF Water Debt Reserve	2011 SRF Water Construction	Totals
Cash and investments - beginning	\$ 58,028	\$ 406,429	\$ 7,330	\$ 359,708	\$ 635,661	\$ -	\$ 25,285,684
Receipts:							
Taxes	-	-	-	-	-	-	9,543,642
Licenses and permits	-	-	-	-	-	-	57,904
Intergovernmental receipts	-	-	-	-	-	-	7,673,906
Charges for services	-	-	-	-	-	-	769,830
Fines and forfeits	-	-	-	-	-	-	32,099
Utility fees	3,697,210	-	-	-	-	-	9,748,802
Other receipts	269	84,645	54,400	705,820	83,462	-	19,933,049
Total receipts	<u>3,697,479</u>	<u>84,645</u>	<u>54,400</u>	<u>705,820</u>	<u>83,462</u>	<u>-</u>	<u>47,759,232</u>
Disbursements:							
Personal services	-	-	-	-	-	-	8,384,125
Supplies	-	-	-	-	-	-	456,688
Other services and charges	-	-	-	-	-	-	5,577,048
Debt service - principal and interest	-	-	-	705,390	-	-	4,941,983
Capital outlay	-	-	5,759	-	-	-	6,083,586
Utility operating expenses	2,696,486	-	-	-	-	-	4,707,047
Other disbursements	842,400	64,991	-	-	-	-	18,351,159
Total disbursements	<u>3,538,886</u>	<u>64,991</u>	<u>5,759</u>	<u>705,390</u>	<u>-</u>	<u>-</u>	<u>48,501,636</u>
Excess (deficiency) of receipts over disbursements	<u>158,593</u>	<u>19,654</u>	<u>48,641</u>	<u>430</u>	<u>83,462</u>	<u>-</u>	<u>(742,404)</u>
Cash and investments - ending	<u>\$ 216,621</u>	<u>\$ 426,083</u>	<u>\$ 55,971</u>	<u>\$ 360,138</u>	<u>\$ 719,123</u>	<u>\$ -</u>	<u>\$ 24,543,280</u>

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ 112,729	\$ 319,384
Water	71,131	226,382
Governmental activities	<u>996,453</u>	<u>230,041</u>
Totals	<u>\$ 1,180,313</u>	<u>\$ 775,807</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ford Credit	2016 Police Cars	\$ 36,456	05/18/2016	05/18/2018
Star Financial Bank	2016 Fire Truck	<u>102,011</u>	06/15/2016	06/15/2021
Total of annual lease payments		<u>\$ 138,467</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2015A TIF Bond RDC Old 24 proj	\$ 794,000	\$ 153,190
General obligation bonds	2015B TIF Bond RDC Old 24 proj	4,816,000	352,912
General obligation bonds	Cinergy Metronet TIF	1,406,289	100,600
General obligation bonds	Equipment purchase Street Department	255,000	174,463
General obligation bonds	Kroger TIF	394,524	44,708
General obligation bonds	Storm Water Project refinance	958,000	209,398
Notes and loans payable	Storm Water Bond SRF	<u>680,000</u>	<u>157,738</u>
Total governmental activities		<u>9,303,813</u>	<u>1,193,009</u>
Wastewater:			
Revenue bonds	Waste Water Improvements 2003	335,000	123,190
Revenue bonds	Waste Water Improvements 2008	1,635,000	774,247
Notes and loans payable	Waste Water Plant Improvements SRF 2011	14,729,000	702,684
Notes and loans payable	Sewage Separation SRF2013 Frederick St	6,276,000	418,688
Notes and loans payable	Sewage Separation SRF 2013b Rabbit Run	13,195,000	864,794
Notes and loans payable	Sewer BAN 2016	130,154	-
Notes and loans payable	Sewer Separation SRF 2008	<u>3,463,000</u>	<u>119,764</u>
Total Wastewater		<u>39,763,154</u>	<u>3,003,367</u>
Water:			
Notes and loans payable	Water Plant SRF	<u>8,670,000</u>	<u>705,691</u>
Totals		<u>\$ 57,736,967</u>	<u>\$ 4,902,067</u>

CITY OF HUNTINGTON
 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	\$ 234,527
Infrastructure	2,398,704
Buildings	8,591,690
Improvements other than buildings	2,443,709
Machinery, equipment, and vehicles	<u>11,001,876</u>
Total governmental activities	<u>24,670,506</u>
Wastewater:	
Land	142,120
Buildings	39,802,790
Improvements other than buildings	39,925,017
Machinery, equipment, and vehicles	<u>3,204,542</u>
Total Wastewater	<u>83,074,469</u>
Water:	
Land	539,979
Buildings	8,334,901
Improvements other than buildings	18,401,487
Machinery, equipment, and vehicles	<u>2,749,022</u>
Total Water	<u>30,025,389</u>
Total capital assets	<u>\$ 137,770,364</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.