

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF LOGANSPORT

CASS COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
09/27/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Carol Sue Hayworth Stacy L. Cox	01-01-12 to 12-31-15 01-01-16 to 12-31-19
Mayor	Ted Franklin Dave Kitchell	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Ted Franklin Dave Kitchell	01-01-12 to 12-31-15 01-01-16 to 12-31-18
President Pro Tempore of the Common Council	Joseph Buck Teresa Popejoy	01-01-15 to 12-31-15 01-01-16 to 12-31-18
Chairman of the Utility Service Board	Martin Monahan Daniel H. Slusser Jay King	08-01-15 to 07-31-15 08-01-15 to 07-31-17 08-01-17 to 07-31-18
Superintendent of Utilities	Paul A. Hartman	01-01-15 to 12-31-18
Utility Office Controller	LuAnn Davis	01-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LOGANSPOUR, CASS COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Logansport (City), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

The effects on the financial statements of the variances between 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 statements referred to above do 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, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present 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, 2017, 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 24, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF LOGANSPORT
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 Fund	\$ 3,830,765	\$ 9,665,225	\$ 10,948,241	\$ 2,547,749	\$ 9,837,298	\$ 9,628,205	\$ 2,756,842
Motor Vehicle Highway	1,085,023	1,215,578	1,200,703	1,099,898	1,161,675	1,029,909	1,231,664
Local Road and Street	12,573	74,100	70,000	16,673	74,222	22,868	68,027
Park Operating	35,032	31,688	27,319	39,401	27,915	39,181	28,135
NR Logansport Health Insurance	500,000	-	-	500,000	150,787	-	650,787
NR Unsafe Bldg Fund	57,637	24,550	18,353	63,834	23,224	35,239	51,819
Rainy Day Fund	490,894	26,569	14,880	502,583	265,195	258,551	509,227
Economic Development Income Tax (Cedit)	2,686,648	698,609	962,848	2,422,409	672,623	176,144	2,918,888
Park Capital Improvement	292	-	-	292	-	-	292
NR Drug Investment / Equipment	1,058	-	3,000	(1,942)	30,998	-	29,056
Cumulative Capital Fund	273,452	45,879	47,000	272,331	46,555	-	318,886
Tif - Industrial Park	1,749,610	261,579	32,557	1,978,632	261,662	21,510	2,218,784
Police Pension Fund	321,258	623,869	523,772	421,355	612,465	509,469	524,351
Fire Pension Fund	594,620	959,780	810,451	743,949	863,921	780,199	827,671
Loit Public Safety Fund	1,051,797	663,178	493,925	1,221,050	732,731	717,386	1,236,395
Loit Special Distribution	-	-	-	-	795,494	795,494	-
Petty Cash - General	100	-	100	-	-	-	-
Petty Cash - Motor Vehicle Highway	50	-	50	-	-	-	-
Petty Cash - Park Operating	20	-	20	-	-	-	-
Petty Cash - Nr Golf Operating	500	-	500	-	-	-	-
2013 Chp Grant	(39,387)	107,470	116,378	(48,295)	108,038	99,517	(39,774)
2014 Chp Grant	-	61,245	59,951	1,294	75,883	68,146	9,031
4Th And 5Th Street Project	-	-	-	-	29,600	14,600	15,000
9Th Street Cemetery Donation	-	-	-	-	1,000	-	1,000
Bike Lanes Project	-	-	-	-	15,000	46,690	(31,690)
AFG	-	-	-	-	16,490	-	16,490
Donation Fund	13,872	39,918	41,293	12,497	10,599	10,530	12,566
Bankers Row Grant	-	-	-	-	1,000	-	1,000
Recreation Trails Program Grant	3,213	-	-	3,213	-	-	3,213
Community Crossing Grant	-	-	-	-	1,000,000	275,809	724,191
NR Grant Administrative	61,411	-	17,172	44,239	-	13,564	30,675
TE Eel River Run Trail	46	-	-	46	-	-	46
18th Street Corridor	161,453	169,047	100,817	229,683	51,477	150,696	130,464
NR Host Comm Agree	1,764,672	640,286	423,278	1,981,680	287,967	510,424	1,759,223
Cemetery Perpetual	86,758	7,756	-	94,514	7,529	-	102,043
Cemetery Endowment	9,957	-	-	9,957	-	-	9,957
Calvary Perpetual Fund	51,162	-	-	51,162	-	-	51,162
Spry Charitable Fund	10,252	-	-	10,252	-	-	10,252
Pratt Charitable Fund	5,051	-	-	5,051	-	-	5,051
Ben H Long Fund	473	27,674	-	28,147	-	-	28,147
Blitz Grant Fund	(1,056)	4,491	5,016	(1,581)	6,680	5,098	1
Bulletproof Vest Fund	(884)	-	3,262	(4,146)	7,557	4,741	(1,330)
NR Infrastructure Maintenance	826,956	100,000	849,906	77,050	100,000	-	177,050
Fire Report	620	108	-	728	72	-	800
Eastgate Property Fund	580,709	17,500	15,020	583,189	-	8,220	574,969
NR Huston Park Dev Fund	19,330	30,000	32,555	16,775	-	1,902	14,873
NR Golf Operating Fund	109,135	399,926	408,830	100,231	392,853	378,379	114,705
Logan Equipment NR Capital	758,521	412	205,418	553,515	480	-	553,995
Municipal Building Corp/Ivy Tech	73,353	-	54,128	19,225	453,557	306,500	166,282
NR Law Enforcement	52,934	20,448	27,056	46,326	21,566	19,204	48,688
NR Land Development Mt Hope Cemetery	30,000	38,330	37,266	31,064	36,892	37,956	30,000
NR Old US Hwy Relinquishment	454,737	3,567	-	458,304	-	70,052	388,252
Payroll Fund	-	4,636,432	4,636,432	-	3,946,270	3,946,270	-
Tif - Downtown Redevelop	733,279	191,696	385,128	539,847	171,198	65,792	645,253

CITY OF LOGANSPORT
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
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	Investments
							12-31-16
Tif - East End	217,968	-	127,542	90,426	245,174	2,316	333,284
Tif - Gateway Commerce	19,165	254,564	5,934	267,795	43,869	2,316	309,348
Solid Waste District Fund	48,560	12,196	-	60,756	1,360	-	62,116
TE Eel River Run Bridge	46,297	13,222	21,171	38,348	-	-	38,348
Giving Program Grant	4,000	-	-	4,000	-	-	4,000
EPA Grant Fund	-	135,820	135,820	-	232,008	232,008	-
Safe Routes-Fairview	(8,920)	32,633	23,713	-	-	-	-
CDBG - OOR Grant	-	-	-	-	321,691	321,691	-
OCDETF - DEA Grant	(385)	870	302	183	2,408	2,487	104
Series 2012 Bond Fund	-	52,208	52,208	-	-	-	-
Logansport Memorial Home	20,968	-	647	20,321	5,228	11,935	13,614
BEP Grant	-	195,116	173,005	22,111	385,333	388,333	19,111
Logansport Department of Economic Development	-	90,800	54,387	36,413	2,400	3,798	35,015
NR Police Radio Fund	-	19,190	-	19,190	-	-	19,190
Polygraph Testing	474	200	528	146	-	-	146
Petty Cash - Electric Operating Hi-Fi	8,000	-	8,000	-	-	-	-
Electric Operating Hi-Fi	1,378,906	45,843,896	44,741,910	2,480,892	43,590,680	46,068,785	2,787
Electric D&R	2,789,480	2,971	-	2,792,451	1,313,848	2,600,000	1,506,299
Electric Customer Dep.	164,330	175	-	164,505	907	-	165,412
Electric Ins. Reserve	273,356	291	-	273,647	1,508	-	275,155
Utility Health Ins Trust	408,404	1,457,080	1,266,081	599,403	1,596,971	1,426,466	769,908
LMU Payroll W/H Clearing	-	2,403,578	2,403,578	-	2,463,219	2,463,219	-
Utility Health Checking	-	1,658,523	1,658,523	-	1,962,076	1,962,076	-
Employee Bank Vacation	311,046	55,102	-	366,148	1,794	114,469	253,473
Stormwater Construction	1,232,549	6,037,544	5,507,535	1,762,558	-	1,452,669	309,889
Stormwater D&R	1,341,937	1,429	-	1,343,366	169,882	-	1,513,248
Stormwater Bond Sinking	452,990	944,331	521,697	875,624	1,023,945	970,647	928,922
Stormwater Operating Reserve	450,322	500,955	-	951,277	5,242	-	956,519
Stormwater Bond Reserve	206,646	188,865	-	395,511	189,749	37	585,223
Stormwater Operating Hi-F	647,731	1,512,903	1,922,745	237,889	1,513,420	1,560,889	190,420
Wastewater Operating Reserve	587,413	625	-	588,038	3,241	-	591,279
Sewage Operating Hi-Fi	218,578	4,840,705	4,408,995	650,288	4,809,094	4,896,635	562,747
Sewage Sinking	-	259,663	259,522	141	259,353	258,703	791
Sewage D&R	2,640,903	2,813	-	2,643,716	255,474	-	2,899,190
Sewage Insurance Reserve	110,481	118	-	110,599	609	-	111,208
Sewage Fiscal Agent	16,755	18	-	16,773	92	-	16,865
Sewage Bond Reserve	260,063	277	-	260,340	1,435	-	261,775
Sewage Construction	838,976	-	643,485	195,491	1,115	161,245	35,361
Water Operating Reserve	413,203	440	-	413,643	27,407	-	441,050
Water Operating Hi-Fi	277,517	3,877,047	3,749,106	405,458	3,770,577	3,657,299	518,736
Water D&R	624,579	200,269	-	824,848	29,673	-	854,521
Water Bond Reserve	245,140	261	-	245,401	1,352	-	246,753
Water Bond Sinking	-	244,731	244,596	135	244,321	243,707	749
Water Insurance Reserve	114,908	122	-	115,030	634	-	115,664
Trash & Garbage Pickup	287	1,270	-	1,557	901	-	2,458
Totals	\$ 34,820,523	\$ 91,629,731	\$ 90,503,655	\$ 35,946,599	\$ 86,776,463	\$ 88,849,975	\$ 33,873,087

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

CITY OF LOGANSPORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 2,756,842	\$ 10,916,158	\$ 9,287,529	\$ 4,385,471
Motor Vehicle Hwy/Str	1,231,664	1,459,399	1,117,024	1,574,039
Local Roads/St Fund	68,027	94,499	70,000	92,526
Park Operating	28,135	31,874	21,103	38,906
NR Logansport Health Insurance	650,787	382,360	334,418	698,729
NR Unsafe Bldg Fund	51,819	49,120	813	100,126
Rainy Day Fund	509,227	-	-	509,227
Economic Development Income Tax (Cedit)	2,918,888	756,567	628,830	3,046,625
Park Capital Improvement	292	-	-	292
NR Drug Investment/Equipment	29,056	-	15,000	14,056
Cumulative Capital Fund	318,886	51,936	37,635	333,187
Tif - Industrial Park	2,218,784	162,155	1,716	2,379,223
Police Pension Fund	524,351	524,951	522,690	526,612
Fire Pension Fund	827,671	793,082	786,029	834,724
Loit Public Safety Fund	1,236,395	791,147	619,410	1,408,132
Polygraph Fund Testing	146	-	-	146
2013 Chp Grant Fund	(39,774)	16,712	36,054	(59,116)
2014 Chp Grant	9,031	34,197	47,515	(4,287)
4Th & 5Th Street Project	15,000	-	625	14,375
9Th Street Cemetery Donation	1,000	-	-	1,000
Bike Lanes Project	(31,690)	62,855	16,165	15,000
Donation Fund	12,566	13,326	12,729	13,163
AFG	16,490	329,533	341,281	4,742
Bankers Row Grant	1,000	-	-	1,000
Bicycle & Pedestrian Master Plan	-	25,445	10,890	14,555
Recreation Trails Program Grant	3,213	-	-	3,213
Community Crossing Grant	724,191	1,000,000	1,493,805	230,386
NR Grant Administrative	30,675	-	6,183	24,492
Te Eel River Run Trail	46	-	-	46
18Th Street Corridor	130,464	132,766	75,001	188,229
NR Host Comm Agreement	1,759,223	286,092	1,026,141	1,019,174
Cemetery Perpetual	102,043	8,347	-	110,390
Cemetery Endowment	9,957	-	-	9,957
Calvary Perpetual Fund	51,162	-	-	51,162
Spry Charitable Fund	10,252	-	-	10,252
Pratt Charitable Fund	5,051	-	-	5,051
Ben H Long Fund	28,147	-	-	28,147
Blitz Grant Fund	1	2,819	5,226	(2,406)
Bulletproof Vest	(1,330)	2,761	1,776	(345)
NR Infrastructure Maintenance	177,050	100,000	-	277,050
Fire Report	800	72	-	872
Eastgate Property Fund	574,969	-	4,530	570,439
NR Huston Park Development	14,873	-	-	14,873
NR Golf Operating	114,705	382,614	376,359	120,960
Logan Equipment NR Capital	553,995	715	-	554,710
Municipal. Bldg Corp/Ivy Tech	166,282	229,637	306,000	89,919
NR Law Enforcement	48,688	20,437	9,575	59,550
NR Land Development Mt Hope Cemetery	30,000	35,198	35,198	30,000

CITY OF LOGANSPORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
NR Old US Highway Relinquishment	388,252	201,429	151,113	438,568
Payroll Fund	-	3,718,826	3,719,286	(460)
Tif - Downtown Redevelopment	645,253	180,475	42,197	783,531
Tif - East End	333,284	120,797	105,112	348,969
Tif - Gateway Commerce	309,348	42,431	3,166	348,613
Solid Waste District Fund	62,116	1,880	11,748	52,248
Te Eel River Run Bridge	38,348	-	-	38,348
Giving Program Grant	4,000	-	-	4,000
OCDETF- DEA Grant	104	79	-	183
Logansport Memorial Home	13,614	39	13,628	25
BEP Grant	19,111	26,490	32,186	13,415
Logan Department of Economic Development	35,015	-	-	35,015
NR Police Radio Fund	19,190	-	19,190	-
Trash & Garbage Pickup	2,458	887	-	3,345
Electric Operating Hi-Fi	2,787	45,885,335	43,448,451	2,439,671
Electric D&R	1,506,299	1,533,175	-	3,039,474
Electric Customer Dep.	165,412	12,413	-	177,825
Electric Insurance. Reserve	275,155	250,481	500,000	25,636
Utility Health Insurance Trust	769,908	1,096,459	986,575	879,792
LMU Payroll	-	1,913,329	1,913,329	-
Utility Health Checking	-	1,219,995	1,219,995	-
Employee Bank Vacation	253,473	23,913	50	277,336
Stormwater Construction	309,889	-	15,561	294,328
Stormwater D&R	1,513,248	424,182	714,000	1,223,430
Stormwater Bond Sinking	928,922	948,102	919,464	957,560
Stormwater Oper. Reserve	956,519	11,028	-	967,547
Stormwater Bond Reserve	585,223	193,402	-	778,625
Stormwater Operating Hi-F	190,420	1,845,886	1,945,961	90,345
Sewage Construction	35,361	2,244	1,729	35,876
Wastewater Operating Reserve	591,279	54,264	-	645,543
Sewage Operating Hi-Fi	562,747	5,064,086	4,867,087	759,746
Sewage Sinking	791	259,624	260,194	221
Sewage D&R	2,899,190	33,425	-	2,932,615
Sewage Ins. Reserve	111,208	1,282	-	112,490
Sewage Fiscal Agent	16,865	194	-	17,059
Sewage Bond Reserve	261,775	3,018	-	264,793
Water Operating Reserve	441,050	27,879	-	468,929
Water Operating Hi-Fi	518,736	3,731,780	3,333,057	917,459
Water D&R	854,521	9,852	-	864,373
Water Bond Reserve	246,753	2,845	-	249,598
Water Bond Sinking	749	244,663	245,202	210
Water Insurance Reserve	115,664	1,344	-	117,008
Totals	<u>\$ 33,873,087</u>	<u>\$ 87,784,307</u>	<u>\$ 81,715,531</u>	<u>\$ 39,941,863</u>

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

CITY OF LOGANSPORT
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

CITY OF LOGANSPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. The aggregate disbursements include the following uses:

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

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

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

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

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

CITY OF LOGANSPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 LOGANSPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF LOGANSPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 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.

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.

CITY OF LOGANSPOUR
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. Additional Pension Plan

The Utility also contributes to an additional pension plan titled Voya, unique to participating utility employees. Information regarding this plan may be obtained from the Utility.

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 for which the reimbursement for expenditures made by the City was not received by December 31, 2015, 2016, and 2017. Any other funds with cash balance deficits are a result of expenditures exceeding receipts and available cash balances.

Note 8. Holding Corporation

The City has entered into a capital lease with Logansport Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2015, 2016, and 2017 totaled \$54,127, \$306,500, and \$306,000, respectively.

Note 9. Subsequent Events

Water Utility Rates

The Common Council adopted Ordinance 2018-08 at its meeting on April 2, 2018, to approve water rates increases in five annual phases, beginning with the June 1, 2018 billing. The increase amounted to a 3.7 percent increase for residential and commercial customers in Phase I.

CITY OF LOGANSPORT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Wastewater Utility Rates

The Common Council adopted Ordinance 2018-09 at its meeting on April 2, 2018, to approve wastewater rates increases in five annual phases, beginning with the June 1, 2018 billing. The increase amounted to an 11.8 percent increase for residential and commercial customers in Phase I.

Stormwater Utility Rates

The Common Council adopted Ordinance 2018-10 at its meeting on April 2, 2018, to approve stormwater rates increases in two annual phases, beginning with the June 1, 2018 billing. The increase amounted to a 20.5 percent increase for residential and commercial customers in Phase I.

Note 10. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: medical, 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 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 statements contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General Fund	Motor Vehicle Highway	Local Road and Street	Park Operating	NR Logansport Health Insurance	NR Unsafe Bldg Fund	Rainy Day Fund	Economic Development Income Tax (Cedit)	Park Capital Improvement	NR Drug Investment / Equipment
Cash and investments - beginning	\$ 3,830,765	\$ 1,085,023	\$ 12,573	\$ 35,032	\$ 500,000	\$ 57,637	\$ 490,894	\$ 2,686,648	\$ 292	\$ 1,058
Receipts:										
Taxes	6,175,729	369,975	-	-	-	-	-	-	-	-
Licenses and permits	230,022	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,975,258	840,175	74,100	-	-	-	-	668,609	-	-
Charges for services	108,135	3,096	-	31,033	-	-	-	-	-	-
Fines and forfeits	3,619	1,900	-	-	-	19,130	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	172,462	432	-	655	-	5,420	26,569	30,000	-	-
Total receipts	9,665,225	1,215,578	74,100	31,688	-	24,550	26,569	698,609	-	-
Disbursements:										
Personal services	7,383,967	562,106	-	-	-	-	-	-	-	-
Supplies	137,231	165,699	-	10,614	-	-	-	-	-	-
Other services and charges	2,807,514	60,545	-	16,705	-	18,353	14,880	962,848	-	3,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	619,529	412,353	70,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,948,241	1,200,703	70,000	27,319	-	18,353	14,880	962,848	-	3,000
Excess (deficiency) of receipts over disbursements	(1,283,016)	14,875	4,100	4,369	-	6,197	11,689	(264,239)	-	(3,000)
Cash and investments - ending	\$ 2,547,749	\$ 1,099,898	\$ 16,673	\$ 39,401	\$ 500,000	\$ 63,834	\$ 502,583	\$ 2,422,409	\$ 292	\$ (1,942)

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

	Cumulative Capital Fund	Tif - Industrial Park	Police Pension Fund	Fire Pension Fund	Loit Public Safety Fund	Loit Special Distribution	Petty Cash - General	Petty Cash - Motor Vehicle Highway	Petty Cash - Park Operating	Petty Cash - Nr Golf Operating
Cash and investments - beginning	\$ 273,452	\$ 1,749,610	\$ 321,258	\$ 594,620	\$ 1,051,797	\$ -	\$ 100	\$ 50	\$ 20	\$ 500
Receipts:										
Taxes	-	260,383	74,873	111,898	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	45,879	-	548,302	847,882	656,178	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,196	694	-	7,000	-	-	-	-	-
Total receipts	45,879	261,579	623,869	959,780	663,178	-	-	-	-	-
Disbursements:										
Personal services	-	-	2,000	1,750	5,686	-	-	-	-	-
Supplies	-	-	313	410	139,616	-	-	-	-	-
Other services and charges	-	32,557	521,459	808,291	227,156	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	47,000	-	-	-	121,467	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	100	50	20	500
Total disbursements	47,000	32,557	523,772	810,451	493,925	-	100	50	20	500
Excess (deficiency) of receipts over disbursements	(1,121)	229,022	100,097	149,329	169,253	-	(100)	(50)	(20)	(500)
Cash and investments - ending	\$ 272,331	\$ 1,978,632	\$ 421,355	\$ 743,949	\$ 1,221,050	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2013 Chp Grant	2014 Chp Grant	4Th And 5Th Street Project	9Th Street Cemetery Donation	Bike Lanes Project	AFG	Donation Fund	Bankers Row Grant	Recreation Trails Program Grant	Community Crossing Grant
Cash and investments - beginning	\$ (39,387)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,872	\$ -	\$ 3,213	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	77,470	31,245	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	30,000	30,000	-	-	-	-	39,918	-	-	-
Total receipts	107,470	61,245	-	-	-	-	39,918	-	-	-
Disbursements:										
Personal services	116,375	59,951	-	-	-	-	-	-	-	-
Supplies	3	-	-	-	-	-	41,293	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	116,378	59,951	-	-	-	-	41,293	-	-	-
Excess (deficiency) of receipts over disbursements	(8,908)	1,294	-	-	-	-	(1,375)	-	-	-
Cash and investments - ending	\$ (48,295)	\$ 1,294	\$ -	\$ -	\$ -	\$ -	\$ 12,497	\$ -	\$ 3,213	\$ -

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

	NR Grant Administrative	TE Eel River Run Trail	18th Street Corridor	NR Host Comm Agree	Cemetery Perpetual	Cemetery Endowment	Calvary Perpetual Fund	Spry Charitable Fund	Pratt Charitable Fund	Ben H Long Fund
Cash and investments - beginning	\$ 61,411	\$ 46	\$ 161,453	\$ 1,764,672	\$ 86,758	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 473
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	166,671	640,286	-	-	-	-	-	-
Charges for services	-	-	-	-	7,756	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,376	-	-	-	-	-	-	27,674
Total receipts	-	-	169,047	640,286	7,756	-	-	-	-	27,674
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	17,172	-	100,817	364,074	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	59,204	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,172	-	100,817	423,278	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(17,172)	-	68,230	217,008	7,756	-	-	-	-	27,674
Cash and investments - ending	\$ 44,239	\$ 46	\$ 229,683	\$ 1,981,680	\$ 94,514	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 28,147

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

	Blitz Grant Fund	Bulletproof Vest Fund	NR Infrastructure Maintenance	Fire Report	Eastgate Property Fund	NR Huston Park Dev Fund	NR Golf Operating Fund	Logan Equipment NR Capital	Municipal Building Corp/Ivy Tech	NR Law Enforcement
Cash and investments - beginning	\$ (1,056)	\$ (884)	\$ 826,956	\$ 620	\$ 580,709	\$ 19,330	\$ 109,135	\$ 758,521	\$ 73,353	\$ 52,934
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,491	-	-	-	-	-	-	-	-	-
Charges for services	-	-	100,000	-	-	-	393,579	412	-	20,448
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	108	17,500	30,000	6,347	-	-	-
Total receipts	4,491	-	100,000	108	17,500	30,000	399,926	412	-	20,448
Disbursements:										
Personal services	-	-	-	-	-	-	186,000	-	-	-
Supplies	-	-	-	-	-	-	106,070	-	-	-
Other services and charges	5,016	3,262	849,906	-	15,020	32,555	52,625	-	-	27,056
Debt service - principal and interest	-	-	-	-	-	-	-	-	54,128	-
Capital outlay	-	-	-	-	-	-	64,135	205,418	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,016	3,262	849,906	-	15,020	32,555	408,830	205,418	54,128	27,056
Excess (deficiency) of receipts over disbursements	(525)	(3,262)	(749,906)	108	2,480	(2,555)	(8,904)	(205,006)	(54,128)	(6,608)
Cash and investments - ending	\$ (1,581)	\$ (4,146)	\$ 77,050	\$ 728	\$ 583,189	\$ 16,775	\$ 100,231	\$ 553,515	\$ 19,225	\$ 46,326

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

	NR Land Development Mt Hope Cemetery	NR Old US Hwy Relinquishment	Payroll Fund	Tif - Downtown Redevelop	Tif - East End	Tif - Gateway Commerce	Solid Waste District Fund	TE Eel River Run Bridge	Giving Program Grant	EPA Grant Fund
Cash and investments - beginning	\$ 30,000	\$ 454,737	\$ -	\$ 733,279	\$ 217,968	\$ 19,165	\$ 48,560	\$ 46,297	\$ 4,000	\$ -
Receipts:										
Taxes	-	-	-	185,979	-	254,564	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	13,222	-	135,820
Charges for services	38,330	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	3,567	4,636,432	5,717	-	-	12,196	-	-	-
Total receipts	38,330	3,567	4,636,432	191,696	-	254,564	12,196	13,222	-	135,820
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	37,266	-	-	385,128	75,334	5,934	-	21,171	-	135,820
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	52,208	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,636,432	-	-	-	-	-	-	-
Total disbursements	37,266	-	4,636,432	385,128	127,542	5,934	-	21,171	-	135,820
Excess (deficiency) of receipts over disbursements	1,064	3,567	-	(193,432)	(127,542)	248,630	12,196	(7,949)	-	-
Cash and investments - ending	\$ 31,064	\$ 458,304	\$ -	\$ 539,847	\$ 90,426	\$ 267,795	\$ 60,756	\$ 38,348	\$ 4,000	\$ -

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

	Safe Routes-Fairview	CDBG - OOR Grant	OCDETF - DEA Grant	Series 2012 Bond Fund	Logansport Memorial Home	BEP Grant	Logansport Department of Economic Development	NR Police Radio Fund	Polygraph Testing	Petty Cash - Electric Operating Hi-Fi
Cash and investments - beginning	\$ (8,920)	\$ -	\$ (385)	\$ -	\$ 20,968	\$ -	\$ -	\$ -	\$ 474	\$ 8,000
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	32,633	-	870	-	-	178,505	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	200	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	52,208	-	16,611	90,800	19,190	-	-
Total receipts	32,633	-	870	52,208	-	195,116	90,800	19,190	200	-
Disbursements:										
Personal services	-	-	(200)	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	50,730	-	-	-
Other services and charges	23,713	-	502	-	647	173,005	3,657	-	528	-
Debt service - principal and interest	-	-	-	52,208	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	8,000
Total disbursements	23,713	-	302	52,208	647	173,005	54,387	-	528	8,000
Excess (deficiency) of receipts over disbursements	8,920	-	568	-	(647)	22,111	36,413	19,190	(328)	(8,000)
Cash and investments - ending	\$ -	\$ -	\$ 183	\$ -	\$ 20,321	\$ 22,111	\$ 36,413	\$ 19,190	\$ 146	\$ -

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

	Electric Operating Hi-Fi	Electric D&R	Electric Customer Dep.	Electric Ins. Reserve	Utility Health Ins Trust	LMU Payroll W/H Clearing	Utility Health Checking	Employee Bank Vacation	Stormwater Construction	Stormwater D&R
Cash and investments - beginning	\$ 1,378,906	\$ 2,789,480	\$ 164,330	\$ 273,356	\$ 408,404	\$ -	\$ -	\$ 311,046	\$ 1,232,549	\$ 1,341,937
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	41,907,795	-	-	-	-	-	-	-	-	-
Other receipts	3,936,101	2,971	175	291	1,457,080	2,403,578	1,658,523	55,102	6,037,544	1,429
Total receipts	45,843,896	2,971	175	291	1,457,080	2,403,578	1,658,523	55,102	6,037,544	1,429
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	44,741,910	-	-	-	1,266,081	-	1,658,523	-	5,507,535	-
Other disbursements	-	-	-	-	-	2,403,578	-	-	-	-
Total disbursements	44,741,910	-	-	-	1,266,081	2,403,578	1,658,523	-	5,507,535	-
Excess (deficiency) of receipts over disbursements	1,101,986	2,971	175	291	190,999	-	-	55,102	530,009	1,429
Cash and investments - ending	\$ 2,480,892	\$ 2,792,451	\$ 164,505	\$ 273,647	\$ 599,403	\$ -	\$ -	\$ 366,148	\$ 1,762,558	\$ 1,343,366

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

	Stormwater Bond Sinking	Stormwater Operating Reserve	Stormwater Bond Reserve	Stormwater Operating Hi-F	Wastewater Operating Reserve	Sewage Operating Hi-Fi	Sewage Sinking	Sewage D&R	Sewage Insurance Reserve	Sewage Fiscal Agent
Cash and investments - beginning	\$ 452,990	\$ 450,322	\$ 206,646	\$ 647,731	\$ 587,413	\$ 218,578	\$ -	\$ 2,640,903	\$ 110,481	\$ 16,755
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,477,673	-	3,891,707	-	-	-	-
Other receipts	944,331	500,955	188,865	35,230	625	948,998	259,663	2,813	118	18
Total receipts	944,331	500,955	188,865	1,512,903	625	4,840,705	259,663	2,813	118	18
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	259,522	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,422,745	-	4,408,995	-	-	-	-
Other disbursements	521,697	-	-	500,000	-	-	-	-	-	-
Total disbursements	521,697	-	-	1,922,745	-	4,408,995	259,522	-	-	-
Excess (deficiency) of receipts over disbursements	422,634	500,955	188,865	(409,842)	625	431,710	141	2,813	118	18
Cash and investments - ending	\$ 875,624	\$ 951,277	\$ 395,511	\$ 237,889	\$ 588,038	\$ 650,288	\$ 141	\$ 2,643,716	\$ 110,599	\$ 16,773

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

	Sewage Bond Reserve	Sewage Construction	Water Operating Reserve	Water Operating Hi-Fi	Water D&R	Water Bond Reserve	Water Bond Sinking	Water Insurance Reserve	Trash & Garbage Pickup	Totals
Cash and investments - beginning	\$ 260,063	\$ 838,976	\$ 413,203	\$ 277,517	\$ 624,579	\$ 245,140	\$ -	\$ 114,908	\$ 287	\$ 34,820,523
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	7,433,401
Licenses and permits	-	-	-	-	-	-	-	-	-	230,022
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	7,937,596
Charges for services	-	-	-	-	-	-	-	-	42	703,031
Fines and forfeits	-	-	-	-	-	-	-	-	-	24,649
Utility fees	-	-	-	3,264,071	-	-	-	-	-	50,541,246
Other receipts	277	-	440	612,976	200,269	261	244,731	122	1,228	24,759,786
Total receipts	277	-	440	3,877,047	200,269	261	244,731	122	1,270	91,629,731
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	8,317,635
Supplies	-	-	-	-	-	-	-	-	-	651,979
Other services and charges	-	-	-	-	-	-	-	-	-	7,803,516
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	425,062
Capital outlay	-	-	-	-	-	-	-	-	-	1,592,110
Utility operating expenses	-	643,485	-	3,749,106	-	-	-	-	-	63,398,380
Other disbursements	-	-	-	-	-	-	244,596	-	-	8,314,973
Total disbursements	-	643,485	-	3,749,106	-	-	244,596	-	-	90,503,655
Excess (deficiency) of receipts over disbursements	277	(643,485)	440	127,941	200,269	261	135	122	1,270	1,126,076
Cash and investments - ending	\$ 260,340	\$ 195,491	\$ 413,643	\$ 405,458	\$ 824,848	\$ 245,401	\$ 135	\$ 115,030	\$ 1,557	\$ 35,946,599

CITY OF LOGANSPORT
 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	Park Operating	NR Logansport Health Insurance	NR Unsafe Bldg Fund	Rainy Day Fund	Economic Development Income Tax (Cedit)	Park Capital Improvement	NR Drug Investment / Equipment
Cash and investments - beginning	\$ 2,547,749	\$ 1,099,898	\$ 16,673	\$ 39,401	\$ 500,000	\$ 63,834	\$ 502,583	\$ 2,422,409	\$ 292	\$ (1,942)
Receipts:										
Taxes	5,918,587	308,627	-	-	-	-	-	-	-	-
Licenses and permits	249,154	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,221,933	836,831	74,222	-	-	-	-	672,623	-	-
Charges for services	102,709	3,096	-	27,915	-	-	-	-	-	-
Fines and forfeits	2,400	4,910	-	-	-	8,811	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	342,515	8,211	-	-	150,787	14,413	265,195	-	-	30,998
Total receipts	9,837,298	1,161,675	74,222	27,915	150,787	23,224	265,195	672,623	-	30,998
Disbursements:										
Personal services	7,725,114	588,114	-	-	-	-	-	-	-	-
Supplies	87,135	158,713	-	13,787	-	-	-	-	-	-
Other services and charges	1,486,496	61,560	-	25,394	-	35,239	258,551	176,144	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	329,460	221,522	22,868	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,628,205	1,029,909	22,868	39,181	-	35,239	258,551	176,144	-	-
Excess (deficiency) of receipts over disbursements	209,093	131,766	51,354	(11,266)	150,787	(12,015)	6,644	496,479	-	30,998
Cash and investments - ending	\$ 2,756,842	\$ 1,231,664	\$ 68,027	\$ 28,135	\$ 650,787	\$ 51,819	\$ 509,227	\$ 2,918,888	\$ 292	\$ 29,056

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

	Cumulative Capital Fund	Tif - Industrial Park	Police Pension Fund	Fire Pension Fund	Loit Public Safety Fund	Loit Special Distribution	Petty Cash - General	Petty Cash - Motor Vehicle Highway	Petty Cash - Park Operating	Petty Cash - Nr Golf Operating
Cash and investments - beginning	\$ 272,331	\$ 1,978,632	\$ 421,355	\$ 743,949	\$ 1,221,050	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	253,157	115,729	107,876	-	795,494	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	46,555	-	495,300	753,623	730,329	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	8,505	1,436	2,422	2,402	-	-	-	-	-
Total receipts	46,555	261,662	612,465	863,921	732,731	795,494	-	-	-	-
Disbursements:										
Personal services	-	-	2,000	2,000	-	-	-	-	-	-
Supplies	-	-	635	138	150,590	-	-	-	-	-
Other services and charges	-	21,510	506,834	778,061	356,824	795,494	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	209,972	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	21,510	509,469	780,199	717,386	795,494	-	-	-	-
Excess (deficiency) of receipts over disbursements	46,555	240,152	102,996	83,722	15,345	-	-	-	-	-
Cash and investments - ending	\$ 318,886	\$ 2,218,784	\$ 524,351	\$ 827,671	\$ 1,236,395	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2013 Chp Grant	2014 Chp Grant	4Th And 5Th Street Project	9Th Street Cemetery Donation	Bike Lanes Project	AFG	Donation Fund	Bankers Row Grant	Recreation Trails Program Grant	Community Crossing Grant
Cash and investments - beginning	\$ (48,295)	\$ 1,294	\$ -	\$ -	\$ -	\$ -	\$ 12,497	\$ -	\$ 3,213	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	78,038	45,883	29,600	1,000	15,000	16,490	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	30,000	30,000	-	-	-	-	10,599	1,000	-	1,000,000
Total receipts	108,038	75,883	29,600	1,000	15,000	16,490	10,599	1,000	-	1,000,000
Disbursements:										
Personal services	99,517	65,433	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	10,530	-	-	-
Other services and charges	-	2,713	14,600	-	46,690	-	-	-	-	275,809
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	99,517	68,146	14,600	-	46,690	-	10,530	-	-	275,809
Excess (deficiency) of receipts over disbursements	8,521	7,737	15,000	1,000	(31,690)	16,490	69	1,000	-	724,191
Cash and investments - ending	\$ (39,774)	\$ 9,031	\$ 15,000	\$ 1,000	\$ (31,690)	\$ 16,490	\$ 12,566	\$ 1,000	\$ 3,213	\$ 724,191

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

	NR Grant Administrative	TE Eel River Run Trail	18th Street Corridor	NR Host Comm Agree	Cemetery Perpetual	Cemetery Endowment	Calvary Perpetual Fund	Spry Charitable Fund	Pratt Charitable Fund	Ben H Long Fund
Cash and investments - beginning	\$ 44,239	\$ 46	\$ 229,683	\$ 1,981,680	\$ 94,514	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 28,147
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	51,227	287,967	-	-	-	-	-	-
Charges for services	-	-	-	-	7,529	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	250	-	-	-	-	-	-	-
Total receipts	-	-	51,477	287,967	7,529	-	-	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	13,564	-	150,696	451,220	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	59,204	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,564	-	150,696	510,424	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(13,564)	-	(99,219)	(222,457)	7,529	-	-	-	-	-
Cash and investments - ending	\$ 30,675	\$ 46	\$ 130,464	\$ 1,759,223	\$ 102,043	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 28,147

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

	Blitz Grant Fund	Bulletproof Vest Fund	NR Infrastructure Maintenance	Fire Report	Eastgate Property Fund	NR Huston Park Dev Fund	NR Golf Operating Fund	Logan Equipment NR Capital	Municipal Building Corp/Ivy Tech	NR Law Enforcement
Cash and investments - beginning	\$ (1,581)	\$ (4,146)	\$ 77,050	\$ 728	\$ 583,189	\$ 16,775	\$ 100,231	\$ 553,515	\$ 19,225	\$ 46,326
Receipts:										
Taxes	-	-	-	-	-	-	-	-	425,768	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,680	7,557	-	-	-	-	-	-	27,789	-
Charges for services	-	-	100,000	-	-	-	388,804	480	-	21,566
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	72	-	-	4,049	-	-	-
Total receipts	6,680	7,557	100,000	72	-	-	392,853	480	453,557	21,566
Disbursements:										
Personal services	-	-	-	-	-	-	190,703	-	-	-
Supplies	-	-	-	-	-	-	96,878	-	-	-
Other services and charges	5,098	4,741	-	-	8,220	1,902	52,048	-	-	19,204
Debt service - principal and interest	-	-	-	-	-	-	-	-	306,500	-
Capital outlay	-	-	-	-	-	-	38,750	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,098	4,741	-	-	8,220	1,902	378,379	-	306,500	19,204
Excess (deficiency) of receipts over disbursements	1,582	2,816	100,000	72	(8,220)	(1,902)	14,474	480	147,057	2,362
Cash and investments - ending	\$ 1	\$ (1,330)	\$ 177,050	\$ 800	\$ 574,969	\$ 14,873	\$ 114,705	\$ 553,995	\$ 166,282	\$ 48,688

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

	NR Land Development Mt Hope Cemetery	NR Old US Hwy Relinquishment	Payroll Fund	Tif - Downtown Redevelop	Tif - East End	Tif - Gateway Commerce	Solid Waste District Fund	TE Eel River Run Bridge	Giving Program Grant	EPA Grant Fund
Cash and investments - beginning	\$ 31,064	\$ 458,304	\$ -	\$ 539,847	\$ 90,426	\$ 267,795	\$ 60,756	\$ 38,348	\$ 4,000	\$ -
Receipts:										
Taxes	-	-	-	168,321	244,644	43,236	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	232,008
Charges for services	36,892	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	3,946,270	2,877	530	633	1,360	-	-	-
Total receipts	36,892	-	3,946,270	171,198	245,174	43,869	1,360	-	-	232,008
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	37,956	70,052	-	65,792	2,316	2,316	-	-	-	232,008
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,946,270	-	-	-	-	-	-	-
Total disbursements	37,956	70,052	3,946,270	65,792	2,316	2,316	-	-	-	232,008
Excess (deficiency) of receipts over disbursements	(1,064)	(70,052)	-	105,406	242,858	41,553	1,360	-	-	-
Cash and investments - ending	\$ 30,000	\$ 388,252	\$ -	\$ 645,253	\$ 333,284	\$ 309,348	\$ 62,116	\$ 38,348	\$ 4,000	\$ -

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

	Safe Routes-Fairview	CDBG - OOR Grant	OCDETF - DEA Grant	Series 2012 Bond Fund	Logansport Memorial Home	BEP Grant	Logansport Department of Economic Development	NR Police Radio Fund	Polygraph Testing	Petty Cash - Electric Operating Hi-Fi
Cash and investments - beginning	\$ -	\$ -	\$ 183	\$ -	\$ 20,321	\$ 22,111	\$ 36,413	\$ 19,190	\$ 146	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	321,691	2,408	-	-	385,333	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,228	-	2,400	-	-	-
Total receipts	-	321,691	2,408	-	5,228	385,333	2,400	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	140	-	-	-
Other services and charges	-	321,691	2,487	-	11,935	388,333	3,658	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	321,691	2,487	-	11,935	388,333	3,798	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(79)	-	(6,707)	(3,000)	(1,398)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 104	\$ -	\$ 13,614	\$ 19,111	\$ 35,015	\$ 19,190	\$ 146	\$ -

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

	Electric Operating Hi-Fi	Electric D&R	Electric Customer Dep.	Electric Ins. Reserve	Utility Health Ins Trust	LMU Payroll W/H Clearing	Utility Health Checking	Employee Bank Vacation	Stormwater Construction	Stormwater D&R
Cash and investments - beginning	\$ 2,480,892	\$ 2,792,451	\$ 164,505	\$ 273,647	\$ 599,403	\$ -	\$ -	\$ 366,148	\$ 1,762,558	\$ 1,343,366
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	38,508,427	-	-	-	-	-	-	-	-	-
Other receipts	5,082,253	1,313,848	907	1,508	1,596,971	2,463,219	1,962,076	1,794	-	169,882
Total receipts	43,590,680	1,313,848	907	1,508	1,596,971	2,463,219	1,962,076	1,794	-	169,882
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	46,068,785	-	-	-	1,426,466	-	1,962,076	114,469	1,452,669	-
Other disbursements	-	2,600,000	-	-	-	2,463,219	-	-	-	-
Total disbursements	46,068,785	2,600,000	-	-	1,426,466	2,463,219	1,962,076	114,469	1,452,669	-
Excess (deficiency) of receipts over disbursements	(2,478,105)	(1,286,152)	907	1,508	170,505	-	-	(112,675)	(1,452,669)	169,882
Cash and investments - ending	\$ 2,787	\$ 1,506,299	\$ 165,412	\$ 275,155	\$ 769,908	\$ -	\$ -	\$ 253,473	\$ 309,889	\$ 1,513,248

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

	Stormwater Bond Sinking	Stormwater Operating Reserve	Stormwater Bond Reserve	Stormwater Operating Hi-F	Wastewater Operating Reserve	Sewage Operating Hi-Fi	Sewage Sinking	Sewage D&R	Sewage Insurance Reserve	Sewage Fiscal Agent
Cash and investments - beginning	\$ 875,624	\$ 951,277	\$ 395,511	\$ 237,889	\$ 588,038	\$ 650,288	\$ 141	\$ 2,643,716	\$ 110,599	\$ 16,773
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,471,118	-	3,899,942	-	-	-	-
Other receipts	1,023,945	5,242	189,749	42,302	3,241	909,152	259,353	255,474	609	92
Total receipts	1,023,945	5,242	189,749	1,513,420	3,241	4,809,094	259,353	255,474	609	92
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	258,678	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,560,889	-	4,896,635	25	-	-	-
Other disbursements	970,647	-	37	-	-	-	-	-	-	-
Total disbursements	970,647	-	37	1,560,889	-	4,896,635	258,703	-	-	-
Excess (deficiency) of receipts over disbursements	53,298	5,242	189,712	(47,469)	3,241	(87,541)	650	255,474	609	92
Cash and investments - ending	\$ 928,922	\$ 956,519	\$ 585,223	\$ 190,420	\$ 591,279	\$ 562,747	\$ 791	\$ 2,899,190	\$ 111,208	\$ 16,865

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

	Sewage Bond Reserve	Sewage Construction	Water Operating Reserve	Water Operating Hi-Fi	Water D&R	Water Bond Reserve	Water Bond Sinking	Water Insurance Reserve	Trash & Garbage Pickup	Totals
Cash and investments - beginning	\$ 260,340	\$ 195,491	\$ 413,643	\$ 405,458	\$ 824,848	\$ 245,401	\$ 135	\$ 115,030	\$ 1,557	\$ 35,946,599
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	8,381,439
Licenses and permits	-	-	-	-	-	-	-	-	-	249,154
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	8,340,087
Charges for services	-	-	-	-	-	-	-	-	-	688,991
Fines and forfeits	-	-	-	-	-	-	-	-	-	16,121
Utility fees	-	-	-	3,173,980	-	-	-	-	-	47,053,467
Other receipts	1,435	1,115	27,407	596,597	29,673	1,352	244,321	634	901	22,047,204
Total receipts	1,435	1,115	27,407	3,770,577	29,673	1,352	244,321	634	901	86,776,463
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	8,672,881
Supplies	-	-	-	-	-	-	-	-	-	518,546
Other services and charges	-	-	-	-	-	-	-	-	-	6,687,156
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	624,382
Capital outlay	-	-	-	-	-	-	-	-	-	822,572
Utility operating expenses	-	161,245	-	3,657,299	-	-	244,321	-	-	61,544,879
Other disbursements	-	-	-	-	-	-	(614)	-	-	9,979,559
Total disbursements	-	161,245	-	3,657,299	-	-	243,707	-	-	88,849,975
Excess (deficiency) of receipts over disbursements	1,435	(160,130)	27,407	113,278	29,673	1,352	614	634	901	(2,073,512)
Cash and investments - ending	\$ 261,775	\$ 35,361	\$ 441,050	\$ 518,736	\$ 854,521	\$ 246,753	\$ 749	\$ 115,664	\$ 2,458	\$ 33,873,087

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General Fund	Motor Vehicle Hwy/Str	Local Roads/ St Fund	Park Operating	NR Logansport Health Insurance	NR Unsafe Bldg Fund	Rainy Day Fund	Economic Development Income Tax (Cedit)	Park Capital Improvement	NR Drug Investment/ Equipment
Cash and investments - beginning	\$ 2,756,842	\$ 1,231,664	\$ 68,027	\$ 28,135	\$ 650,787	\$ 51,819	\$ 509,227	\$ 2,918,888	\$ 292	\$ 29,056
Receipts:										
Taxes	6,735,332	496,587	-	-	-	-	-	-	-	-
Licenses and permits	252,679	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,418,937	925,219	94,499	-	-	-	-	756,567	-	-
Charges for services	117,717	6,192	-	31,824	-	-	-	-	-	-
Fines and forfeits	5,970	9,958	-	-	-	36,470	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	385,523	21,443	-	50	382,360	12,650	-	-	-	-
Total receipts	10,916,158	1,459,399	94,499	31,874	382,360	49,120	-	756,567	-	-
Disbursements:										
Personal services	7,683,868	606,510	-	-	-	-	-	-	-	-
Supplies	81,578	139,211	-	6,024	-	-	-	-	-	-
Other services and charges	1,312,162	61,723	-	15,079	334,418	813	-	403,231	-	15,000
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	209,921	309,580	70,000	-	-	-	-	225,599	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,287,529	1,117,024	70,000	21,103	334,418	813	-	628,830	-	15,000
Excess (deficiency) of receipts over disbursements	1,628,629	342,375	24,499	10,771	47,942	48,307	-	127,737	-	(15,000)
Cash and investments - ending	\$ 4,385,471	\$ 1,574,039	\$ 92,526	\$ 38,906	\$ 698,729	\$ 100,126	\$ 509,227	\$ 3,046,625	\$ 292	\$ 14,056

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Capital Fund	Tif - Industrial Park	Police Pension Fund	Fire Pension Fund	Loit Public Safety Fund	Polygraph Fund Testing	2013 Chp Grant Fund	2014 Chp Grant	4Th & 5Th Street Project
Cash and investments - beginning	\$ 318,886	\$ 2,218,784	\$ 524,351	\$ 827,671	\$ 1,236,395	\$ 146	\$ (39,774)	\$ 9,031	\$ 15,000
Receipts:									
Taxes	-	136,028	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	44,421	-	519,316	784,334	773,084	-	16,712	34,197	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	7,515	26,127	5,635	8,748	18,063	-	-	-	-
Total receipts	51,936	162,155	524,951	793,082	791,147	-	16,712	34,197	-
Disbursements:									
Personal services	-	-	2,000	2,000	-	-	36,054	47,515	-
Supplies	-	-	475	511	192,522	-	-	-	-
Other services and charges	-	1,716	520,215	783,518	349,930	-	-	-	625
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	37,635	-	-	-	76,958	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	37,635	1,716	522,690	786,029	619,410	-	36,054	47,515	625
Excess (deficiency) of receipts over disbursements	14,301	160,439	2,261	7,053	171,737	-	(19,342)	(13,318)	(625)
Cash and investments - ending	\$ 333,187	\$ 2,379,223	\$ 526,612	\$ 834,724	\$ 1,408,132	\$ 146	\$ (59,116)	\$ (4,287)	\$ 14,375

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	9Th Street Cemetery Donation	Bike Lanes Project	Donation Fund	AFG	Bankers Row Grant	Bicycle & Pedestrian Master Plan	Recreation Trails Program Grant	Community Crossing Grant	NR Grant Administrative
Cash and investments - beginning	\$ 1,000	\$ (31,690)	\$ 12,566	\$ 16,490	\$ 1,000	\$ -	\$ 3,213	\$ 724,191	\$ 30,675
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	62,855	-	329,533	-	5,445	-	1,000,000	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	13,326	-	-	20,000	-	-	-
Total receipts	-	62,855	13,326	329,533	-	25,445	-	1,000,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	12,729	-	-	-	-	-	-
Other services and charges	-	16,165	-	341,281	-	10,890	-	1,493,805	6,183
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,165	12,729	341,281	-	10,890	-	1,493,805	6,183
Excess (deficiency) of receipts over disbursements	-	46,690	597	(11,748)	-	14,555	-	(493,805)	(6,183)
Cash and investments - ending	\$ 1,000	\$ 15,000	\$ 13,163	\$ 4,742	\$ 1,000	\$ 14,555	\$ 3,213	\$ 230,386	\$ 24,492

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Te Eel River Run Trail	18Th Street Corridor	NR Host Comm Agreement	Cemetery Perpetual	Cemetery Endowment	Calvary Perpetual Fund	Spry Charitable Fund	Pratt Charitable Fund	Ben H Long Fund
Cash and investments - beginning	\$ 46	\$ 130,464	\$ 1,759,223	\$ 102,043	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 28,147
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	60,833	286,092	-	-	-	-	-	-
Charges for services	-	-	-	8,347	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	71,933	-	-	-	-	-	-	-
Total receipts	-	132,766	286,092	8,347	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	75,001	894,437	-	-	-	-	-	-
Debt service - principal and interest	-	-	59,204	-	-	-	-	-	-
Capital outlay	-	-	72,500	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	75,001	1,026,141	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	57,765	(740,049)	8,347	-	-	-	-	-
Cash and investments - ending	\$ 46	\$ 188,229	\$ 1,019,174	\$ 110,390	\$ 9,957	\$ 51,162	\$ 10,252	\$ 5,051	\$ 28,147

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Blitz Grant Fund	Bulletproof Vest	NR Infrastructure Maintenance	Fire Report	Eastgate Property Fund	NR Huston Park Development	NR Golf Operating	Logan Equipment NR Capital	Municipal. Bldg Corp/Ivy Tech
Cash and investments - beginning	\$ 1	\$ (1,330)	\$ 177,050	\$ 800	\$ 574,969	\$ 14,873	\$ 114,705	\$ 553,995	\$ 166,282
Receipts:									
Taxes	-	-	-	-	-	-	-	-	215,117
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,819	2,761	-	-	-	-	-	-	14,520
Charges for services	-	-	100,000	-	-	-	375,976	715	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	72	-	-	6,638	-	-
Total receipts	<u>2,819</u>	<u>2,761</u>	<u>100,000</u>	<u>72</u>	<u>-</u>	<u>-</u>	<u>382,614</u>	<u>715</u>	<u>229,637</u>
Disbursements:									
Personal services	-	-	-	-	-	-	199,731	-	-
Supplies	-	-	-	-	-	-	109,574	-	-
Other services and charges	5,226	1,776	-	-	4,530	-	54,854	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	306,000
Capital outlay	-	-	-	-	-	-	12,200	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>5,226</u>	<u>1,776</u>	<u>-</u>	<u>-</u>	<u>4,530</u>	<u>-</u>	<u>376,359</u>	<u>-</u>	<u>306,000</u>
Excess (deficiency) of receipts over disbursements	<u>(2,407)</u>	<u>985</u>	<u>100,000</u>	<u>72</u>	<u>(4,530)</u>	<u>-</u>	<u>6,255</u>	<u>715</u>	<u>(76,363)</u>
Cash and investments - ending	<u>\$ (2,406)</u>	<u>\$ (345)</u>	<u>\$ 277,050</u>	<u>\$ 872</u>	<u>\$ 570,439</u>	<u>\$ 14,873</u>	<u>\$ 120,960</u>	<u>\$ 554,710</u>	<u>\$ 89,919</u>

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	NR Law Enforcement	NR Land Development Mt Hope Cemetery	NR Old US Highway Relinquishment	Payroll Fund	Tif - Downtown Redevelopment	Tif - East End	Tif - Gateway Commerce	Solid Waste District Fund	Te Eel River Run Bridge
Cash and investments - beginning	\$ 48,688	\$ 30,000	\$ 388,252	\$ -	\$ 645,253	\$ 333,284	\$ 309,348	\$ 62,116	\$ 38,348
Receipts:									
Taxes	-	-	-	-	172,738	117,135	38,816	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	201,429	-	-	-	-	-	-
Charges for services	20,437	35,198	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,718,826	7,737	3,662	3,615	1,880	-
Total receipts	20,437	35,198	201,429	3,718,826	180,475	120,797	42,431	1,880	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	9,575	35,198	151,113	-	42,197	105,112	3,166	11,748	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,719,286	-	-	-	-	-
Total disbursements	9,575	35,198	151,113	3,719,286	42,197	105,112	3,166	11,748	-
Excess (deficiency) of receipts over disbursements	10,862	-	50,316	(460)	138,278	15,685	39,265	(9,868)	-
Cash and investments - ending	\$ 59,550	\$ 30,000	\$ 438,568	\$ (460)	\$ 783,531	\$ 348,969	\$ 348,613	\$ 52,248	\$ 38,348

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Giving Program Grant	OCDETF- DEA Grant	Logansport Memorial Home	BEP Grant	Logan Department of Economic Development	NR Police Radio Fund	Trash & Garbage Pickup	Electric Operating Hi-Fi	Electric D&R
Cash and investments - beginning	\$ 4,000	\$ 104	\$ 13,614	\$ 19,111	\$ 35,015	\$ 19,190	\$ 2,458	\$ 2,787	\$ 1,506,299
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	79	-	15,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	123	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	42,051,746	-
Other receipts	-	-	39	11,490	-	-	764	3,833,589	1,533,175
Total receipts	-	79	39	26,490	-	-	887	45,885,335	1,533,175
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	13,628	32,186	-	19,190	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	43,448,451	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	13,628	32,186	-	19,190	-	43,448,451	-
Excess (deficiency) of receipts over disbursements	-	79	(13,589)	(5,696)	-	(19,190)	887	2,436,884	1,533,175
Cash and investments - ending	\$ 4,000	\$ 183	\$ 25	\$ 13,415	\$ 35,015	\$ -	\$ 3,345	\$ 2,439,671	\$ 3,039,474

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Electric Customer Dep.	Electric Insurance. Reserve	Utility Health Insurance Trust	LMU Payroll	Utility Health Checking	Employee Bank Vacation	Stormwater Construction	Stormwater D&R	Stormwater Bond Sinking
Cash and investments - beginning	\$ 165,412	\$ 275,155	\$ 769,908	\$ -	\$ -	\$ 253,473	\$ 309,889	\$ 1,513,248	\$ 928,922
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	12,413	250,481	1,096,459	1,913,329	1,219,995	23,913	-	424,182	948,102
Total receipts	12,413	250,481	1,096,459	1,913,329	1,219,995	23,913	-	424,182	948,102
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	107,000	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	250,000	986,575	-	1,219,995	50	15,561	250,000	-
Other disbursements	-	250,000	-	1,913,329	-	-	-	357,000	919,464
Total disbursements	-	500,000	986,575	1,913,329	1,219,995	50	15,561	714,000	919,464
Excess (deficiency) of receipts over disbursements	12,413	(249,519)	109,884	-	-	23,863	(15,561)	(289,818)	28,638
Cash and investments - ending	\$ 177,825	\$ 25,636	\$ 879,792	\$ -	\$ -	\$ 277,336	\$ 294,328	\$ 1,223,430	\$ 957,560

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Stormwater Oper. Reserve	Stormwater Bond Reserve	Stormwater Operating Hi-F	Sewage Construction	Wastewater Operating Reserve	Sewage Operating Hi-Fi	Sewage Sinking	Sewage D&R	Sewage Ins. Reserve
Cash and investments - beginning	\$ 956,519	\$ 585,223	\$ 190,420	\$ 35,361	\$ 591,279	\$ 562,747	\$ 791	\$ 2,899,190	\$ 111,208
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	1,458,710	-	-	4,017,792	-	-	-
Other receipts	11,028	193,402	387,176	2,244	54,264	1,046,294	259,624	33,425	1,282
Total receipts	11,028	193,402	1,845,886	2,244	54,264	5,064,086	259,624	33,425	1,282
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	259,624	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	1,945,961	1,729	-	4,867,087	-	-	-
Other disbursements	-	-	-	-	-	-	570	-	-
Total disbursements	-	-	1,945,961	1,729	-	4,867,087	260,194	-	-
Excess (deficiency) of receipts over disbursements	11,028	193,402	(100,075)	515	54,264	196,999	(570)	33,425	1,282
Cash and investments - ending	\$ 967,547	\$ 778,625	\$ 90,345	\$ 35,876	\$ 645,543	\$ 759,746	\$ 221	\$ 2,932,615	\$ 112,490

CITY OF LOGANSPORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sewage Fiscal Agent	Sewage Bond Reserve	Water Operating Reserve	Water Operating Hi-Fi	Water D&R	Water Bond Reserve	Water Bond Sinking	Water Insurance Reserve	Totals
Cash and investments - beginning	\$ 16,865	\$ 261,775	\$ 441,050	\$ 518,736	\$ 854,521	\$ 246,753	\$ 749	\$ 115,664	\$ 33,873,087
Receipts:									
Taxes	-	-	-	-	-	-	-	-	7,911,753
Licenses and permits	-	-	-	-	-	-	-	-	252,679
Intergovernmental receipts	-	-	-	-	-	-	-	-	9,348,652
Charges for services	-	-	-	-	-	-	-	-	696,529
Fines and forfeits	-	-	-	-	-	-	-	-	52,398
Utility fees	-	-	-	3,102,596	-	-	-	-	50,630,844
Other receipts	194	3,018	27,879	629,184	9,852	2,845	244,663	1,344	18,891,452
Total receipts	194	3,018	27,879	3,731,780	9,852	2,845	244,663	1,344	87,784,307
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	8,577,678
Supplies	-	-	-	-	-	-	-	-	542,624
Other services and charges	-	-	-	-	-	-	-	-	7,125,691
Debt service - principal and interest	-	-	-	-	-	-	-	-	731,828
Capital outlay	-	-	-	-	-	-	-	-	1,014,393
Utility operating expenses	-	-	-	3,333,057	-	-	244,663	-	56,563,129
Other disbursements	-	-	-	-	-	-	539	-	7,160,188
Total disbursements	-	-	-	3,333,057	-	-	245,202	-	81,715,531
Excess (deficiency) of receipts over disbursements	194	3,018	27,879	398,723	9,852	2,845	(539)	1,344	6,068,776
Cash and investments - ending	\$ 17,059	\$ 264,793	\$ 468,929	\$ 917,459	\$ 864,373	\$ 249,598	\$ 210	\$ 117,008	\$ 39,941,863

CITY OF LOGANSPORT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 2,361,869	\$ 2,667,175
Storm Water	201,892	108,856
Wastewater	177,041	303,640
Water	61,620	228,093
Governmental activities	306	5,174
Totals	\$ 2,802,728	\$ 3,312,938

CITY OF LOGANSPORT
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Logansport Municipal Building Corporation	Ivy Tech Building	\$ 304,000	04/19/16	09/01/28

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Loan	Tub Grinder	\$ 218,501	\$ 59,204
Storm Water:			
Revenue bonds	Infrastructure Lines 2014	6,112,780	424,656
Revenue bonds	Infrastructure Lines 2012	<u>7,032,374</u>	<u>494,705</u>
Total Storm Water		<u>848,000</u>	<u>255,976</u>
Wastewater:			
Revenue bonds	Revenue Bonds of 2005	90,000	91,305
Revenue bonds	Infrastructure Lines 2001	<u>758,000</u>	<u>164,671</u>
Total Wastewater		<u>13,145,154</u>	<u>919,361</u>
Water:			
Revenue bonds	Infrastructure - Water Mains	<u>1,111,000</u>	<u>241,232</u>
Totals		<u>\$ 15,322,655</u>	<u>\$ 1,475,773</u>

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CITY OF LOGANSPORT
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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	\$ 6,616,716
Infrastructure	16,303,506
Buildings	8,122,884
Improvements other than buildings	6,038,668
Machinery, equipment, and vehicles	<u>8,400,171</u>
Total governmental activities	<u>45,481,945</u>
Electric:	
Land	468,635
Infrastructure	56,753,651
Buildings	2,707,361
Improvements other than buildings	20,287,188
Machinery, equipment, and vehicles	5,239,413
Construction in progress	<u>170,178</u>
Total Electric	<u>85,626,426</u>
Storm Water:	
Infrastructure	15,629,596
Construction in progress	<u>7,994,704</u>
Total Storm Water	<u>23,624,300</u>
Wastewater:	
Land	536,519
Infrastructure	30,514,203
Buildings	2,406,271
Improvements other than buildings	308,503
Machinery, equipment, and vehicles	1,220,801
Construction in progress	<u>808,117</u>
Total Wastewater	<u>35,794,414</u>
Water:	
Land	376,916
Infrastructure	16,826,063
Buildings	281,527
Improvements other than buildings	5,470,586
Machinery, equipment, and vehicles	768,875
Construction in progress	<u>100,294</u>
Total Water	<u>23,824,261</u>
Total capital assets	<u>\$ 214,351,346</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/>.