

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF CAMBRIDGE CITY

WAYNE COUNTY, INDIANA

January 1, 2012 to December 31, 2017



FILED
12/14/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sherry Ervin	01-01-12 to 12-31-19
President of the Town Council	Maynard Fowler	01-01-12 to 12-31-14
	Mark McCarty	01-01-15 to 12-31-16
	Jeff Mardis	01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CAMBRIDGE CITY, WAYNE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Cambridge City (Town), which comprise the financial position and results of operations for the period of January 1, 2012 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 Town'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 Town'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 Town 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 Town for the period of January 1, 2012 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 Town for the period of January 1, 2012 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 Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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

October 30, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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TOWN OF CAMBRIDGE CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	12-31-13
General	\$ 121,243	\$ 720,313	\$ 686,416	\$ 155,140	\$ 728,273	\$ 729,811	\$ 153,602
Motor Vehicle Highway	87,734	143,253	148,608	82,379	130,328	161,885	50,822
Local Road And Street	540	17,029	15,503	2,066	16,402	14,064	4,404
Sanitation	16,862	110,307	97,708	29,461	108,851	97,708	40,604
Law Enforcement Continuing Ed	7,846	2,481	1,834	8,493	1,959	2,056	8,396
Rainy Day	269,737	55,788	82,220	243,305	55,000	71,372	226,933
Cumulative Capl Imprv Cigarette Tax	1,053	5,675	3,390	3,338	5,020	5,038	3,320
Cumulative Capital Development	65,945	10,190	-	76,135	9,488	-	85,623
Cumulative Capital Imprv (Tax Levy)	91,113	13,521	7,676	96,958	12,749	4,806	104,901
Co Economic Development Income Tax	109,707	38,790	39,869	108,628	46,139	59,338	95,429
Police Department - Dublin Patrol	-	11,000	3,465	7,535	11,000	1,552	16,983
Firemen	4,053	9,599	2,006	11,646	469	3,107	9,008
Unsafe Building	-	-	-	-	2,855	1,918	937
Cemetery Expansion & Enhancement	22,307	3,145	-	25,452	3,145	-	28,597
Downtown Beautification	294	2,170	1,693	771	1,990	1,038	1,723
Wastewater Treatment	35,472	451,879	449,878	37,473	442,398	441,627	38,244
Safe Route To School	-	1,000	1,000	-	-	-	-
Payroll	7,167	484,018	487,927	3,258	527,625	527,658	3,225
Water Utility-Bond and Interest	51,034	103,569	97,158	57,445	103,533	98,643	62,335
Water Utility-Operating	153,300	438,275	425,916	165,659	415,480	437,129	144,010
Water Utility-Depreciation/Improve	325,994	539	54,716	271,817	-	34,540	237,277
Water Utility-Customer Deposit	49,472	4,651	1,714	52,409	6,299	1,787	56,921
Water Utility-Debt Reserve	26,055	20,844	-	46,899	20,844	-	67,743
Totals	<u>\$ 1,446,928</u>	<u>\$ 2,648,036</u>	<u>\$ 2,608,697</u>	<u>\$ 1,486,267</u>	<u>\$ 2,649,847</u>	<u>\$ 2,695,077</u>	<u>\$ 1,441,037</u>

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

TOWN OF CAMBRIDGE CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	Investments
							12-31-15
General	\$ 153,602	\$ 794,180	\$ 761,327	\$ 186,455	\$ 803,145	\$ 769,809	\$ 219,791
Motor Vehicle Highway	50,822	190,493	193,765	47,550	217,459	219,504	45,505
Local Road And Street	4,404	16,497	-	20,901	16,849	34,110	3,640
Sanitation	40,604	109,165	97,729	52,040	110,457	97,904	64,593
Law Enforcement Continuing Ed	8,396	1,998	3,334	7,060	2,843	4,267	5,636
Rainy Day	226,933	86,640	101,257	212,316	85,000	104,710	192,606
Cumulative Capl Imprv Cigarette Tax	3,320	4,947	-	8,267	4,697	10,076	2,888
Cumulative Capital Development	85,623	11,336	39,997	56,962	10,028	23,953	43,037
Cumulative Capital Imprv (Tax Levy)	104,901	61,171	53,142	112,930	15,859	5,809	122,980
Co Economic Development Income Tax	95,429	36,904	36,550	95,783	37,209	71,737	61,255
Housing Grant	-	-	-	-	231,874	231,874	-
Police Department - Dublin Patrol	16,983	11,000	10,576	17,407	15,500	10,701	22,206
Firemen	9,008	860	4,046	5,822	6,454	2,706	9,570
Unsafe Building	937	-	-	937	-	-	937
Cemetery Expansion & Enhancement	28,597	3,330	-	31,927	3,330	1,500	33,757
Downtown Beautification	1,723	5,175	1,071	5,827	1,600	1,186	6,241
Wastewater Treatment	38,244	433,460	433,181	38,523	452,732	453,424	37,831
Payroll	3,225	565,664	565,055	3,834	594,580	592,969	5,445
Water Utility-Bond and Interest	62,335	103,953	96,191	70,097	103,329	95,707	77,719
Water Utility-Operating	144,010	421,055	448,649	116,416	428,955	452,389	92,982
Water Utility-Depreciation/Improve	237,277	-	49,256	188,021	-	62,861	125,160
Water Utility-Customer Deposit	56,921	10,065	2,748	64,238	8,358	3,374	69,222
Water Utility-Debt Reserve	67,743	20,844	-	88,587	15,601	-	104,188
Totals	<u>\$ 1,441,037</u>	<u>\$ 2,888,737</u>	<u>\$ 2,897,874</u>	<u>\$ 1,431,900</u>	<u>\$ 3,165,859</u>	<u>\$ 3,250,570</u>	<u>\$ 1,347,189</u>

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

TOWN OF CAMBRIDGE CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
General Fund	\$ 219,791	\$ 749,843	\$ 720,527	\$ 249,107	\$ 768,092	\$ 763,511	\$ 253,688
Motor Vehicle Highway	45,505	189,764	140,363	94,906	181,816	157,612	119,110
Local Road And Street	3,640	16,779	5,500	14,919	21,379	17,055	19,243
Sanitation	64,593	122,050	112,073	74,570	133,029	119,070	88,529
Law Enforcement Continuing Ed	5,636	3,563	3,039	6,160	2,575	3,383	5,352
Rainy Day	192,606	-	42	192,564	-	20,831	171,733
OT-Safety Grant (Police)	-	2,976	2,971	5	-	-	5
Project Watchdog	-	25,000	-	25,000	4,307	23,332	5,975
LOIT Special Distribution	-	28,310	-	28,310	31,343	59,653	-
Cumulative Capl Imprv Cigarette Tax	2,888	4,766	-	7,654	4,548	5,038	7,164
Cumulative Capital Development	43,037	16,571	41,506	18,102	8,824	16,128	10,798
Cumulative Capital Imprv (Tax Levy)	122,980	14,295	65,740	71,535	11,917	27,892	55,560
Co Economic Development Income Tax	61,255	56,181	76,765	40,671	41,880	30,612	51,939
Housing Grant	-	149,251	149,251	-	-	-	-
Police Department - Dublin Patrol	22,206	15,500	11,076	26,630	18,640	17,690	27,580
Firemen	9,570	1,697	3,182	8,085	2,286	2,814	7,557
Unsafe Building	937	-	-	937	-	-	937
Cemetery Expansion & Enhancement	33,757	-	7,500	26,257	3,145	217	29,185
Downtown Beautification	6,241	14,703	14,058	6,886	2,390	1,280	7,996
Wastewater Treatment	37,831	654,486	638,416	53,901	749,353	722,165	81,089
Payroll	5,445	591,630	591,319	5,756	613,942	612,232	7,466
Water Utility-Bond and Interest	77,719	103,686	95,187	86,218	103,992	95,644	94,566
Water Utility-Operating	92,982	605,174	474,324	223,832	643,108	519,914	347,026
Water Utility-Depreciation/Improve	125,160	21,443	59,592	87,011	-	18,855	68,156
Water Utility-Customer Deposit	69,222	10,300	4,175	75,347	7,800	4,244	78,903
Water Utility-Debt Reserve	104,188	-	-	104,188	-	-	104,188
Totals	<u>\$ 1,347,189</u>	<u>\$ 3,397,968</u>	<u>\$ 3,216,606</u>	<u>\$ 1,528,551</u>	<u>\$ 3,354,366</u>	<u>\$ 3,239,172</u>	<u>\$ 1,643,745</u>

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

TOWN OF CAMBRIDGE CITY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council 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 Town.

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 Town.

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

TOWN OF CAMBRIDGE CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial 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.

TOWN OF CAMBRIDGE CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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 Town 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 Town. 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 Town. 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 Town 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 Town 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 Town 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

TOWN OF CAMBRIDGE CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 Town 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 Town 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 Town 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 Plan

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 Town 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.

TOWN OF CAMBRIDGE CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

OTHER INFORMATION - UNAUDITED

The Town'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 Town'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 Town. It is presented as intended by the Town.

TOWN OF CAMBRIDGE CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Law Enforcement Continuing Ed	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 121,243	\$ 87,734	\$ 540	\$ 16,862	\$ 7,846	\$ 269,737	\$ 1,053	\$ 65,945
Receipts:								
Taxes	386,530	81,897	-	-	-	-	-	8,935
Licenses and permits	1,654	-	-	-	2,160	-	-	-
Intergovernmental receipts	197,333	61,356	17,029	-	-	-	5,675	1,014
Charges for services	23,286	-	-	110,307	265	-	-	-
Fines and forfeits	-	-	-	-	56	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	111,510	-	-	-	-	55,788	-	241
Total receipts	720,313	143,253	17,029	110,307	2,481	55,788	5,675	10,190
Disbursements:								
Personal services	426,164	86,847	-	-	-	-	-	-
Supplies	28,839	12,295	-	-	1,138	-	-	-
Other services and charges	165,693	19,178	-	97,708	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	9,298	29,933	15,503	-	696	27,220	3,390	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	56,422	355	-	-	-	55,000	-	-
Total disbursements	686,416	148,608	15,503	97,708	1,834	82,220	3,390	-
Excess (deficiency) of receipts over disbursements	33,897	(5,355)	1,526	12,599	647	(26,432)	2,285	10,190
Cash and investments - ending	\$ 155,140	\$ 82,379	\$ 2,066	\$ 29,461	\$ 8,493	\$ 243,305	\$ 3,338	\$ 76,135

TOWN OF CAMBRIDGE CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Police Department - Dublin Patrol	Firemen	Unsafe Building	Cemetery Expansion & Enhancement	Downtown Beautification	Wastewater Treatment
Cash and investments - beginning	\$ 91,113	\$ 109,707	\$ -	\$ 4,053	\$ -	\$ 22,307	\$ 294	\$ 35,472
Receipts:								
Taxes	11,842	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,343	38,405	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	451,879
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	336	385	11,000	9,599	-	3,145	2,170	-
Total receipts	13,521	38,790	11,000	9,599	-	3,145	2,170	451,879
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,893	-	-	-	-
Other services and charges	7,676	-	3,465	-	-	-	1,693	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	39,869	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	113	-	-	-	449,878
Total disbursements	7,676	39,869	3,465	2,006	-	-	1,693	449,878
Excess (deficiency) of receipts over disbursements	5,845	(1,079)	7,535	7,593	-	3,145	477	2,001
Cash and investments - ending	\$ 96,958	\$ 108,628	\$ 7,535	\$ 11,646	\$ -	\$ 25,452	\$ 771	\$ 37,473

TOWN OF CAMBRIDGE CITY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Safe Route To School	Payroll	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ -	\$ 7,167	\$ 51,034	\$ 153,300	\$ 325,994	\$ 49,472	\$ 26,055	\$ 1,446,928
Receipts:								
Taxes	-	-	-	-	-	-	-	489,204
Licenses and permits	-	-	-	-	-	-	-	3,814
Intergovernmental receipts	-	-	-	-	-	-	-	322,155
Charges for services	1,000	-	-	-	-	-	-	586,737
Fines and forfeits	-	-	-	-	-	-	-	56
Utility fees	-	-	-	408,702	-	-	-	408,702
Penalties	-	-	-	2,950	-	-	-	2,950
Other receipts	-	484,018	103,569	26,623	539	4,651	20,844	834,418
Total receipts	1,000	484,018	103,569	438,275	539	4,651	20,844	2,648,036
Disbursements:								
Personal services	-	329,479	-	114,425	-	-	-	956,915
Supplies	-	-	-	-	-	-	-	44,165
Other services and charges	1,000	6,403	-	26,702	-	-	-	329,518
Debt service - principal and interest	-	-	97,158	124,413	-	-	-	221,571
Capital outlay	-	-	-	-	-	-	-	125,909
Utility operating expenses	-	-	-	160,376	54,716	1,714	-	216,806
Other disbursements	-	152,045	-	-	-	-	-	713,813
Total disbursements	1,000	487,927	97,158	425,916	54,716	1,714	-	2,608,697
Excess (deficiency) of receipts over disbursements	-	(3,909)	6,411	12,359	(54,177)	2,937	20,844	39,339
Cash and investments - ending	\$ -	\$ 3,258	\$ 57,445	\$ 165,659	\$ 271,817	\$ 52,409	\$ 46,899	\$ 1,486,267

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Law Enforcement Continuing Ed	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 155,140	\$ 82,379	\$ 2,066	\$ 29,461	\$ 8,493	\$ 243,305	\$ 3,338	\$ 76,135
Receipts:								
Taxes	373,995	76,740	-	-	-	-	-	8,328
Licenses and permits	1,939	-	-	-	1,545	-	-	-
Intergovernmental receipts	189,653	51,893	16,402	-	-	-	5,020	1,053
Charges for services	55,350	480	-	108,851	230	-	-	-
Fines and forfeits	300	-	-	-	184	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	107,036	1,215	-	-	-	55,000	-	107
Total receipts	728,273	130,328	16,402	108,851	1,959	55,000	5,020	9,488
Disbursements:								
Personal services	364,315	77,870	-	-	-	-	-	-
Supplies	33,324	15,018	-	-	1,996	-	-	-
Other services and charges	264,771	49,656	-	97,708	60	-	5,038	-
Debt service - principal and interest	-	148	-	-	-	-	-	-
Capital outlay	11,901	19,193	14,064	-	-	10,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	55,500	-	-	-	-	61,372	-	-
Total disbursements	729,811	161,885	14,064	97,708	2,056	71,372	5,038	-
Excess (deficiency) of receipts over disbursements	(1,538)	(31,557)	2,338	11,143	(97)	(16,372)	(18)	9,488
Cash and investments - ending	\$ 153,602	\$ 50,822	\$ 4,404	\$ 40,604	\$ 8,396	\$ 226,933	\$ 3,320	\$ 85,623

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

	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Police Department - Dublin Patrol	Firemen	Unsafe Building	Cemetery Expansion & Enhancement	Downtown Beautification	Wastewater Treatment
Cash and investments - beginning	\$ 96,958	\$ 108,628	\$ 7,535	\$ 11,646	\$ -	\$ 25,452	\$ 771	\$ 37,473
Receipts:								
Taxes	10,693	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,354	35,150	-	-	-	-	-	-
Charges for services	-	10,816	11,000	-	-	3,145	-	442,398
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	702	173	-	469	2,855	-	1,990	-
Total receipts	12,749	46,139	11,000	469	2,855	3,145	1,990	442,398
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	1,552	3,107	-	-	1,038	-
Other services and charges	-	27,428	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,806	31,910	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,918	-	-	441,627
Total disbursements	4,806	59,338	1,552	3,107	1,918	-	1,038	441,627
Excess (deficiency) of receipts over disbursements	7,943	(13,199)	9,448	(2,638)	937	3,145	952	771
Cash and investments - ending	\$ 104,901	\$ 95,429	\$ 16,983	\$ 9,008	\$ 937	\$ 28,597	\$ 1,723	\$ 38,244

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

	Safe Route To School	Payroll	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ -	\$ 3,258	\$ 57,445	\$ 165,659	\$ 271,817	\$ 52,409	\$ 46,899	\$ 1,486,267
Receipts:								
Taxes	-	-	-	-	-	-	-	469,756
Licenses and permits	-	-	-	-	-	-	-	3,484
Intergovernmental receipts	-	-	-	-	-	-	-	300,525
Charges for services	-	-	-	-	-	-	-	632,270
Fines and forfeits	-	-	-	-	-	-	-	484
Utility fees	-	-	-	411,901	-	-	-	411,901
Penalties	-	-	-	1,650	-	-	-	1,650
Other receipts	-	527,625	103,533	1,929	-	6,299	20,844	829,777
Total receipts	-	527,625	103,533	415,480	-	6,299	20,844	2,649,847
Disbursements:								
Personal services	-	351,541	-	121,428	-	-	-	915,154
Supplies	-	-	-	-	-	-	-	56,035
Other services and charges	-	8,845	-	15,606	-	-	-	469,112
Debt service - principal and interest	-	-	98,643	124,377	-	-	-	223,168
Capital outlay	-	-	-	-	-	-	-	91,874
Utility operating expenses	-	-	-	148,294	34,540	1,787	-	184,621
Other disbursements	-	167,272	-	27,424	-	-	-	755,113
Total disbursements	-	527,658	98,643	437,129	34,540	1,787	-	2,695,077
Excess (deficiency) of receipts over disbursements	-	(33)	4,890	(21,649)	(34,540)	4,512	20,844	(45,230)
Cash and investments - ending	\$ -	\$ 3,225	\$ 62,335	\$ 144,010	\$ 237,277	\$ 56,921	\$ 67,743	\$ 1,441,037

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

	General	Motor Vehicle Highway	Local Road And Street	Sanitation	Law Enforcement Continuing Ed	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 153,602	\$ 50,822	\$ 4,404	\$ 40,604	\$ 8,396	\$ 226,933	\$ 3,320	\$ 85,623
Receipts:								
Taxes	402,530	92,456	-	-	-	-	-	9,387
Licenses and permits	1,404	-	-	-	1,460	-	-	-
Intergovernmental receipts	199,839	64,577	16,497	-	-	-	4,947	284
Charges for services	105,200	2,292	-	109,165	230	-	-	-
Fines and forfeits	303	-	-	-	308	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	84,904	31,168	-	-	-	86,640	-	1,665
Total receipts	794,180	190,493	16,497	109,165	1,998	86,640	4,947	11,336
Disbursements:								
Personal services	399,274	85,836	-	-	-	-	-	-
Supplies	36,316	6,382	-	-	2,078	-	-	-
Other services and charges	258,434	71,427	-	-	-	-	-	18,917
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,903	-	-	-	-	16,257	-	21,080
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	55,400	30,120	-	97,729	1,256	85,000	-	-
Total disbursements	761,327	193,765	-	97,729	3,334	101,257	-	39,997
Excess (deficiency) of receipts over disbursements	32,853	(3,272)	16,497	11,436	(1,336)	(14,617)	4,947	(28,661)
Cash and investments - ending	\$ 186,455	\$ 47,550	\$ 20,901	\$ 52,040	\$ 7,060	\$ 212,316	\$ 8,267	\$ 56,962

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

	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Housing Grant	Police Department - Dublin Patrol	Firemen	Unsafe Building	Cemetery Expansion & Enhancement	Downtown Beautification
Cash and investments - beginning	\$ 104,901	\$ 95,429	\$ -	\$ 16,983	\$ 9,008	\$ 937	\$ 28,597	\$ 1,723
Receipts:								
Taxes	12,053	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	365	35,150	-	-	-	-	-	-
Charges for services	-	-	-	11,000	-	-	3,330	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	48,753	1,754	-	-	860	-	-	5,175
Total receipts	61,171	36,904	-	11,000	860	-	3,330	5,175
Disbursements:								
Personal services	-	-	-	10,000	-	-	-	-
Supplies	-	-	-	576	4,046	-	-	-
Other services and charges	1,890	1,920	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	34,630	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	51,252	-	-	-	-	-	-	1,071
Total disbursements	53,142	36,550	-	10,576	4,046	-	-	1,071
Excess (deficiency) of receipts over disbursements	8,029	354	-	424	(3,186)	-	3,330	4,104
Cash and investments - ending	\$ 112,930	\$ 95,783	\$ -	\$ 17,407	\$ 5,822	\$ 937	\$ 31,927	\$ 5,827

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

	Wastewater Treatment	Payroll	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 38,244	\$ 3,225	\$ 62,335	\$ 144,010	\$ 237,277	\$ 56,921	\$ 67,743	\$ 1,441,037
Receipts:								
Taxes	-	-	-	-	-	-	-	516,426
Licenses and permits	-	-	-	-	-	-	-	2,864
Intergovernmental receipts	-	-	-	-	-	-	-	321,659
Charges for services	433,460	-	-	-	-	-	-	664,677
Fines and forfeits	-	-	-	-	-	-	-	611
Utility fees	-	-	-	416,979	-	10,065	-	427,044
Other receipts	-	565,664	103,953	4,076	-	-	20,844	955,456
Total receipts	433,460	565,664	103,953	421,055	-	10,065	20,844	2,888,737
Disbursements:								
Personal services	-	375,327	-	127,635	-	-	-	998,072
Supplies	-	-	-	-	-	-	-	49,398
Other services and charges	-	14,000	-	17,684	-	-	-	384,272
Debt service - principal and interest	-	-	96,191	124,797	-	-	-	220,988
Capital outlay	-	-	-	-	49,256	-	-	133,126
Utility operating expenses	-	-	-	171,313	-	2,748	-	174,061
Other disbursements	433,181	175,728	-	7,220	-	-	-	937,957
Total disbursements	433,181	565,055	96,191	448,649	49,256	2,748	-	2,897,874
Excess (deficiency) of receipts over disbursements	279	609	7,762	(27,594)	(49,256)	7,317	20,844	(9,137)
Cash and investments - ending	\$ 38,523	\$ 3,834	\$ 70,097	\$ 116,416	\$ 188,021	\$ 64,238	\$ 88,587	\$ 1,431,900

TOWN OF CAMBRIDGE CITY
 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	Sanitation	Law Enforcement Continuing Ed	Rainy Day	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 186,455	\$ 47,550	\$ 20,901	\$ 52,040	\$ 7,060	\$ 212,316	\$ 8,267	\$ 56,962
Receipts:								
Taxes	429,613	111,328	-	-	-	-	-	8,897
Licenses and permits	913	-	-	-	1,695	-	-	-
Intergovernmental receipts	207,980	74,583	16,849	-	-	-	4,697	1,070
Charges for services	76,242	1,332	-	110,457	465	-	-	-
Fines and forfeits	-	-	-	-	388	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	88,397	30,216	-	-	295	85,000	-	61
Total receipts	803,145	217,459	16,849	110,457	2,843	85,000	4,697	10,028
Disbursements:								
Personal services	501,907	103,700	-	-	-	-	-	-
Supplies	25,105	10,894	-	-	1,962	-	-	-
Other services and charges	187,797	23,668	-	97,904	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	51,242	34,110	-	2,305	19,710	10,076	23,953
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	55,000	30,000	-	-	-	85,000	-	-
Total disbursements	769,809	219,504	34,110	97,904	4,267	104,710	10,076	23,953
Excess (deficiency) of receipts over disbursements	33,336	(2,045)	(17,261)	12,553	(1,424)	(19,710)	(5,379)	(13,925)
Cash and investments - ending	\$ 219,791	\$ 45,505	\$ 3,640	\$ 64,593	\$ 5,636	\$ 192,606	\$ 2,888	\$ 43,037

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

	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Housing Grant	Police Department - Dublin Patrol	Firemen	Unsafe Building	Cemetery Expansion & Enhancement	Downtown Beautification
Cash and investments - beginning	\$ 112,930	\$ 95,783	\$ -	\$ 17,407	\$ 5,822	\$ 937	\$ 31,927	\$ 5,827
Receipts:								
Taxes	11,424	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,373	37,110	231,874	-	-	-	-	-
Charges for services	-	-	-	15,000	-	-	3,330	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,062	99	-	500	6,454	-	-	1,600
Total receipts	15,859	37,209	231,874	15,500	6,454	-	3,330	1,600
Disbursements:								
Personal services	-	-	-	10,000	-	-	-	-
Supplies	-	-	-	701	-	-	-	1,186
Other services and charges	5,684	6,423	-	-	2,706	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	125	65,314	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	231,874	-	-	-	1,500	-
Total disbursements	5,809	71,737	231,874	10,701	2,706	-	1,500	1,186
Excess (deficiency) of receipts over disbursements	10,050	(34,528)	-	4,799	3,748	-	1,830	414
Cash and investments - ending	\$ 122,980	\$ 61,255	\$ -	\$ 22,206	\$ 9,570	\$ 937	\$ 33,757	\$ 6,241

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

	Wastewater Treatment	Payroll	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 38,523	\$ 3,834	\$ 70,097	\$ 116,416	\$ 188,021	\$ 64,238	\$ 88,587	\$ 1,431,900
Receipts:								
Taxes	-	594,580	-	-	-	-	-	1,155,842
Licenses and permits	-	-	-	-	-	-	-	2,608
Intergovernmental receipts	-	-	-	-	-	-	-	575,536
Charges for services	-	-	-	-	-	-	-	206,826
Fines and forfeits	-	-	-	-	-	-	-	388
Utility fees	-	-	-	67,858	-	8,358	-	76,216
Other receipts	452,732	-	103,329	361,097	-	-	15,601	1,148,443
Total receipts	452,732	594,580	103,329	428,955	-	8,358	15,601	3,165,859
Disbursements:								
Personal services	-	399,955	-	134,250	-	-	-	1,149,812
Supplies	-	-	-	-	-	-	-	39,848
Other services and charges	453,424	-	-	19,818	-	-	-	797,424
Debt service - principal and interest	-	-	95,707	118,930	-	-	-	214,637
Capital outlay	-	-	-	-	62,861	-	-	269,696
Utility operating expenses	-	-	-	139,730	-	-	-	139,730
Other disbursements	-	193,014	-	39,661	-	3,374	-	639,423
Total disbursements	453,424	592,969	95,707	452,389	62,861	3,374	-	3,250,570
Excess (deficiency) of receipts over disbursements	(692)	1,611	7,622	(23,434)	(62,861)	4,984	15,601	(84,711)
Cash and investments - ending	\$ 37,831	\$ 5,445	\$ 77,719	\$ 92,982	\$ 125,160	\$ 69,222	\$ 104,188	\$ 1,347,189

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Sanitation	Law Enforcement Continuing Ed	Rainy Day	OT-Safety Grant (Police)
Cash and investments - beginning	\$ 219,791	\$ 45,505	\$ 3,640	\$ 64,593	\$ 5,636	\$ 192,606	\$ -
Receipts:							
Taxes	386,014	112,457	-	-	-	-	-
Licenses and permits	36,053	-	-	-	2,940	-	-
Intergovernmental receipts	214,161	75,230	16,779	-	-	-	2,976
Charges for services	38,626	-	-	122,050	175	-	-
Fines and forfeits	-	-	-	-	448	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	74,989	2,077	-	-	-	-	-
Total receipts	749,843	189,764	16,779	122,050	3,563	-	2,976
Disbursements:							
Personal services	509,075	99,251	-	-	-	-	-
Supplies	41,291	16,109	-	-	749	-	-
Other services and charges	149,470	10,725	5,500	112,073	-	-	2,971
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	19,552	13,842	-	-	2,290	42	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,139	436	-	-	-	-	-
Total disbursements	720,527	140,363	5,500	112,073	3,039	42	2,971
Excess (deficiency) of receipts over disbursements	29,316	49,401	11,279	9,977	524	(42)	5
Cash and investments - ending	\$ 249,107	\$ 94,906	\$ 14,919	\$ 74,570	\$ 6,160	\$ 192,564	\$ 5

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

	Project Watchdog	LOIT Special Distribution	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Housing Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,888	\$ 43,037	\$ 122,980	\$ 61,255	\$ -
Receipts:							
Taxes	-	-	-	8,443	10,842	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	25,000	28,310	4,766	1,112	1,429	39,594	149,251
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	7,016	2,024	16,587	-
Total receipts	25,000	28,310	4,766	16,571	14,295	56,181	149,251
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	740	-	-
Other services and charges	-	-	-	-	-	5,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	41,506	65,000	71,765	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	149,251
Total disbursements	-	-	-	41,506	65,740	76,765	149,251
Excess (deficiency) of receipts over disbursements	25,000	28,310	4,766	(24,935)	(51,445)	(20,584)	-
Cash and investments - ending	\$ 25,000	\$ 28,310	\$ 7,654	\$ 18,102	\$ 71,535	\$ 40,671	\$ -

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

	Police Department -			Cemetery Expansion & Enhancement		Wastewater Treatment	
	Dublin Patrol	Firemen	Unsafe Building		Downtown Beautification		Payroll
Cash and investments - beginning	\$ 22,206	\$ 9,570	\$ 937	\$ 33,757	\$ 6,241	\$ 37,831	\$ 5,445
Receipts:							
Taxes	-	-	-	-	-	-	591,630
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	15,000	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	500	1,697	-	-	14,703	654,486	-
Total receipts	15,500	1,697	-	-	14,703	654,486	591,630
Disbursements:							
Personal services	-	-	-	-	-	-	433,108
Supplies	11,076	2,277	-	-	14,058	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,500	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	905	-	-	-	638,416	158,211
Total disbursements	11,076	3,182	-	7,500	14,058	638,416	591,319
Excess (deficiency) of receipts over disbursements	4,424	(1,485)	-	(7,500)	645	16,070	311
Cash and investments - ending	\$ 26,630	\$ 8,085	\$ 937	\$ 26,257	\$ 6,886	\$ 53,901	\$ 5,756

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

	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 77,719	\$ 92,982	\$ 125,160	\$ 69,222	\$ 104,188	\$ 1,347,189
Receipts:						
Taxes	-	-	-	-	-	1,109,386
Licenses and permits	-	-	-	-	-	38,993
Intergovernmental receipts	-	-	-	-	-	558,608
Charges for services	-	-	-	-	-	175,851
Fines and forfeits	-	-	-	-	-	448
Utility fees	-	40,116	-	10,300	-	50,416
Other receipts	103,686	565,058	21,443	-	-	1,464,266
Total receipts	103,686	605,174	21,443	10,300	-	3,397,968
Disbursements:						
Personal services	-	132,346	-	-	-	1,173,780
Supplies	-	-	-	-	-	86,300
Other services and charges	-	46,996	-	-	-	332,735
Debt service - principal and interest	95,187	103,686	-	-	-	198,873
Capital outlay	-	-	59,592	-	-	281,089
Utility operating expenses	-	173,465	-	-	-	173,465
Other disbursements	-	17,831	-	4,175	-	970,364
Total disbursements	95,187	474,324	59,592	4,175	-	3,216,606
Excess (deficiency) of receipts over disbursements	8,499	130,850	(38,149)	6,125	-	181,362
Cash and investments - ending	\$ 86,218	\$ 223,832	\$ 87,011	\$ 75,347	\$ 104,188	\$ 1,528,551

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

	General Fund	Motor Vehicle Highway	Local Road And Street	Sanitation	Law Enforcement Continuing Ed	Rainy Day	OT-Safety Grant (Police)
Cash and investments - beginning	\$ 249,107	\$ 94,906	\$ 14,919	\$ 74,570	\$ 6,160	\$ 192,564	\$ 5
Receipts:							
Taxes	485,995	95,172	-	-	-	-	-
Licenses and permits	484	-	-	-	1,930	-	-
Intergovernmental receipts	106,246	84,980	21,379	-	-	-	-
Charges for services	121,220	1,332	-	133,029	65	-	-
Fines and forfeits	4	-	-	-	580	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	54,143	332	-	-	-	-	-
Total receipts	768,092	181,816	21,379	133,029	2,575	-	-
Disbursements:							
Personal services	469,493	84,922	-	-	-	-	-
Supplies	22,677	9,133	-	-	883	-	-
Other services and charges	178,880	19,522	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	19,862	31,767	17,055	-	2,500	20,831	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	72,599	12,268	-	119,070	-	-	-
Total disbursements	763,511	157,612	17,055	119,070	3,383	20,831	-
Excess (deficiency) of receipts over disbursements	4,581	24,204	4,324	13,959	(808)	(20,831)	-
Cash and investments - ending	\$ 253,688	\$ 119,110	\$ 19,243	\$ 88,529	\$ 5,352	\$ 171,733	\$ 5

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

	Project Watchdog	LOIT Special Distribution	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development	Cumulative Capital Imprv (Tax Levy)	Co Economic Development Income Tax	Housing Grant
Cash and investments - beginning	\$ 25,000	\$ 28,310	\$ 7,654	\$ 18,102	\$ 71,535	\$ 40,671	\$ -
Receipts:							
Taxes	-	-	-	7,521	10,214	41,588	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,307	31,343	4,548	1,121	1,521	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	182	182	292	-
Total receipts	4,307	31,343	4,548	8,824	11,917	41,880	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,611	-
Other services and charges	23,332	-	-	-	4,892	204	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	5,038	16,128	23,000	27,797	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	59,653	-	-	-	-	-
Total disbursements	23,332	59,653	5,038	16,128	27,892	30,612	-
Excess (deficiency) of receipts over disbursements	(19,025)	(28,310)	(490)	(7,304)	(15,975)	11,268	-
Cash and investments - ending	\$ 5,975	\$ -	\$ 7,164	\$ 10,798	\$ 55,560	\$ 51,939	\$ -

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

	Police Department - Dublin Patrol	Firemen	Unsafe Building	Cemetery Expansion & Enhancement	Downtown Beautification	Wastewater Treatment	Payroll
Cash and investments - beginning	\$ 26,630	\$ 8,085	\$ 937	\$ 26,257	\$ 6,886	\$ 53,901	\$ 5,756
Receipts:							
Taxes	-	-	-	-	-	-	613,942
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	15,000	-	-	3,145	-	749,353	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,640	2,286	-	-	2,390	-	-
Total receipts	18,640	2,286	-	3,145	2,390	749,353	613,942
Disbursements:							
Personal services	-	-	-	-	-	-	405,864
Supplies	-	1,571	-	-	-	-	-
Other services and charges	-	-	-	217	-	-	25,856
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	17,690	1,243	-	-	1,280	722,165	180,512
Total disbursements	17,690	2,814	-	217	1,280	722,165	612,232
Excess (deficiency) of receipts over disbursements	950	(528)	-	2,928	1,110	27,188	1,710
Cash and investments - ending	\$ 27,580	\$ 7,557	\$ 937	\$ 29,185	\$ 7,996	\$ 81,089	\$ 7,466

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

	Water Utility-Bond and Interest	Water Utility-Operating	Water Utility-Depreciation/Improve	Water Utility-Customer Deposit	Water Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 86,218	\$ 223,832	\$ 87,011	\$ 75,347	\$ 104,188	\$ 1,528,551
Receipts:						
Taxes	-	-	-	-	-	1,254,432
Licenses and permits	-	-	-	-	-	2,414
Intergovernmental receipts	-	-	-	-	-	255,445
Charges for services	-	-	-	-	-	1,023,144
Fines and forfeits	-	-	-	-	-	584
Utility fees	-	641,595	-	7,800	-	649,395
Other receipts	103,992	1,513	-	-	-	168,952
Total receipts	103,992	643,108	-	7,800	-	3,354,366
Disbursements:						
Personal services	-	133,913	-	-	-	1,094,192
Supplies	-	-	-	-	-	36,875
Other services and charges	-	20,653	-	-	-	273,556
Debt service - principal and interest	95,644	103,992	-	-	-	199,636
Capital outlay	-	-	18,855	-	-	182,833
Utility operating expenses	-	254,294	-	-	-	254,294
Other disbursements	-	7,062	-	4,244	-	1,197,786
Total disbursements	95,644	519,914	18,855	4,244	-	3,239,172
Excess (deficiency) of receipts over disbursements	8,348	123,194	(18,855)	3,556	-	115,194
Cash and investments - ending	\$ 94,566	\$ 347,026	\$ 68,156	\$ 78,903	\$ 104,188	\$ 1,643,745

TOWN OF CAMBRIDGE CITY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Water Utility:			
Notes and loans payable	IN State Revolving Loan	\$ 1,174,556	\$ 34,000
Totals		<u>\$ 1,174,556</u>	<u>\$ 34,000</u>

TOWN OF CAMBRIDGE CITY
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 374,000
Infrastructure	4,950,000
Buildings	673,000
Machinery, equipment, and vehicles	<u>236,500</u>
 Total governmental activities	 <u>6,233,500</u>
Water Utility:	
Land	100,000
Infrastructure	6,565,000
Buildings	550,000
Machinery, equipment, and vehicles	<u>115,500</u>
 Total Water Utility	 <u>7,330,500</u>
 Total capital assets	 <u>\$ 13,564,000</u>

OTHER REPORTS

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