

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF PARKER CITY

RANDOLPH COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**  
01/25/2019



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Notes to Financial Statements.....	10-13
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	17-36
Schedule of Payables and Receivables .....	37
Schedule of Leases and Debt .....	38
Schedule of Capital Assets.....	39
Other Reports.....	40

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kim K. Walker-Cecil	01-01-12 to 12-31-19
President of the Town Council	Mike Huston	01-01-13 to 12-31-14
	Rex Amburn	01-01-15 to 12-31-15
	Aaron Stephens	01-01-16 to 12-31-16
	Rex Amburn	01-01-17 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF PARKER CITY, RANDOLPH COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Parker City (Town), which comprise the financial position and results of operations for the period of January 1, 2013 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, 2013 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, 2013 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 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

December 11, 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 PARKER CITY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	
Motor Vehicle Highway	\$ 28,147	\$ 54,364	\$ 45,875	\$ 36,636	\$ 64,423	\$ 70,786	\$ 30,273
Local Road And Street	3,182	4,830	4,097	3,915	4,840	7,280	1,475
Police Dept. Fund	1,129	3,130	2,532	1,727	2,266	2,962	1,031
Riverboat	33,987	8,406	10,550	31,843	8,406	8,450	31,799
Rainy Day	775	-	-	775	-	-	775
Levy Excess Fund	-	-	-	-	28	-	28
Cumulative Capital Development	16,610	6,403	20,000	3,013	6,148	7,195	1,966
Cumulative Capital Improvement	7,498	3,809	8,264	3,043	3,754	4,664	2,133
General Fund	70,159	284,088	271,159	83,088	292,165	296,260	78,993
Park Donation	336	575	240	671	650	341	980
Cont Law Enf Fund	2,276	1,463	1,200	2,539	842	1,731	1,650
Payroll Fund	(204)	254,606	254,186	216	258,595	258,590	221
Downtown Fund	930	-	-	930	-	180	750
EDIT Fund	26,605	24,952	28,500	23,057	26,612	40,000	9,669
First Responder Fund	802	1,736	1,485	1,053	1,556	937	1,672
Volunteer Fund	5,697	6,942	7,293	5,346	8,383	10,237	3,492
Medical Fund	235	17,159	16,625	769	12,620	11,664	1,725
Storm Water Utility-Operating	48,160	13,675	7,125	54,710	13,921	21,876	46,755
Wastewater Utility-Operating	47,571	275,591	249,663	73,499	296,559	253,216	116,842
Wastewater Utility-Bond And Interest	1,243	95,504	82,548	14,199	120,241	121,740	12,700
Wastewater Utility- Deprec/ Improve	5,581	26,000	-	31,581	6,000	-	37,581
Wastewater Utility-Customer Deposit	14,622	2,820	2,037	15,405	3,179	2,093	16,491
Wastewater Utility-Debt Reserve	58,415	17	-	58,432	9,630	43,562	24,500
Water Utility-Operating	20,423	161,706	173,712	8,417	162,233	150,960	19,690
Water Utility-Bond And Interest	19,538	7,200	19,000	7,738	-	1,762	5,976
Water Utility- Depreciation/ Improve	6,811	140,400	-	147,211	20,400	17,141	150,470
Water Utility-Customer Deposit	15,315	1,880	1,471	15,724	2,120	1,604	16,240
Wastewater SRF Loan Construction	-	973,740	973,740	-	144,437	144,437	-
Totals	<u>\$ 435,843</u>	<u>\$ 2,370,996</u>	<u>\$ 2,181,302</u>	<u>\$ 625,537</u>	<u>\$ 1,470,008</u>	<u>\$ 1,479,668</u>	<u>\$ 615,877</u>

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Motor Vehicle Highway	\$ 30,273	\$ 62,955	\$ 61,386	\$ 31,842	\$ 63,095	\$ 56,238	\$ 38,699
Local Road And Street	1,475	7,015	7,086	1,404	4,847	3,563	2,688
Police Dept. Fund	1,031	2,134	2,424	741	2,883	642	2,982
Riverboat	31,799	8,406	7,251	32,954	8,406	3,350	38,010
Rainy Day	775	-	-	775	-	-	775
Levy Excess Fund	28	-	-	28	-	-	28
Cumulative Capital Development	1,966	7,063	5,880	3,149	6,544	6,790	2,903
Cumulative Capital Improvement	2,133	3,564	3,000	2,697	3,616	2,300	4,013
LOIT Fund	-	17,114	-	17,114	17,239	-	34,353
Special LOIT Fund	-	-	-	-	23,509	-	23,509
General Fund	78,993	353,354	329,670	102,677	326,801	306,701	122,777
Park Donation	980	100	90	990	350	-	1,340
Cont Law Enf Fund	1,650	1,206	818	2,038	941	720	2,259
Payroll Fund	221	264,714	264,660	275	267,540	267,451	364
Downtown Fund	750	60	-	810	-	100	710
EDIT Fund	9,669	26,361	36,000	30	26,635	21,000	5,665
First Responder Fund	1,672	1,627	1,984	1,315	1,395	1,824	886
Volunteer Fund	3,492	9,663	8,914	4,241	8,996	7,994	5,243
Medical Fund	1,725	20,523	20,618	1,630	13,674	14,982	322
Wastewater Utility Operating	116,842	271,026	272,924	114,944	264,723	263,529	116,138
Wastewater Utility-Customer Deposit	16,491	2,447	1,757	17,181	2,675	2,162	17,694
Wastewater Utility- Deprec/ Improv	37,581	6,000	-	43,581	6,000	-	49,581
Wastewater Utility-Bond & Interest	12,700	76,250	74,568	14,382	76,866	76,146	15,102
Wastewater Debt Reserve	24,500	15,240	-	39,740	15,321	-	55,061
Water Utility Operating	19,690	153,049	163,255	9,484	190,601	173,180	26,905
Water Utility-Customer Deposit	16,240	1,629	1,190	16,679	1,789	1,460	17,008
Water Utility- Depreciation	150,470	22,776	21,077	152,169	20,400	104,696	67,873
Water Utility Bond & Interest	5,976	-	-	5,976	-	5,976	-
Stormwater Utility Operating	46,755	13,965	20,138	40,582	13,855	16,948	37,489
Sanitation Fund	-	35,740	35,490	250	61,049	60,125	1,174
Wastewater SRF Loan Construction	-	41,418	41,418	-	9,165	9,165	-
Totals	<u>\$ 615,877</u>	<u>\$ 1,425,399</u>	<u>\$ 1,381,598</u>	<u>\$ 659,678</u>	<u>\$ 1,438,915</u>	<u>\$ 1,407,042</u>	<u>\$ 691,551</u>

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

TOWN OF PARKER CITY  
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
Motor Vehicle Highway	\$ 38,699	\$ 70,038	\$ 68,810	\$ 39,927
Local Road And Street	2,688	6,124	5,197	3,615
Police Dept. Fund	2,982	2,110	113	4,979
Riverboat	38,010	8,406	2,785	43,631
Rainy Day	775	-	-	775
Levy Excess Fund	28	-	-	28
Cumulative Capital Development	2,903	6,564	2,500	6,967
Cumulative Capital Improvement	4,013	3,451	3,328	4,136
LOIT Fund	34,353	20,346	28,902	25,797
Special LOIT Fund	23,509	-	-	23,509
General Fund	122,777	357,855	363,880	116,752
Park Donation	1,340	12,419	6,928	6,831
Cont Law Enf Fund	2,259	786	100	2,945
Payroll Fund	364	245,806	245,776	394
Downtown Fund	710	3,991	4,317	384
EDIT Fund	5,665	26,852	12,423	20,094
First Responder Fund	886	2,211	390	2,707
Volunteer Fund	5,243	7,601	7,461	5,383
Medical Fund	322	10,000	9,660	662
Wastewater Utility Operating	116,138	320,405	313,126	123,417
Wastewater Utility- Customer Deposit	17,694	2,520	1,624	18,590
Wastewater Utility- Deprec/Improv	49,581	6,000	-	55,581
Wastewater Utility- Bond & Interest	15,102	77,064	76,387	15,779
Wastewater Debt Reserve	55,061	15,660	-	70,721
Water Utility Operating	26,905	171,551	177,075	21,381
Water Utility- Customer Deposit	17,008	1,770	1,262	17,516
Water Utility- Depreciation	67,873	20,400	3,311	84,962
Stormwater Utility Operating	37,489	14,269	35,157	16,601
Sanitation Fund	1,174	62,875	61,616	2,433
Sewage SRF Loan Construction	-	31,330	31,330	-
Totals	<u>\$ 691,551</u>	<u>\$ 1,508,404</u>	<u>\$ 1,463,458</u>	<u>\$ 736,497</u>

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

TOWN OF PARKER 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.

*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,

TOWN OF PARKER CITY  
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.

*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.

*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.

TOWN OF PARKER CITY  
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 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 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.

TOWN OF PARKER CITY  
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 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. Subsequent Event**

The Town received a Community Crossing Matching Grant from the Indiana Department of Transportation in the amount of \$450,000 awarded on March 12, 2018. The total cost of the project will be \$668,504 and the Town is liable for the additional \$218,504 of the project costs.

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#### 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.

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

	Motor Vehicle Highway	Local Road And Street	Police Dept. Fund	Riverboat	Rainy Day	Levy Excess Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 28,147	\$ 3,182	\$ 1,129	\$ 33,987	\$ 775	\$ -	\$ 16,610	\$ 7,498
Receipts:								
Taxes	-	-	-	-	-	-	5,566	3,809
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	40,310	4,830	-	8,406	-	-	837	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,038	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	14,054	-	2,092	-	-	-	-	-
Total receipts	54,364	4,830	3,130	8,406	-	-	6,403	3,809
Disbursements:								
Personal services	28,144	-	-	-	-	-	-	-
Supplies	11,731	4,097	2,532	10,550	-	-	20,000	8,264
Other services and charges	4,000	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	45,875	4,097	2,532	10,550	-	-	20,000	8,264
Excess (deficiency) of receipts over disbursements	8,489	733	598	(2,144)	-	-	(13,597)	(4,455)
Cash and investments - ending	\$ 36,636	\$ 3,915	\$ 1,727	\$ 31,843	\$ 775	\$ -	\$ 3,013	\$ 3,043

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

	General Fund	Park Donation	Cont Law Enf Fund	Payroll Fund	Downtown Fund	EDIT Fund	First Responder Fund
Cash and investments - beginning	\$ 70,159	\$ 336	\$ 2,276	\$ (204)	\$ 930	\$ 26,605	\$ 802
Receipts:							
Taxes	184,903	-	-	-	-	-	-
Licenses and permits	-	-	990	-	-	-	-
Intergovernmental receipts	85,811	-	-	-	-	24,952	-
Charges for services	406	-	-	-	-	-	-
Fines and forfeits	-	-	389	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	12,968	575	84	254,606	-	-	1,736
Total receipts	<u>284,088</u>	<u>575</u>	<u>1,463</u>	<u>254,606</u>	<u>-</u>	<u>24,952</u>	<u>1,736</u>
Disbursements:							
Personal services	132,155	-	-	-	-	-	-
Supplies	66,268	240	1,200	-	-	-	1,485
Other services and charges	67,734	-	-	-	-	28,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,002	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	254,186	-	-	-
Total disbursements	<u>271,159</u>	<u>240</u>	<u>1,200</u>	<u>254,186</u>	<u>-</u>	<u>28,500</u>	<u>1,485</u>
Excess (deficiency) of receipts over disbursements	<u>12,929</u>	<u>335</u>	<u>263</u>	<u>420</u>	<u>-</u>	<u>(3,548)</u>	<u>251</u>
Cash and investments - ending	<u>\$ 83,088</u>	<u>\$ 671</u>	<u>\$ 2,539</u>	<u>\$ 216</u>	<u>\$ 930</u>	<u>\$ 23,057</u>	<u>\$ 1,053</u>

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

	Volunteer Fund	Medical Fund	Storm Water Utility-Operating	Wastewater Utility-Operating	Wastewater Utility-Bond And Interest	Wastewater Utility- Deprec/ Improve	Wastewater Utility-Customer Deposit
Cash and investments - beginning	\$ 5,697	\$ 235	\$ 48,160	\$ 47,571	\$ 1,243	\$ 5,581	\$ 14,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	13,675	229,894	-	-	-
Other receipts	6,942	17,159	-	45,697	95,504	26,000	2,820
Total receipts	6,942	17,159	13,675	275,591	95,504	26,000	2,820
Disbursements:							
Personal services	-	-	1,290	65,235	-	-	-
Supplies	7,293	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	82,548	-	-
Capital outlay	-	-	-	54,467	-	-	-
Utility operating expenses	-	-	5,835	59,896	-	-	-
Other disbursements	-	16,625	-	70,065	-	-	2,037
Total disbursements	7,293	16,625	7,125	249,663	82,548	-	2,037
Excess (deficiency) of receipts over disbursements	(351)	534	6,550	25,928	12,956	26,000	783
Cash and investments - ending	\$ 5,346	\$ 769	\$ 54,710	\$ 73,499	\$ 14,199	\$ 31,581	\$ 15,405

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

	Wastewater Utility-Debt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation/ Improve	Water Utility-Customer Deposit	Wastewater SRF Loan Construction	Totals
Cash and investments - beginning	\$ 58,415	\$ 20,423	\$ 19,538	\$ 6,811	\$ 15,315	\$ -	\$ 435,843
Receipts:							
Taxes	-	-	-	-	-	-	194,278
Licenses and permits	-	-	-	-	-	-	990
Intergovernmental receipts	-	-	-	-	-	-	165,146
Charges for services	-	-	-	-	-	-	406
Fines and forfeits	-	-	-	-	-	-	1,427
Utility fees	-	161,098	-	-	1,880	-	406,547
Other receipts	17	608	7,200	140,400	-	973,740	1,602,202
Total receipts	17	161,706	7,200	140,400	1,880	973,740	2,370,996
Disbursements:							
Personal services	-	69,042	-	-	-	-	295,866
Supplies	-	-	-	-	-	-	133,660
Other services and charges	-	-	-	-	-	-	100,234
Debt service - principal and interest	-	-	19,000	-	-	-	101,548
Capital outlay	-	-	-	-	-	-	61,469
Utility operating expenses	-	67,543	-	-	-	-	133,274
Other disbursements	-	37,127	-	-	1,471	973,740	1,355,251
Total disbursements	-	173,712	19,000	-	1,471	973,740	2,181,302
Excess (deficiency) of receipts over disbursements	17	(12,006)	(11,800)	140,400	409	-	189,694
Cash and investments - ending	\$ 58,432	\$ 8,417	\$ 7,738	\$ 147,211	\$ 15,724	\$ -	\$ 625,537

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

	Motor Vehicle Highway	Local Road And Street	Police Dept. Fund	Riverboat	Rainy Day	Levy Excess Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 36,636	\$ 3,915	\$ 1,727	\$ 31,843	\$ 775	\$ -	\$ 3,013	\$ 3,043
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	49,783	4,840	-	-	-	-	894	3,754
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	14,640	-	2,266	8,406	-	28	5,254	-
Total receipts	64,423	4,840	2,266	8,406	-	28	6,148	3,754
Disbursements:								
Personal services	35,023	-	-	-	-	-	-	-
Supplies	16,569	6,322	2,962	-	-	-	7,195	-
Other services and charges	8,012	958	-	8,450	-	-	-	4,664
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,182	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	70,786	7,280	2,962	8,450	-	-	7,195	4,664
Excess (deficiency) of receipts over disbursements	(6,363)	(2,440)	(696)	(44)	-	28	(1,047)	(910)
Cash and investments - ending	\$ 30,273	\$ 1,475	\$ 1,031	\$ 31,799	\$ 775	\$ 28	\$ 1,966	\$ 2,133

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

	General Fund	Park Donation	Cont Law Enf Fund	Payroll Fund	Downtown Fund	EDIT Fund	First Responder Fund
Cash and investments - beginning	\$ 83,088	\$ 671	\$ 2,539	\$ 216	\$ 930	\$ 23,057	\$ 1,053
Receipts:							
Taxes	180,557	-	-	-	-	-	-
Licenses and permits	-	-	440	-	-	-	-
Intergovernmental receipts	92,931	-	-	-	-	26,612	-
Fines and forfeits	-	-	275	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	18,677	650	127	258,595	-	-	1,556
Total receipts	292,165	650	842	258,595	-	26,612	1,556
Disbursements:							
Personal services	153,051	-	-	258,590	-	-	-
Supplies	51,322	341	1,731	-	180	-	937
Other services and charges	77,663	-	-	-	-	40,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	14,224	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	296,260	341	1,731	258,590	180	40,000	937
Excess (deficiency) of receipts over disbursements	(4,095)	309	(889)	5	(180)	(13,388)	619
Cash and investments - ending	\$ 78,993	\$ 980	\$ 1,650	\$ 221	\$ 750	\$ 9,669	\$ 1,672

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

	Volunteer Fund	Medical Fund	Storm Water Utility-Operating	Wastewater Utility-Operating	Wastewater Utility-Bond And Interest	Wastewater Utility- Deprec/ Improve	Wastewater Utility-Customer Deposit
Cash and investments - beginning	\$ 5,346	\$ 769	\$ 54,710	\$ 73,499	\$ 14,199	\$ 31,581	\$ 15,405
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	13,921	281,454	-	-	-
Other receipts	8,383	12,620	-	15,105	120,241	6,000	3,179
Total receipts	8,383	12,620	13,921	296,559	120,241	6,000	3,179
Disbursements:							
Personal services	-	-	1,289	94,507	-	-	-
Supplies	10,237	-	-	-	-	-	-
Other services and charges	-	-	-	2,450	-	-	-
Debt service - principal and interest	-	-	-	77,833	121,740	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	20,587	57,421	-	-	-
Other disbursements	-	11,664	-	21,005	-	-	2,093
Total disbursements	10,237	11,664	21,876	253,216	121,740	-	2,093
Excess (deficiency) of receipts over disbursements	(1,854)	956	(7,955)	43,343	(1,499)	6,000	1,086
Cash and investments - ending	\$ 3,492	\$ 1,725	\$ 46,755	\$ 116,842	\$ 12,700	\$ 37,581	\$ 16,491

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

	Wastewater Utility-Debt Reserve	Water Utility-Operating	Water Utility-Bond And Interest	Water Utility- Depreciation/ Improve	Water Utility-Customer Deposit	Wastewater SRF Loan Construction	Totals
Cash and investments - beginning	\$ 58,432	\$ 8,417	\$ 7,738	\$ 147,211	\$ 15,724	\$ -	\$ 625,537
Receipts:							
Taxes	-	-	-	-	-	-	180,557
Licenses and permits	-	-	-	-	-	-	440
Intergovernmental receipts	-	-	-	-	-	-	178,814
Fines and forfeits	-	-	-	-	-	-	275
Utility fees	-	138,291	-	-	2,120	-	435,786
Other receipts	9,630	23,942	-	20,400	-	144,437	674,136
Total receipts	9,630	162,233	-	20,400	2,120	144,437	1,470,008
Disbursements:							
Personal services	-	79,022	-	-	-	-	621,482
Supplies	-	-	-	-	-	-	97,796
Other services and charges	-	2,848	-	-	-	-	145,045
Debt service - principal and interest	-	-	1,762	-	-	-	201,335
Capital outlay	-	-	-	-	-	-	25,406
Utility operating expenses	-	44,359	-	-	-	-	122,367
Other disbursements	43,562	24,731	-	17,141	1,604	144,437	266,237
Total disbursements	43,562	150,960	1,762	17,141	1,604	144,437	1,479,668
Excess (deficiency) of receipts over disbursements	(33,932)	11,273	(1,762)	3,259	516	-	(9,660)
Cash and investments - ending	\$ 24,500	\$ 19,690	\$ 5,976	\$ 150,470	\$ 16,240	\$ -	\$ 615,877

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

	Motor Vehicle Highway	Local Road And Street	Police Dept. Fund	Riverboat	Rainy Day	Levy Excess Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 30,273	\$ 1,475	\$ 1,031	\$ 31,799	\$ 775	\$ 28	\$ 1,966	\$ 2,133
Receipts:								
Taxes	-	-	-	-	-	-	6,106	-
Licenses and permits	-	-	13	-	-	-	-	-
Intergovernmental receipts	49,716	4,906	-	8,406	-	-	957	3,564
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	13,239	2,109	2,121	-	-	-	-	-
Total receipts	62,955	7,015	2,134	8,406	-	-	7,063	3,564
Disbursements:								
Personal services	32,693	-	-	-	-	-	-	-
Supplies	14,990	5,968	2,424	7,251	-	-	5,880	3,000
Other services and charges	10,706	1,118	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,997	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	61,386	7,086	2,424	7,251	-	-	5,880	3,000
Excess (deficiency) of receipts over disbursements	1,569	(71)	(290)	1,155	-	-	1,183	564
Cash and investments - ending	\$ 31,842	\$ 1,404	\$ 741	\$ 32,954	\$ 775	\$ 28	\$ 3,149	\$ 2,697

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

	LOIT Fund	Special LOIT Fund	General Fund	Park Donation	Cont Law Enf Fund	Payroll Fund	Downtown Fund	EDIT Fund
Cash and investments - beginning	\$ -	\$ -	\$ 78,993	\$ 980	\$ 1,650	\$ 221	\$ 750	\$ 9,669
Receipts:								
Taxes	-	-	216,479	-	-	-	-	-
Licenses and permits	-	-	-	-	870	-	-	-
Intergovernmental receipts	17,114	-	97,236	-	-	-	-	26,361
Charges for services	-	-	968	-	-	-	-	-
Fines and forfeits	-	-	-	-	336	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	38,671	100	-	264,714	60	-
Total receipts	17,114	-	353,354	100	1,206	264,714	60	26,361
Disbursements:								
Personal services	-	-	148,696	-	-	264,660	-	-
Supplies	-	-	70,053	90	818	-	-	-
Other services and charges	-	-	103,230	-	-	-	-	36,000
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	7,375	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	316	-	-	-	-	-
Total disbursements	-	-	329,670	90	818	264,660	-	36,000
Excess (deficiency) of receipts over disbursements	17,114	-	23,684	10	388	54	60	(9,639)
Cash and investments - ending	\$ 17,114	\$ -	\$ 102,677	\$ 990	\$ 2,038	\$ 275	\$ 810	\$ 30

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

	First Responder Fund	Volunteer Fund	Medical Fund	Wastewater Utility Operating	Wastewater Utility-Customer Deposit	Wastewater Utility- Deprec/ Improv	Wastewater Utility-Bond & Interest	Wastewater Debt Reserve
Cash and investments - beginning	\$ 1,672	\$ 3,492	\$ 1,725	\$ 116,842	\$ 16,491	\$ 37,581	\$ 12,700	\$ 24,500
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	270,547	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,627	9,663	20,523	479	2,447	6,000	76,250	15,240
Total receipts	1,627	9,663	20,523	271,026	2,447	6,000	76,250	15,240
Disbursements:								
Personal services	-	-	-	102,017	-	-	-	-
Supplies	1,984	8,914	-	-	-	-	-	-
Other services and charges	-	-	-	5,550	-	-	-	-
Debt service - principal and interest	-	-	-	92,040	-	-	74,568	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	67,317	-	-	-	-
Other disbursements	-	-	20,618	6,000	1,757	-	-	-
Total disbursements	1,984	8,914	20,618	272,924	1,757	-	74,568	-
Excess (deficiency) of receipts over disbursements	(357)	749	(95)	(1,898)	690	6,000	1,682	15,240
Cash and investments - ending	\$ 1,315	\$ 4,241	\$ 1,630	\$ 114,944	\$ 17,181	\$ 43,581	\$ 14,382	\$ 39,740

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

	Water Utility Operating	Water Utility-Customer Deposit	Water Utility- Depreciation	Water Utility Bond & Interest	Stormwater Utility Operating	Sanitation Fund	Wastewater SRF Loan Construction	Totals
Cash and investments - beginning	\$ 19,690	\$ 16,240	\$ 150,470	\$ 5,976	\$ 46,755	\$ -	\$ -	\$ 615,877
Receipts:								
Taxes	-	-	-	-	-	-	-	222,585
Licenses and permits	-	-	-	-	-	-	-	883
Intergovernmental receipts	-	-	-	-	-	-	-	208,260
Charges for services	-	-	-	-	-	35,740	-	36,708
Fines and forfeits	-	-	-	-	-	-	-	336
Utility fees	116,389	-	-	-	13,965	-	-	400,901
Penalties	7,392	-	-	-	-	-	-	7,392
Other receipts	29,268	1,629	22,776	-	-	-	41,418	548,334
Total receipts	153,049	1,629	22,776	-	13,965	35,740	41,418	1,425,399
Disbursements:								
Personal services	84,579	-	-	-	1,073	-	-	633,718
Supplies	-	-	-	-	-	-	-	121,372
Other services and charges	3,118	-	-	-	-	35,490	-	195,212
Debt service - principal and interest	-	-	-	-	-	-	-	166,608
Capital outlay	-	-	-	-	-	-	-	10,372
Utility operating expenses	44,939	-	-	-	19,065	-	-	131,321
Other disbursements	30,619	1,190	21,077	-	-	-	41,418	122,995
Total disbursements	163,255	1,190	21,077	-	20,138	35,490	41,418	1,381,598
Excess (deficiency) of receipts over disbursements	(10,206)	439	1,699	-	(6,173)	250	-	43,801
Cash and investments - ending	\$ 9,484	\$ 16,679	\$ 152,169	\$ 5,976	\$ 40,582	\$ 250	\$ -	\$ 659,678

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

	Motor Vehicle Highway	Local Road And Street	Police Dept. Fund	Riverboat	Rainy Day	Levy Excess Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 31,842	\$ 1,404	\$ 741	\$ 32,954	\$ 775	\$ 28	\$ 3,149	\$ 2,697
Receipts:								
Taxes	-	-	-	-	-	-	5,556	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	63,095	4,847	-	8,406	-	-	988	3,616
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	2,883	-	-	-	-	-
Total receipts	63,095	4,847	2,883	8,406	-	-	6,544	3,616
Disbursements:								
Personal services	27,961	-	-	-	-	-	-	-
Supplies	-	-	642	-	-	-	-	-
Other services and charges	24,875	3,563	-	3,350	-	-	6,790	2,300
Capital outlay	3,402	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	56,238	3,563	642	3,350	-	-	6,790	2,300
Excess (deficiency) of receipts over disbursements	6,857	1,284	2,241	5,056	-	-	(246)	1,316
Cash and investments - ending	\$ 38,699	\$ 2,688	\$ 2,982	\$ 38,010	\$ 775	\$ 28	\$ 2,903	\$ 4,013

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

	LOIT Fund	Special LOIT Fund	General Fund	Park Donation	Cont Law Enf Fund	Payroll Fund	Downtown Fund	EDIT Fund
Cash and investments - beginning	\$ 17,114	\$ -	\$ 102,677	\$ 990	\$ 2,038	\$ 275	\$ 810	\$ 30
Receipts:								
Taxes	-	-	207,881	-	-	-	-	-
Licenses and permits	-	-	-	-	710	-	-	-
Intergovernmental receipts	17,239	23,509	102,022	-	-	-	-	26,635
Charges for services	-	-	164	-	-	-	-	-
Fines and forfeits	-	-	75	-	231	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	16,659	350	-	267,540	-	-
Total receipts	17,239	23,509	326,801	350	941	267,540	-	26,635
Disbursements:								
Personal services	-	-	138,370	-	-	267,451	-	-
Supplies	-	-	34,650	-	720	-	100	-
Other services and charges	-	-	107,181	-	-	-	-	21,000
Capital outlay	-	-	26,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	306,701	-	720	267,451	100	21,000
Excess (deficiency) of receipts over disbursements	17,239	23,509	20,100	350	221	89	(100)	5,635
Cash and investments - ending	\$ 34,353	\$ 23,509	\$ 122,777	\$ 1,340	\$ 2,259	\$ 364	\$ 710	\$ 5,665

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

	First Responder Fund	Volunteer Fund	Medical Fund	Wastewater Utility Operating	Wastewater Utility-Customer Deposit	Wastewater Utility- Deprec/ Improv	Wastewater Utility-Bond & Interest	Wastewater Debt Reserve
Cash and investments - beginning	\$ 1,315	\$ 4,241	\$ 1,630	\$ 114,944	\$ 17,181	\$ 43,581	\$ 14,382	\$ 39,740
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	258,489	-	-	-	-
Penalties	-	-	-	5,359	-	-	-	-
Other receipts	1,395	8,996	13,674	875	2,675	6,000	76,866	15,321
Total receipts	1,395	8,996	13,674	264,723	2,675	6,000	76,866	15,321
Disbursements:								
Personal services	-	-	-	92,110	-	-	-	-
Supplies	1,824	7,994	-	-	-	-	-	-
Other services and charges	-	-	14,982	11,367	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	62,012	-	-	-	-
Other disbursements	-	-	-	98,040	2,162	-	76,146	-
Total disbursements	1,824	7,994	14,982	263,529	2,162	-	76,146	-
Excess (deficiency) of receipts over disbursements	(429)	1,002	(1,308)	1,194	513	6,000	720	15,321
Cash and investments - ending	\$ 886	\$ 5,243	\$ 322	\$ 116,138	\$ 17,694	\$ 49,581	\$ 15,102	\$ 55,061

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

	Water Utility Operating	Water Utility-Customer Deposit	Water Utility- Depreciation	Water Utility Bond & Interest	Stormwater Utility Operating	Sanitation Fund	Wastewater SRF Loan Construction	Totals
Cash and investments - beginning	\$ 9,484	\$ 16,679	\$ 152,169	\$ 5,976	\$ 40,582	\$ 250	\$ -	\$ 659,678
Receipts:								
Taxes	-	-	-	-	-	-	-	213,437
Licenses and permits	-	-	-	-	-	-	-	710
Intergovernmental receipts	-	-	-	-	-	-	-	250,357
Charges for services	-	-	-	-	-	61,049	-	61,213
Fines and forfeits	-	-	-	-	-	-	-	306
Utility fees	128,655	-	-	-	13,855	-	-	400,999
Penalties	2,407	-	-	-	-	-	-	7,766
Other receipts	59,539	1,789	20,400	-	-	-	9,165	504,127
Total receipts	190,601	1,789	20,400	-	13,855	61,049	9,165	1,438,915
Disbursements:								
Personal services	40,578	-	-	-	-	-	-	566,470
Supplies	-	-	-	-	-	-	-	45,930
Other services and charges	1,580	-	-	-	-	60,125	-	257,113
Capital outlay	-	-	-	-	16,948	-	-	46,850
Utility operating expenses	103,073	-	104,696	-	-	-	-	269,781
Other disbursements	27,949	1,460	-	5,976	-	-	9,165	220,898
Total disbursements	173,180	1,460	104,696	5,976	16,948	60,125	9,165	1,407,042
Excess (deficiency) of receipts over disbursements	17,421	329	(84,296)	(5,976)	(3,093)	924	-	31,873
Cash and investments - ending	\$ 26,905	\$ 17,008	\$ 67,873	\$ -	\$ 37,489	\$ 1,174	\$ -	\$ 691,551

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

	Motor Vehicle Highway	Local Road And Street	Police Dept. Fund	Riverboat	Rainy Day	Levy Excess Fund	Cumulative Capital Development	Cumulative Capital Improvement
Cash and investments - beginning	\$ 38,699	\$ 2,688	\$ 2,982	\$ 38,010	\$ 775	\$ 28	\$ 2,903	\$ 4,013
Receipts:								
Taxes	-	-	-	-	-	-	5,567	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	54,249	6,124	-	8,406	-	-	997	3,451
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	15,789	-	2,110	-	-	-	-	-
Total receipts	70,038	6,124	2,110	8,406	-	-	6,564	3,451
Disbursements:								
Personal services	27,360	-	-	-	-	-	-	-
Supplies	22,605	4,997	113	-	-	-	-	-
Other services and charges	8,418	200	-	2,785	-	-	2,500	3,328
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,427	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	68,810	5,197	113	2,785	-	-	2,500	3,328
Excess (deficiency) of receipts over disbursements	1,228	927	1,997	5,621	-	-	4,064	123
Cash and investments - ending	\$ 39,927	\$ 3,615	\$ 4,979	\$ 43,631	\$ 775	\$ 28	\$ 6,967	\$ 4,136

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

	LOIT Fund	Special LOIT Fund	General Fund	Park Donation	Cont Law Enf Fund	Payroll Fund	Downtown Fund	EDIT Fund
Cash and investments - beginning	\$ 34,353	\$ 23,509	\$ 122,777	\$ 1,340	\$ 2,259	\$ 364	\$ 710	\$ 5,665
Receipts:								
Taxes	-	-	280,304	-	-	-	-	26,852
Licenses and permits	-	-	-	-	540	-	-	-
Intergovernmental receipts	20,346	-	43,358	-	-	-	-	-
Charges for services	-	-	422	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	33,771	12,419	246	245,806	3,991	-
Total receipts	20,346	-	357,855	12,419	786	245,806	3,991	26,852
Disbursements:								
Personal services	-	-	142,759	-	-	245,776	-	-
Supplies	28,902	-	82,214	6,928	-	-	4,317	-
Other services and charges	-	-	83,465	-	100	-	-	12,423
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	50,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	5,442	-	-	-	-	-
Total disbursements	28,902	-	363,880	6,928	100	245,776	4,317	12,423
Excess (deficiency) of receipts over disbursements	(8,556)	-	(6,025)	5,491	686	30	(326)	14,429
Cash and investments - ending	\$ 25,797	\$ 23,509	\$ 116,752	\$ 6,831	\$ 2,945	\$ 394	\$ 384	\$ 20,094

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

	First Responder Fund	Volunteer Fund	Medical Fund	Wastewater Utility Operating	Wastewater Utility- Customer Deposit	Wastewater Utility- Deprec/Improv	Wastewater Utility- Bond & Interest	Wastewater Debt Reserve
Cash and investments - beginning	\$ 886	\$ 5,243	\$ 322	\$ 116,138	\$ 17,694	\$ 49,581	\$ 15,102	\$ 55,061
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	276,039	-	-	-	-
Penalties	-	-	-	5,482	-	-	-	-
Other receipts	2,211	7,601	10,000	38,884	2,520	6,000	77,064	15,660
Total receipts	2,211	7,601	10,000	320,405	2,520	6,000	77,064	15,660
Disbursements:								
Personal services	-	-	-	56,746	-	-	-	-
Supplies	390	7,461	-	-	-	-	-	-
Other services and charges	-	-	-	32,368	-	-	-	-
Debt service - principal and interest	-	-	-	92,040	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	119,456	-	-	-	-
Other disbursements	-	-	9,660	12,516	1,624	-	76,387	-
Total disbursements	390	7,461	9,660	313,126	1,624	-	76,387	-
Excess (deficiency) of receipts over disbursements	1,821	140	340	7,279	896	6,000	677	15,660
Cash and investments - ending	\$ 2,707	\$ 5,383	\$ 662	\$ 123,417	\$ 18,590	\$ 55,581	\$ 15,779	\$ 70,721

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

	Water Utility Operating	Water Utility- Customer Deposit	Water Utility- Depreciation	Stormwater Utility Operating	Sanitation Fund	Sewage SRF Loan Construction	Totals
Cash and investments - beginning	\$ 26,905	\$ 17,008	\$ 67,873	\$ 37,489	\$ 1,174	\$ -	\$ 691,551
Receipts:							
Taxes	-	-	-	-	-	-	312,723
Licenses and permits	-	-	-	-	-	-	540
Intergovernmental receipts	-	-	-	-	-	-	136,931
Charges for services	-	-	-	-	62,875	-	63,297
Utility fees	136,059	-	-	14,269	-	-	426,367
Penalties	9,110	-	-	-	-	-	14,592
Other receipts	26,382	1,770	20,400	-	-	31,330	553,954
Total receipts	171,551	1,770	20,400	14,269	62,875	31,330	1,508,404
Disbursements:							
Personal services	63,025	-	-	-	-	-	535,666
Supplies	-	-	-	-	-	-	157,927
Other services and charges	14,284	-	-	-	61,616	-	221,487
Debt service - principal and interest	-	-	-	-	-	-	92,040
Capital outlay	-	-	-	-	-	-	60,427
Utility operating expenses	60,589	-	-	-	-	-	180,045
Other disbursements	39,177	1,262	3,311	35,157	-	31,330	215,866
Total disbursements	177,075	1,262	3,311	35,157	61,616	31,330	1,463,458
Excess (deficiency) of receipts over disbursements	(5,524)	508	17,089	(20,888)	1,259	-	44,946
Cash and investments - ending	\$ 21,381	\$ 17,516	\$ 84,962	\$ 16,601	\$ 2,433	\$ -	\$ 736,497

TOWN OF PARKER CITY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 1,786	\$ 23,029
Water	1,019	11,069
Stormwater	2,860	1,313
Sanitation (Trash)	-	6,230
Totals	<u>\$ 5,665</u>	<u>\$ 41,641</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Wells Fargo	Ricoh Copier	\$ 309	6/4/2013	6/4/2018
Total of annual lease payments		<u>\$ 309</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	Police vehicle	\$ 8,889	\$ 513
Wastewater: General obligation bonds	Sewage Utility Bond Payment	973,106	19,680
Totals		<u>\$ 981,995</u>	<u>\$ 20,193</u>

TOWN OF PARKER 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.

	Ending Balance
Governmental activities:	
Land	\$ 35,800
Buildings	255,313
Improvements other than buildings	61,834
Machinery, equipment, and vehicles	<u>219,111</u>
Total governmental activities	<u>572,058</u>
Wastewater:	
Land	5,108
Buildings	156,072
Improvements other than buildings	4,047,192
Machinery, equipment, and vehicles	<u>182,343</u>
Total Wastewater	<u>4,390,715</u>
Water:	
Land	4,120
Buildings	73,226
Improvements other than buildings	1,364,979
Machinery, equipment, and vehicles	<u>231,970</u>
Total Water	<u>1,674,295</u>
Total capital assets	<u>\$ 6,637,068</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/>.