

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF DECATUR

ADAMS COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
02/07/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Phyllis J. Whitright	01-01-12 to 12-31-19
Mayor	John L. Schultz Kenneth Lyle Meyer	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works and Safety	John L. Schultz Kenneth Lyle Meyer	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Kenneth Lyle Meyer Matthew J. Dyer	01-01-14 to 12-31-15 01-01-16 to 12-31-18
Utility Director	Daniel L. Rickord (Vacant) Kevin Hackman	01-01-14 to 06-09-17 06-10-17 to 06-11-17 06-12-17 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF DECATUR, ADAMS COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Decatur (City), which comprise the financial position and results of operations for the period of January 1, 2014 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2014 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2014 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

December 18, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 2,326,506	\$ 3,707,441	\$ 3,544,097	\$ 2,489,850	\$ 4,356,163	\$ 3,854,849	\$ 2,991,164
Motor Vehicle Highway	401,724	1,075,939	1,047,287	430,376	1,108,294	1,143,947	394,723
Local Road And Street	97,684	36,811	30,339	104,156	38,889	25,394	117,651
Park Non-Reverting	826	6,036	4,674	2,188	87,406	73,992	15,602
LLECE	12,507	7,094	8,774	10,827	8,778	5,086	14,519
Deferral Program	2,936	6,060	600	8,396	1,303	-	9,699
Unsafe Building	12,313	-	-	12,313	-	-	12,313
Riverboat	298,892	55,714	42,670	311,936	55,714	106,230	261,420
Parks And Recreation	275,510	519,721	574,097	221,134	552,691	518,748	255,077
Rainy Day	150,294	15,500	36,362	129,432	-	17,305	112,127
K-9	154	2,838	1,294	1,698	925	621	2,002
CCD	641,849	179,314	326,287	494,876	164,820	120,837	538,859
Redevelopment Commission	1,107	-	500	607	5,000	572	5,035
CEDIT	756,892	360,667	439,852	677,707	406,008	301,293	782,422
CCI	163,328	24,878	56,917	131,289	25,571	26,688	130,172
Police Pension	138,865	523,318	458,108	204,075	403,687	493,290	114,472
Fire Pension	115,037	147,722	202,787	59,972	242,783	226,412	76,343
Fire Training Infrastructure Grant	117	-	-	117	-	-	117
Train Depot Project	1,000	-	-	1,000	-	1,000	-
Payroll- Child Support	-	13,628	13,628	-	14,460	14,460	-
IMPACT Grant	10,000	-	10,000	-	-	-	-
Fire Non-Reverting Vehicle	39,056	39,588	-	78,644	42,481	-	121,125
IHCDA SHARP Grant	-	72,296	72,296	-	255,633	260,633	(5,000)
Main Street	-	500	-	500	16,020	7,228	9,292
Project Fund	-	2,488,000	1,908,603	579,397	-	578,663	734
Girl Scout Cabin Project	-	10,460	7,531	2,929	3,000	5,142	787
Decatur 200th Anniversary	-	2,500	2,500	-	-	-	-
Levy Excess Fund	-	356	-	356	-	-	356
Fire Asst Grant #2	-	36,211	36,123	88	-	-	88
Park NR-Ball Parks	-	-	-	-	6,820	-	6,820
LOIT-Public Safety	-	-	-	-	424,084	84,857	339,227
Pennsy Depot Restoration	-	-	-	-	16,000	12,750	3,250
Fire Assistance Grant	3,787	-	-	3,787	-	-	3,787
Fire Report	321	145	230	236	120	45	311
Operation Pull Over	-	7,825	7,825	-	7,480	7,480	-
Trees-New Construction	6,912	2,800	892	8,820	3,400	9,002	3,218
Police Non-Reverting	355	3,734	1,377	2,712	654	800	2,566
Boy Scout Cabin Project	1,447	-	1,447	-	-	-	-

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Police DARE	35	-	-	35	-	-	35
Fire NR Donations	6,951	30	480	6,501	920	1,541	5,880
Park Donation	3,761	4,810	5,000	3,571	485	600	3,456
Net Pays	-	2,745,121	2,745,121	-	2,899,471	2,899,471	-
Payroll Withholding- Federal	-	408,972	408,972	-	427,110	427,110	-
Payroll Withholding- State	10,248	125,851	126,179	9,920	130,182	126,044	14,058
Payroll Withholding- County	2,862	35,696	35,761	2,797	37,816	36,409	4,204
Payroll- Health Ins	9,272	981,328	972,514	18,086	1,022,519	1,015,126	25,479
Payroll- United Way	-	623	623	-	598	598	-
Payroll Withholding- Medicare	-	90,776	90,776	-	97,850	97,850	-
Payroll Withholding- FICA	-	253,316	253,316	-	272,555	272,555	-
Payroll Police & Fire PERF	3,916	297,565	297,351	4,130	309,597	309,597	4,130
Payroll- Life Ins	-	3,864	3,864	-	5,203	5,203	-
Payroll- Deferred Comp	-	71,941	71,941	-	81,644	81,644	-
Payroll City PERF	-	280,603	280,603	-	307,550	307,398	152
Storm Water Utility- Operating	143,437	295,513	214,768	224,182	329,870	278,849	275,203
Sewage BAN Construction	402,648	271	322,773	80,146	64	80,210	-
Sewage 2015 Refunding Construction	-	-	-	-	50,175	50,175	-
Sewage 2015 Construction	-	-	-	-	5,942,059	945,034	4,997,025
Sewage FMB DSR Int	-	-	-	-	4,162	15	4,147
Sewage FMB DSR CD	-	-	-	-	1,323,978	-	1,323,978
Wastewater Utility- Operating	481,650	2,907,742	2,571,666	817,726	3,487,735	2,979,140	1,326,321
Wastewater Utility- Deprec/Improve	64,424	-	-	64,424	-	-	64,424
Wastewater Utility- BNY SRF Bond & Int	4,898	1,122,476	1,116,656	10,718	1,218,910	570,289	659,339
Wastewater Utility- BNY SRF DSR	1,124,180	382	-	1,124,562	223,967	1,348,482	47
Wastewater Utility- BNY SRF Construction	63,695	9	63,704	-	-	-	-
Wastewater Utility- PILOT	-	70,000	70,000	-	70,000	70,000	-
Water Utility- Operating	666,524	1,874,586	1,692,142	848,968	1,675,342	1,753,049	771,261
Water Utility- Sinking Bond & Int	3,802	144,863	144,863	3,802	141,463	141,463	3,802
Water Utility- PILOT	-	46,342	46,342	-	46,342	46,342	-
Water Utility- 2007 Bond Reserve	148,263	-	-	148,263	-	-	148,263
Totals	<u>\$ 8,599,985</u>	<u>\$ 21,109,776</u>	<u>\$ 20,372,512</u>	<u>\$ 9,337,249</u>	<u>\$ 28,355,751</u>	<u>\$ 21,741,518</u>	<u>\$ 15,951,482</u>

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

CITY OF DECATUR
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	\$ 2,991,164	\$ 4,045,551	\$ 4,093,689	\$ 2,943,026	\$ 4,025,388	\$ 3,704,906	\$ 3,263,508
MVH-Street	394,723	1,136,559	1,081,319	449,963	1,441,759	1,087,510	804,212
Local Road And Street	117,651	38,774	42,860	113,565	50,053	46,107	117,511
Park NR-Bus Trips	15,602	38,593	45,181	9,014	5,325	6,642	7,697
LLECE	14,519	12,269	1,734	25,054	7,332	6,119	26,267
Deferral Program	9,699	3,256	500	12,455	3,102	-	15,557
Unsafe Building	12,313	-	-	12,313	-	-	12,313
Riverboat	261,420	55,712	92,820	224,312	55,714	69,509	210,517
Parks And Recreation	255,077	506,269	553,448	207,898	544,769	538,879	213,788
Rainy Day	112,127	537,682	-	649,809	-	208,511	441,298
K9 Fund	2,002	1,975	540	3,437	193	-	3,630
LOIT Special Dist	-	398,046	274,080	123,966	-	100,000	23,966
CCD	538,859	162,856	258,372	443,343	162,357	311,541	294,159
Redevelopment Commission	5,035	45,266	7,065	43,236	87,405	19,908	110,733
CEDIT	782,422	322,070	290,625	813,867	625,045	739,987	698,925
CCI	130,172	23,971	7,455	146,688	22,872	4,754	164,806
Police Pension	114,472	456,704	465,564	105,612	460,965	448,427	118,150
Fire Pension	76,343	172,966	210,582	38,727	237,206	213,540	62,393
Fire Training Infrastructure Grant	117	-	-	117	-	-	117
Payroll- Child Support	-	9,668	9,668	-	8,504	8,504	-
Fire Vehicle Fund	121,125	44,244	-	165,369	43,679	80,000	129,048
IHCDA SHARP Grant	(5,000)	5,000	-	-	-	-	-
Main Street	9,292	21,255	30,547	-	-	-	-
Project Fund	734	-	-	734	-	734	-
Girl Scout Cabin Project	787	-	-	787	500	1,153	134
Levy Excess Fund	356	-	-	356	-	-	356
Fire Asst Grant #2	88	-	-	88	-	-	88
Park NR-Ball Parks	6,820	7,070	2,273	11,617	7,350	2,137	16,830
LOIT-Public Safety	339,227	426,522	372,294	393,455	432,787	277,190	549,052
Pennsy Depot Restoration	3,250	49,732	56,944	(3,962)	12,989	9,027	-
Fire Smoke Detectors	-	4,507	551	3,956	2,140	2,925	3,171
2015 HMGP Buyout Grant	-	369,645	385,600	(15,955)	57,624	35,180	6,489
DST- Exhibit Fund	-	27,134	27,134	-	15,000	15,000	-
Train Depot NR Operating	-	725	220	505	10,324	8,123	2,706
Quick Impact Place Based OCRA Grant	-	-	-	-	5,462	5,462	-
Economic Devel Revolving Fund	-	-	-	-	275,000	251,131	23,869
2016 Flood Acquisition PDM Grant	-	-	-	-	343,684	153,561	190,123
Madison St Plaza	-	-	-	-	128,055	-	128,055
Payroll- Hoosier START	-	-	-	-	8,512	8,512	-

CITY OF DECATUR
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
Fire Assistance Grant	3,787	-	-	3,787	-	-	3,787
Fire Report	311	80	-	391	80	-	471
Operation Pull Over Grant	-	8,996	8,996	-	9,999	11,916	(1,917)
Trees-New Construction	3,218	2,400	2,626	2,992	4,600	-	7,592
Police Non-Reverting	2,566	-	-	2,566	599	599	2,566
Police DARE	35	-	-	35	-	-	35
Fire Donations	5,880	5,852	8,033	3,699	-	127	3,572
Park Donation	3,456	4,782	5,639	2,599	17,551	5,095	15,055
Payroll Net Pays	-	2,806,349	2,806,349	-	2,935,368	2,935,368	-
Payroll Withholding- Federal	-	410,717	410,717	-	440,392	440,392	-
Payroll Withholding- State	14,058	127,242	126,682	14,618	130,919	130,717	14,820
Payroll Withholding- County	4,204	51,981	49,810	6,375	56,026	55,811	6,590
Payroll- Med/Dental Ins	25,479	1,016,902	1,008,574	33,807	1,016,870	1,005,482	45,195
Payroll- United Way	-	609	609	-	494	494	-
Payroll Withholding- Medicare	-	95,897	95,897	-	100,669	100,669	-
Payroll Withholding- FICA	-	264,606	264,606	-	270,936	270,936	-
Payroll Police & Fire PERF	4,130	306,944	306,613	4,461	307,256	307,256	4,461
Payroll- Life Ins	-	6,592	6,592	-	6,548	6,548	-
Payroll- Deferred Comp	-	101,674	101,674	-	89,697	89,697	-
Payroll City PERF	152	302,763	302,732	183	306,272	306,455	-
Storm Water Utility- Operating	275,203	428,676	180,610	523,269	556,661	468,094	611,836
Sewage 2015 Construction	4,997,025	-	2,975,456	2,021,569	-	701,315	1,320,254
Sewage FMB DSR Int	4,147	9,939	-	14,086	9,930	-	24,016
Sewage FMB DSR CD	1,323,978	-	-	1,323,978	-	-	1,323,978
Sewage- Operating	1,326,321	2,989,092	2,707,651	1,607,762	3,018,288	2,784,108	1,841,942
Sewage Util- Depreciation	64,424	-	-	64,424	-	-	64,424
Sewage- BNY SRF Bond & Int	659,339	1,319,271	1,316,943	661,667	1,323,085	1,319,976	664,776
Sewage- BNY SRF DSR	47	-	-	47	-	-	47
Sewage- PILOT Reserve	-	70,000	70,000	-	70,000	70,000	-
Water Utility- Operating	771,261	1,739,480	1,730,333	780,408	2,115,545	2,297,392	598,561
Water Utility- Sinking Bond & Int	3,802	147,957	147,956	3,803	137,615	108,338	33,080
Water Utility- PILOT	-	46,342	46,342	-	46,342	46,342	-
Water Utility- 2007 Bond Reserve	148,263	-	-	148,263	-	148,263	-
Totals	<u>\$ 15,951,482</u>	<u>\$ 21,189,164</u>	<u>\$ 22,992,505</u>	<u>\$ 14,148,141</u>	<u>\$ 22,052,837</u>	<u>\$ 21,976,369</u>	<u>\$ 14,224,609</u>

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

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

CITY OF DECATUR
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, recycling fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, court costs, and court receipts.

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENTS
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENTS
(Continued)

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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

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

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of reimbursable grants. The grant funds to cover expenditures were not received by the end of the calendar year.

Note 8. Subsequent Events

Ordinance No. 2018-2 was adopted February 6, 2018, amending the rates and charges for the use of the waterworks system. Water rates were increased 40 percent in 2018 and another 27 percent rate increase will occur in 2020.

Ordinance No. 2018-3, adopted February 20, 2018, authorizes the acquisition, construction, installation of extensions, and additions and improvements to the Waterworks and authorizes the issuance of Waterworks Revenue Bonds. These projects will be done in two phases, Series Bonds 2018 and 2020, not-to-exceed \$18,800,000.

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OTHER INFORMATION - UNAUDITED

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

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

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

CITY OF DECATUR
 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	Park Non-Reverting	LLECE	Deferral Program	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 2,326,506	\$ 401,724	\$ 97,684	\$ 826	\$ 12,507	\$ 2,936	\$ 12,313	\$ 298,892	\$ 275,510
Receipts:									
Taxes	2,022,237	670,999	-	-	-	-	-	-	433,212
Licenses and permits	38,543	-	-	-	2,930	-	-	-	-
Intergovernmental receipts	1,028,146	377,926	36,811	-	-	-	-	55,714	30,149
Charges for services	518,335	4,356	-	6,036	4,164	-	-	-	54,726
Fines and forfeits	7,196	-	-	-	-	6,060	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	92,984	22,658	-	-	-	-	-	-	1,634
Total receipts	3,707,441	1,075,939	36,811	6,036	7,094	6,060	-	55,714	519,721
Disbursements:									
Personal services	2,557,503	538,735	-	-	-	-	-	-	369,770
Supplies	171,242	137,271	-	-	-	-	-	-	57,598
Other services and charges	519,531	321,816	30,339	4,674	8,774	600	-	-	64,864
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	295,821	49,465	-	-	-	-	-	42,670	81,865
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	3,544,097	1,047,287	30,339	4,674	8,774	600	-	42,670	574,097
Excess (deficiency) of receipts over disbursements	163,344	28,652	6,472	1,362	(1,680)	5,460	-	13,044	(54,376)
Cash and investments - ending	\$ 2,489,850	\$ 430,376	\$ 104,156	\$ 2,188	\$ 10,827	\$ 8,396	\$ 12,313	\$ 311,936	\$ 221,134

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

	Rainy Day	K-9	CCD	Redevelopment Commission	CEDIT	CCI	Police Pension	Fire Pension	Fire Training Infrastructure Grant
Cash and investments - beginning	\$ 150,294	\$ 154	\$ 641,849	\$ 1,107	\$ 756,892	\$ 163,328	\$ 138,865	\$ 115,037	\$ 117
Receipts:									
Taxes	-	-	150,335	-	-	-	180,189	23,457	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,479	-	360,667	24,878	343,129	124,265	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	15,500	2,838	8,500	-	-	-	-	-	-
Total receipts	15,500	2,838	179,314	-	360,667	24,878	523,318	147,722	-
Disbursements:									
Personal services	-	-	-	-	-	-	458,008	202,687	-
Supplies	-	1,294	-	-	-	-	-	-	-
Other services and charges	36,362	-	53,891	500	439,852	56,917	100	100	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	272,396	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	36,362	1,294	326,287	500	439,852	56,917	458,108	202,787	-
Excess (deficiency) of receipts over disbursements	(20,862)	1,544	(146,973)	(500)	(79,185)	(32,039)	65,210	(55,065)	-
Cash and investments - ending	\$ 129,432	\$ 1,698	\$ 494,876	\$ 607	\$ 677,707	\$ 131,289	\$ 204,075	\$ 59,972	\$ 117

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

	Train Depot Project	Payroll-Child Support	IMPACT Grant	Fire Non-Reverting Vehicle	IHCDA SHARP Grant	Main Street	Project Fund	Girl Scout Cabin Project	Decatur 200th Anniversary
Cash and investments - beginning	\$ 1,000	\$ -	\$ 10,000	\$ 39,056	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,296	-	-	-	-
Charges for services	-	-	-	39,588	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	13,628	-	-	-	500	2,488,000	10,460	2,500
Total receipts	-	13,628	-	39,588	72,296	500	2,488,000	10,460	2,500
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	72,296	-	-	7,531	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	10,000	-	-	-	1,908,603	-	2,500
Other disbursements	-	13,628	-	-	-	-	-	-	-
Total disbursements	-	13,628	10,000	-	72,296	-	1,908,603	7,531	2,500
Excess (deficiency) of receipts over disbursements	-	-	(10,000)	39,588	-	500	579,397	2,929	-
Cash and investments - ending	\$ 1,000	\$ -	\$ -	\$ 78,644	\$ -	\$ 500	\$ 579,397	\$ 2,929	\$ -

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

	Levy Excess Fund	Fire Asst Grant #2	Park NR-Ball Parks	LOIT-Public Safety	Penny Depot Restoration	Fire Assistance Grant	Fire Report	Operation Pull Over	Trees-New Construction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787	\$ 321	\$ -	\$ 6,912
Receipts:									
Taxes	356	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	2,800
Intergovernmental receipts	-	36,211	-	-	-	-	-	7,825	-
Charges for services	-	-	-	-	-	-	145	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>356</u>	<u>36,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145</u>	<u>7,825</u>	<u>2,800</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	7,825	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	230	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	36,123	-	-	-	-	-	-	892
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>36,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>7,825</u>	<u>892</u>
Excess (deficiency) of receipts over disbursements	<u>356</u>	<u>88</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85)</u>	<u>-</u>	<u>1,908</u>
Cash and investments - ending	\$ <u>356</u>	\$ <u>88</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>3,787</u>	\$ <u>236</u>	\$ <u>-</u>	\$ <u>8,820</u>

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

	Police Non-Reverting	Boy Scout Cabin Project	Police DARE	Fire NR Donations	Park Donation	Net Pays	Payroll Withholding- Federal	Payroll Withholding- State
Cash and investments - beginning	\$ 355	\$ 1,447	\$ 35	\$ 6,951	\$ 3,761	\$ -	\$ -	\$ 10,248
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	1,428	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,306	-	-	30	4,810	2,745,121	408,972	125,851
Total receipts	3,734	-	-	30	4,810	2,745,121	408,972	125,851
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	480	-	-	-	-
Other services and charges	1,377	1,447	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,000	-	-	-
Other disbursements	-	-	-	-	-	2,745,121	408,972	126,179
Total disbursements	1,377	1,447	-	480	5,000	2,745,121	408,972	126,179
Excess (deficiency) of receipts over disbursements	2,357	(1,447)	-	(450)	(190)	-	-	(328)
Cash and investments - ending	\$ 2,712	\$ -	\$ 35	\$ 6,501	\$ 3,571	\$ -	\$ -	\$ 9,920

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

	Payroll Withholding- County	Payroll- Health Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA	Payroll Police & Fire PERF	Payroll- Life Ins	Payroll- Deferred Comp	Payroll City PERF
Cash and investments - beginning	\$ 2,862	\$ 9,272	\$ -	\$ -	\$ -	\$ 3,916	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	35,696	981,328	623	90,776	253,316	297,565	3,864	71,941	280,603
Total receipts	35,696	981,328	623	90,776	253,316	297,565	3,864	71,941	280,603
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	35,761	972,514	623	90,776	253,316	297,351	3,864	71,941	280,603
Total disbursements	35,761	972,514	623	90,776	253,316	297,351	3,864	71,941	280,603
Excess (deficiency) of receipts over disbursements	(65)	8,814	-	-	-	214	-	-	-
Cash and investments - ending	\$ 2,797	\$ 18,086	\$ -	\$ -	\$ -	\$ 4,130	\$ -	\$ -	\$ -

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

	Storm Water Utility- Operating	Sewage BAN Construction	Sewage 2015 Refunding Construction	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD	Wastewater Utility- Operating	Wastewater Utility- Deprec/Improve	Wastewater Utility- BNY SRF Bond & Int
Cash and investments - beginning	\$ 143,437	\$ 402,648	\$ -	\$ -	\$ -	\$ -	\$ 481,650	\$ 64,424	\$ 4,898
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	212,434	-	-	-	-	-	2,872,988	-	-
Other receipts	83,079	271	-	-	-	-	34,754	-	1,122,476
Total receipts	295,513	271	-	-	-	-	2,907,742	-	1,122,476
Disbursements:									
Personal services	104,707	-	-	-	-	-	516,447	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,116,656
Capital outlay	-	322,773	-	-	-	-	-	-	-
Other disbursements	110,061	-	-	-	-	-	2,055,219	-	-
Total disbursements	214,768	322,773	-	-	-	-	2,571,666	-	1,116,656
Excess (deficiency) of receipts over disbursements	80,745	(322,502)	-	-	-	-	336,076	-	5,820
Cash and investments - ending	\$ 224,182	\$ 80,146	\$ -	\$ -	\$ -	\$ -	\$ 817,726	\$ 64,424	\$ 10,718

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

	Wastewater Utility- BNY SRF DSR	Wastewater Utility- BNY SRF Construction	Wastewater Utility- PILOT	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Water Utility- 2007 Bond Reserve	Totals
Cash and investments - beginning	\$ 1,124,180	\$ 63,695	\$ -	\$ 666,524	\$ 3,802	\$ -	\$ 148,263	\$ 8,599,985
Receipts:								
Taxes	-	-	-	-	-	-	-	3,480,785
Licenses and permits	-	-	-	-	-	-	-	44,273
Intergovernmental receipts	-	-	-	-	-	-	-	2,518,496
Charges for services	-	-	-	-	-	-	-	627,350
Fines and forfeits	-	-	-	-	-	-	-	14,684
Utility fees	-	-	-	1,686,254	-	-	-	4,771,676
Other receipts	382	9	70,000	188,332	144,863	46,342	-	9,652,512
Total receipts	382	9	70,000	1,874,586	144,863	46,342	-	21,109,776
Disbursements:								
Personal services	-	-	-	514,026	-	-	-	5,269,708
Supplies	-	-	-	-	-	-	-	367,885
Other services and charges	-	-	-	-	-	-	-	1,621,201
Debt service - principal and interest	-	-	-	-	144,863	-	-	1,261,519
Capital outlay	-	-	-	-	-	-	-	3,028,108
Other disbursements	-	63,704	70,000	1,178,116	-	46,342	-	8,824,091
Total disbursements	-	63,704	70,000	1,692,142	144,863	46,342	-	20,372,512
Excess (deficiency) of receipts over disbursements	382	(63,695)	-	182,444	-	-	-	737,264
Cash and investments - ending	\$ 1,124,562	\$ -	\$ -	\$ 848,968	\$ 3,802	\$ -	\$ 148,263	\$ 9,337,249

CITY OF DECATUR
 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	Park Non-Reverting	LLECE	Deferral Program	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 2,489,850	\$ 430,376	\$ 104,156	\$ 2,188	\$ 10,827	\$ 8,396	\$ 12,313	\$ 311,936	\$ 221,134
Receipts:									
Taxes	2,133,194	696,942	-	-	-	-	-	-	452,673
Licenses and permits	40,977	-	-	-	4,220	-	-	-	-
Intergovernmental receipts	1,335,853	380,810	38,889	-	-	-	-	55,714	32,384
Charges for services	526,724	2,376	-	87,406	4,558	-	-	-	65,775
Fines and forfeits	11,465	-	-	-	-	1,303	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	307,950	28,166	-	-	-	-	-	-	1,859
Total receipts	4,356,163	1,108,294	38,889	87,406	8,778	1,303	-	55,714	552,691
Disbursements:									
Personal services	2,733,378	564,783	-	-	-	-	-	-	372,673
Supplies	156,754	119,861	-	-	-	-	-	-	49,232
Other services and charges	567,213	369,080	25,394	73,992	5,086	-	-	-	68,067
Debt service - principal and interest	-	-	-	-	-	-	-	106,230	-
Capital outlay	150,122	90,223	-	-	-	-	-	-	28,776
Other disbursements	247,382	-	-	-	-	-	-	-	-
Total disbursements	3,854,849	1,143,947	25,394	73,992	5,086	-	-	106,230	518,748
Excess (deficiency) of receipts over disbursements	501,314	(35,653)	13,495	13,414	3,692	1,303	-	(50,516)	33,943
Cash and investments - ending	\$ 2,991,164	\$ 394,723	\$ 117,651	\$ 15,602	\$ 14,519	\$ 9,699	\$ 12,313	\$ 261,420	\$ 255,077

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

	Rainy Day	K-9	CCD	Redevelopment Commission	CEDIT	CCI	Police Pension	Fire Pension	Fire Training Infrastructure Grant
Cash and investments - beginning	\$ 129,432	\$ 1,698	\$ 494,876	\$ 607	\$ 677,707	\$ 131,289	\$ 204,075	\$ 59,972	\$ 117
Receipts:									
Taxes	-	-	149,118	-	-	-	96,944	107,520	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,702	-	406,008	23,623	306,743	135,263	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	925	-	5,000	-	1,948	-	-	-
Total receipts	-	925	164,820	5,000	406,008	25,571	403,687	242,783	-
Disbursements:									
Personal services	-	-	-	-	-	-	493,190	226,312	-
Supplies	-	621	-	-	-	-	-	-	-
Other services and charges	-	-	41,075	572	-	26,688	100	100	-
Debt service - principal and interest	-	-	71,637	-	-	-	-	-	-
Capital outlay	12,305	-	8,125	-	301,293	-	-	-	-
Other disbursements	5,000	-	-	-	-	-	-	-	-
Total disbursements	17,305	621	120,837	572	301,293	26,688	493,290	226,412	-
Excess (deficiency) of receipts over disbursements	(17,305)	304	43,983	4,428	104,715	(1,117)	(89,603)	16,371	-
Cash and investments - ending	\$ 112,127	\$ 2,002	\$ 538,859	\$ 5,035	\$ 782,422	\$ 130,172	\$ 114,472	\$ 76,343	\$ 117

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

	Train Depot Project	Payroll- Child Support	IMPACT Grant	Fire Non-Reverting Vehicle	IHCDA SHARP Grant	Main Street	Project Fund	Girl Scout Cabin Project	Decatur 200th Anniversary
Cash and investments - beginning	\$ 1,000	\$ -	\$ -	\$ 78,644	\$ -	\$ 500	\$ 579,397	\$ 2,929	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	255,633	-	-	-	-
Charges for services	-	-	-	42,481	-	2,988	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	14,460	-	-	-	13,032	-	3,000	-
Total receipts	-	14,460	-	42,481	255,633	16,020	-	3,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,000	-	-	-	260,633	7,228	-	5,142	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	578,663	-	-
Other disbursements	-	14,460	-	-	-	-	-	-	-
Total disbursements	1,000	14,460	-	-	260,633	7,228	578,663	5,142	-
Excess (deficiency) of receipts over disbursements	(1,000)	-	-	42,481	(5,000)	8,792	(578,663)	(2,142)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 121,125	\$ (5,000)	\$ 9,292	\$ 734	\$ 787	\$ -

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

	Levy Excess Fund	Fire Asst Grant #2	Park NR-Ball Parks	LOIT-Public Safety	Penny Depot Restoration	Fire Assistance Grant	Fire Report	Operation Pull Over	Trees-New Construction
Cash and investments - beginning	\$ 356	\$ 88	\$ -	\$ -	\$ -	\$ 3,787	\$ 236	\$ -	\$ 8,820
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	176,702	-	-	-	7,480	-
Charges for services	-	-	6,820	-	-	-	120	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	247,382	16,000	-	-	-	3,400
Total receipts	-	-	6,820	424,084	16,000	-	120	7,480	3,400
Disbursements:									
Personal services	-	-	-	-	-	-	-	7,480	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	45	-	-
Debt service - principal and interest	-	-	-	38,574	-	-	-	-	-
Capital outlay	-	-	-	46,283	12,750	-	-	-	9,002
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	84,857	12,750	-	45	7,480	9,002
Excess (deficiency) of receipts over disbursements	-	-	6,820	339,227	3,250	-	75	-	(5,602)
Cash and investments - ending	\$ 356	\$ 88	\$ 6,820	\$ 339,227	\$ 3,250	\$ 3,787	\$ 311	\$ -	\$ 3,218

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

	Police Non-Reverting	Boy Scout Cabin Project	Police DARE	Fire NR Donations	Park Donation	Net Pays	Payroll Withholding- Federal	Payroll Withholding- State	Payroll Withholding- County
Cash and investments - beginning	\$ 2,712	\$ -	\$ 35	\$ 6,501	\$ 3,571	\$ -	\$ -	\$ 9,920	\$ 2,797
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	654	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	920	485	2,899,471	427,110	130,182	37,816
Total receipts	654	-	-	920	485	2,899,471	427,110	130,182	37,816
Disbursements:									
Personal services	-	-	-	-	-	2,899,471	-	-	-
Supplies	-	-	-	956	-	-	-	-	-
Other services and charges	800	-	-	585	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	600	-	-	-	-
Other disbursements	-	-	-	-	-	-	427,110	126,044	36,409
Total disbursements	800	-	-	1,541	600	2,899,471	427,110	126,044	36,409
Excess (deficiency) of receipts over disbursements	(146)	-	-	(621)	(115)	-	-	4,138	1,407
Cash and investments - ending	\$ 2,566	\$ -	\$ 35	\$ 5,880	\$ 3,456	\$ -	\$ -	\$ 14,058	\$ 4,204

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

	Payroll- Health Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA	Payroll Police & Fire PERF	Payroll- Life Ins	Payroll- Deferred Comp	Payroll City PERF	Storm Water Utility- Operating
Cash and investments - beginning	\$ 18,086	\$ -	\$ -	\$ -	\$ 4,130	\$ -	\$ -	\$ -	\$ 224,182
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	324,659
Other receipts	1,022,519	598	97,850	272,555	309,597	5,203	81,644	307,550	5,211
Total receipts	1,022,519	598	97,850	272,555	309,597	5,203	81,644	307,550	329,870
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	123,154
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,015,126	598	97,850	272,555	309,597	5,203	81,644	307,398	155,695
Total disbursements	1,015,126	598	97,850	272,555	309,597	5,203	81,644	307,398	278,849
Excess (deficiency) of receipts over disbursements	7,393	-	-	-	-	-	-	152	51,021
Cash and investments - ending	\$ 25,479	\$ -	\$ -	\$ -	\$ 4,130	\$ -	\$ -	\$ 152	\$ 275,203

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

	Sewage BAN Construction	Sewage 2015 Refunding Construction	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD	Wastewater Utility- Operating	Wastewater Utility- Deprec/Improve	Wastewater Utility- BNY SRF Bond & Int
Cash and investments - beginning	\$ 80,146	\$ -	\$ -	\$ -	\$ -	\$ 817,726	\$ 64,424	\$ 10,718
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,902,872	-	-
Other receipts	64	50,175	5,942,059	4,162	1,323,978	584,863	-	1,218,910
Total receipts	64	50,175	5,942,059	4,162	1,323,978	3,487,735	-	1,218,910
Disbursements:								
Personal services	-	-	-	-	-	537,540	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	383,485
Capital outlay	78,152	-	-	-	-	-	-	-
Other disbursements	2,058	50,175	945,034	15	-	2,441,600	-	186,804
Total disbursements	80,210	50,175	945,034	15	-	2,979,140	-	570,289
Excess (deficiency) of receipts over disbursements	(80,146)	-	4,997,025	4,147	1,323,978	508,595	-	648,621
Cash and investments - ending	\$ -	\$ -	\$ 4,997,025	\$ 4,147	\$ 1,323,978	\$ 1,326,321	\$ 64,424	\$ 659,339

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

	Wastewater Utility- BNY SRF DSR	Wastewater Utility- BNY SRF Construction	Wastewater Utility- PILOT	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Water Utility- 2007 Bond Reserve	Totals
Cash and investments - beginning	\$ 1,124,562	\$ -	\$ -	\$ 848,968	\$ 3,802	\$ -	\$ 148,263	\$ 9,337,249
Receipts:								
Taxes	-	-	-	-	-	-	-	3,636,391
Licenses and permits	-	-	-	-	-	-	-	45,197
Intergovernmental receipts	-	-	-	-	-	-	-	3,170,804
Charges for services	-	-	-	-	-	-	-	739,248
Fines and forfeits	-	-	-	-	-	-	-	13,422
Utility fees	-	-	-	1,658,464	-	-	-	4,885,995
Other receipts	223,967	-	70,000	16,878	141,463	46,342	-	15,864,694
Total receipts	223,967	-	70,000	1,675,342	141,463	46,342	-	28,355,751
Disbursements:								
Personal services	-	-	-	538,816	-	-	-	8,496,797
Supplies	-	-	-	-	-	-	-	327,424
Other services and charges	-	-	-	-	-	-	-	1,452,800
Debt service - principal and interest	-	-	-	-	141,463	-	-	741,389
Capital outlay	-	-	-	-	-	-	-	1,316,294
Other disbursements	1,348,482	-	70,000	1,214,233	-	46,342	-	9,406,814
Total disbursements	1,348,482	-	70,000	1,753,049	141,463	46,342	-	21,741,518
Excess (deficiency) of receipts over disbursements	(1,124,515)	-	-	(77,707)	-	-	-	6,614,233
Cash and investments - ending	\$ 47	\$ -	\$ -	\$ 771,261	\$ 3,802	\$ -	\$ 148,263	\$ 15,951,482

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

	General	MVH-Street	Local Road And Street	Park NR-Bus Trips	LLECE	Deferral Program	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 2,991,164	\$ 394,723	\$ 117,651	\$ 15,602	\$ 14,519	\$ 9,699	\$ 12,313	\$ 261,420	\$ 255,077
Receipts:									
Taxes	2,126,357	725,511	-	-	-	-	-	-	382,357
Licenses and permits	53,120	-	-	-	8,030	-	-	-	-
Intergovernmental receipts	1,108,625	383,443	38,774	-	-	-	-	55,712	29,547
Charges for services	536,999	5,437	-	38,593	4,139	-	-	-	70,045
Fines and forfeits	12,577	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	207,873	22,168	-	-	100	3,256	-	-	24,320
Total receipts	4,045,551	1,136,559	38,774	38,593	12,269	3,256	-	55,712	506,269
Disbursements:									
Personal services	2,747,765	578,253	-	-	-	-	-	-	368,078
Supplies	132,144	89,646	-	-	-	-	-	-	59,871
Other services and charges	551,061	351,611	42,860	45,181	1,734	500	-	-	80,855
Debt service - principal and interest	-	-	-	-	-	-	-	70,926	-
Capital outlay	262,719	61,809	-	-	-	-	-	21,894	44,644
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	400,000	-	-	-	-	-	-	-	-
Total disbursements	4,093,689	1,081,319	42,860	45,181	1,734	500	-	92,820	553,448
Excess (deficiency) of receipts over disbursements	(48,138)	55,240	(4,086)	(6,588)	10,535	2,756	-	(37,108)	(47,179)
Cash and investments - ending	\$ 2,943,026	\$ 449,963	\$ 113,565	\$ 9,014	\$ 25,054	\$ 12,455	\$ 12,313	\$ 224,312	\$ 207,898

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

	Rainy Day	K9 Fund	LOIT Special Dist	CCD	Redevelopment Commission	CEDIT	CCI	Police Pension
Cash and investments - beginning	\$ 112,127	\$ 2,002	\$ -	\$ 538,859	\$ 5,035	\$ 782,422	\$ 130,172	\$ 114,472
Receipts:								
Taxes	132,682	-	398,046	139,053	45,266	-	-	81,854
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,793	-	322,070	23,971	374,850
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	405,000	1,975	-	13,010	-	-	-	-
Total receipts	537,682	1,975	398,046	162,856	45,266	322,070	23,971	456,704
Disbursements:								
Personal services	-	-	-	-	-	-	-	465,464
Supplies	-	540	-	-	-	-	-	-
Other services and charges	-	-	274,080	14,690	2,065	-	7,455	100
Debt service - principal and interest	-	-	-	70,219	-	-	-	-
Capital outlay	-	-	-	173,463	-	290,625	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,000	-	-	-
Total disbursements	-	540	274,080	258,372	7,065	290,625	7,455	465,564
Excess (deficiency) of receipts over disbursements	537,682	1,435	123,966	(95,516)	38,201	31,445	16,516	(8,860)
Cash and investments - ending	\$ 649,809	\$ 3,437	\$ 123,966	\$ 443,343	\$ 43,236	\$ 813,867	\$ 146,688	\$ 105,612

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

	Fire Pension	Fire Training Infrastructure Grant	Payroll- Child Support	Fire Vehicle Fund	IHCDA SHARP Grant	Main Street	Project Fund	Girl Scout Cabin Project
Cash and investments - beginning	\$ 76,343	\$ 117	\$ -	\$ 121,125	\$ (5,000)	\$ 9,292	\$ 734	\$ 787
Receipts:								
Taxes	30,572	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	142,394	-	-	-	5,000	-	-	-
Charges for services	-	-	-	44,244	-	14,996	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	9,668	-	-	6,259	-	-
Total receipts	172,966	-	9,668	44,244	5,000	21,255	-	-
Disbursements:								
Personal services	210,482	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,979	-	-
Other services and charges	100	-	-	-	-	692	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	9,668	-	-	26,876	-	-
Total disbursements	210,582	-	9,668	-	-	30,547	-	-
Excess (deficiency) of receipts over disbursements	(37,616)	-	-	44,244	5,000	(9,292)	-	-
Cash and investments - ending	\$ 38,727	\$ 117	\$ -	\$ 165,369	\$ -	\$ -	\$ 734	\$ 787

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

	Levy Excess Fund	Fire Asst Grant #2	Park NR-Ball Parks	LOIT-Public Safety	Pennsy Depot Restoration	Fire Smoke Detectors	2015 HMGP Buyout Grant	DST- Exhibit Fund
Cash and investments - beginning	\$ 356	\$ 88	\$ 6,820	\$ 339,227	\$ 3,250	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	426,522	20,000	-	369,645	-
Charges for services	-	-	7,070	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	29,732	4,507	-	27,134
Total receipts	-	-	7,070	426,522	49,732	4,507	369,645	27,134
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	63,790	-	551	-	-
Other services and charges	-	-	-	-	-	-	22,453	-
Debt service - principal and interest	-	-	-	76,002	-	-	-	-
Capital outlay	-	-	2,273	232,502	56,944	-	363,147	27,134
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,273	372,294	56,944	551	385,600	27,134
Excess (deficiency) of receipts over disbursements	-	-	4,797	54,228	(7,212)	3,956	(15,955)	-
Cash and investments - ending	\$ 356	\$ 88	\$ 11,617	\$ 393,455	\$ (3,962)	\$ 3,956	\$ (15,955)	\$ -

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

	Train Depot NR Operating	Quick Impact Place Based OCRA Grant	Economic Devel Revolving Fund	2016 Flood Acquisition PDM Grant	Madison St Plaza	Payroll- Hoosier START	Fire Assistance Grant	Fire Report
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787	\$ 311
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	725	-	-	-	-	-	-	80
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	725	-	-	-	-	-	-	80
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	220	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	220	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	505	-	-	-	-	-	-	80
Cash and investments - ending	\$ 505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787	\$ 391

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

	Operation Pull Over Grant	Trees-New Construction	Police Non-Reverting	Police DARE	Fire Donations	Park Donation	Payroll Net Pays	Payroll Withholding- Federal
Cash and investments - beginning	\$ -	\$ 3,218	\$ 2,566	\$ 35	\$ 5,880	\$ 3,456	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,996	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	2,400	-	-	5,852	4,782	2,806,349	410,717
Total receipts	8,996	2,400	-	-	5,852	4,782	2,806,349	410,717
Disbursements:								
Personal services	8,996	-	-	-	-	-	-	-
Supplies	-	-	-	-	768	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,626	-	-	3,960	5,639	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,305	-	2,806,349	410,717
Total disbursements	8,996	2,626	-	-	8,033	5,639	2,806,349	410,717
Excess (deficiency) of receipts over disbursements	-	(226)	-	-	(2,181)	(857)	-	-
Cash and investments - ending	\$ -	\$ 2,992	\$ 2,566	\$ 35	\$ 3,699	\$ 2,599	\$ -	\$ -

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

	Payroll Withholding- State	Payroll Withholding- County	Payroll- Med/Dental Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA	Payroll Police & Fire PERF	Payroll- Life Ins
Cash and investments - beginning	\$ 14,058	\$ 4,204	\$ 25,479	\$ -	\$ -	\$ -	\$ 4,130	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	127,242	51,981	1,016,902	609	95,897	264,606	306,944	6,592
Total receipts	127,242	51,981	1,016,902	609	95,897	264,606	306,944	6,592
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	126,682	49,810	1,008,574	609	95,897	264,606	306,613	6,592
Total disbursements	126,682	49,810	1,008,574	609	95,897	264,606	306,613	6,592
Excess (deficiency) of receipts over disbursements	560	2,171	8,328	-	-	-	331	-
Cash and investments - ending	\$ 14,618	\$ 6,375	\$ 33,807	\$ -	\$ -	\$ -	\$ 4,461	\$ -

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

	Payroll- Deferred Comp	Payroll City PERF	Storm Water Utility- Operating	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD	Sewage- Operating	Sewage Util- Depreciation
Cash and investments - beginning	\$ -	\$ 152	\$ 275,203	\$ 4,997,025	\$ 4,147	\$ 1,323,978	\$ 1,326,321	\$ 64,424
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	426,705	-	-	-	2,941,903	-
Other receipts	101,674	302,763	1,971	-	9,939	-	47,189	-
Total receipts	101,674	302,763	428,676	-	9,939	-	2,989,092	-
Disbursements:								
Personal services	-	-	84,087	-	-	-	521,524	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,975,456	-	-	-	-
Utility operating expenses	-	-	96,523	-	-	-	797,562	-
Other disbursements	101,674	302,732	-	-	-	-	1,388,565	-
Total disbursements	101,674	302,732	180,610	2,975,456	-	-	2,707,651	-
Excess (deficiency) of receipts over disbursements	-	31	248,066	(2,975,456)	9,939	-	281,441	-
Cash and investments - ending	\$ -	\$ 183	\$ 523,269	\$ 2,021,569	\$ 14,086	\$ 1,323,978	\$ 1,607,762	\$ 64,424

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

	Sewage- BNY SRF Bond & Int	Sewage- BNY SRF DSR	Sewage- PILOT Reserve	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Water Utility- 2007 Bond Reserve	Totals
Cash and investments - beginning	\$ 659,339	\$ 47	\$ -	\$ 771,261	\$ 3,802	\$ -	\$ 148,263	\$ 15,951,482
Receipts:								
Taxes	-	-	-	-	-	-	-	4,061,698
Licenses and permits	-	-	-	-	-	-	-	61,150
Intergovernmental receipts	-	-	-	-	-	-	-	3,320,342
Charges for services	-	-	-	-	-	-	-	722,328
Fines and forfeits	-	-	-	-	-	-	-	12,577
Utility fees	-	-	-	1,720,559	-	-	-	5,089,167
Other receipts	1,319,271	-	70,000	18,921	147,957	46,342	-	7,921,902
Total receipts	1,319,271	-	70,000	1,739,480	147,957	46,342	-	21,189,164
Disbursements:								
Personal services	-	-	-	518,069	-	-	-	5,502,718
Supplies	-	-	-	-	-	-	-	350,289
Other services and charges	-	-	-	-	-	-	-	1,395,657
Debt service - principal and interest	1,316,943	-	-	-	147,956	-	-	1,682,046
Capital outlay	-	-	-	-	-	-	-	4,524,835
Utility operating expenses	-	-	-	1,017,966	-	-	-	1,912,051
Other disbursements	-	-	70,000	194,298	-	46,342	-	7,624,909
Total disbursements	1,316,943	-	70,000	1,730,333	147,956	46,342	-	22,992,505
Excess (deficiency) of receipts over disbursements	2,328	-	-	9,147	1	-	-	(1,803,341)
Cash and investments - ending	\$ 661,667	\$ 47	\$ -	\$ 780,408	\$ 3,803	\$ -	\$ 148,263	\$ 14,148,141

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

	General	MVH-Street	Local Road And Street	Park NR-Bus Trips	LLECE	Deferral Program	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 2,943,026	\$ 449,963	\$ 113,565	\$ 9,014	\$ 25,054	\$ 12,455	\$ 12,313	\$ 224,312	\$ 207,898
Receipts:									
Taxes	2,851,721	978,030	-	-	-	-	-	-	434,045
Licenses and permits	104,555	-	-	-	3,850	-	-	-	-
Intergovernmental receipts	298,964	438,981	50,053	-	-	-	-	55,714	31,708
Charges for services	530,843	4,799	-	5,325	3,453	-	-	-	65,284
Fines and forfeits	17,756	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	221,549	19,949	-	-	29	3,102	-	-	13,732
Total receipts	<u>4,025,388</u>	<u>1,441,759</u>	<u>50,053</u>	<u>5,325</u>	<u>7,332</u>	<u>3,102</u>	<u>-</u>	<u>55,714</u>	<u>544,769</u>
Disbursements:									
Personal services	2,886,580	597,168	-	-	-	-	-	-	365,280
Supplies	136,969	95,246	-	-	-	-	-	-	54,157
Other services and charges	619,112	352,792	46,107	6,642	6,119	-	-	-	79,022
Debt service - principal and interest	-	-	-	-	-	-	-	69,509	-
Capital outlay	62,245	42,304	-	-	-	-	-	-	40,420
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,704,906</u>	<u>1,087,510</u>	<u>46,107</u>	<u>6,642</u>	<u>6,119</u>	<u>-</u>	<u>-</u>	<u>69,509</u>	<u>538,879</u>
Excess (deficiency) of receipts over disbursements	<u>320,482</u>	<u>354,249</u>	<u>3,946</u>	<u>(1,317)</u>	<u>1,213</u>	<u>3,102</u>	<u>-</u>	<u>(13,795)</u>	<u>5,890</u>
Cash and investments - ending	<u>\$ 3,263,508</u>	<u>\$ 804,212</u>	<u>\$ 117,511</u>	<u>\$ 7,697</u>	<u>\$ 26,267</u>	<u>\$ 15,557</u>	<u>\$ 12,313</u>	<u>\$ 210,517</u>	<u>\$ 213,788</u>

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

	Rainy Day	K9 Fund	LOIT Special Dist	CCD	Redevelopment Commission	CEDIT	CCI	Police Pension
Cash and investments - beginning	\$ 649,809	\$ 3,437	\$ 123,966	\$ 443,343	\$ 43,236	\$ 813,867	\$ 146,688	\$ 105,612
Receipts:								
Taxes	-	-	-	148,761	86,906	425,933	-	158,058
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,596	-	190,000	22,872	302,907
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	193	-	-	499	9,112	-	-
Total receipts	-	193	-	162,357	87,405	625,045	22,872	460,965
Disbursements:								
Personal services	-	-	-	-	-	-	-	448,327
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	100,000	18,438	19,013	-	4,754	100
Debt service - principal and interest	-	-	-	68,800	-	-	-	-
Capital outlay	208,511	-	-	224,303	895	464,987	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	275,000	-	-
Total disbursements	208,511	-	100,000	311,541	19,908	739,987	4,754	448,427
Excess (deficiency) of receipts over disbursements	(208,511)	193	(100,000)	(149,184)	67,497	(114,942)	18,118	12,538
Cash and investments - ending	\$ 441,298	\$ 3,630	\$ 23,966	\$ 294,159	\$ 110,733	\$ 698,925	\$ 164,806	\$ 118,150

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

	Fire Pension	Fire Training Infrastructure Grant	Payroll- Child Support	Fire Vehicle Fund	IHCDA SHARP Grant	Main Street	Project Fund	Girl Scout Cabin Project
Cash and investments - beginning	\$ 38,727	\$ 117	\$ -	\$ 165,369	\$ -	\$ -	\$ 734	\$ 787
Receipts:								
Taxes	101,915	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	135,291	-	-	-	-	-	-	-
Charges for services	-	-	-	43,679	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	8,504	-	-	-	-	500
Total receipts	237,206	-	8,504	43,679	-	-	-	500
Disbursements:								
Personal services	213,440	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	100	-	-	-	-	-	-	1,153
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	80,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	8,504	-	-	-	734	-
Total disbursements	213,540	-	8,504	80,000	-	-	734	1,153
Excess (deficiency) of receipts over disbursements	23,666	-	-	(36,321)	-	-	(734)	(653)
Cash and investments - ending	\$ 62,393	\$ 117	\$ -	\$ 129,048	\$ -	\$ -	\$ -	\$ 134

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

	Levy Excess Fund	Fire Asst Grant #2	Park NR-Ball Parks	LOIT-Public Safety	Penny Depot Restoration	Fire Smoke Detectors	2015 HMGP Buyout Grant	DST- Exhibit Fund
Cash and investments - beginning	\$ 356	\$ 88	\$ 11,617	\$ 393,455	\$ (3,962)	\$ 3,956	\$ (15,955)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	432,787	3,796	-	54,124	-
Charges for services	-	-	7,350	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,193	2,140	3,500	15,000
Total receipts	-	-	7,350	432,787	12,989	2,140	57,624	15,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	46,987	-	2,925	-	-
Other services and charges	-	-	-	13,437	-	-	35,180	-
Debt service - principal and interest	-	-	-	74,474	-	-	-	-
Capital outlay	-	-	2,137	142,292	9,027	-	-	15,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,137	277,190	9,027	2,925	35,180	15,000
Excess (deficiency) of receipts over disbursements	-	-	5,213	155,597	3,962	(785)	22,444	-
Cash and investments - ending	\$ 356	\$ 88	\$ 16,830	\$ 549,052	\$ -	\$ 3,171	\$ 6,489	\$ -

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

	Train Depot NR Operating	Quick Impact Place Based OCRA Grant	Economic Devel Revolving Fund	2016 Flood Acquisition PDM Grant	Madison St Plaza	Payroll- Hoosier START	Fire Assistance Grant	Fire Report
Cash and investments - beginning	\$ 505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,787	\$ 391
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	265,964	-	-	-	-
Charges for services	4,281	-	-	-	-	-	-	80
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,043	462	275,000	77,720	128,055	8,512	-	-
Total receipts	10,324	5,462	275,000	343,684	128,055	8,512	-	80
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	8,123	-	-	19,351	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	5,462	251,131	134,210	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,512	-	-
Total disbursements	8,123	5,462	251,131	153,561	-	8,512	-	-
Excess (deficiency) of receipts over disbursements	2,201	-	23,869	190,123	128,055	-	-	80
Cash and investments - ending	\$ 2,706	\$ -	\$ 23,869	\$ 190,123	\$ 128,055	\$ -	\$ 3,787	\$ 471

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

	Operation Pull Over Grant	Trees-New Construction	Police Non-Reverting	Police DARE	Fire Donations	Park Donation	Payroll Net Pays	Payroll Withholding- Federal
Cash and investments - beginning	\$ -	\$ 2,992	\$ 2,566	\$ 35	\$ 3,699	\$ 2,599	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	4,600	-	-	-	-	-	-
Intergovernmental receipts	9,999	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	599	-	-	17,551	2,935,368	440,392
Total receipts	9,999	4,600	599	-	-	17,551	2,935,368	440,392
Disbursements:								
Personal services	11,916	-	-	-	-	-	-	-
Supplies	-	-	-	-	126	-	-	-
Other services and charges	-	-	599	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,095	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1	-	2,935,368	440,392
Total disbursements	11,916	-	599	-	127	5,095	2,935,368	440,392
Excess (deficiency) of receipts over disbursements	(1,917)	4,600	-	-	(127)	12,456	-	-
Cash and investments - ending	\$ (1,917)	\$ 7,592	\$ 2,566	\$ 35	\$ 3,572	\$ 15,055	\$ -	\$ -

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

	Payroll Withholding- State	Payroll Withholding- County	Payroll- Med/Dental Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA	Payroll Police & Fire PERF	Payroll- Life Ins
Cash and investments - beginning	\$ 14,618	\$ 6,375	\$ 33,807	\$ -	\$ -	\$ -	\$ 4,461	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	130,919	56,026	1,016,870	494	100,669	270,936	307,256	6,548
Total receipts	130,919	56,026	1,016,870	494	100,669	270,936	307,256	6,548
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	130,717	55,811	1,005,482	494	100,669	270,936	307,256	6,548
Total disbursements	130,717	55,811	1,005,482	494	100,669	270,936	307,256	6,548
Excess (deficiency) of receipts over disbursements	202	215	11,388	-	-	-	-	-
Cash and investments - ending	\$ 14,820	\$ 6,590	\$ 45,195	\$ -	\$ -	\$ -	\$ 4,461	\$ -

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

	Payroll- Deferred Comp	Payroll City PERF	Storm Water Utility- Operating	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD	Sewage- Operating	Sewage Util- Depreciation
Cash and investments - beginning	\$ -	\$ 183	\$ 523,269	\$ 2,021,569	\$ 14,086	\$ 1,323,978	\$ 1,607,762	\$ 64,424
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	552,026	-	-	-	2,971,617	-
Other receipts	89,697	306,272	4,635	-	9,930	-	46,671	-
Total receipts	89,697	306,272	556,661	-	9,930	-	3,018,288	-
Disbursements:								
Personal services	-	-	76,389	-	-	-	542,075	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	701,315	-	-	-	-
Utility operating expenses	-	-	391,705	-	-	-	850,858	-
Other disbursements	89,697	306,455	-	-	-	-	1,391,175	-
Total disbursements	89,697	306,455	468,094	701,315	-	-	2,784,108	-
Excess (deficiency) of receipts over disbursements	-	(183)	88,567	(701,315)	9,930	-	234,180	-
Cash and investments - ending	\$ -	\$ -	\$ 611,836	\$ 1,320,254	\$ 24,016	\$ 1,323,978	\$ 1,841,942	\$ 64,424

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

	Sewage- BNY SRF Bond & Int	Sewage- BNY SRF DSR	Sewage- PILOT Reserve	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Water Utility- 2007 Bond Reserve	Totals
Cash and investments - beginning	\$ 661,667	\$ 47	\$ -	\$ 780,408	\$ 3,803	\$ -	\$ 148,263	\$ 14,148,141
Receipts:								
Taxes	-	-	-	-	-	-	-	5,185,369
Licenses and permits	-	-	-	-	-	-	-	113,005
Intergovernmental receipts	-	-	-	-	-	-	-	2,311,756
Charges for services	-	-	-	-	-	-	-	665,094
Fines and forfeits	-	-	-	-	-	-	-	17,756
Utility fees	-	-	-	1,915,274	-	-	-	5,438,917
Other receipts	1,323,085	-	70,000	200,271	137,615	46,342	-	8,320,940
Total receipts	1,323,085	-	70,000	2,115,545	137,615	46,342	-	22,052,837
Disbursements:								
Personal services	-	-	-	530,392	-	-	-	5,671,567
Supplies	-	-	-	-	-	-	-	336,410
Other services and charges	-	-	-	-	-	-	-	1,330,042
Debt service - principal and interest	1,319,976	-	-	-	-	-	-	1,532,759
Capital outlay	-	-	-	-	-	-	-	2,389,334
Utility operating expenses	-	-	-	1,530,793	-	-	-	2,773,356
Other disbursements	-	-	70,000	236,207	108,338	46,342	148,263	7,942,901
Total disbursements	1,319,976	-	70,000	2,297,392	108,338	46,342	148,263	21,976,369
Excess (deficiency) of receipts over disbursements	3,109	-	-	(181,847)	29,277	-	(148,263)	76,468
Cash and investments - ending	\$ 664,776	\$ 47	\$ -	\$ 598,561	\$ 33,080	\$ -	\$ -	\$ 14,224,609

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ 48,142
Storm Water	536	42,883
Sewage	11,951	257,782
Water	<u>33,878</u>	<u>151,275</u>
Totals	<u>\$ 46,365</u>	<u>\$ 500,082</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Water:				
Daniel S & Luanne S Buchan	Real Estate- (5) water wells & pumps	\$ 4,410	1/1/2008	12/31/2032
Orlyn K Lehman	Real Estate- (2) water wells & pumps	<u>1,654</u>	12/1/2006	11/30/2056
Total Water		<u>6,064</u>		
Total of annual lease payments		<u>\$ 6,064</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	New City Hall and Police Station	\$ 2,045,000	\$ 208,418
Sewage:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2015	2,600,000	430,100
Revenue bonds	Sewage Works Revenue Bonds of 2008 SRF Loan	6,314,000	668,283
Revenue bonds	Sewage Works Revenue Bonds of 2015	<u>6,000,000</u>	<u>223,781</u>
Total Sewage		<u>14,914,000</u>	<u>1,322,164</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2017	<u>1,218,000</u>	<u>99,490</u>
Totals		<u>\$ 18,177,000</u>	<u>\$ 1,630,072</u>

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CITY OF DECATUR
 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	\$ 5,926,819
Infrastructure	5,558,254
Buildings	3,880,201
Improvements other than buildings	903,926
Machinery, equipment, and vehicles	<u>7,485,244</u>
Total governmental activities	<u>23,754,444</u>
Storm Water:	
Infrastructure	605,141
Machinery, equipment, and vehicles	<u>145,809</u>
Total Storm Water	<u>750,950</u>
Sewage:	
Land	476,531
Infrastructure	18,395,844
Buildings	11,167,103
Machinery, equipment, and vehicles	<u>8,589,692</u>
Total Sewage	<u>38,629,170</u>
Water:	
Land	179,723
Infrastructure	6,019,970
Buildings	441,867
Machinery, equipment, and vehicles	<u>2,671,010</u>
Total Water	<u>9,312,570</u>
Total capital assets	<u>\$ 72,447,134</u>

OTHER REPORTS

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