

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF DUNKIRK

JAY COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
02/20/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Phonnie M. Kesler	01-01-12 to 08-14-15
	John T. Phillips	08-15-15 to 12-31-15
	Tina Elliott	01-01-16 to 12-31-19
Mayor	Daniel W. Watson	01-01-12 to 12-31-15
	Gene Ritter	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Judy D. Garr	01-01-14 to 12-31-15
	Tom Johnson	01-01-16 to 12-31-17
	Jesse Bivens	01-01-18 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF DUNKIRK, JAY COUNTY, INDIANA

**Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Dunkirk (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 20, 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 DUNKIRK  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
General	\$ 853,415	\$ 1,168,538	\$ 1,009,732	\$ 1,012,221	\$ 1,199,622	\$ 1,057,847	\$ 1,153,996
Motor Vehicle Highway	172,069	265,671	135,005	302,735	204,978	278,949	228,764
Local Road and Street	12,387	8,341	6,170	14,558	8,443	4,817	18,184
1996 Drug Free Allotment	51	-	-	51	-	-	51
DTR Economic Development	120,779	9,778	-	130,557	14,718	21,874	123,401
Planning and Zoning	70	-	-	70	-	-	70
Trash Collection	(559)	134,345	115,590	18,196	133,669	137,023	14,842
Police Continuing Education	11,504	1,576	6,046	7,034	2,306	-	9,340
Clerks Record Perpetuation	888	64	-	952	159	-	1,111
User Fee	6,875	-	-	6,875	-	-	6,875
Rainy Day	50,120	-	5,000	45,120	-	-	45,120
Police K-9	500	-	-	500	-	-	500
EDIT- Jay/Blackford County	53,735	82,210	79,931	56,014	82,535	80,099	58,450
Levy Excess	-	6	-	6	-	-	6
Park Nonreverting Operating	37,555	25,894	14,137	49,312	8,305	25,760	31,857
Fire Equipment (Not Debt Service)	100	-	-	100	-	-	100
Cumulative Capital Improvement Cigarette Tax	27,903	13,737	17,256	24,384	5,933	3,730	26,587
Capital Improvement	839	-	-	839	-	-	839
Fire Equipment	1,456	1,015	-	2,471	177	-	2,648
Sewage Improvement Investment	192,827	-	-	192,827	-	-	192,827
Police Pension	27,154	22,102	22,457	26,799	23,338	22,503	27,634
Court	4,489	9,309	8,378	5,420	7,916	6,605	6,731
LOIT- Public Safety	106,437	55,464	30,156	131,745	56,706	50,711	137,740
Non-Reverting Repair/Main	2,855	-	-	2,855	330	-	3,185
IHCDA Grant- Blight Elimination Project	-	-	-	-	86,398	86,398	-
Highlands Subdivision	900	-	-	900	-	-	900
Water Utility Depreciation	259,348	86,720	45,098	300,970	29,631	30,135	300,466
Water Meter Deposits	37,580	13,925	15,189	36,316	16,861	12,837	40,340
Water Bond and Interest- BONY	111,210	168,363	161,118	118,455	120,933	29,621	209,767
Water Debt Reserve- BONY	138,756	-	-	138,756	-	-	138,756
Water Project- R.E. Crosby	2,189	-	-	2,189	-	2,189	-
Water Project- RCM Excavating	17,287	2	17,291	(2)	2	-	-
Sewage Bond and Interest- BONY	47,364	102,254	119,879	29,739	100,653	119,950	10,442
Sewage Debt Reserve- BONY	189,186	67,156	-	256,342	54,678	-	311,020
Payroll	(56,556)	882,342	880,835	(55,049)	893,788	887,527	(48,788)
Police Pension Investment	21,466	29	-	21,495	20	-	21,515
Sewage Bond and Interest Investment	-	-	-	-	146	-	146
Lien Payments	-	5,916	5,916	-	2,767	774	1,993
Credit Card Clearing Account	-	42,273	42,122	151	50,548	49,577	1,122
Cash on Hand	150	-	-	150	-	-	150
Sewage Operating	69,590	962,245	962,235	69,600	965,406	785,514	249,492
Sewage Improvement	451,320	187,936	46,982	592,274	49,687	18,019	623,942
Sewage- 2012 WWTP Project	1,387,179	37,203	963,536	460,846	164	159,138	301,872
Sewage Bond and Interest- Huntington	70,481	212,336	211,177	71,640	160,815	178,621	53,834
Sewage Operating Investment	266	314	-	580	121	-	701
Water Utility Operating	51,200	569,151	569,151	51,200	530,388	560,435	21,153
Totals	<u>\$ 4,482,365</u>	<u>\$ 5,136,215</u>	<u>\$ 5,490,387</u>	<u>\$ 4,128,193</u>	<u>\$ 4,812,141</u>	<u>\$ 4,610,653</u>	<u>\$ 4,329,681</u>

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
General	\$ 1,153,996	\$ 1,299,444	\$ 991,923	\$ 1,461,517	\$ 1,137,049	\$ 1,304,935	\$ 1,293,631
Motor Vehicle Highway	228,764	210,584	170,103	269,245	178,231	142,595	304,881
Local Road and Street	18,184	8,356	6,794	19,746	10,616	6,520	23,842
1996 Drug Free Allotment	51	-	-	51	-	-	51
DTR Economic Development	123,401	11,123	-	134,524	33,674	32,430	135,768
Planning and Zoning	70	-	-	70	58	-	128
Trash Collection	14,842	129,831	119,969	24,704	134,279	134,565	24,418
Police Continuing Education	9,340	2,428	-	11,768	1,335	-	13,103
Clerks Record Perpetuation	1,111	347	-	1,458	170	-	1,628
User Fee	6,875	-	-	6,875	-	-	6,875
Rainy Day	45,120	-	-	45,120	-	-	45,120
Police K-9	500	-	-	500	-	-	500
EDIT- Jay/Blackford County	58,450	67,907	49,224	77,133	72,785	103,356	46,562
LOIT Special Distribution	-	128,623	128,623	-	56,343	56,343	-
Levy Excess	6	-	-	6	-	-	6
Park Nonreverting Operating	31,857	5,691	11,794	25,754	5,341	10,180	20,915
Fire Equipment (Not Debt Service)	100	-	-	100	-	-	100
Cumulative Capital Improvement Cigarette Tax	26,587	6,020	-	32,607	5,744	1,040	37,311
Capital Improvement	839	-	-	839	-	-	839
Fire Equipment	2,648	5	-	2,653	4	-	2,657
Sewage Improvement Investment	192,827	73	-	192,900	24	-	192,924
Police Pension	27,634	22,610	22,714	27,530	22,579	22,843	27,266
Court	6,731	14,583	13,766	7,548	7,014	14,562	-
LOIT- Public Safety	137,740	57,863	33,775	161,828	62,660	72,316	152,172
Non-Reverting Repair/Main	3,185	-	-	3,185	-	-	3,185
Police Donation	-	-	-	-	7,000	1,100	5,900
IHCDA Grant- Blight Elimination Project	-	7,926	7,926	-	-	-	-
Highlands Subdivision	900	-	-	900	-	-	900
Water Utility Depreciation	300,466	15,636	83,490	232,612	-	52,425	180,187
Water Meter Deposits	40,340	12,328	10,260	42,408	12,828	9,790	45,446
Water Bond and Interest- BONY	209,767	159,652	161,280	208,139	162,777	161,230	209,686
Water Debt Reserve- BONY	138,756	129	-	138,885	-	-	138,885
Sewage Bond and Interest- BONY	10,442	111,418	126,884	(5,024)	126,643	119,831	1,788
Sewage Debt Reserve- BONY	311,020	53,665	-	364,685	45,375	-	410,060
Payroll	(48,788)	843,300	872,104	(77,592)	979,502	931,335	(29,425)
Police Pension Investment	21,515	20	-	21,535	25	-	21,560
Sewage Bond and Interest Investment	146	194	-	340	316	-	656
Lien Payments	1,993	3,394	2,533	2,854	2,933	4,534	1,253
Credit Card Clearing Account	1,122	63,977	63,862	1,237	82,200	81,624	1,813
Cash on Hand	150	-	-	150	-	-	150
Sewage Operating	249,492	912,395	1,066,172	95,715	1,019,276	696,326	418,665
Sewage Improvement	623,942	300,187	361,485	562,644	-	239,899	322,745
Sewage- 2012 WWTP Project	301,872	21,968	49,020	274,820	29	274,849	-
Sewage Bond and Interest- Huntington	53,834	35,341	96,197	(7,022)	244,831	209,545	28,264
Sewage Operating Investment	701	-	-	701	-	-	701
Water Utility Operating	21,153	523,620	543,197	1,576	578,612	507,053	73,135
Totals	\$ 4,329,681	\$ 5,030,638	\$ 4,993,095	\$ 4,367,224	\$ 4,990,253	\$ 5,191,226	\$ 4,166,251

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

CITY OF DUNKIRK  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

CITY OF DUNKIRK  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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

*Utility fees.* Amounts received from charges for current services.

*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.

CITY OF DUNKIRK  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CITY OF DUNKIRK  
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 DUNKIRK  
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. 1977 Police Officers' and Firefighters' Pension and Disability Fund**

*Plan Description*

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

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

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

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. The Payroll fund shows a deficit balance for all four audit years of \$55,049, \$48,788, \$77,592, and \$29,425, respectively. These deficits were due to incorrect appropriation numbers being set up in the accounting software. Attempts are currently being made to correct this. In 2014, the Water Project - RCM Excavating fund showed a deficit balance of \$2 due to an accounting error in 2014, which was corrected in 2015. In 2016, the Sewage Bond and Interest - BONY fund showed a deficit balance of \$5,024 and the Sewage Bond and Interest - Huntington fund showed a deficit balance of \$7,022. Both of these deficits were due to improper transfers being made into debt sinking funds, and both were corrected in 2017.

#### 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 DUNKIRK  
 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	1996 Drug Free Allotment	DTR Economic Development	Planning and Zoning	Trash Collection	Police Continuing Education
Cash and investments - beginning	\$ 853,415	\$ 172,069	\$ 12,387	\$ 51	\$ 120,779	\$ 70	\$ (559)	\$ 11,504
Receipts:								
Taxes	669,094	14,861	-	-	-	-	-	-
Licenses and permits	19,649	-	-	-	-	-	-	50
Intergovernmental receipts	450,009	240,662	8,341	-	-	-	-	-
Charges for services	21,778	-	-	-	-	-	134,345	1,526
Fines and forfeits	1,232	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,776	10,148	-	-	9,778	-	-	-
Total receipts	<u>1,168,538</u>	<u>265,671</u>	<u>8,341</u>	<u>-</u>	<u>9,778</u>	<u>-</u>	<u>134,345</u>	<u>1,576</u>
Disbursements:								
Personal services	572,228	55,320	-	-	-	-	-	-
Supplies	26,190	2,180	6,170	-	-	-	-	-
Other services and charges	330,594	26,953	-	-	-	-	115,590	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	39,523	46,224	-	-	-	-	-	6,046
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	41,197	4,328	-	-	-	-	-	-
Total disbursements	<u>1,009,732</u>	<u>135,005</u>	<u>6,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,590</u>	<u>6,046</u>
Excess (deficiency) of receipts over disbursements	<u>158,806</u>	<u>130,666</u>	<u>2,171</u>	<u>-</u>	<u>9,778</u>	<u>-</u>	<u>18,755</u>	<u>(4,470)</u>
Cash and investments - ending	<u>\$ 1,012,221</u>	<u>\$ 302,735</u>	<u>\$ 14,558</u>	<u>\$ 51</u>	<u>\$ 130,557</u>	<u>\$ 70</u>	<u>\$ 18,196</u>	<u>\$ 7,034</u>

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

	Clerks Record Perpetuation	User Fee	Rainy Day	Police K-9	EDIT- Jay/Blackford County	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)
Cash and investments - beginning	\$ 888	\$ 6,875	\$ 50,120	\$ 500	\$ 53,735	\$ -	\$ 37,555	\$ 100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	82,210	-	-	-
Charges for services	64	-	-	-	-	-	5,977	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6	19,917	-
Total receipts	64	-	-	-	82,210	6	25,894	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	13,107	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	352	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	5,000	-	79,931	-	678	-
Total disbursements	-	-	5,000	-	79,931	-	14,137	-
Excess (deficiency) of receipts over disbursements	64	-	(5,000)	-	2,279	6	11,757	-
Cash and investments - ending	\$ 952	\$ 6,875	\$ 45,120	\$ 500	\$ 56,014	\$ 6	\$ 49,312	\$ 100

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

	Cumulative Capital Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improvement Investment	Police Pension	Court	LOIT- Public Safety	Non-Reverting Repair/Main
Cash and investments - beginning	\$ 27,903	\$ 839	\$ 1,456	\$ 192,827	\$ 27,154	\$ 4,489	\$ 106,437	\$ 2,855
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,737	-	-	-	22,102	-	55,464	-
Charges for services	-	-	15	-	-	453	-	-
Fines and forfeits	-	-	-	-	-	8,853	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	1,000	-	-	3	-	-
Total receipts	13,737	-	1,015	-	22,102	9,309	55,464	-
Disbursements:								
Personal services	-	-	-	-	200	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,348	23,575	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	17,256	-	-	-	-	-	6,581	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,257	30	-	-
Total disbursements	17,256	-	-	-	22,457	8,378	30,156	-
Excess (deficiency) of receipts over disbursements	(3,519)	-	1,015	-	(355)	931	25,308	-
Cash and investments - ending	\$ 24,384	\$ 839	\$ 2,471	\$ 192,827	\$ 26,799	\$ 5,420	\$ 131,745	\$ 2,855

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

	IHCDA Grant- Blight Elimination Project	Highlands Subdivision	Water Utility Depreciation	Water Meter Deposits	Water Bond and Interest- BONY	Water Debt Reserve- BONY	Water Project- R.E. Crosby	Water Project- RCM Excavating
Cash and investments - beginning	\$ -	\$ 900	\$ 259,348	\$ 37,580	\$ 111,210	\$ 138,756	\$ 2,189	\$ 17,287
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	13,925	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	86,720	-	168,363	-	-	2
Total receipts	-	-	86,720	13,925	168,363	-	-	2
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	15,189	-	-	-	-
Debt service - principal and interest	-	-	-	-	161,118	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	45,098	-	-	-	-	17,291
Total disbursements	-	-	45,098	15,189	161,118	-	-	17,291
Excess (deficiency) of receipts over disbursements	-	-	41,622	(1,264)	7,245	-	-	(17,289)
Cash and investments - ending	\$ -	\$ 900	\$ 300,970	\$ 36,316	\$ 118,455	\$ 138,756	\$ 2,189	\$ (2)

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

	Sewage Bond and Interest- BONY	Sewage Debt Reserve- BONY	Payroll	Police Pension Investment	Sewage Bond and Interest Investment	Lien Payments	Credit Card Clearing Account	Cash on Hand
Cash and investments - beginning	\$ 47,364	\$ 189,186	\$ (56,556)	\$ 21,466	\$ -	\$ -	\$ -	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	5,916	970	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	102,254	67,156	882,342	29	-	-	41,303	-
Total receipts	102,254	67,156	882,342	29	-	5,916	42,273	-
Disbursements:								
Personal services	-	-	880,835	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	119,879	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,916	42,122	-
Total disbursements	119,879	-	880,835	-	-	5,916	42,122	-
Excess (deficiency) of receipts over disbursements	(17,625)	67,156	1,507	29	-	-	151	-
Cash and investments - ending	\$ 29,739	\$ 256,342	\$ (55,049)	\$ 21,495	\$ -	\$ -	\$ 151	\$ 150

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

	Sewage Operating	Sewage Improvement	Sewage- 2012 WWTP Project	Sewage Bond and Interest- Huntington	Sewage Operating Investment	Water Utility Operating	Totals
Cash and investments - beginning	\$ 69,590	\$ 451,320	\$ 1,387,179	\$ 70,481	\$ 266	\$ 51,200	\$ 4,482,365
Receipts:							
Taxes	-	-	-	-	-	-	683,955
Licenses and permits	-	-	-	-	-	-	19,699
Intergovernmental receipts	-	-	-	-	-	-	872,525
Charges for services	-	-	-	-	-	-	184,969
Fines and forfeits	-	-	-	-	-	-	10,085
Utility fees	914,983	-	-	-	-	547,265	1,462,248
Other receipts	47,262	187,936	37,203	212,336	314	21,886	1,902,734
Total receipts	962,245	187,936	37,203	212,336	314	569,151	5,136,215
Disbursements:							
Personal services	175,787	-	-	-	-	115,262	1,799,632
Supplies	-	-	-	-	-	-	47,647
Other services and charges	44,148	-	-	-	-	29,801	594,198
Debt service - principal and interest	569,722	-	-	211,177	-	-	1,061,896
Capital outlay	-	-	-	-	-	-	115,982
Utility operating expenses	136,660	-	926,801	-	-	113,925	1,177,386
Other disbursements	35,918	46,982	36,735	-	-	310,163	693,646
Total disbursements	962,235	46,982	963,536	211,177	-	569,151	5,490,387
Excess (deficiency) of receipts over disbursements	10	140,954	(926,333)	1,159	314	-	(354,172)
Cash and investments - ending	\$ 69,600	\$ 592,274	\$ 460,846	\$ 71,640	\$ 580	\$ 51,200	\$ 4,128,193

CITY OF DUNKIRK  
 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	1996 Drug Free Allotment	DTR Economic Development	Planning and Zoning	Trash Collection	Police Continuing Education
Cash and investments - beginning	\$ 1,012,221	\$ 302,735	\$ 14,558	\$ 51	\$ 130,557	\$ 70	\$ 18,196	\$ 7,034
Receipts:								
Taxes	722,857	16,336	-	-	-	-	-	-
Licenses and permits	18,883	-	-	-	-	-	-	-
Intergovernmental receipts	427,757	186,624	8,443	-	-	-	-	-
Charges for services	20,348	-	-	-	-	-	133,669	2,306
Fines and forfeits	2,019	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	7,758	2,018	-	-	14,718	-	-	-
Total receipts	1,199,622	204,978	8,443	-	14,718	-	133,669	2,306
Disbursements:								
Personal services	593,830	55,031	-	-	-	-	-	-
Supplies	20,117	1,024	4,817	-	-	-	-	-
Other services and charges	338,224	171,599	-	-	-	-	137,023	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	63,962	47,151	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	41,714	4,144	-	-	21,874	-	-	-
Total disbursements	1,057,847	278,949	4,817	-	21,874	-	137,023	-
Excess (deficiency) of receipts over disbursements	141,775	(73,971)	3,626	-	(7,156)	-	(3,354)	2,306
Cash and investments - ending	\$ 1,153,996	\$ 228,764	\$ 18,184	\$ 51	\$ 123,401	\$ 70	\$ 14,842	\$ 9,340

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

	Clerks Record Perpetuation	User Fee	Rainy Day	Police K-9	EDIT- Jay/Blackford County	Levy Excess	Park Nonreverting Operating	Fire Equipment (Not Debt Service)
Cash and investments - beginning	\$ 952	\$ 6,875	\$ 45,120	\$ 500	\$ 56,014	\$ 6	\$ 49,312	\$ 100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	82,535	-	-	-
Charges for services	159	-	-	-	-	-	4,232	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,073	-
Total receipts	159	-	-	-	82,535	-	8,305	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	24,198	-
Other services and charges	-	-	-	-	-	-	1,047	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	80,099	-	515	-
Total disbursements	-	-	-	-	80,099	-	25,760	-
Excess (deficiency) of receipts over disbursements	159	-	-	-	2,436	-	(17,455)	-
Cash and investments - ending	\$ 1,111	\$ 6,875	\$ 45,120	\$ 500	\$ 58,450	\$ 6	\$ 31,857	\$ 100

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

	Cumulative Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improvement Investment	Police Pension	Court	LOIT- Public Safety	Non-Reverting Repair/Main
Cash and investments - beginning	\$ 24,384	\$ 839	\$ 2,471	\$ 192,827	\$ 26,799	\$ 5,420	\$ 131,745	\$ 2,855
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,933	-	-	-	23,338	-	56,706	-
Charges for services	-	-	177	-	-	872	-	330
Fines and forfeits	-	-	-	-	-	7,041	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3	-	-
Total receipts	5,933	-	177	-	23,338	7,916	56,706	330
Disbursements:								
Personal services	-	-	-	-	117	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,582	24,395	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	3,730	-	-	-	-	-	26,316	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,386	23	-	-
Total disbursements	3,730	-	-	-	22,503	6,605	50,711	-
Excess (deficiency) of receipts over disbursements	2,203	-	177	-	835	1,311	5,995	330
Cash and investments - ending	\$ 26,587	\$ 839	\$ 2,648	\$ 192,827	\$ 27,634	\$ 6,731	\$ 137,740	\$ 3,185

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

	IHCDA Grant- Blight Elimination Project	Highlands Subdivision	Water Utility Depreciation	Water Meter Deposits	Water Bond and Interest- BONY	Water Debt Reserve- BONY	Water Project- R.E. Crosby	Water Project- RCM Excavating
Cash and investments - beginning	\$ -	\$ 900	\$ 300,970	\$ 36,316	\$ 118,455	\$ 138,756	\$ 2,189	\$ (2)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	86,398	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	16,861	-	-	-	-
Other receipts	-	-	29,631	-	120,933	-	-	2
Total receipts	86,398	-	29,631	16,861	120,933	-	-	2
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	29,621	-	-	-
Capital outlay	86,398	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	12,837	-	-	-	-
Other disbursements	-	-	30,135	-	-	-	2,189	-
Total disbursements	86,398	-	30,135	12,837	29,621	-	2,189	-
Excess (deficiency) of receipts over disbursements	-	-	(504)	4,024	91,312	-	(2,189)	2
Cash and investments - ending	\$ -	\$ 900	\$ 300,466	\$ 40,340	\$ 209,767	\$ 138,756	\$ -	\$ -

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

	Sewage Bond and Interest- BONY	Sewage Debt Reserve- BONY	Payroll	Police Pension Investment	Sewage Bond and Interest Investment	Lien Payments	Credit Card Clearing Account	Cash on Hand
Cash and investments - beginning	\$ 29,739	\$ 256,342	\$ (55,049)	\$ 21,495	\$ -	\$ -	\$ 151	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,767	1,263	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	100,653	54,678	893,788	20	146	-	49,285	-
Total receipts	100,653	54,678	893,788	20	146	2,767	50,548	-
Disbursements:								
Personal services	-	-	887,527	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	119,950	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	774	49,577	-
Total disbursements	119,950	-	887,527	-	-	774	49,577	-
Excess (deficiency) of receipts over disbursements	(19,297)	54,678	6,261	20	146	1,993	971	-
Cash and investments - ending	\$ 10,442	\$ 311,020	\$ (48,788)	\$ 21,515	\$ 146	\$ 1,993	\$ 1,122	\$ 150

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

	Sewage Operating	Sewage Improvement	Sewage- 2012 WWTP Project	Sewage Bond and Interest- Huntington	Sewage Operating Investment	Water Utility Operating	Totals
Cash and investments - beginning	\$ 69,600	\$ 592,274	\$ 460,846	\$ 71,640	\$ 580	\$ 51,200	\$ 4,128,193
Receipts:							
Taxes	-	-	-	-	-	-	739,193
Licenses and permits	-	-	-	-	-	-	18,883
Intergovernmental receipts	-	-	-	-	-	-	877,734
Charges for services	-	-	-	-	-	-	166,123
Fines and forfeits	-	-	-	-	-	-	9,060
Utility fees	947,018	-	-	-	-	511,289	1,475,168
Other receipts	18,388	49,687	164	160,815	121	19,099	1,525,980
Total receipts	965,406	49,687	164	160,815	121	530,388	4,812,141
Disbursements:							
Personal services	165,501	-	-	-	-	114,119	1,816,125
Supplies	-	-	-	-	-	-	50,156
Other services and charges	40,131	-	-	-	-	8,125	727,126
Debt service - principal and interest	401,486	-	-	178,621	-	-	729,678
Capital outlay	-	-	-	-	-	-	227,557
Utility operating expenses	152,262	-	159,137	-	-	109,499	433,735
Other disbursements	26,134	18,019	1	-	-	328,692	626,276
Total disbursements	785,514	18,019	159,138	178,621	-	560,435	4,610,653
Excess (deficiency) of receipts over disbursements	179,892	31,668	(158,974)	(17,806)	121	(30,047)	201,488
Cash and investments - ending	\$ 249,492	\$ 623,942	\$ 301,872	\$ 53,834	\$ 701	\$ 21,153	\$ 4,329,681

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

	General	Motor Vehicle Highway	Local Road and Street	1996 Drug Free Allotment	DTR Economic Development	Planning and Zoning	Trash Collection	Police Continuing Education
Cash and investments - beginning	\$ 1,153,996	\$ 228,764	\$ 18,184	\$ 51	\$ 123,401	\$ 70	\$ 14,842	\$ 9,340
Receipts:								
Taxes	739,920	16,631	-	-	-	-	-	-
Licenses and permits	18,212	-	-	-	-	-	-	-
Intergovernmental receipts	506,286	172,021	8,356	-	-	-	-	-
Charges for services	15,897	-	-	-	-	-	129,831	2,428
Fines and forfeits	2,621	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	16,508	21,932	-	-	11,123	-	-	-
Total receipts	1,299,444	210,584	8,356	-	11,123	-	129,831	2,428
Disbursements:								
Personal services	556,906	42,577	-	-	-	-	-	-
Supplies	22,873	3,946	6,794	-	-	-	-	-
Other services and charges	326,449	83,464	-	-	-	-	119,969	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	43,068	36,942	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	42,627	3,174	-	-	-	-	-	-
Total disbursements	991,923	170,103	6,794	-	-	-	119,969	-
Excess (deficiency) of receipts over disbursements	307,521	40,481	1,562	-	11,123	-	9,862	2,428
Cash and investments - ending	\$ 1,461,517	\$ 269,245	\$ 19,746	\$ 51	\$ 134,524	\$ 70	\$ 24,704	\$ 11,768

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

	Clerks Record Perpetuation	User Fee	Rainy Day	Police K-9	EDIT- Jay/Blackford County	LOIT Special Distribution	Levy Excess	Park Nonreverting Operating
Cash and investments - beginning	\$ 1,111	\$ 6,875	\$ 45,120	\$ 500	\$ 58,450	\$ -	\$ 6	\$ 31,857
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	67,907	128,623	-	-
Charges for services	347	-	-	-	-	-	-	5,691
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	347	-	-	-	67,907	128,623	-	5,691
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	6,519
Other services and charges	-	-	-	-	-	128,623	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	4,500
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	49,224	-	-	775
Total disbursements	-	-	-	-	49,224	128,623	-	11,794
Excess (deficiency) of receipts over disbursements	347	-	-	-	18,683	-	-	(6,103)
Cash and investments - ending	\$ 1,458	\$ 6,875	\$ 45,120	\$ 500	\$ 77,133	\$ -	\$ 6	\$ 25,754

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

	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improvement Investment	Police Pension	Court	LOIT- Public Safety
Cash and investments - beginning	\$ 100	\$ 26,587	\$ 839	\$ 2,648	\$ 192,827	\$ 27,634	\$ 6,731	\$ 137,740
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,020	-	-	-	22,610	-	57,863
Charges for services	-	-	-	5	-	-	2,076	-
Fines and forfeits	-	-	-	-	-	-	12,502	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	73	-	5	-
Total receipts	-	6,020	-	5	73	22,610	14,583	57,863
Disbursements:								
Personal services	-	-	-	-	-	217	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	13,707	24,825
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	8,950
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	22,497	59	-
Total disbursements	-	-	-	-	-	22,714	13,766	33,775
Excess (deficiency) of receipts over disbursements	-	6,020	-	5	73	(104)	817	24,088
Cash and investments - ending	\$ 100	\$ 32,607	\$ 839	\$ 2,653	\$ 192,900	\$ 27,530	\$ 7,548	\$ 161,828

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

	Non-Reverting Repair/Main	Police Donation	IHCDA Grant- Blight Elimination Project	Highlands Subdivision	Water Utility Depreciation	Water Meter Deposits	Water Bond and Interest- BONY	Water Debt Reserve- BONY
Cash and investments - beginning	\$ 3,185	\$ -	\$ -	\$ 900	\$ 300,466	\$ 40,340	\$ 209,767	\$ 138,756
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,926	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	12,328	-	-
Other receipts	-	-	-	-	15,636	-	159,652	129
Total receipts	-	-	7,926	-	15,636	12,328	159,652	129
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	110	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	161,280	-
Capital outlay	-	-	7,926	-	43,534	-	-	-
Utility operating expenses	-	-	-	-	9,800	10,260	-	-
Other disbursements	-	-	-	-	30,046	-	-	-
Total disbursements	-	-	7,926	-	83,490	10,260	161,280	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(67,854)	2,068	(1,628)	129
Cash and investments - ending	\$ 3,185	\$ -	\$ -	\$ 900	\$ 232,612	\$ 42,408	\$ 208,139	\$ 138,885

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

	Sewage Bond and Interest- BONY	Sewage Debt Reserve- BONY	Payroll	Police Pension Investment	Sewage Bond and Interest Investment	Lien Payments	Credit Card Clearing Account	Cash on Hand
Cash and investments - beginning	\$ 10,442	\$ 311,020	\$ (48,788)	\$ 21,515	\$ 146	\$ 1,993	\$ 1,122	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,394	2,481	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	111,418	53,665	843,300	20	194	-	61,496	-
Total receipts	111,418	53,665	843,300	20	194	3,394	63,977	-
Disbursements:								
Personal services	-	-	854,823	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	120,417	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,467	-	17,281	-	-	2,533	63,862	-
Total disbursements	126,884	-	872,104	-	-	2,533	63,862	-
Excess (deficiency) of receipts over disbursements	(15,466)	53,665	(28,804)	20	194	861	115	-
Cash and investments - ending	\$ (5,024)	\$ 364,685	\$ (77,592)	\$ 21,535	\$ 340	\$ 2,854	\$ 1,237	\$ 150

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

	Sewage Operating	Sewage Improvement	Sewage- 2012 WWTP Project	Sewage Bond and Interest- Huntington	Sewage Operating Investment	Water Utility Operating	Totals
Cash and investments - beginning	\$ 249,492	\$ 623,942	\$ 301,872	\$ 53,834	\$ 701	\$ 21,153	\$ 4,329,681
Receipts:							
Taxes	-	-	-	-	-	-	756,551
Licenses and permits	-	-	-	-	-	-	18,212
Intergovernmental receipts	-	-	-	-	-	-	977,612
Charges for services	-	-	-	-	-	-	162,150
Fines and forfeits	-	-	-	-	-	-	15,123
Utility fees	867,531	-	-	-	-	486,473	1,366,332
Other receipts	44,864	300,187	21,968	35,341	-	37,147	1,734,658
Total receipts	912,395	300,187	21,968	35,341	-	523,620	5,030,638
Disbursements:							
Personal services	169,417	-	-	-	-	122,444	1,746,384
Supplies	-	-	-	-	-	-	40,132
Other services and charges	41,193	-	-	-	-	53,964	792,304
Debt service - principal and interest	115,115	-	-	96,197	-	-	493,009
Capital outlay	32,336	317,095	-	-	-	-	494,351
Utility operating expenses	156,195	-	49,020	-	-	105,852	331,127
Other disbursements	551,916	44,390	-	-	-	260,937	1,095,788
Total disbursements	1,066,172	361,485	49,020	96,197	-	543,197	4,993,095
Excess (deficiency) of receipts over disbursements	(153,777)	(61,298)	(27,052)	(60,856)	-	(19,577)	37,543
Cash and investments - ending	\$ 95,715	\$ 562,644	\$ 274,820	\$ (7,022)	\$ 701	\$ 1,576	\$ 4,367,224

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

	General	Motor Vehicle Highway	Local Road and Street	1996 Drug Free Allotment	DTR Economic Development	Planning and Zoning	Trash Collection	Police Continuing Education
Cash and investments - beginning	\$ 1,461,517	\$ 269,245	\$ 19,746	\$ 51	\$ 134,524	\$ 70	\$ 24,704	\$ 11,768
Receipts:								
Taxes	991,451	18,130	-	-	-	-	-	-
Licenses and permits	19,693	-	-	-	-	58	-	-
Intergovernmental receipts	84,632	158,373	10,616	-	-	-	-	-
Charges for services	23,465	-	-	-	-	-	134,279	1,335
Fines and forfeits	1,480	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	16,328	1,728	-	-	33,674	-	-	-
Total receipts	1,137,049	178,231	10,616	-	33,674	58	134,279	1,335
Disbursements:								
Personal services	615,734	45,678	-	-	-	-	-	-
Supplies	24,071	1,120	6,520	-	-	-	-	-
Other services and charges	421,512	71,722	-	-	3,000	-	134,565	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	112,408	20,813	-	-	29,430	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	131,210	3,262	-	-	-	-	-	-
Total disbursements	1,304,935	142,595	6,520	-	32,430	-	134,565	-
Excess (deficiency) of receipts over disbursements	(167,886)	35,636	4,096	-	1,244	58	(286)	1,335
Cash and investments - ending	\$ 1,293,631	\$ 304,881	\$ 23,842	\$ 51	\$ 135,768	\$ 128	\$ 24,418	\$ 13,103

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

	Clerks Record Perpetuation	User Fee	Rainy Day	Police K-9	EDIT- Jay/Blackford County	LOIT Special Distribution	Levy Excess	Park Nonreverting Operating
Cash and investments - beginning	\$ 1,458	\$ 6,875	\$ 45,120	\$ 500	\$ 77,133	\$ -	\$ 6	\$ 25,754
Receipts:								
Taxes	-	-	-	-	72,785	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	56,343	-	-
Charges for services	170	-	-	-	-	-	-	5,341
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	170	-	-	-	72,785	56,343	-	5,341
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	4,745
Other services and charges	-	-	-	-	-	56,343	-	100
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	103,356	-	-	4,895
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	440
Total disbursements	-	-	-	-	103,356	56,343	-	10,180
Excess (deficiency) of receipts over disbursements	170	-	-	-	(30,571)	-	-	(4,839)
Cash and investments - ending	\$ 1,628	\$ 6,875	\$ 45,120	\$ 500	\$ 46,562	\$ -	\$ 6	\$ 20,915

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

	Fire Equipment (Not Debt Service)	Cumulative Capital Improvement Cigarette Tax	Capital Improvement	Fire Equipment	Sewage Improvement Investment	Police Pension	Court	LOIT- Public Safety
Cash and investments - beginning	\$ 100	\$ 32,607	\$ 839	\$ 2,653	\$ 192,900	\$ 27,530	\$ 7,548	\$ 161,828
Receipts:								
Taxes	-	-	-	-	-	-	-	62,660
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,744	-	-	-	22,579	-	-
Charges for services	-	-	-	-	-	-	786	-
Fines and forfeits	-	-	-	-	-	-	6,226	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4	24	-	2	-
Total receipts	-	5,744	-	4	24	22,579	7,014	62,660
Disbursements:								
Personal services	-	-	-	-	-	233	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	14,490	24,280
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,040	-	-	-	-	-	48,036
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	22,610	72	-
Total disbursements	-	1,040	-	-	-	22,843	14,562	72,316
Excess (deficiency) of receipts over disbursements	-	4,704	-	4	24	(264)	(7,548)	(9,656)
Cash and investments - ending	\$ 100	\$ 37,311	\$ 839	\$ 2,657	\$ 192,924	\$ 27,266	\$ -	\$ 152,172

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

	Non-Reverting Repair/Main	Police Donation	IHCDA Grant- Blight Elimination Project	Highlands Subdivision	Water Utility Depreciation	Water Meter Deposits	Water Bond and Interest- BONY	Water Debt Reserve- BONY
Cash and investments - beginning	\$ 3,185	\$ -	\$ -	\$ 900	\$ 232,612	\$ 42,408	\$ 208,139	\$ 138,885
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	12,828	-	-
Other receipts	-	7,000	-	-	-	-	162,777	-
Total receipts	-	7,000	-	-	-	12,828	162,777	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	161,230	-
Capital outlay	-	-	-	-	3,000	-	-	-
Utility operating expenses	-	-	-	-	-	9,790	-	-
Other disbursements	-	1,100	-	-	49,425	-	-	-
Total disbursements	-	1,100	-	-	52,425	9,790	161,230	-
Excess (deficiency) of receipts over disbursements	-	5,900	-	-	(52,425)	3,038	1,547	-
Cash and investments - ending	\$ 3,185	\$ 5,900	\$ -	\$ 900	\$ 180,187	\$ 45,446	\$ 209,686	\$ 138,885

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

	Sewage Bond and Interest- BONY	Sewage Debt Reserve- BONY	Payroll	Police Pension Investment	Sewage Bond and Interest Investment	Lien Payments	Credit Card Clearing Account	Cash on Hand
Cash and investments - beginning	\$ (5,024)	\$ 364,685	\$ (77,592)	\$ 21,535	\$ 340	\$ 2,854	\$ 1,237	\$ 150
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,933	4,699	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	126,643	45,375	979,502	25	316	-	77,501	-
Total receipts	126,643	45,375	979,502	25	316	2,933	82,200	-
Disbursements:								
Personal services	-	-	907,915	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	119,831	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	23,420	-	-	4,534	81,624	-
Total disbursements	119,831	-	931,335	-	-	4,534	81,624	-
Excess (deficiency) of receipts over disbursements	6,812	45,375	48,167	25	316	(1,601)	576	-
Cash and investments - ending	\$ 1,788	\$ 410,060	\$ (29,425)	\$ 21,560	\$ 656	\$ 1,253	\$ 1,813	\$ 150

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

	Sewage Operating	Sewage Improvement	Sewage- 2012 WWTP Project	Sewage Bond and Interest- Huntington	Sewage Operating Investment	Water Utility Operating	Totals
Cash and investments - beginning	\$ 95,715	\$ 562,644	\$ 274,820	\$ (7,022)	\$ 701	\$ 1,576	\$ 4,367,224
Receipts:							
Taxes	-	-	-	-	-	-	1,145,026
Licenses and permits	-	-	-	-	-	-	19,751
Intergovernmental receipts	-	-	-	-	-	-	338,287
Charges for services	-	-	-	-	-	-	173,008
Fines and forfeits	-	-	-	-	-	-	7,706
Utility fees	838,472	-	-	-	-	513,571	1,364,871
Other receipts	180,804	-	29	244,831	-	65,041	1,941,604
Total receipts	1,019,276	-	29	244,831	-	578,612	4,990,253
Disbursements:							
Personal services	168,407	-	-	-	-	135,539	1,873,506
Supplies	-	-	-	-	-	-	36,456
Other services and charges	43,438	-	-	-	-	8,886	778,336
Debt service - principal and interest	-	-	-	209,545	-	-	490,606
Capital outlay	10,163	239,899	-	-	-	-	573,040
Utility operating expenses	134,212	-	-	-	-	129,655	273,657
Other disbursements	340,106	-	274,849	-	-	232,973	1,165,625
Total disbursements	696,326	239,899	274,849	209,545	-	507,053	5,191,226
Excess (deficiency) of receipts over disbursements	322,950	(239,899)	(274,820)	35,286	-	71,559	(200,973)
Cash and investments - ending	\$ 418,665	\$ 322,745	\$ -	\$ 28,264	\$ 701	\$ 73,135	\$ 4,166,251

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 316	\$ 21,282
Water	822	4,171
Governmental activities	38,653	1,319
Totals	\$ 39,791	\$ 26,772

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

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Wastewater:			
Revenue bonds	2012 Municipal Sewage Works	\$ 3,835,000	\$ 212,295
Revenue bonds	1999 Municipal Sewage Works	<u>229,000</u>	<u>119,641</u>
Total Wastewater		<u>4,064,000</u>	<u>331,936</u>
Water:			
Revenue bonds	2000 Municipal Water Utility	360,000	95,440
Revenue bonds	2010 Municipal Water Utility	<u>1,358,000</u>	<u>65,654</u>
Total Water		<u>1,718,000</u>	<u>161,094</u>
Totals		<u>\$ 5,782,000</u>	<u>\$ 493,030</u>

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CITY OF DUNKIRK  
 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	\$ 32,643
Buildings	761,793
Improvements other than buildings	427,089
Machinery, equipment, and vehicles	<u>1,327,398</u>
Total governmental activities	<u>2,548,923</u>
Wastewater:	
Land	27,000
Buildings	4,120,946
Improvements other than buildings	7,288,660
Machinery, equipment, and vehicles	<u>407,742</u>
Total Wastewater	<u>11,844,348</u>
Water:	
Land	27,164
Buildings	180,145
Improvements other than buildings	3,282,331
Machinery, equipment, and vehicles	<u>273,760</u>
Total Water	<u>3,763,400</u>
Total capital assets	<u>\$ 18,156,671</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/>.