

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF UNION CITY

RANDOLPH 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	Anita M. Amspaugh Jeanette I. Walters	01-01-12 to 08-01-14 08-02-14 to 12-31-19
Mayor	Bryan K. Conklin	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Bryan K. Conklin	01-01-14 to 12-31-18
President Pro Tempore of the Common Council	Ronald N. Holt, Jr. James L. Hufford Robert W. Lahey Timothy L. Heuss	01-01-14 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18
City Manager	Monte G. Poling	01-01-14 to 12-31-18
City Court Judge	Honorable Linda D. Wilcox	01-01-12 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF UNION CITY, RANDOLPH COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Union City (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 19, 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 UNION CITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15
	Receipts	Disbursements		Receipts	Disbursements		
GENERAL FUND	\$ 1,314,574	\$ 1,626,231	\$ 1,612,282	\$ 1,328,523	\$ 1,857,031	\$ 1,619,435	\$ 1,566,119
MVH	67,866	342,708	344,259	66,315	384,458	326,354	124,419
LOCAL ROAD & STREET	23,589	12,140	-	35,729	12,307	15,000	33,036
PARK NONREVERTING	9,251	55,000	1,977	62,274	6,430	18,631	50,073
ANIMAL SHELTER/REGISTRATION	637	-	-	637	-	-	637
LECEF	4,198	1,864	3,628	2,434	2,912	5,300	46
CLERK'S RECORD PERP.	6,278	858	-	7,136	845	-	7,981
BODY CO. DEMO PROJECT	-	-	-	-	448,137	428,484	19,653
RIVERBOAT FUND	90,551	21,231	23,000	88,782	21,231	45,913	64,100
PARK & RECREATION	20,507	77,160	96,849	818	107,787	103,432	5,173
RAINY DAY FUND	267,293	32,275	51,447	248,121	-	7,390	240,731
CCI	5,992	9,480	2,475	12,997	9,002	-	21,999
CCD	64,225	17,592	20,000	61,817	20,839	20,000	62,656
POLICE PENSION	42,834	38,345	40,119	41,060	37,618	35,071	43,607
FIREMEN'S PENSION	71,995	34,681	34,564	72,112	35,295	34,867	72,540
LOIT PUBLIC SAFETY	-	-	-	-	180,257	112,540	67,717
CEMETARY	16,551	24,075	33,706	6,920	36,570	35,836	7,654
FITNESS CENTER	787	60	400	447	-	-	447
EMT TRAINING & FACILITIES	1,126	-	-	1,126	-	-	1,126
CITY COURTY CASH FUND	14,685	893	463	15,115	1,837	1,387	15,565
UNION CITY COURT	14,273	31,932	31,729	14,476	29,693	30,801	13,368
AMERICAN FIDELITY	551	23,778	25,055	(726)	23,265	22,908	(369)
BROWNSFIELD GRANT	-	117,179	117,179	-	61,689	61,689	-
FIREWORKS FUND	-	2,000	-	2,000	3,496	5,496	-
LIFE & RESCUE ASSOCIATION	-	11,294	3,442	7,852	5,313	8,586	4,579
ARTISAN PARK - NONREVERT	-	1,200	1,078	122	1,000	-	1,122
PAYROLL-TOTAL FINANCIAL	-	-	-	-	7,849	2,616	5,233
HOUSING REHAB GRANT	-	89,596	89,596	-	137,852	137,852	-
HARRY LOY JR. DONATIONS	10,619	-	-	10,619	-	1,410	9,209
AMBULANCE-NONREVERTING	67,325	215,211	253,516	29,020	214,826	225,553	18,293
CREDIT	646,369	185,642	350,874	481,137	345,254	536,370	290,021
UTILITIES	9,079	249,890	253,661	5,308	256,066	239,605	21,769
REVOLVING LOAN FUND	130,038	29	130,067	-	-	-	-
OPERATION PULLOVER	-	2,310	-	-	-	-	-
NSP GRANT	-	62,152	62,152	-	-	-	-
POLICE DONATIONS	394	6,275	4,590	2,079	2,908	3,825	1,162
CEMETARY NONREVERTING	157,897	5,525	-	163,422	4,050	800	166,672
PAYROLL - NET PAYROLL	-	997,559	997,559	-	977,960	977,960	-
PAYROLL - DEFERRED COMP.	-	1,690	1,690	-	1,690	1,690	-
PAYROLL - PRE-PAID LEGAL	-	598	598	-	598	598	-
PAYROLL - P E R F	-	15,214	15,214	-	15,465	15,465	-
PAYROLL - FEDERAL W/H	-	116,850	116,850	-	114,184	114,184	-
PAYROLL - STATE W/H	3,624	46,399	46,312	3,711	43,614	44,881	2,444
PAYROLL - SOCIAL SECURITY	-	89,021	89,021	-	84,817	84,817	-
PAYROLL - CAGIT W/H	1,365	18,247	18,187	1,425	25,238	25,375	1,288
PAYROLL - P&F INS ASSN	490	6,033	6,523	-	6,510	6,510	-
PAYROLL - HEALTH INS.	150	29,227	29,377	-	28,165	28,165	-
PAYROLL - DENTAL & VISION	19	12,763	12,782	-	14,712	14,659	53
PAYROLL - AMERICAN LIFE	-	84	84	-	-	-	-
PAYROLL - MEDICARE	-	36,733	36,726	7	35,222	35,229	-
PAYROLL - MISCELLANEOUS	-	34,387	35,337	(950)	47,829	46,879	-
PAYROLL - POLICE PEN '77	-	15,176	15,176	-	16,237	16,237	-
PAYROLL - FIRE PEN '77	-	15,747	15,747	-	15,829	15,829	-
SEWAGE - OPERATING FUND	64,781	779,804	808,590	35,995	887,054	810,469	112,580
SEWAGE - DEPRECIATION	702,309	-	175,376	526,933	-	105,790	421,143
SEWAGE - BONY DEBT RESERVE	266,359	-	-	266,359	-	-	266,359
SEWAGE - BONY BOND & INTEREST	135,726	264,000	254,549	145,177	268,200	271,829	141,548
WATER TOWER REPLACEMENT	450,814	189,101	114,901	525,014	178,097	619,551	83,560
WATER-BONY BOND & INTEREST	18,144	20,400	19,953	18,591	20,400	19,549	19,442
WATER - OPERATING FUND	64,728	655,634	647,604	72,758	648,337	660,628	60,467
WATER - DEPRECIATION	143,942	12,200	-	156,142	31,900	-	188,042
WATER - METER DEPOSIT	85,730	25,100	22,112	88,718	21,403	17,532	92,589
WATER - BONY DEBT RESERVE	18,226	4,116	-	22,342	1,029	-	23,371
Totals	\$ 5,015,891	\$ 6,684,689	\$ 7,070,686	\$ 4,629,894	\$ 7,740,307	\$ 8,020,977	\$ 4,349,224

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

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

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
GENERAL FUND	\$ 1,566,119	\$ 2,161,487	\$ 1,637,965	\$ 2,089,641	\$ 2,189,350	\$ 1,896,601	\$ 2,382,390		
MVH	124,419	350,720	299,495	175,644	394,558	389,295	180,907		
LOCAL ROAD & STREET	33,036	12,155	-	45,191	31,485	-	76,676		
AMBULANCE-NON REVERTING	18,293	204,201	183,102	39,392	188,542	219,153	8,781		
ANIMAL SHELTER/REGISTRATION	637	-	-	637	100	60	677		
LECEF	46	1,942	1,549	439	2,058	-	2,497		
PARK & RECREATION	5,173	90,067	94,710	530	177,914	117,316	61,128		
RAINY DAY FUND	240,731	62,000	126,594	176,137	200,000	148,848	227,289		
CEDIT	290,021	208,280	425,286	73,015	238,142	195,903	115,254		
LOIT SPECIAL DISTRIBUTION	-	186,589	67,892	118,697	-	118,697	-		
CITY COURT CASH FUND	15,565	1,399	1,092	15,872	1,522	3,101	14,293		
CCI	21,999	9,135	6,000	25,134	8,716	-	33,850		
CCD	62,656	20,522	20,000	63,178	20,977	43,507	40,648		
PARK NON REVERTING	50,073	17,447	32,270	35,250	18,158	18,237	35,171		
POLICE PENSION	43,607	23,988	25,726	41,869	16,642	18,136	40,375		
FIREMEN'S PENSION	72,540	34,760	34,867	72,433	35,257	36,684	71,006		
UNION CITY COURT	13,368	26,052	24,964	14,456	27,382	28,659	13,179		
RIVERBOAT FUND	64,100	21,231	27,027	58,304	21,231	27,417	52,118		
LOIT PUBLIC SAFETY	67,717	182,230	175,895	74,052	179,484	187,506	66,030		
CLERK'S RECORD PERP.	7,981	961	-	8,942	835	-	9,777		
SIDEWALK REPLACEMENT	-	-	-	-	1,400	-	1,400		
CEMETERY	7,654	41,965	36,759	12,860	38,004	40,512	10,352		
FIREWORKS FUND	-	9,150	9,150	-	-	-	-		
LIFE & RESCUE ASSOCIATION	4,579	8,748	7,829	5,498	3,039	7,991	546		
CEMETERY NON REVERTING	166,672	4,400	50,520	120,552	4,775	2,025	123,302		
ARTISAN PARK - NON REVERT	1,122	-	-	1,122	-	-	1,122		
POLICE DONATIONS	1,162	3,740	4,901	1	3,728	3,900	(171)		
FITNESS CENTER	447	75	-	522	180	728	(26)		
POLICE H.O.P.E.	-	2,400	1,621	779	-	-	779		
POLICE VEST GRANT	-	2,226	2,226	-	-	-	-		
ICE WATER RESCUE GRANT	-	3,953	3,953	-	-	-	-		
IDGF GRANT FUND	-	-	250,000	(250,000)	250,000	-	-		
RANDOLPH COUNTY EDIT LOAN	-	-	-	-	600,000	370,000	230,000		
UTILITIES	21,769	244,090	239,882	25,977	251,468	251,503	25,942		
EMT TRAINING & FACILITIES	1,126	-	12	1,114	-	-	1,114		
CRIMINAL JUSTICE TRAINING	-	12,000	7,220	-	750	5,530	-		
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	-	-	-	-	322,306	322,306	-		
HARRY LOY JR. DONATIONS	9,209	-	-	9,209	-	-	9,209		
BODY CO. DEMO PROJECT	19,653	8,885	28,538	-	5,774	-	5,774		
BROWNSFIELD GRANT	-	53,417	53,417	-	-	-	-		
PAYROLL - NET PAYROLL	-	1,102,719	1,102,719	-	997,871	997,871	-		
PAYROLL - FEDERAL W/H	-	76,089	76,089	-	133,732	133,732	-		
PAYROLL - SOCIAL SECURITY	-	59,310	59,310	-	101,762	101,762	-		
PAYROLL - STATE W/H	2,444	33,241	31,910	3,775	46,349	46,185	3,939		
PAYROLL - CAGIT W/H	1,288	17,844	17,097	2,035	27,533	27,243	2,325		
PAYROLL - HEALTH INS.	-	28,230	25,150	3,080	27,010	28,060	2,030		
PAYROLL - P&F INS ASSN	-	6,136	6,136	-	4,343	4,040	303		
PAYROLL - DENTAL & VISION	53	16,841	15,298	1,596	16,632	17,011	1,217		
PAYROLL - POLICE PEN '77	-	16,366	16,366	-	14,493	14,493	-		
PAYROLL - AMERICAN FIDELI	(369)	14,689	14,303	17	18,429	15,413	3,033		
PAYROLL - FIRE PEN '77	-	15,167	15,167	-	13,727	13,727	-		
PAYROLL - P E R F	-	16,815	16,815	-	19,390	19,390	-		
PAYROLL - TOTAL FINANCIAL	5,233	72,260	68,836	8,657	2,916	11,573	-		
PAYROLL - MISCELLANEOUS	-	49,713	49,713	-	44,572	44,572	-		
PAYROLL - MEDICARE	-	25,196	25,196	-	38,285	38,285	-		
PAYROLL - DEFERRED COMP.	-	1,755	1,755	-	5,050	5,050	-		
PAYROLL - PRE-PAID LEGAL	-	1,020	1,020	-	3,234	2,998	236		
SEWAGE - OPERATING FUND	112,580	1,096,008	1,034,839	173,749	1,247,065	1,274,001	146,813		
SEWAGE - DEPRECIATION	421,143	191,525	185,202	427,466	241,895	33,500	635,861		
SEWAGE - BONY DEBT RESERVE	266,359	411	-	266,770	1,620	-	268,390		
SEWAGE - BONY BOND & INTEREST	141,548	263,509	259,454	145,603	267,453	267,672	145,384		
WATER - OPERATING FUND	60,467	738,231	693,498	105,200	827,657	865,861	66,996		
WATER - DEPRECIATION	188,042	139,450	195,974	131,518	39,400	-	170,918		
WATER - METER DEPOSIT	92,589	20,700	17,236	96,053	26,800	20,699	102,154		
WATER-BONY DEBT RESERVE	23,371	36	-	23,407	142	-	23,549		
WATER-BONY BOND & INTEREST	19,442	20,417	19,144	20,715	20,478	19,723	21,470		
WATER - WATERTOWER REPLACEMENT	83,560	83,530	99,374	67,716	33,300	-	101,016		
Totals	\$ 4,349,224	\$ 8,117,423	\$ 7,928,063	\$ 4,538,584	\$ 9,454,915	\$ 8,456,476	\$ 5,537,023		

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

CITY OF UNION CITY
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 UNION CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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 UNION CITY
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 UNION CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the 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:

CITY OF UNION CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

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

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.

CITY OF UNION CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 cash balance deficits. These are a result of funds used in advance of payroll insurance deductibles and funds set up as reimbursement grants.

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

	GENERAL FUND	MVH	LOCAL ROAD & STREET	PARK NONREVERTING	ANIMAL SHELTER/REGISTRATION	LECEF	CLERK'S RECORD PERP.	BODY CO. DEMO PROJECT
Cash and investments - beginning	\$ 1,314,574	\$ 67,866	\$ 23,589	\$ 9,251	\$ 637	\$ 4,198	\$ 6,278	\$ -
Receipts:								
Taxes	982,682	88,587	-	-	-	-	-	-
Licenses and permits	18,151	-	-	-	-	820	-	-
Intergovernmental receipts	594,029	240,590	12,140	-	-	-	-	-
Charges for services	-	-	-	5,000	-	-	-	-
Fines and forfeits	7,817	-	-	-	-	398	858	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	23,552	13,531	-	50,000	-	646	-	-
Total receipts	1,626,231	342,708	12,140	55,000	-	1,864	858	-
Disbursements:								
Personal services	838,386	175,723	-	-	-	-	-	-
Supplies	96,235	48,552	-	-	-	-	-	-
Other services and charges	579,725	24,660	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	70,676	84,637	-	-	-	3,628	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,260	10,687	-	1,977	-	-	-	-
Total disbursements	1,612,282	344,259	-	1,977	-	3,628	-	-
Excess (deficiency) of receipts over disbursements	13,949	(1,551)	12,140	53,023	-	(1,764)	858	-
Cash and investments - ending	\$ 1,328,523	\$ 66,315	\$ 35,729	\$ 62,274	\$ 637	\$ 2,434	\$ 7,136	\$ -

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

	RIVERBOAT FUND	PARK & RECREATION	RAINY DAY FUND	CCI	CCD	POLICE PENSION	FIREMEN'S PENSION	LOIT PUBLIC SAFETY
Cash and investments - beginning	\$ 90,551	\$ 20,507	\$ 267,293	\$ 5,992	\$ 64,225	\$ 42,834	\$ 71,995	\$ -
Receipts:								
Taxes	-	43,029	-	-	16,110	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	21,231	23,958	-	9,480	1,482	-	-	-
Charges for services	-	10,163	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	10	32,275	-	-	38,345	34,681	-
Total receipts	21,231	77,160	32,275	9,480	17,592	38,345	34,681	-
Disbursements:								
Personal services	-	33,635	-	-	-	37,875	34,564	-
Supplies	-	15,967	-	-	-	-	-	-
Other services and charges	-	41,522	-	2,475	-	2,244	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	23,000	849	51,447	-	20,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	4,876	-	-	-	-	-	-
Total disbursements	23,000	96,849	51,447	2,475	20,000	40,119	34,564	-
Excess (deficiency) of receipts over disbursements	(1,769)	(19,689)	(19,172)	7,005	(2,408)	(1,774)	117	-
Cash and investments - ending	\$ 88,782	\$ 818	\$ 248,121	\$ 12,997	\$ 61,817	\$ 41,060	\$ 72,112	\$ -

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

	CEMETARY	FITNESS CENTER	EMT TRAINING & FACILITIES	CITY COURTY CASH FUND	UNION CITY COURT	AMERICAN FIDELITY	BROWNSFIELD GRANT	FIREWORKS FUND
Cash and investments - beginning	\$ 16,551	\$ 787	\$ 1,126	\$ 14,685	\$ 14,273	\$ 551	\$ -	\$ -
Receipts:								
Taxes	5,577	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	513	-	-	-	-	-	-	-
Charges for services	17,975	60	-	-	-	-	-	-
Fines and forfeits	-	-	-	893	31,932	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	10	-	-	-	-	23,778	117,179	2,000
Total receipts	24,075	60	-	893	31,932	23,778	117,179	2,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,266	-	-	-	-	-	-	-
Other services and charges	25,533	400	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,907	-	-	463	31,729	25,055	117,179	-
Total disbursements	33,706	400	-	463	31,729	25,055	117,179	-
Excess (deficiency) of receipts over disbursements	(9,631)	(340)	-	430	203	(1,277)	-	2,000
Cash and investments - ending	\$ 6,920	\$ 447	\$ 1,126	\$ 15,115	\$ 14,476	\$ (726)	\$ -	\$ 2,000

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

	LIFE & RESCUE ASSOCIATION	ARTISAN PARK - NONREVERT	PAYROLL-TOTAL FINANCIAL	HOUSING REHAB GRANT	HARRY LOY JR. DONATIONS	AMBULANCE-NONREVERTING	CEDIT	UTILITIES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 10,619	\$ 67,325	\$ 646,369	\$ 9,079
Receipts:								
Taxes	-	-	-	-	-	-	-	45,558
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	185,387	29,191
Charges for services	-	-	-	-	-	200,611	-	175,141
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	11,294	1,200	-	89,596	-	14,600	255	-
Total receipts	11,294	1,200	-	89,596	-	215,211	185,642	249,890
Disbursements:								
Personal services	-	-	-	-	-	108,180	-	-
Supplies	-	-	-	-	-	48,511	-	-
Other services and charges	-	-	-	-	-	47,066	-	253,661
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	42,392	350,874	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,442	1,078	-	89,596	-	7,367	-	-
Total disbursements	3,442	1,078	-	89,596	-	253,516	350,874	253,661
Excess (deficiency) of receipts over disbursements	7,852	122	-	-	-	(38,305)	(165,232)	(3,771)
Cash and investments - ending	\$ 7,852	\$ 122	\$ -	\$ -	\$ 10,619	\$ 29,020	\$ 481,137	\$ 5,308

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

	REVOLVING LOAN FUND	OPERATION PULLOVER	NSP GRANT	POLICE DONATIONS	CEMETARY NONREVERTING	PAYROLL - NET PAYROLL	PAYROLL - DEFERRED COMP.	PAYROLL - PRE-PAID LEGAL
Cash and investments - beginning	\$ 130,038	\$ -	\$ -	\$ 394	\$ 157,897	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	29	2,310	62,152	6,275	5,525	997,559	1,690	598
Total receipts	29	2,310	62,152	6,275	5,525	997,559	1,690	598
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	130,067	2,310	62,152	4,590	-	997,559	1,690	598
Total disbursements	130,067	2,310	62,152	4,590	-	997,559	1,690	598
Excess (deficiency) of receipts over disbursements	(130,038)	-	-	1,685	5,525	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,079	\$ 163,422	\$ -	\$ -	\$ -

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

	PAYROLL - P E R F	PAYROLL - FEDERAL W/H	PAYROLL - STATE W/H	PAYROLL - SOCIAL SECURITY	PAYROLL - CAGIT W/H	PAYROLL - P&F INS ASSN	PAYROLL - HEALTH INS.	PAYROLL - DENTAL & VISION
Cash and investments - beginning	\$ -	\$ -	\$ 3,624	\$ -	\$ 1,365	\$ 490	\$ 150	\$ 19
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	15,214	116,850	46,399	89,021	18,247	6,033	29,227	12,763
Total receipts	15,214	116,850	46,399	89,021	18,247	6,033	29,227	12,763
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,214	116,850	46,312	89,021	18,187	6,523	29,377	12,782
Total disbursements	15,214	116,850	46,312	89,021	18,187	6,523	29,377	12,782
Excess (deficiency) of receipts over disbursements	-	-	87	-	60	(490)	(150)	(19)
Cash and investments - ending	\$ -	\$ -	\$ 3,711	\$ -	\$ 1,425	\$ -	\$ -	\$ -

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

	PAYROLL - AMERICAN LIFE	PAYROLL - MEDICARE	PAYROLL - MISCELLANEOUS	PAYROLL - POLICE PEN '77	PAYROLL - FIRE PEN '77	SEWAGE - OPERATING FUND	SEWAGE - DEPRECIATION	SEWAGE - BONY DEBT RESERVE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,781	\$ 702,309	\$ 266,359
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	778,440	-	-
Other receipts	84	36,733	34,387	15,176	15,747	1,364	-	-
Total receipts	84	36,733	34,387	15,176	15,747	779,804	-	-
Disbursements:								
Personal services	-	-	-	-	-	187,980	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,995	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	100,059	175,376	-
Utility operating expenses	-	-	-	-	-	232,309	-	-
Other disbursements	84	36,726	35,337	15,176	15,747	277,247	-	-
Total disbursements	84	36,726	35,337	15,176	15,747	808,590	175,376	-
Excess (deficiency) of receipts over disbursements	-	7	(950)	-	-	(28,786)	(175,376)	-
Cash and investments - ending	\$ -	\$ 7	\$ (950)	\$ -	\$ -	\$ 35,995	\$ 526,933	\$ 266,359

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

	SEWAGE - BONY BOND & INTEREST	WATER TOWER REPLACEMENT	WATER-BONY BOND & INTEREST	WATER - OPERATING FUND	WATER - DEPRECIATION	WATER - METER DEPOSIT	WATER - BONY DEBT RESERVE	Totals
Cash and investments - beginning	\$ 135,726	\$ 450,814	\$ 18,144	\$ 64,728	\$ 143,942	\$ 85,730	\$ 18,226	\$ 5,015,891
Receipts:								
Taxes	-	-	-	-	-	-	-	1,181,543
Licenses and permits	-	-	-	-	-	-	-	18,971
Intergovernmental receipts	-	-	-	-	-	-	-	1,118,001
Charges for services	-	-	-	-	-	-	-	408,950
Fines and forfeits	-	-	-	-	-	-	-	41,898
Utility fees	-	-	-	643,687	-	25,100	-	1,447,227
Other receipts	264,000	189,101	20,400	11,947	12,200	-	4,116	2,468,099
Total receipts	264,000	189,101	20,400	655,634	12,200	25,100	4,116	6,684,689
Disbursements:								
Personal services	-	-	-	168,301	-	-	-	1,584,644
Supplies	-	-	-	-	-	-	-	210,531
Other services and charges	-	-	-	10,995	-	-	-	999,276
Debt service - principal and interest	254,549	-	19,953	-	-	-	-	274,502
Capital outlay	-	114,901	-	68,081	-	-	-	1,105,920
Utility operating expenses	-	-	-	213,115	-	-	-	445,424
Other disbursements	-	-	-	187,112	-	22,112	-	2,450,389
Total disbursements	254,549	114,901	19,953	647,604	-	22,112	-	7,070,686
Excess (deficiency) of receipts over disbursements	9,451	74,200	447	8,030	12,200	2,988	4,116	(385,997)
Cash and investments - ending	\$ 145,177	\$ 525,014	\$ 18,591	\$ 72,758	\$ 156,142	\$ 88,718	\$ 22,342	\$ 4,629,894

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

	GENERAL FUND	MVH	LOCAL ROAD & STREET	PARK NONREVERTING	ANIMAL SHELTER/REGISTRATION	LECEF	CLERK'S RECORD PERP.	BODY CO. DEMO PROJECT
Cash and investments - beginning	\$ 1,328,523	\$ 66,315	\$ 35,729	\$ 62,274	\$ 637	\$ 2,434	\$ 7,136	\$ -
Receipts:								
Taxes	1,242,066	109,897	-	-	-	-	-	-
Licenses and permits	18,252	-	-	-	-	950	-	-
Intergovernmental receipts	554,052	269,500	12,307	-	-	-	-	447,763
Charges for services	-	-	-	6,430	-	-	-	-
Fines and forfeits	8,045	-	-	-	-	568	845	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	34,616	5,061	-	-	-	1,394	-	374
Total receipts	1,857,031	384,458	12,307	6,430	-	2,912	845	448,137
Disbursements:								
Personal services	740,200	181,532	-	-	-	-	-	-
Supplies	105,951	51,748	-	-	-	-	-	-
Other services and charges	586,983	59,854	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	167,683	33,220	15,000	-	-	5,300	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	18,618	-	-	18,631	-	-	-	428,484
Total disbursements	1,619,435	326,354	15,000	18,631	-	5,300	-	428,484
Excess (deficiency) of receipts over disbursements	237,596	58,104	(2,693)	(12,201)	-	(2,388)	845	19,653
Cash and investments - ending	\$ 1,566,119	\$ 124,419	\$ 33,036	\$ 50,073	\$ 637	\$ 46	\$ 7,981	\$ 19,653

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

	RIVERBOAT FUND	PARK & RECREATION	RAINY DAY FUND	CCI	CCD	POLICE PENSION	FIREMEN'S PENSION	LOIT PUBLIC SAFETY
Cash and investments - beginning	\$ 88,782	\$ 818	\$ 248,121	\$ 12,997	\$ 61,817	\$ 41,060	\$ 72,112	\$ -
Receipts:								
Taxes	-	54,006	-	-	19,467	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	21,231	42,805	-	9,002	1,372	-	-	180,257
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	10,976	-	-	-	37,618	35,295	-
Total receipts	21,231	107,787	-	9,002	20,839	37,618	35,295	180,257
Disbursements:								
Personal services	-	34,289	-	-	-	35,045	34,867	112,540
Supplies	-	17,322	-	-	-	26	-	-
Other services and charges	-	45,579	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	45,913	-	7,390	-	20,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,242	-	-	-	-	-	-
Total disbursements	45,913	103,432	7,390	-	20,000	35,071	34,867	112,540
Excess (deficiency) of receipts over disbursements	(24,682)	4,355	(7,390)	9,002	839	2,547	428	67,717
Cash and investments - ending	\$ 64,100	\$ 5,173	\$ 240,731	\$ 21,999	\$ 62,656	\$ 43,607	\$ 72,540	\$ 67,717

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

	CEMETARY	FITNESS CENTER	EMT TRAINING & FACILITIES	CITY COURTY CASH FUND	UNION CITY COURT	AMERICAN FIDELITY	BROWNSFIELD GRANT	FIREWORKS FUND
Cash and investments - beginning	\$ 6,920	\$ 447	\$ 1,126	\$ 15,115	\$ 14,476	\$ (726)	\$ -	\$ 2,000
Receipts:								
Taxes	12,560	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,885	-	-	-	-	-	-	-
Charges for services	13,125	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,837	29,687	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6	23,265	61,689	3,496
Total receipts	36,570	-	-	1,837	29,693	23,265	61,689	3,496
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	2,364	-	-	-	-	-	-	-
Other services and charges	32,907	-	-	-	-	-	-	5,496
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	565	-	-	1,387	30,801	22,908	61,689	-
Total disbursements	35,836	-	-	1,387	30,801	22,908	61,689	5,496
Excess (deficiency) of receipts over disbursements	734	-	-	450	(1,108)	357	-	(2,000)
Cash and investments - ending	\$ 7,654	\$ 447	\$ 1,126	\$ 15,565	\$ 13,368	\$ (369)	\$ -	\$ -

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

	LIFE & RESCUE ASSOCIATION	ARTISAN PARK - NONREVERT	PAYROLL-TOTAL FINANCIAL	HOUSING REHAB GRANT	HARRY LOY JR. DONATIONS	AMBULANCE-NONREVERTING	CEDIT	UTILITIES
Cash and investments - beginning	\$ 7,852	\$ 122	\$ -	\$ -	\$ 10,619	\$ 29,020	\$ 481,137	\$ 5,308
Receipts:								
Taxes	-	-	-	-	-	-	-	57,105
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	198,212	24,023
Charges for services	-	-	-	-	-	214,812	-	174,938
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,313	1,000	7,849	137,852	-	14	147,042	-
Total receipts	5,313	1,000	7,849	137,852	-	214,826	345,254	256,066
Disbursements:								
Personal services	-	-	-	-	-	97,194	-	-
Supplies	-	-	-	-	-	30,189	-	-
Other services and charges	-	-	-	-	-	70,688	16,930	239,605
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	26,396	519,440	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,586	-	2,616	137,852	1,410	1,086	-	-
Total disbursements	8,586	-	2,616	137,852	1,410	225,553	536,370	239,605
Excess (deficiency) of receipts over disbursements	(3,273)	1,000	5,233	-	(1,410)	(10,727)	(191,116)	16,461
Cash and investments - ending	\$ 4,579	\$ 1,122	\$ 5,233	\$ -	\$ 9,209	\$ 18,293	\$ 290,021	\$ 21,769

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

	REVOLVING LOAN FUND	OPERATION PULLOVER	NSP GRANT	POLICE DONATIONS	CEMETARY NONREVERTING	PAYROLL - NET PAYROLL	PAYROLL - DEFERRED COMP.	PAYROLL - PRE-PAID LEGAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,079	\$ 163,422	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,908	4,050	977,960	1,690	598
Total receipts	-	-	-	2,908	4,050	977,960	1,690	598
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,825	800	977,960	1,690	598
Total disbursements	-	-	-	3,825	800	977,960	1,690	598
Excess (deficiency) of receipts over disbursements	-	-	-	(917)	3,250	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,162	\$ 166,672	\$ -	\$ -	\$ -

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

	PAYROLL - P E R F	PAYROLL - FEDERAL W/H	PAYROLL - STATE W/H	PAYROLL - SOCIAL SECURITY	PAYROLL - CAGIT W/H	PAYROLL - P&F INS ASSN	PAYROLL - HEALTH INS.	PAYROLL - DENTAL & VISION
Cash and investments - beginning	\$ -	\$ -	\$ 3,711	\$ -	\$ 1,425	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	15,465	114,184	43,614	84,817	25,238	6,510	28,165	14,712
Total receipts	15,465	114,184	43,614	84,817	25,238	6,510	28,165	14,712
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,465	114,184	44,881	84,817	25,375	6,510	28,165	14,659
Total disbursements	15,465	114,184	44,881	84,817	25,375	6,510	28,165	14,659
Excess (deficiency) of receipts over disbursements	-	-	(1,267)	-	(137)	-	-	53
Cash and investments - ending	\$ -	\$ -	\$ 2,444	\$ -	\$ 1,288	\$ -	\$ -	\$ 53

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

	PAYROLL - AMERICAN LIFE	PAYROLL - MEDICARE	PAYROLL - MISCELLANEOUS	PAYROLL - POLICE PEN '77	PAYROLL - FIRE PEN '77	SEWAGE - OPERATING FUND	SEWAGE - DEPRECIATION	SEWAGE - BONY DEBT RESERVE
Cash and investments - beginning	\$ -	\$ 7	\$ (950)	\$ -	\$ -	\$ 35,995	\$ 526,933	\$ 266,359
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	785,369	-	-
Other receipts	-	35,222	47,829	16,237	15,829	101,685	-	-
Total receipts	-	35,222	47,829	16,237	15,829	887,054	-	-
Disbursements:								
Personal services	-	-	-	-	-	185,227	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	12,848	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	70,804	-	-
Utility operating expenses	-	-	-	-	-	238,023	5,790	-
Other disbursements	-	35,229	46,879	16,237	15,829	303,567	100,000	-
Total disbursements	-	35,229	46,879	16,237	15,829	810,469	105,790	-
Excess (deficiency) of receipts over disbursements	-	(7)	950	-	-	76,585	(105,790)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,580	\$ 421,143	\$ 266,359

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

	SEWAGE - BONY BOND & INTEREST	WATER TOWER REPLACEMENT	WATER-BONY BOND & INTEREST	WATER - OPERATING FUND	WATER - DEPRECIATION	WATER - METER DEPOSIT	WATER - BONY DEBT RESERVE	Totals
Cash and investments - beginning	\$ 145,177	\$ 525,014	\$ 18,591	\$ 72,758	\$ 156,142	\$ 88,718	\$ 22,342	\$ 4,629,894
Receipts:								
Taxes	-	-	-	-	-	-	-	1,495,101
Licenses and permits	-	-	-	-	-	-	-	19,202
Intergovernmental receipts	-	-	-	-	-	-	-	1,771,409
Charges for services	-	-	-	-	-	-	-	409,305
Fines and forfeits	-	-	-	-	-	-	-	40,982
Utility fees	-	-	-	629,132	-	21,403	-	1,435,904
Other receipts	268,200	178,097	20,400	19,205	31,900	-	1,029	2,568,404
Total receipts	268,200	178,097	20,400	648,337	31,900	21,403	1,029	7,740,307
Disbursements:								
Personal services	-	-	-	173,257	-	-	-	1,594,151
Supplies	-	-	-	-	-	-	-	207,600
Other services and charges	-	-	-	12,848	-	-	-	1,083,738
Debt service - principal and interest	271,829	-	19,549	-	-	-	-	291,378
Capital outlay	-	619,551	-	32,215	-	-	-	1,562,912
Utility operating expenses	-	-	-	222,546	-	-	-	466,359
Other disbursements	-	-	-	219,762	-	17,532	-	2,814,839
Total disbursements	271,829	619,551	19,549	660,628	-	17,532	-	8,020,977
Excess (deficiency) of receipts over disbursements	(3,629)	(441,454)	851	(12,291)	31,900	3,871	1,029	(280,670)
Cash and investments - ending	\$ 141,548	\$ 83,560	\$ 19,442	\$ 60,467	\$ 188,042	\$ 92,589	\$ 23,371	\$ 4,349,224

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

	GENERAL FUND	MVH	LOCAL ROAD & STREET	AMBULANCE-NON REVERTING	ANIMAL SHELTER/REGISTRATION	LECEF	PARK & RECREATION	RAINY DAY FUND	CEDIT
Cash and investments - beginning	\$ 1,566,119	\$ 124,419	\$ 33,036	\$ 18,293	\$ 637	\$ 46	\$ 5,173	\$ 240,731	\$ 290,021
Receipts:									
Taxes	1,218,062	114,468	-	-	-	-	52,844	-	-
Licenses and permits	19,749	-	-	-	-	750	-	-	-
Intergovernmental receipts	638,313	223,399	12,155	-	-	-	24,737	-	208,192
Charges for services	-	2,852	-	204,201	-	592	12,486	-	-
Fines and forfeits	6,973	-	-	-	-	366	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	278,390	10,001	-	-	-	234	-	62,000	88
Total receipts	2,161,487	350,720	12,155	204,201	-	1,942	90,067	62,000	208,280
Disbursements:									
Personal services	1,144,454	179,411	-	92,822	-	-	31,491	-	-
Supplies	60,629	40,635	-	31,867	-	-	19,157	-	-
Other services and charges	345,290	63,406	-	39,555	-	1,150	27,888	-	315
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	59,811	16,043	-	17,399	-	399	6,167	-	96,080
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	27,781	-	-	1,459	-	-	10,007	126,594	328,891
Total disbursements	1,637,965	299,495	-	183,102	-	1,549	94,710	126,594	425,286
Excess (deficiency) of receipts over disbursements	523,522	51,225	12,155	21,099	-	393	(4,643)	(64,594)	(217,006)
Cash and investments - ending	\$ 2,089,641	\$ 175,644	\$ 45,191	\$ 39,392	\$ 637	\$ 439	\$ 530	\$ 176,137	\$ 73,015

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

	LOIT SPECIAL DISTRIBUTION	CITY COURT CASH FUND	CCI	CCD	PARK NON REVERTING	POLICE PENSION	FIREMEN'S PENSION	UNION CITY COURT	RIVERBOAT FUND
Cash and investments - beginning	\$ -	\$ 15,565	\$ 21,999	\$ 62,656	\$ 50,073	\$ 43,607	\$ 72,540	\$ 13,368	\$ 64,100
Receipts:									
Taxes	-	-	-	19,066	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,135	1,456	-	-	-	-	21,231
Charges for services	-	-	-	-	16,022	-	-	-	-
Fines and forfeits	-	1,399	-	-	-	-	-	26,046	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	186,589	-	-	-	1,425	23,988	34,760	6	-
Total receipts	186,589	1,399	9,135	20,522	17,447	23,988	34,760	26,052	21,231
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	6,514	-	-	-	-
Other services and charges	-	-	6,000	-	-	25,726	34,867	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	67,892	-	-	20,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,092	-	-	25,756	-	-	24,964	27,027
Total disbursements	67,892	1,092	6,000	20,000	32,270	25,726	34,867	24,964	27,027
Excess (deficiency) of receipts over disbursements	118,697	307	3,135	522	(14,823)	(1,738)	(107)	1,088	(5,796)
Cash and investments - ending	\$ 118,697	\$ 15,872	\$ 25,134	\$ 63,178	\$ 35,250	\$ 41,869	\$ 72,433	\$ 14,456	\$ 58,304

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

	LOIT PUBLIC SAFETY	CLERK'S RECORD PERP.	SIDEWALK REPLACEMENT	CEMETERY	FIREWORKS FUND	LIFE & RESCUE ASSOCIATION	CEMETERY NON REVERTING	ARTISAN PARK - NON REVERT	POLICE DONATIONS
Cash and investments - beginning	\$ 67,717	\$ 7,981	\$ -	\$ 7,654	\$ -	\$ 4,579	\$ 166,672	\$ 1,122	\$ 1,162
Receipts:									
Taxes	-	-	-	12,268	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	182,230	-	-	9,937	-	-	-	-	-
Charges for services	-	-	-	19,760	-	-	4,400	-	-
Fines and forfeits	-	961	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,150	8,748	-	-	3,740
Total receipts	182,230	961	-	41,965	9,150	8,748	4,400	-	3,740
Disbursements:									
Personal services	66,020	-	-	-	-	-	-	-	4,901
Supplies	2,424	-	-	592	-	-	-	-	-
Other services and charges	8,215	-	-	30,993	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	70,391	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	28,845	-	-	5,174	9,150	7,829	50,520	-	-
Total disbursements	175,895	-	-	36,759	9,150	7,829	50,520	-	4,901
Excess (deficiency) of receipts over disbursements	6,335	961	-	5,206	-	919	(46,120)	-	(1,161)
Cash and investments - ending	\$ 74,052	\$ 8,942	\$ -	\$ 12,860	\$ -	\$ 5,498	\$ 120,552	\$ 1,122	\$ 1

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

	FITNESS CENTER	POLICE H.O.P.E.	POLICE VEST GRANT	ICE WATER RESCUE GRANT	IDGF GRANT FUND	RANDOLPH COUNTY EDIT LOAN	UTILITIES	EMT TRAINING & FACILITIES	CRIMINAL JUSTICE TRAINING
Cash and investments - beginning	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,769	\$ 1,126	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	55,870	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,226	3,953	-	-	12,367	-	-
Charges for services	75	-	-	-	-	-	175,853	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	2,400	-	-	-	-	-	-	12,000
Total receipts	75	2,400	2,226	3,953	-	-	244,090	-	12,000
Disbursements:									
Personal services	-	1,621	2,226	3,953	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	12	-
Other services and charges	-	-	-	-	-	-	239,882	-	7,220
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	250,000	-	-	-	-
Total disbursements	-	1,621	2,226	3,953	250,000	-	239,882	12	7,220
Excess (deficiency) of receipts over disbursements	75	779	-	-	(250,000)	-	4,208	(12)	4,780
Cash and investments - ending	\$ 522	\$ 779	\$ -	\$ -	\$ (250,000)	\$ -	\$ 25,977	\$ 1,114	\$ 4,780

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

	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	HARRY LOY JR. DONATIONS	BODY CO. DEMO PROJECT	BROWNSFIELD GRANT	PAYROLL - NET PAYROLL	PAYROLL - FEDERAL W/H	PAYROLL - SOCIAL SECURITY	PAYROLL - STATE W/H
Cash and investments - beginning	\$ -	\$ 9,209	\$ 19,653	\$ -	\$ -	\$ -	\$ -	\$ 2,444
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	53,417	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	8,885	-	1,102,719	76,089	59,310	33,241
Total receipts	-	-	8,885	53,417	1,102,719	76,089	59,310	33,241
Disbursements:								
Personal services	-	-	-	-	1,102,719	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	28,538	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	53,417	-	76,089	59,310	31,910
Total disbursements	-	-	28,538	53,417	1,102,719	76,089	59,310	31,910
Excess (deficiency) of receipts over disbursements	-	-	(19,653)	-	-	-	-	1,331
Cash and investments - ending	\$ -	\$ 9,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,775

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

	PAYROLL - CAGIT W/H	PAYROLL - HEALTH INS.	PAYROLL - P&F INS ASSN	PAYROLL - DENTAL & VISION	PAYROLL - POLICE PEN '77	PAYROLL - AMERICAN FIDELI	PAYROLL - FIRE PEN '77	PAYROLL - P E R F
Cash and investments - beginning	\$ 1,288	\$ -	\$ -	\$ 53	\$ -	\$ (369)	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	17,844	28,230	6,136	16,841	16,366	14,689	15,167	16,815
Total receipts	17,844	28,230	6,136	16,841	16,366	14,689	15,167	16,815
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	17,097	25,150	6,136	15,298	16,366	14,303	15,167	16,815
Total disbursements	17,097	25,150	6,136	15,298	16,366	14,303	15,167	16,815
Excess (deficiency) of receipts over disbursements	747	3,080	-	1,543	-	386	-	-
Cash and investments - ending	\$ 2,035	\$ 3,080	\$ -	\$ 1,596	\$ -	\$ 17	\$ -	\$ -

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

	PAYROLL - TOTAL FINANCIAL	PAYROLL - MISCELLANEOUS	PAYROLL - MEDICARE	PAYROLL - DEFERRED COMP.	PAYROLL - PRE-PAID LEGAL	SEWAGE - OPERATING FUND	SEWAGE - DEPRECIATION	SEWAGE - BONY DEBT RESERVE
Cash and investments - beginning	\$ 5,233	\$ -	\$ -	\$ -	\$ -	\$ 112,580	\$ 421,143	\$ 266,359
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,081,214	-	-
Other receipts	72,260	49,713	25,196	1,755	1,020	14,794	191,525	411
Total receipts	72,260	49,713	25,196	1,755	1,020	1,096,008	191,525	411
Disbursements:								
Personal services	-	-	-	-	-	198,597	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	15,533	-	-
Debt service - principal and interest	-	-	-	-	-	263,400	-	-
Capital outlay	-	-	-	-	-	8,887	185,202	-
Utility operating expenses	-	-	-	-	-	296,398	-	-
Other disbursements	68,836	49,713	25,196	1,755	1,020	252,024	-	-
Total disbursements	68,836	49,713	25,196	1,755	1,020	1,034,839	185,202	-
Excess (deficiency) of receipts over disbursements	3,424	-	-	-	-	61,169	6,323	411
Cash and investments - ending	\$ 8,657	\$ -	\$ -	\$ -	\$ -	\$ 173,749	\$ 427,466	\$ 266,770

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

	SEWAGE - BONY BOND & INTEREST	WATER - OPERATING FUND	WATER - DEPRECIATION	WATER - METER DEPOSIT	WATER-BONY DEBT RESERVE	WATER-BONY BOND & INTEREST	WATER - WATERTOWER REPLACEMENT	Totals
Cash and investments - beginning	\$ 141,548	\$ 60,467	\$ 188,042	\$ 92,589	\$ 23,371	\$ 19,442	\$ 83,560	\$ 4,349,224
Receipts:								
Taxes	-	-	-	-	-	-	-	1,472,578
Licenses and permits	-	-	-	-	-	-	-	20,499
Intergovernmental receipts	-	-	-	-	-	-	-	1,402,748
Charges for services	-	-	-	-	-	-	-	436,241
Fines and forfeits	-	-	-	-	-	-	-	35,745
Utility fees	-	737,992	-	20,700	-	-	-	1,839,906
Other receipts	263,509	239	139,450	-	36	20,417	83,530	2,909,706
Total receipts	263,509	738,231	139,450	20,700	36	20,417	83,530	8,117,423
Disbursements:								
Personal services	-	179,661	-	-	-	-	-	3,007,876
Supplies	-	-	-	-	-	-	-	161,830
Other services and charges	-	14,161	-	-	-	-	-	860,201
Debt service - principal and interest	259,454	20,400	-	-	-	19,144	-	562,398
Capital outlay	-	17,104	195,974	-	-	-	99,374	889,261
Utility operating expenses	-	219,517	-	17,236	-	-	-	533,151
Other disbursements	-	242,655	-	-	-	-	-	1,913,346
Total disbursements	259,454	693,498	195,974	17,236	-	19,144	99,374	7,928,063
Excess (deficiency) of receipts over disbursements	4,055	44,733	(56,524)	3,464	36	1,273	(15,844)	189,360
Cash and investments - ending	\$ 145,603	\$ 105,200	\$ 131,518	\$ 96,053	\$ 23,407	\$ 20,715	\$ 67,716	\$ 4,538,584

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

	GENERAL FUND	MVH	LOCAL ROAD & STREET	AMBULANCE-NON REVERTING	ANIMAL SHELTER/REGISTRATION	LECEF	PARK & RECREATION	RAINY DAY FUND	CEDIT
Cash and investments - beginning	\$ 2,089,641	\$ 175,644	\$ 45,191	\$ 39,392	\$ 637	\$ 439	\$ 530	\$ 176,137	\$ 73,015
Receipts:									
Taxes	1,762,325	218,241	-	-	-	-	155,862	-	-
Licenses and permits	25,578	-	-	-	-	390	-	-	-
Intergovernmental receipts	92,849	171,676	31,485	-	-	-	11,306	-	238,077
Charges for services	-	1,452	-	181,341	-	427	10,658	-	-
Fines and forfeits	8,676	-	-	-	100	1,020	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	299,922	3,189	-	7,201	-	221	88	200,000	65
Total receipts	2,189,350	394,558	31,485	188,542	100	2,058	177,914	200,000	238,142
Disbursements:									
Personal services	1,176,900	198,198	-	82,427	-	-	38,618	-	-
Supplies	61,391	41,125	-	43,370	-	-	21,322	-	-
Other services and charges	353,344	82,317	-	51,291	-	-	38,616	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	75,849	67,655	-	41,404	-	-	5,751	-	82,343
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	229,117	-	-	661	60	-	13,009	148,848	113,560
Total disbursements	1,896,601	389,295	-	219,153	60	-	117,316	148,848	195,903
Excess (deficiency) of receipts over disbursements	292,749	5,263	31,485	(30,611)	40	2,058	60,598	51,152	42,239
Cash and investments - ending	\$ 2,382,390	\$ 180,907	\$ 76,676	\$ 8,781	\$ 677	\$ 2,497	\$ 61,128	\$ 227,289	\$ 115,254

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

	LOIT SPECIAL DISTRIBUTION	CITY COURT CASH FUND	CCI	CCD	PARK NON REVERTING	POLICE PENSION	FIREMEN'S PENSION	UNION CITY COURT	RIVERBOAT FUND
Cash and investments - beginning	\$ 118,697	\$ 15,872	\$ 25,134	\$ 63,178	\$ 35,250	\$ 41,869	\$ 72,433	\$ 14,456	\$ 58,304
Receipts:									
Taxes	-	-	-	19,558	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,716	1,419	-	-	-	-	21,231
Charges for services	-	-	-	-	13,762	-	-	-	-
Fines and forfeits	-	1,522	-	-	-	-	-	27,376	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,396	16,642	35,257	6	-
Total receipts	-	1,522	8,716	20,977	18,158	16,642	35,257	27,382	21,231
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	5,440	-	-	-	-
Other services and charges	-	-	-	-	-	18,136	36,684	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	118,697	-	-	43,507	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	3,101	-	-	12,797	-	-	28,659	27,417
Total disbursements	118,697	3,101	-	43,507	18,237	18,136	36,684	28,659	27,417
Excess (deficiency) of receipts over disbursements	(118,697)	(1,579)	8,716	(22,530)	(79)	(1,494)	(1,427)	(1,277)	(6,186)
Cash and investments - ending	\$ -	\$ 14,293	\$ 33,850	\$ 40,648	\$ 35,171	\$ 40,375	\$ 71,006	\$ 13,179	\$ 52,118

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

	LOIT PUBLIC SAFETY	CLERK'S RECORD PERP.	SIDEWALK REPLACEMENT	CEMETERY	FIREWORKS FUND	LIFE & RESCUE ASSOCIATION	CEMETERY NON REVERTING	ARTISAN PARK - NON REVERT	POLICE DONATIONS
Cash and investments - beginning	\$ 74,052	\$ 8,942	\$ -	\$ 12,860	\$ -	\$ 5,498	\$ 120,552	\$ 1,122	\$ 1
Receipts:									
Taxes	-	-	-	15,551	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	179,484	-	-	1,128	-	-	-	-	-
Charges for services	-	-	-	21,325	-	-	4,775	-	-
Fines and forfeits	-	835	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,400	-	-	3,039	-	-	3,728
Total receipts	179,484	835	1,400	38,004	-	3,039	4,775	-	3,728
Disbursements:									
Personal services	59,214	-	-	-	-	-	-	-	3,900
Supplies	1,392	-	-	1,347	-	-	-	-	-
Other services and charges	5,932	-	-	30,673	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	88,754	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	32,214	-	-	8,492	-	7,991	2,025	-	-
Total disbursements	187,506	-	-	40,512	-	7,991	2,025	-	3,900
Excess (deficiency) of receipts over disbursements	(8,022)	835	1,400	(2,508)	-	(4,952)	2,750	-	(172)
Cash and investments - ending	\$ 66,030	\$ 9,777	\$ 1,400	\$ 10,352	\$ -	\$ 546	\$ 123,302	\$ 1,122	\$ (171)

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

	FITNESS CENTER	POLICE H.O.P.E.	POLICE VEST GRANT	ICE WATER RESCUE GRANT	IDGF GRANT FUND	RANDOLPH COUNTY EDIT LOAN	UTILITIES	EMT TRAINING & FACILITIES	CRIMINAL JUSTICE TRAINING
Cash and investments - beginning	\$ 522	\$ 779	\$ -	\$ -	\$ (250,000)	\$ -	\$ 25,977	\$ 1,114	\$ 4,780
Receipts:									
Taxes	-	-	-	-	-	-	71,048	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	250,000	-	5,155	-	-
Charges for services	180	-	-	-	-	-	174,816	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	600,000	449	-	750
Total receipts	180	-	-	-	250,000	600,000	251,468	-	750
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	728	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	251,503	-	5,530
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	370,000	-	-	-
Total disbursements	728	-	-	-	-	370,000	251,503	-	5,530
Excess (deficiency) of receipts over disbursements	(548)	-	-	-	250,000	230,000	(35)	-	(4,780)
Cash and investments - ending	\$ (26)	\$ 779	\$ -	\$ -	\$ -	\$ 230,000	\$ 25,942	\$ 1,114	\$ -

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

	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	HARRY LOY JR. DONATIONS	BODY CO. DEMO PROJECT	BROWNSFIELD GRANT	PAYROLL - NET PAYROLL	PAYROLL - FEDERAL W/H	PAYROLL - SOCIAL SECURITY	PAYROLL - STATE W/H
Cash and investments - beginning	\$ -	\$ 9,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,775
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	322,306	-	5,774	-	997,871	133,732	101,762	46,349
Total receipts	322,306	-	5,774	-	997,871	133,732	101,762	46,349
Disbursements:								
Personal services	-	-	-	-	997,871	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	322,306	-	-	-	-	133,732	101,762	46,185
Total disbursements	322,306	-	-	-	997,871	133,732	101,762	46,185
Excess (deficiency) of receipts over disbursements	-	-	5,774	-	-	-	-	164
Cash and investments - ending	\$ -	\$ 9,209	\$ 5,774	\$ -	\$ -	\$ -	\$ -	\$ 3,939

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

	PAYROLL - CAGIT W/H	PAYROLL - HEALTH INS.	PAYROLL - P&F INS ASSN	PAYROLL - DENTAL & VISION	PAYROLL - POLICE PEN '77	PAYROLL - AMERICAN FIDELI	PAYROLL - FIRE PEN '77	PAYROLL - P & E R F
Cash and investments - beginning	\$ 2,035	\$ 3,080	\$ -	\$ 1,596	\$ -	\$ 17	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	27,533	27,010	4,343	16,632	14,493	18,429	13,727	19,390
Total receipts	27,533	27,010	4,343	16,632	14,493	18,429	13,727	19,390
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	27,243	28,060	4,040	17,011	14,493	15,413	13,727	19,390
Total disbursements	27,243	28,060	4,040	17,011	14,493	15,413	13,727	19,390
Excess (deficiency) of receipts over disbursements	290	(1,050)	303	(379)	-	3,016	-	-
Cash and investments - ending	\$ 2,325	\$ 2,030	\$ 303	\$ 1,217	\$ -	\$ 3,033	\$ -	\$ -

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

	PAYROLL - TOTAL FINANCIAL	PAYROLL - MISCELLANEOUS	PAYROLL - MEDICARE	PAYROLL - DEFERRED COMP.	PAYROLL - PRE-PAID LEGAL	SEWAGE - OPERATING FUND	SEWAGE - DEPRECIATION	SEWAGE - BONY DEBT RESERVE
Cash and investments - beginning	\$ 8,657	\$ -	\$ -	\$ -	\$ -	\$ 173,749	\$ 427,466	\$ 266,770
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,223,823	-	-
Other receipts	2,916	44,572	38,285	5,050	3,234	23,242	241,895	1,620
Total receipts	2,916	44,572	38,285	5,050	3,234	1,247,065	241,895	1,620
Disbursements:								
Personal services	-	-	-	-	-	191,573	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,031	-	-
Debt service - principal and interest	-	-	-	-	-	289,500	-	-
Capital outlay	-	-	-	-	-	40,361	33,500	-
Utility operating expenses	-	-	-	-	-	346,265	-	-
Other disbursements	11,573	44,572	38,285	5,050	2,998	392,271	-	-
Total disbursements	11,573	44,572	38,285	5,050	2,998	1,274,001	33,500	-
Excess (deficiency) of receipts over disbursements	(8,657)	-	-	-	236	(26,936)	208,395	1,620
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 236	\$ 146,813	\$ 635,861	\$ 268,390

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

	SEWAGE - BONY BOND & INTEREST	WATER - OPERATING FUND	WATER - DEPRECIATION	WATER - METER DEPOSIT	WATER-BONY DEBT RESERVE	WATER-BONY BOND & INTEREST	WATER - WATERTOWER REPLACEMENT	Totals
Cash and investments - beginning	\$ 145,603	\$ 105,200	\$ 131,518	\$ 96,053	\$ 23,407	\$ 20,715	\$ 67,716	\$ 4,538,584
Receipts:								
Taxes	-	-	-	-	-	-	-	2,242,585
Licenses and permits	-	-	-	-	-	-	-	25,968
Intergovernmental receipts	-	-	-	-	-	-	-	1,012,526
Charges for services	-	-	-	-	-	-	-	408,736
Fines and forfeits	-	-	-	-	-	-	-	39,529
Utility fees	-	827,439	-	26,800	-	-	-	2,078,062
Other receipts	267,453	218	39,400	-	142	20,478	33,300	3,647,509
Total receipts	267,453	827,657	39,400	26,800	142	20,478	33,300	9,454,915
Disbursements:								
Personal services	-	181,672	-	-	-	-	-	2,930,373
Supplies	-	-	-	-	-	-	-	176,115
Other services and charges	-	13,913	-	-	-	-	-	901,970
Debt service - principal and interest	267,672	20,400	-	-	-	19,723	-	597,295
Capital outlay	-	76,837	-	-	-	-	-	674,658
Utility operating expenses	-	334,391	-	20,699	-	-	-	701,355
Other disbursements	-	238,648	-	-	-	-	-	2,474,710
Total disbursements	267,672	865,861	-	20,699	-	19,723	-	8,456,476
Excess (deficiency) of receipts over disbursements	(219)	(38,204)	39,400	6,101	142	755	33,300	998,439
Cash and investments - ending	\$ 145,384	\$ 66,996	\$ 170,918	\$ 102,154	\$ 23,549	\$ 21,470	\$ 101,016	\$ 5,537,023

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 9,433	\$ 11,395
Water	8,337	4,150
Governmental activities	64,154	1,969
Totals	\$ 81,924	\$ 17,514

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Community First National Bank	20 Avon Protection SCBAs	\$ 21,843	11/18/2014	11/18/2019
First Capital Equipment Leasing Corp	2015 Ford Police Interceptors (2)	19,321	12/1/2014	3/1/2019
First Capital Equipment Leasing Corp	2017 Ford Police Interceptors (2)	<u>18,628</u>	1/5/2018	10/5/2022
Total governmental activities		<u>59,792</u>		
Total of annual lease payments		<u>\$ 59,792</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	2016 Chevy Silverado purchase - fire department	\$ 26,978	\$ 7,078
Notes and loans payable	Skid loader purchase	13,817	4,092
Notes and loans payable	Lateral launch camera purchase	24,564	7,287
Notes and loans payable	2015 Chevy Silverado purchase- police dept	18,468	5,898
Notes and loans payable	2016 Ford Ambulance purchase	<u>134,739</u>	<u>37,355</u>
Total governmental activities		<u>218,566</u>	<u>61,710</u>
Wastewater:			
Revenue bonds	2011 Wastewater Improvements	95,000	96,211
Revenue bonds	2006 Collection System Repair	1,638,000	152,512
Notes and loans payable	Skid loader purchase	6,909	2,052
Notes and loans payable	Lateral launch camera purchase	<u>24,564</u>	<u>7,287</u>
Total Wastewater		<u>1,764,473</u>	<u>258,062</u>
Water:			
Revenue bonds	2009 Water Filter Replacement	193,000	19,285
Notes and loans payable	Skid loader purchase	6,909	2,052
Notes and loans payable	Water meter replacement loan	<u>140,872</u>	<u>70,499</u>
Total Water		<u>340,781</u>	<u>91,836</u>
Totals		<u>\$ 2,323,820</u>	<u>\$ 411,608</u>

CITY OF UNION CITY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 933,901
Infrastructure	1,660,278
Buildings	1,548,979
Improvements other than buildings	783,967
Machinery, equipment, and vehicles	<u>2,457,432</u>
Total governmental activities	<u>7,384,557</u>
Wastewater:	
Land	60,335
Infrastructure	114,862
Buildings	875,305
Improvements other than buildings	12,376,147
Machinery, equipment, and vehicles	<u>923,292</u>
Total Wastewater	<u>14,349,941</u>
Water:	
Land	132,712
Infrastructure	1,529,724
Buildings	678,446
Improvements other than buildings	2,574,084
Machinery, equipment, and vehicles	2,290,187
Construction in progress	<u>13,500</u>
Total Water	<u>7,218,653</u>
Total capital assets	<u>\$ 28,953,151</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/>.