

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF HARTFORD CITY

BLACKFORD 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	Janet Gilland Pam Smart	01-01-12 to 12-31-15 01-01-16 to 12-31-19
Mayor	Benjamin E. Hodgin	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Benjamin E. Hodgin	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	William Hess	01-01-14 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF HARTFORD CITY, BLACKFORD COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Hartford 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 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.

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
General Fund	\$ 50,544	\$ 1,949,109	\$ 2,108,710	\$ (109,057)	\$ 2,191,897	\$ 1,987,292	\$ 95,548
Motor Vehicle Highway	89,878	414,056	369,549	134,385	500,754	443,822	191,317
Local Road & Streets	25,584	28,329	18,189	35,724	28,700	14,940	49,484
Park Fund	14,626	14,054	14,265	14,415	7,635	4,850	17,200
Law Enforcement Training	9,795	12,940	9,699	13,036	7,692	6,103	14,625
Riverboat Fund	99,588	36,847	42,336	94,099	36,847	40,933	90,013
Hazardous Materials	3,123	18,085	7,076	14,132	-	6,094	8,038
Rainy Day Fund	19,117	-	-	19,117	-	1,380	17,737
Canine/Police Equip Fund	24,198	10,666	9,460	25,404	4,519	754	29,169
Levy Excess Fund	-	413	-	413	-	-	413
Cum Cap Improvement Fund	7,872	16,453	15,000	9,325	15,623	15,610	9,338
Sewage Construction 2014	-	5,411,542	2,023,002	3,388,540	-	1,606,301	1,782,239
Industrial Devel (RLF)	58,300	58,001	13,411	102,890	108,814	86,275	125,429
Water Construction 2013	749,247	-	648,763	100,484	-	82,525	17,959
Cum Fire Fund	200,614	71,365	43,425	228,554	59,598	13,763	274,389
EDIT Fund	162,873	169,368	160,189	172,052	168,080	169,376	170,756
Cum Cap Development Fund	136,350	37,893	-	174,243	44,515	8,772	209,986
TIFF District Fund	449,505	278,493	78,096	649,902	100,237	153,736	596,403
Watermeter Customer Dep.	166,101	51,159	26,042	191,218	57,303	32,392	216,129
Sewage Improvement	1	902	-	903	1,157,763	261,438	897,228
Old Police Pension	101,794	55,008	63,300	93,502	62,026	63,290	92,238
Old Fire Pension	83,191	46,197	49,931	79,457	50,307	45,568	84,196
Blight Elimination Program	-	-	-	-	27,516	27,491	25
Operation Pullover Grant	3	7,073	7,073	3	948	948	3
Cops For Coats	1,557	1,165	1,148	1,574	1,025	990	1,609
Specific Donations Fund	20	-	-	20	-	-	20
Blackford County Gran	6,744	104	-	6,848	-	700	6,148
Debt Service	4,978	161,656	159,000	7,634	239,082	163,000	83,716
Pool Concessions	10,939	4,677	4,493	11,123	5,079	3,177	13,025
Building Permit	24,466	1,455	120	25,801	1,160	105	26,856
SRTS Grant	4,619	941	-	5,560	-	-	5,560
Fire Dept. Grant	500	-	-	500	-	-	500
NSP Grant	13,696	11,656	100	25,252	36,475	59,197	2,530
Cum Pool Maintenance	19,642	4,970	-	24,612	4,462	-	29,074
TIFF District Ind. Park	382,453	18,435	301,585	99,303	234,991	159,436	174,858
Cash Change	350	-	-	350	-	-	350
Waterworks B&I Reserve	125,200	16,300	-	141,500	16,300	-	157,800
Waterworks Bond Improvement	2,230	3,734	3,734	2,230	-	-	2,230
Sewage B&I Reserve	491,615	165,522	-	657,137	987	-	658,124
Water Bond 2006 Sinking	1,099	306,624	306,284	1,439	310,437	307,718	4,158
Sewage B&I Sinking "98"	2,245	428,410	369,756	60,899	616,107	677,005	1
Sanitation Sinking	102,991	18,000	-	120,991	18,000	69,175	69,816
Payroll Fund	20,565	2,530,629	2,506,664	44,530	2,441,637	2,442,865	43,302
Water Operating	39,462	1,028,287	1,056,018	11,731	996,919	1,006,110	2,540
Stormwater Revenue	52,637	131,695	156,078	28,254	131,881	31,188	128,947
Sewage Operating	676,783	2,319,813	2,146,684	849,912	2,186,828	2,641,805	394,935
Sanitation Operating	55,263	479,141	505,620	28,784	492,561	508,808	12,537
Totals	<u>\$ 4,492,358</u>	<u>\$ 16,321,167</u>	<u>\$ 13,224,800</u>	<u>\$ 7,588,725</u>	<u>\$ 12,364,705</u>	<u>\$ 13,144,932</u>	<u>\$ 6,808,498</u>

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

CITY OF HARTFORD 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			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
General Fund	\$ 95,548	\$ 2,056,223	\$ 2,049,981	\$ 101,790	\$ 2,215,686	\$ 1,886,003	\$ 431,473
Motor Vehicle Highway	191,317	529,445	608,195	112,567	652,182	542,284	222,465
Local Roads & Streets	49,484	28,018	27,126	50,376	35,247	36,046	49,577
Park Fund	17,200	3,069	7,075	13,194	34,464	27,475	20,183
Payroll- Medicare	-	43,431	43,431	-	60,808	60,808	-
Blight Elimination Prog.	25	180,819	180,819	25	66,875	66,875	25
Law Enforcement Training	14,625	5,251	4,087	15,789	6,841	5,594	17,036
Riverboat Fund	90,013	39,221	35,014	94,220	36,952	8,988	122,184
Hazardous Materials	8,038	-	-	8,038	-	1,246	6,792
Rainy Day Fund	17,737	33,113	1,500	49,350	-	33,113	16,237
Canine/Police Equip Fund	29,169	7,463	15,116	21,516	4,336	4,394	21,458
LOIT Special Dist Fund	-	99,340	-	99,340	-	99,340	-
Levy Excess Fund	413	-	-	413	-	-	413
Cum Cap Improvement Fund	9,338	15,853	-	25,191	15,126	-	40,317
Industrial Devel (RLF)	125,429	32,703	16,918	141,214	26,926	10,000	158,140
Cum Fire Fund	274,389	87,249	30,396	331,242	75,151	2,093	404,300
EDIT Fund	170,756	163,922	118,626	216,052	180,544	106,132	290,464
Cum Cap Development Fund	209,986	39,499	23,501	225,984	40,907	17,895	248,996
TIFF District Fund	596,403	108,032	64,721	639,714	176,489	98,469	717,734
Old Police Pension	92,238	64,378	65,339	91,277	62,980	64,087	90,170
Old Fire Pension	84,196	34,366	38,881	79,681	38,189	38,907	78,963
Money Market Account	-	-	-	-	4,365	4,365	-
Operation Pullover Grant	3	2,896	2,896	3	2,126	5,222	(3,093)
Cops For Coats	1,609	4,332	1,741	4,200	5,338	4,288	5,250
Specific Donations Fund	20	-	-	20	-	-	20
Blackford County Gran	6,148	-	-	6,148	-	-	6,148
Debt Service	83,716	181,818	148,000	117,534	47,168	80,000	84,702
Pool Concessions	13,025	7,669	6,707	13,987	9,984	5,354	18,617
LOIT-Public Safety	-	167,732	-	167,732	182,774	95,244	255,262
Building Permit	26,856	250	-	27,106	100	-	27,206
SRTS Grant	5,560	-	-	5,560	-	-	5,560
Fire Dept. Grant	500	-	-	500	6,026	6,526	-
NSP Grant	2,530	19,720	20,386	1,864	50	1,864	50
IDOC/Matching Grant	-	208,638	208,638	-	493,614	493,614	-
Cum Pool Maintenance	29,074	4,417	8,224	25,267	4,660	-	29,927
TIFF District Ind. Park	174,858	174,663	102,656	246,865	38,230	89,940	195,155
Cash Change	350	-	-	350	-	-	350
Payroll Fund	43,302	747,347	755,907	34,742	-	-	34,742
Payroll- Net Wages	-	1,002,776	1,002,776	-	1,325,642	1,325,642	-
Payroll- Federal Tax	-	185,700	185,700	-	258,432	258,432	-

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

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Payroll- FICA	-	119,241	119,241	-	167,432	167,432	-
Payroll- State W/H	-	56,425	46,455	9,970	77,283	77,752	9,501
Payroll- County W/H	-	24,054	19,796	4,258	33,473	33,547	4,184
Payroll- PERF Civil	-	28,316	28,316	-	42,090	42,090	-
Payroll- Police PERF	-	17,895	17,895	-	25,475	25,475	-
Payroll- Fire PERF	-	9,419	9,419	-	13,993	13,993	-
Payroll- Allianz Life	-	-	-	-	8	-	8
Payroll- Via Cu	-	184,638	184,638	-	334,975	334,975	-
Payroll- Aflac Life	-	3,997	3,997	-	6,227	5,711	516
Payroll- R James	-	2,275	2,275	-	3,380	3,380	-
Payroll- Child Support	-	5,685	5,685	-	12,590	12,590	-
Payroll- Garnishment Jt	-	2,100	2,100	-	3,120	3,120	-
Payroll- Sec106 Via Cu	-	16,902	16,902	-	5,301	6,142	(841)
Payroll- Deferred Comp	-	1,258	1,258	-	1,938	1,938	-
Payroll- HSA Employee Sh	-	11,855	11,855	-	17,610	17,533	77
Payroll- Liberty Mutual	-	3,847	3,847	-	5,243	5,896	(653)
Payroll- 125 Prem Dental	-	4,201	4,201	-	6,360	6,728	(368)
Payroll- Health Ins Ded	-	20,310	-	20,310	41,160	54,850	6,620
Payroll- Raymond James	-	875	875	-	1,300	1,300	-
Payroll- United Way	-	-	-	-	412	412	-
Stormwater Revenue	128,947	622,670	159,270	592,347	124,567	249,578	467,336
Sewage Improvement	897,228	575,892	132,030	1,341,090	93,691	663,227	771,554
Sewage Operating	394,935	2,170,174	2,388,315	176,794	2,455,878	1,844,128	788,544
Sewage Debt Service	658,124	491	-	658,615	71,152	-	729,767
Sewage B&I Sinking	1	590,076	590,070	7	543,257	224,583	318,681
Sewage Construction 2014	1,782,239	-	981,419	800,820	115,719	916,539	-
Sewage Construction 2017	-	-	-	-	4,446,081	2,861,919	1,584,162
Sanitation Operating	12,537	456,338	424,125	44,750	454,914	461,939	37,725
Sanitation Sinking	69,816	18,000	-	87,816	18,000	46,788	59,028
Watermeter Customer Dep.	216,129	55,870	38,044	233,955	50,856	36,720	248,091
Water Operating	2,540	1,066,973	954,376	115,137	947,796	1,016,772	46,161
Waterworks Debt Service	157,800	48,900	-	206,700	-	-	206,700
Waterworks Improvement	2,230	-	-	2,230	-	-	2,230
Water Construction 2013	17,959	205,812	94,959	128,812	-	21,268	107,544
Water Bond & Interest	4,158	304,422	304,383	4,197	306,720	306,703	4,214
Totals	<u>\$ 6,808,498</u>	<u>\$ 12,908,264</u>	<u>\$ 12,320,103</u>	<u>\$ 7,396,659</u>	<u>\$ 16,536,213</u>	<u>\$ 14,945,268</u>	<u>\$ 8,987,604</u>

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

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

CITY OF HARTFORD 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 HARTFORD 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 HARTFORD 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:

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

CITY OF HARTFORD CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

B. 1925 Police Officers' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

C. 1937 Firefighters' Pension Plan

Plan Description

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

Funding Policy

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

On Behalf Payments

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

CITY OF HARTFORD 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 deficits in cash. This is a result of fund expenditures exceeding available funds.

Note 8. Holding Corporation

The City has entered into a capital lease with Hartford City Municipal Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the years 2014, 2015, 2016, and 2017 totaled \$159,000, \$163,000, \$156,000, and \$80,000, respectively. A final payment of \$80,000 was made on January 3, 2018, for this lease.

Note 9. Subsequent Events

On February 5, 2018, the Board of Public Works approved Resolution 2018-04 authorizing a fifth amendment to a lease with the Hartford City Municipal Building Corporation. The lease will provide \$2,585,000 for the acquisition, construction, installation, and equipping of improvements to a fire station, the City garage, City hall, and the Waterworks Department building. Semiannual lease payments ranging from \$101,500 to \$104,500 will begin June 2019, until December 2036.

CITY OF HARTFORD CITY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 10. Combined Funds

Funds related to payroll were reported as a single fund in the 2014 and 2015 financial statements, but were presented individually in the 2016 and 2017 financial statements.

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

	General Fund	Motor Vehicle Highway	Local Road & Streets	Park Fund	Law Enforcement Training	Riverboat Fund
Cash and investments - beginning	\$ 50,544	\$ 89,878	\$ 25,584	\$ 14,626	\$ 9,795	\$ 99,588
Receipts:						
Taxes	1,137,312	161,587	-	-	-	-
Licenses and permits	61,313	-	-	-	2,720	-
Intergovernmental receipts	681,538	229,070	28,329	-	-	36,847
Charges for services	21,885	1,404	-	2,125	-	-
Fines and forfeits	8,525	-	-	-	6,988	-
Utility fees	-	-	-	-	-	-
Other receipts	38,536	21,995	-	11,929	3,232	-
Total receipts	1,949,109	414,056	28,329	14,054	12,940	36,847
Disbursements:						
Personal services	1,378,344	193,088	-	-	-	-
Supplies	85,573	120,001	5,181	-	-	-
Other services and charges	501,708	45,530	-	-	9,699	42,336
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	105,961	-	13,008	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	37,124	10,930	-	14,265	-	-
Total disbursements	2,108,710	369,549	18,189	14,265	9,699	42,336
Excess (deficiency) of receipts over disbursements	(159,601)	44,507	10,140	(211)	3,241	(5,489)
Cash and investments - ending	\$ (109,057)	\$ 134,385	\$ 35,724	\$ 14,415	\$ 13,036	\$ 94,099

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

	Hazardous Materials	Rainy Day Fund	Canine/Police Equip Fund	Levy Excess Fund	Cum Cap Improvement Fund	Sewage Construction 2014
Cash and investments - beginning	\$ 3,123	\$ 19,117	\$ 24,198	\$ -	\$ 7,872	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,453	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	10,646	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	18,085	-	20	413	-	5,411,542
Total receipts	18,085	-	10,666	413	16,453	5,411,542
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,023,002
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,076	-	9,460	-	15,000	-
Total disbursements	7,076	-	9,460	-	15,000	2,023,002
Excess (deficiency) of receipts over disbursements	11,009	-	1,206	413	1,453	3,388,540
Cash and investments - ending	\$ 14,132	\$ 19,117	\$ 25,404	\$ 413	\$ 9,325	\$ 3,388,540

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

	Industrial Devel (RLF)	Water Construction 2013	Cum Fire Fund	EDIT Fund	Cum Cap Development Fund	TIFF District Fund
Cash and investments - beginning	\$ 58,300	\$ 749,247	\$ 200,614	\$ 162,873	\$ 136,350	\$ 449,505
Receipts:						
Taxes	-	-	-	-	35,803	278,493
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	169,368	2,090	-
Charges for services	-	-	71,335	-	-	-
Fines and forfeits	-	-	30	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	58,001	-	-	-	-	-
Total receipts	58,001	-	71,365	169,368	37,893	278,493
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	43,425	-	-	-
Other services and charges	13,411	-	-	68,327	-	17,203
Debt service - principal and interest	-	-	-	-	-	60,893
Capital outlay	-	648,763	-	44,181	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	47,681	-	-
Total disbursements	13,411	648,763	43,425	160,189	-	78,096
Excess (deficiency) of receipts over disbursements	44,590	(648,763)	27,940	9,179	37,893	200,397
Cash and investments - ending	\$ 102,890	\$ 100,484	\$ 228,554	\$ 172,052	\$ 174,243	\$ 649,902

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

	Watermeter Customer Dep.	Sewage Improvement	Old Police Pension	Old Fire Pension	Blight Elimination Program	Operation Pullover Grant
Cash and investments - beginning	\$ 166,101	\$ 1	\$ 101,794	\$ 83,191	\$ -	\$ 3
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	50,930	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	229	902	55,008	46,197	-	7,073
Total receipts	51,159	902	55,008	46,197	-	7,073
Disbursements:						
Personal services	-	-	63,300	49,931	-	7,073
Supplies	-	-	-	-	-	-
Other services and charges	52	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	25,990	-	-	-	-	-
Total disbursements	26,042	-	63,300	49,931	-	7,073
Excess (deficiency) of receipts over disbursements	25,117	902	(8,292)	(3,734)	-	-
Cash and investments - ending	\$ 191,218	\$ 903	\$ 93,502	\$ 79,457	\$ -	\$ 3

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

	Cops For Coats	Specific Donations Fund	Blackford County Gran	Debt Service	Pool Concessions	Building Permit
Cash and investments - beginning	\$ 1,557	\$ 20	\$ 6,744	\$ 4,978	\$ 10,939	\$ 24,466
Receipts:						
Taxes	-	-	-	155,091	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,565	-	-
Charges for services	-	-	-	-	4,642	-
Fines and forfeits	-	-	-	-	-	1,455
Utility fees	-	-	-	-	-	-
Other receipts	1,165	-	104	-	35	-
Total receipts	1,165	-	104	161,656	4,677	1,455
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	120
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	159,000	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,148	-	-	-	4,493	-
Total disbursements	1,148	-	-	159,000	4,493	120
Excess (deficiency) of receipts over disbursements	17	-	104	2,656	184	1,335
Cash and investments - ending	\$ 1,574	\$ 20	\$ 6,848	\$ 7,634	\$ 11,123	\$ 25,801

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

	SRTS Grant	Fire Dept. Grant	NSP Grant	Cum Pool Maintenance	TIFF District Ind. Park	Cash Change
Cash and investments - beginning	\$ 4,619	\$ 500	\$ 13,696	\$ 19,642	\$ 382,453	\$ 350
Receipts:						
Taxes	-	-	-	-	18,435	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	941	-	11,656	-	-	-
Charges for services	-	-	-	4,970	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	941	-	11,656	4,970	18,435	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	100	-	295,085	-
Total disbursements	-	-	100	-	301,585	-
Excess (deficiency) of receipts over disbursements	941	-	11,556	4,970	(283,150)	-
Cash and investments - ending	\$ 5,560	\$ 500	\$ 25,252	\$ 24,612	\$ 99,303	\$ 350

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

	Waterworks B&I Reserve	Waterworks Bond Improvement	Sewage B&I Reserve	Water Bond 2006 Sinking	Sewage B&I Sinking "98"	Sanitation Sinking
Cash and investments - beginning	\$ 125,200	\$ 2,230	\$ 491,615	\$ 1,099	\$ 2,245	\$ 102,991
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	16,300	3,734	165,522	306,624	428,410	18,000
Total receipts	<u>16,300</u>	<u>3,734</u>	<u>165,522</u>	<u>306,624</u>	<u>428,410</u>	<u>18,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	306,284	369,756	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	3,734	-	-	-	-
Total disbursements	<u>-</u>	<u>3,734</u>	<u>-</u>	<u>306,284</u>	<u>369,756</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,300</u>	<u>-</u>	<u>165,522</u>	<u>340</u>	<u>58,654</u>	<u>18,000</u>
Cash and investments - ending	<u>\$ 141,500</u>	<u>\$ 2,230</u>	<u>\$ 657,137</u>	<u>\$ 1,439</u>	<u>\$ 60,899</u>	<u>\$ 120,991</u>

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

	Payroll Fund	Water Operating	Stormwater Revenue	Sewage Operating	Sanitation Operating	Totals
Cash and investments - beginning	\$ 20,565	\$ 39,462	\$ 52,637	\$ 676,783	\$ 55,263	\$ 4,492,358
Receipts:						
Taxes	-	-	-	-	-	1,786,721
Licenses and permits	-	-	-	-	-	64,033
Intergovernmental receipts	-	-	-	-	-	1,182,857
Charges for services	-	-	-	-	466,868	624,159
Fines and forfeits	-	-	-	-	-	27,644
Utility fees	-	22,521	131,695	2,127,099	-	2,281,315
Other receipts	2,530,629	1,005,766	-	192,714	12,273	10,354,438
Total receipts	2,530,629	1,028,287	131,695	2,319,813	479,141	16,321,167
Disbursements:						
Personal services	-	259,711	-	576,460	283,155	2,811,062
Supplies	-	-	-	-	37,390	291,690
Other services and charges	-	32,822	-	160,523	151,082	1,049,193
Debt service - principal and interest	-	-	-	-	-	736,933
Capital outlay	-	222,010	-	253,546	-	3,469,471
Utility operating expenses	-	170,872	-	563,018	-	733,890
Other disbursements	2,506,664	370,603	156,078	593,137	33,993	4,132,561
Total disbursements	2,506,664	1,056,018	156,078	2,146,684	505,620	13,224,800
Excess (deficiency) of receipts over disbursements	23,965	(27,731)	(24,383)	173,129	(26,479)	3,096,367
Cash and investments - ending	\$ 44,530	\$ 11,731	\$ 28,254	\$ 849,912	\$ 28,784	\$ 7,588,725

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

	General Fund	Motor Vehicle Highway	Local Road & Streets	Park Fund	Law Enforcement Training	Riverboat Fund
Cash and investments - beginning	\$ (109,057)	\$ 134,385	\$ 35,724	\$ 14,415	\$ 13,036	\$ 94,099
Receipts:						
Taxes	1,386,055	198,274	-	-	-	-
Licenses and permits	63,228	-	-	-	4,595	-
Intergovernmental receipts	674,877	293,531	28,700	-	-	36,847
Charges for services	24,122	4,961	-	2,125	1,201	-
Fines and forfeits	1,212	-	-	-	1,646	-
Utility fees	-	-	-	-	-	-
Other receipts	42,403	3,988	-	5,510	250	-
Total receipts	<u>2,191,897</u>	<u>500,754</u>	<u>28,700</u>	<u>7,635</u>	<u>7,692</u>	<u>36,847</u>
Disbursements:						
Personal services	1,349,706	224,742	-	-	-	-
Supplies	75,664	87,615	1,936	-	-	2,910
Other services and charges	493,982	61,743	-	-	6,103	38,023
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	67,333	69,722	13,004	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	607	-	-	4,850	-	-
Total disbursements	<u>1,987,292</u>	<u>443,822</u>	<u>14,940</u>	<u>4,850</u>	<u>6,103</u>	<u>40,933</u>
Excess (deficiency) of receipts over disbursements	<u>204,605</u>	<u>56,932</u>	<u>13,760</u>	<u>2,785</u>	<u>1,589</u>	<u>(4,086)</u>
Cash and investments - ending	<u>\$ 95,548</u>	<u>\$ 191,317</u>	<u>\$ 49,484</u>	<u>\$ 17,200</u>	<u>\$ 14,625</u>	<u>\$ 90,013</u>

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

	Hazardous Materials	Rainy Day Fund	Canine/Police Equip Fund	Levy Excess Fund	Cum Cap Improvement Fund	Sewage Construction 2014
Cash and investments - beginning	\$ 14,132	\$ 19,117	\$ 25,404	\$ 413	\$ 9,325	\$ 3,388,540
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,623	-
Charges for services	-	-	4,519	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	4,519	-	15,623	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	6,094	-	-	-	-	-
Other services and charges	-	1,380	754	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,606,301
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	15,610	-
Total disbursements	6,094	1,380	754	-	15,610	1,606,301
Excess (deficiency) of receipts over disbursements	(6,094)	(1,380)	3,765	-	13	(1,606,301)
Cash and investments - ending	\$ 8,038	\$ 17,737	\$ 29,169	\$ 413	\$ 9,338	\$ 1,782,239

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

	Industrial Devel (RLF)	Water Construction 2013	Cum Fire Fund	EDIT Fund	Cum Cap Development Fund	TIFF District Fund
Cash and investments - beginning	\$ 102,890	\$ 100,484	\$ 228,554	\$ 172,052	\$ 174,243	\$ 649,902
Receipts:						
Taxes	-	-	-	-	42,317	100,237
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	101,221	-	-	168,080	2,198	-
Charges for services	-	-	57,169	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	7,593	-	2,429	-	-	-
Total receipts	108,814	-	59,598	168,080	44,515	100,237
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	25	-	13,763	-	-	-
Other services and charges	11,169	-	-	8,000	892	1,394
Debt service - principal and interest	-	-	-	-	-	60,342
Capital outlay	-	82,525	-	48,360	7,880	92,000
Utility operating expenses	-	-	-	-	-	-
Other disbursements	75,081	-	-	113,016	-	-
Total disbursements	86,275	82,525	13,763	169,376	8,772	153,736
Excess (deficiency) of receipts over disbursements	22,539	(82,525)	45,835	(1,296)	35,743	(53,499)
Cash and investments - ending	\$ 125,429	\$ 17,959	\$ 274,389	\$ 170,756	\$ 209,986	\$ 596,403

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

	Watermeter Customer Dep.	Sewage Improvement	Old Police Pension	Old Fire Pension	Blight Elimination Program	Operation Pullover Grant
Cash and investments - beginning	\$ 191,218	\$ 903	\$ 93,502	\$ 79,457	\$ -	\$ 3
Receipts:						
Taxes	-	-	62,026	50,307	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,516	948
Charges for services	56,963	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	340	1,157,763	-	-	-	-
Total receipts	<u>57,303</u>	<u>1,157,763</u>	<u>62,026</u>	<u>50,307</u>	<u>27,516</u>	<u>948</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	100	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	261,438	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	32,392	-	63,190	45,568	27,491	948
Total disbursements	<u>32,392</u>	<u>261,438</u>	<u>63,290</u>	<u>45,568</u>	<u>27,491</u>	<u>948</u>
Excess (deficiency) of receipts over disbursements	<u>24,911</u>	<u>896,325</u>	<u>(1,264)</u>	<u>4,739</u>	<u>25</u>	<u>-</u>
Cash and investments - ending	<u>\$ 216,129</u>	<u>\$ 897,228</u>	<u>\$ 92,238</u>	<u>\$ 84,196</u>	<u>\$ 25</u>	<u>\$ 3</u>

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

	Cops For Coats	Specific Donations Fund	Blackford County Gran	Debt Service	Pool Concessions	Building Permit
Cash and investments - beginning	\$ 1,574	\$ 20	\$ 6,848	\$ 7,634	\$ 11,123	\$ 25,801
Receipts:						
Taxes	-	-	-	230,774	-	-
Licenses and permits	-	-	-	-	-	1,160
Intergovernmental receipts	-	-	-	8,308	-	-
Charges for services	-	-	-	-	5,079	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,025	-	-	-	-	-
Total receipts	1,025	-	-	239,082	5,079	1,160
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,177	105
Other services and charges	-	-	700	-	-	-
Debt service - principal and interest	-	-	-	163,000	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	990	-	-	-	-	-
Total disbursements	990	-	700	163,000	3,177	105
Excess (deficiency) of receipts over disbursements	35	-	(700)	76,082	1,902	1,055
Cash and investments - ending	\$ 1,609	\$ 20	\$ 6,148	\$ 83,716	\$ 13,025	\$ 26,856

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

	SRTS Grant	Fire Dept. Grant	NSP Grant	Cum Pool Maintenance	TIFF District Ind. Park	Cash Change
Cash and investments - beginning	\$ 5,560	\$ 500	\$ 25,252	\$ 24,612	\$ 99,303	\$ 350
Receipts:						
Taxes	-	-	-	-	234,991	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,475	-	-	-
Charges for services	-	-	-	4,462	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	36,475	4,462	234,991	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,648	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	155,788	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	59,197	-	-	-
Total disbursements	-	-	59,197	-	159,436	-
Excess (deficiency) of receipts over disbursements	-	-	(22,722)	4,462	75,555	-
Cash and investments - ending	\$ 5,560	\$ 500	\$ 2,530	\$ 29,074	\$ 174,858	\$ 350

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

	Waterworks B&I Reserve	Waterworks Bond Improvement	Sewage B&I Reserve	Water Bond 2006 Sinking	Sewage B&I Sinking "98"	Sanitation Sinking
Cash and investments - beginning	\$ 141,500	\$ 2,230	\$ 657,137	\$ 1,439	\$ 60,899	\$ 120,991
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	16,300	-	987	310,437	616,107	18,000
Total receipts	16,300	-	987	310,437	616,107	18,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	307,718	595,990	-
Capital outlay	-	-	-	-	-	69,175
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	81,015	-
Total disbursements	-	-	-	307,718	677,005	69,175
Excess (deficiency) of receipts over disbursements	16,300	-	987	2,719	(60,898)	(51,175)
Cash and investments - ending	\$ 157,800	\$ 2,230	\$ 658,124	\$ 4,158	\$ 1	\$ 69,816

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

	Payroll Fund	Water Operating	Stormwater Revenue	Sewage Operating	Sanitation Operating	Totals
Cash and investments - beginning	\$ 44,530	\$ 11,731	\$ 28,254	\$ 849,912	\$ 28,784	\$ 7,588,725
Receipts:						
Taxes	-	-	-	-	-	2,304,981
Licenses and permits	-	-	-	-	-	68,983
Intergovernmental receipts	-	-	-	-	-	1,394,324
Charges for services	-	-	-	-	464,606	625,207
Fines and forfeits	-	-	-	-	-	2,858
Utility fees	-	948,452	131,881	2,171,579	-	3,251,912
Other receipts	2,441,637	48,467	-	15,249	27,955	4,716,440
Total receipts	2,441,637	996,919	131,881	2,186,828	492,561	12,364,705
Disbursements:						
Personal services	-	248,942	-	607,679	289,464	2,720,533
Supplies	-	-	-	-	23,350	214,639
Other services and charges	-	9,780	-	45,429	46,686	729,783
Debt service - principal and interest	-	310,437	-	536,546	-	1,974,033
Capital outlay	-	81,478	-	30,101	3,625	2,588,730
Utility operating expenses	-	339,173	31,150	633,019	-	1,003,342
Other disbursements	2,442,865	16,300	38	789,031	145,683	3,913,872
Total disbursements	2,442,865	1,006,110	31,188	2,641,805	508,808	13,144,932
Excess (deficiency) of receipts over disbursements	(1,228)	(9,191)	100,693	(454,977)	(16,247)	(780,227)
Cash and investments - ending	\$ 43,302	\$ 2,540	\$ 128,947	\$ 394,935	\$ 12,537	\$ 6,808,498

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

	General Fund	Motor Vehicle Highway	Local Roads & Streets	Park Fund	Payroll- Medicare	Blight Elimination Prog.
Cash and investments - beginning	\$ 95,548	\$ 191,317	\$ 49,484	\$ 17,200	\$ -	\$ 25
Receipts:						
Taxes	1,204,905	189,701	-	-	-	-
Licenses and permits	63,954	-	-	-	-	-
Intergovernmental receipts	727,144	326,686	28,018	-	-	180,819
Charges for services	-	-	-	2,100	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	60,220	13,058	-	969	43,431	-
Total receipts	2,056,223	529,445	28,018	3,069	43,431	180,819
Disbursements:						
Personal services	1,262,995	229,613	-	-	-	-
Supplies	97,576	92,494	26,043	-	-	-
Other services and charges	600,367	47,193	1,083	-	-	-
Capital outlay	59,391	223,023	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	29,652	15,872	-	7,075	43,431	180,819
Total disbursements	2,049,981	608,195	27,126	7,075	43,431	180,819
Excess (deficiency) of receipts over disbursements	6,242	(78,750)	892	(4,006)	-	-
Cash and investments - ending	\$ 101,790	\$ 112,567	\$ 50,376	\$ 13,194	\$ -	\$ 25

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

	Law Enforcement Training	Riverboat Fund	Hazardous Materials	Rainy Day Fund	Canine/Police Equip Fund	LOIT Special Dist Fund
Cash and investments - beginning	\$ 14,625	\$ 90,013	\$ 8,038	\$ 17,737	\$ 29,169	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	4,070	-	-	-	-	-
Intergovernmental receipts	-	39,221	-	-	-	99,340
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	6,813	-
Utility fees	-	-	-	-	-	-
Other receipts	1,181	-	-	33,113	650	-
Total receipts	5,251	39,221	-	33,113	7,463	99,340
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	441	-	-	-	-
Other services and charges	4,087	34,573	-	1,500	15,116	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,087	35,014	-	1,500	15,116	-
Excess (deficiency) of receipts over disbursements	1,164	4,207	-	31,613	(7,653)	99,340
Cash and investments - ending	\$ 15,789	\$ 94,220	\$ 8,038	\$ 49,350	\$ 21,516	\$ 99,340

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

	Levy Excess Fund	Cum Cap Improvement Fund	Industrial Devel (RLF)	Cum Fire Fund	EDIT Fund	Cum Cap Development Fund
Cash and investments - beginning	\$ 413	\$ 9,338	\$ 125,429	\$ 274,389	\$ 170,756	\$ 209,986
Receipts:						
Taxes	-	-	-	-	-	39,310
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	15,853	-	-	163,922	189
Charges for services	-	-	-	85,242	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	32,703	2,007	-	-
Total receipts	-	15,853	32,703	87,249	163,922	39,499
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	27	30,396	-	-
Other services and charges	-	-	10,237	-	118,626	23,501
Capital outlay	-	-	6,600	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	54	-	-	-
Total disbursements	-	-	16,918	30,396	118,626	23,501
Excess (deficiency) of receipts over disbursements	-	15,853	15,785	56,853	45,296	15,998
Cash and investments - ending	\$ 413	\$ 25,191	\$ 141,214	\$ 331,242	\$ 216,052	\$ 225,984

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

	TIFF District Fund	Old Police Pension	Old Fire Pension	Money Market Account	Operation Pullover Grant	Cops For Coats
Cash and investments - beginning	\$ 596,403	\$ 92,238	\$ 84,196	\$ -	\$ 3	\$ 1,609
Receipts:						
Taxes	108,032	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	64,378	34,366	-	2,896	4,332
Total receipts	<u>108,032</u>	<u>64,378</u>	<u>34,366</u>	<u>-</u>	<u>2,896</u>	<u>4,332</u>
Disbursements:						
Personal services	3,963	63,987	38,807	-	2,896	-
Supplies	-	255	-	-	-	-
Other services and charges	-	1,097	74	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	60,758	-	-	-	-	1,741
Total disbursements	<u>64,721</u>	<u>65,339</u>	<u>38,881</u>	<u>-</u>	<u>2,896</u>	<u>1,741</u>
Excess (deficiency) of receipts over disbursements	<u>43,311</u>	<u>(961)</u>	<u>(4,515)</u>	<u>-</u>	<u>-</u>	<u>2,591</u>
Cash and investments - ending	<u>\$ 639,714</u>	<u>\$ 91,277</u>	<u>\$ 79,681</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 4,200</u>

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

	Specific Donations Fund	Blackford County Gran	Debt Service	Pool Concessions	LOIT-Public Safety	Building Permit
Cash and investments - beginning	\$ 20	\$ 6,148	\$ 83,716	\$ 13,025	\$ -	\$ 26,856
Receipts:						
Taxes	-	-	157,580	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,238	-	167,732	-
Charges for services	-	-	-	7,669	-	-
Fines and forfeits	-	-	-	-	-	250
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	181,818	7,669	167,732	250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	148,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	6,707	-	-
Total disbursements	-	-	148,000	6,707	-	-
Excess (deficiency) of receipts over disbursements	-	-	33,818	962	167,732	250
Cash and investments - ending	\$ 20	\$ 6,148	\$ 117,534	\$ 13,987	\$ 167,732	\$ 27,106

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

	SRTS Grant	Fire Dept. Grant	NSP Grant	IDOC/Matching Grant	Cum Pool Maintenance	TIFF District Ind. Park
Cash and investments - beginning	\$ 5,560	\$ 500	\$ 2,530	\$ -	\$ 29,074	\$ 174,858
Receipts:						
Taxes	-	-	-	-	-	174,663
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,720	208,638	-	-
Charges for services	-	-	-	-	4,417	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	19,720	208,638	4,417	174,663
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,224	101,170
Capital outlay	-	-	-	208,638	-	1,486
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	20,386	-	-	-
Total disbursements	-	-	20,386	208,638	8,224	102,656
Excess (deficiency) of receipts over disbursements	-	-	(666)	-	(3,807)	72,007
Cash and investments - ending	\$ 5,560	\$ 500	\$ 1,864	\$ -	\$ 25,267	\$ 246,865

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

	Cash Change	Payroll Fund	Payroll- Net Wages	Payroll- Federal Tax	Payroll- FICA	Payroll- State W/H
Cash and investments - beginning	\$ 350	\$ 43,302	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,702	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	743,645	1,002,776	185,700	119,241	56,425
Total receipts	-	747,347	1,002,776	185,700	119,241	56,425
Disbursements:						
Personal services	-	29,030	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	726,877	1,002,776	185,700	119,241	46,455
Total disbursements	-	755,907	1,002,776	185,700	119,241	46,455
Excess (deficiency) of receipts over disbursements	-	(8,560)	-	-	-	9,970
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 34,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,970</u>

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

	Payroll- County W/H	Payroll- PERF Civil	Payroll- Police PERF	Payroll- Fire PERF	Payroll- Allianz Life	Payroll- Via Cu
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	24,054	28,316	17,895	9,419	-	184,638
Total receipts	24,054	28,316	17,895	9,419	-	184,638
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	19,796	28,316	17,895	9,419	-	184,638
Total disbursements	19,796	28,316	17,895	9,419	-	184,638
Excess (deficiency) of receipts over disbursements	4,258	-	-	-	-	-
Cash and investments - ending	\$ 4,258	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll- Affac Life	Payroll- R James	Payroll- Child Support	Payroll- Garnishment Jt	Payroll- Sec106 Via Cu	Payroll- Deferred Comp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	3,997	2,275	5,685	2,100	16,902	1,258
Total receipts	3,997	2,275	5,685	2,100	16,902	1,258
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,997	2,275	5,685	2,100	16,902	1,258
Total disbursements	3,997	2,275	5,685	2,100	16,902	1,258
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll- HSA Employee Sh	Payroll- Liberty Mutual	Payroll- 125 Prem Dental	Payroll- Health Ins Ded	Payroll- Raymond James	Payroll- United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	11,855	3,847	4,201	20,310	875	-
Total receipts	11,855	3,847	4,201	20,310	875	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	11,855	3,847	4,201	-	875	-
Total disbursements	11,855	3,847	4,201	-	875	-
Excess (deficiency) of receipts over disbursements	-	-	-	20,310	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 20,310	\$ -	\$ -

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

	Stormwater Revenue	Sewage Improvement	Sewage Operating	Sewage Debt Service	Sewage B&I Sinking	Sewage Construction 2014
Cash and investments - beginning	\$ 128,947	\$ 897,228	\$ 394,935	\$ 658,124	\$ 1	\$ 1,782,239
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	128,401	285,551	2,139,559	-	-	-
Other receipts	494,269	290,341	30,615	491	590,076	-
Total receipts	622,670	575,892	2,170,174	491	590,076	-
Disbursements:						
Personal services	-	-	668,266	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	46,507	-	-	-
Capital outlay	-	132,030	61,226	-	-	981,419
Utility operating expenses	-	-	470,830	-	-	-
Other disbursements	159,270	-	1,141,486	-	590,070	-
Total disbursements	159,270	132,030	2,388,315	-	590,070	981,419
Excess (deficiency) of receipts over disbursements	463,400	443,862	(218,141)	491	6	(981,419)
Cash and investments - ending	\$ 592,347	\$ 1,341,090	\$ 176,794	\$ 658,615	\$ 7	\$ 800,820

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

	Sewage Construction 2017	Sanitation Operating	Sanitation Sinking	Watermeter Customer Dep.	Water Operating
Cash and investments - beginning	\$ -	\$ 12,537	\$ 69,816	\$ 216,129	\$ 2,540
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	454,843	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	52,910	100
Other receipts	-	1,495	18,000	2,960	1,066,873
Total receipts	-	456,338	18,000	55,870	1,066,973
Disbursements:					
Personal services	-	149,501	-	-	269,532
Supplies	-	-	-	-	-
Other services and charges	-	58,257	-	-	24,795
Capital outlay	-	7,638	-	-	8,117
Utility operating expenses	-	-	-	-	176,993
Other disbursements	-	208,729	-	38,044	474,939
Total disbursements	-	424,125	-	38,044	954,376
Excess (deficiency) of receipts over disbursements	-	32,213	18,000	17,826	112,597
Cash and investments - ending	<u>\$ -</u>	<u>\$ 44,750</u>	<u>\$ 87,816</u>	<u>\$ 233,955</u>	<u>\$ 115,137</u>

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

	Waterworks Debt Service	Waterworks Improvement	Water Construction 2013	Water Bond & Interest	Totals
Cash and investments - beginning	\$ 157,800	\$ 2,230	\$ 17,959	\$ 4,158	\$ 6,808,498
Receipts:					
Taxes	-	-	-	-	1,874,191
Licenses and permits	-	-	-	-	68,024
Intergovernmental receipts	-	-	-	-	2,001,520
Charges for services	-	-	-	-	557,973
Fines and forfeits	-	-	-	-	7,063
Utility fees	-	-	-	-	2,606,521
Other receipts	48,900	-	205,812	304,422	5,792,972
Total receipts	<u>48,900</u>	<u>-</u>	<u>205,812</u>	<u>304,422</u>	<u>12,908,264</u>
Disbursements:					
Personal services	-	-	-	-	2,718,590
Supplies	-	-	-	-	247,232
Other services and charges	-	-	-	-	1,096,407
Capital outlay	-	-	94,959	-	1,932,527
Utility operating expenses	-	-	-	-	647,823
Other disbursements	-	-	-	304,383	5,677,524
Total disbursements	<u>-</u>	<u>-</u>	<u>94,959</u>	<u>304,383</u>	<u>12,320,103</u>
Excess (deficiency) of receipts over disbursements	<u>48,900</u>	<u>-</u>	<u>110,853</u>	<u>39</u>	<u>588,161</u>
Cash and investments - ending	<u>\$ 206,700</u>	<u>\$ 2,230</u>	<u>\$ 128,812</u>	<u>\$ 4,197</u>	<u>\$ 7,396,659</u>

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

	General Fund	Motor Vehicle Highway	Local Roads & Streets	Park Fund	Payroll- Medicare	Blight Elimination Prog.
Cash and investments - beginning	\$ 101,790	\$ 112,567	\$ 50,376	\$ 13,194	\$ -	\$ 25
Receipts:						
Taxes	1,976,845	204,609	-	-	-	-
Licenses and permits	64,457	-	-	-	-	-
Intergovernmental receipts	82,276	379,237	35,247	-	-	66,875
Charges for services	-	4,262	-	3,125	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	92,108	64,074	-	31,339	60,808	-
Total receipts	<u>2,215,686</u>	<u>652,182</u>	<u>35,247</u>	<u>34,464</u>	<u>60,808</u>	<u>66,875</u>
Disbursements:						
Personal services	1,232,785	196,144	-	-	-	-
Supplies	66,466	75,161	7,057	27,475	-	-
Other services and charges	521,084	41,329	-	-	-	-
Capital outlay	34,262	217,477	28,989	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	31,406	12,173	-	-	60,808	66,875
Total disbursements	<u>1,886,003</u>	<u>542,284</u>	<u>36,046</u>	<u>27,475</u>	<u>60,808</u>	<u>66,875</u>
Excess (deficiency) of receipts over disbursements	<u>329,683</u>	<u>109,898</u>	<u>(799)</u>	<u>6,989</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 431,473</u>	<u>\$ 222,465</u>	<u>\$ 49,577</u>	<u>\$ 20,183</u>	<u>\$ -</u>	<u>\$ 25</u>

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

	Law Enforcement Training	Riverboat Fund	Hazardous Materials	Rainy Day Fund	Canine/Police Equip Fund	LOIT Special Dist Fund
Cash and investments - beginning	\$ 15,789	\$ 94,220	\$ 8,038	\$ 49,350	\$ 21,516	\$ 99,340
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	2,440	-	-	-	-	-
Intergovernmental receipts	-	36,852	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,936	-
Utility fees	-	-	-	-	-	-
Other receipts	4,401	100	-	-	400	-
Total receipts	6,841	36,952	-	-	4,336	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,594	8,988	-	33,113	4,394	-
Capital outlay	-	-	-	-	-	99,340
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,246	-	-	-
Total disbursements	5,594	8,988	1,246	33,113	4,394	99,340
Excess (deficiency) of receipts over disbursements	1,247	27,964	(1,246)	(33,113)	(58)	(99,340)
Cash and investments - ending	\$ 17,036	\$ 122,184	\$ 6,792	\$ 16,237	\$ 21,458	\$ -

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

	Levy Excess Fund	Cum Cap Improvement Fund	Industrial Devel (RLF)	Cum Fire Fund	EDIT Fund	Cum Cap Development Fund
Cash and investments - beginning	\$ 413	\$ 25,191	\$ 141,214	\$ 331,242	\$ 216,052	\$ 225,984
Receipts:						
Taxes	-	-	-	-	180,544	40,528
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	15,126	-	-	-	379
Charges for services	-	-	-	73,761	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	26,926	1,390	-	-
Total receipts	-	15,126	26,926	75,151	180,544	40,907
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	2,093	-	-
Other services and charges	-	-	10,000	-	106,132	13,010
Capital outlay	-	-	-	-	-	4,885
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	10,000	2,093	106,132	17,895
Excess (deficiency) of receipts over disbursements	-	15,126	16,926	73,058	74,412	23,012
Cash and investments - ending	\$ 413	\$ 40,317	\$ 158,140	\$ 404,300	\$ 290,464	\$ 248,996

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

	TIFF District Fund	Old Police Pension	Old Fire Pension	Money Market Account	Operation Pullover Grant	Cops For Coats
Cash and investments - beginning	\$ 639,714	\$ 91,277	\$ 79,681	\$ -	\$ 3	\$ 4,200
Receipts:						
Taxes	176,489	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,365	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	62,980	38,189	-	2,126	5,338
Total receipts	<u>176,489</u>	<u>62,980</u>	<u>38,189</u>	<u>4,365</u>	<u>2,126</u>	<u>5,338</u>
Disbursements:						
Personal services	62,244	63,987	38,907	4,365	5,222	-
Supplies	-	-	-	-	-	-
Other services and charges	-	100	-	-	-	-
Capital outlay	36,225	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,288
Total disbursements	<u>98,469</u>	<u>64,087</u>	<u>38,907</u>	<u>4,365</u>	<u>5,222</u>	<u>4,288</u>
Excess (deficiency) of receipts over disbursements	<u>78,020</u>	<u>(1,107)</u>	<u>(718)</u>	<u>-</u>	<u>(3,096)</u>	<u>1,050</u>
Cash and investments - ending	<u>\$ 717,734</u>	<u>\$ 90,170</u>	<u>\$ 78,963</u>	<u>\$ -</u>	<u>\$ (3,093)</u>	<u>\$ 5,250</u>

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

	Specific Donations Fund	Blackford County Gran	Debt Service	Pool Concessions	LOIT-Public Safety	Building Permit
Cash and investments - beginning	\$ 20	\$ 6,148	\$ 117,534	\$ 13,987	\$ 167,732	\$ 27,106
Receipts:						
Taxes	-	-	45,628	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,540	-	182,774	-
Charges for services	-	-	-	9,984	-	-
Fines and forfeits	-	-	-	-	-	100
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	47,168	9,984	182,774	100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	95,244	-
Capital outlay	-	-	80,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	5,354	-	-
Total disbursements	-	-	80,000	5,354	95,244	-
Excess (deficiency) of receipts over disbursements	-	-	(32,832)	4,630	87,530	100
Cash and investments - ending	\$ 20	\$ 6,148	\$ 84,702	\$ 18,617	\$ 255,262	\$ 27,206

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

	SRTS Grant	Fire Dept. Grant	NSP Grant	IDOC/Matching Grant	Cum Pool Maintenance	TIFF District Ind. Park
Cash and investments - beginning	\$ 5,560	\$ 500	\$ 1,864	\$ -	\$ 25,267	\$ 246,865
Receipts:						
Taxes	-	-	-	-	-	38,230
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,026	50	493,614	-	-
Charges for services	-	-	-	-	4,660	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	6,026	50	493,614	4,660	38,230
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	79,450
Capital outlay	-	-	-	493,614	-	10,490
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	6,526	1,864	-	-	-
Total disbursements	-	6,526	1,864	493,614	-	89,940
Excess (deficiency) of receipts over disbursements	-	(500)	(1,814)	-	4,660	(51,710)
Cash and investments - ending	\$ 5,560	\$ -	\$ 50	\$ -	\$ 29,927	\$ 195,155

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

	Cash Change	Payroll Fund	Payroll- Net Wages	Payroll- Federal Tax	Payroll- FICA	Payroll- State W/H
Cash and investments - beginning	\$ 350	\$ 34,742	\$ -	\$ -	\$ -	\$ 9,970
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	1,325,642	258,432	167,432	77,283
Total receipts	-	-	1,325,642	258,432	167,432	77,283
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,325,642	258,432	167,432	77,752
Total disbursements	-	-	1,325,642	258,432	167,432	77,752
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(469)
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 34,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,501</u>

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

	Payroll- County W/H	Payroll- PERF Civil	Payroll- Police PERF	Payroll- Fire PERF	Payroll- Allianz Life	Payroll- Via Cu
Cash and investments - beginning	\$ 4,258	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	8	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	33,473	42,090	25,475	13,993	-	334,975
Total receipts	33,473	42,090	25,475	13,993	8	334,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	33,547	42,090	25,475	13,993	-	334,975
Total disbursements	33,547	42,090	25,475	13,993	-	334,975
Excess (deficiency) of receipts over disbursements	(74)	-	-	-	8	-
Cash and investments - ending	\$ 4,184	\$ -	\$ -	\$ -	\$ 8	\$ -

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

	Payroll- Aflac Life	Payroll- R James	Payroll- Child Support	Payroll- Garnishment Jt	Payroll- Sec106 Via Cu	Payroll- Deferred Comp
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	6,227	3,380	12,590	3,120	5,301	1,938
Total receipts	6,227	3,380	12,590	3,120	5,301	1,938
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	5,711	3,380	12,590	3,120	6,142	1,938
Total disbursements	5,711	3,380	12,590	3,120	6,142	1,938
Excess (deficiency) of receipts over disbursements	516	-	-	-	(841)	-
Cash and investments - ending	\$ 516	\$ -	\$ -	\$ -	\$ (841)	\$ -

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

	Payroll- HSA Employee Sh	Payroll- Liberty Mutual	Payroll- 125 Prem Dental	Payroll- Health Ins Ded	Payroll- Raymond James	Payroll- United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,310	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	17,610	5,243	6,360	41,160	1,300	412
Total receipts	17,610	5,243	6,360	41,160	1,300	412
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	17,533	5,896	6,728	54,850	1,300	412
Total disbursements	17,533	5,896	6,728	54,850	1,300	412
Excess (deficiency) of receipts over disbursements	77	(653)	(368)	(13,690)	-	-
Cash and investments - ending	\$ 77	\$ (653)	\$ (368)	\$ 6,620	\$ -	\$ -

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

	Stormwater Revenue	Sewage Improvement	Sewage Operating	Sewage Debt Service	Sewage B&I Sinking	Sewage Construction 2014
Cash and investments - beginning	\$ 592,347	\$ 1,341,090	\$ 176,794	\$ 658,615	\$ 7	\$ 800,820
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	124,567	49,586	2,283,945	-	-	-
Other receipts	-	44,105	171,933	71,152	543,257	115,719
Total receipts	<u>124,567</u>	<u>93,691</u>	<u>2,455,878</u>	<u>71,152</u>	<u>543,257</u>	<u>115,719</u>
Disbursements:						
Personal services	-	-	656,102	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	41,663	-	-	-
Capital outlay	203,133	663,227	52,774	-	-	916,539
Utility operating expenses	-	-	443,687	-	-	-
Other disbursements	46,445	-	649,902	-	224,583	-
Total disbursements	<u>249,578</u>	<u>663,227</u>	<u>1,844,128</u>	<u>-</u>	<u>224,583</u>	<u>916,539</u>
Excess (deficiency) of receipts over disbursements	<u>(125,011)</u>	<u>(569,536)</u>	<u>611,750</u>	<u>71,152</u>	<u>318,674</u>	<u>(800,820)</u>
Cash and investments - ending	<u>\$ 467,336</u>	<u>\$ 771,554</u>	<u>\$ 788,544</u>	<u>\$ 729,767</u>	<u>\$ 318,681</u>	<u>\$ -</u>

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

	Sewage Construction 2017	Sanitation Operating	Sanitation Sinking	Watermeter Customer Dep.	Water Operating
Cash and investments - beginning	\$ -	\$ 44,750	\$ 87,816	\$ 233,955	\$ 115,137
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	451,823	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	50,450	1,000
Other receipts	4,446,081	3,091	18,000	406	946,796
Total receipts	<u>4,446,081</u>	<u>454,914</u>	<u>18,000</u>	<u>50,856</u>	<u>947,796</u>
Disbursements:					
Personal services	-	179,298	-	-	270,723
Supplies	-	-	-	-	-
Other services and charges	-	49,539	-	-	22,167
Capital outlay	2,861,919	28,387	46,788	-	76,972
Utility operating expenses	-	-	-	200	237,963
Other disbursements	-	204,715	-	36,520	408,947
Total disbursements	<u>2,861,919</u>	<u>461,939</u>	<u>46,788</u>	<u>36,720</u>	<u>1,016,772</u>
Excess (deficiency) of receipts over disbursements	<u>1,584,162</u>	<u>(7,025)</u>	<u>(28,788)</u>	<u>14,136</u>	<u>(68,976)</u>
Cash and investments - ending	<u>\$ 1,584,162</u>	<u>\$ 37,725</u>	<u>\$ 59,028</u>	<u>\$ 248,091</u>	<u>\$ 46,161</u>

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

	Waterworks Debt Service	Waterworks Improvement	Water Construction 2013	Water Bond & Interest	Totals
Cash and investments - beginning	\$ 206,700	\$ 2,230	\$ 128,812	\$ 4,197	\$ 7,396,659
Receipts:					
Taxes	-	-	-	-	2,662,873
Licenses and permits	-	-	-	-	66,897
Intergovernmental receipts	-	-	-	-	1,299,996
Charges for services	-	-	-	-	551,988
Fines and forfeits	-	-	-	-	4,036
Utility fees	-	-	-	-	2,509,548
Other receipts	-	-	-	306,720	9,440,875
Total receipts	-	-	-	306,720	16,536,213
Disbursements:					
Personal services	-	-	-	-	2,709,777
Supplies	-	-	-	-	178,252
Other services and charges	-	-	-	-	1,031,807
Capital outlay	-	-	21,268	-	5,876,289
Utility operating expenses	-	-	-	-	681,850
Other disbursements	-	-	-	306,703	4,467,293
Total disbursements	-	-	21,268	306,703	14,945,268
Excess (deficiency) of receipts over disbursements	-	-	(21,268)	17	1,590,945
Cash and investments - ending	<u>\$ 206,700</u>	<u>\$ 2,230</u>	<u>\$ 107,544</u>	<u>\$ 4,214</u>	<u>\$ 8,987,604</u>

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ -	\$ 10,179
Wastewater	7,787	200,381
Sanitation	4,386	36,395
Water	6,911	62,461
Governmental activities	<u>30,625</u>	<u>-</u>
Totals	<u>\$ 49,709</u>	<u>\$ 309,416</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Hartford City Municipal Building Corporation	City Hall and Fire Station	<u>\$ 80,000</u>	06-28-06	12-28-17

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Water:			
Revenue bonds	Waterworks Revenue Bonds of 2013	<u>\$ 515,000</u>	<u>\$ 95,592</u>
Wastewater:			
Revenue bonds	2001 Wastewater State Revolving Loan Fund	224,000	60,392
Revenue bonds	Wastewater Revenue Bonds of 2014	4,825,000	386,990
Revenue bonds	Wastewater Revenue Bonds of 2017	<u>4,475,000</u>	<u>281,488</u>
Total Wastewater		<u>9,524,000</u>	<u>728,870</u>
Totals		<u>\$ 10,039,000</u>	<u>\$ 824,462</u>

CITY OF HARTFORD 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	\$ 412,249
Infrastructure	3,519,354
Buildings	2,443,003
Improvements other than buildings	917,005
Machinery, equipment, and vehicles	<u>3,217,108</u>
Total governmental activities	<u>10,508,719</u>
Wastewater:	
Land	260,853
Infrastructure	21,092,513
Buildings	10,087,000
Improvements other than buildings	203,725
Machinery, equipment, and vehicles	<u>552,675</u>
Total Wastewater	<u>32,196,766</u>
Water:	
Land	75,987
Infrastructure	6,218,208
Buildings	2,081,404
Improvements other than buildings	14,658
Machinery, equipment, and vehicles	<u>285,235</u>
Total Water	<u>8,675,492</u>
Total capital assets	<u>\$ 51,380,977</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/>.