

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF DELPHI

CARROLL COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
09/09/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Leanne Aldrich	01-01-16 to 12-31-19
Mayor	Shane Evans	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Shane Evans	01-01-18 to 12-31-19
President Pro Tempore of the Common Council	Carolyn Pearson Dale R. Seward	01-01-18 to 12-31-18 01-01-19 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF DELPHI, CARROLL COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the City of Delphi (City), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement 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 a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the City prepares its financial statement 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 statement 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 statement referred to above does 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 year ended December 31, 2018.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2018, 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 statement. The Combining Schedule 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 20, 2019, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

August 20, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF DELPHI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL	\$ 4,210,498	\$ 2,975,117	\$ 3,371,896	\$ 3,813,719
MVH	291,422	170,900	60,453	401,869
LOCAL ROADS AND STREETS	36,465	19,096	12,284	43,277
AIRPORT DONATIONS	4,389	100	3,300	1,189
EDIT	411,484	150,610	69,031	493,063
ANIMAL CONTROL	1,224	-	1,224	-
OPERATION PULLOVER	231	-	231	-
SOLID WASTE	123,159	118,513	126,834	114,838
HIGHWAY RELINQUISHMENT FUND	489,489	-	-	489,489
TLEO	8,734	2,366	3,735	7,365
RAINY DAY FUND	541,471	-	163,630	377,841
LOIT SPECIAL DISTRIBUTION	59,234	-	-	59,234
LEVY EXCESS FUND	18,858	-	-	18,858
FIRE PROTECTION TERRITORY	136,312	176,948	142,756	170,504
CUMULATIVE CAPITAL IMPROV	10,704	6,763	6,098	11,369
NON REVERTING PARK FUND	34,191	4,125	-	38,316
TIF ALLOCATION FUND	-	49,031	1,750	47,281
FIRE TERR EQUIP FUND	724,274	64,179	48,000	740,453
POLICE PENSION	62,867	13,871	13,770	62,968
CITY COURT	1,259	15,636	14,645	2,250
RIVERBOAT TAX	55,362	17,138	-	72,500
DNR INTERP SITE GRANT	147	263,734	259,014	4,867
HOUSING DEVELOPMENT	18,024	-	18,024	-
FLOOD CLEAN UP	1,003	-	1,003	-
SPECIAL PROJECT	6,608	-	6,608	-
SIDEWALK CURB SHARE PROG	20,797	25,859	4,320	42,336
HISTORIC TRAIL GRANT	9,994	-	9,994	-
MAIN ST NON-REVERTING	4,621	-	-	4,621
DARE NON REVERTING	17	-	17	-
IN-DOOR REC	183	-	183	-
PARK WABASH HERITAGE FUND	1,531	-	1,531	-
RAILROAD CLEANUP	1,045	-	1,045	-
FAA GRANT	6,273	-	-	6,273
FAA GRANT AIP 10	1,415	-	-	1,415
FAA GRANT - AIP-12	(33,888)	308,940	107,205	167,847
LEVEE CERTIFICATION	58,364	-	-	58,364
INTER URBAN TRAIL	(45,926)	45,926	-	-
Creating TRAIL GRANT	-	98,696	52,572	46,124
TRAILHEAD PARK	-	2,500	7,450	(4,950)

CITY OF DELPHI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
COMMUNITY CENTER	-	2,550	1,534	1,016
FAA GRANT (2017)	-	420,832	620,246	(199,414)
FLOODGATE PROJECT	(410,814)	410,814	16,434	(16,434)
GEN-OWNER OCCUPIED HOUSING - PHASE II	-	143,355	152,201	(8,846)
BUILDINGS-COMMUNITY CENTER	19,444	26,872	41,627	4,689
AIRPORT ROTARY FUND	126,408	75,509	50,899	151,018
PAYROLL	10,939	1,227,467	1,227,628	10,778
STELLAR-PROGRAM MANAGEMEN	(33,136)	33,136	-	-
STELLAR OWNER OCCUPIED HOUSING	(15,618)	-	-	(15,618)
STELLAR - FACADE MASTER PLAN	531	-	-	531
GATEWAY - PHASE ONE	(8)	8	-	-
GATEWAY - PHASE TWO	(67,790)	67,790	-	-
STREET SCAPES - PHASE ONE	(159,525)	159,525	-	-
STREET SCAPES - PHASE TWO	(254,349)	254,932	-	583
SEWAGE OPERATION	327,779	1,296,548	1,284,549	339,778
SEWAGE SINKING	4	-	-	4
SEWER CONST. BOND OF 2013	(33,260)	35,551	2,291	-
SEWER 2013 DEBT SERVICE RESERVE	141,000	-	-	141,000
SEWER SINKING 2013	47,664	94,736	95,108	47,292
SEWAGE CAPITAL IMPROVEMENT	1,145,333	-	-	1,145,333
WATER OPERATING	150,653	1,220,280	1,197,842	173,091
CUSTOMER DEPOSIT	64,856	14,350	10,099	69,107
WATER DEBT RESERVE	167,636	-	150,413	17,223
WATER UTILITY CONSTRUCTION	257,005	128,700	93,807	291,898
WATER CONST. BOND OF 2013	274,290	-	267,119	7,171
WATER 2013 B&I	101,718	136,419	132,247	105,890
WATER 2013 DEBT RESERVE	196,000	-	147,171	48,829
2018 B&I SINKING FUND	-	27,955	27,955	-
WATER BOND AND INTEREST	188,023	72,493	147,244	113,272
BOOSTER STATION	22,073	1,993	-	24,066
SRF BOND AND INTEREST	-	27,955	-	27,955
SRF DEBT RESERVE	-	297,584	-	297,584
SRF DELPHI 2018 CONSTRUCTION	-	7,420,000	182,544	7,237,456
Totals	\$ 9,538,691	\$ 18,127,401	\$ 10,357,561	\$ 17,308,531

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

CITY OF DELPHI  
NOTES TO FINANCIAL STATEMENT

**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 statement presents the financial information for the City.

**B. Basis of Accounting**

The financial statement is 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 statement. 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.

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

CITY OF DELPHI  
NOTES TO FINANCIAL STATEMENT  
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

*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 statement. The aggregate disbursements include the following uses:

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

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

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

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

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

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

CITY OF DELPHI  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 DELPHI  
NOTES TO FINANCIAL STATEMENT  
(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 statement. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

CITY OF DELPHI  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. 1977 Police Officers' and Firefighters' Pension and Disability Fund*

*Plan Description*

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

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.

*Financial Report*

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. (844) 464-6777

*Contributions*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

CITY OF DELPHI  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the City were not received by December 31, 2018.

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#### OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report 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 statement contained in this report and the financial information presented in the City's Annual Financial Report 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 DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GENERAL	MVH	LOCAL ROADS AND STREETS	AIRPORT DONATIONS	EDIT
Cash and investments - beginning	\$ 4,210,498	\$ 291,422	\$ 36,465	\$ 4,389	\$ 411,484
Receipts:					
Taxes	2,443,661	-	-	-	-
Licenses and permits	11,180	-	-	-	-
Intergovernmental receipts	174,167	145,863	19,096	-	143,849
Charges for services	-	-	-	-	-
Fines and forfeits	5,141	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	340,968	25,037	-	100	6,761
Total receipts	<u>2,975,117</u>	<u>170,900</u>	<u>19,096</u>	<u>100</u>	<u>150,610</u>
Disbursements:					
Personal services	1,300,473	34,178	-	-	-
Supplies	105,316	19,634	-	-	-
Other services and charges	1,360,384	-	-	3,300	69,031
Debt service - principal and interest	-	-	-	-	-
Capital outlay	490,423	6,641	12,284	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	115,300	-	-	-	-
Total disbursements	<u>3,371,896</u>	<u>60,453</u>	<u>12,284</u>	<u>3,300</u>	<u>69,031</u>
Excess (deficiency) of receipts over disbursements	<u>(396,779)</u>	<u>110,447</u>	<u>6,812</u>	<u>(3,200)</u>	<u>81,579</u>
Cash and investments - ending	<u>\$ 3,813,719</u>	<u>\$ 401,869</u>	<u>\$ 43,277</u>	<u>\$ 1,189</u>	<u>\$ 493,063</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	ANIMAL CONTROL	OPERATION PULLOVER	SOLID WASTE	HIGHWAY RELINQUISHMENT FUND	TLEO
Cash and investments - beginning	\$ 1,224	\$ 231	\$ 123,159	\$ 489,489	\$ 8,734
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	1,110
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	118,452	-	928
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	61	-	328
Total receipts	-	-	118,513	-	2,366
Disbursements:					
Personal services	-	-	6,575	-	-
Supplies	-	-	-	-	-
Other services and charges	1,224	231	-	-	3,735
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	120,259	-	-
Total disbursements	1,224	231	126,834	-	3,735
Excess (deficiency) of receipts over disbursements	(1,224)	(231)	(8,321)	-	(1,369)
Cash and investments - ending	\$ -	\$ -	\$ 114,838	\$ 489,489	\$ 7,365

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	RAINY DAY FUND	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS FUND	FIRE PROTECTION TERRITORY	CUMULATIVE CAPITAL IMPROV
Cash and investments - beginning	\$ 541,471	\$ 59,234	\$ 18,858	\$ 136,312	\$ 10,704
Receipts:					
Taxes	-	-	-	152,281	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,039	6,763
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	4,628	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,948</u>	<u>6,763</u>
Disbursements:					
Personal services	-	-	-	28,481	-
Supplies	-	-	-	9,428	-
Other services and charges	163,630	-	-	102,665	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,182	6,098
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>163,630</u>	<u>-</u>	<u>-</u>	<u>142,756</u>	<u>6,098</u>
Excess (deficiency) of receipts over disbursements	<u>(163,630)</u>	<u>-</u>	<u>-</u>	<u>34,192</u>	<u>665</u>
Cash and investments - ending	<u>\$ 377,841</u>	<u>\$ 59,234</u>	<u>\$ 18,858</u>	<u>\$ 170,504</u>	<u>\$ 11,369</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	NON REVERTING PARK FUND	TIF ALLOCATION FUND	FIRE TERR EQUIP FUND	POLICE PENSION	CITY COURT
Cash and investments - beginning	\$ 34,191	\$ -	\$ 724,274	\$ 62,867	\$ 1,259
Receipts:					
Taxes	-	-	57,395	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,709	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	15,636
Utility fees	-	-	-	-	-
Other receipts	4,125	49,031	75	13,871	-
Total receipts	<u>4,125</u>	<u>49,031</u>	<u>64,179</u>	<u>13,871</u>	<u>15,636</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,750	-	-	14,645
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	48,000	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	13,770	-
Total disbursements	<u>-</u>	<u>1,750</u>	<u>48,000</u>	<u>13,770</u>	<u>14,645</u>
Excess (deficiency) of receipts over disbursements	<u>4,125</u>	<u>47,281</u>	<u>16,179</u>	<u>101</u>	<u>991</u>
Cash and investments - ending	<u>\$ 38,316</u>	<u>\$ 47,281</u>	<u>\$ 740,453</u>	<u>\$ 62,968</u>	<u>\$ 2,250</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	RIVERBOAT TAX	DNR INTERP SITE GRANT	HOUSING DEVELOPMENT	FLOOD CLEAN UP	SPECIAL PROJECT
Cash and investments - beginning	\$ 55,362	\$ 147	\$ 18,024	\$ 1,003	\$ 6,608
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,138	263,734	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>17,138</u>	<u>263,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	259,014	18,024	1,003	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	6,608
Total disbursements	<u>-</u>	<u>259,014</u>	<u>18,024</u>	<u>1,003</u>	<u>6,608</u>
Excess (deficiency) of receipts over disbursements	<u>17,138</u>	<u>4,720</u>	<u>(18,024)</u>	<u>(1,003)</u>	<u>(6,608)</u>
Cash and investments - ending	<u>\$ 72,500</u>	<u>\$ 4,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	SIDEWALK CURB SHARE PROG	HISTORIC TRAIL GRANT	MAIN ST NON-REVERTING	DARE NON REVERTING	IN-DOOR REC
Cash and investments - beginning	\$ 20,797	\$ 9,994	\$ 4,621	\$ 17	\$ 183
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	25,859	-	-	-	-
Total receipts	25,859	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,994	-	17	183
Debt service - principal and interest	-	-	-	-	-
Capital outlay	4,320	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,320	9,994	-	17	183
Excess (deficiency) of receipts over disbursements	21,539	(9,994)	-	(17)	(183)
Cash and investments - ending	\$ 42,336	\$ -	\$ 4,621	\$ -	\$ -

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PARK WABASH HERITAGE FUND	RAILROAD CLEANUP	FAA GRANT	FAA GRANT AIP 10	FAA GRANT - AIP-12
Cash and investments - beginning	\$ 1,531	\$ 1,045	\$ 6,273	\$ 1,415	\$ (33,888)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	308,940
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,531	1,045	-	-	107,205
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,531</u>	<u>1,045</u>	<u>-</u>	<u>-</u>	<u>107,205</u>
Excess (deficiency) of receipts over disbursements	<u>(1,531)</u>	<u>(1,045)</u>	<u>-</u>	<u>-</u>	<u>201,735</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,273</u>	<u>\$ 1,415</u>	<u>\$ 167,847</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LEVEE CERTIFICATION	INTER URBAN TRAIL	CreatINg TRAIL GRANT	TRAILHEAD PARK	COMMUNITY CENTER
Cash and investments - beginning	\$ 58,364	\$ (45,926)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	45,926	48,696	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	150
Utility fees	-	-	-	-	-
Other receipts	-	-	50,000	2,500	2,400
Total receipts	<u>-</u>	<u>45,926</u>	<u>98,696</u>	<u>2,500</u>	<u>2,550</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	52,572	7,450	1,534
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>52,572</u>	<u>7,450</u>	<u>1,534</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>45,926</u>	<u>46,124</u>	<u>(4,950)</u>	<u>1,016</u>
Cash and investments - ending	<u>\$ 58,364</u>	<u>\$ -</u>	<u>\$ 46,124</u>	<u>\$ (4,950)</u>	<u>\$ 1,016</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	FAA GRANT (2017)	FLOODGATE PROJECT	GEN-OWNER OCCUPIED HOUSING - PHASE II	BUILDINGS-COMMUNITY CENTER	AIRPORT ROTARY FUND
Cash and investments - beginning	\$ -	\$ (410,814)	\$ -	\$ 19,444	\$ 126,408
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	420,832	410,814	-	-	-
Charges for services	-	-	143,355	-	37,464
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	26,872	38,045
Total receipts	<u>420,832</u>	<u>410,814</u>	<u>143,355</u>	<u>26,872</u>	<u>75,509</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	15,077
Other services and charges	46,465	16,434	152,201	41,627	1,653
Debt service - principal and interest	-	-	-	-	-
Capital outlay	573,781	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	34,169
Total disbursements	<u>620,246</u>	<u>16,434</u>	<u>152,201</u>	<u>41,627</u>	<u>50,899</u>
Excess (deficiency) of receipts over disbursements	<u>(199,414)</u>	<u>394,380</u>	<u>(8,846)</u>	<u>(14,755)</u>	<u>24,610</u>
Cash and investments - ending	<u>\$ (199,414)</u>	<u>\$ (16,434)</u>	<u>\$ (8,846)</u>	<u>\$ 4,689</u>	<u>\$ 151,018</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PAYROLL	STELLAR-PROGRAM MANAGEMENT	STELLAR OWNER OCCUPIED HOUSING	STELLAR - FACADE MASTER PLAN	GATEWAY - PHASE ONE
Cash and investments - beginning	\$ 10,939	\$ (33,136)	\$ (15,618)	\$ 531	\$ (8)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,227,467	33,136	-	-	-
Total receipts	1,227,467	33,136	-	-	8
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,227,628	-	-	-	-
Total disbursements	1,227,628	-	-	-	-
Excess (deficiency) of receipts over disbursements	(161)	33,136	-	-	8
Cash and investments - ending	\$ 10,778	\$ -	\$ (15,618)	\$ 531	\$ -

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GATEWAY - PHASE TWO	STREET SCAPES - PHASE ONE	STREET SCAPES - PHASE TWO	SEWAGE OPERATION	SEWAGE SINKING
Cash and investments - beginning	\$ (67,790)	\$ (159,525)	\$ (254,349)	\$ 327,779	\$ 4
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	67,790	159,525	254,932	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	1,253,787	-
Other receipts	-	-	-	42,761	-
Total receipts	<u>67,790</u>	<u>159,525</u>	<u>254,932</u>	<u>1,296,548</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	235,198	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	19,619	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	125,793	-
Utility operating expenses	-	-	-	674,511	-
Other disbursements	-	-	-	229,428	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,284,549</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>67,790</u>	<u>159,525</u>	<u>254,932</u>	<u>11,999</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 583</u>	<u>\$ 339,778</u>	<u>\$ 4</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	SEWER CONST. BOND OF 2013	SEWER 2013 DEBT SERVICE RESERVE	SEWER SINKING 2013	SEWAGE CAPITAL IMPROVEMENT	WATER OPERATING
Cash and investments - beginning	\$ (33,260)	\$ 141,000	\$ 47,664	\$ 1,145,333	\$ 150,653
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	1,220,280
Other receipts	35,551	-	94,736	-	-
Total receipts	<u>35,551</u>	<u>-</u>	<u>94,736</u>	<u>-</u>	<u>1,220,280</u>
Disbursements:					
Personal services	-	-	-	-	214,936
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	11,701
Debt service - principal and interest	-	-	95,078	-	-
Capital outlay	2,291	-	-	-	57,097
Utility operating expenses	-	-	-	-	600,318
Other disbursements	-	-	30	-	313,790
Total disbursements	<u>2,291</u>	<u>-</u>	<u>95,108</u>	<u>-</u>	<u>1,197,842</u>
Excess (deficiency) of receipts over disbursements	<u>33,260</u>	<u>-</u>	<u>(372)</u>	<u>-</u>	<u>22,438</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 141,000</u>	<u>\$ 47,292</u>	<u>\$ 1,145,333</u>	<u>\$ 173,091</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CUSTOMER DEPOSIT	WATER DEBT RESERVE	WATER UTILITY CONSTRUCTION	WATER CONST. BOND OF 2013	WATER 2013 B&I
Cash and investments - beginning	\$ 64,856	\$ 167,636	\$ 257,005	\$ 274,290	\$ 101,718
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	14,350	-	128,700	-	136,419
Total receipts	14,350	-	128,700	-	136,419
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	132,247
Capital outlay	-	-	93,807	42,894	-
Utility operating expenses	10,099	-	-	224,225	-
Other disbursements	-	150,413	-	-	-
Total disbursements	10,099	150,413	93,807	267,119	132,247
Excess (deficiency) of receipts over disbursements	4,251	(150,413)	34,893	(267,119)	4,172
Cash and investments - ending	\$ 69,107	\$ 17,223	\$ 291,898	\$ 7,171	\$ 105,890

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	WATER 2013 DEBT RESERVE	2018 B&I SINKING FUND	WATER BOND AND INTEREST	BOOSTER STATION
Cash and investments - beginning	\$ 196,000	\$ -	\$ 188,023	\$ 22,073
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	1,993
Other receipts	-	27,955	72,493	-
Total receipts	<u>-</u>	<u>27,955</u>	<u>72,493</u>	<u>1,993</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	147,244	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	147,171	27,955	-	-
Total disbursements	<u>147,171</u>	<u>27,955</u>	<u>147,244</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(147,171)</u>	<u>-</u>	<u>(74,751)</u>	<u>1,993</u>
Cash and investments - ending	<u>\$ 48,829</u>	<u>\$ -</u>	<u>\$ 113,272</u>	<u>\$ 24,066</u>

CITY OF DELPHI  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	SRF BOND AND INTEREST	SRF DEBT RESERVE	SRF DELPHI 2018 CONSTRUCTION	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,538,691
Receipts:				
Taxes	-	-	-	2,653,337
Licenses and permits	-	-	-	12,290
Intergovernmental receipts	-	-	-	2,514,821
Charges for services	-	-	-	300,199
Fines and forfeits	-	-	-	20,927
Utility fees	-	-	-	2,476,060
Other receipts	27,955	297,584	7,420,000	10,149,767
Total receipts	<u>27,955</u>	<u>297,584</u>	<u>7,420,000</u>	<u>18,127,401</u>
Disbursements:				
Personal services	-	-	-	1,819,841
Supplies	-	-	-	149,455
Other services and charges	-	-	-	2,469,867
Debt service - principal and interest	-	-	-	374,569
Capital outlay	-	-	-	1,465,611
Utility operating expenses	-	-	-	1,509,153
Other disbursements	-	-	182,544	2,569,065
Total disbursements	<u>-</u>	<u>-</u>	<u>182,544</u>	<u>10,357,561</u>
Excess (deficiency) of receipts over disbursements	<u>27,955</u>	<u>297,584</u>	<u>7,237,456</u>	<u>7,769,840</u>
Cash and investments - ending	<u>\$ 27,955</u>	<u>\$ 297,584</u>	<u>\$ 7,237,456</u>	<u>\$ 17,308,531</u>

CITY OF DELPHI  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Wastewater	\$ -	\$ -
Water	-	2,089
Governmental activities	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ 2,089</u>

CITY OF DELPHI  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	T Hangar	\$ 460,846	\$ 34,027
Wastewater:			
Revenue bonds	2013 Improvements	1,230,000	94,344
Water:			
Revenue bonds	2013 Improvements	1,695,000	136,155
Revenue bonds	Water improvement plan	7,420,000	370,312
Revenue bonds	Water Refunding Revenue Bond 2015	2,225,000	150,794
Total Water		11,340,000	657,261
Totals		\$ 13,030,846	\$ 785,632

CITY OF DELPHI  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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	\$ 4,447,613
Infrastructure	2,321,024
Buildings	3,058,297
Machinery, equipment, and vehicles	<u>2,607,263</u>
Total governmental activities	<u>12,434,197</u>
Wastewater:	
Infrastructure	7,503,290
Buildings	400,000
Machinery, equipment, and vehicles	<u>494,808</u>
Total Wastewater	<u>8,398,098</u>
Water:	
Infrastructure	2,213,441
Buildings	60,000
Machinery, equipment, and vehicles	<u>246,186</u>
Total Water	<u>2,519,627</u>
Total capital assets	<u>\$ 23,351,922</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/>.