

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF ANDERSON

MADISON COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	Douglas A. Whitham	01-01-18 to 12-31-19
Mayor	Thomas J. Broderick, Jr.	01-01-16 to 12-31-19
President of the Board of Public Works	David W. Eicks	01-01-18 to 12-31-19
President of the Common Council	Joe Newman Rebecca Crumes	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 ANDERSON, MADISON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Anderson (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 did not audit the financial information of the City's Department of Municipal Power and Light (Electric Utility). The financial information of the Electric Utility is reported in the City's financial statement as the twelve separate funds with fund names beginning with "Electric." That financial information was audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in the City's financial statement for the Electric Utility, is based solely on the report of the other auditors. 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, and Schedule of Leases and Debt, 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 21, 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 21, 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 ANDERSON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 8,600,605	\$ 33,629,229	\$ 30,897,124	\$ 11,332,710
Motor Vehicle Highway	943,433	2,861,580	2,520,733	1,284,280
Local Road & Street	889,381	863,767	876,829	876,319
Airport AVFUEL Corp Account	25,955	297,490	288,119	35,326
Park Nonreverting Operating	352,609	256,683	381,569	227,723
Economic Development Food & Beverage	1,554,579	1,406,318	1,228,644	1,732,253
C.A.T.S.	880	2,498,016	2,610,648	(111,752)
Community Development	2,400	423,709	423,907	2,202
Clerk's Records Perpetuation	18,982	4,338	2,141	21,179
Unsafe Building	19,663	1,400	-	21,063
Parks and Recreation	982,287	1,897,090	1,731,511	1,147,866
User Fee	29,672	2,768	1,728	30,712
Special LOIT	1,893,962	-	804,983	1,088,979
Slot Machine Wagering	785,170	2,642,843	2,452,833	975,180
Police Pension	234,389	3,079,321	3,038,661	275,049
Fire Pension	360,763	3,476,517	3,448,436	388,844
Life Insurance	-	70,913	62,806	8,107
Neighborhood Stabilization	48,195	68	-	48,263
Health Insurance Ancillary	159,343	248,162	221,940	185,565
Fire Grants	(902)	68,863	81,640	(13,679)
Police Grants	(4,576)	6,125	1,549	-
Town Center Park Endowment	12,110	4,035	-	16,145
Miller Trailway Clearing	1,581	32,845	31,864	2,562
Intermodal Grant	-	178,301	264,727	(86,426)
Street Department Non-Reverting	50,695	-	14,381	36,314
Parking Authority Non-Reverting	4,889	39,758	44,494	153
Fire Grants 2	-	286,791	252,179	34,612
CATS Vehicle Grant	(173,518)	319,693	146,175	-
GM Beautification	2,985	960,795	1,087,473	(123,693)
APD VIN	1,214	-	-	1,214
Firefighters Exam Fee	3,930	-	-	3,930
Redevelopment TIF Reserve	2,474,050	3,893	-	2,477,943
City Court Account	198,439	423,370	438,775	183,034
Rainy Day	95	-	-	95
Airport Grant 29	(152)	75,889	76,055	(318)
Flagship Purdue P3	120,893	-	30,511	90,382
Engineering Grants	(7,204)	154,652	196,375	(48,927)
Blight Elimination	6,334	472,579	458,939	19,974
Operation Pullover	(2,458)	8,469	6,004	7
Jag Grant	(3,903)	30,020	26,253	(136)
Edgewood Plaza	211,028	100,000	29,775	281,253
Road Project Grant	657,783	-	657,783	-
Park Grant	-	1,659	-	1,659
Probation	11,053	95,460	105,323	1,190
Donations	118,679	117,760	89,732	146,707
Airport	366,654	793,313	576,369	583,598
Police Continuing Education	186,690	50,681	-	237,371
Building Non-Reverting	425	25	-	450
Fire Building & Equipment	1,745,916	3,224,102	2,862,872	2,107,146
Operation Clean	11,407	352	-	11,759
Tax Abatement	8,523	1,650	422	9,751
Administration Fees	66,066	4,605	-	70,671
Court Sup Pub Def Fees	25,655	3,017	3,010	25,662
HOME	-	199,123	198,460	663
APD Man	134,292	73,044	66,877	140,459
E D Revolving Loan	255,826	109,634	227,214	138,246
Redevelopment	191,892	195,282	34,236	352,938
Sinking	5,590	179,481	166,635	18,436
Sanitary District Sinking	334,074	697,064	680,313	350,825
Redev Bond & Interest- Kroger	117,551	109,435	226,986	-
Loss	424,065	2,570,561	2,563,060	431,566

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

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
Redevelopment TIF Levy	5,737,750	17,160,563	4,651,876	18,246,437
Police Training	66,416	38,668	105,084	-
ARC Lease/Rental	713,291	290,341	64,853	938,779
Redevelopment Bond & Interest	5,699,873	9,322,249	6,339,078	8,683,044
Insurance Escrow	9,374,692	13,964,751	11,110,581	12,228,862
Nestle TIF Capital	7,126,783	1,355,848	8,482,631	-
Airport Grant	5,886	-	-	5,886
Court Costs Due County	-	17,295	17,295	-
Wheel Tax	1,207,087	1,031,850	1,769,206	469,731
Fire Fighting Training	4,741	14,098	13,160	5,679
Public Safety LIT	1,308,507	2,663,513	2,472,523	1,499,497
Nestle Taxable TIF Capital	6,359,978	1,215,809	7,575,787	-
Capital Improvements	44,401	131,514	103,284	72,631
Certified Tech Park	286,237	-	-	286,237
Civil City Payroll	127,914	9,652,658	9,725,603	54,969
Electric Construction- 2014	1,310,629	26,290	21,509	1,315,410
Electric Petty Cash	1,000	-	-	1,000
Electric Mail Permit Deposit	3,000	-	-	3,000
Electric UPS Deposit	152	-	-	152
Electric Operating	3,613,996	92,756,027	90,853,530	5,516,493
Electric Bond and Interest	79,876	957,795	1,037,671	-
Electric Customer Deposit	1,658,519	683,806	641,987	1,700,338
Electric Depreciation	4,114,567	685,258	263,513	4,536,312
Electric Automatic Meter Reading	25,851	284,371	310,222	-
Electric Garage Reserve	32,560	-	-	32,560
Electric Fiber	263,829	314,431	339,839	238,421
Electric Reserve- PILOT	942,376	942,376	942,376	942,376
Storm Water Mail Permit Deposit	3,000	-	-	3,000
Storm Water Operating	787,826	2,475,322	2,839,094	424,054
Stormwater Depreciation	199,201	176,000	206,661	168,540
Stormwater Bond & Interest	46,932	172,079	219,011	-
Storm Water Reserve PILOT	253,429	268,454	253,430	268,453
Wastewater Construction- 2011	1,708,255	27,732	1,181,763	554,224
Wastewater Petty Cash	1,000	-	-	1,000
Wastewater Mail Permit Deposit	3,000	-	-	3,000
Wastewater 2009B Construction	370,565	-	-	370,565
SRF Retainage	-	84,414	-	84,414
Wastewater Operating	16,577,536	27,587,918	28,324,082	15,841,372
Wastewater Bond and Interest	3,410,442	8,056,520	7,933,873	3,533,089
Wastewater Depreciation	701,103	1,759,974	1,311,076	1,150,001
Wastewater Reserve PILOT	1,539,944	1,894,696	1,539,944	1,894,696
Wastewater Replacement	2,212,035	280,013	139,394	2,352,654
Wastewater Automatic Meter Reading	-	612,136	612,136	-
Wastewater Improvement	3,959,688	701,124	627,266	4,033,546
Wastewater Revolving Sewer Const	102,792	66,548	95,534	73,806
Water Petty Cash	1,000	-	-	1,000
Water Mail Permit Deposit	3,000	-	-	3,000
Water Construction	9,073,285	203,323	8,925,725	350,883
Water Debt Service Reserve	954,290	7,410	-	961,700
Water Well and Tank	89,771	481,500	319,633	251,638
Water Operating	596,056	14,395,434	14,329,983	661,507
Water Bond and Interest	-	1,673,991	1,673,991	-
Water Customer Deposit	671,827	198,811	170,058	700,580
Water Depreciation	355,119	185,885	155,979	385,025
Water Reserve PILOT	603,427	912,646	785,956	730,117
Water Automatic Meter Reading	-	1,506,975	1,506,975	-
Totals	<u>\$ 118,794,373</u>	<u>\$ 282,490,954</u>	<u>\$ 282,632,245</u>	<u>\$ 118,653,082</u>

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

CITY OF ANDERSON
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 ANDERSON
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, including amounts received from late payment fees.

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 ANDERSON
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 ANDERSON
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 ANDERSON
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. 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.

CITY OF ANDERSON
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

On Behalf Payments

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

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

Plan Description

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

Note 7. Cash Balance Deficits

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

Note 8. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: medical, dental, vision, and life insurance. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

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

	General	Motor Vehicle Highway	Local Road & Street	Airport AVFUEL Corp Account	Park Nonreverting Operating
Cash and investments - beginning	\$ 8,600,605	\$ 943,433	\$ 889,381	\$ 25,955	\$ 352,609
Receipts:					
Taxes	22,992,248	-	-	-	-
Licenses and permits	1,049,059	-	-	-	-
Intergovernmental receipts	5,566,687	2,618,820	863,767	-	-
Charges for services	3,170,720	5,140	-	297,490	256,683
Fines and forfeits	28,581	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	821,934	237,620	-	-	-
Total receipts	<u>33,629,229</u>	<u>2,861,580</u>	<u>863,767</u>	<u>297,490</u>	<u>256,683</u>
Disbursements:					
Personal services	22,114,244	1,492,555	-	-	116,131
Supplies	512,712	192,828	363,249	288,119	166,698
Other services and charges	6,958,496	210,361	-	-	58,670
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,292,000	624,989	513,580	-	25,070
Utility operating expenses	-	-	-	-	-
Other disbursements	19,672	-	-	-	15,000
Total disbursements	<u>30,897,124</u>	<u>2,520,733</u>	<u>876,829</u>	<u>288,119</u>	<u>381,569</u>
Excess (deficiency) of receipts over disbursements	<u>2,732,105</u>	<u>340,847</u>	<u>(13,062)</u>	<u>9,371</u>	<u>(124,886)</u>
Cash and investments - ending	<u>\$ 11,332,710</u>	<u>\$ 1,284,280</u>	<u>\$ 876,319</u>	<u>\$ 35,326</u>	<u>\$ 227,723</u>

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

	Economic Development Food & Beverage	C.A.T.S.	Community Development	Clerk's Records Perpetuation	Unsafe Building
Cash and investments - beginning	\$ 1,554,579	\$ 880	\$ 2,400	\$ 18,982	\$ 19,663
Receipts:					
Taxes	1,406,318	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,447,377	423,605	-	-
Charges for services	-	167,009	-	-	-
Fines and forfeits	-	-	-	4,338	1,400
Utility fees	-	-	-	-	-
Other receipts	-	883,630	104	-	-
Total receipts	<u>1,406,318</u>	<u>2,498,016</u>	<u>423,709</u>	<u>4,338</u>	<u>1,400</u>
Disbursements:					
Personal services	276,451	2,153,569	92,568	-	-
Supplies	2,960	238,266	-	2,141	-
Other services and charges	890,245	218,813	-	-	-
Debt service - principal and interest	58,988	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	331,339	-	-
Total disbursements	<u>1,228,644</u>	<u>2,610,648</u>	<u>423,907</u>	<u>2,141</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>177,674</u>	<u>(112,632)</u>	<u>(198)</u>	<u>2,197</u>	<u>1,400</u>
Cash and investments - ending	<u>\$ 1,732,253</u>	<u>\$ (111,752)</u>	<u>\$ 2,202</u>	<u>\$ 21,179</u>	<u>\$ 21,063</u>

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

	Parks and Recreation	User Fee	Special LOIT	Slot Machine Wagering	Police Pension
Cash and investments - beginning	\$ 982,287	\$ 29,672	\$ 1,893,962	\$ 785,170	\$ 234,389
Receipts:					
Taxes	1,667,629	-	-	-	338,678
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	187,395	-	-	2,492,986	38,076
Charges for services	42,066	-	-	-	-
Fines and forfeits	-	2,768	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	149,857	2,702,567
Total receipts	<u>1,897,090</u>	<u>2,768</u>	<u>-</u>	<u>2,642,843</u>	<u>3,079,321</u>
Disbursements:					
Personal services	1,128,888	-	-	995,430	10,496
Supplies	136,192	-	-	40,393	998
Other services and charges	339,299	-	-	1,299,375	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	127,082	-	804,983	117,485	-
Utility operating expenses	-	-	-	-	-
Other disbursements	50	1,728	-	150	3,027,167
Total disbursements	<u>1,731,511</u>	<u>1,728</u>	<u>804,983</u>	<u>2,452,833</u>	<u>3,038,661</u>
Excess (deficiency) of receipts over disbursements	<u>165,579</u>	<u>1,040</u>	<u>(804,983)</u>	<u>190,010</u>	<u>40,660</u>
Cash and investments - ending	<u>\$ 1,147,866</u>	<u>\$ 30,712</u>	<u>\$ 1,088,979</u>	<u>\$ 975,180</u>	<u>\$ 275,049</u>

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

	Fire Pension	Life Insurance	Neighborhood Stabilization Program	Health Insurance Ancillary	Fire Grants
Cash and investments - beginning	\$ 360,763	\$ -	\$ 48,195	\$ 159,343	\$ (902)
Receipts:					
Taxes	508,340	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	57,114	-	-	-	68,863
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,911,063	70,913	68	248,162	-
Total receipts	<u>3,476,517</u>	<u>70,913</u>	<u>68</u>	<u>248,162</u>	<u>68,863</u>
Disbursements:					
Personal services	10,648	-	-	-	-
Supplies	3,329	-	-	-	-
Other services and charges	9,810	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	3,424,649	62,806	-	221,940	81,640
Total disbursements	<u>3,448,436</u>	<u>62,806</u>	<u>-</u>	<u>221,940</u>	<u>81,640</u>
Excess (deficiency) of receipts over disbursements	<u>28,081</u>	<u>8,107</u>	<u>68</u>	<u>26,222</u>	<u>(12,777)</u>
Cash and investments - ending	<u>\$ 388,844</u>	<u>\$ 8,107</u>	<u>\$ 48,263</u>	<u>\$ 185,565</u>	<u>\$ (13,679)</u>

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

	Police Grants	Town Center Park Endowment	Miller Trailway Clearing	Intermodal Grant	Street Department Non-Reverting
Cash and investments - beginning	\$ (4,576)	\$ 12,110	\$ 1,581	\$ -	\$ 50,695
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,125	-	-	178,301	-
Charges for services	-	-	32,845	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	4,035	-	-	-
Total receipts	<u>6,125</u>	<u>4,035</u>	<u>32,845</u>	<u>178,301</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	14,381
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	264,727	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,549	-	31,864	-	-
Total disbursements	<u>1,549</u>	<u>-</u>	<u>31,864</u>	<u>264,727</u>	<u>14,381</u>
Excess (deficiency) of receipts over disbursements	<u>4,576</u>	<u>4,035</u>	<u>981</u>	<u>(86,426)</u>	<u>(14,381)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 16,145</u>	<u>\$ 2,562</u>	<u>\$ (86,426)</u>	<u>\$ 36,314</u>

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

	Parking Authority Non-Reverting	Fire Grants 2	CATS Vehicle Grant	GM Beautification	APD VIN
Cash and investments - beginning	\$ 4,889	\$ -	\$ (173,518)	\$ 2,985	\$ 1,214
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	286,791	319,693	-	-
Charges for services	39,758	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	960,795	-
Total receipts	39,758	286,791	319,693	960,795	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	133	-	-	-	-
Other services and charges	44,361	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	146,175	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	252,179	-	1,087,473	-
Total disbursements	44,494	252,179	146,175	1,087,473	-
Excess (deficiency) of receipts over disbursements	(4,736)	34,612	173,518	(126,678)	-
Cash and investments - ending	\$ 153	\$ 34,612	\$ -	\$ (123,693)	\$ 1,214

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

	Firefighters Exam Fee	Redevelopment TIF Reserve	City Court Account	Rainy Day	Airport Grant 29
Cash and investments - beginning	\$ 3,930	\$ 2,474,050	\$ 198,439	\$ 95	\$ (152)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	75,889
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	423,370	-	-
Utility fees	-	-	-	-	-
Other receipts	-	3,893	-	-	-
Total receipts	-	3,893	423,370	-	75,889
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	76,055
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	438,775	-	-
Total disbursements	-	-	438,775	-	76,055
Excess (deficiency) of receipts over disbursements	-	3,893	(15,405)	-	(166)
Cash and investments - ending	\$ 3,930	\$ 2,477,943	\$ 183,034	\$ 95	\$ (318)

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

	Flagship Purdue P3	Engineering Grants	Blight Elimination	Operation Pullover	Jag Grant
Cash and investments - beginning	\$ 120,893	\$ (7,204)	\$ 6,334	\$ (2,458)	\$ (3,903)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	154,652	472,579	8,469	30,020
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	154,652	472,579	8,469	30,020
Disbursements:					
Personal services	-	-	-	6,004	-
Supplies	-	-	-	-	-
Other services and charges	-	-	382,362	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	30,511	196,375	76,577	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	26,253
Total disbursements	30,511	196,375	458,939	6,004	26,253
Excess (deficiency) of receipts over disbursements	(30,511)	(41,723)	13,640	2,465	3,767
Cash and investments - ending	\$ 90,382	\$ (48,927)	\$ 19,974	\$ 7	\$ (136)

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

	Edgewood Plaza	Road Project Grant	Park Grant	Probation	Donations
Cash and investments - beginning	\$ 211,028	\$ 657,783	\$ -	\$ 11,053	\$ 118,679
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	95,460	-
Utility fees	-	-	-	-	-
Other receipts	100,000	-	1,659	-	117,760
Total receipts	<u>100,000</u>	<u>-</u>	<u>1,659</u>	<u>95,460</u>	<u>117,760</u>
Disbursements:					
Personal services	-	-	-	105,323	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	29,775	657,783	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	89,732
Total disbursements	<u>29,775</u>	<u>657,783</u>	<u>-</u>	<u>105,323</u>	<u>89,732</u>
Excess (deficiency) of receipts over disbursements	<u>70,225</u>	<u>(657,783)</u>	<u>1,659</u>	<u>(9,863)</u>	<u>28,028</u>
Cash and investments - ending	<u>\$ 281,253</u>	<u>\$ -</u>	<u>\$ 1,659</u>	<u>\$ 1,190</u>	<u>\$ 146,707</u>

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

	Airport	Police Continuing Education	Building Non-Reverting	Fire Building & Equipment	Operation Clean
Cash and investments - beginning	\$ 366,654	\$ 186,690	\$ 425	\$ 1,745,916	\$ 11,407
Receipts:					
Taxes	363,499	-	-	-	-
Licenses and permits	-	50,681	25	-	-
Intergovernmental receipts	40,819	-	-	-	-
Charges for services	384,880	-	-	3,224,102	-
Fines and forfeits	-	-	-	-	352
Utility fees	-	-	-	-	-
Other receipts	4,115	-	-	-	-
Total receipts	<u>793,313</u>	<u>50,681</u>	<u>25</u>	<u>3,224,102</u>	<u>352</u>
Disbursements:					
Personal services	262,692	-	-	895,973	-
Supplies	28,807	-	-	211,922	-
Other services and charges	260,581	-	-	186,295	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	17,144	-	-	1,566,371	-
Utility operating expenses	-	-	-	-	-
Other disbursements	7,145	-	-	2,311	-
Total disbursements	<u>576,369</u>	<u>-</u>	<u>-</u>	<u>2,862,872</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>216,944</u>	<u>50,681</u>	<u>25</u>	<u>361,230</u>	<u>352</u>
Cash and investments - ending	<u>\$ 583,598</u>	<u>\$ 237,371</u>	<u>\$ 450</u>	<u>\$ 2,107,146</u>	<u>\$ 11,759</u>

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

	Tax Abatement	Administration Fees	Court Sup Pub Def Fees	HOME	APD Man
Cash and investments - beginning	\$ 8,523	\$ 66,066	\$ 25,655	\$ -	\$ 134,292
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	198,460	2,847
Charges for services	1,650	-	-	-	-
Fines and forfeits	-	4,605	3,017	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	663	70,197
Total receipts	1,650	4,605	3,017	199,123	73,044
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,010	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	422	-	-	198,460	66,877
Total disbursements	422	-	3,010	198,460	66,877
Excess (deficiency) of receipts over disbursements	1,228	4,605	7	663	6,167
Cash and investments - ending	\$ 9,751	\$ 70,671	\$ 25,662	\$ 663	\$ 140,459

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

	E D Revolving Loan	Redevelopment	Sinking	Sanitary District Sinking	Redev Bond & Interest- Kroger
Cash and investments - beginning	\$ 255,826	\$ 191,892	\$ 5,590	\$ 334,074	\$ 117,551
Receipts:					
Taxes	-	-	168,349	653,825	109,435
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,132	43,239	-
Charges for services	-	25,200	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	109,634	170,082	-	-	-
Total receipts	<u>109,634</u>	<u>195,282</u>	<u>179,481</u>	<u>697,064</u>	<u>109,435</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	32,858	-	-	-
Debt service - principal and interest	-	-	166,635	680,313	226,986
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	227,214	1,378	-	-	-
Total disbursements	<u>227,214</u>	<u>34,236</u>	<u>166,635</u>	<u>680,313</u>	<u>226,986</u>
Excess (deficiency) of receipts over disbursements	<u>(117,580)</u>	<u>161,046</u>	<u>12,846</u>	<u>16,751</u>	<u>(117,551)</u>
Cash and investments - ending	<u>\$ 138,246</u>	<u>\$ 352,938</u>	<u>\$ 18,436</u>	<u>\$ 350,825</u>	<u>\$ -</u>

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

	Loss	Redevelopment TIF Levy	Police Training	ARC Lease/Rental	Redevelopment Bond & Interest
Cash and investments - beginning	\$ 424,065	\$ 5,737,750	\$ 66,416	\$ 713,291	\$ 5,699,873
Receipts:					
Taxes	-	4,065,954	-	-	6,136,784
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	750,000
Charges for services	-	21,874	37,002	1,135	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,570,561	13,072,735	1,666	289,206	2,435,465
Total receipts	2,570,561	17,160,563	38,668	290,341	9,322,249
Disbursements:					
Personal services	16,006	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	182,051	-	-	-
Debt service - principal and interest	-	152,133	-	-	6,339,078
Capital outlay	-	1,672,132	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	2,547,054	2,645,560	105,084	64,853	-
Total disbursements	2,563,060	4,651,876	105,084	64,853	6,339,078
Excess (deficiency) of receipts over disbursements	7,501	12,508,687	(66,416)	225,488	2,983,171
Cash and investments - ending	\$ 431,566	\$ 18,246,437	\$ -	\$ 938,779	\$ 8,683,044

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

	Insurance Escrow	Nestle TIF Capital	Airport Grant	Court Costs Due County	Wheel Tax
Cash and investments - beginning	\$ 9,374,692	\$ 7,126,783	\$ 5,886	\$ -	\$ 1,207,087
Receipts:					
Taxes	-	1,355,848	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,013,977
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	17,295	-
Utility fees	-	-	-	-	-
Other receipts	13,964,751	-	-	-	17,873
Total receipts	<u>13,964,751</u>	<u>1,355,848</u>	<u>-</u>	<u>17,295</u>	<u>1,031,850</u>
Disbursements:					
Personal services	30,548	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,769,206
Utility operating expenses	-	-	-	-	-
Other disbursements	11,080,033	8,482,631	-	17,295	-
Total disbursements	<u>11,110,581</u>	<u>8,482,631</u>	<u>-</u>	<u>17,295</u>	<u>1,769,206</u>
Excess (deficiency) of receipts over disbursements	<u>2,854,170</u>	<u>(7,126,783)</u>	<u>-</u>	<u>-</u>	<u>(737,356)</u>
Cash and investments - ending	<u>\$ 12,228,862</u>	<u>\$ -</u>	<u>\$ 5,886</u>	<u>\$ -</u>	<u>\$ 469,731</u>

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

	Fire Fighting Training	Public Safety LIT	Nestle Taxable TIF Capital	Capital Improvements	Certified Tech Park
Cash and investments - beginning	\$ 4,741	\$ 1,308,507	\$ 6,359,978	\$ 44,401	\$ 286,237
Receipts:					
Taxes	-	2,663,513	1,215,613	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,208	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	14,098	-	196	306	-
Total receipts	14,098	2,663,513	1,215,809	131,514	-
Disbursements:					
Personal services	-	1,300,000	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,172,523	-	103,284	-
Debt service - principal and interest	-	-	3,300,001	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	13,160	-	4,275,786	-	-
Total disbursements	13,160	2,472,523	7,575,787	103,284	-
Excess (deficiency) of receipts over disbursements	938	190,990	(6,359,978)	28,230	-
Cash and investments - ending	\$ 5,679	\$ 1,499,497	\$ -	\$ 72,631	\$ 286,237

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

	Civil City Payroll	Electric Construction- 2014	Electric Petty Cash	Electric Mail Permit Deposit	Electric UPS Deposit
Cash and investments - beginning	\$ 127,914	\$ 1,310,629	\$ 1,000	\$ 3,000	\$ 152
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	9,652,658	26,290	-	-	-
Total receipts	9,652,658	26,290	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	21,509	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	9,725,603	-	-	-	-
Total disbursements	9,725,603	21,509	-	-	-
Excess (deficiency) of receipts over disbursements	(72,945)	4,781	-	-	-
Cash and investments - ending	\$ 54,969	\$ 1,315,410	\$ 1,000	\$ 3,000	\$ 152

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

	Electric Operating	Electric Bond and Interest	Electric Customer Deposit	Electric Depreciation	Electric Automatic Meter Reading
Cash and investments - beginning	\$ 3,613,996	\$ 79,876	\$ 1,658,519	\$ 4,114,567	\$ 25,851
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	85,142,586	-	681,107	-	-
Other receipts	7,613,441	957,795	2,699	685,258	284,371
Total receipts	92,756,027	957,795	683,806	685,258	284,371
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	1,037,671	-	-	310,222
Capital outlay	-	-	-	-	-
Utility operating expenses	82,270,664	-	641,987	263,513	-
Other disbursements	8,582,866	-	-	-	-
Total disbursements	90,853,530	1,037,671	641,987	263,513	310,222
Excess (deficiency) of receipts over disbursements	1,902,497	(79,876)	41,819	421,745	(25,851)
Cash and investments - ending	\$ 5,516,493	\$ -	\$ 1,700,338	\$ 4,536,312	\$ -

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

	Electric Garage Reserve	Electric Fiber	Electric Reserve- PILOT	Storm Water Mail Permit Deposit	Storm Water Operating
Cash and investments - beginning	\$ 32,560	\$ 263,829	\$ 942,376	\$ 3,000	\$ 787,826
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	314,431	-	-	2,415,747
Other receipts	-	-	942,376	-	59,575
Total receipts	-	314,431	942,376	-	2,475,322
Disbursements:					
Personal services	-	-	-	-	571,795
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	18,423
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	339,839	942,376	-	1,613,271
Other disbursements	-	-	-	-	635,605
Total disbursements	-	339,839	942,376	-	2,839,094
Excess (deficiency) of receipts over disbursements	-	(25,408)	-	-	(363,772)
Cash and investments - ending	\$ 32,560	\$ 238,421	\$ 942,376	\$ 3,000	\$ 424,054

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

	Stormwater Depreciation	Stormwater Bond & Interest	Storm Water Reserve PILOT	Wastewater Construction- 2011	Wastewater Petty Cash
Cash and investments - beginning	\$ 199,201	\$ 46,932	\$ 253,429	\$ 1,708,255	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	176,000	172,079	268,454	27,732	-
Total receipts	<u>176,000</u>	<u>172,079</u>	<u>268,454</u>	<u>27,732</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	187,724	-	-	-
Capital outlay	-	-	-	1,181,763	-
Utility operating expenses	206,661	-	-	-	-
Other disbursements	-	31,287	253,430	-	-
Total disbursements	<u>206,661</u>	<u>219,011</u>	<u>253,430</u>	<u>1,181,763</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(30,661)</u>	<u>(46,932)</u>	<u>15,024</u>	<u>(1,154,031)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 168,540</u>	<u>\$ -</u>	<u>\$ 268,453</u>	<u>\$ 554,224</u>	<u>\$ 1,000</u>

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

	Wastewater Mail Permit Deposit	Wastewater 2009B Construction	SRF Retainage	Wastewater Operating	Wastewater Bond and Interest
Cash and investments - beginning	\$ 3,000	\$ 370,565	\$ -	\$ 16,577,536	\$ 3,410,442
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	18,708,894	-
Other receipts	-	-	84,414	8,879,024	8,056,520
Total receipts	-	-	84,414	27,587,918	8,056,520
Disbursements:					
Personal services	-	-	-	4,781,616	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	1,512,004	-
Debt service - principal and interest	-	-	-	-	4,300,063
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	3,869,461	-
Other disbursements	-	-	-	18,161,001	3,633,810
Total disbursements	-	-	-	28,324,082	7,933,873
Excess (deficiency) of receipts over disbursements	-	-	84,414	(736,164)	122,647
Cash and investments - ending	\$ 3,000	\$ 370,565	\$ 84,414	\$ 15,841,372	\$ 3,533,089

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

	Wastewater Depreciation	Wastewater Reserve PILOT	Wastewater Replacement	Wastewater Automatic Meter Reading	Wastewater Improvement
Cash and investments - beginning	\$ 701,103	\$ 1,539,944	\$ 2,212,035	\$ -	\$ 3,959,688
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,759,974	1,894,696	280,013	612,136	701,124
Total receipts	<u>1,759,974</u>	<u>1,894,696</u>	<u>280,013</u>	<u>612,136</u>	<u>701,124</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	565,052	-
Capital outlay	-	-	119,394	-	576,155
Utility operating expenses	1,290,889	1,539,944	-	-	-
Other disbursements	20,187	-	20,000	47,084	51,111
Total disbursements	<u>1,311,076</u>	<u>1,539,944</u>	<u>139,394</u>	<u>612,136</u>	<u>627,266</u>
Excess (deficiency) of receipts over disbursements	<u>448,898</u>	<u>354,752</u>	<u>140,619</u>	<u>-</u>	<u>73,858</u>
Cash and investments - ending	<u>\$ 1,150,001</u>	<u>\$ 1,894,696</u>	<u>\$ 2,352,654</u>	<u>\$ -</u>	<u>\$ 4,033,546</u>

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

	Wastewater Revolving Sewer Const	Water Petty Cash	Water Mail Permit Deposit	Water Construction	Water Debt Service Reserve
Cash and investments - beginning	\$ 102,792	\$ 1,000	\$ 3,000	\$ 9,073,285	\$ 954,290
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	66,548	-	-	-	-
Other receipts	-	-	-	203,323	7,410
Total receipts	66,548	-	-	203,323	7,410
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	8,925,725	-
Utility operating expenses	95,534	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	95,534	-	-	8,925,725	-
Excess (deficiency) of receipts over disbursements	(28,986)	-	-	(8,722,402)	7,410
Cash and investments - ending	\$ 73,806	\$ 1,000	\$ 3,000	\$ 350,883	\$ 961,700

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

	Water Well and Tank	Water Operating	Water Bond and Interest	Water Customer Deposit
Cash and investments - beginning	\$ 89,771	\$ 596,056	\$ -	\$ 671,827
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	11,122,689	-	198,811
Other receipts	481,500	3,272,745	1,673,991	-
Total receipts	<u>481,500</u>	<u>14,395,434</u>	<u>1,673,991</u>	<u>198,811</u>
Disbursements:				
Personal services	-	3,023,414	-	-
Supplies	-	-	-	-
Other services and charges	-	1,574,005	-	-
Debt service - principal and interest	-	1,191	1,322,440	-
Capital outlay	-	-	-	-
Utility operating expenses	223,333	2,599,056	-	170,058
Other disbursements	96,300	7,132,317	351,551	-
Total disbursements	<u>319,633</u>	<u>14,329,983</u>	<u>1,673,991</u>	<u>170,058</u>
Excess (deficiency) of receipts over disbursements	<u>161,867</u>	<u>65,451</u>	<u>-</u>	<u>28,753</u>
Cash and investments - ending	<u>\$ 251,638</u>	<u>\$ 661,507</u>	<u>\$ -</u>	<u>\$ 700,580</u>

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

	Water Depreciation	Water Reserve PILOT	Water Automatic Meter Reading	Totals
Cash and investments - beginning	\$ 355,119	\$ 603,427	\$ -	\$ 118,794,373
Receipts:				
Taxes	-	-	-	43,646,033
Licenses and permits	-	-	-	1,099,765
Intergovernmental receipts	-	-	-	17,488,891
Charges for services	-	-	-	7,707,554
Fines and forfeits	-	-	-	581,186
Utility fees	-	-	-	118,650,813
Other receipts	185,885	912,646	1,506,975	93,316,712
Total receipts	<u>185,885</u>	<u>912,646</u>	<u>1,506,975</u>	<u>282,490,954</u>
Disbursements:				
Personal services	-	-	-	39,398,732
Supplies	-	-	-	2,188,747
Other services and charges	-	-	-	15,456,826
Debt service - principal and interest	-	-	1,255,767	19,904,264
Capital outlay	155,287	-	-	20,987,853
Utility operating expenses	-	603,427	-	96,670,013
Other disbursements	692	182,529	251,208	88,025,810
Total disbursements	<u>155,979</u>	<u>785,956</u>	<u>1,506,975</u>	<u>282,632,245</u>
Excess (deficiency) of receipts over disbursements	<u>29,906</u>	<u>126,690</u>	<u>-</u>	<u>(141,291)</u>
Cash and investments - ending	<u>\$ 385,025</u>	<u>\$ 730,117</u>	<u>\$ -</u>	<u>\$ 118,653,082</u>

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 4,790,377	\$ 5,514,195
Storm Water	-	337,175
Wastewater	-	1,579,453
Water	-	1,012,339
Governmental activities	-	<u>274,270</u>
Totals	<u>\$ 4,790,377</u>	<u>\$ 8,717,432</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Storm Water: PNC NATIONAL CITY BANK	WHITE RIVER LEVEE PROJECT	\$ 181,611	05/01/10	11/05/19
Water: CHASE	AUTO METER READING	1,565,989	02/25/08	01/01/23
Total of annual lease payments		<u>\$ 1,747,600</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	PARK DISTRICT 2003 /URBAN PARK 12TH & MERIDIAN ST	\$ 165,000	\$ 173,250
General obligation bonds	LEASE RENTAL REFINANCE SERIES 2002 POL ST 2012	2,615,000	557,673
General obligation bonds	SANITARY DISTRICT BONDS 2014	3,985,000	671,063
Revenue bonds	REFINANCE SERIES 2002 PENDELTON/SERIES 2012	1,795,000	469,926
Revenue bonds	ANDERSON REDEVELOPMENT TAX INCREMENT 2016	6,930,000	648,975
Revenue bonds	Anderson Redevelopment District TIF Refunding Series 2018A	26,090,000	2,633,818
Revenue bonds	Anderson Redevelopment District Taxable TIF Refunding Series 2018B	5,570,000	581,518
Notes and loans payable	ANDERSON TAXABLE TIF BOND 2013- GTI-HYPRO	3,565,000	597,202
Notes and loans payable	ANDERSON TAXABLE TIF BONDS SERIES 2015 (EXTEND LIFE OF TIF)	2,580,000	246,675
Total governmental activities		<u>53,295,000</u>	<u>6,580,100</u>
Electric:			
Revenue bonds	ELECTRIC UTILITY REFUNDING REV BONDS SERIES 2013	3,120,000	664,264
Revenue bonds	ELECTRIC UTILITY REVENUE BONDS OF 2014	1,070,000	375,145
Total Electric		<u>4,190,000</u>	<u>1,039,409</u>
Wastewater:			
Revenue bonds	SERIES 2011(SRF) LTCP PHASE II	15,305,000	1,508,326
Revenue bonds	SERIES 2009A(SRF) LTCP PHASE 1	3,490,000	365,619
Revenue bonds	SERIES 2009B(SRF) CSO LTCP PHASE 1	3,245,000	404,828
Revenue bonds	SERIES 2010(SRF) TELVISING & SLUDGE INFRASTRUCTURE	1,590,000	151,800
Revenue bonds	SERIES 2012 SEWAGE REFUNDING REVENUE BONDS	3,155,000	826,570
Revenue bonds	Sewage Works Refunding 07 Revenue Bonds 2016	10,155,000	1,071,200
Total Wastewater		<u>36,940,000</u>	<u>4,328,343</u>
Water:			
Revenue bonds	Waterworks Refunding 07 Revenue Bonds 2016	2,640,000	371,900
Revenue bonds	Waterworks Series 2016	12,630,000	939,590
Total Water		<u>15,270,000</u>	<u>1,311,490</u>
Totals		<u>\$ 109,695,000</u>	<u>\$ 13,259,342</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/>.